

**Waterford & South Tipperary Community
Youth Service Limited**
(Company Limited by Guarantee)

Directors' report and financial statements for the year
ended 31 December 2013

DIRECTORS REPORT AND FINANCIAL STATEMENTS
for the year ended 31 December 2013

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COMPANY INFORMATION

DIRECTORS

Fr. Paul Murphy
Seamus McGrath
Crena Morrissey
Andrea Bourke
Michael White
Sean O'Halloran
Sean O'Callaghan
Joanne Walsh
Clive Smith
Michael Nevin
Karen Doyle
Carmel Keoghan

SECRETARY

Eoin O'Neill

REGISTERED OFFICE

Edmund Rice Youth & Community Centre
Manor Street
Waterford

AUDITORS

Ernst & Young
Chartered Accountants
Annville House
Newtown
Waterford

SOLICITORS

Dobbyn & McCoy
5, Colbeck Street
Waterford

BANKERS

Allied Irish Banks plc
The Quay
Waterford

Triodos Bank
Brunel House
11 The Promenade
Bristol
England

DIRECTORS' REPORT
for the year ended 31 December 2013

The directors present their report and financial statements for the year ended 31 December 2013.

PRINCIPAL ACTIVITIES AND REVIEW OF THE DEVELOPMENT OF THE BUSINESS

The company is principally engaged in the promotion of formal and informal education through the medium of youth work practice programmes in Waterford City and County and in South Tipperary. It is a recognised charity, and is exempt from taxation on its income. The company has continued to maintain its services through the development of existing projects.

The level of support funding for a number of projects fell in 2013 as a result of ongoing government cut backs. Projects costs were reduced to mirror any reduction in government support funding. Cash and creditors at the end of the year included advanced funding of €0.5m (2013: €0.8m) for 2014 and beyond in respect of a drug service project which commenced in 2010.

The directors are satisfied with the development and provision of the company's services and activities.

Principal risks and uncertainties and key performance indicators

Under Irish Company Law [Statutory Instrument 116.2005 – European Communities (International Financial Reporting Standards and Miscellaneous Amendments) Regulations 2005], the company is required to give a description of the principal risks and uncertainties faced, as well as a listing of the key performance indicators used to monitor performance.

- The principal risks and uncertainties that the organisation faces include reduction in state funding to the sector arising from government cutbacks.
- The key performance indicators focused on by management are the provision of the service needs of its clients and projects within budgetary constraints and the further modest development of its physical infrastructure.

RESULTS FOR THE YEAR AND STATE OF AFFAIRS

The income and expenditure account, balance sheet and related notes for the year ended 31 December 2013 are set out on pages 7 to 15. Surplus for the year amounted to €95,979 compared with a surplus of €156,423 in the previous year. No taxation arises as the company is exempt from tax on its income, therefore €95,979 (2012: €156,423) is credited to reserves.

FUTURE DEVELOPMENTS

A further decrease of 3.75% in general government funding is expected in 2014. There are no other future developments that require comment.

EVENTS SINCE THE BALANCE SHEET DATE

There are no events requiring comment.

DIRECTORS' REPORT
for the year ended 31 December 2013 (continued)

DIRECTORS

In accordance with the Articles of Association of the company, the term of office of the board shall be for one year. The directors are not required to retire by rotation.

DIRECTORS' RESPONSIBILITIES STATEMENT

The directors are responsible for preparing the financial statements in accordance with applicable Irish law and Generally Accepted Accounting Practice in Ireland including the accounting standards issued by the Financial Reporting Council and promulgated by the Institute of Chartered Accountants in Ireland.

Company law requires the directors to prepare financial statements for each financial year which give a true and fair view of the state of affairs of the company and of the profit or loss of the company for that period. In preparing these financial statements, the directors are required to:

- select suitable accounting policies and then apply them consistently;
- make judgements and estimates that are reasonable and prudent; and
- prepare the financial statements on the going concern basis unless it is inappropriate to presume that the company will continue in business.

The directors are responsible for keeping proper books of account that disclose with reasonable accuracy at any time the financial position of the company and enable them to ensure that the financial statements comply with the Companies Acts, 1963 to 2013. 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.

BOOKS OF ACCOUNT

The directors are responsible for ensuring that proper books and accounting records, as outlined in Section 202 of the Companies Act, 1990, are kept by the company. To achieve this the directors have appointed an accountant who reports to the board, and ensures that the requirements of Section 202 of the Companies Act, 1990 are complied with.

The books and accounting records are maintained at the company's registered office at Edmund Rice Youth & Community Centre, Manor Street, Waterford.


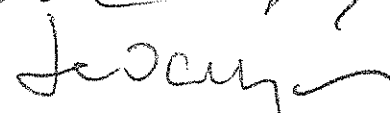
AUDITORS

The auditors, Ernst & Young, Chartered Accountants, will continue in office in accordance with Section 160(2) of the Companies Act, 1963.

On behalf of the Directors:

Directors

Date



28/04/14

**INDEPENDENT AUDITOR'S REPORT TO THE MEMBERS OF
WATERFORD & SOUTH TIPPERARY COMMUNITY YOUTH SERVICE LIMITED
(Company Limited by Guarantee)**

We have audited the financial statements of Waterford & South Tipperary Community Youth Service Limited for the year ended 31 December 2013 which comprise the Income and Expenditure Account, the Balance Sheet, the Cash Flow Statement and the related notes 1 to 21. The financial reporting framework that has been applied in their preparation is Irish law and accounting standards issued by the Financial Reporting Council and promulgated by the Institute of Chartered Accountants in Ireland (Generally Accepted Accounting Practice in Ireland).

This report is made solely to the company's members, as a body, in accordance with section 193 of the Companies Act, 1990. 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.

Respective responsibilities of directors and auditors

As explained more fully in the Directors' Responsibilities Statement set out on page 4, the directors are responsible for the preparation of the financial statements giving a true and fair view. Our responsibility is to audit and express an opinion on the financial statements in accordance with Irish law and International Standards on Auditing (UK and Ireland). Those standards require us to comply with the Auditing Practices Board's Ethical Standards for Auditors.

Scope of the audit of the financial statements

An audit involves obtaining evidence about the amounts and disclosures in the financial statements sufficient to give reasonable assurance that the financial statements are free from material misstatement, whether caused by fraud or error. This includes an assessment of: whether the accounting policies are appropriate to the company's circumstances and have been consistently applied and adequately disclosed; the reasonableness of significant accounting estimates made by the directors; and the overall presentation of the financial statements. In addition, we read all the financial and non-financial information in the Directors' Report to identify material inconsistencies with the audited financial statements and to identify any information that is apparently materially incorrect based on, or materially inconsistent with, the knowledge acquired by us in the course of performing the audit. If we become aware of any apparent material misstatements or inconsistencies we consider the implications for our report.

Opinion on financial statements

In our opinion the financial statements:

- give a true and fair view in accordance with Generally Accepted Accounting Practice in Ireland of the state of the company's affairs as at 31 December 2013 and of its surplus for the year then ended; and
- have been properly prepared in accordance with the requirements of the Companies Acts 1963 to 2013.



Building a better
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**INDEPENDENT AUDITOR'S REPORT TO THE MEMBERS OF
WATERFORD & SOUTH TIPPERARY COMMUNITY YOUTH SERVICE LIMITED (continued)
(Company Limited by Guarantee)**

Matters on which we are required to report by the Companies Acts 1963 to 2013

- We have obtained all the information and explanations which we consider necessary for the purposes of our audit.
- In our opinion proper books of account have been kept by the company.
- The financial statements are in agreement with the books of account.

Matters on which we are required to report by exception

We have nothing to report in respect of the provisions in the Companies Acts 1963 to 2013 which require us to report to you if, in our opinion, the disclosures of directors' remuneration and transactions specified by law are not made.

A handwritten signature in dark ink, appearing to read 'Dermot Carey'.

Dermot Carey
for and on behalf of Ernst & Young
Waterford

30 April 2014

INCOME AND EXPENDITURE ACCOUNT
FOR THE YEAR ENDED 31 DECEMBER 2013

| | Note | 2013 € | 2012 € |
|--|------|-------------|-------------|
| INCOME – continuing | 2 | 3,914,600 | 4,336,453 |
| EXPENDITURE | | | |
| Administrative expenses | | (3,686,437) | (4,042,900) |
| Depreciation | 7 | (216,981) | (253,417) |
| Grant amortisation | 13 | 93,570 | 103,669 |
| Operating surplus – continuing | 4 | 104,752 | 143,805 |
| Interest payable and similar charges | 5 | (23,913) | (30,675) |
| Interest receivable and similar income | | 15,140 | 30,793 |
| Exceptional – Disposal of right of way | | – | 12,500 |
| Surplus for year | 14 | 95,979 | 156,423 |

Recognised gains or losses:

There are no recognised gains or losses other than the surplus for the year ended 31 December 2013, of €95,979 (2012: surplus €156,423), therefore a separate statement of total recognised gains or losses has not been prepared.

Approved by the Board on

Directors

Paul Murphy
James L
29/04/14

WATERFORD & SOUTH TIPPERARY COMMUNITY YOUTH SERVICE LIMITED
(Company Limited by Guarantee)

BALANCE SHEET
at 31 December 2013

| ASSETS EMPLOYED | Note | 2013 € | 2012 € |
|--|------|-------------|-------------|
| FIXED ASSETS | | | |
| Tangible assets | 7 | 6,526,600 | 6,692,776 |
| CURRENT ASSETS | | | |
| Debtors | 8 | 222,619 | 17,149 |
| Cash at bank and in hand | | 1,325,102 | 1,538,780 |
| | | 1,547,721 | 1,555,929 |
| CREDITORS (amounts falling due within one year) | 9 | (1,682,451) | (1,706,377) |
| NET CURRENT LIABILITIES | | (134,730) | (150,448) |
| TOTAL ASSETS LESS CURRENT LIABILITIES | | 6,391,870 | 6,542,328 |
| CREDITORS (amounts falling due after more than one year) | 10 | (1,064,618) | (1,229,030) |
| CAPITAL GRANTS | 13 | (3,917,673) | (3,999,698) |
| | | (4,982,291) | (5,228,728) |
| | | 1,409,579 | 1,313,600 |
| CAPITAL AND RESERVES | | | |
| Capital introduced | 14 | 203,049 | 203,049 |
| Income and expenditure account | 14 | 1,206,530 | 1,110,551 |
| | | 1,409,579 | 1,313,600 |

Approved by the Board

Directors

Paul Murphy
John
 29/04/14

CASH FLOW STATEMENT
year ended 31 December 2013

| | Note | € | 2013 € | € | 2012 € |
|---|------|----------|-----------|-----------|-----------|
| Net cash outflow from operating activities | 18 | | (189,007) | | (57,714) |
| Returns in investments and servicing of finance | | | | | |
| Interest paid | | (23,913) | | (30,675) | |
| Interest received | | 15,140 | | 30,793 | |
| | | | | | |
| Net cash (outflow)/inflow from returns on investments and servicing of finance | | | (8,773) | | 118 |
| Capital expenditure | | | | | |
| Payment for purchase of tangible fixed assets | 7 | (50,805) | | (250,836) | |
| Receipt of capital grants | 13 | 11,545 | | 123,441 | |
| Receipt from disposal of right of way interest | | — | | 12,500 | |
| | | | | | |
| Net cash outflow from capital expenditure | | | (39,260) | | (114,895) |
| Financing | | | | | |
| Loan repayments in year | 19 | | (161,352) | | (180,945) |
| | | | | | |
| Decrease in cash | 19 | | (398,392) | | (353,436) |
| | | | | | |
| RECONCILIATION OF NET CASH FLOW TO MOVEMENT IN NET DEBT | | | | | |
| Decrease in cash | 19 | | (398,392) | | (353,436) |
| Repayment of bank loans | 19 | | 161,352 | | 180,945 |
| | | | | | |
| Movement in net funds | 19 | | (237,040) | | (172,491) |
| Net (debt)/ cash at 1 January | 19 | | (10,375) | | 162,116 |
| | | | | | |
| Net debt at 31 December | 19 | | (247,415) | | (10,375) |

NOTES TO THE FINANCIAL STATEMENTS
31 December 2013

1. ACCOUNTING POLICIES

(a) Accounting convention

The financial statements are prepared under the historical cost convention.

(b) Depreciation of fixed assets

The cost of fixed assets is written off over their expected useful lives as follows:

| | |
|--------------------------------|-------------------|
| Premises | 2% straight line |
| Office furniture and equipment | 20% straight line |
| Motor vehicles | 20% straight line |

(c) Grants

Grants in respect of capital expenditure are credited to a deferred income account and are released to income over the expected useful lives of the relevant assets by equal annual instalments.

Grants of a revenue nature are credited to income in the period to which they relate, except for SOLAS Project Grants which are recognised on a receipts basis.

(d) Revenue Recognition

The company receives funds from various state agencies and sources in relation to the management of youth projects. These funds are given to the company to finance the direct costs of the projects and to contribute to the general administration of the company (including capital costs). They are treated as receivable by the project on confirmation of funding by the Company's finance providers. Any surplus or deficit of funding over the direct costs of the projects are credited/charged to the income and expenditure account in the year end in which they arise, except that funding received in respect of specific project expenditure is recognised as income only when that expenditure is incurred. Consequently income received in respect of expenditure to be incurred in a future period is deferred and is included in creditors at the balance sheet date.

Other income is recognised on invoice of service or receipt of income.

(e) Department of Social Protection Community Employment Schemes

The accounts do not include any income or expenditure resulting from the sponsorship of Community Employment Schemes as the company deems itself to be an agent on behalf of the Department of Social Protection in administering these schemes.

(f) Pension

The company operates two defined contribution pension schemes for certain of its employees which require that contributions are made to separately administered funds. Pension costs are charged separately to the profit and loss account as they become payable under the rules of the scheme.

2. INCOME

| | 2013 € | 2012 € |
|-----------------------------|------------------|------------------|
| Project support funding | 3,354,243 | 3,712,689 |
| Recharges, rental and other | 560,357 | 623,764 |
| | <u>3,914,600</u> | <u>4,336,453</u> |

NOTES TO THE FINANCIAL STATEMENTS
31 December 2013 (continued)

3. EMPLOYEES AND REMUNERATION

The average weekly number of employees during the year was as follows:

| | 2013 No. | 2012 No. |
|----------------------------------|------------------|------------------|
| Project Staff/Administration | 75 | 75 |
| <i>The staff costs comprise:</i> | € | € |
| Wages | 2,377,418 | 2,484,742 |
| Social welfare costs | 244,593 | 254,433 |
| Pension (note 16) | 39,421 | 41,978 |
| | <u>2,661,432</u> | <u>2,781,153</u> |

4. OPERATING SURPLUS

| | 2013 € | 2012 € |
|---|----------------|----------------|
| <i>This is arrived at after charging/(crediting):</i> | | |
| Directors' remuneration | — | — |
| Auditors' remuneration | 13,750 | 13,750 |
| Depreciation | 216,981 | 253,417 |
| Grants amortisation | (93,570) | (103,669) |
| | <u>216,981</u> | <u>253,417</u> |

5. INTEREST PAYABLE AND SIMILAR CHARGES

| | 2013 € | 2012 € |
|---------------------------|---------------|---------------|
| Term loan interest | 17,395 | 24,679 |
| Bank interest and charges | 6,518 | 5,996 |
| | <u>23,913</u> | <u>30,675</u> |

6. TAX ON SURPLUS ON ORDINARY ACTIVITIES

There is no charge to corporation tax as the company is a registered charity and is exempt from taxation on its income.

NOTES TO THE FINANCIAL STATEMENTS
31 December 2013 (continued)

7. TANGIBLE FIXED ASSETS

| | <i>Premises</i> € | <i>Office Furniture & Equipment</i> € | <i>Motor Vehicles</i> € | <i>Total</i> € |
|---------------------------------|----------------------|--|--------------------------------|-------------------|
| <i>Cost</i> | | | | |
| At 1 January 2013 | 7,476,468 | 1,097,405 | 74,500 | 8,648,373 |
| Additions | 7,548 | 43,257 | – | 50,805 |
| At 31 December 2013 | 7,484,016 | 1,140,662 | 74,500 | 8,699,178 |
| <i>Accumulated depreciation</i> | | | | |
| At 1 January 2013 | 911,855 | 971,343 | 72,399 | 1,955,597 |
| Charge for year | 144,844 | 71,437 | 700 | 216,981 |
| At 31 December 2013 | 1,056,699 | 1,042,780 | 73,099 | 2,172,578 |
| <i>Net book value</i> | | | | |
| 31 December 2013 | 6,427,317 | 97,882 | 1,401 | 6,526,600 |
| 31 December 2012 | 6,564,613 | 126,062 | 2,101 | 6,692,776 |

8. DEBTORS

(amounts falling due within one year)

Debtors and prepayments

2013
€

2012
€

222,619

17,149

9. CREDITORS

(amounts falling due within one year)

Creditors and accruals

Deferred funding (Note 12)

Bank overdrafts (Note 11)

Bank loans (Note 11)

2013
€

2012
€

72,052

80,252

1,102,500

1,306,000

408,686

223,972

99,213

96,153

1,682,451

1,706,377

NOTES TO THE FINANCIAL STATEMENTS
31 December 2013 (continued)

| | | | |
|-----|---|------------------|------------------|
| 10. | CREDITORS (amounts falling due after more than one year) | 2013 € | 2012 € |
| | Bank loans (Note 11) | <u>1,064,618</u> | <u>1,229,030</u> |
| 11. | DETAILS OF BANK SECURITIES AND BORROWINGS | | |
| (a) | <i>Securities</i> | | |
| | Bank borrowings are secured by way of legal charge or mortgage debenture over properties at: | | |
| | <ul style="list-style-type: none"> • Rinnasillogue and St. Augustine Street, Dungarvan, Co. Waterford; • Wilderness Grove and 12 Upper Irishtown, Clonmel, Co. Tipperary; • Church Road Lisduggan, and Manor Street, Waterford City. | | |
| | and by way of assignment of Keyman Insurance policy in the sum of €1,880,922. | | |
| (b) | <i>Loan maturity analysis</i> | 2013 € | 2012 € |
| | <i>Due Within</i> | | |
| | One year or less | 99,213 | 96,153 |
| | Between one and five years | 358,434 | 398,956 |
| | After more than five years | 706,184 | 830,074 |
| | | <u>1,163,831</u> | <u>1,325,183</u> |
| 12. | DEFERRED FUNDING | | |
| | Deferred funding relates to funding received prior to 31 December 2013 in relation to specific project expenditure to be incurred in future years. This includes an amount of €485,000 (2012: €800,000) in relation to the SECASA Project, a drug rehabilitation project which commenced in 2010. | | |
| 13. | CAPITAL GRANTS | 2013 € | 2012 € |
| | <i>Receivable</i> | | |
| | As at 1 January | 4,564,369 | 4,440,928 |
| | Received and receivable in year | 11,545 | 123,441 |
| | At 31 December | <u>4,575,914</u> | <u>4,564,369</u> |
| | <i>Amortisation</i> | | |
| | As at 1 January | 564,671 | 461,002 |
| | Amortised in year | 93,570 | 103,669 |
| | As at 31 December | <u>658,241</u> | <u>564,671</u> |
| | <i>Net book amount</i> | <u>3,917,673</u> | <u>3,999,698</u> |

NOTES TO THE FINANCIAL STATEMENTS
31 December 2013 (continued)

13. CAPITAL GRANTS (continued)

- (a) Grants received may be repayable, revoked or cancelled if certain terms and conditions of the granting authority are not adhered to.
- (b) Grants received in 2013 of €11,545 were in relation to Elm Park Building, Clonmel, Co. Tipperary from Department of Children and Youth Affairs.
- (c) Security for the grants received includes a legal charge on the Edmund Rice Youth & Community Centre, Waterford City to the Department of Transport Tourism & Sport and deed of trust lien to the Young People Facilities and Services Fund to the value of the grants provided and legal charges to the Health Service Executive on the Millennium Youth Community Centre, Edmund Rice Youth Community Centre, Farranshoneen Youth Community Centre and Youth Resource Centre John's Park Waterford City.
- (d) Grant funding conditions include restrictions on future assignment, disposal or mortgaging of assets aided without prior consent of the funding agency.

14. CAPITAL AND RESERVES

| | <i>Capital Introduced €</i> | <i>Income and Expenditure Account €</i> | <i>Total €</i> |
|------------------|-------------------------------------|---|--------------------|
| At 1 January | 203,049 | 1,110,551 | 1,313,600 |
| Surplus for year | — | 95,979 | 95,979 |
| At 31 December | <u>203,049</u> | <u>1,206,530</u> | <u>1,409,579</u> |

Capital introduced represents funds introduced to the company by unincorporated predecessor organisations.

15. WATERFORD & SOUTH TIPPERARY COMMUNITY YOUTH SERVICE LIMITED

The company is a company limited by guarantee not having a share capital.

The members' liability to contribute on the winding up of the company is €1.2697 per member.

16. PENSION SCHEME

The company operates two defined contribution pension schemes in relation to certain of its employees. The assets of the schemes are held separately from those of the company in independently administered funds. Pension costs represent contributions payable by the company to the funds and amounted to €39,421 (2012: €41,978). Amounts due to the funds at 31 December 2013 amounted to €Nil (2012: €Nil).

NOTES TO THE FINANCIAL STATEMENTS
31 December 2013 (continued)

17. CONTINGENCIES

(a) DSP fund's

The company is holding certain funds in designated bank accounts on behalf of the Department of Social Protection as part of its agreement to sponsor Community Employment Schemes. Transactions and balances for these accounts are excluded from the accounts of the company as they are held for and on behalf of the Department of Social Protection.

(b) Legal proceedings

The company has received notice of legal proceedings in relation to an employee injury claim. The matter has been referred to the company's insurers, who have not yet accepted liability on the claim. It is the director's expectation that the matter will be resolved without cost to the company. The final outcome may differ from the director's expectations.

18. RECONCILIATION OF OPERATING SURPLUS TO NET CASH
INFLOWS/ (OUTFLOW) FROM OPERATING ACTIVITIES

| | 2013 € | 2012 € |
|---|------------------|-----------------|
| Operating surplus | 104,752 | 143,805 |
| Depreciation | 216,981 | 253,417 |
| Amortisation of capital grants | (93,570) | (103,669) |
| (Increase)/ decrease in debtors and prepayments | (205,470) | 3,678 |
| Decrease in creditors, accruals and deferred funding | (211,700) | (354,945) |
| <i>Net cash outflow from operating activities</i> | <u>(189,007)</u> | <u>(57,714)</u> |

19. ANALYSIS OF CHANGES IN NET FUNDS

| | At 1 Jan 2013 € | Cash Flow € | At 31 Dec 2013 € |
|--------------------------|-----------------------|-------------------|------------------------|
| Cash in hand and at bank | 1,538,780 | (213,678) | 1,325,102 |
| Bank overdraft | (223,972) | (184,714) | (408,686) |
| Cash | <u>1,314,808</u> | <u>(398,392)</u> | <u>916,416</u> |
| Bank loans | (1,325,183) | 161,352 | (1,163,831) |
| | <u>(10,375)</u> | <u>(237,040)</u> | <u>(247,415)</u> |

20. RELATED PARTY TRANSACTIONS.

There were no transactions with related parties in 2013 (2012: Nil).

21. APPROVAL OF FINANCIAL STATEMENTS.

The financial statements were approved and authorised for issue by the board of directors on

**THE FOLLOWING INFORMATION
DOES NOT FORM PART OF THE
STATUTORY FINANCIAL STATEMENTS**

WATERFORD & SOUTH TIPPERARY COMMUNITY YOUTH SERVICE LIMITED
(Company Limited by Guarantee)

INCOME AND EXPENDITURE ACCOUNT
for the year ended 31 December 2013

| | <i>SCH</i> | € | 2013 | € | € | 2012 | € |
|-----------------------------------|------------|---------|---------|---|---------|---------|---|
| INCOME | | | | | | | |
| DCYA / YWI | | | 51,686 | | | 56,895 | |
| HSE / YPFSF / Small Grant | | | 9,457 | | | 11,914 | |
| EVS – Leargas | | | – | | | 3,999 | |
| Other | 1 | | 136,961 | | | 150,872 | |
| Development Activities | 2 | | 157,131 | | | 195,547 | |
| | | | | | | | |
| | | | 355,235 | | | 419,227 | |
| EXPENDITURE | | | | | | | |
| Programme costs | | | | | | | |
| Materials and sundry | | 11,946 | | | 7,242 | | |
| Supervision costs | | 1,650 | | | 500 | | |
| Acupuncture costs | | – | | | 2,498 | | |
| | | | | | | | |
| | | 13,596 | | | 10,240 | | |
| Staff costs | | | | | | | |
| Salaries | | 96,610 | | | 97,478 | | |
| Staff pension | | 5,666 | | | 5,128 | | |
| Staff travel | | 11,975 | | | 9,690 | | |
| | | | | | | | |
| | | 114,251 | | | 112,296 | | |
| Administration costs | | | | | | | |
| Postage, telephone and stationery | | 4,134 | | | 5,332 | | |
| Bank interest and charges | | 2,962 | | | 3,024 | | |
| Audit and accountancy | | 17,350 | | | 18,929 | | |
| Training | | 600 | | | 310 | | |
| Subscriptions | | 3,225 | | | 3,876 | | |
| | | | | | | | |
| | | 28,271 | | | 31,471 | | |

WATERFORD & SOUTH TIPPERARY COMMUNITY YOUTH SERVICE LIMITED
(Company Limited by Guarantee)

INCOME AND EXPENDITURE ACCOUNT
for the year ended 31 December 2013

| | SCH | € | 2013 | € | 2012 | € |
|--------------------------------------|-----|----------------|---------------|----------------|----------------|---|
| EXPENDITURE (continued) | | | | | | |
| Accommodation costs | | | | | | |
| Insurances | | 4,827 | | 2,444 | | |
| Repairs and maintenance | | 882 | | 1,311 | | |
| IT service costs | | 704 | | 877 | | |
| Depreciation | | 216,981 | | 253,417 | | |
| Grants amortised | | (93,570) | | (103,669) | | |
| | | <u>129,824</u> | | <u>154,380</u> | | |
| | | | (285,942) | | (308,387) | |
| Operating surplus | | | <u>69,293</u> | | <u>110,840</u> | |
| Surplus/(deficit) on projects | | | | | | |
| Prevention | 3 | 1,142 | | 4,435 | | |
| Treatment | 4 | 3,782 | | 762 | | |
| Waterford CBDI | 5 | (398) | | 1,263 | | |
| County Waterford CBDI | 6 | 141 | | 17 | | |
| Southside CBDI | 7 | (186) | | 266 | | |
| Clonmel CBDI | 8 | 698 | | 1,488 | | |
| Suir Valley CBDI | 9 | 1,578 | | 249 | | |
| Dungarvan Youth Resource Centre | 10 | (1,581) | | (922) | | |
| Clonmel Youth Resource Centre | 11 | 938 | | 96 | | |
| Woodstown Residential | | | | | | |
| & Activity Centre | 12 | 1,032 | | 4,082 | | |
| Sacred Heart Youth Project | 13 | 201 | | 3,081 | | |
| Ballybeg Special Youth Project | 14 | (1,762) | | (399) | | |
| Youth Information Centre Waterford | | | | | | |
| City | 15 | 332 | | (1,300) | | |
| Youth Information Centre Clonmel/ | | | | | | |
| Dungarvan | 16 | (2,048) | | 1,324 | | |
| Frontline Project | 17 | (612) | | 3,707 | | |
| Farran Park CYP | 18 | (273) | | 773 | | |
| Inner City CYP | 19 | 8 | | (418) | | |
| North Suburbs CYP | 20 | (275) | | 1,685 | | |
| Millennium CYP | 21 | (69) | | 359 | | |
| Axis Project | 22 | 297 | | 1,591 | | |
| Making Connections No 7 | 23 | — | | (9,988) | | |
| Making Connections No 8 | 24 | 800 | | 5,849 | | |
| Making Connections South Tipperary | | | | | | |
| No1 | 25 | — | | 1,986 | | |
| Making Connections South Tipperary | | | | | | |
| No 2 | 26 | 2,805 | | 5,425 | | |
| TAP Project | 27 | — | | 318 | | |

WATERFORD & SOUTH TIPPERARY COMMUNITY YOUTH SERVICE LIMITED
(Company Limited by Guarantee)

INCOME AND EXPENDITURE ACCOUNT
for the year ended 31 December 2013

| | SCH | 2013 € | € | 2012 € | € |
|--|-----|-----------|---------------|-----------|----------------|
| <i>Surplus/(deficit) on projects (continued)</i> | | | | | |
| XLC Project | 28 | 163 | | 12 | |
| Lub Project | 29 | 1,437 | | 340 | |
| Farranshoneen Centre Youth Project | 30 | 2,521 | | 7,725 | |
| Manor Street Centre Youth Project | 31 | 1,689 | | 4,932 | |
| T.Y.I.P. | 32 | (1,109) | | 478 | |
| SECASA project | 33 | 1,531 | | 152 | |
| Ball Project | 34 | 2,062 | | (86) | |
| Pact Project | 35 | 496 | | 767 | |
| Sway Project | 36 | (54) | | 297 | |
| Tyre Project | 37 | 1,114 | | 268 | |
| Edge Project | 38 | 317 | | 42 | |
| Day Project | 39 | 175 | | 3,449 | |
| Clonmel YDP | 40 | 288 | | 1,225 | |
| Demographic Fund | 41 | 9,506 | | 253 | |
| | | | 26,686 | | 45,583 |
| Surplus for the year | | | 95,979 | | 156,423 |

WATERFORD & SOUTH TIPPERARY COMMUNITY YOUTH SERVICE LIMITED
(Company Limited by Guarantee)

SCHEDULES TO THE INCOME AND EXPENDITURE ACCOUNT
for the year ended 31 December 2013

SCHEDULE 1

OTHER INCOME

| | 2013 € | 2012 € |
|------------------------------------|-----------|-----------|
| Rental income | 3,120 | 3,120 |
| Administration and management fees | 101,833 | 104,887 |
| Management fees SECASA | 15,140 | 30,793 |
| Programmes and wage recharges | — | (6,846) |
| Miscellaneous | 9,271 | 3,542 |
| Acupuncture income | 640 | 2,876 |
| Income from sale of right of way | — | 12,500 |
| Bus income | 2,743 | — |
| YPFSF small grant | 4,214 | — |
| | <hr/> | <hr/> |
| | 136,961 | 150,872 |
| | <hr/> | <hr/> |

WATERFORD & SOUTH TIPPERARY COMMUNITY YOUTH SERVICE LIMITED
(Company Limited by Guarantee)

SCHEDULES TO THE INCOME AND EXPENDITURE ACCOUNT
for the year ended 31 December 2013 (continued)

SCHEDULE 2

DEVELOPMENT ACTIVITIES

| | 2013 | | 2012 | |
|---|--------|----------------|--------|----------------|
| | € | € | € | € |
| Income | | | | |
| Rent and room letting | | 285,885 | | 282,380 |
| Expenditure | | | | |
| Gross wages | 14,176 | | — | |
| Staff travel | 3,973 | | 91 | |
| Phone, stationery, postage and advertising | 2,109 | | 1,333 | |
| Loan interest | 17,395 | | 24,679 | |
| IT service cost | 183 | | 60 | |
| Bank interest and charges | 3,024 | | 2,088 | |
| Rent and rates | 6,100 | | 9,000 | |
| Insurance | 7,909 | | 7,284 | |
| Security costs | 9,155 | | 2,574 | |
| Light and heat | 8,550 | | 2,420 | |
| Audit and accountancy | 437 | | 479 | |
| Maintenance | 42,766 | | 22,222 | |
| Materials | 9,890 | | 5,071 | |
| Legal and professional | 1,494 | | 1,531 | |
| Waste, hygiene and water rates | 1,393 | | 4,501 | |
| Donation to St Oliver's Parish | — | | 3,500 | |
| Training | 200 | | — | |
| | | (128,754) | | (86,833) |
| Surplus for the year | | <u>157,131</u> | | <u>195,547</u> |

WATERFORD & SOUTH TIPPERARY COMMUNITY YOUTH SERVICE LIMITED
(Company Limited by Guarantee)

SCHEDULES TO THE INCOME AND EXPENDITURE ACCOUNT
for the year ended 31 December 2013 (continued)

SCHEDULE 3

PREVENTION PROJECT
(formerly County Waterford CBDI No.2 and Cityside CBDI projects combined)

| | € | 2013 | € | € | 2012 | € |
|--|--------|---------------------|---|--------|---------------------|---|
| Income | | | | | | |
| Grant from SERDTF/HSE | | 87,832 | | | 107,590 | |
| Acupuncture income | | 352 | | | 657 | |
| Deferred income movement | | 4,000 | | | — | |
| | | <u>92,184</u> | | | <u>108,247</u> | |
| Expenditure | | | | | | |
| Salaries | 63,203 | | | 83,773 | | |
| Pension costs | — | | | 2,752 | | |
| Staff travel | 993 | | | 2,209 | | |
| Phone, stationery, postage and advertising | 2,373 | | | 2,260 | | |
| Management costs and fees | 3,383 | | | 3,700 | | |
| Rent and rates | 4,198 | | | 5,000 | | |
| Insurance | 860 | | | 807 | | |
| Audit and accountancy | 838 | | | 958 | | |
| Materials | 591 | | | 1,398 | | |
| Supervision costs | 2,160 | | | 420 | | |
| Project grant transfers | 11,596 | | | — | | |
| Counselling, psychology and medical supplies | 320 | | | — | | |
| Training | — | | | 480 | | |
| Funds transfer | 527 | | | 55 | | |
| | | <u>(91,042)</u> | | | <u>(103,812)</u> | |
| Surplus for the year | | <u><u>1,142</u></u> | | | <u><u>4,435</u></u> | |

WATERFORD & SOUTH TIPPERARY COMMUNITY YOUTH SERVICE LIMITED
(Company Limited by Guarantee)

SCHEDULES TO THE INCOME AND EXPENDITURE ACCOUNT
for the year ended 31 December 2013 (continued)

SCHEDULE 4

TREATMENT PROJECT
(formerly Frontline No.2, South Tipperary Outreach and Waterford Outreach projects combined)

| | € | 2013 | € | € | 2012 | € |
|--|---------|---------------------|---|---------|-------------------|---|
| Income | | | | | | |
| Grants from SERDTF/HSE | | 141,005 | | | 140,932 | |
| Other income | | 462 | | | — | |
| Deferred income movement | | 1,500 | | | — | |
| | | <u>142,967</u> | | | <u>140,932</u> | |
| Expenditure | | | | | | |
| Salaries | 111,054 | | | 111,555 | | |
| Pension | — | | | 1,376 | | |
| Staff travel | 3,105 | | | 4,457 | | |
| Phone, stationery, postage and advertising | 2,394 | | | 3,063 | | |
| Management costs and fees | 5,000 | | | 5,000 | | |
| Rent and rates | 7,150 | | | 7,000 | | |
| Maintenance | 738 | | | 230 | | |
| Security costs | 822 | | | — | | |
| Light and heat | 750 | | | 453 | | |
| Insurance | 1,303 | | | 1,593 | | |
| Audit and accountancy | 1,311 | | | 1,437 | | |
| Counselling, psychology and medical supplies | 320 | | | — | | |
| Materials | 1,175 | | | 1,890 | | |
| Supervision costs | 3,350 | | | 1,470 | | |
| IT service costs | 363 | | | — | | |
| Training | 350 | | | 350 | | |
| Funds transfer | — | | | 296 | | |
| | | <u>(139,185)</u> | | | <u>(140,170)</u> | |
| Surplus for the year | | <u><u>3,782</u></u> | | | <u><u>762</u></u> | |

WATERFORD & SOUTH TIPPERARY COMMUNITY YOUTH SERVICE LIMITED
(Company Limited by Guarantee)

SCHEDULES TO THE INCOME AND EXPENDITURE ACCOUNT
for the year ended 31 December 2013 (continued)

SCHEDULE 5

WATERFORD CBDI

| | € | 2013 | € | € | 2012 | € |
|--|--------|---------------------|---|--------|---------------------|---|
| Income | | | | | | |
| HSE / Section 39 Grant | | 50,668 | | | 50,640 | |
| Deferred income movement | | — | | | 2,000 | |
| Fundraising and donations | | — | | | 50 | |
| Other small grants | | — | | | 899 | |
| | | <u>50,668</u> | | | <u>53,589</u> | |
| Expenditure | | | | | | |
| Salaries | 41,425 | | | 41,425 | | |
| Staff travel | 580 | | | 911 | | |
| Phone, stationery, postage and advertising | 695 | | | 1,218 | | |
| Management costs and fees | 2,000 | | | 2,000 | | |
| Bank charges | 66 | | | 76 | | |
| Rent and rates | 2,800 | | | 2,800 | | |
| Maintenance | 90 | | | — | | |
| Insurance | 891 | | | 1,197 | | |
| Light and heat | 1,103 | | | 844 | | |
| Audit and accountancy | 437 | | | 479 | | |
| Materials | 254 | | | 776 | | |
| Supervision | 660 | | | 600 | | |
| Security costs | 65 | | | — | | |
| | | <u>(51,066)</u> | | | <u>(52,326)</u> | |
| (Deficit)/ surplus for the year | | <u><u>(398)</u></u> | | | <u><u>1,263</u></u> | |

WATERFORD & SOUTH TIPPERARY COMMUNITY YOUTH SERVICE LIMITED
(Company Limited by Guarantee)

SCHEDULES TO THE INCOME AND EXPENDITURE ACCOUNT
for the year ended 31 December 2013 (continued)

SCHEDULE 6

COUNTY WATERFORD CBDI

| | € | 2013 | € | € | 2012 | € |
|---|--------|-----------------|---|--------|-----------------|---|
| Income | | | | | | |
| HSE / Section 39 Grant | | 49,075 | | | 51,702 | |
| Deferred income movement | | (1,000) | | | (3,000) | |
| Fundraising and donations | | 3,000 | | | 5,000 | |
| HSE small grant | | 4,000 | | | — | |
| | | <u>55,075</u> | | | <u>53,702</u> | |
| Expenditure | | | | | | |
| Salaries | 44,622 | | | 43,005 | | |
| Pension costs | 1,376 | | | 1,376 | | |
| Staff travel | 1,425 | | | 1,654 | | |
| Phone, stationery, postage and advertising | 597 | | | 757 | | |
| Management costs and fees | 2,000 | | | 2,000 | | |
| Bank charges | 46 | | | 76 | | |
| Rent and rates | 2,800 | | | 2,800 | | |
| Insurance | 882 | | | 878 | | |
| Audit and accountancy | 437 | | | 479 | | |
| Supervision costs | 480 | | | 420 | | |
| Materials | 55 | | | 240 | | |
| Maintenance | 120 | | | — | | |
| Security cash | 94 | | | — | | |
| | | <u>(54,934)</u> | | | <u>(53,685)</u> | |
| Surplus for the year | | <u>141</u> | | | <u>17</u> | |

WATERFORD & SOUTH TIPPERARY COMMUNITY YOUTH SERVICE LIMITED
(Company Limited by Guarantee)

SCHEDULES TO THE INCOME AND EXPENDITURE ACCOUNT
for the year ended 31 December 2013 (continued)

SCHEDULE 7

SOUTHSIDE CBDI

| | € | 2013 | € | € | 2012 | € |
|--|--------|---------------------|---|--------|-------------------|---|
| Income | | | | | | |
| HSE / Section 39 Grant | | 50,699 | | | 51,171 | |
| HSE lottery grant | | 1,000 | | | — | |
| Fundraising and donations | | — | | | 400 | |
| Acupuncture income | | 835 | | | 630 | |
| Deferred income movement | | (500) | | | — | |
| | | <u>52,034</u> | | | <u>52,201</u> | |
| Expenditure | | | | | | |
| Salaries | 41,425 | | | 41,425 | | |
| Pension costs | 1,376 | | | 1,376 | | |
| Phone, stationery, postage and advertising | 735 | | | 778 | | |
| IT service cost | — | | | 62 | | |
| Management costs and fees | 2,000 | | | 2,000 | | |
| Bank charges | 47 | | | 76 | | |
| Rent and rates | 2,800 | | | 2,800 | | |
| Maintenance | 271 | | | — | | |
| Insurance | 1,442 | | | 1,472 | | |
| Audit and accountancy | 437 | | | 479 | | |
| Materials | 1,000 | | | 867 | | |
| Supervision costs | 600 | | | 600 | | |
| Security costs | 87 | | | — | | |
| | | <u>(52,220)</u> | | | <u>(51,935)</u> | |
| (Deficit)/ surplus for the year | | <u><u>(186)</u></u> | | | <u><u>266</u></u> | |

WATERFORD & SOUTH TIPPERARY COMMUNITY YOUTH SERVICE LIMITED
(Company Limited by Guarantee)

SCHEDULES TO THE INCOME AND EXPENDITURE ACCOUNT
for the year ended 31 December 2013 (continued)

SCHEDULE 8

CLONMEL CBDI

| | 2013 | | 2012 | |
|--|--------|-------------------|--------|---------------------|
| | € | € | € | € |
| Income | | | | |
| HSE / Section 39 Grant | | 59,114 | | 60,320 |
| Deferred income movement | | (3,500) | | (1,500) |
| Acupuncture income | | 65 | | 181 |
| | | <u>55,679</u> | | <u>59,001</u> |
| Expenditure | | | | |
| Salaries | 41,425 | | 42,186 | |
| Staff travel | 818 | | 871 | |
| Phone, stationery, postage and advertising | 1,374 | | 1,526 | |
| IT service costs | — | | 77 | |
| Management costs and fees | 2,000 | | 2,000 | |
| Bank charges | 47 | | 76 | |
| Rent and rates | 2,800 | | 2,800 | |
| Maintenance | — | | 1,160 | |
| Insurance | 904 | | 772 | |
| Security costs | 656 | | — | |
| Light and heat | 650 | | 624 | |
| Audit and accountancy | 437 | | 479 | |
| Materials | 635 | | 2,282 | |
| Supervision costs | 1,620 | | 300 | |
| Training | 840 | | 2,360 | |
| Professional fees | 640 | | — | |
| Waste, hygiene and water rates | 135 | | — | |
| | | <u>(54,981)</u> | | <u>(57,513)</u> |
| Surplus for the year | | <u><u>698</u></u> | | <u><u>1,488</u></u> |

WATERFORD & SOUTH TIPPERARY COMMUNITY YOUTH SERVICE LIMITED
(Company Limited by Guarantee)

SCHEDULES TO THE INCOME AND EXPENDITURE ACCOUNT
for the year ended 31 December 2013 (continued)

SCHEDULE 9

SUIRVALLEY CBDI

| | 2013 | | 2012 | |
|--|--------|---------------------|--------|-------------------|
| | € | € | € | € |
| Income | | | | |
| HSE / Section 39 Grant | | 56,584 | | 57,739 |
| Deferred income movement | | (10,500) | | (6,500) |
| HSE Lottery Grant | | — | | 3,000 |
| Acupuncture income | | — | | 265 |
| HSE small grant | | 6,000 | | — |
| | | <u>52,084</u> | | <u>54,504</u> |
| Expenditure | | | | |
| Salaries and wages | 38,233 | | 38,233 | |
| Staff travel | 607 | | 475 | |
| Phone, stationery, postage and advertising | 1,320 | | 892 | |
| Management costs and fees | 2,000 | | 2,000 | |
| Rent and rates | 2,800 | | 2,800 | |
| Maintenance | 235 | | 637 | |
| Insurance | 697 | | 712 | |
| Security costs | 649 | | 395 | |
| Light and heat | 650 | | 624 | |
| Audit and accountancy | 437 | | 479 | |
| Materials | (381) | | 4,156 | |
| Supervision costs | 690 | | 540 | |
| Training | 1,920 | | 2,160 | |
| Waste, hygiene and water rates | 9 | | 152 | |
| Professional fees | 640 | | — | |
| | | <u>(50,506)</u> | | <u>(54,255)</u> |
| Surplus for the year | | <u><u>1,578</u></u> | | <u><u>249</u></u> |

WATERFORD & SOUTH TIPPERARY COMMUNITY YOUTH SERVICE LIMITED
(Company Limited by Guarantee)

SCHEDULES TO THE INCOME AND EXPENDITURE ACCOUNT
for the year ended 31 December 2013 (continued)

SCHEDULE 10

| DUNGARVAN YOUTH RESOURCE CENTRE | € | 2013 | € | € | 2012 | € |
|--|--------|----------------|---|--------|------|--------------|
| Income | | | | | | |
| CDYSB Grant | | 49,375 | | | | — |
| DCYA / YWI | | — | | | | 54,861 |
| Fundraising and donations | | 3,270 | | | | 995 |
| Membership subscriptions | | 2,120 | | | | 2,240 |
| Other income | | — | | | | 638 |
| HSE small grant | | 2,900 | | | | — |
| | | | | | | |
| | | 57,665 | | | | 58,734 |
| Expenditure | | | | | | |
| Salaries | 37,175 | | | 35,604 | | |
| Staff travel | 721 | | | 556 | | |
| Phone, stationery, postage and advertising | 884 | | | 1,501 | | |
| Management costs and fees | 4,000 | | | 4,000 | | |
| Rent and rates | 6,400 | | | 6,400 | | |
| Maintenance | 1,358 | | | 1,547 | | |
| Insurance | 598 | | | 573 | | |
| Security costs | 672 | | | 726 | | |
| Light and heat | 3,813 | | | 5,158 | | |
| Audit and accountancy | 437 | | | 479 | | |
| Materials | 1,395 | | | 1,802 | | |
| Supervision costs | 680 | | | 420 | | |
| Waste, hygiene and water rates | 1,113 | | | 890 | | |
| | | | | | | |
| | | (59,246) | | | | (59,656) |
| Deficit for the year | | <u>(1,581)</u> | | | | <u>(922)</u> |

WATERFORD & SOUTH TIPPERARY COMMUNITY YOUTH SERVICE LIMITED
(Company Limited by Guarantee)

SCHEDULES TO THE INCOME AND EXPENDITURE ACCOUNT
for the year ended 31 December 2013 (continued)

SCHEDULE 11

| | 2013 | 2012 |
|--|-------------------|------------------|
| CLONMEL YOUTH RESOURCE CENTRE: € | € | € |
| Income | | |
| CDYSB Grant | 48,942 | — |
| DCYA / YWI | — | 54,379 |
| Fundraising and donations | 9,958 | 5,067 |
| Membership subscriptions | 1,587 | 1,821 |
| Other income | — | 1,650 |
| Photocopying income | 1,088 | 695 |
| | <u>61,575</u> | <u>63,612</u> |
| Expenditure | | |
| Salaries | 38,222 | 40,435 |
| Pension costs | 1,376 | 1,376 |
| Phone, stationery, postage and advertising | 2,921 | 3,301 |
| Management costs and fees | 4,000 | 4,000 |
| Rent and rates | 5,600 | 5,668 |
| Maintenance | 82 | 48 |
| Insurance | 493 | 480 |
| Security costs | 365 | 551 |
| Light and heat | 3,602 | 3,189 |
| Audit and accountancy | 437 | 479 |
| Materials | 2,535 | 2,610 |
| Supervision costs | 420 | 300 |
| Waste, hygiene and water rates | 584 | 1,079 |
| | <u>(60,637)</u> | <u>(63,516)</u> |
| Surplus for the year | <u><u>938</u></u> | <u><u>96</u></u> |

WATERFORD & SOUTH TIPPERARY COMMUNITY YOUTH SERVICE LIMITED
(Company Limited by Guarantee)

SCHEDULES TO THE INCOME AND EXPENDITURE ACCOUNT
for the year ended 31 December 2013 (continued)

SCHEDULE 12

| | 2013 | | 2012 | |
|--|--------|---------------------|-------|---------------------|
| WOODSTOWN RESIDENTIAL & ACTIVITY CENTRE | € | € | € | € |
| Income | | | | |
| CDYSB Grant | | 19,831 | | — |
| DCYA / YWI | | — | | 22,034 |
| Deferred income movement | | 3,500 | | (8,000) |
| Programme, operation fees and rent | | 8,342 | | 21,053 |
| | | <u>31,673</u> | | <u>35,087</u> |
| Expenditure | | | | |
| Salaries | 14,856 | | 2,617 | |
| Staff travel | 101 | | — | |
| Management costs and fees | 2,000 | | 2,000 | |
| Phone, stationary, postage and advertising | 927 | | 787 | |
| Maintenance | 2,301 | | 1,357 | |
| Insurance | 3,875 | | 7,471 | |
| Security costs | 508 | | 639 | |
| Light and heat | 2,727 | | 2,790 | |
| Audit and accountancy | 437 | | 479 | |
| Materials | 1,376 | | 1,323 | |
| Training | — | | 1,500 | |
| Programme travel | — | | 7,597 | |
| Waste, hygiene and water rates | 1,533 | | 2,285 | |
| Licensing | — | | 160 | |
| | | <u>(30,641)</u> | | <u>(31,005)</u> |
| Surplus for the year | | <u><u>1,032</u></u> | | <u><u>4,082</u></u> |

WATERFORD & SOUTH TIPPERARY COMMUNITY YOUTH SERVICE LIMITED
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SCHEDULES TO THE INCOME AND EXPENDITURE ACCOUNT
for the year ended 31 December 2013 (continued)

SCHEDULE 13

| SACRED HEART YOUTH PROJECT | € | 2013 | € | 2012 | € |
|---|----------|-------------------|----------|---------------------|----------|
| Income | | | | | |
| DCYA / Waterford & Wexford ETB / WYC | | 88,874 | | 94,171 | |
| Deferred income movement | | (500) | | (5,000) | |
| Other small grants | | — | | 1,300 | |
| Waterford City Council | | — | | 150 | |
| Fundraising and donations | | 1,665 | | 3,020 | |
| Membership subscriptions | | 3,424 | | 2,800 | |
| HSE / YPFSS small grant | | — | | 2,000 | |
| HSE lotto grant | | 3,000 | | — | |
| | | <u>96,463</u> | | <u>98,441</u> | |
| Expenditure | | | | | |
| Salaries | 72,579 | | 70,262 | | |
| Pension costs | 1,375 | | 1,375 | | |
| Staff travel | — | | 319 | | |
| Phone, stationery, postage and advertising | 988 | | 1,373 | | |
| IT service costs | 80 | | — | | |
| Management costs and fees | 2,000 | | 2,000 | | |
| Rent and rates | 6,000 | | 6,000 | | |
| Maintenance | 2,290 | | 772 | | |
| Insurance | 674 | | 656 | | |
| Security costs | 357 | | 662 | | |
| Light and heat | 5,432 | | 3,666 | | |
| Audit and accountancy | 437 | | 479 | | |
| Materials | 2,026 | | 5,773 | | |
| Supervision costs | 880 | | 220 | | |
| Training | — | | 480 | | |
| Waste, hygiene and water rates | 1,099 | | 1,323 | | |
| Subscriptions | 45 | | — | | |
| | | <u>(96,262)</u> | | <u>(95,360)</u> | |
| Surplus for the year | | <u><u>201</u></u> | | <u><u>3,081</u></u> | |

WATERFORD & SOUTH TIPPERARY COMMUNITY YOUTH SERVICE LIMITED
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SCHEDULES TO THE INCOME AND EXPENDITURE ACCOUNT
for the year ended 31 December 2013 (continued)

SCHEDULE 14

| BALLYBEG SPECIAL YOUTH PROJECT | € | 2013 | € | 2012 | € |
|--|----------|-----------------------|----------|---------------------|----------|
| Income | | | | | |
| DCYA / Waterford & Wexford ETB/ WYC | | 83,796 | | 93,106 | |
| Other small grants | | — | | 705 | |
| Membership subscriptions | | 2,155 | | 2,270 | |
| Fundraising and donations | | 3,007 | | 1,240 | |
| | | <u>88,958</u> | | <u>97,321</u> | |
| Expenditure | | | | | |
| Salaries | 73,073 | | 75,749 | | |
| Pension costs | 1,376 | | 1,376 | | |
| Staff travel | 397 | | 641 | | |
| Phone, stationery, postage and advertising | 1,320 | | 1,988 | | |
| Management costs and fees | 2,000 | | 2,000 | | |
| Rent and rates | 4,500 | | 4,500 | | |
| Maintenance | 674 | | 1,643 | | |
| Insurance | 221 | | 233 | | |
| Security costs | 389 | | 373 | | |
| Light and heat | 2,396 | | 1,875 | | |
| Audit and accountancy | 437 | | 479 | | |
| Materials | 1,956 | | 4,924 | | |
| Supervision costs | 1,000 | | 1,270 | | |
| Subscriptions | 65 | | — | | |
| Waste, hygiene and water rates | 581 | | 669 | | |
| Licensing | 335 | | — | | |
| | | <u>(90,720)</u> | | <u>(97,720)</u> | |
| Deficit for the year | | <u><u>(1,762)</u></u> | | <u><u>(399)</u></u> | |

WATERFORD & SOUTH TIPPERARY COMMUNITY YOUTH SERVICE LIMITED
(Company Limited by Guarantee)

SCHEDULES TO THE INCOME AND EXPENDITURE ACCOUNT
for the year ended 31 December 2013 (continued)

SCHEDULE 15

| | 2013 | | 2012 | |
|--|--------|-------------------|--------|-----------------------|
| YOUTH INFORMATION CENTRE – WATERFORD CITY | € | € | € | € |
| Income | | | | |
| DCYA / Waterford & Wexford ETB / WYC | | 53,401 | | 54,445 |
| Fundraising and donations | | 355 | | — |
| Other small grants | | 370 | | — |
| Photocopying income | | 90 | | 90 |
| | | <u>54,216</u> | | <u>54,535</u> |
| Expenditure | | | | |
| Salaries | 38,227 | | 39,145 | |
| Pension | — | | 458 | |
| Staff travel | 1,093 | | 1,777 | |
| Phone, stationery, postage and advertising | 895 | | 1,375 | |
| IT service costs | 170 | | 15 | |
| Management costs and fees | 2,000 | | 2,000 | |
| Rent and rates | 9,500 | | 9,500 | |
| Insurance | 956 | | 926 | |
| Audit and accountancy | 437 | | 479 | |
| Licensing | — | | 160 | |
| Materials | 606 | | — | |
| | | <u>(53,884)</u> | | <u>(55,835)</u> |
| Surplus/(deficit) for the year | | <u><u>332</u></u> | | <u><u>(1,300)</u></u> |

WATERFORD & SOUTH TIPPERARY COMMUNITY YOUTH SERVICE LIMITED
(Company Limited by Guarantee)

SCHEDULES TO THE INCOME AND EXPENDITURE ACCOUNT
for the year ended 31 December 2013 (continued)

SCHEDULE 16

| | 2013 | | 2012 | |
|---|-------|-----------------------|--------|---------------------|
| YOUTH INFORMATION CENTRE – CLONMEL / DUNGARVAN | € | € | € | € |
| Income | | | | |
| DCYA / CDYSB | | 16,612 | | 18,458 |
| Other income | | – | | 3,189 |
| | | <u>16,612</u> | | <u>21,647</u> |
| Expenditure | | | | |
| Salaries | 5,925 | | 10,934 | |
| Redundancy | 4,167 | | – | |
| Staff travel | 111 | | – | |
| Phone, stationery, postage and advertising | 1,633 | | 1,974 | |
| Maintenance | 222 | | 110 | |
| Insurance | 1,059 | | 842 | |
| Security costs | 1,085 | | 1,426 | |
| Light and heat | 3,572 | | 3,023 | |
| Materials | – | | 815 | |
| Waste, hygiene and water rates | 886 | | 1,199 | |
| | | <u>(18,660)</u> | | <u>(20,323)</u> |
| (Deficit)/ surplus for the year | | <u><u>(2,048)</u></u> | | <u><u>1,324</u></u> |

WATERFORD & SOUTH TIPPERARY COMMUNITY YOUTH SERVICE LIMITED
(Company Limited by Guarantee)

SCHEDULES TO THE INCOME AND EXPENDITURE ACCOUNT
for the year ended 31 December 2013 (continued)

SCHEDULE 17

FRONTLINE PROJECT

| | € | 2013 | € | € | 2012 | € |
|--|--------|---------------------|---|--------|---------------------|---|
| Income | | | | | | |
| DCYA / HSE / YPFSF | | 67,741 | | | 75,268 | |
| Deferred income movement | | (7,500) | | | - | |
| Other small grants | | - | | | 600 | |
| | | <u>60,241</u> | | | <u>75,868</u> | |
| Expenditure | | | | | | |
| Salaries | 49,302 | | | 53,522 | | |
| Pension costs | 1,375 | | | 1,375 | | |
| Staff travel | 1,322 | | | 1,460 | | |
| Phone, stationery, postage and advertising | 713 | | | 2,234 | | |
| Management costs and fees | 2,000 | | | 2,800 | | |
| Rent and rates | 2,800 | | | 3,700 | | |
| Maintenance | 225 | | | - | | |
| Insurance | 639 | | | 628 | | |
| Light and heat | 1,103 | | | 844 | | |
| Audit and accountancy | 437 | | | 479 | | |
| Materials | - | | | 2,874 | | |
| Supervision costs | 870 | | | 1,895 | | |
| Professional fees | - | | | 350 | | |
| Bank charges | 2 | | | - | | |
| Security costs | 65 | | | - | | |
| | | <u>(60,853)</u> | | | <u>(72,161)</u> | |
| (Deficit)/surplus for the year | | <u><u>(612)</u></u> | | | <u><u>3,707</u></u> | |

WATERFORD & SOUTH TIPPERARY COMMUNITY YOUTH SERVICE LIMITED
(Company Limited by Guarantee)

SCHEDULES TO THE INCOME AND EXPENDITURE ACCOUNT
for the year ended 31 December 2013 (continued)

SCHEDULE 18

FARRAN PARK CYP

| | € | 2013 | € | € | 2012 | € |
|--|--------|------|---------------------|--------|------|-------------------|
| Income | | | | | | |
| Grants from DCYA / HSE / YPFSF | | | 45,020 | | | 50,023 |
| Membership subscriptions | | | 1,820 | | | 2,165 |
| Fundraising and donations | | | 1,320 | | | 955 |
| | | | <u>48,160</u> | | | <u>53,143</u> |
| Expenditure | | | | | | |
| Salaries | 37,143 | | | 40,741 | | |
| Pension | 1,376 | | | 1,376 | | |
| Phone, stationery, postage and advertising | 527 | | | 535 | | |
| Management costs and fees | 2,000 | | | 2,000 | | |
| Rent and rates | 6,000 | | | 6,000 | | |
| Insurance | 436 | | | 466 | | |
| Audit and accountancy | 437 | | | 479 | | |
| Materials | 489 | | | 773 | | |
| Subscriptions | 25 | | | - | | |
| | | | <u>(48,433)</u> | | | <u>(52,370)</u> |
| (Deficit)/surplus for the year | | | <u><u>(273)</u></u> | | | <u><u>773</u></u> |

WATERFORD & SOUTH TIPPERARY COMMUNITY YOUTH SERVICE LIMITED
(Company Limited by Guarantee)

SCHEDULES TO THE INCOME AND EXPENDITURE ACCOUNT
for the year ended 31 December 2013 (continued)

SCHEDULE 19

INNER CITY CYP

| | € | 2013 | € | € | 2012 | € |
|--|--------|-----------------|---|--------|-----------------|---|
| Income | | | | | | |
| Grants from DCYA / HSE / YPFSF | | 45,020 | | | 50,023 | |
| Fundraising and donations | | – | | | 1,730 | |
| Membership subscriptions | | 150 | | | 926 | |
| Sundry grants | | 497 | | | 330 | |
| Waterford City Council | | – | | | 300 | |
| Donation received | | – | | | 15 | |
| | | <u>45,667</u> | | | <u>53,324</u> | |
| Expenditure | | | | | | |
| Salaries | 35,285 | | | 40,856 | | |
| Pension | 1,375 | | | 1,375 | | |
| Phone, stationery, postage and advertising | 200 | | | 202 | | |
| Management costs and fees | 2,000 | | | 2,000 | | |
| Rent and rates | 6,000 | | | 6,000 | | |
| Insurance | 455 | | | 458 | | |
| Audit and accountancy | 437 | | | 479 | | |
| Materials | – | | | 2,384 | | |
| Photocopying | 88 | | | 17 | | |
| Sundry | (181) | | | (29) | | |
| | | <u>(45,659)</u> | | | <u>(53,742)</u> | |
| Surplus/(deficit) for the year | | <u>8</u> | | | <u>(418)</u> | |

WATERFORD & SOUTH TIPPERARY COMMUNITY YOUTH SERVICE LIMITED
(Company Limited by Guarantee)

SCHEDULES TO THE INCOME AND EXPENDITURE ACCOUNT
for the year ended 31 December 2013 (continued)

SCHEDULE 20

NORTH SUBURBS CYP

| | € | 2013 | € | € | 2012 | € |
|---------------------------------------|--------|-----------------|---|-----------------|---------------|---|
| Income | | | | | | |
| Grants from DCYA / HSE / YPFSF | | 67,741 | | | 75,268 | |
| Deferred income movement | | (2,000) | | | (2,000) | |
| HSE/YPFSF small grant | | 152 | | | 472 | |
| Waterford City Council | | 400 | | | — | |
| Fundraising and donations | | 1,525 | | | 517 | |
| Membership subscriptions | | 2,335 | | | 1,245 | |
| | | <u>70,153</u> | | | <u>75,502</u> | |
| Expenditure | | | | | | |
| Salaries | 55,872 | | | 48,695 | | |
| Pension | 1,376 | | | 1,376 | | |
| Staff travel | 403 | | | 454 | | |
| Phone, postage and stationery | 895 | | | 1,713 | | |
| IT Service costs | — | | | 88 | | |
| Management costs and fees | 2,000 | | | 2,800 | | |
| Rent and rates | 3,000 | | | 3,900 | | |
| Maintenance | 452 | | | 1,358 | | |
| Insurance | 185 | | | 200 | | |
| Security costs | 373 | | | 102 | | |
| Light and heat | 811 | | | 788 | | |
| Audit and accountancy | 437 | | | 479 | | |
| Materials | 3,889 | | | 10,922 | | |
| Supervision costs | 680 | | | 400 | | |
| Subscriptions | 25 | | | 25 | | |
| Waste, hygiene and water rates | 30 | | | 50 | | |
| Advertisement | — | | | 467 | | |
| | | <u>(70,428)</u> | | <u>(73,817)</u> | | |
| (Deficit)/surplus for the year | | <u>(275)</u> | | <u>1,685</u> | | |

WATERFORD & SOUTH TIPPERARY COMMUNITY YOUTH SERVICE LIMITED
(Company Limited by Guarantee)

SCHEDULES TO THE INCOME AND EXPENDITURE ACCOUNT
for the year ended 31 December 2013 (continued)

SCHEDULE 21

MILLENNIUM CYP

| | 2013 | | 2012 | |
|--|--------|-----------------|--------|-----------------|
| | € | € | € | € |
| Income | | | | |
| Grant from DCYA / HSE / YPFSS | | 45,020 | | 50,024 |
| Deferred income movement | | — | | 5,000 |
| Waterford City Council | | 400 | | 250 |
| Membership subscriptions | | 820 | | 955 |
| Fundraising and donations | | 1,360 | | 275 |
| Other income | | 604 | | 500 |
| | | <u>48,204</u> | | <u>57,004</u> |
| Expenditure | | | | |
| Salaries | 38,501 | | 41,802 | |
| Pension | 688 | | 688 | |
| Staff travel | 226 | | 621 | |
| Phone, postage, stationery and advertising | 203 | | 516 | |
| IT service cost | — | | 140 | |
| Management costs and fees | 2,000 | | 2,000 | |
| Rent and rates | 3,000 | | 3,000 | |
| Maintenance | 121 | | — | |
| Insurance | 486 | | 448 | |
| Security costs | 65 | | — | |
| Audit and accountancy | 437 | | 479 | |
| Materials | 2,276 | | 6,701 | |
| Supervision costs | 270 | | 250 | |
| | | <u>(48,273)</u> | | <u>(56,645)</u> |
| (Deficit)/surplus for the year | | <u>(69)</u> | | <u>359</u> |

WATERFORD & SOUTH TIPPERARY COMMUNITY YOUTH SERVICE LIMITED
(Company Limited by Guarantee)

SCHEDULES TO THE INCOME AND EXPENDITURE ACCOUNT
for the year ended 31 December 2013 (continued)

SCHEDULE 22

AXIS PROJECT

| | 2013 | | 2012 | |
|--------------------------------|--------|-------------------|--------|---------------------|
| | € | € | € | € |
| Income | | | | |
| Grants from DCYA / HSE / YPFSS | | 45,020 | | 50,024 |
| Deferred income movement | | (1,500) | | 2,000 |
| Membership subscriptions | | 695 | | 1,251 |
| | | <u>44,215</u> | | <u>53,275</u> |
| Expenditure | | | | |
| Salaries | 31,183 | | 39,489 | |
| Staff travel | 34 | | 15 | |
| Phone, postage and stationery | 1,835 | | 782 | |
| Management costs and fees | 2,000 | | 2,000 | |
| Rent and rates | 3,000 | | 3,000 | |
| Maintenance | 2,124 | | 812 | |
| Insurance | 166 | | 146 | |
| Light and heat | 750 | | 1,450 | |
| Audit and accountancy | 437 | | 479 | |
| Materials | 1,790 | | 3,158 | |
| Supervision costs | 480 | | 360 | |
| Sundry | — | | (7) | |
| Security costs | 119 | | — | |
| | | <u>(43,918)</u> | | <u>(51,684)</u> |
| Surplus for the year | | <u><u>297</u></u> | | <u><u>1,591</u></u> |

WATERFORD & SOUTH TIPPERARY COMMUNITY YOUTH SERVICE LIMITED
(Company Limited by Guarantee)

SCHEDULES TO THE INCOME AND EXPENDITURE ACCOUNT
for the year ended 31 December 2013 (continued)

SCHEDULE 23

MAKING CONNECTIONS NO.7

| | € | 2013 | € | € | 2012 | € |
|--|---|----------|----------|---|----------|----------------|
| Income | | | | | | |
| SOLAS Grant | | | — | | | 11,796 |
| Funds Transfer – Making Connections No. 8 (<i>Schedule 24</i>) | | | — | | | (16,077) |
| | | | <u>—</u> | | | <u>—</u> |
| | | | — | | | (4,281) |
| Expenditure | | | | | | |
| Salaries | | — | | | 2,141 | |
| Bank charges | | — | | | 19 | |
| Other transfers | | — | | | 3,547 | |
| | | <u>—</u> | | | <u>—</u> | |
| | | | — | | | (5,707) |
| Deficit for the year | | | <u>—</u> | | | <u>(9,988)</u> |

WATERFORD & SOUTH TIPPERARY COMMUNITY YOUTH SERVICE LIMITED
(Company Limited by Guarantee)

SCHEDULES TO THE INCOME AND EXPENDITURE ACCOUNT
for the year ended 31 December 2013 (continued)

SCHEDULE 24

MAKING CONNECTIONS NO.8

| | 2013 | | 2012 | |
|--|--------|-------------------|--------|---------------------|
| | € | € | € | € |
| Income | | | | |
| SOLAS Grant | | 63,975 | | 52,316 |
| Funds transfer – Making Connections No. 7 (<i>Schedule 23</i>) | | – | | 16,077 |
| | | <u>63,975</u> | | <u>68,393</u> |
| Expenditure | | | | |
| Salaries | 51,279 | | 50,809 | |
| Phone, postage, stationery and advertising | 4,339 | | 4,094 | |
| Bank charges | 62 | | 76 | |
| Rent and rates | 5,320 | | 5,320 | |
| Insurance | 500 | | 473 | |
| Audit fees | 437 | | 479 | |
| Materials | 638 | | 513 | |
| Supervision costs | 600 | | 780 | |
| | | <u>(63,175)</u> | | <u>(62,544)</u> |
| Surplus for the year | | <u><u>800</u></u> | | <u><u>5,849</u></u> |

WATERFORD & SOUTH TIPPERARY COMMUNITY YOUTH SERVICE LIMITED
(Company Limited by Guarantee)

SCHEDULES TO THE INCOME AND EXPENDITURE ACCOUNT
for the year ended 31 December 2013 (continued)

SCHEDULE 25

MAKING CONNECTIONS SOUTH TIPPERARY NO 1

| | 2013 € | 2012 € |
|-----------------------------|-------------|-------------|
| Income | | |
| SOLAS Grant | — | 728 |
| Other Income | — | 1,258 |
| | <hr/> | <hr/> |
| | — | 1,986 |
| Expenditure | — | — |
| | <hr/> | <hr/> |
| Surplus for the year | — | 1,986 |
| | <hr/> <hr/> | <hr/> <hr/> |

WATERFORD & SOUTH TIPPERARY COMMUNITY YOUTH SERVICE LIMITED
(Company Limited by Guarantee)

SCHEDULES TO THE INCOME AND EXPENDITURE ACCOUNT
for the year ended 31 December 2013 (continued)

SCHEDULE 26

MAKING CONNECTIONS SOUTH TIPPERARY NO 2

| | 2013 | 2012 |
|--|---------------------|---------------------|
| | € | € |
| Income | | |
| SOLAS Grant | 43,125 | 57,476 |
| Expenditure | | |
| Salaries | 27,734 | 40,369 |
| Staff travel | 977 | 367 |
| Phone, stationery, postage and advertising | 3,971 | 3,848 |
| Bank charges | 17 | 19 |
| Rent and rates | 5,320 | 5,320 |
| Insurance | 486 | 476 |
| Audit fees | 437 | 479 |
| Materials | 916 | 933 |
| Supervision costs | 180 | 240 |
| Training | 282 | - |
| | <u>(40,320)</u> | <u>(52,051)</u> |
| Surplus for the year | <u><u>2,805</u></u> | <u><u>5,425</u></u> |

WATERFORD & SOUTH TIPPERARY COMMUNITY YOUTH SERVICE LIMITED
(Company Limited by Guarantee)

SCHEDULES TO THE INCOME AND EXPENDITURE ACCOUNT
for the year ended 31 December 2013 (continued)

SCHEDULE 27

TAP PROJECT

| | 2013 | | 2012 | |
|-----------------------------|-------------------|-------------------|-------------------|-------------------|
| | € | € | € | € |
| Income | | | | |
| Deferred income movement | | — | | 1,000 |
| Expenditure | | | | |
| Funds Transfer | — | | 682 | |
| | <u> </u> | | <u> </u> | |
| | | — | | (682) |
| | | <u> </u> | | <u> </u> |
| Surplus for the year | | <u> </u> | | <u> </u> |
| | | <u> </u> | | <u> </u> |
| | | <u> </u> | | <u> </u> |

WATERFORD & SOUTH TIPPERARY COMMUNITY YOUTH SERVICE LIMITED
(Company Limited by Guarantee)

SCHEDULES TO THE INCOME AND EXPENDITURE ACCOUNT
for the year ended 31 December 2013 (continued)

SCHEDULE 28

XLC PROJECT

| | 2013 | | 2012 | |
|--|--------|-----------------|--------|-----------------|
| | € | € | € | € |
| Income | | | | |
| Dept. of Education and Skills | | 40,000 | | 37,500 |
| Deferred income movement | | (17,500) | | 1,000 |
| Waterford Area Partnership | | 5,000 | | 10,000 |
| Co. Kilkenny VEC | | — | | 1,485 |
| Donations and bequests | | 29,958 | | 3,758 |
| Membership subscriptions | | 2,370 | | 2,550 |
| State Exam Commission | | 8,450 | | 7,459 |
| | | <u>68,278</u> | | <u>63,752</u> |
| Expenditure | | | | |
| Salaries | 42,707 | | 39,364 | |
| Staff travel | 865 | | 1,444 | |
| Phone, stationery, postage and advertising | 2,606 | | 1,325 | |
| Rent and rates | 5,200 | | 6,960 | |
| Insurance | 957 | | 446 | |
| Light and heat | 332 | | 3,928 | |
| Audit and accountancy | 437 | | 479 | |
| Materials | 14,902 | | 9,247 | |
| Waste hygiene and water rates | — | | 547 | |
| Training | 109 | | — | |
| | | <u>(68,115)</u> | | <u>(63,740)</u> |
| Surplus for the year | | <u>163</u> | | <u>12</u> |

WATERFORD & SOUTH TIPPERARY COMMUNITY YOUTH SERVICE LIMITED
(Company Limited by Guarantee)

SCHEDULES TO THE INCOME AND EXPENDITURE ACCOUNT
for the year ended 31 December 2013 (continued)

SCHEDULE 29

LUB PROJECT

| | 2013 | | 2012 | |
|--|--------|---------------------|--------|-------------------|
| | € | € | € | € |
| Income | | | | |
| HSE CBDI Section 39 Grant | | 51,960 | | — |
| HSE / Section 39 Grant | | — | | 53,020 |
| Deferred income movements (HSE) | | (7,000) | | (6,000) |
| | | <u>44,960</u> | | <u>47,020</u> |
| Expenditure | | | | |
| Salaries and wages | 35,727 | | 42,098 | |
| Pension | 1,032 | | 1,376 | |
| Staff travel | 629 | | 145 | |
| Phone, stationery, postage and advertising | 297 | | 223 | |
| Management costs and fees | 2,000 | | 2,000 | |
| Insurance | 152 | | 179 | |
| Audit and accountancy | 437 | | 479 | |
| Materials | 658 | | — | |
| Training | 180 | | 180 | |
| Supervision costs | 360 | | — | |
| Maintenance | 2,051 | | — | |
| | | <u>(43,523)</u> | | <u>(46,680)</u> |
| Surplus for the year | | <u><u>1,437</u></u> | | <u><u>340</u></u> |

WATERFORD & SOUTH TIPPERARY COMMUNITY YOUTH SERVICE LIMITED
(Company Limited by Guarantee)

SCHEDULES TO THE INCOME AND EXPENDITURE ACCOUNT
for the year ended 31 December 2013 (continued)

SCHEDULE 30

**FARRANSHONEEN CENTRE
YOUTH PROJECT**

| | 2013 | | 2012 | |
|---|---------|---------------------|---------|---------------------|
| | € | € | € | € |
| Income | | | | |
| DCYA / HSE / YPFSSF | | 246,307 | | 273,675 |
| Deferred income movement | | (18,000) | | (8,000) |
| Fundraising and donations | | 690 | | 720 |
| Membership subscriptions | | 1,435 | | 2,440 |
| HSE/ YPFSSF small grant | | 300 | | - |
| | | <u>230,732</u> | | <u>268,835</u> |
| Expenditure | | | | |
| Salaries | 172,320 | | 197,372 | |
| Pension costs | 4,129 | | 4,129 | |
| Staff travel | 140 | | 492 | |
| Phone, stationery, postage and advertising | 5,605 | | 6,527 | |
| IT Service costs | 335 | | 215 | |
| Rent and rates | 15,000 | | 15,000 | |
| Maintenance | 3,228 | | 8,871 | |
| Insurance | 3,197 | | 2,931 | |
| Security costs | 632 | | 662 | |
| Light and heat | 5,991 | | 6,433 | |
| Audit and accountancy | 437 | | 658 | |
| Materials | 8,852 | | 13,994 | |
| Supervision costs | 2,230 | | 630 | |
| Training | 4,085 | | 900 | |
| Subscriptions | 25 | | - | |
| Waste, hygiene and water rates | 2,005 | | 2,111 | |
| Licensing | - | | 185 | |
| | | <u>(228,211)</u> | | <u>(261,110)</u> |
| Surplus for the year | | <u><u>2,521</u></u> | | <u><u>7,725</u></u> |

WATERFORD & SOUTH TIPPERARY COMMUNITY YOUTH SERVICE LIMITED
(Company Limited by Guarantee)

SCHEDULES TO THE INCOME AND EXPENDITURE ACCOUNT
for the year ended 31 December 2013 (continued)

SCHEDULE 31

**MANOR STREET CENTRE
YOUTH PROJECT**

| | 2013 | | 2012 | |
|---|---------|---------------------|---------|---------------------|
| | € | € | € | € |
| Income | | | | |
| DCYA / HSE / YPFSF | | 293,431 | | 326,035 |
| Deferred income movement | | 14,000 | | 27,000 |
| Membership subscriptions | | 1,705 | | 2,290 |
| Cafe income | | — | | 6,339 |
| Other small grants | | 1,025 | | 7,133 |
| Photocopying income | | 4,990 | | 870 |
| | | <u>315,151</u> | | <u>369,667</u> |
| Expenditure | | | | |
| Salaries | 243,330 | | 276,803 | |
| Pension costs | 4,013 | | 4,701 | |
| Redundancy payments | — | | 1,888 | |
| Staff travel | 1,105 | | 618 | |
| Phone, stationery, postage and advertising | 15,741 | | 13,776 | |
| IT service costs | 625 | | 2,464 | |
| Rent and rates | 15,000 | | 15,000 | |
| Maintenance | 3,210 | | 6,854 | |
| Insurance | 3,404 | | 3,106 | |
| Security and fire cert costs | 441 | | 3,510 | |
| Light and heat | 14,938 | | 14,573 | |
| Audit and accountancy | 1,944 | | 479 | |
| Materials | 5,895 | | 14,439 | |
| Supervision costs | 1,310 | | 880 | |
| Training | 578 | | 568 | |
| Cafe supplies | — | | 3,274 | |
| Waste, hygiene and water rates | 1,928 | | 1,802 | |
| | | <u>(313,462)</u> | | <u>(364,735)</u> |
| Surplus for the year | | <u><u>1,689</u></u> | | <u><u>4,932</u></u> |

WATERFORD & SOUTH TIPPERARY COMMUNITY YOUTH SERVICE LIMITED
(Company Limited by Guarantee)

SCHEDULES TO THE INCOME AND EXPENDITURE ACCOUNT
for the year ended 31 December 2013 (continued)

SCHEDULE 32

| T.Y.I.P. | 2013 | | 2012 | |
|---|--------|-----------------------|--------|-------------------|
| | € | € | € | € |
| Income | | | | |
| Deferred Income Movement | | 15,500 | | 18,000 |
| Membership subscriptions | | — | | 105 |
| Fundraising and donations | | 2,070 | | — |
| | | <u>17,570</u> | | <u>18,105</u> |
| Expenditure | | | | |
| Salaries | 16,263 | | 16,263 | |
| Staff Travel | — | | 400 | |
| Phone, stationary, postage and advertising | 185 | | 55 | |
| Audit fees | 437 | | 479 | |
| Materials | 606 | | 430 | |
| Insurance | 418 | | — | |
| Rent and rates | 60 | | — | |
| Professional fees | 710 | | — | |
| | | <u>(18,679)</u> | | <u>(17,627)</u> |
| (Deficit)/ Surplus for the year | | <u><u>(1,109)</u></u> | | <u><u>478</u></u> |

WATERFORD & SOUTH TIPPERARY COMMUNITY YOUTH SERVICE LIMITED
(Company Limited by Guarantee)

SCHEDULES TO THE INCOME AND EXPENDITURE ACCOUNT
for the year ended 31 December 2013 (continued)

SCHEDULE 33

SECASA PROJECT

| | € | 2013 | € | € | 2012 | € |
|---|---------|------------------|---|---------|------------------|---|
| Income | | | | | | |
| Deferred income movement | | 315,000 | | | 347,000 | |
| Deposit interest received | | 15,140 | | | 30,793 | |
| Funds transfer from Demographic Project (Schedule 41) | | 25,000 | | | 100,000 | |
| HSE CASA Grant | | 4,800 | | | - | |
| | | <u>359,940</u> | | | <u>477,793</u> | |
| Expenditure | | | | | | |
| Salaries | 253,904 | | | 318,550 | | |
| Staff travel | 7,766 | | | 9,256 | | |
| Phone, stationery, postage and advertising | 11,231 | | | 6,782 | | |
| IT service cost | 1,256 | | | 197 | | |
| Bank charges | - | | | 29 | | |
| Maintenance | - | | | 391 | | |
| Insurance | 2,464 | | | 468 | | |
| Audit and accountancy | 437 | | | 479 | | |
| Materials | 130 | | | 28,532 | | |
| Supervision costs | 3,141 | | | 2,985 | | |
| Training | - | | | 6,076 | | |
| Professional fees | 4,548 | | | 12,828 | | |
| Grant distribution to FDYS | 58,392 | | | 60,275 | | |
| Management fees | 15,140 | | | 30,793 | | |
| | | <u>(358,409)</u> | | | <u>(477,641)</u> | |
| Surplus for the year | | <u>1,531</u> | | | <u>152</u> | |

WATERFORD & SOUTH TIPPERARY COMMUNITY YOUTH SERVICE LIMITED
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SCHEDULES TO THE INCOME AND EXPENDITURE ACCOUNT
for the year ended 31 December 2013 (continued)

SCHEDULE 34

BALL PROJECT

| | € | 2013 | € | € | 2012 | € |
|---|--------|------------------|---|--------|------------------|---|
| Income | | | | | | |
| DJ & E / IYJS | | 80,000 | | | 87,596 | |
| IYJS Garda ESF SUB 2 Grant | | 38,500 | | | 38,500 | |
| Deferred income movement | | 500 | | | (5,000) | |
| Membership subscriptions | | — | | | 50 | |
| Fundraising and donations | | — | | | 15 | |
| | | <u>119,000</u> | | | <u>121,161</u> | |
| Expenditure | | | | | | |
| Salaries | 85,217 | | | 86,770 | | |
| Pension | 2,063 | | | 2,063 | | |
| Staff travel | 2,289 | | | 2,493 | | |
| Phone, stationery, postage and advertising | 1,673 | | | 1,628 | | |
| Management costs and fees | 4,680 | | | 4,680 | | |
| Bank charges | 90 | | | 147 | | |
| Rent and rates | 6,400 | | | 6,400 | | |
| Maintenance | 244 | | | 403 | | |
| Insurance | 554 | | | 523 | | |
| Light and heat | 2,126 | | | 1,689 | | |
| Audit and accountancy | 437 | | | 479 | | |
| Materials | 10,010 | | | 13,076 | | |
| Supervision costs | 720 | | | 660 | | |
| Training | 370 | | | 236 | | |
| Security | 65 | | | — | | |
| | | <u>(116,938)</u> | | | <u>(121,247)</u> | |
| Surplus/(deficit) for the year | | <u>2,062</u> | | | <u>(86)</u> | |

WATERFORD & SOUTH TIPPERARY COMMUNITY YOUTH SERVICE LIMITED
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SCHEDULES TO THE INCOME AND EXPENDITURE ACCOUNT
for the year ended 31 December 2013 (continued)

SCHEDULE 35

PACT PROJECT

| | 2013 | | 2012 | |
|--|--------|------------------|--------|------------------|
| | € | € | € | € |
| Income | | | | |
| DJ & E / IYJS | | 76,000 | | 80,787 |
| Deferred income movement | | 2,500 | | — |
| IYJS Garda ESF SUB 2 Grant | | 38,500 | | 38,500 |
| Membership subscriptions | | 611 | | 536 |
| Fundraising and donations | | 350 | | 90 |
| Other small grants | | 848 | | 1,100 |
| | | <u>118,809</u> | | <u>121,013</u> |
| Expenditure | | | | |
| Salaries | 90,327 | | 90,817 | |
| Pension | 1,376 | | 1,376 | |
| Staff travel | 1,976 | | 1,901 | |
| Phone, stationery, postage and advertising | 2,085 | | 1,599 | |
| IT service cost | — | | 18 | |
| Management costs and fees | 4,680 | | 4,680 | |
| Bank charges | 44 | | 84 | |
| Rent and rates | 6,400 | | 6,400 | |
| Maintenance | 484 | | — | |
| Insurance | 535 | | 517 | |
| Audit and accountancy | 437 | | 479 | |
| Materials | 7,231 | | 11,032 | |
| Supervision costs | 1,140 | | 960 | |
| Training | — | | 86 | |
| Waste, hygiene and water rates | 221 | | 137 | |
| Licensing | 160 | | 160 | |
| Security | 237 | | — | |
| Light and heat | 980 | | — | |
| | | <u>(118,313)</u> | | <u>(120,246)</u> |
| Surplus for the year | | <u>496</u> | | <u>767</u> |

WATERFORD & SOUTH TIPPERARY COMMUNITY YOUTH SERVICE LIMITED
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SCHEDULES TO THE INCOME AND EXPENDITURE ACCOUNT
for the year ended 31 December 2013 (continued)

SCHEDULE 36

SWAY PROJECT

| | € | 2013 | € | € | 2012 | € |
|---|--------|-----------------|---|------------------|----------------|---|
| Income | | | | | | |
| DJ & E / IYJS | | 74,000 | | | 76,916 | |
| IYJS Garda ESF Sub 2 Grant | | 42,642 | | | 28,875 | |
| IYJS Garda ESF Sub 1 Grant | | 186 | | | 615 | |
| Deferred income movement | | (34,500) | | | - | |
| Membership subscriptions | | 43 | | | 305 | |
| | | <u>82,371</u> | | | <u>106,711</u> | |
| Expenditure | | | | | | |
| Salaries | 60,565 | | | 81,018 | | |
| Pension | 459 | | | 1,376 | | |
| Staff travel | 419 | | | 974 | | |
| Phone, stationery, postage and advertising | 2,658 | | | 2,405 | | |
| IT service cost | 339 | | | 43 | | |
| Management costs and fees | 4,680 | | | 4,680 | | |
| Bank charges | 23 | | | 53 | | |
| Rent and rates | 6,400 | | | 6,400 | | |
| Maintenance | 422 | | | - | | |
| Insurance | 690 | | | 660 | | |
| Light and heat | 980 | | | 520 | | |
| Audit and accountancy | 437 | | | 479 | | |
| Materials | 3,256 | | | 6,740 | | |
| Supervision costs | 760 | | | 500 | | |
| Training | 250 | | | 566 | | |
| Security | 87 | | | - | | |
| | | <u>(82,425)</u> | | <u>(106,414)</u> | | |
| (Deficit)/surplus for the year | | <u>(54)</u> | | <u>297</u> | | |

WATERFORD & SOUTH TIPPERARY COMMUNITY YOUTH SERVICE LIMITED
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SCHEDULES TO THE INCOME AND EXPENDITURE ACCOUNT
for the year ended 31 December 2013 (continued)

SCHEDULE 37

TYRE PROJECT

| | 2013 | 2012 |
|---|---------------------|-------------------|
| | € | € |
| Income | | |
| DJ & E / IYJS | 66,734 | 66,735 |
| IYJS Garda ESF SUB 2 Grant | 39,812 | 28,875 |
| IYJS Garda ESF SUB 1 Grant | (500) | 3,484 |
| Deferred income movement | 174 | (6,000) |
| Membership subscriptions | 200 | 74 |
| Fundraising and donations | — | 300 |
| HSE lottery grant | 500 | — |
| | <u>106,920</u> | <u>93,468</u> |
| Expenditure | | |
| Salaries | 79,989 | 69,728 |
| Pension | 2,752 | 1,490 |
| Staff travel | 882 | 191 |
| Phone, stationery, postage and advertising | 1,623 | 1,794 |
| Management costs and fees | 4,680 | 4,680 |
| Bank charges | 14 | 30 |
| Rent and rates | 9,600 | 9,600 |
| Insurance | 195 | 238 |
| Audit and accountancy | 437 | 479 |
| Materials | 4,234 | 1,234 |
| Supervision costs | 1,080 | 480 |
| Training | — | 3,256 |
| Licensing | 320 | — |
| | <u>(105,806)</u> | <u>(93,200)</u> |
| Surplus for the year | <u><u>1,114</u></u> | <u><u>268</u></u> |

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SCHEDULES TO THE INCOME AND EXPENDITURE ACCOUNT
for the year ended 31 December 2013 (continued)

SCHEDULE 38

EDGE PROJECT

| | € | 2013 | € | € | 2012 | € |
|---|--------|-----------------|---|--------|-----------------|---|
| Income | | | | | | |
| DJ & E / IYJS | | 66,734 | | | 66,735 | |
| IYJS Garda ESF SUB 2 Grant | | 38,500 | | | 38,500 | |
| Deferred income movement | | (8,000) | | | (8,000) | |
| Membership subscriptions | | — | | | 619 | |
| | | <u>97,234</u> | | | <u>97,854</u> | |
| Expenditure | | | | | | |
| Salaries | 72,212 | | | 78,571 | | |
| Pension | 1,032 | | | 917 | | |
| Staff travel | 935 | | | 644 | | |
| Phone, stationery, postage and advertising | 1,498 | | | 1,452 | | |
| Management costs and fees | 4,680 | | | 4,680 | | |
| Bank charges | 18 | | | 28 | | |
| Rent and rates | 6,400 | | | 6,400 | | |
| Insurance | 489 | | | 475 | | |
| Audit and accountancy | 437 | | | 479 | | |
| Materials | 6,955 | | | 3,070 | | |
| Supervision costs | 780 | | | 420 | | |
| Training | — | | | 676 | | |
| Maintenance | 414 | | | — | | |
| Security costs | 87 | | | — | | |
| Light and heat | 980 | | | — | | |
| | | <u>(96,917)</u> | | | <u>(97,812)</u> | |
| Surplus for the year | | <u>317</u> | | | <u>42</u> | |

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SCHEDULES TO THE INCOME AND EXPENDITURE ACCOUNT
for the year ended 31 December 2013 (continued)

SCHEDULE 39

DAY PROJECT

| | € | 2013 | € | € | 2012 | € |
|--|--------|-----------------|---|--------|-----------------|---|
| Income | | | | | | |
| DJ & E / IYJS | | 75,000 | | | 77,612 | |
| IYJS Garda ESF SUB 2 Grant | | 39,783 | | | 28,585 | |
| Deferred income movement | | (22,500) | | | (22,000) | |
| Court service donation | | - | | | 5,000 | |
| | | <u>92,283</u> | | | <u>89,197</u> | |
| Expenditure | | | | | | |
| Salaries | 68,550 | | | 59,658 | | |
| Pension | - | | | 688 | | |
| Staff travel | 1,552 | | | 1,318 | | |
| Phone, stationery, postage and advertising | 2,031 | | | 2,293 | | |
| Management costs and fees | 4,680 | | | 4,680 | | |
| Bank charges | 26 | | | 42 | | |
| Rent and rates | 6,400 | | | 6,400 | | |
| Maintenance | 739 | | | 358 | | |
| Insurance | 639 | | | 647 | | |
| Security costs | 94 | | | 307 | | |
| Light and heat | 980 | | | 520 | | |
| Audit and accountancy | 437 | | | 479 | | |
| Materials | 4,730 | | | 7,332 | | |
| Supervision costs | 760 | | | - | | |
| Training | - | | | 206 | | |
| Waste, hygiene and water rates | - | | | 660 | | |
| Licences | 160 | | | 160 | | |
| IT service cost | 330 | | | - | | |
| | | <u>(92,108)</u> | | | <u>(85,748)</u> | |
| Surplus for the year | | <u>175</u> | | | <u>3,449</u> | |

WATERFORD & SOUTH TIPPERARY COMMUNITY YOUTH SERVICE LIMITED
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SCHEDULES TO THE INCOME AND EXPENDITURE ACCOUNT
for the year ended 31 December 2013 (continued)

SCHEDULE 40

| CLONMEL YDP | 2013 | | 2012 | |
|--|-------------|-------------------|-------------|---------------------|
| | € | € | € | € |
| Income | | | | |
| DJ & E / IYJS | | 78,000 | | 81,797 |
| IYJS Garda ESF SUB 2 Grant | | 38,500 | | 38,500 |
| Deferred income movement | | (500) | | (4,000) |
| South Tipperary County Council grant | | 3,211 | | 914 |
| | | <u>119,211</u> | | <u>117,211</u> |
| Expenditure | | | | |
| Salaries | 89,354 | | 87,570 | |
| Pension | 1,082 | | 1,082 | |
| Staff travel | 800 | | 879 | |
| Phone, stationery, postage and advertising | 1,629 | | 1,306 | |
| IT service cost | — | | 230 | |
| Repairs, maintenance and servicing | 1,224 | | 240 | |
| Management costs and fees | 4,680 | | 4,680 | |
| Bank charges | 31 | | 53 | |
| Rent and rates | 6,400 | | 6,400 | |
| Insurance | 568 | | 549 | |
| Audit and accountancy | 437 | | 479 | |
| Materials | 10,244 | | 11,202 | |
| Supervision costs | 900 | | 1,020 | |
| Training | 500 | | 86 | |
| Sundry | — | | (310) | |
| Light and heat | 980 | | 520 | |
| Security costs | 94 | | — | |
| | | <u>(118,923)</u> | | <u>(115,986)</u> |
| Surplus for the year | | <u><u>288</u></u> | | <u><u>1,225</u></u> |

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(Company Limited by Guarantee)

SCHEDULES TO THE INCOME AND EXPENDITURE ACCOUNT
for the year ended 31 December 2013 (continued)

SCHEDULE 41

DEMOGRAPHIC FUND

| | € | 2013 | € | € | 2012 | € |
|---|---------|---------------------|---|---------|-------------------|---|
| Income | | | | | | |
| HSE Grant | | 351,878 | | | 370,005 | |
| Deferred income movement | | (17,500) | | | 37,000 | |
| | | <u>334,378</u> | | | <u>407,005</u> | |
| Expenditure | | | | | | |
| Salaries | 215,575 | | | 160,091 | | |
| Staff travel | 15,137 | | | 14,827 | | |
| Phone, stationary, postage and advertising | 529 | | | 1,315 | | |
| Insurance | 4,487 | | | 280 | | |
| Audit and accountancy | 437 | | | 479 | | |
| Counselling, psychology and medical supplies | 5,525 | | | 129,175 | | |
| Supervision costs | 270 | | | 585 | | |
| Project grant transfer to SECASA (Schedule 33) | 25,000 | | | 100,000 | | |
| Funds transfer to Wexford LGBT | 6,039 | | | - | | |
| Bank charges | 20 | | | - | | |
| Maintenance | 1,315 | | | - | | |
| Training | 12,040 | | | - | | |
| Professional fees | 38,498 | | | - | | |
| | | <u>(324,872)</u> | | | <u>(406,752)</u> | |
| Surplus for the year | | <u><u>9,506</u></u> | | | <u><u>253</u></u> | |