

**Waterford and South Tipperary
Community Youth Service
Company Limited by Guarantee
Report and Financial Statements
for the year ended 31 December 2016**

**WATERFORD AND SOUTH TIPPERARY COMMUNITY YOUTH SERVICE
COMPANY LIMITED BY GUARANTEE**

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**WATERFORD AND SOUTH TIPPERARY COMMUNITY YOUTH SERVICE
COMPANY LIMITED BY GUARANTEE**

REFERENCE AND ADMINISTRATIVE INFORMATION

Directors

Patrick Walsh (Appointed 6 October 2016)
Pauline Power (Appointed 2 June 2016)
Fr. Paul Murphy
Dylan Roche
Michael Nevin
Karen Doyle
Clive Smith
Sean O' Callaghan
Joanne Walsh
Sean O' Halloran
Michael White
Andrea Bourke
Crena Morrissey
Seamus McGrath

Company Secretary

Fr. Paul Murphy (Appointed 28 April 2016)

Auditors

Drohan & Knox
Chartered Accountants and Registered Auditors
7 Catherine Street
Waterford

Bankers

AIB
72-74 The Quay
Waterford

Solicitors

Dobbyn & McCoy
4/5 Colbeck Street
Waterford

Registered Office

Manor Street
Waterford

Registered Number of Incorporation

231354

Charity Registered Number

11540

Chief Executive Officer

Christina Fogarty

WATERFORD AND SOUTH TIPPERARY COMMUNITY YOUTH SERVICE COMPANY LIMITED BY GUARANTEE

DIRECTORS' ANNUAL REPORT

for the year ended 31 December 2016

The directors present their Directors' Annual Report, combining the Directors' Report and Trustees' Report, and the audited financial statements for the year ended 31 December 2016.

Board of Directors

The Board currently comprises of fourteen non-executive members, who are drawn from a wide background bringing together a wide range of experience. The Board members meet ten times a year for the following purposes:

1. To determine the objectives and set out the policies of the company.
2. To ensure the funds of the company are appropriated correctly.
3. To agree the budget and approve the financial accounts of the company.
4. To assist and support the Chief Executive Officer.
5. To purchase, and dispose of property.
6. To borrow and/ or mortgage for the benefit of the company.
7. To receive funds by way of grants, donations, contributions, fees, subscriptions, etc. beneficial to the working of the company and its aims and objectives.

While the Board is responsible for the overall strategy and policy of the organisation, the day to day management is delegated to the Chief Executive Officer, Christina Fogarty.

Objectives, Aims, Strategies and Activities

The main aim of the company is:

To assist the positive personal, social, spiritual and educational development of young people, in particular those who are experiencing disadvantage and social exclusion, to enable them to exercise greater control over their lives by empowering them to make active choices and decisions, to exercise responsibility and to contribute to the development of their community, environment and society.

The company's main activities are:

- Delivery of Community Based Youth Projects and Voluntary Youth Clubs.
- Provision of Youth Information Services throughout the region.
- Partnering with the XLc Project to support Early School Leavers.
- Delivery of Youth Justice Work.
- Provision of community based substance misuse support services.

The company operates in the region of forty projects throughout Waterford City, County and part of South Tipperary under the following activities:

1. Community Based Youth Work.
2. Community Drugs Projects & Allied Services.
3. Education.
4. Youth Justice Work.
5. Homelessness.

Underpinning all activities of the entity is compliance with relevant legislation and development of appropriate procedures and policies.

The Board has established a number of committees including:

1. Finance, Audit and Special Purpose Committee.
2. Governance Committee.
3. H.R. Committee.

In addition to the Board Committees above, the organisation operates a Club Development Group and a Volunteer Forum to enable participation, ongoing consultation and development.

The Charity has been in operation for over 40 years and has grown substantially in that time. Their reputation for delivering projects is strong and they have high credibility with funders.

WATERFORD AND SOUTH TIPPERARY COMMUNITY YOUTH SERVICE COMPANY LIMITED BY GUARANTEE

DIRECTORS' ANNUAL REPORT

for the year ended 31 December 2016

The Charity is well resourced and funded. It owns a number of purpose built Community Youth Centres and has a long lease on others giving it excellent facilities to carry out its work. It also has strong governance through its Board, management and staff who demonstrate high levels of best practice through its processes. The Governance Committee and the Board have made great strides in achieving compliance with the Governance Code and the Statement of Guiding Principles for Fundraising, indicating its commitment to high standards of governance.

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

Review of the Development and Performance of the business.

The company has recorded a surplus for the year in the amount of €131,602 compared with a surplus of €59,416 in the previous year.

The level of support funding for the majority of individual projects in 2016 is generally consistent with 2015. Overall funding for the year has decreased due to the cessation of one HSE supported pilot project which was taken under the direct control of the HSE in 2016. Overall project costs have also decreased in line with the decrease in project funding noted above.

There is a marginal increase in State Agency funding for 2017 which is welcomed by the directors.

The directors are satisfied with the development and provision of the company's service and activities in 2016. Specifically, the organisation reached over 10,500 young people and service users with the assistance of 350 volunteers facilitated by 60 frontline staff, utilising principles of inclusion, participation and community involvement throughout the organisations models of work.

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.

1. 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.
2. 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 Financial Activities, Balance Sheet and Cashflow statement and related notes for the year ended 31 December 2016 are set out on pages 10 to 27.

No taxation arises as the company is exempt from tax on its income, therefore €131,602 (2015: €59,416) is credited to reserves.

Reserves policy

The Board of the company has set a reserves policy as follows:

- Reserves to be maintained to have adequate cover to provide working capital when funding is paid in arrears.

Future development

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.

WATERFORD AND SOUTH TIPPERARY COMMUNITY YOUTH SERVICE COMPANY LIMITED BY GUARANTEE

DIRECTORS' ANNUAL REPORT

for the year ended 31 December 2016

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 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

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 noted on page 2 of the financial statements.

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 Manor Street, Waterford.

Auditors

Drohan & Knox, Chartered Accountants and Registered Auditors, were appointed auditors by the directors to fill the casual vacancy and have expressed their willingness to continue in office in accordance with section 380 of the Companies Act, 2014.

On Behalf of the Directors

Paul Murphy

Sean O'Callaghan



Date: 6th April 2017

**WATERFORD AND SOUTH TIPPERARY COMMUNITY YOUTH SERVICE
COMPANY LIMITED BY GUARANTEE**

STATEMENT OF DIRECTORS' RESPONSIBILITIES

for the year ended 31 December 2016

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.

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 charity and of the net income or expenditure of the charity for that year. In preparing these financial statements the directors are required to:

- select suitable accounting policies and apply them consistently;
- make judgements and estimates that are reasonable and prudent;
- state whether the Charities SORP (updated January 2015) has been followed;
- prepare the financial statements on the going concern basis unless it is inappropriate to presume that the charity will continue in operation.

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

The directors are responsible for keeping proper accounting records which disclose with reasonable accuracy at any time the financial position of the charity and to enable them to ensure that the financial statements are prepared in accordance with accounting standards generally accepted in Ireland and with Irish Statute comprising the Companies Act 2014, and all Regulations to be construed as one with those Acts. They are also responsible for safeguarding the assets of the charity and hence for taking reasonable steps for the prevention and detection of fraud and other irregularities.

In so far as the directors are aware:

- there is no relevant audit information (information needed by the charity's auditor in connection with preparing the auditor's report) of which the charity's auditor is unaware, and
- the directors have taken all the steps that they ought to have taken to make themselves aware of any relevant audit information and to establish that the charity's auditor is aware of that information.

Paul Murphy



Sean O'Callaghan



Date: 6th April 2017

INDEPENDENT AUDITOR'S REPORT TO THE MEMBERS OF WATERFORD AND SOUTH TIPPERARY COMMUNITY YOUTH SERVICE COMPANY LIMITED BY GUARANTEE

We have audited the financial statements of Waterford and South Tipperary Community Youth Service Company Limited by Guarantee for the year ended 31 December 2016 which comprise the Statement of Financial Activities (incorporating an Income and Expenditure Account), the Balance Sheet, the Cash Flow Statement, the Accounting Policies and the related notes. These financial statements have been prepared under the accounting policies set out therein.

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 described in the Statement of Directors' Responsibilities, the company's directors are responsible for the preparation of the financial statements in accordance with applicable law and the accounting standards issued by the Financial Reporting Council (Generally Accepted Accounting Practice in Ireland).

Our responsibility is to audit the financial statements in accordance with relevant legal and regulatory requirements and International Standards on Auditing (UK and Ireland).

We report to you our opinion as to whether the financial statements give a true and fair view, in accordance with Generally Accepted Accounting Practice in Ireland, and are properly prepared in accordance with the Companies Act 2014. We state whether we have obtained all the information and explanations we consider necessary for the purposes of our audit and whether the financial statements are in agreement with the books of account. We also report to you our opinion as to:-

- whether the company has kept proper books of account; and
- whether the Directors' Annual Report is consistent with the financial statements.

We report to the members if, in our opinion, any information specified by law regarding directors' remuneration and directors' transactions is not given and, where practicable, include such information in our report.

We read the Directors' Annual Report and consider the implications for our report if we become aware of any apparent misstatement within it.

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' Annual Report to identify material inconsistencies with the audited financial statements. If we become aware of any apparent material misstatements or inconsistencies we consider the implications for our report.

Basis of opinion

We conducted our audit in accordance with International Standards on Auditing (UK and Ireland) issued by the Auditing Practices Board. An audit includes examination, on a test basis, of evidence relevant to the amounts and disclosures in the financial statements. It also includes an assessment of the significant estimates and judgements made by the directors in the preparation of the financial statements, and of whether the accounting policies are appropriate to the company's circumstances, consistently applied and adequately disclosed.

We planned and performed our audit so as to obtain all the information and explanations which we considered necessary in order to provide us with sufficient evidence to give reasonable assurance that the financial statements are free from material misstatement, whether caused by fraud or other irregularity or error.

In forming our opinion we also evaluated the overall adequacy of the presentation of information in the financial statements.

INDEPENDENT AUDITOR'S REPORT TO THE MEMBERS OF WATERFORD AND SOUTH TIPPERARY COMMUNITY YOUTH SERVICE COMPANY LIMITED BY GUARANTEE

Opinion

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 affairs of the company as at 31 December 2016 and of its incoming resources and application of resources, including its income and expenditure, for the year then ended; and
- have been properly prepared in accordance with the requirements of the Companies Act 2014.

We have obtained all the information and explanations that 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.

In our opinion the information given in the Directors' Annual 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 the provisions in the Companies Act 2014 which require us to report to you if, in our opinion, the disclosures of directors' remuneration and transactions specified by Sections 305 to 312 of the Act are not made.



Barbara Drohan F.C.A.

For and on behalf of

Drohan & Knox

Chartered Accountants and Registered Auditors

7 Catherine Street

Waterford

Date: 7th April 2017

**WATERFORD AND SOUTH TIPPERARY COMMUNITY YOUTH SERVICE
COMPANY LIMITED BY GUARANTEE**

STATEMENT OF FINANCIAL ACTIVITIES

(Incorporating an Income and Expenditure Account)
for the year ended 31 December 2016

	Notes	Unrestricted Funds 2016 €	Restricted Funds 2016 €	Total 2016 €	Total 2015 €
Income					
Generated funds:					
Donations and legacies	4	995	19,348	20,343	43,480
Income from Investments	5	(3,963)	-	(3,963)	3,942
Income from charitable activities	6	-	3,247,444	3,247,444	4,036,499
Other income	8	481,564	27,322	508,886	438,443
Total income and endowments		478,596	3,294,114	3,772,710	4,522,364
Expenditure					
Charitable activities	9	-	3,304,947	3,304,947	4,121,290
Other expenditure	9	338,145	-	338,145	351,646
Total expenditure		338,145	3,304,947	3,643,092	4,472,936
Net income/(expenditure) before gain/(loss) on disposal of fixed assets		140,451	(10,833)	129,618	49,428
Gain/(loss) on disposal of fixed assets		1,984	-	1,984	9,988
Net income/(expenditure) for the year		142,435	(10,833)	131,602	59,416
Transfer between funds	13	(18,518)	18,518	-	-
Net movement in funds		123,917	7,685	131,602	59,416
Reconciliation of funds					
Balances brought forward at 1 January 2016	23	1,499,798	56,430	1,556,228	1,496,812
Balances carried forward at 31 December 2016	23	1,623,715	64,115	1,687,830	1,556,228

**WATERFORD AND SOUTH TIPPERARY COMMUNITY YOUTH SERVICE
COMPANY LIMITED BY GUARANTEE**

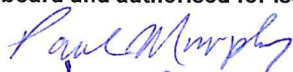
BALANCE SHEET

as at 31 December 2016

	Notes	2016 €	2015 €
Fixed Assets			
Tangible assets	15	6,137,996	6,240,176
Current Assets			
Debtors	17	30,054	8,794
Cash and cash equivalents		570,212	1,044,810
		600,266	1,053,604
Creditors: Amounts falling due within one year	18	(511,810)	(1,092,981)
Net Current Assets/(Liabilities)		88,456	(39,377)
Total Assets less Current Liabilities		6,226,452	6,200,799
Creditors			
Amounts falling due after more than one year	19	(743,864)	(834,513)
Grants receivable	27	(3,794,758)	(3,810,058)
Net Assets/(Liabilities)		1,687,830	1,556,228
Funds			
Restricted funds		64,115	56,430
General fund (unrestricted)		1,623,715	1,499,798
Total funds	22	1,687,830	1,556,228

Approved by the board and authorised for issue on 6th April 2017 and signed on its behalf by

Paul Murphy



Sean O'Callaghan



**WATERFORD AND SOUTH TIPPERARY COMMUNITY YOUTH SERVICE
COMPANY LIMITED BY GUARANTEE**

CASH FLOW STATEMENT

for the year ended 31 December 2016

	Notes	2016 €	2015 €
Cash flows from operating activities			
Net movement in funds		142,088	71,230
Adjustments for:			
Depreciation		189,324	185,631
Gains and losses on disposal of fixed assets		(1,984)	9,988
Amortisation of capital grants received		(93,282)	(90,385)
		<u>236,146</u>	<u>176,464</u>
Movements in working capital:			
Movement in debtors		(21,260)	-
Movement in creditors		(587,922)	(343,096)
Cash generated from operations		<u>(373,036)</u>	<u>(166,632)</u>
Cash flows from investing activities			
Interest received	5	(3,963)	3,942
Interest paid	3	(6,523)	(15,756)
Payments to acquire tangible assets		(87,241)	(71,420)
Receipts from sales of tangible assets		2,080	1,314
Net cash generated from investment activities		<u>(95,647)</u>	<u>(81,920)</u>
Cash flows from financing activities			
Repayment of long term loan		(89,929)	(86,549)
Grants receivable		77,983	27,999
Net cash generated from financing activities		<u>(11,946)</u>	<u>(58,550)</u>
Cash and cash equivalents at 31 December 2016		<u><u>(480,629)</u></u>	<u><u>(307,102)</u></u>

WATERFORD AND SOUTH TIPPERARY COMMUNITY YOUTH SERVICE COMPANY LIMITED BY GUARANTEE

NOTES TO THE FINANCIAL STATEMENTS

for the year ended 31 December 2016

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 Service Company Limited by Guarantee 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 in accordance with FRS 102, The Financial Reporting Standard applicable in the UK and Republic of Ireland, and Reporting by Charities: Statement of Recommended Practice applicable to charities preparing their accounts in accordance with the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102) (effective 1st January 2015). These are the first financial statements that comply with the charities SORP (2015).

1.2 Basis of preparation

The financial statements of Waterford and South Tipperary Community Youth Services Company Limited by Guarantee were authorised for issue by the Board of Directors 6th April 2017.

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 below.

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 in preparing the financial statements.

1.4 Judgements and key sources of estimation uncertainty

The preparation of the financial statements requires management to make judgements, estimates and assumptions that effect 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 recognised 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 account 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 levels of funds held and the requirements of the service level agreement in place for individual projects.

1.5 Financial instruments

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

WATERFORD AND SOUTH TIPPERARY COMMUNITY YOUTH SERVICE COMPANY LIMITED BY GUARANTEE

NOTES TO THE FINANCIAL STATEMENTS

for the year ended 31 December 2016

(a) *Cash and cash equivalents*

Cash and cash equivalents in the statement of financial position comprise of 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.

1.6 Fund accounting

General funds are unrestricted funds which are available for use at the discretion of the Board Members in furtherance of the general objectives of the charity and which have not been designated for other purposes.

Restricted funds are funds which are to be used in accordance with specific restrictions imposed by donors or which have been raised by the charity for particular purposes. The costs of raising and administering such funds are charged against the specific fund. The aim and use of each restricted fund is set out in the notes to the financial statements.

1.7 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 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 receipt basis.

WATERFORD AND SOUTH TIPPERARY COMMUNITY YOUTH SERVICE COMPANY LIMITED BY GUARANTEE

NOTES TO THE FINANCIAL STATEMENTS

for the year ended 31 December 2016

1. ACCOUNTING POLICIES (continued)

(c) *Income*

All incoming resources are included in the Statement of Financial Activities and are recognised when the charity has entitlement to the funds, certainty of receipt and the amount can be measured with sufficient reliability.

Revenue funding in the form of grants from State Bodies is accounted for on an accruals basis and is therefore included in the Statement of Financial Activities in the year to which it relates. In the main, grants are received for a specific time period and purpose and are subject to service level/annual agreements.

Donated services or facilities, which comprise of donated services, are included in income at a valuation which is an estimate of the financial cost borne by the donor where such a cost is quantifiable and measurable. No income is recognised where there is no financial cost borne by a third party.

Donations and fundraising income is accounted for on an accruals basis.

Other income is recognised in the period in which it is receivable and to the extent the services have been provided or on completion of the service. Other income specifically includes property rental and management fees.

Bank interest receivable is recorded on an accruals basis.

(d) *Expenditure*

Expenditure is recognised once there is a legal or constructive obligation to a third party, it is probable that settlement will be required and the amount of the obligation can be measured reliably.

Expenditure is accounted for on an accruals basis and has been included under expense categories that aggregate all costs for allocation to activities. Where the costs cannot be directly attributed to particular activities they have been allocated on a basis consistent with use of the resources.

Expenditure on charitable activities includes direct costs, training and other education activities undertaken to further the charitable purposes of the entity.

Support costs are those functions that assist the work of the entity but do not directly undertake charitable activities. These costs have been allocated on a per capita basis, which the entity considers a reasonable and consistent allocation method. Governance costs are those incurred in connection with administration of the entity and compliance with constitutional and regulatory requirements.

(e) *Department of Social Protection Community Employment Scheme*

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.

2. Net Income	2016	2015
	€	€
Net Income is stated after charging/(crediting):		
Depreciation of tangible assets	189,324	185,631
Surplus on disposal of tangible fixed assets	(1,984)	(9,988)
Amortisation of grants receivable	(93,282)	(90,385)
	<u>65,058</u>	<u>85,258</u>
3. Interest payable and similar charges	2016	2015
	€	€
Bank and loan interest payable	6,523	15,756
	<u>6,523</u>	<u>15,756</u>

**WATERFORD AND SOUTH TIPPERARY COMMUNITY YOUTH SERVICE
COMPANY LIMITED BY GUARANTEE**

NOTES TO THE FINANCIAL STATEMENTS

for the year ended 31 December 2016

4. Donations	Unrestricted funds €	Restricted funds €	Total funds 2016 €	Total funds 2015 €
Fundraising and donations	995	19,348	20,343	43,480
5. Investment Income	Unrestricted funds €	Restricted funds €	Total funds 2016 €	Total funds 2015 €
Bank interest receivable	(3,963)	-	(3,963)	3,942
6. Income from Charitable Activities	Unrestricted funds €	Restricted funds €	Total funds 2016 €	Total funds 2015 €
Community Based Youth Work	-	1,420,929	1,420,929	1,269,793
Community Drug Projects & Allied Services	-	857,448	857,448	1,829,761
Education	-	101,444	101,444	140,795
Youth Justice Work	-	759,623	759,623	755,190
Homelessness	-	108,000	108,000	40,960
	-	3,247,444	3,247,444	4,036,499

WATERFORD AND SOUTH TIPPERARY COMMUNITY YOUTH SERVICE COMPANY LIMITED BY GUARANTEE

NOTES TO THE FINANCIAL STATEMENTS

for the year ended 31 December 2016

continued

7. Analysis of charitable income	Community Based Youth Work	Community Drugs Project & Allied Services	Education	Youth Homelessness Justice Work		Total 2016	Total 2015
	€	€	€	€	€	€	€
Department of Education & Skills/ WWETB	-	-	40,000	-	-	40,000	40,000
HSE S39	67,600	165,698	-	-	-	233,298	1,194,641
DCYA/WWETB	237,875	-	-	-	-	237,875	162,228
DES YWI	50,086	-	-	-	-	50,086	49,571
SERDTF/HSE	-	226,907	-	60,492	-	287,399	241,968
DCYA/CDYSB	132,949	-	-	-	-	132,949	129,706
DCYA/CDYSB Other	-	-	-	-	-	-	14,000
DCYA/HSE/YPFSF	843,808	-	-	-	-	843,808	823,228
Social Welfare	-	-	-	2,500	-	2,500	188
Deferred income movement	77,510	318,300	38,000	(2,457)	108,000	539,353	349,100
Other small grants (incl. HSE Art Grant)	9,851	-	1,694	828	-	12,373	15,190
Waterford Area Partnership	750	-	10,000	-	-	10,750	12,750
Waterford City Council	-	450	-	-	-	450	160
Solas	-	144,593	-	-	-	144,593	127,664
State Exam Commission	-	-	11,750	-	-	11,750	6,528
IYJS	-	-	-	698,260	-	698,260	690,746
HSE Lottery Grant	500	1,500	-	-	-	2,000	5,000
Leargas Grant	-	-	-	-	-	-	126,667
DCYA/TETB	-	-	-	-	-	-	47,164
	1,420,929	857,448	101,444	759,623	108,000	3,247,444	4,036,499

WATERFORD AND SOUTH TIPPERARY COMMUNITY YOUTH SERVICE COMPANY LIMITED BY GUARANTEE

NOTES TO THE FINANCIAL STATEMENTS

for the year ended 31 December 2016

8. Other income	Unrestricted funds	Restricted funds	Total 2016	Total 2015
	€	€	€	€
Insurance claim re loss of income	-	5,016	5,016	-
Membership subscriptions	-	15,554	15,554	26,863
Programme, operation fees and rent	-	5,447	5,447	7,530
Activity income	-	340	340	-
Bus income	1,453	-	1,453	5,500
Management fees	170,586	-	170,586	100,450
Right of Way	500	-	500	-
Rental income, including equipment rental	294,325	-	294,325	266,382
Utility income	14,700	-	14,700	14,700
Acupuncture	-	965	965	1,118
Court Service Donation	-	-	-	5,000
Social Welfare	-	-	-	10,000
Miscellaneous	-	-	-	890
	481,564	27,322	508,886	438,433

9. Expenditure by charitable activity	Unrestricted funds	Restricted funds	Total 2016	Total 2015
	€	€	€	€
Community Based Youth Work	-	1,471,851	1,471,851	1,338,582
Community Drugs Projects & Allied Services	-	866,384	866,384	1,848,703
Education	-	108,866	108,866	146,970
Youth Justice Work	-	810,505	810,505	745,035
Homelessness	-	47,341	47,341	42,000
Development Activities	338,145	-	338,145	351,646
	338,145	3,304,947	3,643,092	4,472,936

WATERFORD AND SOUTH TIPPERARY COMMUNITY YOUTH SERVICE COMPANY LIMITED BY GUARANTEE

NOTES TO THE FINANCIAL STATEMENTS

for the year ended 31 December 2016

10. Summary of Expenditure by type	Restricted Funds					Total 2016	Total 2015
	Unrestricted funds	Community Based Youth Work €	Community Drugs Project & Allied Services €	Education €	Youth Justice Work €	Homelessness €	
Direct	264,692	1,398,992	801,117	107,561	740,250	42,517	3,355,129
Support & Governance	73,453	72,859	65,267	1,305	70,255	4,824	287,963
	338,145	1,471,851	866,384	108,866	810,505	47,341	3,643,092
							4,472,936

WATERFORD AND SOUTH TIPPERARY COMMUNITY YOUTH SERVICE COMPANY LIMITED BY GUARANTEE

NOTES TO THE FINANCIAL STATEMENTS

for the year ended 31 December 2016

11. Analysis of expenditure – Direct costs

	Unrestricted funds	Restricted funds					Total 2016	Total 2015
		Community Based Youth Work	Community Drugs Projects & Allied Services	Education	Youth Justice Work	Homelessness		
	€	€	€	€	€	€	€	€
Salaries	94,394	1,081,488	645,484	46,644	565,887	41,108	2,475,005	3,046,803
Pension costs	2,259	16,164	4,471	-	8,648	-	31,542	34,740
Staff travel	7,500	5,634	12,582	2,527	8,989	154	37,386	81,425
Phone, stationery, postage & advertising	11,014	31,872	23,691	2,612	9,659	993	79,841	90,738
Rent and rates	3,000	85,600	47,484	5,210	58,600	-	199,894	181,780
Insurance	26,988	17,495	33,586	1,124	5,321	240	84,754	63,468
Materials	17,373	50,704	13,256	13,677	47,466	-	142,476	151,000
Supervision costs	1,940	7,642	7,565	-	5,844	-	22,991	31,610
IT service costs	3,087	3,185	474	-	254	-	7,000	6,428
Counselling, psychology & medical supplies	-	-	-	-	-	-	-	37,074
Acupuncture costs	-	-	-	-	-	-	-	420
Training	7,195	609	1,905	-	1,014	-	10,723	29,774
Bank charges	1,867	956	933	106	495	22	4,379	6,287
Maintenance	52,673	23,756	914	-	4,330	-	81,673	95,216
Light and heat	10,294	49,556	7,693	1,230	6,765	-	75,538	75,740
Licensing	781	1,170	-	-	640	-	2,591	1,690
Waste, Hygiene and water rates	4,176	9,350	265	-	571	-	14,362	14,065
Subscriptions	1,584	7,620	-	-	-	-	9,204	7,592
Sundry	4,816	-	-	-	170	-	4,986	1,636
Security costs	8,279	6,191	814	-	272	-	15,556	18,422
Grant Distribution to Third Parties	-	-	-	34,431	15,325	-	49,756	189,139
Equipment hire	-	-	-	-	-	-	-	1,560
Loan interest	5,472	-	-	-	-	-	5,472	10,650
	264,692	1,398,992	801,117	107,561	740,250	42,517	3,355,129	4,177,257

WATERFORD AND SOUTH TIPPERARY COMMUNITY YOUTH SERVICE COMPANY LIMITED BY GUARANTEE

NOTES TO THE FINANCIAL STATEMENTS

for the year ended 31 December 2016

12. Analysis of expenditure – Support & Governance

	Unrestricted funds	Restricted funds					Total 2016	Total 2015
		Community Based Youth Work	Community Drugs Project & Allied Services	Education	Youth Justice Work	Homelessness		
	€	€	€	€	€	€	€	€
Management fees	-	52,667	48,284	-	59,860	4,157	164,968	100,259
Legal & Professional	7,821	-	4,421	431	-	-	12,673	77,410
Audit and Accountancy	357	6,069	3,927	714	2,856	357	14,280	22,764
Depreciation & Amortisation	65,275	14,123	8,635	160	7,539	310	96,042	95,246
	73,453	72,859	65,267	1,305	70,255	4,824	287,963	295,679

Management fees are charged based on an apportionment of management time spent on projects. Depreciation is apportioned on the basis of fixed asset use. Governance costs comprise legal and professional fees and auditors remuneration and costs associated with regulatory requirements. Legal and professional fees are charged to the Projects which generate the cost. Audit fees are split equally across all projects.

13. Analysis of Fund Transfer

	Unrestricted funds	Restricted funds					Total 2016	Total 2015
		Community Based Youth Work	Community Drugs Project & Allied Services	Education	Youth Justice Work	Homelessness		
	€	€	€	€	€	€	€	€
Fund Transfer	(18,518)	17,957	4,927	-	56,361	(60,727)	-	-

**WATERFORD AND SOUTH TIPPERARY COMMUNITY YOUTH SERVICE
COMPANY LIMITED BY GUARANTEE**

NOTES TO THE FINANCIAL STATEMENTS

for the year ended 31 December 2016

14. Employees and Remuneration

The staff costs comprise:	2016	2015
	€	€
Wages and salaries	2,239,978	2,759,255
Social Welfare costs	235,027	290,972
Pension costs	31,543	34,739
	<u>2,506,548</u>	<u>3,084,966</u>

The number of higher paid employees was:

	2016	2015
	Number	Number
In the band €60,000 - €70,000	<u>1</u>	<u>1</u>
	<u>1</u>	<u>1</u>

The average number of employees during the year was as follows

	2016	2015
	Number	Number
Project staff/Administration	<u>71</u>	<u>84</u>
Full Time	46	
Part Time	25	
Equivalent Full Time	13	

**WATERFORD AND SOUTH TIPPERARY COMMUNITY YOUTH SERVICE
COMPANY LIMITED BY GUARANTEE**

NOTES TO THE FINANCIAL STATEMENTS

for the year ended 31 December 2016

15. Tangible Fixed Assets

	Premises	Office Furniture	Motor Vehicles	Total
	€	€	€	€
Cost				
At 1 January 2016	7,511,961	1,086,235	78,600	8,676,796
Additions	24,125	63,116	-	87,241
Disposals	-	(7,287)	-	(7,287)
At 31 December 2016	<u>7,536,086</u>	<u>1,142,064</u>	<u>78,600</u>	<u>8,756,750</u>
Depreciation				
At 1 January 2016	1,347,257	1,015,322	74,040	2,436,619
Charge for the year	145,886	41,918	1,520	189,324
On disposals	-	(7,191)	-	(7,191)
At 31 December 2016	<u>1,493,143</u>	<u>1,050,049</u>	<u>75,560</u>	<u>2,618,752</u>
Net book value				
At 31 December 2016	<u>6,042,943</u>	<u>92,015</u>	<u>3,040</u>	<u>6,137,998</u>
At 31 December 2015	<u>6,164,702</u>	<u>70,913</u>	<u>4,560</u>	<u>6,240,176</u>

16. Tangible Fixed Assets in respect of previous year	Premises	Office Furniture	Motor Vehicles	Total
	€	€	€	€
Cost				
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>
Depreciation				
At 1 January 2015	1,201,543	1,096,931	72,520	2,370,994
Change 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>
Net book value:				
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>

17. Debtors	2016	2015
	€	€
Prepayments and accrued income	<u>30,054</u>	<u>8,794</u>
	<u>30,054</u>	<u>8,794</u>

**WATERFORD AND SOUTH TIPPERARY COMMUNITY YOUTH SERVICE
COMPANY LIMITED BY GUARANTEE**

NOTES TO THE FINANCIAL STATEMENTS

for the year ended 31 December 2016

18. Creditors	2016	2015
Amounts falling due within one year	€	€
Bank Loans	89,930	89,210
Bank overdrafts	33,061	27,031
Trade creditors	161	161
Accruals	13,810	62,379
Deferred Income	374,847	914,200
	<u>511,810</u>	<u>1,092,981</u>

19. Creditors	2016	2015
Amounts falling due after more than one year	€	€
Bank loan	<u>743,864</u>	<u>834,513</u>

20. Details of bank securities and borrowings

(a) Securities

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

- 12 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	2016	2015
	€	€
Due within		
One year or less	89,930	89,210
Between one and two years	90,019	90,019
Between two and five years	275,534	275,534
After more than five years	378,311	468,960
	<u>833,794</u>	<u>923,723</u>

**WATERFORD AND SOUTH TIPPERARY COMMUNITY YOUTH SERVICE
COMPANY LIMITED BY GUARANTEE**

NOTES TO THE FINANCIAL STATEMENTS

for the year ended 31 December 2016

21. Analysis of net assets by fund

	Fixed assets - charity use €	Current assets €	Current liabilities €	Long-term liabilities €	Long-term deferred Income -grants €	Total €
Restricted income						
1. Community Based Youth Work	47,515	78,303	(55,897)	-	(22,386)	47,535
2. Community Drugs Project & Allied Services	16,764	84,838	(100,054)	-	-	1,548
3. Education	480	22,742	(23,000)	-	-	222
4. Youth Justice Work	18,162	225,295	(228,957)	-	-	14,500
5. Homelessness	310	-	-	-	-	310
	<u>83,231</u>	<u>411,178</u>	<u>(407,908)</u>	<u>-</u>	<u>(22,386)</u>	<u>64,115</u>
Unrestricted Income	6,054,765	189,088	(103,902)	(743,864)	(3,772,372)	1,623,715
	<u>6,137,996</u>	<u>600,266</u>	<u>(511,810)</u>	<u>(743,864)</u>	<u>(3,794,758)</u>	<u>1,687,830</u>

22. Analysis of movement of funds

	Balance 1 January 2016 €	Incoming resources €	Resources expended €	Balance 31 December 2016 €
Restricted income				
Community Based Youth Work	20,812	1,476,649	(1,471,851)	25,610
Community Drugs Projects & Allied Services	20,832	863,341	(866,384)	17,789
Education	640	108,739	(108,866)	513
Youth Justice Work	13,526	816,632	(810,505)	19,653
Homelessness	620	47,271	(47,341)	550
	<u>56,430</u>	<u>3,312,632</u>	<u>(3,304,947)</u>	<u>64,115</u>
Unrestricted Income	1,499,798	480,580	(356,663)	1,623,715
Total funds	<u>1,556,228</u>	<u>3,793,212</u>	<u>(3,661,610)</u>	<u>1,687,830</u>

23. Status

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

The liability of the members is limited.

Every member of the company undertakes to contribute to the assets of the company in the event of its being wound up while they are members, or within one year thereafter, for the payment of the debts and liabilities of the company contracted before they ceased to be members, and the costs, charges and expenses of winding up, and for the adjustment of the rights of the contributors among themselves, such amount as may be required, not exceeding €1.

WATERFORD AND SOUTH TIPPERARY COMMUNITY YOUTH SERVICE COMPANY LIMITED BY GUARANTEE

NOTES TO THE FINANCIAL STATEMENTS

for the year ended 31 December 2016

24. Post balance sheet events

There have been no significant events affecting the Charity since the year-end.

25. Pension scheme

The company operates two defined contribution pension schemes in relation to certain of its employees. The assets of the scheme 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 €31,543 (2015: €34,739). Amounts due to funds at 31 December 2016 amounted to €Nil (2015: €Nil)

26. 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.

27. Capital Grants

	2016 €	2015 €
<i>Receivable:</i>		
As at 1 January 2016	4,652,209	4,624,210
Received and receivable in year	77,983	27,999
At 31 December 2016	4,730,192	4,652,209
<i>Amortisation:</i>		
As at 1 January 2016	842,151	751,766
Amortised in year	93,282	90,385
As at 31 December 2016	935,433	842,151
Net book amount	3,794,758	3,810,058

- 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 2016 of €77,983 were in relation to €50,000 for St. Oliver's, Elm Park, Clonmel for ground works, €17,433 for the Cahir Youth Centre for fit out and €10,550 for computers from the Department of Children and Youth Affairs.
- c) Security for the grants received includes a legal charge on the Edmund Rice Youth and 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, St. 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.

**WATERFORD AND SOUTH TIPPERARY COMMUNITY YOUTH SERVICE
COMPANY LIMITED BY GUARANTEE**

NOTES TO THE FINANCIAL STATEMENTS

for the year ended 31 December 2016

28. Related party transactions

There were no transactions with related parties in 2016 (2015: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. All directors serve in a voluntary capacity and are not remunerated.

29. Financial instruments

	2016	2015
	€	€
Financial assets that are debt instruments		
Measured at amortised cost		
Debtors	-	-
Financial liabilities measured at amortised cost		
Trade creditors and accruals	(13,972)	(62,540)
Bank Loans	(833,794)	(923,123)

30. Approval of financial statements

The financial statements were approved and authorised for issue by the board of directors on 6th April 2017

**WATERFORD AND SOUTH TIPPERARY COMMUNITY YOUTH SERVICE COMPANY LIMITED BY
GUARANTEE**

SUPPLEMENTARY INFORMATION

RELATING TO THE FINANCIAL STATEMENTS

FOR THE YEAR ENDED 31 DECEMBER 2016

NOT COVERED BY THE REPORT OF THE AUDITORS

WATERFORD AND SOUTH TIPPERARY COMMUNITY YOUTH SERVICE COMPANY LIMITED BY GUARANTEE

INCOME AND EXPENDITURE ACCOUNT

For the year ended 31 December 2016

	SCH	2016 €	€	2015 €	€
SURPLUS/(DEFICIT) ON ACTIVITIES					
Management and Other income	1		20,828		(48,666)
Premises	2		103,091		138,671
Community Based Youth Work					
Dungarvan Youth Resource Centre	3	1,037		353	
Clonmel Youth Resource Centre	4	(5)		(190)	
Woodstown Residential & Activity Centre	5	13		1,082	
Sacred Heart Youth Project	6	(1,297)		(1,519)	
Ballybeg Special Youth Project	7	8,012		40	
Youth Information Centres					
Waterford City	8	417		(733)	
Clonmel/Dungarvan	9	-		694	
Frontline Project	10	(900)		(472)	
Farran Park CYP	11	(103)		135	
Inner City CYP	12	167		889	
North Suburbs CYP	13	(846)		(1,250)	
Millennium CYP	14	(1,160)		(822)	
Axis Project	15	12		(345)	
Farranshoneen Centre Youth Project	16	4,066		(10,839)	
Manor Street Centre Youth Project	17	(2,432)		(4,267)	
Youth Employment Project	18	(632)		-	
Cahir Youth Project	19	214		-	
MYS/Club Development	20	(1,758)		(32)	
			4,805		(17,276)
Community Drugs Project & Allied Services					
Prevention	21	(596)		1,304	
Treatment	22	(758)		(513)	
Waterford CBDI	23	(366)		(387)	
County Waterford CBDI	24	(185)		696	
Southside CBDI	25	407		(350)	
Clonmel CBDI	26	(209)		(865)	
Suir Valley CBDI	27	(1,306)		2,021	
Making Connections Waterford	28	(207)		6	
Making Connections South Tipperary	29	1,668		(10,413)	
SECASA Project	30	-		325	
Demographic Fund	31	(2,127)		(5,869)	
Health Support Project	32	635		-	
			(3,044)		(14,045)
Education					
XLc Project	33	(103)		394	
PACE Project	34	(23)		184	
			(126)		578
Youth Justice Work					
BALL Project	35	(563)		214	
PACT Project	36	(220)		331	
SWAY Project	37	593		1,107	
TYRE Project	38	(389)		313	
EDGE Project	39	(291)		877	
DAY Project	40	6,903		(535)	
Clonmel YDP	41	(509)		(1,113)	

**WATERFORD AND SOUTH TIPPERARY COMMUNITY YOUTH SERVICE
COMPANY LIMITED BY GUARANTEE**

INCOME AND EXPENDITURE ACCOUNT

For the year ended 31 December 2016

	SCH	2016 €	€	2015 €	€
Youth Justice Work (continued)					
Central Grant Clearing Account	42	599		-	
Mentoring Project	43	-		-	
			6,123		1,194
Homelessness					
LUB Project	44	(70)		(1,040)	
			(70)		(1,040)
SURPLUS ON ACTIVITIES FOR THE YEAR			131,607		59,416

WATERFORD AND SOUTH TIPPERARY COMMUNITY YOUTH SERVICE COMPANY LIMITED BY GUARANTEE

SCHEDULES TO THE INCOME AND EXPENDITURE ACCOUNT

For the year ended 31 December 2016

SCHEDULE 1 – MANAGEMENT AND OTHER INCOME

	SCH	€	2016 €	2015 €
INCOME				
Rental Income			3,120	3,120
Administration and management fees			164,968	96,508
Photocopying and postage fees			5,619	-
Bus income			1,453	5,500
Fund transfer to EDGE Project	39		(560)	-
Management fees SECASA			-	3,942
Miscellaneous			-	3,490
Acupuncture income			-	163
Other Grants and Social Welfare			-	10,275
Lotto grant			-	(6,510)
			<hr/>	<hr/>
			174,600	116,488
EXPENDITURE				
Salaries	94,394			91,371
Pension costs	2,259			4,195
Staff travel	7,049			13,761
Phone, stationery, postage and advertising	3,327			5,264
Insurance	14,676			10,640
Materials	15,523			17,552
Supervision	1,940			1,600
IT service costs	2,114			1,557
Training	6,695			4,575
Bank charges	604			2,221
Maintenance	459			512
Waste, hygiene and water rates	285			-
Subscriptions	1,584			7,310
Sundry	3,865			-
Professional fees	(1,002)			-
Audit and accountancy	-			4,596
			<hr/>	<hr/>
			(153,772)	(165,154)
SURPLUS/(DEFICIT) FOR THE YEAR			<hr/>	<hr/>
			20,828	(48,666)

WATERFORD AND SOUTH TIPPERARY COMMUNITY YOUTH SERVICE COMPANY LIMITED BY GUARANTEE

SCHEDULES TO THE INCOME AND EXPENDITURE ACCOUNT

For the year ended 31 December 2016

SCHEDULE 2 – PREMISES

	SCH	2016 €	€	2015 €	€
INCOME					
Rental income		291,205		263,262	
SEAI grant		-		3,635	
Utility Contributions		14,700		14,700	
Court service donation		-		5,000	
Right of Way		500		-	
Fundraising and donations		995		17,078	
Deposit interest (opening accrual reversed)		(3,963)		-	
Fund transfer to support Projects		(17,958)		-	
Fund transfer from DAY Project		-		11,500	
		285,479		315,175	
EXPENDITURE					
Staff travel		451		3,966	
Phone, stationery, postage and advertising		7,686		1,537	
Rent and rates		3,000		7,000	
Insurance		12,311		9,977	
Materials		1,851		5,493	
IT service costs		973		397	
Training		500		-	
Bank interest and charges		1,264		1,963	
Maintenance		52,214		60,391	
Light and heat		10,294		8,232	
Licensing		780		290	
Waste, hygiene and water rates		3,891		2,175	
Sundry		950		-	
Security costs		8,279		8,968	
Legal and Professional		8,824		1,845	
Subscriptions		-		122	
Audit and accountancy		357		473	
Loan interest		5,472		10,650	
		(119,097)		(123,479)	
SURPLUS FOR THE YEAR BEFORE DEPRECIATION & AMORTISATION					
		166,382		191,696	
Depreciation					
Depreciation		152,960		153,398	
Grants amortised		(87,685)		(90,385)	
Profit on disposal of fixed assets		(1,984)		(9,988)	
		(63,291)		(53,025)	
SURPLUS FOR THE YEAR					
		103,091		138,671	

WATERFORD AND SOUTH TIPPERARY COMMUNITY YOUTH SERVICE COMPANY LIMITED BY GUARANTEE

SCHEDULES TO THE INCOME AND EXPENDITURE ACCOUNT

For the year ended 31 December 2016

SCHEDULE 3 – DUNGARVAN YOUTH RESOURCE CENTRE

	SCH	2016 €	€	2015 €	€
INCOME					
DCYA/CDYSB grant			48,712		47,524
Deferred income movement			-		1,400
Fundraising and donations			3,050		7,200
Membership subscriptions			1,770		1,791
Fund transfer from Premises	2		6,706		-
			<hr/>		<hr/>
			60,238		57,915
EXPENDITURE					
Salaries		38,475		37,698	
Staff travel		447		549	
Phone, stationery, postage and advertising		311		999	
Management costs and fees		3,804		4,000	
Rent and rates		6,400		6,400	
Maintenance		963		653	
Insurance		871		772	
Security costs		541		384	
Light and heat		4,041		3,137	
Audit and accountancy		357		473	
Materials		1,718		1,110	
Supervision costs		480		420	
Waste, hygiene and water rates		643		934	
Bank charges		50		33	
Training		100		-	
			<hr/>	<hr/>	
			(59,201)		(57,562)
SURPLUS/(DEFICIT) FOR THE YEAR					
			<hr/>		<hr/>
			1,037		353
Less Depreciation on Equipment			-		-
			<hr/>		<hr/>
NET INCOME/(EXPENDITURE)			<u>1,037</u>		<u>353</u>

WATERFORD AND SOUTH TIPPERARY COMMUNITY YOUTH SERVICE COMPANY LIMITED BY GUARANTEE

SCHEDULES TO THE INCOME AND EXPENDITURE ACCOUNT

For the year ended 31 December 2016

SCHEDULE 4 – CLONMEL YOUTH RESOURCE CENTRE

		2016		2015	
	SCH	€	€	€	€
INCOME					
DCYA/CDYSB grant			48,284		47,106
DCYA/CDYSB other			-		5,000
Deferred income movement			1,600		3,100
Fundraising and donations			2,600		-
Membership subscriptions			-		1,887
Other small grants			224		1,000
Fund transfer from Premises	2		3,769		-
			<hr/>		<hr/>
			56,477		58,093
EXPENDITURE					
Salaries		37,283		36,871	
Staff travel		236		-	
Phone, stationery, postage and advertising		1,828		2,516	
Management costs and fees		3,804		4,000	
Rent and rates		5,600		5,600	
Maintenance		1,211		181	
Insurance		603		533	
Security costs		566		643	
Light and heat		3,812		4,178	
Audit and accountancy		357		473	
Materials		123		2,337	
Supervision costs		180		180	
Waste, hygiene and water rates		764		600	
Bank charges		47		41	
		<hr/>		<hr/>	
			(56,414)		(58,153)
SURPLUS/(DEFICIT) FOR THE YEAR					
			63		(60)
Less Depreciation on Equipment			(68)		(130)
			<hr/>		<hr/>
NET INCOME/(EXPENDITURE)			<u>(5)</u>		<u>(190)</u>

WATERFORD AND SOUTH TIPPERARY COMMUNITY YOUTH SERVICE COMPANY LIMITED BY GUARANTEE

SCHEDULES TO THE INCOME AND EXPENDITURE ACCOUNT

For the year ended 31 December 2016

SCHEDULE 5 – WOODSTOWN RESIDENTIAL & ACTIVITY CENTRE

	2016		2015	
	€	€	€	€
INCOME				
DCYA/CDYSB grant	19,564		19,087	
DCYA/CDYSB other	-		2,500	
Deferred income movement	(550)		1,200	
Programme, operation fees and rent	5,787		7,540	
Insurance claim re loss of income	5,015		-	
	<u>29,816</u>		<u>30,327</u>	
EXPENDITURE				
Salaries	15,758		10,995	
Staff travel	179		223	
Management costs and fees	2,000		2,000	
Phone, stationery, postage and advertising	947		1,378	
Maintenance	511		4,098	
Insurance	4,406		4,534	
Security costs	643		541	
Light and heat	2,097		1,535	
Audit and accountancy	357		473	
Materials	1,301		1,411	
Waste, hygiene and water rates	1,030		1,733	
Bank charges	48		64	
Licensing	160		160	
IT service costs	266		-	
	<u>(29,703)</u>		<u>(29,145)</u>	
SURPLUS/(DEFICIT) FOR THE YEAR	113		1,182	
Less Depreciation on Equipment	(100)		(100)	
NET INCOME/(EXPENDITURE)	<u>13</u>		<u>1,082</u>	

WATERFORD AND SOUTH TIPPERARY COMMUNITY YOUTH SERVICE COMPANY LIMITED BY GUARANTEE

SCHEDULES TO THE INCOME AND EXPENDITURE ACCOUNT

For the year ended 31 December 2016

SCHEDULE 6 – SACRED HEART YOUTH PROJECT

	2016		2015	
	€	€	€	€
INCOME				
DCYA/Waterford and Wexford ETB	83,616		81,576	
Deferred income movement	-		4,200	
Other small grants	346		335	
Fundraising and donations	2,300		-	
Membership subscriptions	1,325		1,690	
Waterford area partnership	750		750	
	88,337		88,551	
EXPENDITURE				
Salaries	65,676		60,255	
Pension costs	1,375		1,375	
Phone, stationery, postage and advertising	441		2,563	
Staff travel	-		912	
Management costs and fees	4,079		2,000	
Rent and rates	6,000		6,000	
Maintenance	2,129		2,533	
Insurance	836		748	
Security costs	541		541	
Light and heat	4,599		3,496	
Audit and accountancy	357		473	
Materials	876		5,852	
Supervision costs	420		580	
Waste, hygiene and water rates	545		793	
Subscriptions	-		160	
Bank charges	68		51	
Licensing	-		160	
Training	114		-	
	(88,056)		(88,492)	
SURPLUS/ (DEFICIT) FOR THE YEAR	281		59	
Less Depreciation on Equipment	(1,578)		(1,578)	
NET INCOME/(EXPENDITURE)	(1,297)		(1,519)	

WATERFORD AND SOUTH TIPPERARY COMMUNITY YOUTH SERVICE COMPANY LIMITED BY GUARANTEE

SCHEDULES TO THE INCOME AND EXPENDITURE ACCOUNT

For the year ended 31 December 2016

SCHEDULE 7 – BALLYBEG SPECIAL YOUTH PROJECT

		2016	2015
	SCH	€	€
INCOME			
DCYA/Waterford and Wexford ETB		82,671	80,652
Deferred income movement		11,500	(12,100)
Other small grants		396	1,000
Membership subscriptions		1,645	2,310
Fundraising and donations		742	6,637
Fund transfer from Premises	2	660	-
		<hr/>	<hr/>
		97,614	78,499
EXPENDITURE			
Salaries		59,011	53,013
Pension costs		1,376	1,376
Staff travel		307	141
Phone, stationery, postage and advertising		2,811	2,723
Management costs and fees		4,034	2,000
Rent and rates		6,000	4,500
Maintenance		4,003	3,527
Insurance		291	260
Security costs		270	271
Light and heat		2,101	2,095
Audit and accountancy		357	473
Materials		5,275	6,440
Supervision costs		480	750
Bank charges		107	83
Waste, hygiene and water rates		695	647
Licensing		500	160
		<hr/>	<hr/>
		(87,618)	(78,459)
SURPLUS/ (DEFICIT) FOR THE YEAR		<hr/>	<hr/>
		9,996	40
Less Depreciation on Equipment		(1,984)	-
NET INCOME/(EXPENDITURE)		<hr/>	<hr/>
		8,012	40

WATERFORD AND SOUTH TIPPERARY COMMUNITY YOUTH SERVICE COMPANY LIMITED BY GUARANTEE

SCHEDULES TO THE INCOME AND EXPENDITURE ACCOUNT

For the year ended 31 December 2016

SCHEDULE 8 – YOUTH INFORMATION CENTRE – WATERFORD CITY

	SCH	2016 €	€	2015 €	€
INCOME					
DCYA/CDYSB other			-		4,000
Fund transfer from Premises	2		3,919		-
DCYAWWETB			48,342		47,164
			<hr/>		<hr/>
			52,261		51,164
EXPENDITURE					
Salaries		37,139		37,139	
Pension costs		1,031		-	
Staff travel		720		731	
Phone, stationery, postage and advertising		462		498	
Maintenance		-		597	
Management costs and fees		3,772		2,000	
Rent and rates		6,000		9,500	
Insurance		964		855	
Audit and accountancy		357		473	
Bank charges		22		30	
Materials		1,144		-	
IT service costs		140		-	
Training		40		-	
		<hr/>	(51,791)	<hr/>	(51,823)
SURPLUS/(DEFICIT) FOR THE YEAR					
			470		(659)
Less Depreciation on Equipment			(2,163)		(74)
Add Grants amortised on Equipment			2,110		-
			<hr/>		<hr/>
NET INCOME/(EXPENDITURE)					
			<u>417</u>		<u>(733)</u>

WATERFORD AND SOUTH TIPPERARY COMMUNITY YOUTH SERVICE COMPANY LIMITED BY GUARANTEE

SCHEDULES TO THE INCOME AND EXPENDITURE ACCOUNT

For the year ended 31 December 2016

SCHEDULE 9 – YOUTH INFORMATION CENTRE – CLONMEL/DUNGARVAN

		2016		2015	
	SCH	€	€	€	€
INCOME					
DCYA/CDYSB grant			16,389		15,989
DCYA/CDYSB other			-		2,500
Fundraising income			-		915
Fund transfer from Premises	2		2,903		-
			19,292		19,404
EXPENDITURE					
Salaries		11,979		11,979	
Staff travel		63		-	
IT service cost		-		280	
Bank charges		22		13	
Phone, stationery, postage and advertising		1,328		1,285	
Insurance		1,026		896	
Security costs		1,308		934	
Light and heat		2,066		2,482	
Waste, hygiene and water rates		280		414	
Licences		-		160	
Materials		612		267	
Subscriptions		608		-	
			(19,292)		(18,710)
SURPLUS/(DEFICIT) FOR THE YEAR					
			-		694
Less Depreciation on Equipment			-		-
NET INCOME/(EXPENDITURE)					
			-		694

WATERFORD AND SOUTH TIPPERARY COMMUNITY YOUTH SERVICE COMPANY LIMITED BY GUARANTEE

SCHEDULES TO THE INCOME AND EXPENDITURE ACCOUNT

For the year ended 31 December 2016

SCHEDULE 10 – FRONTLINE PROJECT

	2016	2015
	€	€
INCOME		
Grants from DCYA/HSE/YPFSF	66,832	65,201
Deferred income movement	-	(3,000)
	<hr/>	<hr/>
	66,832	62,201
EXPENDITURE		
Salaries	51,411	47,021
Pension costs	1,375	1,146
Staff travel	1,074	1,184
Phone, stationery, postage and advertising	500	975
Management costs and fees	5,216	2,000
Rent and rates	3,700	2,800
Maintenance	77	589
Insurance	619	694
Light and heat	980	1,700
Audit and accountancy	357	473
Materials	26	207
Supervision costs	480	360
Bank charges	36	29
IT service costs	-	299
Security costs	-	878
	<hr/>	<hr/>
	(65,851)	(60,355)
SURPLUS/(DEFICIT) FOR THE YEAR	<hr/>	<hr/>
	981	1,846
Less Depreciation on Equipment	(1,881)	(2,318)
	<hr/>	<hr/>
NET INCOME/(EXPENDITURE)	<hr/>	<hr/>
	(900)	(472)

WATERFORD AND SOUTH TIPPERARY COMMUNITY YOUTH SERVICE COMPANY LIMITED BY GUARANTEE

SCHEDULES TO THE INCOME AND EXPENDITURE ACCOUNT

For the year ended 31 December 2016

SCHEDULE 11 – FARRAN PARK CYP

	SCH	2016 €	€	2015 €	€
INCOME					
Grants from DCYA/HSE/YPFSF		44,415		43,332	
Deferred income movement		14,260		(14,500)	
Other small grants		396		485	
Fund transfer to Manor Street Project	17	(13,500)		-	
Membership subscriptions		1,053		-	
			46,624		29,317
EXPENDITURE					
Salaries		34,639		15,930	
Pension costs		-		-	
Phone, stationery, postage and advertising		1,365		1,793	
Management costs and fees		3,468		2,000	
Rent and rates		3,000		6,000	
Insurance		512		435	
Audit and accountancy		357		473	
Materials		1,819		1,346	
Light and heat		980		980	
Bank charges		43		19	
Security costs		-		102	
Supervision costs		400		-	
Training		40		-	
			(46,623)		(29,078)
SURPLUS/(DEFICIT) FOR THE YEAR					
			1		239
Less Depreciation on Equipment			(104)		(104)
NET INCOME/(EXPENDITURE)					
			(103)		135

WATERFORD AND SOUTH TIPPERARY COMMUNITY YOUTH SERVICE COMPANY LIMITED BY GUARANTEE

SCHEDULES TO THE INCOME AND EXPENDITURE ACCOUNT

For the year ended 31 December 2016

SCHEDULE 12 – INNER CITY CYP

	2016		2015	
	€	€	€	€
INCOME				
Grants from DCYA/HSE/YPFSF	44,415		43,332	
Deferred income movement	900		(1,200)	
Membership subscriptions	-		290	
Sundry grants	-		335	
Other small grants	818		-	
Fundraising and donations	-		380	
	<u>46,133</u>		<u>43,137</u>	
EXPENDITURE				
Salaries	26,454		26,845	
Pension costs	802		1,375	
Staff travel	49		-	
Phone, stationery, postage and advertising	1,204		270	
Management costs and fees	3,468		2,000	
Rent and rates	6,000		6,000	
Insurance	613		544	
Audit and accountancy	357		473	
Materials	3,714		2,232	
Light and heat	980		980	
Repairs, maintenance and servicing	1,846		1,118	
IT service cost	-		174	
Bank charges	43		25	
Supervision costs	240		90	
	<u>(45,770)</u>		<u>(42,126)</u>	
SURPLUS/(DEFICIT) FOR THE YEAR	<u>363</u>		<u>1,011</u>	
Less Depreciation on Equipment	(196)		(122)	
NET INCOME/(EXPENDITURE)	<u>167</u>		<u>889</u>	

WATERFORD AND SOUTH TIPPERARY COMMUNITY YOUTH SERVICE COMPANY LIMITED BY GUARANTEE

SCHEDULES TO THE INCOME AND EXPENDITURE ACCOUNT

For the year ended 31 December 2016

SCHEDULE 13 – NORTH SUBURBS CYP

	2016		2015	
	€	€	€	€
INCOME				
Grants from DCYA/HSE/YPFSF	66,832		65,201	
Deferred income movement	3,300		2,100	
Other small grants	1,972		2,485	
Waterford City Council	-		160	
Fundraising and donations	-		1,415	
Membership subscriptions	582		1,481	
HSE Lottery Grant	500		-	
	73,186		72,842	
EXPENDITURE				
Salaries	54,928		54,128	
Pension costs	1,376		1,376	
Staff travel	368		473	
Phone, stationery, postage and advertising	946		1,409	
Management costs and fees	5,216		3,000	
Rent and rates	3,900		3,900	
Maintenance	265		276	
Insurance	290		259	
Security costs	643		271	
Light and heat	951		881	
Audit and accountancy	357		473	
Materials	3,081		5,016	
Bank charges	72		57	
Supervision costs	420		630	
Waste, hygiene and water rates	152		352	
Training and licensing	210		180	
	(73,175)		(72,681)	
SURPLUS/(DEFICIT) FOR THE YEAR	11		161	
Less Depreciation on Equipment	(857)		(1,411)	
NET INCOME/(EXPENDITURE)	(846)		(1,250)	

WATERFORD AND SOUTH TIPPERARY COMMUNITY YOUTH SERVICE COMPANY LIMITED BY GUARANTEE

SCHEDULES TO THE INCOME AND EXPENDITURE ACCOUNT

For the year ended 31 December 2016

SCHEDULE 14 – MILLENNIUM CYP

		2016		2015	
	SCH	€	€	€	€
INCOME					
Grants from DCYA/HSE/YPFSF		44,415		43,332	
Deferred income movement		12,200		1,000	
Other small grants		496		350	
Membership subscriptions		610		1,424	
Fund transfer to Farranshoneen YP	16	(3,142)		-	
Fund transfer to Manor St Youth Project	17	(7,257)		-	
			47,322		46,106
EXPENDITURE					
Salaries		35,928		32,983	
Staff travel		193		348	
Phone, stationery, postage and advertising		857		1,781	
Management costs and fees		3,468		2,000	
Rent and rates		3,000		3,600	
Maintenance		311		991	
Insurance		600		530	
Audit and accountancy		357		473	
Materials		1,972		1,575	
Supervision costs		360		240	
Training		40		-	
Bank charges		43		38	
Light and heat		-		980	
Waste, hygiene and water rates		35		-	
Security costs		125		-	
			(47,289)		(45,539)
SURPLUS/(DEFICIT) FOR THE YEAR					
			33		567
Less Depreciation on Equipment			(1,193)		(1,389)
NET INCOME/(EXPENDITURE)					
			(1,160)		(822)

WATERFORD AND SOUTH TIPPERARY COMMUNITY YOUTH SERVICE COMPANY LIMITED BY GUARANTEE

SCHEDULES TO THE INCOME AND EXPENDITURE ACCOUNT

For the year ended 31 December 2016

SCHEDULE 16 – FARRANSHONEEN CENTRE YOUTH PROJECT

	SCH	2016 €	€	2015 €	€
INCOME					
DCYA/HSE/YPFSF		242,996		237,070	
Deferred income movement		-		35,000	
Fundraising and donations		2,400		2,026	
Membership subscriptions		2,490		7,552	
Other small grants		871		810	
Fund transfer from Millennium CYP	14	3,142		-	
Fund transfer from Axis	15	24,500		-	
		276,399		282,458	
EXPENDITURE					
Salaries		219,455		233,431	
Pension costs		4,701		5,503	
Staff travel		369		84	
Phone, stationery, postage & advertising		4,491		4,641	
IT service costs		1,400		223	
Rent and rates		15,000		15,240	
Maintenance		3,297		2,483	
Insurance		2,879		2,655	
Security costs		740		2,928	
Light and heat		7,531		8,091	
Audit and accountancy		357		473	
Materials		7,245		10,573	
Supervision costs		1,220		920	
Subscriptions		25		-	
Waste, hygiene and water rates		808		1,215	
Licensing		405		260	
Bank charges		118		89	
		(270,041)		(288,809)	
SURPLUS/(DEFICIT) FOR THE YEAR					
		6,358		(6,351)	
Less Depreciation on Equipment		(2,292)		(4,488)	
NET INCOME/(EXPENDITURE)					
		4,066		(10,839)	

WATERFORD AND SOUTH TIPPERARY COMMUNITY YOUTH SERVICE COMPANY LIMITED BY GUARANTEE

SCHEDULES TO THE INCOME AND EXPENDITURE ACCOUNT

For the year ended 31 December 2016

SCHEDULE 17 – MANOR STREET CENTRE YOUTH PROJECT

	SCH	2016 €	€	2015 €	€
INCOME					
DCYA/HSE/YPFSF		289,487		282,428	
Deferred income movement		12,000		12,000	
Membership subscriptions		4,732		5,589	
Other small grants		3,251		2,986	
Photocopying income		-		-	
Fundraising and donations		-		580	
Fund transfer to Millennium	14	7,257		-	
Fund transfer to Farran Park CYP	11	13,500		-	
		330,227		303,583	
EXPENDITURE					
Salaries		252,696		221,745	
Pension costs		4,127		4,127	
Staff travel		393		432	
Phone, stationery, postage and advertising		10,499		13,641	
IT service costs		1,379		2,972	
Rent and rates		15,000		15,000	
Maintenance		7,242		5,609	
Insurance		2,340		2,111	
Security and fire cert costs		711		541	
Light and heat		16,404		17,589	
Audit and accountancy		357		2,086	
Materials		11,397		11,258	
Supervision costs		2,482		940	
Training		-		150	
Waste, hygiene and water rates		4,325		4,693	
Licensing		45		-	
Bank charges		157		100	
		(329,554)		(302,994)	
SURPLUS/(DEFICIT) FOR THE YEAR					
		673		589	
Less Depreciation on Equipment		(3,105)		(4,856)	
NET INCOME/(EXPENDITURE)					
		(2,432)		(4,267)	

WATERFORD AND SOUTH TIPPERARY COMMUNITY YOUTH SERVICE COMPANY LIMITED BY GUARANTEE

SCHEDULES TO THE INCOME AND EXPENDITURE ACCOUNT

For the year ended 31 December 2016

SCHEDULE 18 – YOUTH EMPLOYMENT PROJECT

	2016		2015	
	€	€	€	€
INCOME				
DES/WWETB		23,246		-
EXPENDITURE				
Salaries	15,795		-	
Staff travel	310		-	
Phone, stationery, postage and advertising	171		-	
Materials	6,655		-	
Bank charges	10		-	
Maintenance	376		-	
Audit and accountancy	357		-	
		(23,674)		-
SURPLUS/(DEFICIT) FOR THE YEAR		(428)		-
Less Depreciation on Equipment		(204)		-
NET INCOME/(EXPENDITURE)		(632)		-

**WATERFORD AND SOUTH TIPPERARY COMMUNITY YOUTH SERVICE
COMPANY LIMITED BY GUARANTEE**

SCHEDULES TO THE INCOME AND EXPENDITURE ACCOUNT

For the year ended 31 December 2016

SCHEDULE 19 – CAHIR YOUTH PROJECT

	2016		2015	
	€	€	€	€
INCOME				
Grant from DCYA/TETB	18,055		-	
Deferred income movement	(350)		-	
	<u>17,705</u>			
EXPENDITURE				
Salaries	4,142		-	
Phone, stationery, postage & advertising	2,630		-	
Rent and rates	3,000		-	
Insurance	391		-	
Materials	1,297		-	
Bank charges	10		-	
Maintenance	1,387		-	
Light and heat	2,034		-	
Waste, hygiene and water rates	73		-	
Professional fees	2,400		-	
Audit and accountancy	357		-	
	<u>(17,721)</u>			
SURPLUS/(DEFICIT) FOR THE YEAR	(16)		-	
Less Depreciation on Equipment	(3,257)		-	
Add Grant Amortised on Equipment	3,487		-	
	<u>214</u>			
NET INCOME/(EXPENDITURE)				<u>-</u>

**WATERFORD AND SOUTH TIPPERARY COMMUNITY YOUTH SERVICE
COMPANY LIMITED BY GUARANTEE**

SCHEDULES TO THE INCOME AND EXPENDITURE ACCOUNT

For the year ended 31 December 2016

SCHEDULE 20 – MYS/ CLUB DEVELOPMENT

	2016	2015
	€	€
INCOME		
HSE Section 39 Grant	49,545	-
DES YWI Grant	50,086	49,571
	<u>99,631</u>	<u>49,571</u>
EXPENDITURE		
Salaries	87,301	48,309
Staff travel	884	-
Phone, stationery, postage & advertising	-	1,270
Materials	636	-
Bank charges	16	24
Subscriptions	6,987	-
Management costs and fees	4,470	-
Audit and accountancy	357	-
	<u>(100,651)</u>	<u>(49,603)</u>
SURPLUS/(DEFICIT) FOR THE YEAR	<u>(1,020)</u>	<u>(32)</u>
Less Depreciation on Equipment	(738)	-
NET INCOME/(EXPENDITURE)	<u><u>(1,758)</u></u>	<u><u>(32)</u></u>

WATERFORD AND SOUTH TIPPERARY COMMUNITY YOUTH SERVICE COMPANY LIMITED BY GUARANTEE

SCHEDULES TO THE INCOME AND EXPENDITURE ACCOUNT

For the year ended 31 December 2016

SCHEDULE 21 – PREVENTION PROJECT

	SCH	2016 €	€	2015 €	€
INCOME					
Grant from SERDTF/HSE		104,362		104,362	
HSE Lotto Grant		1,500		-	
Fund transfer from Treatment Project	22	3,624		-	
		109,486		104,362	
EXPENDITURE					
Salaries		81,469		81,836	
Pension costs		1,376		917	
Staff travel		1,218		1,488	
Phone, stationery, postage & advertising		1,719		2,394	
Management costs and fees		8,312		3,700	
Rent and rates		5,444		4,800	
Insurance		1,707		1,867	
Audit and accountancy		357		473	
Materials		4,419		765	
Supervision costs		1,080		1,050	
IT service costs		-		115	
Counselling, psychology and medical supplies		-		256	
Training		1,070		642	
Bank charges		72		37	
Maintenance		-		879	
Light and heat		980		980	
		(109,223)		(102,199)	
SURPLUS/(DEFICIT) FOR THE YEAR					
		263		2,163	
Less Depreciation on Equipment		(859)		(859)	
NET INCOME/(EXPENDITURE)					
		(596)		1,304	

**WATERFORD AND SOUTH TIPPERARY COMMUNITY YOUTH SERVICE
COMPANY LIMITED BY GUARANTEE**

SCHEDULES TO THE INCOME AND EXPENDITURE ACCOUNT

For the year ended 31 December 2016

SCHEDULE 22 – TREATMENT PROJECT

	SCH	2016 €	€	2015 €	€
INCOME					
Grants from SERDTF/HSE		122,545		137,606	
Social Welfare		-		188	
Fund transfer To Prevention Project	21	(3,624)		-	
		118,921		137,794	
EXPENDITURE					
Salaries		90,673		108,695	
Pension		1,376		1,376	
Staff Travel		1,684		3,373	
Phone, stationery, postage & advertising		1,750		2,102	
Management costs and fees		11,052		5,000	
Rent and rates		7,200		7,000	
Maintenance		41		1,011	
Light and heat		980		980	
Insurance		1,770		2,073	
Audit and accountancy		357		473	
Materials		535		3,001	
Supervision costs		1,260		2,330	
Bank charges		53		40	
Training		95		-	
		(118,826)		(137,454)	
SURPLUS/(DEFICIT) FOR THE YEAR					
		95		340	
Less Depreciation on Equipment		(853)		(853)	
NET INCOME/(EXPENDITURE)					
		(758)		(513)	

WATERFORD AND SOUTH TIPPERARY COMMUNITY YOUTH SERVICE COMPANY LIMITED BY GUARANTEE

SCHEDULES TO THE INCOME AND EXPENDITURE ACCOUNT

For the year ended 31 December 2016

SCHEDULE 23 – WATERFORD CBDI

	SCH	2016 €	€	2015 €	€
INCOME					
HSE/Section 39 Grant	31	50,668		50,668	
Deferred income movement		4,500		(600)	
Other small grant		-		560	
Fund transfer from Clonmel CBDI	26	1,127		-	
			56,295		50,628
EXPENDITURE					
Salaries		42,872		41,425	
Pension costs		344		-	
Staff Travel		911		676	
Phone, stationery, postage and advertising		1,276		604	
Management costs and fees		4,056		2,000	
Bank charges		114		103	
Rent and rates		4,000		2,800	
Insurance		615		690	
Light and heat		-		720	
Audit and accountancy		357		473	
Materials		234		272	
Supervision		840		660	
IT Services		99		50	
Training		500		-	
			(56,218)		(50,473)
SURPLUS/(DEFICIT) FOR THE YEAR					
			77		155
Less Depreciation on Equipment			(443)		(542)
NET INCOME/(EXPENDITURE)					
			(366)		(387)

WATERFORD AND SOUTH TIPPERARY COMMUNITY YOUTH SERVICE COMPANY LIMITED BY GUARANTEE

SCHEDULES TO THE INCOME AND EXPENDITURE ACCOUNT

For the year ended 31 December 2016

SCHEDULE 24 – COUNTY WATERFORD CBDI

		2016		2015	
	SCH	€	€	€	€
INCOME					
HSE/Section 39 Grant	31		50,147		50,147
Deferred income movement			1,100		(1,500)
			51,247		48,647
EXPENDITURE					
Salaries		38,482		36,155	
Pension costs		-		688	
Staff Travel		146		403	
Phone, stationery, postage and advertising		784		1,459	
Management costs and fees		4,012		2,000	
Bank charges		113		98	
Rent and rates		5,000		2,800	
Insurance		882		1,146	
Audit and accountancy		357		473	
Supervision costs		300		540	
Materials		97		597	
Acupuncture costs		-		58	
Light and heat		980		980	
			(51,153)		(47,397)
SURPLUS/(DEFICIT) FOR THE YEAR			94		1,250
Less Depreciation on Equipment			(279)		(554)
NET INCOME/(EXPENDITURE)			(185)		696

**WATERFORD AND SOUTH TIPPERARY COMMUNITY YOUTH SERVICE
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SCHEDULES TO THE INCOME AND EXPENDITURE ACCOUNT

For the year ended 31 December 2016

SCHEDULE 25 – SOUTHSIDE CBDI

	SCH	2016 €	€	2015 €	€
INCOME					
HSE/Section 39 Grant	31		49,627		49,627
Deferred income movement			-		1,500
Acupuncture income			965		955
Other small grants			450		800
Fund transfer from Suir Valley CBDI	27		5,801		-
			<hr/>		<hr/>
			56,843		52,882
EXPENDITURE					
Salaries		42,671		41,425	
Pension costs		1,376		1,376	
Phone, stationery, postage and advertising		578		513	
Management costs and fees		3,972		2,000	
Bank charges		114		101	
Rent and rates		4,000		2,800	
Maintenance		-		462	
Insurance		773		1,194	
Audit and accountancy		357		473	
Materials		256		-	
Supervision costs		480		620	
Acupuncture costs		-		362	
Staff travel		440		178	
Training		190		480	
Light and heat		980		980	
			<hr/>	<hr/>	
			(56,187)		(52,964)
SURPLUS/(DEFICIT) FOR THE YEAR					
			<hr/>		<hr/>
			656		(82)
Less Depreciation on Equipment			(249)		(268)
			<hr/>		<hr/>
NET INCOME/(EXPENDITURE)			<u>407</u>		<u>(350)</u>

**WATERFORD AND SOUTH TIPPERARY COMMUNITY YOUTH SERVICE
COMPANY LIMITED BY GUARANTEE**

SCHEDULES TO THE INCOME AND EXPENDITURE ACCOUNT

For the year ended 31 December 2016

SCHEDULE 26 – CLONMEL CBDI

	SCH	2016 €	€	2015 €	€
INCOME					
HSE/Section 39 Grant		59,114		59,114	
Deferred income movement		1,600		(1,500)	
Fund transfer to Waterford CBDI	23	(1,127)		-	
		59,587		57,614	
EXPENDITURE					
Salaries		42,722		41,425	
Staff travel		531		691	
Phone, stationery, postage and advertising		1,296		2,249	
IT service costs		154		-	
Management costs and fees		4,728		2,000	
Bank charges		121		104	
Rent and rates		5,000		2,800	
Insurance		618		983	
Security costs		148		-	
Light and heat		980		1,147	
Audit and accountancy		357		473	
Materials		819		877	
Supervision costs		1,020		1,235	
Training		-		625	
Maintenance		273		2,596	
		(58,767)		(57,205)	
SURPLUS/(DEFICIT) FOR THE YEAR					
		820		409	
Less Depreciation on Equipment		(1,029)		(1,274)	
NET INCOME/(EXPENDITURE)					
		(209)		(865)	

**WATERFORD AND SOUTH TIPPERARY COMMUNITY YOUTH SERVICE
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SCHEDULES TO THE INCOME AND EXPENDITURE ACCOUNT

For the year ended 31 December 2016

SCHEDULE 27 – SUIR VALLEY CBDI

	SCH	2016 €	€	2015 €	€
INCOME					
HSE/Section 39 Grant			56,584		56,584
Deferred income movement			9,100		2,500
HSE lottery grant			-		4,000
Fund transfer to Southside CBDI	25		(5,801)		-
			<hr/>		<hr/>
			59,883		63,084
EXPENDITURE					
Salaries		42,757		41,425	
Staff travel		769		708	
Phone, stationery, postage and advertising		655		1,166	
Management costs and fees		4,528		2,000	
Rent and rates		5,000		2,800	
Maintenance		600		214	
Insurance		709		774	
Security costs		666		271	
Light and heat		1,972		2,189	
Audit and accountancy		357		473	
Materials		1,029		3,288	
Supervision costs		480		2,820	
Training		-		1,300	
Waste, hygiene and water rates		265		-	
Bank charges		48		31	
			<hr/>	<hr/>	
			(59,835)		(59,459)
SURPLUS/(DEFICIT) FOR THE YEAR					
			<hr/>		<hr/>
			48		3,625
Less Depreciation on Equipment			(1,354)		(1,604)
			<hr/>		<hr/>
NET INCOME/(EXPENDITURE)			<u>(1,306)</u>		<u>2,021</u>

WATERFORD AND SOUTH TIPPERARY COMMUNITY YOUTH SERVICE COMPANY LIMITED BY GUARANTEE

SCHEDULES TO THE INCOME AND EXPENDITURE ACCOUNT

For the year ended 31 December 2016

SCHEDULE 28 – MAKING CONNECTIONS WATERFORD

	2016		2015	
	€	€	€	€
INCOME				
SOLAS Grant	76,688		65,903	
Deferred income movement	(11,000)		-	
	<u>65,688</u>		<u>65,903</u>	
 EXPENDITURE				
Salaries	50,383		50,860	
Staff travel	102		60	
Phone, stationery, postage and advertising	3,432		2,165	
Bank charges	128		109	
Rent and rates	6,520		5,320	
Insurance	630		560	
Audit and accountancy	357		473	
Materials	965		2,458	
Supervision costs	900		120	
Management costs and fees	1,312		1,312	
Light and heat	821		900	
Equipment hire	-		1,560	
Training	50		-	
	<u>(65,600)</u>		<u>(65,897)</u>	
 SURPLUS/(DEFICIT) FOR THE YEAR	<u>88</u>		<u>6</u>	
Less Depreciation on Equipment	(295)		-	
 NET INCOME/(EXPENDITURE)	<u><u>(207)</u></u>		<u><u>6</u></u>	

WATERFORD AND SOUTH TIPPERARY COMMUNITY YOUTH SERVICE COMPANY LIMITED BY GUARANTEE

SCHEDULES TO THE INCOME AND EXPENDITURE ACCOUNT

For the year ended 31 December 2016

SCHEDULE 29 – MAKING CONNECTIONS SOUTH TIPPERARY

	2016		2015	
	€	€	€	€
INCOME				
SOLAS Grant		67,905		61,761
EXPENDITURE				
Salaries	48,705		55,272	
Staff travel	1,595		1,599	
Phone, stationery, postage and advertising	3,547		5,137	
Bank charges	53		41	
Rent and rates	5,320		5,320	
Insurance	637		566	
Audit and accountancy	357		473	
Materials	3,538		2,845	
Supervision costs	600		480	
Training	-		80	
Management costs and fees	1,312		-	
		(65,664)		(71,813)
SURPLUS/(DEFICIT) FOR THE YEAR		2,241		(10,052)
Less Depreciation on Equipment		(573)		(361)
NET INCOME/(EXPENDITURE)		<u>1,668</u>		<u>(10,413)</u>

**WATERFORD AND SOUTH TIPPERARY COMMUNITY YOUTH SERVICE
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SCHEDULES TO THE INCOME AND EXPENDITURE ACCOUNT

For the year ended 31 December 2016

SCHEDULE 30 – SECASA PROJECT (PROJECT CLOSED)

	SCH	2016 €	€	2015 €	€
INCOME					
Deferred income movement			-	302,000	
Deposit interest received			-	3,942	
			-	305,942	
EXPENDITURE					
Bank charges		-		41	
Audit and accountancy		-		473	
Grant distribution: FDYS		-		25,000	
Grant distribution: Integration and support unit		-		28,000	
Management fees		-		3,942	
Transfer to Demographic project		-		247,995	
			-	(305,451)	
SURPLUS/(DEFICIT) FOR THE YEAR					
			-	491	
Less Depreciation on Equipment			-	(166)	
NET INCOME/(EXPENDITURE)					
			-	325	

WATERFORD AND SOUTH TIPPERARY COMMUNITY YOUTH SERVICE COMPANY LIMITED BY GUARANTEE

SCHEDULES TO THE INCOME AND EXPENDITURE ACCOUNT

For the year ended 31 December 2016

SCHEDULE 31 – DEMOGRAPHIC FUND (PROJECT CLOSED)

	SCH	2016 €	€	2015 €	€
INCOME					
HSE S.39 Grant		-		876,541	
Deferred income movement		363,000		9,500	
Transfer from SECASA	30	-		247,995	
Fund transfer to Waterford CBDI	23	(50,668)		-	
Fund transfer to County Waterford CBDI	24	(50,147)		-	
Fund transfer to Southside CBDI	25	(49,627)		-	
Fund transfer to Regional 2	42	(10,072)		-	
		202,486		1,134,036	
EXPENDITURE					
Salaries		153,616		867,659	
Staff travel		4,728		37,893	
Phone, stationery, postage & advertising		6,865		8,773	
Insurance		25,245		10,851	
Audit and accountancy		357		473	
Counselling, psychology and medical supplies		-		36,818	
Materials		1,003		-	
Bank charges		102		169	
Maintenance		-		254	
Training		-		18,612	
Professional fees		4,421		75,565	
IT service costs		129		299	
Grant distribution: FDYS Ltd.		-		58,643	
Supervision costs		605		8,975	
Management costs and fees – nursing and midwifery services		-		12,545	
Management costs and fees		5,000		-	
		(202,071)		(1,137,529)	
SURPLUS/(DEFICIT) FOR THE YEAR					
		415		(3,493)	
Less Depreciation on Equipment		(2,542)		(2,376)	
NET INCOME/(EXPENDITURE)					
		(2,127)		(5,869)	

**WATERFORD AND SOUTH TIPPERARY COMMUNITY YOUTH SERVICE
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SCHEDULES TO THE INCOME AND EXPENDITURE ACCOUNT

For the year ended 31 December 2016

SCHEDULE 32 – HEALTH SUPPORT PROJECT

	SCH	2016 €	€	2015 €	€
INCOME					
HSE S.39 Grant		50,000		-	
Fund transfer from LUB Project	44	15,000		-	
Deferred income movement		(50,000)		-	
		15,000		-	
EXPENDITURE					
Salaries		11,134		-	
Staff travel		460		-	
Phone, stationery, postage & advertising		1,788		-	
Materials		360		-	
IT service costs		92		-	
Bank charges		14		-	
Audit and accountancy		357		-	
		(14,205)		-	
SURPLUS/(DEFICIT) FOR THE YEAR					
		795		-	
Less Depreciation on Equipment		(160)		-	
NET INCOME/(EXPENDITURE)					
		635		-	

WATERFORD AND SOUTH TIPPERARY COMMUNITY YOUTH SERVICE COMPANY LIMITED BY GUARANTEE

SCHEDULES TO THE INCOME AND EXPENDITURE ACCOUNT

For the year ended 31 December 2016

SCHEDULE 33 – XLc PROJECT

	2016		2015	
	€	€	€	€
INCOME				
Dept. of Education and Skills/WWETB		40,000		40,000
Deferred income movement		(3,000)		3,000
Waterford Area Partnership		10,000		12,000
Donations, bequests and fundraising		7,046		6,753
State Exam Commission		11,750		6,528
Other small grants		1,694		600
Membership subscriptions		250		-
		<hr/>		<hr/>
		67,740		68,881
EXPENDITURE				
Salaries	43,054		42,447	
Staff travel	1,315		2,110	
Phone, stationery, postage and advertising	2,612		2,432	
Rent and rates	5,210		2,800	
Insurance	1,124		1,045	
Light and heat	1,230		2,465	
Audit and accountancy	357		473	
Materials	12,267		13,861	
Bank charges	83		61	
Maintenance	-		30	
Legal fees	431		-	
Sundry	-		380	
		<hr/>		<hr/>
		(67,683)		(68,104)
SURPLUS/(DEFICIT) FOR THE YEAR		<hr/>		<hr/>
		57		777
Less Depreciation on Equipment		(160)		(383)
		<hr/>		<hr/>
NET INCOME/(EXPENDITURE)		<hr/>		<hr/>
		(103)		394

WATERFORD AND SOUTH TIPPERARY COMMUNITY YOUTH SERVICE COMPANY LIMITED BY GUARANTEE

SCHEDULES TO THE INCOME AND EXPENDITURE ACCOUNT

For the year ended 31 December 2016

SCHEDULE 34 – PACE PROJECT

	2016	2015
	€	€
INCOME		
Leargas grant	-	126,667
Deferred income movement	41,000	(48,000)
	<u>41,000</u>	<u>78,667</u>
EXPENDITURE		
Salaries	3,589	-
Staff travel	1,212	974
Bank charges	25	13
Materials	1,410	-
Audit and accountancy	357	-
Grant distributions to:		
NEXUS stage 1 payment	9,044	20,350
TRTP	6,634	14,927
ERGON	5,337	12,010
ALIENDE	4,206	9,476
COFAC	4,653	10,482
PRAKSIS	4,556	10,251
	<u>(41,023)</u>	<u>(78,483)</u>
SURPLUS/(DEFICIT) FOR THE YEAR	<u>(23)</u>	<u>184</u>
Less Depreciation on Equipment	-	-
NET INCOME/(EXPENDITURE)	<u><u>(23)</u></u>	<u><u>184</u></u>

WATERFORD AND SOUTH TIPPERARY COMMUNITY YOUTH SERVICE COMPANY LIMITED BY GUARANTEE

SCHEDULES TO THE INCOME AND EXPENDITURE ACCOUNT

For the year ended 31 December 2016

SCHEDULE 35 – BALL PROJECT

	2016		2015	
	€	€	€	€
INCOME				
IYJS – ESF pay element		93,000		80,993
IYJS – ESF non pay element		25,500		18,383
Deferred income movement		-		19,000
		<hr/>		<hr/>
		118,500		118,376
EXPENDITURE				
Salaries	87,708		86,463	
Pension	2,063		2,063	
Staff travel	1,448		1,540	
Phone, stationery, postage & advertising	446		1,841	
Management costs and fees	9,480		4,680	
Bank charges	64		53	
Rent and rates	8,500		6,400	
Maintenance	-		1,851	
Insurance	682		612	
Light and heat	885		1,439	
Audit and accountancy	357		473	
Materials	6,427		9,229	
Supervision costs	300		540	
Training	-		275	
		<hr/>		<hr/>
		(118,360)		(117,459)
SURPLUS/(DEFICIT) FOR THE YEAR		<hr/>		<hr/>
		140		917
Less Depreciation on Equipment		(703)		(703)
		<hr/>		<hr/>
NET INCOME/(EXPENDITURE)		<hr/>		<hr/>
		(563)		214

WATERFORD AND SOUTH TIPPERARY COMMUNITY YOUTH SERVICE COMPANY LIMITED BY GUARANTEE

SCHEDULES TO THE INCOME AND EXPENDITURE ACCOUNT

For the year ended 31 December 2016

SCHEDULE 36 – PACT PROJECT

	2016	2015
	€	€
INCOME		
IYJS – ESF pay element	97,500	88,876
IYJS – ESF non pay element	17,000	25,624
Deferred income movement	-	(10,000)
Membership subscriptions	-	806
Fundraising and donations	365	186
Other small grants	450	1,460
HSE lottery grant	-	1,000
	<u>115,315</u>	<u>107,952</u>
EXPENDITURE		
Salaries	82,593	80,042
Pension	1,376	1,376
Staff travel	1,198	1,123
Phone, stationery, postage and advertising	1,388	1,988
Management costs and fees	9,160	4,680
Bank charges	59	67
Rent and rates	8,500	6,400
Maintenance	2,145	457
Insurance	683	686
Audit and accountancy	357	473
Materials	4,314	6,628
Supervision costs	924	840
Training	555	500
Waste, hygiene and water rates	271	263
Licensing	160	-
Light and heat	980	1,124
IT service cost	180	62
	<u>(114,843)</u>	<u>(106,709)</u>
SURPLUS/(DEFICIT) FOR THE YEAR	<u>472</u>	<u>1,243</u>
Less Depreciation on Equipment	(692)	(912)
NET INCOME/(EXPENDITURE)	<u>(220)</u>	<u>331</u>

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SCHEDULES TO THE INCOME AND EXPENDITURE ACCOUNT

For the year ended 31 December 2016

SCHEDULE 37 – SWAY PROJECT

	2016		2015	
	€	€	€	€
INCOME				
IYJS – ESF pay element	65,625		67,409	
IYJS – ESF non pay element	18,750		26,342	
Deferred income movement	24,660		10,000	
	109,035		103,751	
EXPENDITURE				
Salaries	71,700		72,616	
Pension	-		1,261	
Staff travel	1,101		1,082	
Phone, stationery, postage and advertising	1,577		3,297	
Management costs and fees	9,000		4,680	
Bank charges	87		65	
Rent and rates	8,500		6,400	
Maintenance	622		503	
Insurance	833		745	
Light and heat	980		980	
Audit and accountancy	357		473	
Materials	11,089		7,489	
Supervision costs	1,260		680	
Training	-		550	
Security	125		878	
Licensing	160		-	
	(107,391)		(101,699)	
SURPLUS/(DEFICIT) FOR THE YEAR	1,644		2,052	
Less Depreciation on Equipment	(1,051)		(945)	
NET INCOME/(EXPENDITURE)	593		1,107	

WATERFORD AND SOUTH TIPPERARY COMMUNITY YOUTH SERVICE COMPANY LIMITED BY GUARANTEE

SCHEDULES TO THE INCOME AND EXPENDITURE ACCOUNT

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SCHEDULE 38 – TYRE PROJECT

	2016		2015	
	€	€	€	€
INCOME				
IYJS – ESF pay element	88,000		78,908	
IYJS – ESF non pay element	17,234		13,402	
Deferred income movement	(3,200)		10,000	
Membership subscription	52		672	
Fundraising and donations	230		200	
Other small grants	-		709	
	102,316		103,891	
EXPENDITURE				
Salaries	68,256		75,779	
Pension	2,752		2,752	
Staff travel	1,362		1,192	
Phone, stationery, postage & advertising	1,331		1,204	
Management costs and fees	8,420		4,680	
Bank charges	74		48	
Rent and rates	9,600		9,600	
Insurance	304		275	
Audit and accountancy	357		473	
Materials	7,930		5,476	
Supervision costs	720		1,080	
Training	-		400	
Licensing	160		160	
Light and heat	980		-	
	(102,246)		(103,119)	
SURPLUS/(DEFICIT) FOR THE YEAR	70		772	
Less Depreciation on Equipment	(459)		(459)	
NET INCOME/(EXPENDITURE)	(389)		313	

WATERFORD AND SOUTH TIPPERARY COMMUNITY YOUTH SERVICE COMPANY LIMITED BY GUARANTEE

SCHEDULES TO THE INCOME AND EXPENDITURE ACCOUNT

For the year ended 31 December 2016

SCHEDULE 40 – DAY PROJECT

	2016		2015	
	€	€	€	€
INCOME				
IYJS – ESF pay element	22,250		76,088	
IYJS – ESF non pay element	6,125		19,037	
Deferred income movement	96,000		10,500	
	124,375		105,625	
EXPENDITURE				
Salaries	78,635		66,528	
Staff travel	1,705		1,299	
Phone, stationery, postage and advertising	2,987		2,261	
Management costs and fees	9,080		4,680	
Bank charges	61		46	
Rent and rates	8,500		6,400	
Maintenance	1,491		2,615	
Insurance	937		838	
Security costs	148		271	
Light and heat	980		1,560	
Audit and accountancy	357		473	
Materials	7,526		5,084	
Supervision costs	780		580	
Training	459		150	
Licences	160		160	
Waste, hygiene and water rates	300		246	
Court Service Grant – transfer to Premises	-		11,500	
IT service costs	74		-	
	(114,180)		(104,691)	
SURPLUS/(DEFICIT) FOR THE YEAR	10,195		934	
Less Depreciation on Equipment	(3,292)		(1,469)	
NET INCOME/(EXPENDITURE)	6,903		(535)	

**WATERFORD AND SOUTH TIPPERARY COMMUNITY YOUTH SERVICE
COMPANY LIMITED BY GUARANTEE**

SCHEDULES TO THE INCOME AND EXPENDITURE ACCOUNT

For the year ended 31 December 2016

SCHEDULE 41 – CLONMEL YDP

	2016		2015	
	€	€	€	€
INCOME				
IYJS – ESF pay element	96,000		84,698	
IYJS – ESF non pay element	20,500		16,427	
Deferred income movement	7,000		6,500	
Other small grants	215		680	
	123,715		108,305	
EXPENDITURE				
Salaries	90,883		77,793	
Pension	1,082		1,082	
Staff travel	925		798	
Wages recharge	-		1,256	
Phone, stationery, postage and advertising	1,078		1,354	
Repair, maintenance and servicing	72		786	
Management costs and fees	9,320		4,680	
Bank charges	63		63	
Rent and rates	8,500		6,400	
Insurance	1,109		993	
Audit and accountancy	357		473	
Materials	8,219		11,096	
Supervision costs	840		840	
Training	-		-	
Sundry	170		-	
Light and heat	980		980	
	(123,598)		(108,594)	
SURPLUS/(DEFICIT) FOR THE YEAR	117		(289)	
Less Depreciation on Equipment	(626)		(824)	
NET INCOME/(EXPENDITURE)	(509)		(1,113)	

**WATERFORD AND SOUTH TIPPERARY COMMUNITY YOUTH SERVICE
COMPANY LIMITED BY GUARANTEE**

SCHEDULES TO THE INCOME AND EXPENDITURE ACCOUNT

For the year ended 31 December 2016

SCHEDULE 42 – Central Grant Clearing Account

	SCH	2016 €	€	2015 €	€
INCOME					
Grant from SERDTF/HSE		60,492		-	
Social Welfare		2,500		-	
Fund transfer from LUB	44	45,729		-	
Fund transfer from Demographic	31	10,072		-	
Deferred income		(118,000)		-	
			793		-
EXPENDITURE					
Sundry		(198)		-	
Bank charges		35		-	
Audit and accountancy		357		-	
			(194)		-
SURPLUS/(DEFICIT) FOR THE YEAR					
			599		-

**WATERFORD AND SOUTH TIPPERARY COMMUNITY YOUTH SERVICE
COMPANY LIMITED BY GUARANTEE**

SCHEDULES TO THE INCOME AND EXPENDITURE ACCOUNT

For the year ended 31 December 2016

SCHEDULE 43 – MENTORING PROJECT

	2016		2015	
	€	€	€	€
INCOME				
IYJS – ESF non pay element		25,542		-
Deferred income movement		(10,217)		-
		<u>15,325</u>		<u>-</u>
EXPENDITURE				
Grant Distribution:				
Le Cheile	15,325		-	
	<u>15,325</u>	<u>(15,325)</u>	<u>-</u>	<u>-</u>
SURPLUS/(DEFICIT) FOR THE YEAR		<u>-</u>		<u>-</u>

WATERFORD AND SOUTH TIPPERARY COMMUNITY YOUTH SERVICE COMPANY LIMITED BY GUARANTEE

SCHEDULES TO THE INCOME AND EXPENDITURE ACCOUNT

For the year ended 31 December 2016

SCHEDULE 44 – LUB PROJECT

	SCH	2016 €	€	2015 €	€
INCOME					
HSE/ Section 39 Grant			-		51,960
Deferred income movement (HSE)			108,000		(11,000)
Fund transfer to Health Support Project	32		(15,000)		-
Fund transfer to Regional	42		(45,729)		-
			47,271		40,960
EXPENDITURE					
Salaries		41,108		38,242	
Staff travel		154		235	
Phone, stationery, postage and advertising		994		351	
Management costs and fees		4,157		2,000	
Insurance		240		211	
Audit and accountancy		357		473	
Materials		-		37	
Supervision costs		-		120	
Bank charges		21		21	
			(47,031)		(41,690)
SURPLUS/(DEFICIT) FOR THE YEAR					
			240		(730)
Less Depreciation on Equipment			(310)		(310)
NET INCOME/(EXPENDITURE)					
			(70)		(1,040)