

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

Directors' report and financial statements for the year
ended 31 December 2015

DIRECTORS REPORT AND FINANCIAL STATEMENTS
for the year ended 31 December 2015

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

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
Dylan Roche

SECRETARY

Andrea Bourke

REGISTERED OFFICE

Edmund Rice Youth & Community Centre,
Manor Street,
Waterford.

**REGISTERED NUMBER OF
INCORPORATION**

231354

SOLICITORS

Dobbyn & McCoy,
5, Colbeck Street,
Waterford.

BANKERS

Allied Irish Banks plc,
The Quay,
Waterford.

AUDITORS

Ernst & Young,
Chartered Accountants,
The Atrium,
Maritana Gate,
Canada Street,
Waterford.

DIRECTORS' REPORT

for the year ended 31 December 2015

The directors present herewith their report and financial statements for the year ended 31 December 2015.

PRINCIPAL ACTIVITIES

The company is principally engaged in the promotion of formal and informal education through the medium of youth work practice programmes and projects in Waterford City and County and in South Tipperary.

It is a recognised charity, and is exempt from taxation on its income.

It is funded by grants from the Health Service Executive ('HSE') and other State agencies, and by income from the use of its facilities.

The company has continued to deliver its services principally through the development of existing projects. The vast majority of these projects are run directly by the company. Grants are paid to other entities in the case of a small number of projects.

These financial statements have been prepared in accordance with Financial Reporting Standard 102. *The Financial Reporting Standard applicable in the UK and Republic of Ireland* ('FRS 102'). The transition date from old Irish GAAP to FRS 102 was 1 January 2014.

The impact of the transition to FRS 102 is limited and has had no effect on reported results or financial position.

REVIEW OF THE DEVELOPMENT AND PERFORMANCE OF THE BUSINESS

The company has recorded a surplus for the year amounted of €59,416 compared with a surplus of €87,233 in the previous year.

The level of support funding for the majority of individual projects in 2015 is generally consistent with 2014. Overall funding for the year has increased due to a substantial increase in one HSE supported project.

Overall project costs have also increased, mirroring the increase in project funding noted above.

The surplus for the year includes a profit on the disposal of assets which were damaged by fire in 2015, for which insurance compensation was received. Insurance compensation of up to €118,500 is expected to be received in relation to flood damage to a company premises in late December 2015, and is expected to cover the costs relating to the repair of the premises, replacement of damaged contents and lost rental income.

Cash and creditors at the end of the year included advanced funding of €0.363m (2014: €0.665m) for 2016 in respect of a drug service project. This project is to be taken under the direct control of the HSE in 2016, and the remaining advanced funding will be reallocated to other projects.

There is a marginal increase in State agency funding for 2016, which the directors welcome following years of cutbacks as a result of the economic downturn and reflects the improvement in the State's finances as the economy recovers.

DIRECTORS' REPORT

for the year ended 31 December 2015 (Continued)

REVIEW OF THE DEVELOPMENT AND PERFORMANCE OF THE BUSINESS (continued)

The directors are satisfied with the development and provision of the company's services and activities in 2015.

PRINCIPAL RISKS AND UNCERTAINTIES AND KEY PERFORMANCE INDICATORS

Under Irish Company Law the company is required to give a description of the principal risks and uncertainties faced, including those relating to financial instruments, as well as a listing of the key performance indicators used to monitor performance

- The principal risks and uncertainties include reductions in State funding to the sector arising from changes in government policy or cutbacks as a result of economic factors.
- 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 maintenance and further modest development of its physical infrastructure.

RESULTS FOR THE YEAR AND STATE OF AFFAIRS

The Statement of Comprehensive Income, Statement of Financial Position, Statement of Cash Flows and related notes for the year ended 31 December 2015 are set out on pages 8 to 22.

Surplus for the year amounted to €59,416 compared with a surplus of €87,233 in the previous year.

No taxation arises as the company is exempt from tax on its income, therefore €59,416 (2014: €87,233) is credited to reserves.

FUTURE DEVELOPMENTS

There are no future developments requiring comment.

EVENTS SINCE THE BALANCE SHEET DATE

There are no events requiring comment.

GOING CONCERN

The company's activities, key risks and the factors likely to affect future development and financial position are described above.

Key service level and funding agreements with State agencies are expected to remain in place for the foreseeable future. Other income streams are expected to continue at current levels, and the company expects to continue to generate annual surpluses for the foreseeable future. As a consequence, the directors believe that the company is well placed to continue to manage its risks successfully, and to continue to generate sufficient funds to continue to pay its liabilities as they fall due.

The directors therefore have a reasonable expectation that the company has adequate resources to continue in operational existence for the foreseeable future.

Accordingly, they continue to adopt the going concern basis in preparing the financial statements.

DIRECTORS' REPORT

for the year ended 31 December 2015 (Continued)

DIRECTORS

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

The directors who held office throughout the year are note on page 2 of the financial statements with the following exceptions:

Daniel Roche - appointed 4 June 2015, resigned 29 October 2015.
Dylan Roche - appointed 4 June 2015.
Carmel Keoghan - resigned 29 October 2015.

DIRECTORS' RESPONSIBILITIES STATEMENT

The directors are responsible for preparing the Directors' Report and the financial statements in accordance with 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 financial statements in accordance with accounting standards issued by the Financial Reporting Council and promulgated by the Institute of Chartered Accountants in Ireland, including *FRS 102 The Financial Reporting Standard applicable in the UK and Republic of Ireland* (Generally Accepted Accounting Practice in Ireland). 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 Companies Act 2014.

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;
- State whether the financial statements have been prepared in accordance with applicable accounting standards, identify those standards, and note the effect and the reasons for any material departure from those standards; and
- Prepare the financial statements on the going concern basis unless it is inappropriate to presume that the company will continue in business.

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

DIRECTORS' REPORT
for the year ended 31 December 2015 (Continued)

ACCOUNTING RECORDS


The measures that the Directors have taken to secure compliance with the requirements of section 281 to 285 of the Companies Act 2014 with regard to the keeping of accounting records are the employment of appropriately qualified personnel and the maintenance of computerised accounting systems.

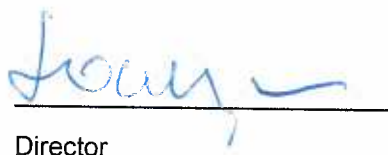
The books and accounting records are maintained at the company's registered office at Edmund Rice Youth & Community Centre, Manor Street, Waterford.

AUDITORS

The auditors, Ernst & Young, Chartered Accountants, will continue in office in accordance with Section 383(2) of the Companies Act, 2014.

On behalf of the Directors:


Director


Director

Date: 28/4/2016

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 and South Tipperary Community Youth Services Limited for the year ended 31 December 2015 which comprise the Statement of Comprehensive Income, the Statement of Financial Position, the Statement of Cash Flows and the related notes 1 to 22. The financial reporting framework that has been applied in their preparation is applicable law and Irish Accounting Standards issued by the Financial Reporting Council and promulgated by the Institute of Chartered Accountants in Ireland, including FRS 102 the Financial Reporting Standard applicable to the UK and Republic of Ireland (Generally Accepted Accounting Practice in Ireland).

This 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.

Respective responsibilities of directors and auditors

As explained more fully in the Directors' Responsibilities Statement set out on page 5, the directors are responsible for the preparation of the financial statements and for being satisfied that they give a true and fair view and otherwise comply with the Companies Act 2014. 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). These standards require us to comply with the Auditing Practices Board's (APB'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.

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

Opinion on financial statements

In our opinion the financial statements:

- give a true and fair view of the assets, liabilities and financial position of the company as at 31 December 2015 and of the company's surplus for the year then ended;
- have been properly prepared in accordance with Generally Accepted Accounting Practice in Ireland (FRS 102 The Financial Reporting Standard applicable in the UK and Republic of Ireland); and
- have been properly prepared in accordance with the requirements of the Companies Act 2014.

Matters on which we are required to report by the Companies Act 2014

- 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.
- The financial statements are in agreement with the accounting records.
- In our opinion the information given in the directors' report is consistent with the financial statements.

Matters on which we are required to report by exception

We have nothing to report in respect of sections 305 to 312 of the Companies Act 2014 which require us to report to you if, in our opinion, the disclosures of directors' remuneration and transactions specified by law are not made.



Dermot Carey
for and on behalf of Ernst & Young
Chartered Accountants and Statutory Audit Firm

Waterford

Date: 9 May 2016

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

STATEMENT OF COMPREHENSIVE INCOME
for the year ended 31 December 2015

	<i>Note</i>	<i>2015</i> €	<i>2014</i> €
Income – continuing activities	2	4,337,177	4,103,288
<i>Expenditure:</i>			
Administrative expenses		(4,180,689)	(3,896,421)
Depreciation	7	(185,631)	(200,516)
Grant amortisation	13	90,385	93,525
Operating surplus - continuing activities	4	61,242	99,876
Interest payable and similar charges	5	(15,756)	(21,475)
Interest receivable and similar income		3,942	8,832
Profit on disposal of fixed assets		9,988	—
Surplus for year	14	59,416	87,233
Other comprehensive income		—	—
Total comprehensive income		59,416	87,233

STATEMENT OF MOVEMENTS IN INCOME AND EXPENDITURE ACCOUNT

	<i>2015</i> €	<i>2014</i> €
At 1 January	1,293,763	1,206,530
Total comprehensive income	59,416	87,233
At 31 December	1,353,179	1,293,763

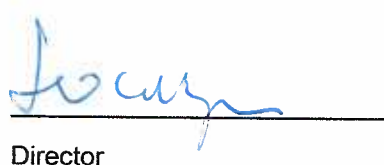
WATERFORD & SOUTH TIPPERARY COMMUNITY YOUTH SERVICE LIMITED
(Company Limited by Guarantee)

STATEMENT OF FINANCIAL POSITION
as at 31 December 2015

ASSETS EMPLOYED	Note	2015 €	2014 €
FIXED ASSETS			
Tangible assets	7	6,240,176	6,365,689
CURRENT ASSETS			
Debtors (amounts falling due within one year)	8	8,794	8,794
Cash at bank and in hand		1,044,810	1,331,314
		1,053,604	1,340,108
CREDITORS (amounts falling due within one year)	9	(1,092,981)	(1,412,255)
NET CURRENT LIABILITIES		(39,377)	(72,147)
TOTAL ASSETS LESS CURRENT LIABILITIES		6,200,799	6,293,542
CREDITORS (amounts falling due after more than one year)	10	(834,513)	(924,286)
CAPITAL GRANTS	13	(3,810,058)	(3,872,444)
		(4,644,571)	(4,796,730)
		1,556,228	1,496,812
CAPITAL AND RESERVES			
Called up share capital presented as equity	14	203,049	203,049
Income and expenditure account	14	1,353,179	1,293,763
		1,556,228	1,496,812

Approved by the Board on 28/04/16


 Director


 Director

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

STATEMENT OF CASHFLOWS
year ended 31 December 2015

	<i>Note</i>	<i>2015</i> €	<i>2014</i> €
NET CASH (OUTFLOW)/INFLOW FROM OPERATING ACTIVITIES	18	(166,332)	580,152
INVESTING ACTIVITIES			
Interest received		3,942	8,832
Payment for purchase of tangible fixed assets	7	(71,420)	(56,581)
Receipt of capital grants	13	27,999	48,296
Receipt from disposal of tangible fixed assets		1,314	2,800
NET CASH (OUTFLOW)/INFLOW FROM INVESTING ACTIVITIES		(38,165)	3,347
FINANCING ACTIVITIES			
Repayment of long term loans	19	(86,549)	(153,559)
Interest paid		(15,756)	(21,475)
NET CASH OUTFLOW FROM FINANCING ACTIVITIES		(102,305)	(175,034)
(DECREASE)/INCREASE IN CASH	19	(307,102)	408,465

NOTES TO THE FINANCIAL STATEMENTS

31 December 2015

1. ACCOUNTING POLICIES

The following accounting policies have been applied consistently in dealing with items which are considered material in relation to the company's financial statements.

1.1 **Statement of compliance**

Waterford and South Tipperary Community Youth Services Limited is a company limited by guarantee incorporated in the Republic of Ireland. The registered office is noted in the company information on page 2.

The Company's financial statements have been prepared under the historical cost convention in accordance with applicable accounting standards issued by the Financial Reporting Council and promulgated by the Institute of Chartered Accountants in Ireland, including *FRS 102 The Financial Reporting Standard applicable in the UK and Republic of Ireland (Generally Accepted Accounting Practice in Ireland)*.

The company transitioned from previously extant Irish GAAP to FRS 102 as at 1 January 2014. No material issues have arisen as a result of the transition and there are no changes to reported results or financial position in the current or prior year.

1.2 **Basis of preparation**

The financial statements of Waterford and South Tipperary Community Youth Services Limited were authorized for issue by the Board of Directors on xx April 2016.

The financial statements are prepared in euro which is the presentational currency of the company

1.3 **Going concern**

The company's activities, key risks and the factors likely to affect future development and financial position are described above.

Key service level and funding agreements with State agencies are expected to remain in place for the foreseeable future. Other income streams are expected to continue at current levels, and the company expects to continue to generate annual surpluses for the foreseeable future. As a consequence, the directors believe that the company is well placed to continue to manage its risks successfully, and to continue to generate sufficient funds to continue to pay its liabilities as they fall due.

The directors therefore have a reasonable expectation that the company has adequate resources to continue in operational existence for the foreseeable future.

Accordingly, they continue to adopt the going concern basis in preparing the financial statements.

NOTES TO THE FINANCIAL STATEMENTS
31 December 2015 (continued)

1. ACCOUNTING POLICIES (continued)

1.4 Judgements and key sources of estimation uncertainty

The preparation of the financial statements requires management to make judgements, estimates and assumptions that affect the amounts reported for assets and liabilities as at the statement of financial position date and the amounts reported for revenue and expenses during the year. However, the nature of estimation means that actual outcomes could differ from those estimates. The following judgements (apart from those involving estimates) have had the most significant effect on amounts recognized in the financial statements.

Useful lives of depreciable assets

Management reviews its estimate of the useful lives and residual values of depreciable assets annually, and takes accounts of any changes that may impact on these estimates.

Deferred funding liability calculation

As noted below, income received in respect of specific project expenditure to be incurred in a future period is deferred and is included in creditors at the balance sheet date. The calculation of deferred income requires management to estimate any such expenditure, taking into account the level of funds held and the requirements of the service level agreements in place for individual projects.

1.5 Financial instruments

The company only enters into basic financial instruments transactions that result in the recognition of financial assets and liabilities such as accounts receivable, accounts payable, and bank current and loan accounts.

(a) Cash and cash equivalents

Cash and cash equivalents in the statement of financial position comprise cash at bank and in hand and short term deposits with an original maturity date of three months or less.

(b) Short term debtors and creditors

Debtors and creditors with no stated interest rate and receivable or payable within one year are recorded at transaction price. Any losses from impairment are recognised in the income statement in other operating expenses.

(c) Interest bearing loans and borrowings

All interest-bearing loans and borrowings which are basic financial instruments are initially recognised at the present value of cash receivable/payable to the bank (including interest). After initial recognition they are measured at amortised cost using the effective interest rate method, less impairment. The effective interest rate amortisation is included in finance revenue/expense in the income statement.

NOTES TO THE FINANCIAL STATEMENTS
31 December 2015 (continued)

1. ACCOUNTING POLICIES (continued)

1.6 Significant Accounting Policies

The significant accounting policies applied by the group include the following:

(a) Property, equipment and vehicles

Tangible fixed assets are stated at cost less accumulated depreciation.

Depreciation is provided on all tangible fixed assets other than freehold land at rates calculated to write off the cost less residual value of each asset on a systematic basis over their expected useful lives as follows:

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

(b) Grants

Grants are recognised when it is reasonable to expect that the grants will be received and that all related conditions will be met, usually on submission of a valid claim for payment.

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 so as to match them with the expenditure to which they relate, except for SOLAS Project Grants which are recognised on a receipts basis.

(c) 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.

(d) 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.

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

NOTES TO THE FINANCIAL STATEMENTS
31 December 2015 (Continued)

1. ACCOUNTING POLICIES (continued)

(e) *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 schemes.

2.	INCOME	2015	2014
		€	€
	Project support funding	3,702,238	3,599,129
	Recharges, rental and other	634,939	504,159
		<u>4,337,177</u>	<u>4,103,288</u>

3. EMPLOYEES AND REMUNERATION

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

	2015	2014
	No.	No.
Project staff/administration	<u>84</u>	<u>77</u>
<i>The staff costs comprise:</i>	€	€
Wages	2,759,255	2,460,504
Social welfare costs	290,972	260,305
Pension (note 16)	34,739	36,697
	<u>3,084,966</u>	<u>2,757,506</u>

The number of employees whose annual salary exceeds €60,000 per annum is one employee and falls into the salary bracket range of €60,000 to €70,000 per annum.

4.	OPERATING SURPLUS	2015	2014
		€	€
	<i>This is stated after charging/(crediting):</i>		
	Directors' remuneration	—	—
	Auditors' remuneration (inclusive of VAT)		
	- Audit	16,912	16,912
	- Other services	7,380	—
	Depreciation (note 7)	185,631	200,516
	Grants amortisation (note 13)	(90,385)	(93,525)
		<u>119,538</u>	<u>124,903</u>

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

NOTES TO THE FINANCIAL STATEMENTS
31 December 2015 (Continued)

5.	INTEREST PAYABLE AND SIMILAR CHARGES	2015	2014
		€	€
	Term loan interest	10,650	15,681
	Bank interest and charges	5,106	5,794
		<u>15,756</u>	<u>21,475</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.

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 2015	7,468,440	1,189,643	78,600	8,736,683
Additions	43,521	27,899	–	71,419
Disposals	–	(131,307)	–	(131,307)
At 31 December 2015	<u>7,511,961</u>	<u>1,086,235</u>	<u>78,600</u>	<u>8,676,795</u>
<i>Accumulated depreciation:</i>				
At 1 January 2015	1,201,543	1,096,931	72,520	2,370,994
Charge for year	145,714	38,397	1,520	185,631
On disposals	–	(120,005)	–	(120,005)
At 31 December 2015	<u>1,347,257</u>	<u>1,015,322</u>	<u>74,040</u>	<u>2,436,619</u>
<i>Net book value:</i>				
31 December 2015	<u>6,164,704</u>	<u>70,913</u>	<u>4,560</u>	<u>6,240,176</u>
31 December 2014	<u>6,266,897</u>	<u>92,712</u>	<u>6,080</u>	<u>6,365,689</u>

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

NOTES TO THE FINANCIAL STATEMENTS
31 December 2015 (Continued)

7. TANGIBLE FIXED ASSETS (continued)

In respect of previous year:

	<i>Premises</i>	<i>Office furniture & equipment</i>	<i>Motor vehicles</i>	<i>Total</i>
	€	€	€	€
<i>Cost:</i>				
At 1 January 2014	7,484,016	1,140,662	74,500	8,699,178
Additions	–	48,981	7,600	56,581
Disposals	–	–	(3,500)	(3,500)
Adjustment	(15,576)	–	–	(15,576)
	<u>7,468,440</u>	<u>1,189,643</u>	<u>78,600</u>	<u>8,736,683</u>
<i>Accumulated depreciation:</i>				
At 1 January 2014	1,056,699	1,042,780	73,099	2,172,578
Charge for year	144,844	54,151	1,521	200,516
On disposals	–	–	(2,100)	(2,100)
	<u>1,201,543</u>	<u>1,096,931</u>	<u>72,520</u>	<u>2,370,994</u>
<i>Net book value:</i>				
31 December 2014	<u>6,266,897</u>	<u>92,712</u>	<u>6,080</u>	<u>6,365,689</u>
31 December 2013	<u>6,427,317</u>	<u>97,882</u>	<u>1,401</u>	<u>6,526,600</u>

8. DEBTORS (amounts falling due within one year)	2015	2014
	€	€
Prepayments	<u>8,794</u>	<u>8,794</u>

9. CREDITORS (amounts falling due within one year)	2015	2014
	€	€
Creditors and accruals	62,540	56,536
Deferred funding (<i>note 12</i>)	914,200	1,263,300
Bank overdrafts (<i>note 11</i>)	27,031	6,433
Bank loans (<i>note 11</i>)	89,210	85,986
	<u>1,092,981</u>	<u>1,412,255</u>

NOTES TO THE FINANCIAL STATEMENTS
31 December 2015 (Continued)

10.	CREDITORS (amounts falling due after more than one year)	2015 €	2014 €
	Bank loans (<i>note 11</i>)	834,513	924,286

11. DETAILS OF BANK SECURITIES AND BORROWINGS

(a) *Securities*

Bank borrowings are secured by way of legal charge or mortgage debenture over properties at:

- 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)	Loan maturity analysis	2015 €	2014 €
	<i>Due within</i>		
	One year or less	89,210	85,986
	Between one and two years	90,019	86,795
	Between two and five years	275,534	267,905
	After more than five years	468,960	569,586
		923,723	1,010,272

(c) Interest charged on bank loans varied between 1.155% and 0.905% per annum.

12. DEFERRED FUNDING

Deferred funding relates to funding received prior to 31 December 2015 in relation to specific project expenditure to be incurred in future years. This includes an amount of €363,000 (2014: €665,000) in relation to the SECASA Project, a drug rehabilitation project which commenced in 2010.

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

NOTES TO THE FINANCIAL STATEMENTS
31 December 2015 (Continued)

13.	CAPITAL GRANTS	2015	2014
		€	€
	<i>Receivable:</i>		
	As at 1 January	4,624,210	4,575,914
	Received and receivable in year	27,999	48,296
		<hr/>	<hr/>
	At 31 December	4,652,209	4,624,210
		<hr/>	<hr/>
	<i>Amortisation:</i>		
	As at 1 January	751,766	658,241
	Amortised in year	90,385	93,525
		<hr/>	<hr/>
	As at 31 December	842,151	751,766
		<hr/>	<hr/>
	<i>Net book amount</i>	3,810,058	3,872,444
		<hr/>	<hr/>

- (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 2015 of €27,999 were in relation to the Sacred Heart Youth Centre premises located at Johns Park, Waterford, from the Health Service Executive.
- (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.

NOTES TO THE FINANCIAL STATEMENTS
31 December 2015 (Continued)

14. CAPITAL AND RESERVES	<i>Capital introduced €</i>	<i>Income and expenditure account €</i>	<i>Total €</i>
At 1 January 2014	203,049	1,206,530	1,409,579
Surplus for year	–	87,233	87,233
At 31 December 2014	203,049	1,293,763	1,496,812
Surplus for year	–	59,416	59,416
At 31 December 2015	203,049	1,353,179	1,556,228

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 €34,739 (2014: €36,697). Amounts due to the funds at 31 December 2015 amounted to €Nil (2014: €Nil).

17. CONTINGENCIES

Department of Social Protection funds

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.

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

NOTES TO THE FINANCIAL STATEMENTS

31 December 2015 (continued)

17. CONTINGENCIES (continued)

Insurance compensation

Insurance compensation of up to €118,500 is expected to be received in 2016 in relation to flood damage to a company premises in late December 2015, and is expected to cover the costs relating to the repair of the premises, replacement of damaged contents and lost rental income.

**18. RECONCILIATION OF SURPLUS FOR THE YEAR TO NET CASH
(OUTFLOW)/INFLOW FROM OPERATING ACTIVITIES**

	2015	2014
	€	€
Surplus for the year	59,416	87,233
Adjustments to reconcile surplus for the year to net cash from operating activities:		
Depreciation – tangible fixed assets	185,631	200,516
Amortisation of capital grants	(90,385)	(93,525)
Interest payable	15,756	21,475
Interest receivable	(3,942)	(8,832)
Decrease in debtors and prepayments	–	213,825
Decrease in creditors, accruals and deferred funding	(343,096)	160,860
Profit on disposal of fixed assets	9,988	(1,400)
<i>Net cash (outflow)/inflow from operating activities</i>	<u>(166,632)</u>	<u>580,152</u>

19. ANALYSIS OF CHANGES IN NET FUNDS

	At 1 Jan 2015 €	Cash flow €	At 31 Dec 2015 €
Cash in hand and at bank	1,331,314	(286,504)	1,044,810
Bank overdraft	(6,433)	(20,598)	(27,031)
	<u>1,324,881</u>	<u>(307,102)</u>	<u>1,017,779</u>
Cash	1,324,881	(307,102)	1,017,779
Bank loans	(1,010,272)	86,549	(923,723)
	<u>314,609</u>	<u>(220,553)</u>	<u>94,056</u>

NOTES TO THE FINANCIAL STATEMENTS
31 December 2015 (continued)

20. RELATED PARTY TRANSACTIONS.

There were no transactions with related parties in 2015 (2014: Nil).

Key management personnel

All directors have authority and responsibility for planning, directing and controlling the activities of the company and are therefore considered to be key management personnel. Total remuneration in respect of the directors is €Nil (2014: €Nil). Remuneration for other key management personnel amounted to €259,668 (2014 - €257,379).

21. FINANCIAL INSTRUMENTS

	2015 €	2014 €
Financial assets that are debt instruments measured at amortised cost		
Debtors	—	—
Financial liabilities measured at amortised cost		
Trade creditors and accruals	(62,540)	(56,536)
Bank loans	(923,723)	(1,010,272)
	<u> </u>	<u> </u>

22. APPROVAL OF FINANCIAL STATEMENTS.

The financial statements were approved and authorised for issue by the board of directors on *28 April 2016*.

***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 2015

	<i>SCH</i>	2015	2014
		€	€
INCOME			
OMCYA/DCYA/YWI		49,571	49,191
HSE/YPFSF/Small Grant		10,275	–
Other	1	106,213	115,775
Development Activities	2	191,696	155,832
		<u>357,755</u>	<u>320,798</u>
EXPENDITURE			
<i>Programme costs</i>			
Materials and sundry		17,552	7,300
Supervision costs		1,600	2,410
		<u>19,152</u>	<u>9,710</u>
<i>Staff costs</i>			
Salaries		139,680	95,639
Staff pension		4,195	4,316
Staff travel		13,761	14,255
Advertising		5,813	365
		<u>163,449</u>	<u>114,575</u>
<i>Administration costs</i>			
Postage, telephone and stationery		721	2,798
Bank interest and charges		2,245	3,720
Audit and accountancy		4,596	5,021
Training		4,575	1,815
Subscriptions		7,310	3,057
		<u>19,447</u>	<u>16,411</u>

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

INCOME AND EXPENDITURE ACCOUNT
for the year ended 31 December 2015

	<i>SCH</i>	<i>2015</i>	<i>2014</i>
	€	€	€
EXPENDITURE (continued)			
<i>Accommodation costs</i>			
Insurances	10,640	9,475	
Repairs and maintenance	512	–	
IT service costs	1,557	320	
Consultancy fees	–	19,625	
Depreciation	185,631	200,516	
Grants amortised	(90,385)	(93,525)	
Profit on disposal of fixed assets	(9,988)	–	
	<u>97,967</u>	<u>136,411</u>	
		(300,015)	(277,107)
OPERATING SURPLUS		<u>57,740</u>	<u>43,691</u>
SURPLUS/(DEFICIT) ON PROJECTS			
Prevention	3	2,163	1,116
Treatment	4	340	833
Waterford CBDI	5	155	959
County Waterford CBDI	6	1,250	(511)
Southside CBDI	7	(82)	650
Clonmel CBDI	8	409	1,964
Suir Valley CBDI	9	3,625	1,514
Dungarvan Youth Resource Centre	10	353	(447)
Clonmel Youth Resource Centre	11	(60)	(591)
Woodstown Residential & Activity Centre	12	1,182	25
Sacred Heart Youth Project	13	59	1,018
Ballybeg Special Youth Project	14	40	2,429
Youth Information Centres			
Waterford City	15	(659)	(712)
Clonmel/Dungarvan	16	694	372
Frontline Project	17	1,846	3,836
Farran Park CYP	18	239	811
Inner City CYP	19	1,011	510
North Suburbs CYP	20	161	2,574
Millennium CYP	21	567	5,313
Axis Project	22	(345)	1,995
Making Connections Waterford	23	6	434

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

INCOME AND EXPENDITURE ACCOUNT
for the year ended 31 December 2015

	<i>SCH</i>	€	2015	€	€	2014	€
SURPLUS/(DEFICIT) ON PROJECTS							
(CONTINUED)							
Making Connections South							
Tipperary	24	(10,052)			(4,406)		
XLC Project	25	777			(2)		
Lub Project	26	(730)			791		
Farranshoneen Centre							
Youth Project	27	(6,351)			1,270		
Manor Street Centre							
Youth Project	28	589			7,866		
T.Y.I.P	29	–			18		
SECASA project	30	491			354		
Ball Project	31	917			521		
Pact Project	32	1,243			1,011		
Sway Project	33	2,052			1,286		
Tyre Project	34	772			234		
Edge Project	35	1,678			1,191		
Day Project	36	934			2,233		
Clonmel YDP	37	(289)			1,869		
Demographic Fund	38	(3,493)			5,214		
Pace project	39	184			–		
				1,676		43,542	
SURPLUS FOR THE YEAR				59,416		87,233	

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

SCHEDULES TO THE INCOME AND EXPENDITURE ACCOUNT
for the year ended 31 December 2015

SCHEDULE 1 - OTHER INCOME

	<i>2015</i>	<i>2014</i>
	€	€
Rental income	3,120	3,120
Administration and management fees	96,508	82,418
Management fees SECASA	3,942	8,832
Miscellaneous	3,490	7,406
Acupuncture income	163	1,021
Bus income	5,500	8,423
Lotto grant	(6,510)	6,510
Income from funds transfer	—	(1,955)
	<hr/>	<hr/>
	106,213	115,775
	<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 2015 (Continued)

SCHEDULE 2 – DEVELOPMENT ACTIVITIES

	2015		2014	
	€	€	€	€
INCOME				
Rent and room letting		263,262		269,893
SEAI grant		3,635		24,169
Fundraising and donations		17,078		1,000
Transfer Court Services grant from DAY project (schedule 36)		11,500		–
Utility contributions		14,700		–
Court service donation		5,000		–
		<u>315,175</u>		<u>295,062</u>
EXPENDITURE				
Staff travel	3,966		1,473	
Phone, stationery, postage and advertising	1,537		573	
Loan interest	10,650		15,681	
IT service cost	397		–	
Bank interest and charges	1,963		1,642	
Rent and rates	7,000		6,000	
Insurance	9,977		15,554	
Security costs	8,968		4,679	
Light and heat	8,232		3,656	
Audit and accountancy	473		469	
Maintenance	60,391		76,223	
Materials	5,493		11,120	
Subscriptions	122		–	
Waste, hygiene and water rates	2,175		520	
Legal and professional	1,845		1,200	
Licensing	290		440	
		<u>(123,479)</u>		<u>(139,230)</u>
SURPLUS FOR THE YEAR		<u><u>191,696</u></u>		<u><u>155,832</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 2015 (Continued)

SCHEDULE 3 - PREVENTION PROJECT

	2015		2014	
	€	€	€	€
INCOME				
Grant from SERDTF/HSE		104,362		104,362
		<u>104,362</u>		<u>104,362</u>
EXPENDITURE				
Salaries	81,836		77,162	
Pension costs	917		917	
Staff travel	1,488		1,658	
Phone, stationery, postage and advertising	2,394		2,971	
Management costs and fees	3,700		3,700	
Rent and rates	4,800		3,500	
Insurance	1,867		1,860	
Audit and accountancy	473		469	
Materials	765		4,634	
Supervision costs	1,050		1,380	
IT service costs	115		-	
Counselling, psychology and medical supplies	256		413	
Training	642		2,900	
Bank charges	37		12	
Maintenance	879		826	
Light and heat	980		750	
Licensing	-		94	
		<u>(102,199)</u>		<u>(103,246)</u>
SURPLUS FOR THE YEAR		<u>2,163</u>		<u>1,116</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 2015 (Continued)

SCHEDULE 4 - TREATMENT PROJECT

	€	2015	€	€	2014	€
INCOME						
Grants from SERDTF/HSE		137,606			137,606	
Social welfare		188			-	
		<u>137,794</u>			<u>137,606</u>	
EXPENDITURE						
Salaries	108,695			109,839		
Pension	1,376			1,376		
Staff travel	3,373			4,740		
Phone, stationery, postage and advertising	2,102			2,426		
Management costs and fees	5,000			5,000		
Rent and rates	7,000			7,000		
Maintenance	1,011			-		
Light and heat	980			750		
Insurance	2,073			2,017		
Audit and accountancy	473			469		
Materials	3,001			1,824		
Supervision costs	2,330			1,320		
Bank charges	40			12		
		<u>(137,454)</u>			<u>(136,773)</u>	
SURPLUS FOR THE YEAR		<u>340</u>			<u>833</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 2015 (Continued)

SCHEDULE 5 - WATERFORD CBI

	2015		2014	
	€	€	€	€
INCOME				
HSE/Section 39 Grant		50,668		50,668
Deferred income movement		(600)		1,100
Other small grant		560		-
		<u>50,628</u>		<u>51,768</u>
EXPENDITURE				
Salaries	41,425		41,425	
Staff travel	676		624	
Phone, stationery, postage and advertising	604		846	
Management costs and fees	2,000		2,000	
Bank charges	103		40	
Rent and rates	2,800		2,800	
Insurance	690		788	
Light and heat	720		745	
Audit and accountancy	473		469	
Materials	272		(98)	
Supervision	660		1,120	
IT Services	50		50	
		<u>(50,473)</u>		<u>(50,809)</u>
SURPLUS FOR THE YEAR		<u>155</u>		<u>959</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 2015 (Continued)

SCHEDULE 6 - COUNTY WATERFORD CBDI

	2015		2014	
	€	€	€	€
INCOME				
HSE/Section 39 Grant		50,147		50,147
Deferred income movement		(1,500)		4,000
		<u>48,647</u>		<u>54,147</u>
EXPENDITURE				
Salaries	36,155		42,906	
Pension costs	688		1,376	
Staff travel	403		1,419	
Phone, stationery, postage and advertising	1,459		594	
Management costs and fees	2,000		2,000	
Bank charges	98		40	
Rent and rates	2,800		2,800	
Insurance	1,146		924	
Audit and accountancy	473		469	
Supervision costs	540		420	
Materials	597		1,710	
Acupuncture costs	58		-	
Light and heat	980		-	
		<u>(47,397)</u>		<u>(54,658)</u>
SURPLUS/(DEFICIT) FOR THE YEAR		<u><u>1,250</u></u>		<u><u>(511)</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 2015 (Continued)

SCHEDULE 7 - SOUTHSIDE CBDI

	2015		2014	
	€	€	€	€
INCOME				
HSE/Section 39 Grant		49,627		49,627
Deferred income movement		1,500		2,500
Acupuncture income		955		1,260
Other small grants		800		340
		<u>52,882</u>		<u>53,727</u>
EXPENDITURE				
Salaries	41,425		41,425	
Pension costs	1,376		1,376	
Phone, stationery, postage and advertising	513		1,256	
Management costs and fees	2,000		2,000	
Bank charges	101		40	
Rent and rates	2,800		2,800	
Maintenance	462		-	
Insurance	1,194		1,419	
Audit and accountancy	473		469	
Materials	-		1,318	
Supervision costs	620		480	
Acupuncture costs	362		-	
Staff travel	178		144	
Training	480		350	
Light and heat	980		-	
		<u>(52,964)</u>		<u>(53,077)</u>
(DEFICIT)/SURPLUS FOR THE YEAR		<u><u>(82)</u></u>		<u><u>650</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 2015 (Continued)

SCHEDULE 8 - CLONMEL CBDI

	2015		2014	
	€	€	€	€
INCOME				
HSE/Section 39 Grant		59,114		59,114
Deferred income movement		(1,500)		(2,000)
		<u>57,614</u>		<u>57,114</u>
EXPENDITURE				
Salaries	41,425		41,027	
Staff travel	691		335	
Phone, stationery, postage and advertising	2,249		1,752	
IT service costs	–		74	
Management costs and fees	2,000		2,000	
Bank charges	104		41	
Rent and rates	2,800		2,800	
Insurance	983		1,088	
Security costs	–		344	
Light and heat	1,147		–	
Audit and accountancy	473		469	
Materials	877		2,010	
Supervision costs	1,235		540	
Training	625		2,670	
Maintenance	2,596		–	
		<u>(57,205)</u>		<u>(55,150)</u>
SURPLUS FOR THE YEAR		<u><u>409</u></u>		<u><u>1,964</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 2015 (Continued)

SCHEDULE 9 – SUIR VALLEY CBDI

	2015		2014	
	€	€	€	€
INCOME				
HSE/Section 39 Grant		56,584		56,584
Deferred income movement		2,500		4,000
HSE lottery grant		4,000		–
		<u>63,084</u>		<u>60,584</u>
EXPENDITURE				
Salaries and wages	41,425		38,765	
Staff travel	708		575	
Phone, stationery, postage and advertising	1,166		1,100	
Management costs and fees	2,000		2,000	
Rent and rates	2,800		2,800	
Maintenance	214		137	
Insurance	774		774	
Security costs	271		159	
Light and heat	2,189		1,462	
Audit and accountancy	473		469	
Materials	3,288		4,651	
Supervision costs	2,820		3,700	
Training	1,300		1,970	
Waste, hygiene and water rates	–		508	
Bank charges	31		–	
		<u>(59,459)</u>		<u>(59,070)</u>
SURPLUS FOR THE YEAR		<u><u>3,625</u></u>		<u><u>1,514</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 2015 (Continued)

SCHEDULE 10 - DUNGARVAN YOUTH RESOURCE CENTRE

	2015		2014	
	€	€	€	€
INCOME				
DCYA/CDYSB grant		47,524		47,524
DCYA/CDYSB other		–		4,500
Deferred income movement		1,400		(1,400)
Fundraising and donations		7,200		4,049
Membership subscriptions		1,791		1,180
Other small grants		–		2,319
		<u>57,915</u>		<u>58,172</u>
EXPENDITURE				
Salaries	37,698		37,283	
Staff travel	549		782	
Phone, stationery, postage and advertising	999		810	
Management costs and fees	4,000		4,000	
Rent and rates	6,400		6,400	
Maintenance	653		955	
Insurance	772		622	
Security costs	384		609	
Light and heat	3,137		3,519	
Audit and accountancy	473		469	
Materials	1,110		2,288	
Supervision costs	420		510	
Waste, hygiene and water rates	934		368	
Bank charges	33		4	
		<u>(57,562)</u>		<u>(58,619)</u>
SURPLUS/(DEFICIT) FOR THE YEAR		<u>353</u>		<u>(447)</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 2015 (Continued)

SCHEDULE 11 - CLONMEL YOUTH RESOURCE CENTRE

	2015		2014	
	€	€	€	€
INCOME				
DCYA/CDYSB grant		47,106		47,105
DCYA/CDYSB other		5,000		–
Deferred income movement		3,100		(4,900)
Fundraising and donations		–		200
Membership subscriptions		1,887		1,311
Other small grants		1,000		–
		<u>58,093</u>		<u>43,716</u>
EXPENDITURE				
Salaries	36,871		20,990	
Pension costs	–		115	
Phone, stationery, postage and advertising	2,516		3,254	
Management costs and fees	4,000		4,000	
Rent and rates	5,600		5,600	
Maintenance	181		1,288	
Insurance	533		492	
Security costs	643		541	
Light and heat	4,178		3,582	
Audit and accountancy	473		469	
Materials	2,337		3,264	
Supervision costs	180		180	
Waste, hygiene and water rates	600		520	
Bank charges	41		12	
		<u>(58,153)</u>		<u>(44,307)</u>
DEFICIT FOR THE YEAR		<u><u>(60)</u></u>		<u><u>(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 2015 (Continued)

SCHEDULE 12 - WOODSTOWN RESIDENTIAL & ACTIVITY CENTRE

	2015		2014	
	€	€	€	€
INCOME				
DCYA/CDYSB grant		19,087		19,088
DCYA/CDYSB other		2,500		5,800
Deferred income movement		1,200		3,300
Programme, operation fees and rent		7,540		6,925
Other		—		550
		<u>30,327</u>		<u>35,663</u>
EXPENDITURE				
Salaries	10,995		14,461	
Staff travel	223		71	
Management costs and fees	2,000		2,000	
Phone, stationary, postage and advertising	1,378		1,006	
Maintenance	4,098		8,975	
Insurance	4,534		4,269	
Security costs	541		717	
Light and heat	1,535		1,344	
Audit and accountancy	473		469	
Materials	1,411		1,230	
Waste, hygiene and water rates	1,733		1,077	
Bank charges	64		19	
Licensing	160		—	
		<u>(29,145)</u>		<u>(35,638)</u>
SURPLUS FOR THE YEAR		<u><u>1,182</u></u>		<u><u>25</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 2015 (Continued)

SCHEDULE 13 - SACRED HEART YOUTH PROJECT

	2015		2014	
	€	€	€	€
INCOME				
DCYA/Waterford and Wexford ETB/WYC		81,576		81,576
DCYA/WWETB other		–		6,200
Deferred income movement		4,200		100
Other small grants		335		1,471
Fundraising and donations		–		650
Membership subscriptions		1,690		2,045
HSE lotto grant		–		2,400
Waterford area partnership		750		–
		<u>88,551</u>		<u>94,442</u>
EXPENDITURE				
Salaries	60,255		65,010	
Pension costs	1,375		1,375	
Phone, stationery, postage and advertising	2,563		830	
Staff travel	912		–	
Management costs and fees	2,000		2,000	
Rent and rates	6,000		6,000	
Maintenance	2,533		2,551	
Insurance	748		732	
Security costs	541		788	
Light and heat	3,496		4,596	
Audit and accountancy	473		469	
Materials	5,852		5,147	
Supervision costs	580		520	
Waste, hygiene and water rates	793		3,229	
Subscriptions	160		–	
Bank charges	51		17	
Licensing	160		160	
		<u>(88,492)</u>		<u>(93,424)</u>
SURPLUS FOR THE YEAR		<u>59</u>		<u>1,018</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 2015 (Continued)

SCHEDULE 14 - BALLYBEG SPECIAL YOUTH PROJECT

	2015		2014	
	€	€	€	€
INCOME				
DCYA/Waterford & Wexford ETB/WYC		80,652		80,652
DCYA/WWETB other		–		2,500
Deferred income movement		(12,100)		(1,400)
Other small grants		1,000		600
Membership subscriptions		2,310		1,165
Fundraising and donations		6,637		600
		<u>78,499</u>		<u>84,117</u>
EXPENDITURE				
Salaries	53,013		61,202	
Pension costs	1,376		1,376	
Staff travel	141		471	
Phone, stationery, postage and advertising	2,723		1,248	
Management costs and fees	2,000		2,000	
Rent and rates	4,500		4,500	
Maintenance	3,527		1,609	
Insurance	260		202	
Security costs	271		609	
Light and heat	2,095		1,771	
Audit and accountancy	473		469	
Materials	6,440		4,771	
Supervision costs	750		620	
Bank charges	83		17	
Subscriptions	–		25	
Waste, hygiene and water rates	647		448	
Licensing	160		–	
Acupuncture costs	–		350	
		<u>(78,459)</u>		<u>(81,688)</u>
SURPLUS FOR THE YEAR		<u>40</u>		<u>2,429</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 2015 (Continued)

SCHEDULE 15 - YOUTH INFORMATION CENTRE – WATERFORD CITY

	2015		2014	
	€	€	€	€
INCOME				
Department of Children & Youth Affairs (YIC)		47,164		47,163
DCYA/CDYSB other		4,000		464
Funds transfer		–		1,500
		<u>51,164</u>		<u>49,127</u>
EXPENDITURE				
Salaries	37,139		37,139	
Staff travel	731		942	
Phone, stationery, postage and advertising	498		200	
Maintenance	597		–	
Management costs and fees	2,000		1,000	
Rent and rates	9,500		9,500	
Insurance	855		823	
Audit and accountancy	473		235	
Bank charges	30		–	
	<u></u>	<u>(51,823)</u>	<u></u>	<u>(49,839)</u>
DEFICIT FOR THE YEAR		<u>(659)</u>		<u>(712)</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 2015 (Continued)

SCHEDULE 16 - YOUTH INFORMATION CENTRE – CLONMEL/DUNGARVAN

	2015		2014	
	€	€	€	€
INCOME				
DCYA/CDYSB grant		15,989		15,989
DCYA/CDYSB other		2,500		–
Fundraising income		915		–
		<u>19,404</u>		<u>15,989</u>
EXPENDITURE				
Salaries	11,979		6,680	
IT service cost	280		–	
Bank charges	13		–	
Phone, stationery, postage and advertising	1,285		1,487	
Insurance	896		727	
Security costs	934		1,624	
Light and heat	2,482		2,628	
Waste, hygiene and water rates	414		400	
Management fee	–		1,000	
Audit and accountancy	–		235	
Program costs	–		676	
Licences	160		160	
Materials	267		–	
		<u>(18,710)</u>		<u>(15,617)</u>
SURPLUS FOR THE YEAR		<u>694</u>		<u>372</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 2015 (Continued)

SCHEDULE 17 - FRONTLINE PROJECT

	2015		2014	
	€	€	€	€
INCOME				
DCYA/HSE/YPFSF		65,201		65,201
Deferred income movement		(3,000)		(9,000)
HSE Lottery Grant		–		1,310
		<u>62,201</u>		<u>57,511</u>
EXPENDITURE				
Salaries	47,021		42,483	
Pension costs	1,146		1,375	
Staff travel	1,184		1,170	
Phone, stationery, postage and advertising	975		1,234	
Management costs and fees	2,000		2,000	
Rent and rates	2,800		2,800	
Maintenance	589		–	
Insurance	694		698	
Light and heat	1,700		745	
Audit and accountancy	473		469	
Materials	207		281	
Supervision costs	360		420	
Bank charges	29		–	
IT service costs	299		–	
Security costs	878		–	
		<u>(60,355)</u>		<u>(53,675)</u>
SURPLUS FOR THE YEAR		<u><u>1,846</u></u>		<u><u>3,836</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 2015 (Continued)

SCHEDULE 18 - FARRAN PARK CYP

	2015		2014	
	€	€	€	€
INCOME				
Grants from DCYA/HSE/YPFSF		43,332		43,332
Deterred income movement		(14,500)		–
Other small grants		485		638
		<u>29,317</u>		<u>43,970</u>
EXPENDITURE				
Salaries	15,930		32,295	
Pension	–		1,376	
Phone, stationery, postage and advertising	1,793		582	
Management costs and fees	2,000		2,000	
Rent and rates	6,000		6,000	
Insurance	435		437	
Audit and accountancy	473		469	
Materials	1,346		–	
Light and heat	980		–	
Bank charges	19		–	
Security costs	102		–	
		<u>(29,078)</u>		<u>(43,159)</u>
SURPLUS FOR THE YEAR		<u>239</u>		<u>811</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 2015 (continued)

SCHEDULE 19 - INNER CITY CYP

	2015		2014	
	€	€	€	€
INCOME				
Grants from DCYA/HSE/YPFSF		43,332		43,332
Deferred income movement		(1,200)		–
Membership subscriptions		290		–
Sundry grants		335		1,000
Other small grants		–		5,500
Fundraising and donations		380		–
		<u>43,137</u>		<u>49,832</u>
EXPENDITURE				
Salaries	26,845		38,114	
Pension	1,375		1,375	
Phone, stationery, postage and advertising	270		199	
Management costs and fees	2,000		2,000	
Rent and rates	6,000		6,000	
Insurance	544		500	
Audit and accountancy	473		469	
Materials	2,232		665	
Light and heat	980		–	
Repairs, maintenance and servicing	1,118		–	
IT service cost	174		–	
Bank charges	25		–	
Supervision costs	90		–	
		<u>(42,126)</u>		<u>(49,322)</u>
SURPLUS FOR THE YEAR		<u><u>1,011</u></u>		<u><u>510</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 2015 (Continued)

SCHEDULE 20 - NORTH SUBURBS CYP

	2015		2014	
	€	€	€	€
INCOME				
Grants from DCYA/HSE/YPFSF		65,201		65,201
Deferred income movement		2,100		(1,600)
Other small grant		2,485		4,400
DCYA/WWETB other		–		1,760
Waterford City Council		160		–
Fundraising and donations		1,415		1,395
Membership subscriptions		1,481		1,016
		<u>72,842</u>		<u>72,172</u>
EXPENDITURE				
Salaries	54,128		54,396	
Pension	1,376		1,376	
Staff travel	473		482	
Phone, postage and stationery	1,409		1,135	
Management costs and fees	3,000		2,000	
Rent and rates	3,900		3,000	
Maintenance	276		165	
Insurance	259		180	
Security costs	271		271	
Light and heat	881		885	
Audit and accountancy	473		469	
Materials	5,016		4,673	
Bank charges	57		16	
Supervision costs	630		360	
Subscriptions	–		50	
Waste, hygiene and water rates	352		140	
Training and licensing	180		–	
		<u>(72,681)</u>		<u>(69,598)</u>
SURPLUS FOR THE YEAR		<u>161</u>		<u>2,574</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 2015 (Continued)

SCHEDULE 21 - MILLENNIUM CYP

	2015		2014	
	€	€	€	€
INCOME				
Grant from DCYA/HSE/YPFSF		43,332		43,332
Deferred income movement		1,000		(2,000)
Other small grant		350		600
Membership subscriptions		1,424		565
Fundraising and donations		—		690
		<hr/>		<hr/>
		46,106		43,187
EXPENDITURE				
Salaries	32,983		26,427	
Pension	—		401	
Staff travel	348		219	
Phone, postage, stationery and advertising	1,781		1,433	
Management costs and fees	2,000		2,000	
Rent and rates	3,600		3,000	
Maintenance	991		231	
Insurance	530		501	
Audit and accountancy	473		469	
Materials	1,575		2,618	
Supervision costs	240		—	
Training	—		575	
Bank charges	38		—	
Light and heat	980		—	
	<hr/>		<hr/>	
		(45,539)		(37,874)
SURPLUS FOR THE YEAR		<hr/>		<hr/>
		567		5,313
		<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 2015 (Continued)

SCHEDULE 22 - AXIS PROJECT

	2015		2014	
	€	€	€	€
INCOME				
Grants from DCYA/HSE/YPFSF		43,332		43,332
Deferred income movement		4,000		2,500
Membership subscriptions		696		679
Fundraising and donations		110		-
		<u>48,138</u>		<u>46,511</u>
EXPENDITURE				
Salaries	36,136		34,830	
Staff travel	48		176	
Phone, postage and stationery	3,028		826	
Management costs and fees	2,000		2,000	
Rent and rates	3,000		3,000	
Maintenance	-		1,297	
Insurance	222		153	
Light and heat	980		-	
Audit and accountancy	473		469	
Materials	2,179		1,320	
Supervision costs	230		235	
IT service cost	-		210	
Bank charges	37		-	
Training	150		-	
		<u>(48,483)</u>		<u>(44,516)</u>
(DEFICIT)/SURPLUS FOR THE YEAR		<u><u>(345)</u></u>		<u><u>1,995</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 2015 (Continued)

SCHEDULE 23 - MAKING CONNECTIONS WATERFORD

	2015		2014	
	€	€	€	€
INCOME				
SOLAS Grant		65,903		62,578
EXPENDITURE				
Salaries	50,860		51,373	
Phone, postage, stationery and advertising	2,165		3,853	
Bank charges	109		38	
Rent and rates	5,320		5,320	
Insurance	560		520	
Audit fees	473		469	
Materials	2,458		571	
Supervision costs	120		-	
Staff travel	60		-	
Management cost and fees	1,312		-	
Light and heat	900		-	
Equipment hire	1,560		-	
		(65,897)		(62,144)
SURPLUS FOR THE YEAR		<u>6</u>		<u>434</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 2015 (Continued)

SCHEDULE 24 - MAKING CONNECTIONS SOUTH TIPPERARY

	2015		2014	
	€	€	€	€
INCOME				
SOLAS Grant		61,761		53,220
EXPENDITURE				
Salaries	55,272		42,382	
Staff travel	1,599		1,717	
Phone, stationery, postage and advertising	5,137		5,148	
Bank charges	41		-	
Rent and rates	5,320		5,320	
Insurance	566		523	
Audit fees	473		470	
Materials	2,845		1,473	
Supervision costs	480		593	
Training	80		-	
		(71,813)		(57,626)
DEFICIT FOR THE YEAR		<u>(10,052)</u>		<u>(4,406)</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 2015 (Continued)

SCHEDULE 25 - XLC PROJECT

	2015		2014	
	€	€	€	€
INCOME				
Dept. of Education and Skills/WWETB		40,000		40,000
Deferred income movement		3,000		2,500
Waterford Area Partnership		12,000		5,000
Donations, bequests and fundraising		6,753		9,820
State Exam Commission		6,528		7,834
Other small grant		600		384
		<u>68,881</u>		<u>65,538</u>
EXPENDITURE				
Salaries	42,447		40,374	
Staff travel	2,110		1,580	
Phone, stationery, postage and advertising	2,432		2,464	
Rent and rates	2,800		5,815	
Insurance	1,045		492	
Light and heat	2,465		1,869	
Audit and accountancy	473		469	
Materials	13,861		12,003	
Bank charges	61		14	
Maintenance	30		205	
Legal fees	—		154	
Subscriptions	—		614	
Sundry	380		(513)	
		<u>(68,104)</u>		<u>(65,540)</u>
SURPLUS/(DEFICIT) FOR THE YEAR		<u>777</u>		<u>(2)</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 2015 (Continued)

SCHEDULE 26 - LUB PROJECT

	2015		2014	
	€	€	€	€
INCOME				
HSE/Section 39 Grant		51,960		51,960
Deferred income movements (HSE)		(11,000)		(10,000)
		<u>40,960</u>		<u>41,960</u>
EXPENDITURE				
Salaries and wages	38,242		35,367	
Staff travel	235		476	
Phone, stationery, postage and advertising	351		1,204	
Management costs and fees	2,000		2,000	
Insurance	211		137	
Audit and accountancy	473		469	
Materials	37		386	
Supervision costs	120		540	
Maintenance	—		590	
Bank charges	21		—	
	<u></u>	<u>(41,690)</u>	<u></u>	<u>(41,169)</u>
(DEFICIT)/SURPLUS FOR THE YEAR		<u><u>(730)</u></u>		<u><u>791</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 2015 (Continued)

SCHEDULE 27 - FARRANSHONEEN CENTRE YOUTH PROJECT

	2015		2014	
	€	€	€	€
INCOME				
DCYA/HSE/YPFSF		237,070		237,070
Deferred income movement		35,000		18,000
Fundraising and donations		2,026		2,227
Membership subscriptions		7,552		1,876
Other small grant		810		1,200
		<u>282,458</u>		<u>260,373</u>
EXPENDITURE				
Salaries	233,431		201,900	
Pension costs	5,503		4,013	
Staff travel	84		252	
Phone, stationery, postage and advertising	4,641		7,046	
IT Service costs	223		874	
Rent and rates	15,240		15,438	
Maintenance	2,483		5,533	
Insurance	2,655		3,502	
Security costs	2,928		541	
Light and heat	8,091		9,170	
Audit and accountancy	473		469	
Materials	10,573		6,623	
Supervision costs	920		1,240	
Training	–		1,225	
Subscriptions	–		25	
Waste, hygiene and water rates	1,215		1,068	
Licensing	260		160	
Bank charges	89		24	
		<u>(288,809)</u>		<u>(259,103)</u>
(DEFICIT)/SURPLUS FOR THE YEAR		<u><u>(6,351)</u></u>		<u><u>1,270</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 2015 (Continued)

SCHEDULE 28 - MANOR STREET CENTRE YOUTH PROJECT

	2015		2014	
	€	€	€	€
INCOME				
DCYA/HSE/YPFSF		282,428		282,428
Deferred income movement		12,000		-
Membership subscriptions		5,589		2,983
Other small grants		2,986		6,825
Photocopying income		-		1,371
Fundraising and donations		580		-
		<u>303,583</u>		<u>293,607</u>
EXPENDITURE				
Salaries	221,745		209,662	
Pension costs	4,127		3,095	
Staff travel	432		1,613	
Phone, stationery, postage and advertising	13,641		9,017	
IT service costs	2,972		653	
Rent and rates	15,000		15,000	
Maintenance	5,609		5,962	
Insurance	2,111		3,289	
Security and fire cert costs	541		541	
Light and heat	17,589		18,263	
Audit and accountancy	2,086		2,043	
Materials	11,258		13,767	
Supervision costs	940		1,085	
Training	150		40	
Waste, hygiene and water rates	4,693		1,181	
Licensing	-		530	
Bank charges	100		-	
		<u>(302,994)</u>		<u>(285,741)</u>
SURPLUS FOR THE YEAR		<u>589</u>		<u>7,866</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 2015 (Continued)

SCHEDULE 30 - SECASA PROJECT

	2015		2014	
	€	€	€	€
INCOME				
HSE CASA Grant		—		300,000
Deferred income movement		302,000		(180,000)
Deposit interest received		3,942		8,832
Funds transfer from Demographic Project (Schedule 38)		—		214,825
		<u>305,942</u>		<u>343,657</u>
EXPENDITURE				
Salaries	—	258,290		
Staff travel	—	5,891		
Phone, stationery, postage and advertising	—	15,450		
Bank charges	41	—		
Insurance	—	862		
Audit and accountancy	473	469		
Materials	—	1,790		
Supervision costs	—	2,120		
Training	—	235		
Professional fees	—	7,679		
Grant distribution: FDYS	25,000	41,353		
Grant distribution: Integration and support unit	28,000	—		
Management fees	3,942	8,832		
Waste, hygiene and water rates	—	332		
Transfer to demographic project (Schedule 38)	247,995	—		
		<u>(305,451)</u>		<u>(343,303)</u>
SURPLUS FOR THE YEAR		<u>491</u>		<u>354</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 2015 (Continued)

SCHEDULE 31 - BALL PROJECT

	2015		2014	
	€	€	€	€
INCOME				
IYJS - ESF pay element		80,993		80,000
IYJS - ESF non pay element		18,383		37,629
Deferred income movement		19,000		(500)
Fundraising and donations		–		1,094
		<u>118,376</u>		<u>118,223</u>
EXPENDITURE				
Salaries	86,463		86,047	
Pension	2,063		2,063	
Staff travel	1,540		1,333	
Phone, stationery, postage and advertising	1,841		1,755	
Management costs and fees	4,680		4,680	
Bank charges	53		74	
Rent and rates	6,400		6,400	
Maintenance	1,851		624	
Insurance	612		587	
Light and heat	1,439		2,159	
Audit and accountancy	473		469	
Materials	9,229		10,810	
Supervision costs	540		540	
Training	275		120	
Security	–		–	
Waste, hygiene and water rates	–		41	
		<u>(117,459)</u>		<u>(117,702)</u>
SURPLUS FOR THE YEAR		<u><u>917</u></u>		<u><u>521</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 2015 (Continued)

SCHEDULE 32 - PACT PROJECT

	2015		2014	
	€	€	€	€
INCOME				
IYJS - ESF pay element		88,876		76,000
Deferred income movement		(10,000)		3,000
IYJS - ESF non pay element		25,624		38,491
Membership subscriptions		806		437
Fundraising and donations		186		150
Other small grants		1,460		1,250
HSE lottery grant		1,000		-
		<u>107,952</u>		<u>119,328</u>
EXPENDITURE				
Salaries	80,042		90,817	
Pension	1,376		1,376	
Staff travel	1,123		1,420	
Phone, stationery, postage and advertising	1,988		1,918	
Management costs and fees	4,680		4,680	
Bank charges	67		23	
Rent and rates	6,400		6,400	
Maintenance	457		48	
Insurance	686		686	
Audit and accountancy	473		469	
Materials	6,628		6,733	
Supervision costs	840		1,260	
Training	500		950	
Waste, hygiene and water rates	263		283	
Licensing	-		160	
Light and heat	1,124		1,094	
IT service cost	62		-	
		<u>(106,709)</u>		<u>(118,317)</u>
SURPLUS FOR THE YEAR		<u>1,243</u>		<u>1,011</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 2015 (Continued)

SCHEDULE 33 - SWAY PROJECT

	2015		2014	
	€	€	€	€
INCOME				
IYJS - ESF pay element		67,409		74,000
IYJS - ESF non pay element		26,342		18,327
Deferred income movement		10,000		11,500
Membership subscriptions		-		130
Fundraising and donations		-		232
		<u>103,751</u>		<u>104,189</u>
EXPENDITURE				
Salaries	72,616		76,963	
Pension	1,261		1,376	
Staff travel	1,082		2,021	
Phone, stationery, postage and advertising	3,297		2,662	
Management costs and fees	4,680		4,680	
Bank charges	65		13	
Rent and rates	6,400		6,400	
Maintenance	503		887	
Insurance	745		728	
Light and heat	980		980	
Audit and accountancy	473		469	
Materials	7,489		5,189	
Supervision costs	680		415	
Training	550		120	
Security	878		-	
		<u>(101,699)</u>		<u>(102,903)</u>
SURPLUS FOR THE YEAR		<u><u>2,052</u></u>		<u><u>1,286</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 2015 (Continued)

SCHEDULE 34 - TYRE PROJECT

	2015		2014	
	€	€	€	€
INCOME				
IYJS - ESF pay element		78,908		66,734
IYJS - ESF non pay element		13,402		37,859
IYJS Garda ESF SUB 1 Grant		–		1,170
Deferred income movement		10,000		(500)
Membership subscriptions		672		93
Fundraising and donations		200		–
Other small grants		709		844
		<u>103,891</u>		<u>106,200</u>
EXPENDITURE				
Salaries	75,779		79,989	
Pension	2,752		2,752	
Staff travel	1,192		913	
Phone, stationery, postage and advertising	1,204		1,730	
Management costs and fees	4,680		4,680	
Bank charges	48		11	
Rent and rates	9,600		9,600	
Insurance	275		225	
Audit and accountancy	473		469	
Materials	5,476		3,158	
Supervision costs	1,080		1,080	
Training	400		1,050	
Licensing	160		160	
Maintenance	–		149	
		<u>(103,119)</u>		<u>(105,966)</u>
SURPLUS FOR THE YEAR		<u><u>772</u></u>		<u><u>234</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 2015 (Continued)

SCHEDULE 35 - EDGE PROJECT

	2015		2014	
	€	€	€	€
INCOME				
IYJS - ESF pay element		83,076		66,734
IYJS - ESF non pay element		11,483		35,638
Deferred income movement		14,000		4,000
Membership subscriptions		675		225
Donations and other small grants		595		–
		<u>109,829</u>		<u>106,597</u>
EXPENDITURE				
Salaries	84,867		84,451	
Pension	1,376		1,376	
Staff travel	1,151		1,136	
Phone, stationery, postage and advertising	1,877		1,471	
Management costs and fees	4,680		4,680	
Bank charges	59		10	
Rent and rates	6,400		6,400	
Insurance	694		674	
Audit and accountancy	473		469	
Materials	3,149		2,288	
Supervision costs	1,160		1,320	
Maintenance	–		55	
Training costs	1,285		–	
Light and heat	980		980	
Licensing	–		96	
		<u>(108,151)</u>		<u>(105,406)</u>
SURPLUS FOR THE YEAR		<u><u>1,678</u></u>		<u><u>1,191</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 2015 (Continued)

SCHEDULE 36 - DAY PROJECT

	2015		2014	
	€	€	€	€
INCOME				
IYJS - ESF pay element		76,088		75,000
IYJS - ESF non pay element		19,037		40,824
Deferred income movement		10,500		(22,500)
		<u>105,625</u>		<u>93,324</u>
EXPENDITURE				
Salaries	66,528		68,058	
Staff travel	1,299		1,278	
Phone, stationery, postage and advertising	2,261		1,575	
Management costs and fees	4,680		4,680	
Bank charges	46		11	
Rent and rates	6,400		6,400	
Maintenance	2,615		1,161	
Insurance	838		704	
Security costs	271		-	
Light and heat	1,560		1,580	
Audit and accountancy	473		469	
Materials	5,084		4,395	
Supervision costs	580		470	
Training	150		150	
Licences	160		160	
Waste hygiene and water rates	246		-	
Court Services Grant - transfer To Development Activities (schedule 2)	11,500		-	
		<u>(104,691)</u>		<u>(91,091)</u>
SURPLUS FOR THE YEAR		<u>934</u>		<u>2,233</u>

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SCHEDULES TO THE INCOME AND EXPENDITURE ACCOUNT
for the year ended 31 December 2015 (Continued)

SCHEDULE 37 - CLONMEL YDP

	2015		2014	
	€	€	€	€
INCOME				
IYJS - ESF pay element		84,698		78,000
IYJS – ESF non pay element		16,427		34,785
Deferred income movement		6,500		(9,000)
Other small grants		680		2,294
		<u>108,305</u>		<u>106,079</u>
EXPENDITURE				
Salaries	77,793		75,753	
Pension	1,082		1,082	
Staff travel	798		759	
Wages recharge	1,256		–	
Phone, stationery, postage and advertising	1,354		1,910	
Repairs, maintenance and servicing	786		728	
Management costs and fees	4,680		4,680	
Bank charges	63		11	
Rent and rates	6,400		6,400	
Insurance	993		604	
Audit and accountancy	473		469	
Materials	11,096		10,124	
Supervision costs	840		780	
Training	–		180	
Sundry	–		(250)	
Light and heat	980		980	
		<u>(108,594)</u>		<u>(104,210)</u>
(DEFICIT)/SURPLUS FOR THE YEAR		<u><u>(289)</u></u>		<u><u>1,869</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 2015 (Continued)

SCHEDULE 38 - DEMOGRAPHIC FUND

	2015		2014	
	€	€	€	€
INCOME				
HSE S.39 Grant		876,541		738,041
Deferred income movement		9,500		22,000
Transfer from SECASA (Schedule 30)		247,995		–
		<u>1,134,036</u>		<u>760,041</u>
EXPENDITURE				
Salaries	867,659		339,080	
Staff travel	37,893		24,056	
Phone, stationary, postage and advertising	8,773		3,522	
Insurance	10,851		8,815	
Audit and accountancy	473		469	
Counselling, psychology and medical supplies	36,818		12,145	
Grant transfer to SECASA (Schedule 30)	–		214,825	
Bank charges	169		27	
Maintenance	254		167	
Training	18,612		42,864	
Professional fees	75,565		36,270	
IT service costs	299		–	
Grant distribution: FDYS Ltd.	58,643		66,843	
Supervision costs	8,975		5,744	
Management costs and fees - Nursing and midwifery services	12,545		–	
		<u>(1,137,529)</u>		<u>(754,827)</u>
(DEFICIT)/SURPLUS FOR THE YEAR		<u><u>(3,493)</u></u>		<u><u>5,214</u></u>

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SCHEDULES TO THE INCOME AND EXPENDITURE ACCOUNT
for the year ended 31 December 2015 (Continued)

SCHEDULE 39 - PACE PROJECT

	2015		2014	
	€	€	€	€
INCOME				
Leargas grant		126,667		-
Deferred income movement		(48,000)		-
		<u>78,667</u>		<u>-</u>
EXPENDITURE				
Staff travel	974		-	
Bank charges	13		-	
Grant distributions to:				
NEXUS stage 1 grant	20,350		-	
TRTP	14,927		-	
ERGON	12,010		-	
ALIENDE	9,476		-	
COFAC	10,482		-	
PRAKSIS	10,251		-	
		<u>(78,483)</u>		<u>-</u>
Surplus for the year		<u><u>184</u></u>		<u><u>-</u></u>