

Company registration number: 369888

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

FINANCIAL STATEMENTS

FOR THE YEAR ENDED 31ST DECEMBER 2024

**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 Belong To - LGBTQ+ Youth Ireland
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

Patricia Carey	Chair
Aisling Gannon	Vice Chair
Sinéad Barry	Treasurer - Appointed 24th July 2024
Maria Afontsenko	Treasurer - Resigned 24th July 2024
Liz Harper	
Lucy Ní Raghail	
Valerie Maher	
Dermot Ryan	
Kieran O'Donovan	Appointed 8th March 2024
Simon Finnegan	Appointed 8th March 2024
Ciaran Finlay	Appointed 8th March 2024

Secretary

Suzanne Handley

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

Chief Executive Officer	Moninne Griffith
Director of Advocacy & Communications	Sinead Keane
Director of Operations & Programmes	Derrie Murray
Director of Youth Services	Carmel Walsh
Director of Governance & Finance	Suzanne Handley
Director of Education, Training & Community Practice	Sharon Heron
Director of Development	Marty O'Prey

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

Names and address of professional advisors:

Auditor

Hayden Brown
Grafton Buildings
34 Grafton Street
Dublin 2

Solicitors

A & L Goodbody LLP
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

Bank of Ireland
2 College Green
Dublin 2
D02 N271

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

Contents

	Page
Chairperson's statement	1 - 2
Director's report	3 - 31
Director's responsibilities statement	32
Independent auditor's report to the members	33 - 35
Statement of financial activities	36 - 37
Balance sheet	38
Statement of changes in funds	39
Statement of cash flows	40
Notes to the financial statements	41 - 68

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

**CHAIRPERSON'S STATEMENT
YEAR ENDED 31ST DECEMBER 2024**

A welcome message from our Chairperson

Welcome to Belong To's 2024 Annual Report

The Board of Directors is delighted to present Belong To's 2024 Annual Report and financial statements for the year ending 31 December 2024.

As Chair of Belong To, I continue to be inspired by the commitment and dedication of so many stakeholders coming together to work with and for LGBTQ+ young people to create a society where we all belong.

In 2024, this proved challenging against an increasingly hostile climate for LGBTQ+ people, as documented within three research reports published by Belong To over the past 12 months.

Within this Annual Report, we offer an overview of our work throughout 2024 and highlight our commitment as an organisation to good governance, transparency and ethical fundraising.

Indeed, governance and transparency are the cornerstone of all activities and work at Belong To. The financial statements within this report are prepared to the standards set by the Statement of Recommended Practice (SORP) for charities. Belong To has implemented and was awarded the coveted Triple Lock status by Charities Institute Ireland to recognise its achievements and commitment to good governance.

I am proud to share that in 2024, Belong To made a decision to opt in to voluntary reporting under the environment, social and governance (ESG) reporting framework and commenced working on developing an ESG strategy to enable us to do this, with the generous support of the accountancy and business advisory firm Crowe Ireland. This will enable us to report a fuller picture of the environmental impact of Belong To across its operations in the future. As an organisation, we will set clear targets to mitigate this impact over time.

I am grateful to my colleagues on the Board, who bring a wealth of experience and expertise from diverse sectors. Their commitment ensures high standards of transparency and accountability for the organisation. In 2024, we said goodbye to Maria Afontsenko (she/her) who served as Treasurer and Board member. On behalf of the Board, I would like to thank Maria for her valuable contributions to Belong To during her tenure. I also would like to welcome the four new Directors appointed in 2024 - Ciarán Finlay (he/him), Kieran O'Donovan (he/him), Simon Finnegan (he/him) and Sinéad Barry (she/her). I thank you all for sharing your expertise and for your dedication to Belong To.

I would also like to acknowledge the courageous leadership of our CEO Moninne Griffith and the staff team at Belong To, who work tirelessly to drive impact and positively progress the lives of LGBTQ+ young people in Ireland.

As we look to the future, I feel confident that we will achieve the goals set out in our new Strategic Plan 2025-2027, You Belong Here. The plan was formed together with our stakeholders in 2024, reflective of how we work at Belong To - in partnership and collaboration. I thank all those who offered their insights to shape this plan including funders, donors, Board of Directors, working groups, volunteers, staff, partner organisations, teachers, youth workers, parents and, most importantly, young people themselves. We look forward to bringing this plan to life with you.

As the world undergoes unprecedented challenges relating to the rights of minority groups, including LGBTQ+ individuals, we will continue to show up and dedicate all of our efforts to bringing our vision to life. We hope that you will continue to show your support so together we can create a world where LGBTQ+ young people are safe to shine and can confidently shape their own futures.

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

**CHAIRPERSON'S STATEMENT
YEAR ENDED 31ST DECEMBER 2024**

In Pride
Patricia Carey (she/her)
Chair, Belong To

Date : 13th August 2025

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

**DIRECTOR'S REPORT
YEAR ENDED 31ST DECEMBER 2024**

STRUCTURE, GOVERNANCE AND MANAGEMENT

Our values of transparency, openness and honesty are demonstrated through our adherence to the Charities Institute Ireland Triple Lock Standards of transparent reporting, ethical fundraising and strong governance structures.

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.

Belong To Youth Services is registered in Ireland as a Company Limited by Guarantee and is incorporated in Ireland under the Companies Act 2014. The Company does not have a share capital. Consequently, the members' 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 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 6 September 2017.

The main object/ charitable purpose of the Company is:

oTo 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,

oTo 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 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 Company as the Charity has been designated as an approved body within the meaning of Section 848A, Taxes Consolidation Act 1997, by the Revenue Commissioners.

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

**DIRECTOR'S REPORT (CONTINUED)
YEAR ENDED 31ST DECEMBER 2024**

DIRECTORS/ CHARITY TRUSTEES

Belong To is governed by a Board of Directors with a maximum number of 10 people. All Board members and alternates 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. The Board of Directors are also the Trustees of the Charity. In 2024, four new directors joined the board following a number of retirements and resignations in late 2023. These new Board members were recruited following an open recruitment process, which was led by a Nominations Committee of the Board.

Board Members & Attendance

Patricia Carey (she/her) - Chairperson

Appointed: September 20th, 2023

Board Attendance 2024: 9/10

Patricia has over 30 years' experience in the public service and not for profit sector. Patricia worked as CEO of the Adoption Authority of Ireland for nine years, and was Director of Services for St Vincent De Paul for 13 years. She is a founding board member of Outhouse. Patricia has worked with many not-for-profit organisations both as a volunteer and in senior staff roles since the 1990's. She was appointed by the Irish Government as Special Advocate for Survivors of Institutional Abuse in March 2024, and also serves as Chairperson of Loreto College Crumlin Board of Management.

Aisling Gannon (she/her) - Vice Chairperson

Appointed: November 25th, 2021

Board Attendance 2024: 9/10

Aisling is the proud mother of two teenagers, and stepmother of three young adults. She is the mum of a trans young person, Steve. As a Board Member of Belong To, Aisling strives to ensure that the services best reflect and support the needs of LGBTQ+ young people across Ireland. In 2022, Aisling was appointed to the Dublin District Coroner's Court as Senior Counsel. She previously practiced as a Solicitor for over 25 years and was a Senior Partner in the Dublin office of a global law firm.

Maria Afontsenko (she/her) - Treasurer

Appointed: October 9th, 2015

Resigned: July 24th, 2024

Board Attendance 2024: 6/7

Maria is a Partner 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.

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

**DIRECTOR'S REPORT (CONTINUED)
YEAR ENDED 31ST DECEMBER 2024**

Sinéad Barry (she/her) - Treasurer since July 2024

Appointed: July 24th, 2024

Board Attendance 2024: 4/4

Sinéad is a Chartered Accountant and has extensive financial experience across various industries. She has previous board experience as a member of the Board of a private limited company. As a former secondary school teacher, youth basketball coach, and a mother of two young boys, she has a particular interest in young people and LGBTQ+ rights.

Lucy Ní Raghail (she/her) - Board Member

Appointed: December 1st, 2016

Board Attendance 2024: 8/10

Lucy's professional background is in human resources and recruiting, with leadership roles across start-ups, SMBs and multinational enterprises. She has been a Scout Leader for 11 years with Scouting Ireland - a national youth organisation dedicated to the development of life skills for young people. She is a passionate LGBTQ+ rights advocate and ally.

Liz Harper (she/her) - Board Member

Appointed January 17th, 2017

Board Attendance 2024: 8/10

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.

Dermot Ryan (he/him) - Board Member

Appointed: November 25th, 2021

Board Attendance 2024: 6/10

Dermot has over 25 years of experience working in key advisory roles with political and campaigning organisations. Dermot returned to Ireland in 2017 after seven years in Australia, where he served as Head of External Affairs with Amnesty International and as Chief of Staff with the Transport Workers' Union. As Principal of Dermot Ryan Advisory, Dermot now offers a range of services to organisations, helping them to implement their vision. In 2022, Dermot was appointed Chair of the Board of the award-winning agency Alice Public Relations.

Valerie Maher (she/her) - Board Member

Appointed: November 25th, 2021

Board Attendance 2024: 7/10

Valerie is Principal of Holy Child Community School, a post-primary school in Sallynoggin. Valerie is committed to providing a safe and inclusive environment for all students. Over the past five years, Valerie and her team have created a safe and welcoming space for LGBTQ+ students. Previously, Valerie worked with the National Behaviour Support Service as Assistant National Coordinator, working with schools around Ireland to promote and support a culture of positive behaviour.

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

**DIRECTOR'S REPORT (CONTINUED)
YEAR ENDED 31ST DECEMBER 2024**

Ciarán Finlay (he/him) - Board Member

Appointed: March 8th, 2024

Board Attendance 2024: 8/8

Ciarán is a Senior Policy and Public Affairs Advisor with the National Disability Authority. A qualified barrister, he has over 12 years human rights experience at both the domestic and international levels. This includes legal and policy roles with the Irish Human Rights and Equality Commission, Free Legal Advice Centres and Permanent Missions of Ireland to the United Nations in Geneva and New York. A gay man, Ciarán has worked to advance LGBTIQ+ rights across different fora, including the UN Human Rights Council, and was a longstanding volunteer with the National LGBT Helpline.

Kieran O'Donovan (he/him) - Board Member

Appointed: March 8th, 2024

Board Attendance 2024: 8/8

With 16 years of experience in advertising and youth communications, Kieran brings expertise in helping organisations connect with youth audiences, aligning with Belong To's mission to support LGBTQ+ young people. A member of the LGBTQ+ community, Kieran canvassed with Yes Equality for the marriage referendum, Together for Yes to support Repeal and has volunteered with Belong To since 2019. Kieran was a member of the RTÉ Audience Council for four years leading a sub-committee with a specific remit of youth services and programming.

Simon Finnegan (he/him) - Board Member

Appointed: March 8th, 2024

Board Attendance 2024: 8/8

Simon has over 30 years of experience working and volunteering in the community and voluntary sector and is the Finance Manager and Company Secretary with Exchange House Ireland National Travellers Service. He has served on multiple boards and committees, including as treasurer for National Traveller MABS. A proud member of the LGBTQ+ community, Simon is a dedicated advocate for the community and has held leadership roles in several LGBTQ+ organisations, including Glória, Dublin's LGBT+ Choir, the Emerald Warriors RFC and Greenbow Deaf LGBT Ireland. In his spare time, he likes to watch rugby and knit (sometimes at the same time).

The Board met 10 times during 2024. 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.

Board Officers 2024

Board Chairperson	Patricia Carey (she/her)
Board Vice Chairperson	Aisling Gannon (she/her)
Treasurer (Jan-July 2024)	Maria Afontsenko (she/her)
Treasurer (from July 2024)	Sinéad Barry (she/her)
Company Secretary	Suzanne Handley (she/her)
Board Secretary	Derrie Murray (he/him)

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

**DIRECTOR'S REPORT (CONTINUED)
YEAR ENDED 31ST DECEMBER 2024**

Director/ Charity Trustees Expenses

In 2024, the total amount of vouched expenses paid to Board members was nil (2023: 0). No Board member claimed expenses during the year (2023: 0).

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. All 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 skills 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 members' 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 6 September 2017. Currently, no Board member has served terms totalling more than nine years.

Four new Directors were appointed in 2024: Ciarán Finlay (he/him), Kieran O'Donovan (he/him), Simon Finnegan (he/him) and Sinéad Barry (she/her). Following an in-depth skills evaluation of the Board, an open recruitment process was initiated to fill vacancies that had arisen following retirements and resignations in the second half of 2023. Three Directors were formally co-opted by the Board in February 2024, and one in July 2024. All four were duly elected at the Company Annual General Meeting that took place on 25 September 2024.

Induction of Board Members

Board induction occurs as soon as possible after an individual has been selected to join the Board. Induction is the responsibility of the Company Secretary in collaboration with the CEO and Chair of the Board. Induction training includes meetings covering the organisation's role and aims, governance structures, core activities, history and successes. 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.

Board Review and Evaluation

Belong To completed its annual Board Skills Audit in Q4 2024 to identify any strengths and gaps in terms of skills and experience required of the Board. A report was prepared and issued to all Board members, and this will be examined at the Board's annual residential in February 2025.

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

**DIRECTOR'S REPORT (CONTINUED)
YEAR ENDED 31ST DECEMBER 2024**

BOARD SUBCOMMITTEES

The Board is supported by a committee structure that deals with specific aspects of the Charity's business. Each subcommittee is governed by terms of reference specifying the scope of their competencies and any delegated authorities, and membership of each subcommittee must be approved by the Board. At least one independent external member, who is neither a member of the Board or a member of staff, normally sits on each committee to provide further oversight and expertise. The board subcommittees that operated in 2024 are:

Quality Safety and Safeguarding:

The Board of Directors have established the Quality, Safety and Safeguarding Subcommittee to ensure:

- Appropriate governance structures, processes, standards, oversight and controls are in place in relation to child safeguarding, and service quality and safety;
- Child safeguarding and protection arrangements, standards and guidance from the organisation are developed and reviewed in compliance with the relevant statutory requirements and guidelines; and,
- Quality, safety and safeguarding issues that cannot be resolved by the Senior Management Team are escalated to relevant external forums.

Governance and Risk

The Board of Directors have established the Governance and Risk Subcommittee to ensure:

- Oversight and reporting Governance policies, processes, and compliance; and,
- Review and monitoring of the risk management systems of the organisation and to escalate and action identified risks to the board as appropriate.

Finance and Audit

The Board of Directors have established the Finance and Audit Subcommittee to ensure:

- Effective review and monitoring of financial risks;
- Reliable management and financial reporting of the annual budget and management accounts; and,
- Maintenance of an effective and efficient audit.

HR and Remuneration

The Board of Directors have established the HR and Remuneration Subcommittee to:

- Set the pay and conditions for the CEO of Belong To;
- Support the CEO setting the remuneration policy for staff; and,
- Consider HR policy and related matters brought to the attention of the Subcommittee by the CEO.

Nominations Committee (December 2023 - February 2024)

In December 2023, the Board established a fixed-purpose, time-limited Subcommittee to:

- Review the recruitment needs of the Board; and
- Oversee succession planning and recruitment of new Directors.

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

**DIRECTOR'S REPORT (CONTINUED)
YEAR ENDED 31ST DECEMBER 2024**

<u>Subcommittee</u>	<u>Members</u>	<u>Attendance</u>
Quality Safety and Safeguarding	Liz Harper (she/her)	4/4
	Simon Finnegan (he/him)	3/3
	Siobhan Laffey (she/her)	3/4
	Moninne Griffith (she/her)	3/4
	Carmel Walsh (she/her)	4/4
	Brenda Kelly (she/her)	3/4
	Jen Geraghty (she/her)	3/3
Governance and Risk	Aisling Gannon (she/her)	4/4
	Patricia Carey (she/her)	4/4
	David Cullinane (he/him)	3/4
	Moninne Griffith (she/her)	4/4
	Derrie Murray (he/him)	3/4
	Suzanne Handley (she/her)	3/4
Finance & Audit	Maria Afontsenko (she/her)	3/3
	Sinéad Barry (she/her)	3/3
	Patricia Carey (she/her)	2/4
	Dermot Ryan (he/him)	4/6
	John McNamara (he/him)	2/2
	Vincent Teo (he/him)	3/3
	Suzanne Handley (she/her)	6/6
	Moninne Griffith (she/her)	5/6
HR & Remuneration	Lucy Ní Raghail (she/her)	5/5
	Valerie Maher (she/her)	3/5
	Simon Ryan (he/him)	5/5
	Moninne Griffith (she/her)	4/5
	Derrie Murray (he/him)	5/5
Nominations Committee (Temporary Dec 2023-Feb 2024)	Patricia Carey (she/her)	
	Lucy Ní Raghail (she/her)	
	Moninne Griffith (she/her)	
	Derrie Murray (he/him)	
	Suzanne Handley (she/her)	

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

**DIRECTOR'S REPORT (CONTINUED)
YEAR ENDED 31ST DECEMBER 2024**

Working Groups

To complement the Subcommittee structure, the Board also encourages the executive team at Belong To, where necessary or helpful, to propose the establishment of working groups. These are similar to the Board Subcommittees in that they must have terms of reference and membership that is agreed by the Board, and they must report to the Board, but they do not require a Board member to sit on the working group (although any board member is welcome to attend meetings) and meetings are normally chaired by a member of the executive team. They are a further resource to the Board and executive to recruit external expertise to advise on, and contribute to, the delivery of the organisation's strategy and mission.

In 2024, there was one active working group:

Fundraising Working Group

The Board approved the establishment of a Fundraising Working Group to:

- Advise on the planning, coordination and implementation of the organisation's fundraising activities in support of the organisation's strategic objectives.

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

**DIRECTOR'S REPORT (CONTINUED)
YEAR ENDED 31ST DECEMBER 2024**

Governance

The Board of Directors is committed to achieving the highest standards of governance. The Charity has completed adopting and implementing the Charities Governance Code issued by the Charities Regulator, and the organisation reported on its compliance with the Code formally in 2024, as required by the regulator.

The Charity publishes its annual financial statements per Charities SORP annually. The Charity has implemented the Charities Regulators Fundraising Guidelines and operates a professional Fundraising Team guided by high ethical standards. The Charity has achieved the three standards named above and was again in 2024 awarded the coveted Triple Lock status by Charities Institute Ireland to recognise its achievements and commitment to good governance. The Charity is committed to the highest standards of openness, integrity and accountability.

To further enhance accountability and transparency at Belong To, the organisation updated its Protected Disclosures Policy in 2024 to ensure that staff members, volunteers and other organisation members are enabled to voice concerns responsibly and effectively, and to raise concerns about any malpractice or wrongdoing within the organisation. Belong To's Protected Disclosures Policy is compliant with the Protected Disclosures Act 2014 and the Protected Disclosures (Amendment) Act 2022.

Conflicts of Interest and Loyalty

Belong To has a policy in place to manage conflicts of interest and loyalty that may arise for Board members, committee members and senior managers. It is a standard agenda item at all relevant meetings to remind everyone to declare conflicts if and when they arise, and Board members, committee members and senior managers are requested each year to submit a declaration of their interests to ensure that Belong To's Register of Interests is kept up to date.

LEGAL COMPLIANCE

Belong To's Strategic Plan commits the organisation to ensuring that the Charity's Board and Management comply with all relevant legal and regulatory requirements, and that appropriate internal financial and risk management controls are in place. In 2024, Belong To submitted its Annual Report to the Charities Regulator, its reports under the Lobbying Register, and its 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, therefore, the senior managing officials, comprising the Directors/Trustees and CEO, appear in the register.

GDPR AND THE DATA PROTECTION ACT, 2018

The Charity has undertaken rigorous work to ensure compliance with the General Data Protection Regulations and the Data Protection Act 2018, especially as it processes large amounts of special category data of minors. Copies of the organisation's data protection policies are available at <https://www.belongto.org/funding-governance/>. A copy of the Belong To Privacy Policy is available at <https://www.belongto.org/privacy-policy/>.

In 2024, to ensure Belong To's ongoing compliance, Belong To engaged MDDM Consultants to undertake a comprehensive audit of Belong To's systems and data protection practices. A report was received in late 2024, and this will be examined by the Board for further actions in Q1 2025.

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

**DIRECTOR'S REPORT (CONTINUED)
YEAR ENDED 31ST DECEMBER 2024**

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 and/or removal of Members of the Company;
- Co-option of individuals to be Directors of the Company;
- Appointment and/or removal of Subcommittee Chairs and Members;
- Appointment and/or removal of the CEO;
- Appointment and/or removal of the Auditors;
- Approval of borrowing and/or 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.

PRINCIPAL RISKS AND UNCERTAINTIES

Effective risk management is important to the Board, ensuring that the Charity operates prudently and within its financial capabilities. It is also a primary priority of the Board to limit exposure to risk among service users, staff, volunteers and visitors.

In 2023, the Trustees instructed senior management to review the risk management framework, the risk register and the systems for managing and mitigating risks across the organisation. As part of this, a comprehensive review of the risks and control measures across the organisation was undertaken, and a new Internal Governance, Oversight and Risk (IGOR) group was set up, which is composed of the CEO, the Director of Governance and Finance, the Head of Operations and Programmes and the Office and Operations Manager. This new group drives the effective management of risk across the organisation, and ensures that the Board is kept informed of developments and that instructions from the Board are carried out.

In 2024, following on from the work in 2023, the Board developed a new Risk Management Policy to clearly outline the activities and reporting mechanisms for each of the four key groups that are responsible for overseeing and managing risks across the organisation: (i) the Senior Management Team, (ii) the IGOR group, (iii) the Governance and Risk Subcommittee and (iv) the Board.

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

Finances and Financial Controls

The Charity is dependent on gifts and donations, and grant income from state organisations, companies, trusts and foundations. Following detailed modelling and assessments, the Board is confident 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 the maturity of fundraising operations. In terms of financial management and controls, the Charity mitigates risks in this area through continuous oversight and monitoring, through ensuring the full implementation of the organisation's financial policies and procedures, and by monitoring emerging changes to regulations and legislation. Policies and procedures are regularly reviewed to ensure they remain in line with best practice and that they remain fit for purpose.

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

**DIRECTOR'S REPORT (CONTINUED)
YEAR ENDED 31ST DECEMBER 2024**

Health and Safety

The Board and wider organisation prioritise the health and safety of all service users, staff, volunteers and visitors. Health and safety audits are carried out at regular intervals and action plans are formulated for any actions required from these audits. Prior to any new activities or events, a risk assessment is complete to ensure the safety of all those in attendance to the highest degree possible. All staff and volunteers are trained in basic health and safety, fire safety and manual handling, with certain identified staff members then receiving further training in areas such as first aid and fire warden training.

Belong To maintains an incident report log for all incidents and accidents, including near misses, and this data is used to help identify any patterns that may emerge and may point to where additional risk mitigation measures may be needed. In the context of changes in the external environment, the organisation introduced additional measures to ensure the security of all staff, volunteers and services users in 2024, and plans to conduct a comprehensive security review in 2025 to ensure all necessary measures are in place to ensure the safety and security of everyone at Belong To.

Child Protection and Safeguarding

The organisation has adopted a Child Safeguarding Statement in line with its obligations under the Children First Act, 2015. Belong To are fully compliant with the National Vetting Bureau (Children and Vulnerable Persons) Act, 2012. Belong To has Child Protection and Safeguarding policies based on the Children First Act, 2015, and associated Children First Guidelines, 2017, as well as best practice recruitment policies and procedures. The implementation of our policies and risk mitigations measures in relation to child protection and safeguarding are overseen by the Quality, Safety and Safeguarding Committee of the Board.

Reputation

There is a risk of reputation damage to the Charity or the charity sector caused by an event either within or outside the Charity's control. This risk is mitigated by regular engagement with The Wheel, The National Youth Council of Ireland and the Charities Institute Ireland (CII) to promote trust in the charity sector. Additionally, regular Board 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.

Other risks to the Charity's reputation stem from primarily online activity that promotes misinformation in relation to the activities of Belong To and its advocacy positions, as well as misinformation generally in relation to services provided to LGBTQ+ young people, in particular trans young people. Belong To mitigates these risks through its online engagement, through its work with media outlets, and through internal policies regarding communications and social media usage for staff.

Governance

While Belong To has robust governance procedures and policies in place, and the Board is satisfied that Belong To's governance is in line with best practice and all relevant legislation, governance is nonetheless identified as an area of high risk because of the negative consequences that would follow were we to fail in any area of the organisation's governance. As such, the monitoring of the organisation's governance is overseen by a multi-layered system as follows: (i) the Board, (ii) the Governance and Risk Committee of the Board, (iii) the Internal Governance, Oversight and Risk group, (iv) the Senior Management Team. This system ensures effective monitoring and accountability as regards good governance practice across the organisation.

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

**DIRECTOR'S REPORT (CONTINUED)
YEAR ENDED 31ST DECEMBER 2024**

People

There is a 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 and commitments to funders, and has a commitment to a working environment that fosters wellbeing and positive engagement by all staff, volunteers and trustees.

Information Security

There are risks relating to the possibility of a cyber security attack and data theft, which are mitigated by a range of measures, including a managed cybersecurity detection and response solution with our IT providers, and the implementation of two-factor authentication across our IT systems. We also conduct regular reviews of our policies, procedures and systems, and provide training for staff in the areas of data protection and information security. In the context of an increase in the level of risk, further mitigation measures are planned for 2025.

OUR STAFF TEAM

Our dedicated and professional team ensure that we deliver quality services and supports for LGBTQ+ young people.

A total of 30 staff were employed by the company over the course of 2024. As of 31 December 2024, there were 25 employees.

Moninne Griffith	She/her	CEO
Sinead Keane	She/her	Deputy CEO, Director of Advocacy and Communications
Derrie Murray	He/him	Director of Operations and Programmes
Suzanne Handley	She/her	Director of Governance and Finance
Carmel Walsh	She/her	Director of Youth Services
Sharon Heron	She/her	Director of Education, Training and Community Practice
Marty O'Prey	He/him	Director of Development
Caroline Flynn	She/her	Senior Partnerships and Diversity Manager
Tiffany Fitzgerald Brosnan	She/her	Office and Operations Manager
Stephen Cassidy	He/him	Education and Training Manager
Brenda Kelly	She/her	Drugs and Alcohol Senior Youth Worker
Kate Cummins	She/her	National Network Coordinator
Róisín McGuigan	She/her	HR and Volunteer Manager
Roma Buckley	She/her	Salesforce Administrator

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

**DIRECTOR'S REPORT (CONTINUED)
YEAR ENDED 31ST DECEMBER 2024**

Chris Rowan	He/him	Community and Corporate Support Coordinator
Darragh McGirr	He/him	Communications Coordinator
Emily Bourke	She/her	Policy and Participation Coordinator
Jennifer Geraghty	She/her	Family Support Worker
Katie McCabe	She/her	Youth Worker
Kelsey Doyle	She/her	Youth Worker
Niamh Grennan	She/her	Development and Training Officer
Luke Madden	He/him	Education and Training Officer
Freya Carroll	She/her	Administration and Digital Communications Officer
Emma Dornan	She/her	Fundraising Officer
Lorna Fox	She/her	Administration Assistance
Diana Bamimeke	They/them	Trans Equality Together Coordinator (resigned September 2024)
Leigha Dugdale	She/her	Development and Training Officer (resigned March 2024)
Matt Kennedy	He/him	Research and Advocacy Manager (resigned September 2024)
Nessa Candon	She/her	Policy and Participation Coordinator (resigned August 2024)
Orla Martyn	She/her	Finance Officer (resigned March 2024)

Aggregate payroll costs incurred during the year:

	2024	2023
Wages and Salaries	€1,147,262	€979,699
Social Insurance Cost	€126,699	€107,469
Pension Contributions	€24,273	€16,872
	€1,298,238	€1,120,917

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

**DIRECTOR'S REPORT (CONTINUED)
YEAR ENDED 31ST DECEMBER 2024**

Remuneration Policy

The Company has a Remuneration Policy that has been agreed by the Human Resources and Remuneration Subcommittee as delegated by the Board of Directors. This policy states that we seek to be competitive with our peers. As a general principle, this means the Company pitches its salaries at the median of the marketplace. A salary grading structure is in place. This was reviewed by the Human Resources and Remuneration Subcommittee in 2023, along with a broader review of the remuneration and benefits offering of the Company. This review confirmed that the salaries and benefits offered to staff are generally in line with similar organisations in the sector. Another review is due to be conducted in 2025.

Chief Executive's Remuneration

The CEO, Moninne Griffith, commenced on 1 November 2015. The value of her remuneration in 2024 was €95,897 (2023: €87,179). Included in this is employer pension contributions of €2,793. She receives no other additional benefits. Her contract of employment does not include a performance-related award scheme or any benefit-in-kind/perquisites.

Senior Management Remuneration

Remuneration paid to the seven members of the Senior Management Team (SMT), which includes the CEO, in 2024 amounted to €480,811 (2023: €447,928). Included in this figure is employer pension contributions of €14,004 (2023: €10,041). No other additional benefits are received by the SMT and contracts of employment do not include performance-related reward schemes or any benefits-in-kind/perquisites.

Diversity, Equality and Inclusion

Belong To is committed to being an inclusive and diverse organisation. Indeed, this is at the core of the organisation's charitable purpose. All employees, volunteers, beneficiaries and visitors are treated with dignity, respect and 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, antibody status, marital status, membership of the Roma or Travelling community or any other legally protected status. The Company 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 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. Belong To conducted a health and safety audit in 2023, and completed implementation of all recommendations in 2024.

Team Wellbeing

The Company prioritises staff wellbeing and continues to invest in staff wellbeing initiatives. The Board recognise that the climate in which team, many of whom are LGBTQ+ themselves, are working in has become increasingly stressful in recent years and therefore invest in wellbeing to support staff retention. The Employee Assistance Programme is available to all team members and their immediate family members. It offers a confidential service that can provide practical assistance and emotional support, covering a spectrum of issues from personal and family matters to work and financial issues. In 2024, Belong To set up an employee-led Wellbeing Committee, which leads and organises the company's wellbeing initiatives.

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

**DIRECTOR'S REPORT (CONTINUED)
YEAR ENDED 31ST DECEMBER 2024**

Staff Training and Professional Development

The Company operates a further education scheme for staff members and actively encourages continuing professional development of the team. Participating staff members may be entitled to either paid or unpaid leave, or a combination of both, to attend an approved course, or to have a contribution towards the cost of academic fees. All courses relate to identified organisational needs and are dealt with on a case-by-case basis. During 2024, eight staff members availed of this scheme. Courses completed were in the areas of leadership and management, fundraising, and Irish sign language. Continuous professional development is also facilitated outside of the Education Assistance Programme through facilitation of staff attendance at various conferences, seminars and other trainings.

The Heart of Giving

Our 2022-2025 Fundraising Strategy entered its final year in 2024, as we continued implementing the plan to protect and diversify our fundraised income. During this time, our fundraising team grew to four full-time members of staff with the recruitment of our new Fundraising Officer, Emma Dornan (she/her), in March. This appointment marked the completion of the restructuring of our fundraising team, with the team now having specific leads on corporate, community and individual giving fundraising.

We continued to work with existing and new corporate supporters to create new, and to grow existing partnerships to the benefit of LGBTQ+ young people and the companies supporting our work. Community fundraising continued to grow with an increase in the number of community fundraisers, our Run 100K in June challenge event and the launch of our new coffee morning, Spill The Tea.

We continued work to better understand our donors and supporters, and to enhance our donor care and fundraising procedures to ensure our supporters are at the heart of our work to create an Ireland where LGBTQ+ young people and their families are equal, safe and thriving.

Individual Giving

In 2024, we further developed our individual giving programme to help our donors support LGBTQ+ young people. Our fundraising team continued to use story-led appeals to show the need for our supporters to give and to show the impact of their giving. We continued to prioritise our donor care work to ensure each of our donors were thanked and made aware of our deep appreciation for their support. Developing support from individual givers is an important direction to ensure greater diversification in funding our life-saving supports for LGBTQ+ young people and their families. Thank you to each of our regular donors, and all of our individual givers for their generosity in 2024 - Belong To's life-saving supports would not be possible without you.

Trusts And Foundations

The roll out of our new Family Support Service occurred in April 2024 thanks to part-funding from the RTÉ Toy Show Appeal and Community Foundation Ireland. The uptake from parents across Ireland seeking advice and support from our new Family Support Worker immediately showed the need for these supports, and we are grateful to Community Foundation Ireland for their support.

We were also able to continue our work to create LGBTQ+ inclusive schools through support from an individual donor at Community Foundation Ireland and with further support from the Irish Human Rights and Equality Commission and Google.org.

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

**DIRECTOR'S REPORT (CONTINUED)
YEAR ENDED 31ST DECEMBER 2024**

We thank our friends and allies for their important support in advancing these important supports for LGBTQ+ young people.

The Rainbow Ball

The Rainbow Ball moved to a new venue in 2024 - the beautiful Round Room at Dublin's historic Mansion House. We were delighted to welcome our sponsors, supporters and allies to the incredible surroundings of Dublin's city centre, where they were treated to stories from our frontline service and some amazing entertainment and dancing. Journalist Eileen Dunne (she/her) hosted an incredible evening with highlights including welcoming our sponsors SuperValu, HSBC, A & L Goodbody, M-Co and Accenture for the event, helping us raise much-needed funds on the night.

Thanks to our generous corporate partners, artists and allies who proudly stood in support of the work and beneficiaries of Belong To. Over 450 people joined us for an unforgettable night and between ticket sales, auction bids and donations, we were ecstatic to raise almost €90,000. The Rainbow Ball continues to receive fantastic support as a key highlight of our year and our flagship fundraising event - thank you to everyone for their support.

Corporate Giving

As our largest source of fundraised income, expanding and protecting our corporate fundraising efforts remains a key priority of our team. We were delighted to see a mixture of new and old partnerships and engagements with our corporate partners throughout 2024.

Our long-standing and valued partnership with our wonderful friends in HSBC continued throughout 2024, with a key highlight being their generous gift of €35,000. Gifts like these are making real and positive change for LGBTQ+ young people in Ireland, now and in the years ahead.

Another highlight of 2024 was the continuation of our partnership with SuperValu, in which we launched the Wear With Pride laces campaign for the second year in a row. Rainbow laces were available to purchase in SuperValu stores nationwide throughout the month of June, with €20,383 in proceeds going to support LGBTQ+ young people. In addition to these funds, campaigns such as these improve visibility and promote a positive message of inclusivity to LGBTQ+ young people in communities across Ireland.

Our Pride collaborations throughout the summer were a huge success in 2024, with over 59 events and workshops taking place throughout this busy period. Our event experience partner AVCOM supported us with the organisation's role as Grand Marshalls of Pride 2024 and the Rainbow Ball in November, their team provided invaluable pro bono event experience support making both events hugely memorable for all involved. We are grateful to all the organisations who supported our work through workshops, events and donations - your support means the world to us.

We cannot thank our corporate contacts and all of the employee resources groups we interact with daily enough, for the work you do in campaigning and promoting Belong To internally in your organisation, in addition to your own workload. To us the work you do on our behalf, is invaluable.

Your donations demonstrate your trust in us as an organisation and team to use our expertise, knowledge and skills to best support the needs of LGBTQ+ young people in Ireland. It also allows us to provide support where it is most needed at any given time and is critical to us as an organisation to pivot quickly and address the unique needs of LGBTQ+ young people and meet them where they are currently at.

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

**DIRECTOR'S REPORT (CONTINUED)
YEAR ENDED 31ST DECEMBER 2024**

Community Fundraising And Events

We celebrated a huge growth in income from community fundraisers in 2024, with 161 people raising funds in support of LGBTQ+ young people - an increase from 74 in 2023. In June, our team were thrilled to be joined by Malahide Woman to launch our new coffee morning fundraiser, Spill The Tea. We are so grateful for the support from schools, community groups and workplaces who hosted their very own Spill The Tea fundraisers.

2024 saw hundreds of Belong To's supporters running to raise funds to back our work. Our first ever social media challenge, Run 100K in June, resulted in 268 supporters registering to take part. Our runners raised an incredible €21,342 in support of Belong To's work. We were delighted to work with eight Dublin Marathon runners, who raised a combined €15,053, in what was our second year booking running slots in the Dublin Marathon. We had another first in 2024 with two Belong To Board members, Aisling Gannon (she/her) and Ciarán Finlay (he/him), and former Belong To team member, Glenn Keating (he/him), running the New York City marathon, raising €7,989 in support of LGBTQ+ young people. We were also inspired by the many more supporters taking part in the Joe Duffy Clontarf Half Marathon, the Cork Pride 5k, the Docklands 5k, the Fastlane Half Marathon, the VHI Women's Mini Marathon and the Great Ireland Run - thank you all, your support has been incredible!

Our community fundraising saw us work with so many other amazing supporters of LGBTQ+ young people, through our work with third level institutions, including Munster Technological University Kerry's Queer Society, Royal College of Surgeons staff and University College Corks' Trampoline Club.

Friends of Belong To found new and creative ways to raise funds in support of LGBTQ+ young people with comedians Gearóid Farrelly (he/him) and Morgan Rees (he/him) fundraising at their live shows, Twitch star TokiOri (they/them) holding a gamers streaming event, the wonderful Mishca McCarthy (he/him) hosting a variety night of music and dance, and the amazing community Choir Belle Harmonics hosting two performances! Thank you to each and every one of our inspirational community fundraisers.

For the second year in a row, a Belong To group set off from Dublin Airport to walk the Camino. Thanks to the team from Aer Lingus for seeing our group off before their four days trekking 82km across the beautiful Spanish countryside between A Coruña and Santiago de Compostela. We are grateful to the incredible team of walkers for raising over €12,000 in support of Belong To's services.

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

**DIRECTOR'S REPORT (CONTINUED)
YEAR ENDED 31ST DECEMBER 2024**

Volunteering

Volunteers are vital to Belong To's success. They support our work directly with LGBTQ+ young people, as well as supporting our governance and fundraising.

In 2024, a total of 63 volunteers contributed 722 hours (2023: 34 volunteers contributed 598 hours; 2022: 57 volunteers and 1,579 hours; 2021: 27 volunteers, 810 hours).

The majority of our volunteers are Youth Engagement Volunteers. These volunteers support the work of our professional youth workers to engage young people in our weekly LGBTQ+ Youth Groups in Dublin City Centre. Their role is to help ensure the groups operate smoothly and safely, support young people directly to complete tasks and project work in our groups and to share their experience and skills with the young people in our groups. The volunteers also assist the facilitation of our workshops and programmes. All youth engagement volunteers complete an induction programme which includes child safeguarding training and they are provided with opportunities to develop their skills, share their expertise and meet other volunteers. We recruited 5 new Youth Engagement Volunteers in 2024 and, in total, our 16 Youth Engagement Volunteers contributed 383 hours. This allowed us to run 202 youth group meetings.

As a charity, all of our Board and Board subcommittee members are volunteers themselves. In total, they contributed 252 hours in 2024 to attend and prepare for Board meetings, contribute to our Board subcommittees and share their experience and expertise with our staff, volunteers and young people. You can read more about our Board of Directors on page 4 and our subcommittees on page 8.

Volunteers play a vital role in fundraising to allow us to continue to provide our services. This year 15 fundraising volunteers took part in on-street bucket fundraising to celebrate Dublin Pride. The group raised €1,588.94 in fundraising income.

In recognition of the essential role played by volunteers in our current operations and as we embark on a new strategy, Belong To has recruited a Volunteer Manager to support and expand volunteering in our

Following the Charities SORP (FRS102), the economic contribution of our volunteers is not recognised in the Financial Statements. Using the Volunteer Investment as Value Audit tool (VIVA), for every €1 we spend on volunteers, we get back €3.18 (2023: €2.61; 2022: €2.32; 2021: €2.27) 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 programme. Volunteers are supported through a group supervision process and have access to external support should the need arise.

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.

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

**DIRECTOR'S REPORT (CONTINUED)
YEAR ENDED 31ST DECEMBER 2024**

Our vision is that we see a world where LGBTQ+ young people are safe to shine and can confidently shape their own futures.

Our mission is that we work with and for LGBTQ+ young people to create a society where we all belong.

Our Values

Welcoming

We are mindful of people's wellbeing and strive for our interactions and spaces to be joyful and fun while ensuring they are safe and respectful.

Trustworthy

We are transparent in our work, how we operate and in our governance.

Rooted in experience

We work as equals with LGBTQ+ young people. What we say and do is informed by their lives, experience and the challenges they face.

Courageous

We challenge and speak out about the causes and effects of prejudice, discrimination, homophobia, biphobia and transphobia on LGBTQ+ young people and what must change.

Inclusive and diverse

We seek to create a sense of belonging and to reflect and include the diversity of LGBTQ+ young people, and are mindful of intersectionality. We work in community and solidarity for human rights and social justice.

Strategic

We make deliberate choices about where we focus our work and energy to make maximum impact on where we lead and where we partner with others.

Model of Youth Work Practice

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

Critical - LGBTQ+ young people thinking for themselves

Social - Pro society and working together as a group

Education - Youth Work values guide the education process

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

**DIRECTOR'S REPORT (CONTINUED)
YEAR ENDED 31ST DECEMBER 2024**

Our Strategic Goals

Since 2003, Belong To has grown from a youth project into a unique national services and advocacy organisation with and for LGBTQ+ young people. Youth services, which inform our research, education work and a development approach, enable us to provide solution-based advocacy at an institutional and public level. We are rooted in and driven by our direct work with LGBTQ+ young people aged 14-24 and we exist to:

- Create and generate safe spaces and places for LGBTQ+ young people.
- Empower others through education to support LGBTQ+ young people.
- Lead policy and practice by providing expertise, developing best practice models, and reflecting lived experiences.
- Ensure LGBTQ+ young people have the opportunity to have their voices heard.
- Be an advocate for LGBTQ+ young people and champion change.

This Strategic Plan process provided us with the opportunity to look to both the past and the future. We came together and celebrated our strengths as an organisation. From reaching and supporting a record number of LGBTQ+ youth to building partnerships and effecting legislative change, we have a lot to be proud of. While celebrating our achievements, we reflected on the growth of the organisation and asked ourselves, what next? How can we support this growing demand and increase safe spaces for LGBTQ+ young people across Ireland?

We developed All Different, All Together, our Strategic Plan 2022-2024, to equip us with a roadmap to achieve our vision: a society where LGBTQ+ young people are equal, safe and thriving. To achieve this vision, we have set out four ambitious strategic goals. During the strategic planning process, we examined challenges, opportunities and our database, and conducted an environmental analysis. We spoke to our partners, the media, politicians, our team, educators, youth workers, families and LGBTQ+ young people to ensure that this Plan reflects their perspectives on how best to achieve our vision. Throughout this report, you will see how we are progressing during the first year of this strategy to achieve our strategic goals. The report is divided into four sections corresponding to our four strategic goals.

- 1 Delivering LGBTQ+ Youth Work
- 2 Building Safe Spaces & Services
- 3 Campaigning for Change
- 4 Being a Learning and Developing Organisation

Goal 1 Delivering LGBTQ+ Youth Work

LGBTQ+ young people are safe and supported by a quality youth work service delivered in Dublin in equal partnership with young people. A strong, expanding network of quality, targeted LGBTQ+ youth groups and safe and supportive youth groups across Ireland.

Objectives	Outcomes
1.1 Empower LGBTQ+ young people through the continued provision of a blended direct youth work and support service which encompasses support to parents and professionals working with them.	LGBTQ+ young people will have access to safe, high-quality youth work groups, services, and supports.
1.2 Promote a positive attitude towards mental health while providing pathways for additional support through strategic partnerships with partner organisations.	LGBTQ+ young people will have access to safe, high-quality mental health services and supports.

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

**DIRECTOR'S REPORT (CONTINUED)
YEAR ENDED 31ST DECEMBER 2024**

1.3 Improve access to LGBTQ+ youth services across Ireland by developing youth groups in partnership with services within local communities, expanding the existing National Network, and implementing a mark of quality to ensure quality youth work and best practice LGBTQ+ youth work is promoted	Young LGBTQ+ people will have access to safe, high-quality youth work services across Ireland.
1.4 Reduce the harms of alcohol and drug use amongst LGBTQ+ young people.	LGBTQ+ youth will have access to specialist supports within Belong To, to reduce the harms caused by alcohol and drug use amongst LGBTQ+ youth.
1.5 Empower LGBTQ+ young people to have better sexual health.	LGBTQ+ young people will have access to specialist supports and programmes within Belong To related to sexual health and wellbeing, and sexual health professionals will have been supported to provide LGBTQ+ inclusive sexual health programmes.
1.6 Scope and research how best to provide support to LGBTQ+ children in the 10-14-year-old age range.	Belong To will create and deliver a service for 10-14-year-old LGBTQ+ children.

Goal 2 Building Safe Spaces and Services

Training and educating professionals engaging with LGBTQ+ young people in schools, youth services, sports, and other services for young people.
Engaging with and supporting families.

Objectives	Outcomes
2.1 Support the promotion and creation of safe and supportive schools and alternative education spaces for LGBTQ+ young people.	Schools and alternative education spaces will become supportive and inclusive environments for LGBTQ+ young people.
2.2 Increase the knowledge and understanding of professionals and volunteers working across key sectors on issues affecting LGBTQ+ young people.	Professionals and volunteers working in education, youth services, drug and alcohol services, sexual health services, homeless services, and sports will have increased knowledge of the needs of LGBTQ+ young people and how to meet those needs.
2.3 Support parents, guardians, and caregivers of LGBTQ+ young people to create safe, nurturing home environments	Belong To will have a dedicated service for the parents, guardians, and caregivers of LGBTQ+ children, and young people.

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

**DIRECTOR'S REPORT (CONTINUED)
YEAR ENDED 31ST DECEMBER 2024**

Goal 3 Campaigning for Change

Champion the voice of LGBTQ+ young people through advocacy and engagement to create an Ireland where LGBTQ+ young people are equal, safe, and thriving.
Empowering LGBTQ+ young people to be agents for positive social change.

Objectives	Outcomes
3.1 Campaign for laws, policy, legislation, and national strategies that protect LGBTQ+ youth	Belong To will have influenced policies, legislation, and national strategies relevant to LGBTQ+ youth, ensuring there is greater attention to non-discrimination, bullying, access to healthcare including mental health and sexual health, and the creation of safe, supportive, and inclusive environments.
3.2 Develop the research and data environment to better understand and improve the lives of LGBTQ+ young people.	Belong To will have produced a high-quality evidence base of research reflecting the lived experiences of LGBTQ+ young people in Ireland.
3.3 Amplify the voice and experiences of LGBTQ+ young people, supporting and facilitating them to be agents in positive social change.	Belong To will have ensured that the voices and lived experiences of LGBTQ+ young people have been heard in the decisions that the effects their lives taken by the state.
3.4 Grow public awareness of content related to LGBTQ+ youth and Belong To by reaching and mobilising existing and new stakeholders and the general public.	Belong To will have increased its visibility and recognition amongst its stakeholders in the media and in public discussions on matters that relate to LGBTQ+ young people.
3.5 Work for international solidarity to protect and advance LGBTQ+ people's rights.	Belong To will have engaged in solidarity actions to protect and support the advancement of LGBTQ+ rights internationally.
3.6 Campaign for inclusion of LGBTQ+ young people in education.	Schools will be supportive and inclusive environments for LGBTQ+ young people.

Goal 4 Being a Learning and Developing Organisation

A sustainable, professional, learning organisation with a skilled team, and robust systems working to achieve our vision.

Objectives	Outcomes
4.1 Nurture an internal culture that is rooted in our values, and which prioritises wellbeing, curiosity, courage, and learning.	Belong To's team will have been effectively managed, will have embodied the organisation's values, and be resilient.
4.2 Review organisational structure.	Belong To will have a robust Senior Management Team and team in place to achieve the organisation's ambitious strategic goals.
4.3 Collaborate with other like-minded LGBTQ+ organisations to scope out the potential for a shared flagship premises in Dublin.	A strategic decision will have been reached on the co-location of services for the LGBTQ+ community.

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

**DIRECTOR'S REPORT (CONTINUED)
YEAR ENDED 31ST DECEMBER 2024**

4.4 Review and enhance key processes, through optimising the use of digital technology, emphasising effective communications, and strengthening relationships of trust.	Belong To will have best-in-class operating systems and practices, our organisation will be efficient, well-run, and we will emphasise tools to save time and money.
4.5 Protect existing resources and grow sources of income to ensure sustainability	Belong To will have maintained, diversified, and increased its resources. It will maintain a high proportion of independent fundraised income comparatively to income from the state and state agencies.
4.6 Maintain good governance.	Belong To will be fully compliant with legal obligations, the Governance Code, and our own governance guidelines and policies.

FINANCIAL OVERVIEW

Financial Results

The year's financial results ended 31st December 2024 are set out in detail on pages 39 - 43. These results show a net surplus of €52,791 (2023: surplus €72,172). This surplus results from the change in timing of planned new hires of employees and the start date of programme costs.

Income totalled €2,428,089 an increase of 12.02% on 2023 (2023: €2,167,590) The increase is a result of continued investment in fundraising over 2024 to 2023 and the successful application of grants from trusts and foundations.

There was an increase in income from fundraised donations, trusts and foundations and training by 20.72% to a total of €1,354,963.98 (2023: €1,122,405). This is a direct result of investment in the fundraising team. There was an increase in Benefit in Kind Donations of Goods and Services in 2024 to €191,799 (2023: €128,152) this is due to a increase in donations for advertising costs.

Total expenditure was €2,374,298 in 2024 (2023: €2,095,418) an increase of 13.31%. This reflects the increase in programme works, continued investment in the staff team and also rising costs in operations and the general cost of living.

Income Diversification

In 2024 the funding mix for the organisation was 36% state funding (2023: 43%) and 64% non-state funding (2023: 57%). 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 LGBTQ+ young people. The Board addressed the over-reliance on any one source of funding by continuous investment in the Fundraising Team during 2024. The investment in the fundraising strategy has resulted in a diversification in the sources of funding to a more balanced outcome increasing funding from community events, public donations and grants from Trusts and Foundations to 50% (2023: 45%) balancing this with corporate donations to 50% (2023: 55%)

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

**DIRECTOR'S REPORT (CONTINUED)
YEAR ENDED 31ST DECEMBER 2024**

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.

The Trustees have established reserves equal to six 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 during the year. The reserves policy was reviewed in February 2025, and it was agreed to allocate €360,908 to support the programme work for the organisation in line with our Strategic Plan 2025 - 2027.

The opening balance on reserves was €1,189,307 on 1 January 2024. Details of reserves and designated funds:

Reserves at 1 January 2023	Description	Amount
6 Months Operating Costs	Based on Expenditure of €1,710,474 (2024)	€888,453
Designated to 2024	Designated to 2024 to ensure completion of current projects	€300,854
Total Reserves @ 31 December 2023		€1,189,307

The closing balance on reserves was €1,243,098 on 31 December 2024.
Details of reserves and designated funds:

Reserves at 31 December 2024	Description	Amount
6 Months Operating Costs	Based on Operation and Staffing Costs in 2024 (1,764,380)	€882,190
Designated to 2025	The Board approved funds to continue work on scheduled programme work in 2025	€360,908
Total Reserves @ 31 December 2024		€1,243,098

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 and 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 2024 we declined to accept donations or asked fundraisers to cease fundraising on our behalf on one occasion 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.

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

**DIRECTOR'S REPORT (CONTINUED)
YEAR ENDED 31ST DECEMBER 2024**

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.

Apportionment

Individual costs that are shared and not directly attributable to an individual programme are apportioned. In 2024, 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 2024 statement of financial activities and balance sheet, the approved 2024 budget, and the latest financial information, including an up-to-date forecast which considers the ongoing impacts of wars in Ukraine and Palestine, high inflation and increase in the cost of living. 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
(A COMPANY LIMITED BY GUARANTEE)**

**DIRECTOR'S REPORT (CONTINUED)
YEAR ENDED 31ST DECEMBER 2024**

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 2024 TO 2025 (IF ANY)</u>	<u>PURPOSE FOR WHICH THE FUNDS ARE APPLIED</u>	<u>WHERE RELEVANT THE AMOUNT OF CAPITAL PROVIDED AND THE REPORTING POLICIES BEING USED IN RELATION TO CURRENT AND FUTURE INSTALLMENTS</u>
HSE - Mental Health Directorate / National Office for Suicide Prevention	Section 39 Health Act 2004	€240,964 per annum Term: 1st Jan to 31st Dec 2024	€240,964	-	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 the agreement - additional reports submitted at specific internals. No capital grant received.
		€53,402 Once-off Term: 1st Dec 2020 to 31st Dec 2023	-	€38,971	Deferral of €53,402 at year-end 2020 was approved and carried forward to 2024. 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 at specific internals. No capital grant received.

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

**DIRECTOR'S REPORT (CONTINUED)
YEAR ENDED 31ST DECEMBER 2024**

City of Dublin Education and Training Board. Scheme: Local Drugs Task Force	Local Drugs Taskforce - Emerging Needs	€49,365 per annum Term: 1 Jan to 31 Dec 2024	€49,365	-	Provision of prevention and education service for the North Inner City targeting the LGBTI+ youth population.	Annual application submitted each year. Quarterly reports submitted as set out in the grant aid agreement. No capital grant received.
Department of Children, Equality, Disability, Integration and Youth (DCEDIY): administered by Pobal	Youth Service Grant Scheme	€246,236 per annum Term: 1 Jan to 31 Dec 2024	€246,236	-	Core funding to support the delivery of nationwide supports for LGBTI+ young people.	Annual report and application submitted each year. No capital grant received.
Department of Children, Equality, Disability, Integration and Youth (DCEDIY): administered by Pobal	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 due on completion. No capital grant received.
Department of Children, Equality, Disability, Integration and Youth (DCEDIY): administered by Pobal	Youth Capital Funding Scheme	€13,161	€13,161		A capital grant for upgrades too, and replacement of critical information and communications infrastructure.	Funds are fully expended and reports submitted. Funds are reflected in the balance sheet and proportionally as income corresponding to the annual amortisation of the capital grant.

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

**DIRECTOR'S REPORT (CONTINUED)
YEAR ENDED 31ST DECEMBER 2024**

Department of Children, Equality, Disability, Integration and Youth (DCEDIY): direct administration	2023 LGBTI+ Community Services Funding Call: SCHEME A: SUPPORTING COMMUNITY SERVICES FOR LGBTI+ PERSONS	€70,000 Term: 1st October 2023 to 30th September 2024	€52,500		LGBTQ+ Quality Mark for Schools. Funding to increase the safety and inclusion of post-primary schools for LGBTI+ young people by providing evidence-based support to staff and students. €52,500 deferred to 2024 in line with project agreement.	Final project report due on completion. No capital grant received.
Department of Children, Equality, Disability, Integration and Youth (DCEDIY): direct administration	2024 LGBTI+ Community Services Funding Call: SCHEME A: SUPPORTING COMMUNITY SERVICES FOR LGBTI+ PERSONS	€100,000 Term: 1st October 2024 to 30th September 2025	€22,678	€77,322	LGBTQ+ Quality Mark for Schools. Funding to increase the safety and inclusion of post-primary schools for LGBTI+ young people by providing evidence-based support to staff and students. €77,322 deferred to 2025 in line with project agreement.	Final project report due on completion. No capital grant received.
Department of Children, Equality, Disability, Integration and Youth (DCEDIY): administered by Pobal	What Works Building Evidence Fund	€49,999 Term: 3rd November 2023 to 2nd November 2024	€49,999	-	Better Data for LGBTQ+ Youth Services. Funding deferred to 2024 due to project start date.	Reports submitted as and when requested as per the terms and conditions of the scheme. No capital grant received.

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

**DIRECTOR'S REPORT (CONTINUED)
YEAR ENDED 31ST DECEMBER 2024**

Department of Education and Skills	National Action Plan on Bullying	€90,000 per annum Term: 1 Jan to 31 Dec 2024	€90,000	-	Grant aid to support the delivery of Action 8 under the National Action Plan on Bullying (2013).	Annual report and application submitted each year. No capital grant received.
Department of Rural and Community Development-administered by Pobal	Scheme to Support National Organisations 2022-2025	€272,474 Term: July 2012 to June 2025	€90,825	-	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 reports submitted every Additional reports submitted at specific intervals. No capital grant received.
Irish Human Rights and Equality Commission (IHREC)	Human Rights and Equality Grants Scheme 2023-2024	€14,400	€14,400	-	Tackling homophobia and transphobia through supporting LGBTQ+ inclusive primary schools. Funds deferred to 2024 due to project commencement date.	Reports submitted as and when requested as per the terms and conditions of the scheme. No capital grant received.
Revenue Commissioners	VAT Compensation Scheme	€11,198	€11,198		The Value Added Tax (VAT) Compensation Scheme aims to reduce the VAT burden on charities and to partially compensate for VAT paid by the Charity.	Claim re eligible VAT paid in 2022.

Sinéad Barry
Director

Patricia Carey
Director

Date : 13th August 2025

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

**DIRECTOR'S RESPONSIBILITIES STATEMENT
YEAR ENDED 31ST DECEMBER 2024**

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 confirm that they have complied with the above requirements in preparing the financial statements.

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.

Sinéad Barry

Patricia Carey

Date : 13th August 2025

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

**INDEPENDENT AUDITOR'S REPORT TO THE MEMBERS OF
BELOG TO YOUTH SERVICES (CONTINUED)
YEAR ENDED 31ST DECEMBER 2024**

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 2024 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 2024 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 31 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

In auditing the financial statements, we have concluded that the directors' use of the going concern basis of accounting in the preparation of the financial statements is appropriate.

Based on the work we have performed, we have not identified any material uncertainties relating to events or conditions that, individually or collectively, may cast significant doubt on the Company's ability to continue as a going concern for a period of at least twelve months from the date when the financial statements are authorised for issue.

Our responsibilities and the responsibilities of the directors with respect to going concern are described in the relevant sections of this report.

**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 2024**

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 2024**

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 Statutory Audit Firm
Grafton Buildings
34 Grafton Street
Dublin 2
13th August 2025

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

**STATEMENT OF FINANCIAL ACTIVITIES
YEAR ENDED 31ST DECEMBER 2024**

		Restricted Funds 2024	Unrestricted Funds 2024	Total Funds 2024	Restricted Funds 2023	Unrestricted Funds 2023	Total Funds 2023
		€	€	€	€	€	€
Incoming Resources							
Donations and legacies	3.1	262,179	1,092,386	1,354,565	129,525	943,823	1,073,348
Charitable activities	3.2	870,128	191,799	1,061,927	913,985	128,152	1,042,137
Other trading activities	3.3	-	11,597	11,597	-	52,105	52,105
Total Incoming Resources		1,132,307	1,295,782	2,428,089	1,043,510	1,124,080	2,167,590
Expenditure							
Charitable activities	4.	(1,959,834)	-	(1,959,834)	(1,434,394)	(239,881)	(1,674,275)
Cost of raising funds		-	(414,464)	(414,464)	-	(421,143)	(421,143)
Other expenses		-	-	-	-	-	-
Total Resources Expended		(1,959,834)	(414,464)	(2,374,298)	(1,434,394)	(661,024)	(2,095,418)
Net income / (expenditure)		(827,527)	881,318	53,791	(390,884)	463,056	72,172
Transfers Between Funds		827,527	(827,527)	-	390,884	(390,884)	-
Surplus / (deficit) for the year		-	53,791	53,791	-	72,172	72,172

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

		Restricted Funds 2024	Unrestricted Funds 2024	Total Funds 2024	Restricted Funds 2023	Unrestricted Funds 2023	Total Funds 2023
		€	€	€	€	€	€
Reconciliation of funds							
Balances brought forward at 1st January 2024	27.	-	1,189,307	1,189,307	-	1,117,135	1,117,135
Balances carried forward at 31st December 2024		-	1,243,098	1,243,098	-	1,189,307	1,189,307

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 13th

Sinéad Barry
Director

Patricia Carey
Director

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

**BALANCE SHEET
31ST DECEMBER 2024**

	Note	2024 €	€	2023 €	€
Fixed assets					
Intangible assets	21	-		-	
Tangible assets	22	58,800		84,667	
			58,800		84,667
Current assets					
Debtors	23	172,457		106,313	
Cash at bank and in hand		1,384,198		1,507,622	
		1,556,655		1,613,935	
Creditors: amounts falling due within one year	24	(372,357)		(509,295)	
Net current assets			1,184,298		1,104,640
Total assets less current liabilities			1,243,098		1,189,307
Net assets			1,243,098		1,189,307
Contingency Reserve Fund					
Restricted Funds			-		-
Unrestricted Funds			1,243,098		1,189,307
Funds of the Charity	27		1,243,098		1,189,307

These financial statements were approved by the board of directors on 13th August 2025 and signed on behalf of the board by:

Sinéad Barry
Director

Patricia Carey
Director

The notes on pages 41 to 68 form part of these financial statements.

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

**STATEMENT OF CHANGES IN FUNDS
YEAR ENDED 31ST DECEMBER 2024**

	Unrestricted Funds	Restricted Funds	Total
	€	€	€
At 1st January 2023	1,117,135	-	1,117,135
Surplus for the year	72,172	-	72,172
At 31st December 2023	<u>1,189,307</u>	<u>-</u>	<u>1,189,307</u>
Surplus for the year	53,791	-	53,791
At 31st December 2024	<u><u>1,243,098</u></u>	<u><u>-</u></u>	<u><u>1,243,098</u></u>

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

**STATEMENT OF CASH FLOWS
YEAR ENDED 31ST DECEMBER 2024**

	2024	2023
	€	€
Cash flows from operating activities		
Surplus for the financial year	53,791	72,172
<i>Adjustments for:</i>		
Depreciation of tangible assets	26,979	20,749
Accruals	5,409	(1,212)
<i>Changes in:</i>		
Trade and other debtors	(66,144)	30,096
Trade and other creditors	(142,347)	48,750
Net cash (used in)/from operating activities	<u>(122,312)</u>	<u>170,555</u>
Cash flows from investing activities		
Purchase of tangible assets	<u>(1,112)</u>	<u>(37,727)</u>
Net cash used in investing activities	<u>(1,112)</u>	<u>(37,727)</u>
Net increase/(decrease) in cash and cash equivalents	(123,424)	132,828
Cash and cash equivalents at beginning of year	<u>1,507,622</u>	<u>1,374,794</u>
Cash and cash equivalents at end of year	<u><u>1,384,198</u></u>	<u><u>1,507,622</u></u>

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

**NOTES TO THE FINANCIAL STATEMENTS
YEAR ENDED 31ST DECEMBER 2024**

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 55 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 formats 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 2024**

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.

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.

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.

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

**NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)
YEAR ENDED 31ST DECEMBER 2024**

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 and Value Audit tool (VIVA) for every €1 we spend on volunteers; we get back €2.61 (2022: €2.32) 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.

Investment

Investment income is accounted for on a receipts basis.

Charitable Trading Activity

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

Restricted Income

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 2024**

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 2024**

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 2024 statement of financial activities and balance sheet, the approved 2024 budget, and the latest financial information, including an up-to-date forecast which considers the ongoing impact of wars in Ukraine and Palestine, high inflation and increase in the cost of living. 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 2024**

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.

Amortisation

Amortisation is calculated to write off the cost of an intangible asset, less its estimated residual value, over the useful life of that asset. 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.

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

**NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)
YEAR ENDED 31ST DECEMBER 2024**

Financial instruments

Belong To Youth Services has financial assets and financial liabilities of a kind that qualify as basic financial instruments. Basic financial instruments are initially recognised at transaction value and subsequently measures at their settlement value.

Taxation

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.

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.

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

**NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)
YEAR ENDED 31ST DECEMBER 2024**

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 2024**

3. Income

	Restricted Funds 2024 €	Unrestricted Funds 2024 €	Total Funds 2024 €	Total Funds 2023 €
3.1 <u>DONATIONS AND LEGACIES</u>				
Corporate donations & sponsorship	43,500	507,405	550,905	327,145
Local/ community fundraising	-	127,089	127,089	135,060
Regular & committed giving	-	20,661	20,661	19,339
Tax refunds	-	11,198	11,198	3,048
Direct marketing/ fundraising appeals	-	386,834	386,834	263,568
Other	13,173	-	13,173	29,873
Community Foundation Ireland	90,153	-	90,153	11,014
Trusts and Foundations	12,477	39,199	51,676	250,301
Google.org - Impact Challenge on Safety	102,876	-	102,876	34,000
	<u>262,179</u>	<u>1,092,386</u>	<u>1,354,565</u>	<u>1,073,348</u>

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

**NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)
YEAR ENDED 31ST DECEMBER 2024**

	Restricted Funds 2024 €	Unrestricted Funds 2024 €	Total Funds 2024 €	Total Funds 2023 €
3.2 CHARITABLE ACTIVITIES				
Donated goods and services	-	191,799	191,799	128,152
HSE Mental Health Directorate/ National Office for Suicide Prevention - s.39 Health Act 2004	240,964	-	240,964	243,320
HSE LGBT Research	-	-	-	76,661
CDYSB/ NICDTF - LDTF Emerging Needs	49,365	-	49,365	47,196
DCEDIY - Youth Service Grant Scheme	246,236	-	246,236	234,510
DCEDIY - Youth Capital Funding Scheme	13,161	-	13,161	16,139
DCEDIY - Scheme A: Supporting Community Services for LGBTI+ Persons 2022	-	-	-	87,184
DCEDIY - Scheme A: Supporting Community Services for LGBTI+ Services 2023	52,500	-	52,500	17,500
DCEDIY - Scheme A: Supporting Community Services for LGBTI+ Services 2024	22,678	-	22,678	-
Dept of Education - National Action Plan on Bullying	90,000	-	90,000	90,000
National Lottery Grants Scheme	-	-	-	1,400
University College Dublin and Irish Research Council - Employment Based Programme	-	-	-	9,250
DCEDIY What Works Business Evidence Fund	49,999	-	49,999	-
Dept of Rural and Community Development - SSNO Scheme 2022 - 2025	90,825	-	90,825	90,825
IHREC	14,400	-	14,400	-
	<u>870,128</u>	<u>191,799</u>	<u>1,061,927</u>	<u>1,042,137</u>
	Restricted Funds 2024 €	Unrestricted Funds 2024 €	Total Funds 2024 €	Total Funds 2023 €
3.3 OTHER TRADING ACTIVITIES				
Training Income	-	11,597	11,597	52,105
	<u>-</u>	<u>11,597</u>	<u>11,597</u>	<u>52,105</u>
Total Funds YE 2024	1,132,307	1,295,782	2,428,089	2,167,590

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

**NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)
YEAR ENDED 31ST DECEMBER 2024**

4. Expenditure

	Direct Costs	Grant Funding of Activities	Other Costs	Support Costs	2024	2023
	€	€	€	€	€	€
4.1 CHARITABLE ACTIVITIES						
Goal 1 - Delivering LGBTQ+ Youth Work	343,820	-	-	131,940	475,760	436,621
Goal 2 - Building Safe Spaces & Services	487,604	45,000	-	134,078	666,682	594,515
Goal 3 - Campaigning for Change	319,459	-	162,870	74,137	556,466	483,258
Goal 4 - Being Learning and Development Organisation	140,736	-	19,197	100,993	260,926	159,881
	<u>1,291,619</u>	<u>45,000</u>	<u>182,067</u>	<u>441,148</u>	<u>1,959,834</u>	<u>1,674,275</u>

	Direct Costs	Other Costs	Support Costs	2024	2023
	€	€	€	€	€
4.2 GOVERNANCE COSTS					
Governance costs	8,403	-	-	8,403	16,794
Board members vouched expenses	-	-	-	-	-
Legal and professional	-	73,665	-	73,665	29,690
Finance Staffing Costs	-	-	82,206	82,206	53,062
Audit fees	4,920	-	-	4,920	4,736
	<u>13,323</u>	<u>73,665</u>	<u>82,206</u>	<u>169,194</u>	<u>104,282</u>

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

**NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)
YEAR ENDED 31ST DECEMBER 2024**

4.3	<u>ANALYSIS OF SUPPORT COSTS</u>	Cost of Raising Funds	Goal 1	Goal 2	Goal 3	Goal 4	2024	2023
		€	€	€	€	€	€	€
	Governance costs (note 4.2)	16,902	42,236	42,353	16,724	50,979	169,194	104,282
	Office premises & facilities	7,499	49,623	63,695	31,066	37,549	189,432	97,400
	Information technology	3,000	25,412	16,018	20,254	6,604	71,288	81,386
	Human resources	5,629	9,920	7,643	2,937	250	26,379	56,550
	Miscellaneous	18,690	4,749	4,369	3,156	5,611	36,575	92,564
		<u>51,720</u>	<u>131,940</u>	<u>134,078</u>	<u>74,137</u>	<u>100,993</u>	<u>492,868</u>	<u>432,182</u>
4.4	<u>COST OF RAISING FUNDS</u>	2024	2023					
		€	€					
	Staff Costs	246,117	186,382					
	Support Costs (% 4.3 Analysis of Support Costs)	51,720	41,764					
	Direct Costs	106,896	174,535					
	Donated Goods and Services	9,731	18,462					
		<u>414,464</u>	<u>421,143</u>					

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

**NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)
YEAR ENDED 31ST DECEMBER 2024**

5. Donated Goods and Services

For the financial year 2024, in-kind donations have been recognised, measured at fair value and classified to comply with Charity SORP FRS102.

	2024	2023
In-Kind donations and services		
Legal and Professional Fees	19,197	29,690
Campaigns and Communications	162,870	80,000
Investment in Future Income	9,732	18,462
	<u>191,799</u>	<u>128,152</u>

6. Exemption from Disclosure

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

7. Funds Held as Custodian Trustee on Behalf of Others

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

8. Post Balance Sheet Events/ Events after Year End

The Board has assessed and considered the potential financial impact to the Charity's fundraising operations due to current global economic conditions and the ongoing wars in Ukraine and Palestine. The risk was assessed as a low probability in the short term but that a medium-term risk presents in 2024. A risk mitigation strategy which began in 2023 and continuing through 2024, includes diversification of income and designation of reserves has been put in place to reduce this risk.

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

**NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)
YEAR ENDED 31ST DECEMBER 2024**

9. Related Party Transactions

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

In 2024, the total amount of vouched expenses paid to the Board members was €nil (2023: €nil). No Board member claimed expenses during the year (2023: €nil).

As well as donating their time and expertise during 2024, the Directors made unconditional donations of €12,226 (2023: €1,101) to the Charity.

The total amount of gifts, donated goods, and donated services received from companies controlled by Directors during 2024 was €nil (2023: €nil).

Key management personnel made unconditional donations of €3,335 (2023: €2,865) 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 2024.

10. Ex-gratia Payments

The Charity made no ex-gratia payments in 2024 and 2023.

11. Public Benefit

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

12. Capital Commitments

The Charity had no capital commitments on the 31st December 2024 (2023: €nil).

13. Contingent Liabilities

The Charity had no contingent liabilities on the 31st December 2024 (2023: €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 2024**

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.

	2024	2023
	€	€
Payable on leases in which the commitment expires within:		
One year	-	-
Two to five years	110,000	165,000
More than five years	-	-
Total	<u>110,000</u>	<u>165,000</u>

17. Pension

The Charity operates a Defined Contribution Pension Scheme matched 3% contribution of €24,273 (2023: €16,872) to employees participating in the scheme. In 2024, 15 employees participated in the scheme (2023:7). Per the provisions of the Pensions (Amendment) Act, 2002, the Charity facilitates employees in establishing a Personal Retirement Savings Account (PRSA) by way of payroll deductions.

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

**NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)
YEAR ENDED 31ST DECEMBER 2024**

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:

	2024	2023
	€	€
Depreciation of tangible assets	26,979	20,749

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

**NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)
YEAR ENDED 31ST DECEMBER 2024**

20. Staff Costs

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

	2024	2023
	Number	Number
Administrative	7	7
Education and Training	3	3
Policy, Research and Communications	4	4
Youth Work	7	7
Fundraising	4	3
	<u>25</u>	<u>24</u>

The aggregate payroll costs incurred during the year were:

	2024	2023
	€	€
Wages and salaries	1,171,535	996,571
Social insurance costs	126,699	107,469
	<u>1,298,234</u>	<u>1,104,040</u>

Bands of Salaries	2024	2023
€50,000 - €60,000	1	1
€60,001 - €70,000	5	5
€70,001 - €80,000	1	1
€80,001 - €90,000	-	1
€90,001 - €100,000	1	-

Remuneration includes salaries and any benefits in kind. One (2023: 1) part-time employees would have the full-time salary equivalent of between €70,001-€80,000 in the year. These part-time employees are included in the table above.

The Company has a remuneration policy that has been agreed by the Human Resources and Remuneration subcommittee as delegated by the Board. This policy states that we seek to be competitive with our peers. As a general principle, this means the Company 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.

The CEO, Moninne Griffith commenced on 1st November 2015. The value of her remuneration in 2024 was €95,897 (2023: €87,179). Included in this is employer pension contributions of €2,793 (2023: €2,539). Her contract of employment does not include a performance-related award scheme or any benefit-in-kind/perquisites.

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

**NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)
YEAR ENDED 31ST DECEMBER 2024**

Remuneration paid to the seven members of the Senior Management Team (SMT), which includes the CEO, in 2024 amounted to €480,811 (2023: €447,928). Included in this figure is employer pension contributions of €14,004 (2023: €10,041). No other additional benefits are received by the SMT and contracts of employment do not include performance-related reward schemes or any benefits-in-kind/perquisites.

21. Intangible Assets

	Software Development	Total
	€	€
Cost		
At 1st January 2024 and 31st December 2024	<u>11,364</u>	<u>11,364</u>
Amortisation		
At 1st January 2024 and 31st December 2024	<u>11,364</u>	<u>11,364</u>
Carrying amount		
At 31st December 2024	<u>-</u>	<u>-</u>
	Software Development	Total
	€	€
Cost		
At 1st January 2023 and 31st December 2023	<u>11,364</u>	<u>11,364</u>
Amortisation		
At 1st January 2023 and 31st December 2023	<u>11,364</u>	<u>11,364</u>
Carrying amount		
At 31st December 2023	<u>-</u>	<u>-</u>

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

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

**NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)
YEAR ENDED 31ST DECEMBER 2024**

22. Tangible Assets

	Equipment	Fixtures and fittings	Total
	€	€	€
Cost			
At 1st January 2024	145,877	39,590	185,467
Additions	948	164	1,112
At 31st December 2024	<u>146,825</u>	<u>39,754</u>	<u>186,579</u>
Depreciation			
At 1st January 2024	76,161	24,639	100,800
Charge for the year	21,379	5,600	26,979
At 31st December 2024	<u>97,540</u>	<u>30,239</u>	<u>127,779</u>
Carrying amount			
At 31st December 2024	<u>49,285</u>	<u>9,515</u>	<u>58,800</u>

	Equipment	Fixtures and fittings	Total
	€	€	€
Cost			
At 1st January 2023	111,819	35,921	147,740
Additions	34,058	3,669	37,727
At 31st December 2023	<u>145,877</u>	<u>39,590</u>	<u>185,467</u>
Depreciation			
At 1st January 2023	60,928	19,123	80,051
Charge for the year	15,233	5,516	20,749
At 31st December 2023	<u>76,161</u>	<u>24,639</u>	<u>100,800</u>
Carrying amount			
At 31st December 2023	<u>69,716</u>	<u>14,951</u>	<u>84,667</u>

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

**NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)
YEAR ENDED 31ST DECEMBER 2024**

23. Debtors

	2024	2023
	€	€
Trade debtors	123,907	67,443
Other debtors	-	8,732
Prepayments and accrued income	48,550	30,138
	<u>172,457</u>	<u>106,313</u>

24. Creditors: amounts falling due within one year

	2024	2023
	€	€
Trade creditors	64,832	80,167
Other creditors	19,465	32,762
Tax and social insurance:		
PAYE and social welfare	31,831	32,109
Accruals	20,859	15,450
Deferred income	235,370	348,807
	<u>372,357</u>	<u>509,295</u>

Deferred Income

	2024	2023
	€	€
HSE - National Office for Suicide Prevention	38,971	38,971
DCYA - CPD LGBTI+ Youth Strategy	750	750
DCEDIY - LGBTI+ Funding 2023 - 2024	-	52,500
DCEDIY - LGBTI+ Funding 2024 - 2025	77,322	-
DCEDIY What Works 2023-2024	-	49,999
IHREC	-	7,200
Google E Learning QMark 2024	-	22,875
TIDES Foundation	-	80,000
CFI Transhealthcare	-	7,044
CFI Its our Social Media	-	15,000
CFI Primary Schools	-	19,093
CFI Toy Show Appeal 2023-2024	6,359	55,375
CFI Toy Show Appeal 2024-2025	40,000	-
Welsh Government Grant Youth Work	3,594	-
British Government Grant Youth Work	3,500	-
HSE Sexual Health Grant 2024-2025	6,700	-
Focus Ireland	58,174	-
	<u>235,370</u>	<u>348,807</u>

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

**NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)
YEAR ENDED 31ST DECEMBER 2024**

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.

26. Statement of Movements on Statement of Financial Activities

	Statement of Financial Activities €
At 1st January 2024	1,189,307
Surplus for the year	53,791
At 31st December 2024	<u>1,243,098</u>

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

**NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)
YEAR ENDED 31ST DECEMBER 2024**

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 2023	1,117,135	-	1,117,135
Movement during the financial year	72,172	-	72,172
At 31st December 2023	1,189,307	-	1,189,307
Movement during the financial year	53,791	-	53,791
At 31st December 2024	1,243,098	-	1,243,098

27.2 ANALYSIS OF MOVEMENTS ON FUNDS	Balance 1 January 2024 €	Income €	Expenditure €	Transfers between funds €	Balance 31 December 2024 €
<u>Restricted income</u>					
Restricted	-	1,132,307	(1,959,834)	827,527	-
<u>Unrestricted income</u>					
Unrestricted	1,189,307	1,295,782	(414,464)	(827,527)	1,243,098
Total Funds	1,189,307	2,428,089	2,374,298	-	1,243,098

27.3 ANALYSIS OF NET ASSETS BY FUND	Fixed assets - charity use €	Current assets €	Current liabilities €	Total €
Restricted	30,807	235,370	(254,835)	11,342
Unrestricted	27,993	1,321,285	(117,522)	1,231,756
	58,800	1,556,655	372,357	1,243,098

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

**NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)
YEAR ENDED 31ST DECEMBER 2024**

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 2024 the total amount of funding disbursed through the scheme was €45,000 (2023: €45,000). The recipients of funding in were:

Grant Recipients	2024	2023
	€	€
Crosscare (Bray Youth Services)	2,250	2,250
Youth Work Ireland Cork	8,000	8,000
Crosscare (East Wicklow Youth Services)	2,446	2,446
Donegal Youth Service CLG	8,000	8,000
Ferns Diocesan Youth Service (FDYS)	4,000	5,000
Kerry Diocesan Youth Service (KDYS)	4,790	4,790
Kildare Youth Services Ltd.	5,000	5,000
North Connaught Youth Services	2,190	2,190
Red Ribbon Project Limited T/A GOSHH	4,600	4,600
Youth Work Ireland Tipperary	2,724	2,724
Galway Youth Regional Youth Federation	1,000	-
	<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 2024**

29. Financial Instruments

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

	2024	2023
	€	€
Financial assets measured at amortised cost		
Trade debtors	123,907	67,443
Other debtors	48,550	38,870
Cash at bank and in hand	1,384,198	1,507,622
	<u>1,556,655</u>	<u>1,613,935</u>
Financial liabilities measured at amortised cost		
Trade creditors	(64,026)	(80,167)
Other creditors	(308,331)	(429,128)
	<u>(372,357)</u>	<u>(509,295)</u>

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

**NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)
YEAR ENDED 31ST DECEMBER 2024**

30. State Funding Income and Expenditure

Name of Grantor	Health Service Executive - Mental Health Directorate	City of Dublin Youth Services Board (CDYSB)	Department of Children, Equality, Disability, Integration and Youth (DCEDIY)	Department of Children, Equality, Disability, Integration and Youth (DCEDIY)	Department of Children, Equality, Disability, Integration and Youth (DCEDIY)	Department of Children, Equality, Disability, Integration and Youth (DCEDIY)	Department of Education and Skills	Dept. Rural and Community Development (administered by Pobal)	Department of Children, Equality, Disability, Integration and Youth (DCEDIY)	Irish Human Rights and Equality Commission	Revenue Refund Scheme
Funding Stream	Youth Work	LDTF Emerging Needs	Youth Service Grant Scheme	Youth Capital Funding Scheme	Scheme A: Supporting Community Services for LGBTI+ Persons 2023	Scheme A: Supporting Community Services for LGBTI+ Persons 2024	National Action Plan on Bullying	SSNO 2022-2025	What Work 2023 - 2024	Human Rights and Equality Grants Scheme 2023-2024	Tax and VAT Refunds from Revenue
Income YE 2024	240,964	49,365	246,236	13,161		100,000	90,000	90,825		7,200	11,198
Deferred Income from 2023 C/F	38,971				52,500				49,999	7,200	
Less Deferred Income to 2025	(38,971)					(77,322)					
Capital Grant											
Amortisation of Capital Grant											
Total Income YE 2024	240,964	49,365	246,236	13,161	52,500	22,678	90,000	90,825	49,999	14,400	11,198

Capital Grant

Note: This expenditure is recognised on the balance sheet as it is a capital expenditure

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

**NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)
YEAR ENDED 31ST DECEMBER 2024**

Expenditure

Salary	99,637	46,546	190,734		52,500	17,400	44,804	90,825	36,545		
Program Costs	89,907	1,039	7,114			4,528	29,250		11,650	14,400	11,198
Rent and Rates	8,420	750	12,500			750	1,750		500		
Telephone	2,541		1,251				556				
Motor and Travel	1,556		1,000				551				
Light and Heat	1,625	760	1,500				1,015		475		
Print, Post and Stationery	4,159		1,750				1,416				
ICT Management	9,078	270	9,500				2,175				
Professional Fees	7,798		8,500				1,665		250		
Staff Training and Development	4,999		2,500				1,909		250		
Communications	1,724		2,000				1,572		329		
Insurance	4,024		4,000				1,563				
Repairs and Maintenance	2,808						1,765				

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

**NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)
YEAR ENDED 31ST DECEMBER 2024**

Bank Charges and Interest	52		42				9				
Depreciation				13,161							
Governance and Board Expenditure	533		823								
Audit and Accountancy	1,288		1,500								
Conference											
Membership and Subscriptions			422								
General Expenses	815		1,100								
Total Expenditure	240,964	49,365	246,236	13,161	52,500	22,678	90,000	90,825	49,999	14,400	11,198
Surplus / (Deficit)	-	-	-	-	-	-	-	-	-	-	-

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

**NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)
YEAR ENDED 31ST DECEMBER 2024**

31. 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.

32. Controlling Party

The Directors are the controlling party of the Company.

33. Lobbying and Political Donations

The Charity did not make any political donations during 2024, 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.

34. Approval of Financial Statements

The Board of Directors approved these financial statements for issue on 13 August 2025.

**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 2024**

	2024	2023
	€	€
Income		
DCEDIY (Youth Service Grant Scheme)	246,236	234,510
DECDIY (LGBTI+ Youth Strategy)	125,177	124,659
DECDIY - Transfer to capital grant	-	(19,975)
DCEDIY - Youth Service Grant Scheme	-	76,661
HSE Mental Health Directorate/NOSP	-	45,001
Amoritisatation Youth Capital Funding Scheme Grants	13,161	16,139
CDYSB/ NICDTF - LDTF Emerging Needs	49,365	47,196
Dept of Education-National Action Plan on Bullying	90,000	90,000
DRCD - SSNO Scheme 2022-2025	90,825	90,825
HSE Mental Health Directorate/NOSP - s.39 HA 2004	240,964	198,319
IHREC	14,400	-
Donations and Legacies	1,264,412	1,072,984
Community Foundation of Ireland	90,153	11,014
Training Income	11,597	52,105
Donated Goods and Services	191,799	128,152
	<u>2,428,089</u>	<u>2,167,590</u>
Expenditure		
Wages and salaries	1,171,535	996,571
Employer's PRSI contributions	126,699	107,469
Advertising and communications	183,917	120,218
Programme costs	365,405	318,512
Investment in future income	116,628	192,997
Printing and Publications	15,884	10,665
Rent payable	62,186	57,491
Insurance	16,486	18,961
Light and heat	11,126	8,042
Cleaning	6,550	6,260
Repairs and maintenance	6,087	6,168
Professional Fees	31,628	42,744
Volunteer Expenses	1,304	-
Telephone	11,036	7,299
Computer and website costs	71,288	81,386
Postage & Stationery	10,534	7,806
Staff Training & Recruitment	26,377	43,496
Travel and subsistence expenses	7,427	6,096
Conference	613	5,058
Legal and professional	34,226	-
Accountancy fees	27,008	-
Auditors remuneration	4,920	4,736
Bank charges	1,516	1,423
Subscriptions	3,894	6,523
Bad debts	18,690	-
General expenses	5,951	7,954
Governance and Board Expenditure	8,404	16,794
Depreciation of tangible assets	26,979	20,749

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

**DETAILED INCOME AND EXPENDITURE STATEMENT
YEAR ENDED 31ST DECEMBER 2024**

	2024	2023
	€	€
	<u>(2,374,298)</u>	<u>(2,095,418)</u>
Operating surplus	<u><u>53,791</u></u>	<u><u>72,172</u></u>