

**Waterford and South Tipperary
Community Youth Service
Company Limited by Guarantee
Report and Financial Statements
for the year ended 31 December 2019**

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

CHY Number 11540

**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 Fr. Paul Murphy Dylan Roche Michael Nevin Karen Doyle Clive Smith Sean O' Callaghan Joanne Walsh Sean O' Halloran Andrea Bourke Crena Morrissey (Resigned 30 May 2019) Seamus McGrath Katrina Magoran (Appointed 30 May 2019) Rhiannon Kavanagh (Appointed 30 May 2019)
Company Secretary	Fr. Paul Murphy
Auditors	Drohan & Knox UC 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
Registered Charity Number	20031893
CHY 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 2019

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 2019.

The financial statements are prepared in accordance with Companies Act 2014, FRS 102 "The Financial Reporting Standard applicable in the UK and Republic of Ireland" and Accounting and Reporting by Charities: Statement of Recommended Practice applicable to charities preparing their financial statements in accordance with the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102).

The Directors' Report contains the information required to be provided in the Directors' Annual Report under the Statement of Recommended Practice (SORP) guidelines. The directors of the company are also charity trustees for the purpose of charity law.

In this report the directors of Waterford & South Tipperary Community Youth Service Company Limited by Guarantee present a summary of its purpose, governance, activities, achievements and finances for the financial year 2019.

The company is a registered charity and hence the report and results are presented in a form which complies with the requirements of the Companies Act 2014 and, although not obliged to comply with the Statement of Recommended Practice (Charities SORP effective January 2015), the organisation has implemented its recommendations where relevant in these financial statements.

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

Board of Directors

The Board currently comprises of twelve non-executive members, who are drawn from a wide background bringing together a wide range of experience. The Directors aim to meet as a Board at least 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 statements 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 company is a registered charity, registered number 20031893 and CHY number 11540.

The main aims of the company are:

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 support of volunteer led Youth Clubs.
- Provision of Youth Information Services throughout the region.
- Delivery of Youth Justice Work.
- Partnering with the XLc Project to support Early School Leavers.
- Provision of Community Based Substance Misuse supports.

WATERFORD AND SOUTH TIPPERARY COMMUNITY YOUTH SERVICE COMPANY LIMITED BY GUARANTEE

DIRECTORS' ANNUAL REPORT

for the year ended 31 December 2019

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

1. Community Based Youth Work.
2. Community Drugs Project & Allied Services, including Intercultural Health.
3. Education.
4. Youth Justice Work.
5. Community Employment Schemes.

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 sub committees including:

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

In addition to the above, the organisation operates a Club Development Group, the purpose of which is to co-ordinate, facilitate and support the establishment of volunteer led youth clubs. Youth Clubs are at the foundation of the organisation and volunteers are central to the organisation's development of all community based services.

The Charity celebrated its 50th year in 2019 and has grown substantially since it was established. Its reputation is high for delivering projects and it has high credibility with funders.

The Charity is well resourced and funded. It owns a number of buildings and has a long lease on others giving it excellent facilities to carry out its work. Substantial improvements were made to premises by the organisation during the year through the harnessing of grant aid and from the organisations own resources in line with its Premises Policy and Reserves Policy. The majority of this work was planned and necessary to ensure the continuation and development of services in communities served. The Charity also has strong governance through its Board and through its management and staff who demonstrate high levels of best practice through its processes. There is a clear reporting structure in place at all levels and this is regularly reviewed and updated. The Board monitors its performance annually highlighting particularly the role of the officers. The Board itself met ten times during the year to oversee the work and to provide leadership. Additionally, the H.R. Committee convened eight times and the Governance Committee convened six times to provide focus and guidance for their particular areas of work. The Quality and Safety Committee met quarterly during the year in addition to meetings held by three sub-groups engaging management and staff in quality standards review and improvement. The Finance Audit and Special Purposes Committee met ten times during the year.

As part of its ongoing commitment to achieve high standards of good practice and governance, the Board engaged with the new Charities Governance Code issued by the Charities Regulator throughout 2019 and made improvements to areas highlighted in the process. The Company is soundly positioned in advance of the compliance reporting requirements of the Code which will come into effect in 2021.

Considerable resources were invested by the Charity in 2019 to develop new branding and a website reflecting the spirit of the organisation and the range and quality of programme and service delivery it offers and making it more visible to stakeholders and the public.

The Company is a member of Youth Work Ireland, which is a federation of local youth services of which there are twenty-one members. The Board, staff, management, volunteers and young people contributed at national level in governance structures as well as sectoral meetings and national programmes such as Youth Work Ireland Week held in May 2019.

The organisations Interim Strategic Plan 2017-2019 guided the work of the organisation in 2019 through 5 main goals as follows:

- GOAL 1: Unity & Identity: Developing a greater sense of identity and inter-connectedness as a whole organisation and making this visible.
- GOAL 2: Looking after the core of our work: Protecting our ethos by contributing to the evidence based discourse and by recording, owning and championing our practice.

WATERFORD AND SOUTH TIPPERARY COMMUNITY YOUTH SERVICE COMPANY LIMITED BY GUARANTEE

DIRECTORS' ANNUAL REPORT

for the year ended 31 December 2019

- GOAL 3: Stability & Sustainability: Ensuring the sustainability of our staff and volunteers by investing further capacity building at all levels.
- GOAL 4: Building participation and influence: Increasing participation and influence from within the organisation's membership and increasing engagement of those who are currently on the outside.
- GOAL 5: Prioritising Wellbeing: Fostering the theme of well-being as a whole organisation in programme design and service delivery.

The Charity is funded by grants from the Health Service Executive (H.S.E.), the Waterford & Wexford Education & Training Board (WWETB), the Tipperary Education & Training Board (TETB), the Department of Justice & Equality (D.J.E) (Formerly The Irish Youth Justice Service - IYJS), the Department of Children and Youth Affairs (DCYA) (administered by WWETB & TETB), the Department of Employment Affairs and Social Protection (DEASP) 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 €11,783 compared with a surplus of €28,121 in the previous year.

The directors are satisfied with the development and provision of the company's service and activities in 2019. Specifically, the organisation reached almost 19,000 young people and service users by direct contact and with the assistance of 400 volunteers, facilitated by over 100 full-time and part-time frontline staff, utilising principles of inclusion, participation and community involvement throughout the organisation's models of work. Further details of the organisation's activities are presented in the organisation's Annual Report 2019.

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, specifically the process of "going to market" for existing funding streams or cutbacks as a result of economic factors. In the context of the international Covid-19 pandemic, this risk could be increased. The Charity is engaged in risk analysis and planning mitigations to reduce the potential impact.
2. The key performance indicators focused on by management are the provision of the service needs of its clients and projects within budgetary constraints.

The organisation successfully transitioned 14 projects funded by the Department of Children & Youth Affairs over to a new funding model – UBU Your Space Your Place, Targeted Youth Funding Scheme (T.Y.F.S.), which meets newly designed governance requirements and places the projects on a firmer footing going forward.

Financial Results

The Statement of Financial Activities, Balance Sheet and Cashflow statement and related notes for the year ended 31 December 2019 are set out on pages 13 to 34.

At the end of the financial year the company has assets of €6,241,492 (2018 - €6,364,019) and liabilities of €4,425,592 (2018 - €4,559,902). The net assets of the company have increased by €11,783.

No taxation arises as the company is exempt from tax on its income, therefore €11,783 (2018: €28,121) is credited to reserves. These funds have been utilised in the year to part fund the existing loan repayment and the contingency fund.

Reserves policy

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

- Reserves to be maintained to have adequate cover for three months expenditure and to provide working capital when funding is paid in arrears.
- A monthly transfer, from the organisation's rental income, has been set up to contribute to this specific reserve fund.
- A proportion of reserves to be maintained in a readily realisable form.

WATERFORD AND SOUTH TIPPERARY COMMUNITY YOUTH SERVICE COMPANY LIMITED BY GUARANTEE

DIRECTORS' ANNUAL REPORT

for the year ended 31 December 2019

As at 31 December 2019, the company had reserves in the amount of €1,815,900. Of this €16,500 was restricted and is not available for the general purposes of the entity.

Future development

There are no future developments requiring comment.

Events since the Balance Sheet date

Since the year end, a global pandemic, Covid 19 has affected all elements of society. The company has conducted a risk analysis and outlined in their Risk Register the mitigations which need to be made. The company has adapted quickly to remote working, to ensure that the health and safety of staff and members is of utmost importance while the company continues to carry out its activities and provide its services. Based on the company's risk analysis, its adaptations and mitigations, and the review of projected funding for 2020 and 2021, it is considered appropriate to prepare the financial statements on a going concern basis.

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 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 3 of the financial statements. The secretary who served throughout the financial year was Fr. Paul Murphy.

Compliance with Sector-Wide Legislation and Standards

The company engages pro-actively with legislation, standards and codes which are developed for the sector. Waterford & South Tipperary Community Youth Service Company Limited by Guarantee subscribes to and is compliant with the following:

- The Companies Act 2014
- The Charities SORP (FRS 102)

Auditors

Drohan & Knox UC (Chartered Accountants and Registered Auditors), have indicated their willingness to continue in office in accordance with provisions of section 383(2) of the Companies Act 2014.

Taxation Status

The company is exempt from Corporation Tax due to its charitable status.

Statement on Relevant Audit Information

There is no relevant audit information of which the statutory auditors are unaware. The directors have taken all steps that they ought to have taken to make themselves aware of any relevant audit information and they have established that the statutory auditors are aware of that information.

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 accounting personnel and the maintenance of appropriate computerised accounting systems. The books and accounting records are maintained at the company's registered office at Manor Street, Waterford.

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

DIRECTORS' ANNUAL REPORT


for the year ended 31 December 2019

Approved by the Board of Directors on 16 July 2020 and signed on its behalf by:

Andrea Bourke



Sean O'Callaghan



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

STATEMENT OF DIRECTORS' RESPONSIBILITIES

for the year ended 31 December 2019

The directors are responsible for preparing the Directors' Report and the financial statements in accordance with applicable Irish law and regulations.

Irish company law requires the directors to prepare financial statements for each financial year. Under the law the directors have elected to prepare the financial statements in accordance with the Companies Act 2014, FRS 102 "The Financial Reporting Standard applicable in the UK and Republic of Ireland" issued by the Financial Reporting Council and Charities SORP (FRS 102). 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 net income or expenditure of the company for the financial year and otherwise comply with the Companies Act 2014.

In preparing these financial statements, the directors are required to:

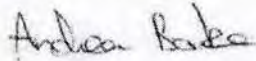
- select suitable accounting policies for the company financial statements and then apply them consistently;
- observe the methods and principles in the Statement of Recommended Practice: Accounting and Reporting by Charities (2015);
- make judgements and estimates that are reasonable and prudent;
- state whether the financial statements have been prepared in accordance with the relevant financial reporting framework, 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 operation.

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

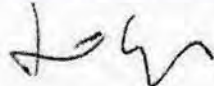
The directors are responsible for ensuring that the company keeps or causes to be kept adequate accounting records which correctly explain and record the transactions of the company, enable at any time the assets, liabilities, financial position and net income and expenditure of the company to be determined with reasonable accuracy, enable them to ensure that the financial statements and Directors' Annual Report comply with the Companies Act 2014 and enable the financial statements to be readily and properly 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.

Approved by the Board of Directors on 16 July 2020 and signed on its behalf by:

Andrea Bourke



Sean O'Callaghan



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

Report on the audit of the financial statements

Opinion

We have audited the financial statements of Waterford and South Tipperary Community Youth Service Company Limited by Guarantee for the year ended 31 December 2019 which comprise the Statement of Financial Activities (incorporating an Income and Expenditure Account), the Balance Sheet, the Cash Flow Statement, and the related notes to the financial statements, including a summary of significant accounting policies set out in note 1. The financial reporting framework that has been applied in their preparation is Irish Law, 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 FRS 102.

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 2019 and of its net incoming resources for the financial year then ended;
- have been properly prepared in accordance with FRS 102 "The Financial Reporting Standard applicable in the UK and Republic of Ireland" as applied in accordance with the provisions of the Companies Act 2014 and having regard to the Charities SORP; and
- have been properly prepared in accordance with the requirements of the Companies Act 2014.

Basis for opinion

We conducted our audit in accordance with International Standards on Auditing (Ireland) (ISAs (Ireland)) and applicable law. Our responsibilities under those standards are further described in the Auditor's responsibilities for the audit of the financial statements section of our report. We are independent of the company in accordance with ethical requirements that are relevant to our audit of financial statements in Ireland, including the Ethical Standard for Auditors (Ireland) issued by the Irish Auditing and Accounting Supervisory Authority (IAASA), and we have fulfilled our other ethical responsibilities in accordance with these requirements. We believe that the audit evidence we have obtained is sufficient and appropriate to provide a basis for our opinion.

Conclusions relating to going concern

We have nothing to report in respect of the following matters in relation to which ISAs (Ireland) require us to report to you where:

- the directors' use of the going concern basis of accounting in the preparation of the financial statements is not appropriate; or
- the directors have not disclosed in the financial statements any identified material uncertainties that may cast significant doubt about the company's ability to continue to adopt the going concern basis of accounting for a period of at least twelve months from the date when the financial statements are authorised for issue.

Other Information

The directors are responsible for the other information. The other information comprises the information included in the annual report other than the financial statements and our Auditor's Report thereon. Our opinion on the financial statements does not cover the other information and, except to the extent otherwise explicitly stated in our report, we do not express any form of assurance conclusion thereon.

In connection with our audit of the financial statements, our responsibility is to read the other information and, in doing so, consider whether the other information is materially inconsistent with the financial statements or our knowledge obtained in the audit, or otherwise appears to be materially misstated. If we identify such material inconsistencies or apparent material misstatements, we are required to determine whether there is a material misstatement in the financial statements or a material misstatement of the other information. If, based on the work we have performed, we conclude that there is a material misstatement of this other information, we are required to report that fact. We have nothing to report in this regard.

Opinions on other matters prescribed by the Companies Act 2014

Based solely on the work undertaken in the course of the audit, we report that:

- in our opinion, the information given in the Directors' Annual Report for the financial year for which the financial statements are prepared is consistent with the financial statements; and
- in our opinion, the Directors' Annual Report has been prepared in accordance with 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.

Matters on which we are required to report by exception

Based on the knowledge and understanding of the company and its environment obtained in the course of the audit, we have not identified any material misstatements in the Directors' Annual Report. The Companies Act 2014 requires us to report to you if, in our opinion, the disclosures of directors' remuneration and transactions required by sections 305 to 312 of the Act are not made. We have nothing to report in this regard.

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

Respective responsibilities

Responsibilities of directors for the financial statements

As explained more fully in the Directors' Responsibilities Statement, the directors are responsible for the preparation of the financial statements and for being satisfied that they give a true and fair view, and for such internal control as they determine is necessary to enable the preparation of financial statements that are free from material misstatement, whether due to fraud or error.

In preparing the financial statements, the directors are responsible for assessing the company's ability to continue as a going concern, disclosing, as applicable, matters related to the going concern and using the going concern basis of accounting unless management either intends to liquidate the company or to cease operation, or has no realistic alternative but to do so.

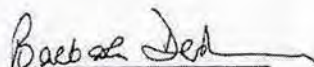
Auditor's responsibilities for the audit of the financial statements

Our objectives are to obtain reasonable assurance about whether the financial statements as a whole are free from material misstatement, whether due to fraud or error, and to issue an Auditor's Report that includes our opinion. Reasonable assurance is a high level of assurance but is not a guarantee that an audit conducted in accordance with ISAs (Ireland) will always detect a material misstatement when it exists. Misstatements can arise from fraud or error and are considered material if, individually or in aggregate, they could reasonably be expected to influence the economic decisions of users taken on the basis of these financial statements.

A further description of our responsibilities for the audit of the financial statements is contained in the appendix to this report, located at page 12, which is to be read as an integral part of our report.

The purpose of our audit work and to whom we owe our responsibilities

Our report is made solely to the company's members, as a body, in accordance with section 391 of the Companies Act 2014. Our audit work has been undertaken so that we might state to the company's members those matters we are required to state to them in an Auditor's Report and for no other purpose. To the fullest extent permitted by law, we do not accept or assume any 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.



Barbara Drohan F.C.A.

For and on behalf of

Drohan & Knox UC

Chartered Accountants and Statutory Auditors

7 Catherine Street

Waterford

Date: 16 July 2020

**WATERFORD AND SOUTH TIPPERARY COMMUNITY YOUTH SERVICE
COMPANY LIMITED BY GUARANTEE
Appendix to the Independent Auditor's Report**

Further information regarding the scope of our responsibilities as auditor

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

- Identify and assess the risks of material misstatement of the financial statements, whether due to fraud or error, design and perform audit procedures responsive to those risks, and obtain audit evidence that is sufficient and appropriate to provide a basis for our opinion. The risk of not detecting a material misstatement resulting from fraud is higher than for one resulting from error, as fraud may involve collusion, forgery, intentional omissions, misrepresentations, or the override of internal control.
- Obtain an understanding of internal control relevant to the audit in order to design audit procedures that are appropriate in the circumstances, but not for the purpose of expressing an opinion on the effectiveness of the company's internal control.
- Evaluate the appropriateness of accounting policies used and the reasonableness of accounting estimates and related disclosures made by the directors.
- Conclude on the appropriateness of the directors' use of the going concern basis of accounting and, based on the audit evidence obtained, whether a material uncertainty exists related to events or conditions that may cast significant doubt on the company's ability to continue as a going concern. If we conclude that a material uncertainty exists, we are required to draw attention in our Auditor's Report to the related disclosures in the financial statements or, if such disclosures are inadequate, to modify our opinion. Our conclusions are based on the audit evidence obtained up to the date of our Auditor's Report. However, future events or conditions may cause the company to cease to continue as a going concern.
- Evaluate the overall presentation, structure and content of the financial statements, including the disclosures, and whether the financial statements represent the underlying transactions and events in a manner that achieves fair presentation.

We communicate with those charged with governance regarding, among other matters, the planned scope and timing of the audit and significant audit findings, including any significant deficiencies in internal control that we identify during our audit.

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

STATEMENT OF FINANCIAL ACTIVITIES

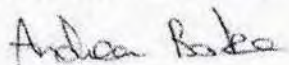
(Incorporating an Income and Expenditure Account)
for the year ended 31 December 2019

	Notes	Unrestricted Funds 2019 €	Restricted Funds 2019 €	Total 2019 €	Total 2018 €
Income					
Generated funds:					
Donations and legacies	4	8,849	11,144	19,993	30,630
Income from investments	5	21	-	21	21
Income from charitable activities	6	-	4,101,661	4,101,661	3,987,626
Other income	8	556,619	16,865	573,484	573,930
Total income and endowments		565,489	4,129,670	4,695,159	4,592,207
Expenditure					
Charitable activities	9	-	4,149,238	4,149,238	4,107,883
Other expenditure	9	534,138	-	534,138	456,203
Total expenditure		534,138	4,149,238	4,683,376	4,564,086
Net income/(expenditure) before gain/(loss) on disposal of fixed assets		31,351	(19,568)	11,783	28,121
Gain/(loss) on disposal of fixed assets		-	-	-	-
Net income/(expenditure) for the year		31,351	(19,568)	11,783	28,121
Transfer between funds	13	(17,740)	17,740	-	-
Net movement in funds		13,611	(1,828)	11,783	28,121
Reconciliation of funds					
Balances brought forward at 1 January 2019	22	1,785,789	18,328	1,804,117	1,775,996
Balances carried forward at 31 December 2019	22	1,799,400	16,500	1,815,900	1,804,117

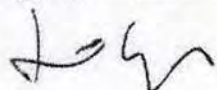
All Income and expenditure relate to continuing operations.
There are no recognised gains or losses other than those included in the statement of financial activities.

Approved by the board on 16 July 2020 and signed on its behalf by:

Andrea Bourke



Sean O'Callaghan



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

BALANCE SHEET

as at 31 December 2019

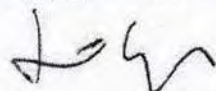
	Notes	2019 €	2018 €
Fixed Assets			
Tangible assets	15	<u>5,719,646</u>	<u>5,848,383</u>
Current Assets			
Debtors	17	30,722	8,000
Cash and cash equivalents		<u>491,124</u>	<u>507,636</u>
		521,846	515,636
Creditors: Amounts falling due within one year	18	<u>(397,689)</u>	<u>(372,070)</u>
Net Current Assets/(Liabilities)		<u>124,157</u>	<u>143,566</u>
Total Assets less Current Liabilities		<u>5,843,803</u>	<u>5,991,949</u>
Creditors			
Amounts falling due after more than one year	19	(465,229)	(558,960)
Grants receivable	27	<u>(3,562,674)</u>	<u>(3,628,872)</u>
Net Assets/(Liabilities)		<u>1,815,900</u>	<u>1,804,117</u>
Funds			
Restricted funds		16,500	18,328
General fund (unrestricted)		<u>1,799,400</u>	<u>1,785,789</u>
Total funds	22	<u>1,815,900</u>	<u>1,804,117</u>

Approved by the board and authorised for issue on 16 July 2020 and signed on its behalf by:

Andrea Bourke



Sean O'Callaghan



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

CASH FLOW STATEMENT

for the year ended 31 December 2019

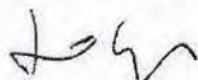
	Notes	2019 €	2018 €
Cash flows from operating activities			
Net movement in funds (before interest)	3 & 5	16,945	34,815
Adjustments for:			
Depreciation		185,508	191,392
Gains and losses on disposal of fixed assets		-	-
Amortisation of capital grants received		(104,898)	(104,038)
		<u>97,555</u>	<u>122,169</u>
Movements in working capital:			
Movement in debtors		(22,722)	2,659
Movement in creditors		15,973	71,240
		<u>90,806</u>	<u>196,068</u>
Cash flows from investing activities			
Interest received	5	21	21
Interest paid	3	(5,185)	(6,715)
Payments to acquire tangible assets		(56,770)	(34,542)
Receipts from sales of tangible assets		-	-
		<u>(61,934)</u>	<u>(41,236)</u>
Cash flows from financing activities			
Repayment of long term loan		(92,631)	(91,730)
Grants receivable		38,701	34,533
		<u>(53,930)</u>	<u>(57,197)</u>
Change in cash and cash equivalents for the year ended 31 December 2019		(25,058)	97,635
Cash and cash equivalents at 1 January 2019		501,262	403,627
Cash and cash equivalents at 31 December 2019		<u>476,204</u>	<u>501,262</u>
Analysed as follows:			
Cash in hand and at bank		491,124	507,636
Bank overdraft		(14,920)	(6,374)
		<u>476,204</u>	<u>501,262</u>

Approved by the board on 16 July 2020 and signed on its behalf by:

Andrea Bourke



Sean O'Callaghan



WATERFORD AND SOUTH TIPPERARY COMMUNITY YOUTH SERVICE COMPANY LIMITED BY GUARANTEE

NOTES TO THE FINANCIAL STATEMENTS

for the year ended 31 December 2019

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 3.

The financial statements have been prepared under the historical cost convention. 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).

1.2 Basis of preparation

The financial statements of Waterford and South Tipperary Community Youth Service Company Limited by Guarantee were authorised for issue by the Board of Directors on 16 July 2020.

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 balance sheet date and the amounts reported for revenue and expenses during the year. Judgements and estimates are continually evaluated and are based on historical experiences and other factors, including expectations of future events that are believed to be reasonable under the circumstances. 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 2019

- (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 of Directors 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 funders and 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.
- 1.7 **Taxation**
No liability to corporation tax arises as the company has been granted corporation tax exemption by the Revenue Commissioners.
- 1.8 **Significant Accounting Policies**
The significant accounting policies applied by the company include the following:
- (a) *Property, equipment and vehicles*
Tangible fixed assets are stated at cost less accumulated depreciation and impairment losses.

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 |
- The company's policy is to review the remaining useful economic lives and residual values of fixed assets on an ongoing basis and to adjust the depreciation charge to reflect the remaining estimated useful economic life and residual values.

The carrying values of tangible fixed assets are reviewed annually for impairment in periods if events or changes in circumstances indicate the carrying value may not be recoverable.
- (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.

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 annual Service Level Agreements.

WATERFORD AND SOUTH TIPPERARY COMMUNITY YOUTH SERVICE COMPANY LIMITED BY GUARANTEE

NOTES TO THE FINANCIAL STATEMENTS

for the year ended 31 December 2019

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 annual Service Level 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 the basis of an apportionment of management time spent on projects, 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.

2. Net Income	2019	2018
	€	€
Net Income is stated after charging/(crediting):		
Depreciation of tangible assets	185,508	191,392
Amortisation of grants receivable	(104,898)	(104,038)
	<u> </u>	<u> </u>
3. Interest payable and similar charges	2019	2018
	€	€
Bank and loan interest payable	5,185	6,715
	<u> </u>	<u> </u>

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

NOTES TO THE FINANCIAL STATEMENTS

for the year ended 31 December 2019

4.	Donations	Unrestricted funds €	Restricted funds €	Total funds 2019 €	Total funds 2018 €
	Fundraising and donations	8,849	11,144	19,993	30,630
<hr/>					
5.	Investment Income	Unrestricted funds €	Restricted funds €	Total funds 2019 €	Total funds 2018 €
	Bank interest receivable	21	-	21	21
<hr/>					
6.	Income from Charitable Activities	Unrestricted funds €	Restricted funds €	Total funds 2019 €	Total funds 2018 €
	Community Based Youth Work	-	1,621,374	1,621,374	1,618,763
	Community Drug Projects & Allied Services	-	878,092	878,092	791,601
	Education	-	55,986	55,986	123,899
	Youth Justice Work	-	917,836	917,836	852,666
	Community Employment Schemes	-	628,373	628,373	600,697
<hr/>					
		-	4,101,661	4,101,661	3,987,626
<hr/>					

See Note 7 for Analysis of Income from Charitable Activities

WATERFORD AND SOUTH TIPPERARY COMMUNITY YOUTH SERVICE COMPANY LIMITED BY GUARANTEE

NOTES TO THE FINANCIAL STATEMENTS

for the year ended 31 December 2019

6.1 Grant Funding

Funder	Grant / Purpose	Income-Restricted	Grant received in 2019	Accrued Income 2018	Accrued Income 2019	Deferred Income 2018	Deferred Income 2019	Capital
HSE/SERDATF	Community based drug & outreach service	241,968	241,968	-	-	-	-	-
HSE	Waterford & South Tipperary CDBI's	277,420	286,640	-	-	12,893	22,113	-
HSE	Food is Mood 2019/2020	1,000	1,000	-	-	-	-	-
HSE	Traveller Cultural Awareness Training Module	2,516	2,516	-	-	-	-	-
HSE	Health Support & Intercultural Health	215,000	215,000	-	-	105,118	105,118	-
DCYA/WWETB	DCYA/WWETB/TYFS	900,918	903,058	-	-	2,746	4,886	-
DCYA/WWETB	DCYA/WWETB/TYFS	235,317	235,317	-	-	-	-	-
DCYA/YVM	SPY grant	18,639	18,639	-	-	-	-	-
DCYA/WWETB	Arts access 2019	3,135	3,135	-	-	-	-	-

WATERFORD AND SOUTH TIPPERARY COMMUNITY YOUTH SERVICE COMPANY LIMITED BY GUARANTEE

NOTES TO THE FINANCIAL STATEMENTS

for the year ended 31 December 2019

Funder	Grant / Purpose	Income- Restricted	Grant received in 2019	Accrued Income 2018	Accrued Income 2019	Deferred Income 2018	Deferred Income 2019	Capital
DCYA/WWETB	Manor Street Centre Youth Program	3,366	3,366	-	-	-	-	-
DCYA/WWETB	YIC Grant	55,276	57,212	-	-	-	1,936	-
DCYA/WWETB	Leaving Certificate Programme	50,400	50,400	-	-	-	-	-
DCYA/YWI	Youth Service Grant	24,587	51,482	-	-	-	26,895	-
YWI	Be well workshop	150	150	-	-	-	-	-
DCYA/WWETB	LGBTI+ Grant	3,000	3,000	-	-	-	-	-
DCYA/TETB	Capital funding	-	2,731	2,253	-	-	-	478
DCYA/TETB	Revised Youth Funding Scheme	115,279	116,288	-	-	-	1,009	-
DCYA/TETB	Targeted Youth Funding Scheme	26,363	26,363	-	-	-	-	-

WATERFORD AND SOUTH TIPPERARY COMMUNITY YOUTH SERVICE COMPANY LIMITED BY GUARANTEE

NOTES TO THE FINANCIAL STATEMENTS

for the year ended 31 December 2019

Funder	Grant / Purpose	Income-Restricted	Grant received in 2019	Accrued Income 2018	Accrued Income 2019	Deferred Income 2018	Deferred Income 2019	Capital
DCYA/TETB	Targeted Youth Funding Scheme Once Off	3,000	3,000	-	-	-	-	-
DCYA/TETB	Youth Information Service/ Centre	6,453	6,453	-	-	-	-	-
DCYA/TETB	Capital Funding	-	17,223	-	-	-	-	17,223
Tipperary County Council	Capital Funding	-	21,000	-	-	-	-	21,000
Leargas	Progression through Active Civic Engagement	78,564	63,779	-	14,785	-	-	-
DCYA/CDYSB	Community Youth Projects & Regional Youth Information Centres	37,929	30,665	-	-	8,085	821	-
HSE/GFA/TUSLA	PRYSM/Youth Employability Programme & Youth Participation Project/Creative Community Alternative/Seed Funding/ CYPSC Funding	59,201	49,984	-	-	27,337	18,120	-
HSE/TUSLA	PRYSM/Youth Employability Programme & Youth Participation Project/Creative Community Alternative/Seed Funding/ CYPSC Funding	10,020	10,020	-	-	-	-	-
DCYA/Waterford City & County Council	Comhairle na nOG	37,000	37,000	-	-	-	-	-

WATERFORD AND SOUTH TIPPERARY COMMUNITY YOUTH SERVICE COMPANY LIMITED BY GUARANTEE

NOTES TO THE FINANCIAL STATEMENTS

for the year ended 31 December 2019

Funder	Grant / Purpose	Income	Grant received in 2019	Accrued Income 2018	Accrued Income 2019	Deferred Income 2018	Deferred Income 2019	Capital
HSE		3,000	3,000	-	-	-	-	-
Department of Justice & Equality/ European Social Fund	Youth Diversion Grants	862,784	838,760	-	-	68,446	44,422	-
Department of Justice & Equality/ European Social Fund	Family Support	41,666	41,666	-	-	-	-	-
Department of Justice & Equality/ European Social Fund	Work to learn grant	4,354	4,354	-	-	-	-	-
Waterford & Tipperary City & County Councils	Small grants	7,759	7,759	-	-	-	-	-
YWI	Small grants	304	304	-	-	-	-	-
WWETB/TETB	Local Training Initiative Funding	140,188	135,867	-	4,321	-	-	-
Department of Education	State Exam Commission	5,586	5,586	-	-	-	-	-
DEASP	CE Scheme Funding	630,762	644,287	-	673	25,625	39,823	-

WATERFORD AND SOUTH TIPPERARY COMMUNITY YOUTH SERVICE COMPANY LIMITED BY GUARANTEE

NOTES TO THE FINANCIAL STATEMENTS

for the year ended 31 December 2019

7. Analysis of charitable income	Community Based Youth Work €	Community Drugs Project & Allied Services €	Education €	Youth Justice Work €	Community Employment Schemes €	Total 2019 €	Total 2018 €
Department of Education & Skills/WWETB	-	-	50,400	-	-	50,400	37,850
HSE S39	-	290,156	-	-	-	290,156	461,480
HSE Intercultural Health	-	215,000	-	-	-	215,000	-
DCYA/WWETB	57,212	-	-	-	-	57,212	230,158
DCYA/WWETB Other	6,366	-	-	-	-	6,366	12,511
DCYA/YWI	51,632	-	-	-	-	51,632	52,457
HSE/SERDATF	-	241,968	-	-	-	241,968	241,968
DCYA/CDYSB	253,956	-	-	-	-	253,956	144,491
DCYA/CDYSB	30,665	-	-	-	-	30,665	-
DCYA/WWETB/TYFS	903,058	-	-	-	-	903,058	903,058
Leargas	78,564	-	-	-	-	78,564	80,735
Deferred income movement	(14,353)	(9,220)	-	24,023	(16,587)	(16,137)	(62,241)
Other small grants (incl. HSE Art Grant)	6,135	-	-	1,803	-	7,938	11,086
Waterford City Council	39,030	-	-	4,230	-	43,260	43,375
WWETB/TETB/Solas	-	140,188	-	-	-	140,188	141,344
DES/State Exam Commission	-	-	5,586	-	-	5,586	7,852
IYJS/ESF	-	-	-	884,780	-	884,780	834,836
DCYA/Tipperary ETB	152,105	-	-	-	-	152,105	121,288
HSE/CFA/Tusla	57,004	-	-	3,000	-	60,004	99,056
DEASP	-	-	-	-	644,960	644,960	626,322
	<u>1,621,374</u>	<u>878,092</u>	<u>55,986</u>	<u>917,836</u>	<u>628,373</u>	<u>4,101,661</u>	<u>3,987,626</u>

WATERFORD AND SOUTH TIPPERARY COMMUNITY YOUTH SERVICE COMPANY LIMITED BY GUARANTEE

NOTES TO THE FINANCIAL STATEMENTS

for the year ended 31 December 2019

8. Other income	Unrestricted funds €	Restricted funds €	Total 2019 €	Total 2018 €
Membership subscriptions	8,413	8,255	16,668	22,182
Programme, operation fees and rent	-	8,610	8,610	10,614
Management fees	266,743	-	266,743	227,795
Rental income, including equipment rental *	257,075	-	257,075	283,476
Utility income **	23,520	-	23,520	25,480
Acupuncture	592	-	592	1,975
SEAI Grant	-	-	-	2,408
Vat Refund Scheme	276	-	276	-
	<u>556,619</u>	<u>16,865</u>	<u>573,484</u>	<u>573,930</u>

* Rental income includes internal rent of €199,414 (2018: €194,690) being rent charged to the various projects for use of the company facilities. This amount is also included under rent and rates expense in note 11 below.

** Utility income relates to internal charges to various projects for utility costs incurred while using the company's facilities. The charges are included under light and heat costs of the projects detailed in note 11 below.

9. Expenditure by charitable activity	Unrestricted funds €	Restricted funds €	Total 2019 €	Total 2018 €
Community Based Youth Work	-	1,652,207	1,652,207	1,715,977
Community Drugs Projects & Allied Services	-	881,996	881,996	792,945
Education	-	58,052	58,052	134,184
Youth Justice Work	-	928,610	928,610	863,595
Community Employment Schemes	-	628,373	628,373	601,182
Development Activities	534,138	-	534,138	456,203
	<u>534,138</u>	<u>4,149,238</u>	<u>4,683,376</u>	<u>4,564,086</u>

WATERFORD AND SOUTH TIPPERARY COMMUNITY YOUTH SERVICE COMPANY LIMITED BY GUARANTEE

NOTES TO THE FINANCIAL STATEMENTS

for the year ended 31 December 2019

10. Summary of Expenditure by type	Restricted Funds						Total 2019	Total 2018
	Unrestricted funds	Community Based Youth Work	Community Drugs Project & Allied Services	Education	Youth Justice Work	Community Employment Schemes		
	€	€	€	€	€	€	€	€
Direct Support & Governance	451,097	1,528,971	794,151	57,539	849,681	623,988	4,305,427	4,211,482
	83,041	123,236	87,845	513	78,929	4,385	377,949	352,604
	<u>534,138</u>	<u>1,652,207</u>	<u>881,996</u>	<u>58,052</u>	<u>928,610</u>	<u>628,373</u>	<u>4,683,376</u>	<u>4,564,086</u>

WATERFORD AND SOUTH TIPPERARY COMMUNITY YOUTH SERVICE COMPANY LIMITED BY GUARANTEE

NOTES TO THE FINANCIAL STATEMENTS

for the year ended 31 December 2019

11. Analysis of expenditure – Direct costs

	Unrestricted funds	Restricted funds					Total 2019	Total 2018
		Community Based Youth Work	Community Projects & Allied Services	Education	Youth Justice Work	Community Employment Schemes		
	€	€	€	€	€	€	€	€
Salaries	194,705	1,048,374	610,338	44,941	609,455	597,312	3,105,125	3,054,983
Pension costs	2,946	10,548	2,752	-	7,617	-	23,863	26,937
Staff travel and motor	9,988	12,332	10,512	-	10,957	5,477	49,267	52,008
Phone, stationery, postage & advertising	21,584	33,169	23,779	1,519	12,980	738	93,769	82,825
Rent and rates	-	90,600	56,914	5,200	62,500	2,200	217,414	212,690
Insurances	30,946	36,282	26,193	1,554	12,169	8,212	115,357	90,716
Materials and equipment	-	162,993	15,295	3,296	41,779	4,150	227,513	175,537
Materials and meetings costs	21,518	-	-	-	-	-	21,518	23,678
Supervision costs	2,430	6,700	5,170	-	7,020	-	21,320	23,896
IT service costs	15,877	1,304	3,720	-	197	-	21,097	8,037
Training	11,394	10,125	25,748	-	-	5,350	52,616	22,617
Bank charges and interest	1,387	1,272	338	48	367	549	3,960	4,366
Maintenance	97,693	33,658	524	-	7,077	-	138,952	141,641
Light and heat	21,159	53,670	11,339	980	6,860	-	94,008	98,310
Licences	957	640	236	-	480	-	2,314	4,008
Waste, Hygiene and water rates	4,956	13,087	390	-	580	-	19,011	18,080
Subscriptions	2,141	4,956	-	-	3,210	-	10,307	8,700
Statutory Redundancy	-	-	-	-	-	-	-	21,300
Security costs	6,905	9,261	904	-	643	-	17,714	20,671
Grant Distribution to Third Parties	-	-	-	-	65,789	-	65,789	114,773
Loan interest	4,513	-	-	-	-	-	4,513	5,709
	451,097	1,528,971	794,151	57,539	849,681	623,988	4,305,427	4,211,482

WATERFORD AND SOUTH TIPPERARY COMMUNITY YOUTH SERVICE COMPANY LIMITED BY GUARANTEE

NOTES TO THE FINANCIAL STATEMENTS

for the year ended 31 December 2019

12. Analysis of expenditure – Support & Governance

	Unrestricted funds	Restricted funds				Total 2019	Total 2018
		Community Based Youth Work	Community Project & Allied Services	Education	Youth Justice Work	Community Employment Schemes	
	€	€	€	€	€	€	€
Management fees	-	112,329	81,529	-	70,223	2,663	227,794
Legal & Professional	15,815	-	-	-	-	-	22,677
Audit and Accountancy	353	6,352	3,530	353	2,470	1,722	14,780
Depreciation	159,022	16,837	3,253	160	6,236	-	191,392
Amortisation of Capital Grants	(92,149)	(12,282)	(467)	-	-	-	(104,038)
	83,041	123,236	87,845	513	78,929	4,385	352,604

Management fees are charged based on an apportionment of management time spent on projects. Depreciation and amortisation of Capital Grants are 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 2019	Total 2018
		Community Based Youth Work	Community Project & Allied Services	Education	Youth Justice Work	Community Employment Schemes	
	€	€	€	€	€	€	€
Fund Transfer	(17,740)	13,544	-	3,669	527	-	-

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

NOTES TO THE FINANCIAL STATEMENTS

for the year ended 31 December 2019

14. Employees and Remuneration

The staff costs comprise:

	2019 €	2018 €
Wages and salaries	2,850,292	2,803,751
Social Welfare costs	254,833	251,232
Pension costs	23,863	26,937
Statutory Redundancy	-	21,300
	<u>3,128,988</u>	<u>3,103,220</u>

The number of higher paid employees was:

	2019 Number	2018 Number
In the band €60,000 - €70,000	1	1
	<u>1</u>	<u>1</u>

The average number of employees during the year was as follows

	2019 Number	2018 Number
Project staff/Administration	78	77
Community Employment Schemes	42	40
	<u>120</u>	<u>117</u>

Project staff/Administration

Full Time	50	48
Part Time	28	29

Full Time Equivalent of Part Time Staff	14	14
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Community Employment Schemes

Full Time	2	3
Part Time	40	37

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

NOTES TO THE FINANCIAL STATEMENTS

for the year ended 31 December 2019

15. Tangible Fixed Assets

	Premises	Office Furniture	Motor Vehicles	Total
	€	€	€	€
Cost				
At 1 January 2019	7,536,086	1,203,165	24,900	8,764,151
Additions	55,082	1,688	-	56,770
Disposals	-	-	-	-
At 31 December 2019	7,591,168	1,204,853	24,900	8,820,921
Depreciation				
At 1 January 2019	1,784,914	1,120,894	9,960	2,915,768
Charge for the year	146,987	33,541	4,980	185,508
On disposals	-	-	-	-
At 31 December 2019	1,931,901	1,154,435	14,940	3,101,276
Net book value				
At 31 December 2019	5,659,267	50,418	9,960	5,719,645
At 31 December 2018	5,751,172	82,271	14,940	5,848,383

16. Tangible Fixed Assets in respect of previous year

	Premises	Office Furniture	Motor Vehicles	Total
	€	€	€	€
Cost				
At 1 January 2018	7,536,086	1,168,623	24,900	8,729,609
Additions	-	34,542	-	34,542
Disposals	-	-	-	-
At 31 December 2018	7,536,086	1,203,165	24,900	8,764,151
Depreciation				
At 1 January 2018	1,639,029	1,080,367	4,980	2,724,376
Change for year	145,885	40,527	4,980	191,392
On disposals	-	-	-	-
At 31 December 2018	1,784,914	1,120,894	9,960	2,915,768
Net book value:				
31 December 2018	5,751,172	82,271	14,940	5,848,383
31 December 2017	5,897,057	88,256	19,920	6,005,233

17. Debtors

	2019 €	2018 €
Prepayments and accrued income	30,722	8,000
	<u>30,722</u>	<u>8,000</u>

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

NOTES TO THE FINANCIAL STATEMENTS

for the year ended 31 December 2019

18. Creditors	2019	2018
Amounts falling due within one year	€	€
Bank Loans	93,200	92,100
Bank overdrafts	14,920	6,374
Trade creditors	219	219
Accruals	15,895	13,300
Deferred Income	267,535	251,397
Taxation and social security costs	5,920	8,680
	<u>397,689</u>	<u>372,070</u>

Trade creditors and accruals payment terms are generally 30 days.

Interest is charged on term loans at the bank's prime interest rate plus margin of 0.6557% per annum.

Deferred income is income received in advance from funders which has not been expended at 31 December 2019.

19. Creditors	2019	2018
Amounts falling due after more than one year	€	€
Bank loan	465,229	558,960
	<u>465,229</u>	<u>558,960</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 respect of Christina Fogarty for a minimum amount of €1,500,000 for a minimum term of 9 years.

(b) Loan maturity analysis	2019	2018
	€	€
Due within		
One year or less	93,200	92,100
Between one and two years	94,500	93,600
Between two and five years	285,000	281,000
After more than five years	85,729	184,360
	<u>558,429</u>	<u>651,060</u>

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

NOTES TO THE FINANCIAL STATEMENTS

for the year ended 31 December 2019

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	31,673	68,356	(62,892)	-	(25,597)	11,540
2. Community Drugs Project & Allied Services	2,739	129,733	(132,926)	-	(1,403)	(1,857)
3. Education	1	354	-	-	-	355
4. Youth Justice Work	6,485	44,401	(44,424)	-	-	6,462
5. Community Employment Schemes	-	50,796	(50,796)	-	-	-
	<u>40,898</u>	<u>293,640</u>	<u>(291,038)</u>	<u>-</u>	<u>(27,000)</u>	<u>16,500</u>
Unrestricted Income	5,678,747	228,208	(106,651)	(465,229)	(3,535,675)	1,799,400
	<u>5,719,645</u>	<u>521,848</u>	<u>(397,689)</u>	<u>(465,229)</u>	<u>(3,562,675)</u>	<u>1,815,900</u>

22. Analysis of movement of funds

	Balance 1 January 2019 €	Incoming resources €	Resources expended €	Balance 31 December 2019 €
Restricted funds – all funds	18,328	4,147,410	4,149,238	16,500
Unrestricted funds – all funds	1,785,789	547,749	534,138	1,799,400
Total funds	<u>1,804,117</u>	<u>4,695,159</u>	<u>4,683,376</u>	<u>1,815,900</u>

Fund transfers are included in incoming resources above.

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 2019

24. Post balance sheet events

Since the year end, a global pandemic, Covid 19 has affected all elements of society. The company has conducted a risk analysis and outlined in their Risk Register the mitigations which need to be made. The company has adapted quickly to remote working, to ensure that the health and safety of staff and members is of utmost importance while the company continues to carry out its activities and provide its services. Based on the company's risk analysis, its adaptations and mitigations, and the review of projected funding for 2020 and 2021, it is considered appropriate to prepare the financial statements on a going concern basis.

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 €23,863 (2018: €26,937). Amounts due to funds at 31 December 2019 amounted to €Nil (2018: €Nil).

26. Community Employment Schemes

In 2018 the company incorporated into its activities two Community Employment Schemes sponsored by the company.

27. Capital Grants

	2019 €	2018 €
<i>Receivable:</i>		
As at 1 January 2019	4,765,475	4,730,942
Received and receivable in year	38,701	34,533
At 31 December 2019	<u>4,804,176</u>	<u>4,765,475</u>
<i>Amortisation:</i>		
As at 1 January 2019	1,136,603	1,032,565
Amortised in year	104,898	104,038
As at 31 December 2019	<u>1,241,501</u>	<u>1,136,603</u>
Net book amount	<u><u>3,562,675</u></u>	<u><u>3,628,872</u></u>

- Grants received may be repayable, revoked or cancelled if certain terms and conditions of the granting authority are not adhered to.
- Security for the grants received includes a legal charge on the Manor Street 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, Manor Street Youth Community Centre, Farranshoneen Youth Community Centre and Youth Resource Centre, St. John's Park, Waterford City.
- Grant funding conditions include restrictions on future assignment, disposal or mortgaging of assets aided without prior consent of the funding agency.
- The Tipperary Education & Training Board approved capital funding in the amount of €9,103 during 2018 for the Clonmel Youth Resource Centre. €8,625 was expended during 2018. The balance of the grant was expended in 2019.
- A capital grant of €9,612 was received in 2018 from the Waterford & Wexford Education & Training Board for the Youth Information Centre, Waterford to cover the cost of various capital additions.
- A capital grant of €11,960 was received in 2018 from the Waterford & Wexford Education & Training Board for Farranshoneen Youth Community Centre to cover the cost of various capital additions.
- The Manor Street Centre Youth Project applied to The National Lottery Fund for funding to assist in the purchase of music equipment. A grant in the amount of €2,000 was received in 2018.
- A capital grant of €2,336 was received in 2018 from the Tipperary Education & Training Board/SOLAS for kitchen equipment for the Making Connections South Tipperary project.

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

NOTES TO THE FINANCIAL STATEMENTS

for the year ended 31 December 2019

- i) The Tipperary Education & Training Board approved and paid €17,223 under the Capital Funding Scheme 2019 in relation to the upgrading of the gas heating system at St. Olivers Complex, Clonmel.
- j) The Tipperary County Council approved and paid €21,000 under the Scheme of Capital Grants for Community Facilities & Amenities towards upgrade of heating and ventilation system at St. Olivers Complex, Clonmel.

28. Related party transactions

There were no transactions with related parties in 2019 (2018: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

	2019 €	2018 €
Financial assets that are debt instruments		
Measured at amortised cost		
Debtors	-	-
Financial liabilities measured at amortised cost		
Trade creditors and accruals	(16,114)	(13,519)
Bank Loans	(558,429)	(651,060)

30. Deferred Income

	Opening 1 January 2019 €	Movement €	Closing 31 December 2019 €
Community Based Youth Work	39,314	14,354	53,668
Community Drug Project & Allied Services	118,011	9,220	127,231
Education	-	-	-
Youth Justice Work	68,447	(24,023)	44,424
Community Employment Schemes	25,625	16,587	42,212
	<u>251,397</u>	<u>16,138</u>	<u>267,535</u>

31. Approval of financial statements

The financial statements were approved and authorised for issue by the board of directors on 16 July 2020.

WATERFORD & SOUTH TIPPERARY COMMUNITY YOUTH SERVICE COMPANY LIMITED BY
GUARANTEE

SUPPLEMENTARY INFORMATION

RELATING TO THE FINANCIAL STATEMENTS

FOR THE YEAR ENDED 31 DECEMBER 2019

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 2019

	SCH	2019 €	€	2018 €	€
SURPLUS/(DEFICIT) ON ACTIVITIES					
Management and Other income	1		8,079		(39,336)
Premises	2		5,531		81,802
Community Based Youth Work					
Dungarvan Youth Resource Centre	3	(568)		-	
Clonmel Youth Resource Centre	4	456		-	
Woodstown Residential & Activity Centre	5	6,251		(151)	
Sacred Heart Youth Project	6	(261)		(229)	
Ballybeg Special Youth Project	7	(1,041)		(2,826)	
Youth Information Centres				-	
Waterford City	8	969		(2,270)	
Clonmel/Dungarvan	9	(141)		1,485	
Frontline Project	10	(356)		(1,049)	
Farran Park CYP	11	-		-	
Inner City CYP	12	(75)		(216)	
North Suburbs CYP	13	85		(584)	
Millennium CYP	14	(47)		(1,127)	
Axis Project	15	(1)		-	
Farranshaneen Centre Youth Project	16	681		(224)	
Manor Street Centre Youth Project	17	(1,218)		(2,409)	
Youth Employment Project	18	-		(204)	
Cahir Youth Project	19	230		(407)	
MYS/Club Development	20	(373)		(372)	
Prysm Project	21	-		(1)	
			4,591		(10,584)
Community Drug Project & Allied Services					
SERDAFT Project	22	(268)		(1,775)	
CBDI Projects	23	(944)		(2,299)	
Making Connections Waterford	24	(1,470)		(136)	
Making Connections South Tipperary	25	(511)		11,745	
Health Support Project	26	(212)		(260)	
			(3,405)		7,275
Education					
XLc Project	27	3,864		(3,678)	
PACE Project	28	-		95	
			3,864		(3,583)
Youth Justice Work					
BALL Project	29	(416)		(554)	
PACT Project	30	(1,872)		(1,789)	
SWAY Project	31	(1,155)		(1,412)	
TYRE Project	32	(121)		(240)	
EDGE Project	33	(521)		(619)	
DAY Project	34	(2,677)		(2,523)	
Clonmel YDP	35	(119)		(323)	

**WATERFORD AND SOUTH TIPPERARY COMMUNITY YOUTH SERVICE
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INCOME AND EXPENDITURE ACCOUNT
for the year ended 31 December 2019

	SCH	2019 €	€	2018 €	€
Youth Justice Work (Continued)					
Mentoring Project	36	-		(1)	
			(6,881)		(7,461)
Community Employment Schemes					
CE Schemes	37	-	-	-	-
SURPLUS ON ACTIVITIES FOR THE YEAR			11,779		28,113

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

SCHEDULES TO THE INCOME AND EXPENDITURE ACCOUNT
for the year ended 31 December 2019

**SCHEDULE 1 – MANAGEMENT AND OTHER
INCOME**

	SCH	2019 €	€	2018 €	€
INCOME					
Rental Income			3,120		3,120
Administration and management fees			266,743		227,795
Fund transfer to Community Employment Schemes	38		-		(485)
Acupuncture income			592		1,260
Fund transfer to Making Connections South Tipperary	25		-		(4,404)
Fund transfer to Cahir Youth Project	19		-		(4,439)
Fund transfer to Manor Street Centre Youth Project for management post	17		-		(16,549)
Fund transfer to SERDAFT	22		-		(2,217)
Fund transfer to Woodstown	5		-		(5,081)
Fund transfer to Manor Street Centre Youth Project	17		-		(360)
Fund transfer to MYS/Club Development	20		-		(4,811)
Fund transfer to XLC	27		(3,669)		-
Fund transfer to BSYP	7		(2,744)		-
Fund transfer to Farran Park	11		(501)		-
Fund transfer to Farranshoneen	16		(8,205)		-
Fund transfer to ICCYP	12		(1,290)		-
Fund transfer to Millenium	14		(804)		-
Fund transfer to BALL	29		(146)		-
Fund transfer to DAY	34		(220)		-
Fundraising & Donations			8,849		-
Membership Subscriptions			8,413		-
			<u>270,138</u>		<u>193,829</u>
EXPENDITURE					
Salaries		177,208		128,540	
Pension Costs		2,946		3,214	
Statutory redundancy		-		21,300	
Motor Expenses		1,974		2,170	
Staff Travel		7,537		10,301	
Phone, stationery, postage and advertising		4,030		5,175	
Insurance		5,863		5,863	
Materials and meetings costs		20,471		22,665	
Supervision		2,430		5,235	
IT Service costs		14,452		5,186	
Training		11,264		7,648	
Bank charges		582		544	
Maintenance		1,320		1,019	
Licencing		957		1,765	
Waste, hygiene and water rates		80		160	
Subscriptions		2,141		1,035	
Audit and accountancy		-		363	
Professional fees		8,804		10,982	
			<u>(262,059)</u>		<u>(233,165)</u>
SURPLUS /(DEFICIT) FOR THE YEAR			<u><u>8,079</u></u>		<u><u>(39,336)</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 2019

SCHEDULE 2 – PREMISES

	SCH	2019 €	€	2018 €	€
INCOME					
Rental income		253,955		280,356	
SEAI grant		-		2,408	
Utility Contributions		23,520		25,480	
Fundraising and donations		-		11,575	
Deposit interest		21		21	
Fund transfer to Mentoring	37	(161)		-	
Fund transfer to YIC Clonmel/Dungarvan	9	-		(15,000)	
Vat Refund Scheme		276		-	
		<u>277,611</u>		<u>304,840</u>	
EXPENDITURE					
Wages		17,496		8,306	
Phone, stationery, postage and advertising		17,554		2,999	
Insurance		25,083		5,269	
Materials and meetings costs		1,047		1,014	
Supervision		-		1,125	
IT service costs		1,424		1,433	
Training		130		670	
Bank interest and charges		806		1,158	
Maintenance		96,373		81,734	
Light and heat		21,159		23,540	
Licences		-		600	
Waste, hygiene and water rates		4,876		3,427	
Security costs		6,905		6,035	
Legal and professional		7,011		11,695	
Audit and accountancy		353		363	
Loan interest		4,513		5,709	
Motor expenses		477		1,456	
		<u>(205,207)</u>		<u>(156,533)</u>	
SURPLUS FOR YEAR BEFORE DEPRECIATION & AMORTISATION		72,404		148,307	
Less:					
Depreciation		(159,022)		(157,890)	
Grants amortised		92,149		91,385	
Profit on disposal of fixed assets		-		-	
		<u>(66,873)</u>		<u>(66,505)</u>	
SURPLUS/(DEFICIT) FOR THE YEAR		<u>5,531</u>		<u>81,802</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 2019

SCHEDULE 3 – DUNGARVAN YOUTH RESOURCE CENTRE

	SCH	2019 €	€	2018 €	€
INCOME					
Grants from DCYA/WWETB/TYFS		53,193		53,193	
Deferred income movement		4,091		(488)	
Fundraising and donations		-		2,516	
Membership subscriptions		-		1,175	
Waterford City Council		-		475	
		<u>57,284</u>		<u>56,871</u>	
EXPENDITURE					
Salaries	32,203		31,516		
Staff travel	274		377		
Phone, stationery, postage and advertising	995		1,197		
Management costs and fees	5,319		4,255		
Rent and rates	6,400		6,400		
Maintenance	2,267		2,584		
Insurance	1,447		1,447		
Security costs	1,018		1,062		
Light and heat	2,866		2,447		
Audit and accountancy	353		363		
Materials and equipment	4,544		4,479		
Supervision costs	120		120		
Waste, hygiene and water rates	-		572		
Bank charges	46		52		
		<u>(57,852)</u>		<u>(56,871)</u>	
SURPLUS/(DEFICIT) FOR THE YEAR		(568)		-	
Less Depreciation on Equipment		-		-	
NET INCOME/(EXPENDITURE)		<u>(568)</u>		<u>-</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 2019

SCHEDULE 4 – CLONMEL YOUTH RESOURCE CENTRE

	SCH	2019 €	€	2018 €	€
INCOME					
Grants from DCYA/TETB/TYFS		26,363		52,726	
Deferred income movement		3,173		(3,829)	
Tipperary ETB Grant		<u>29,364</u>		<u>5,000</u>	
		58,900		53,897	
EXPENDITURE					
Salaries	33,809		32,385		
Staff travel	429		248		
Phone, stationery, postage and advertising	2,599		3,024		
Management costs and fees	5,273		4,218		
Rent and rates	5,600		5,600		
Maintenance	2,555		1,266		
Insurance	1,435		1,435		
Security costs	919		1,855		
Light and heat	980		1,038		
Audit and accountancy	353		363		
Materials and equipment	3,745		1,772		
Supervision costs	-		100		
Waste, hygiene and water rates	515		549		
Bank charges	45		44		
IT Service Costs	123		-		
		<u>(58,380)</u>		<u>(53,897)</u>	
SURPLUS/(DEFICIT) FOR THE YEAR		520		-	
Less Depreciation on Equipment		(1,885)		(1,725)	
Add Grant Amortised on Equipment		<u>1,821</u>		<u>1,725</u>	
NET INCOME/(EXPENDITURE)		<u><u>456</u></u>		<u><u>-</u></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 2019

**SCHEDULE 5 – WOODSTOWN RESIDENTIAL & ACTIVITY
CENTRE**

	SCH	2019 €	€	2018 €	€
INCOME					
Grants from DCYA/WWETB/TYFS		21,364		21,364	
Waterford City Council – Comhairle Na nÓg		37,000		40,250	
Other Small Grants		550		-	
Deferred income movement		-		550	
Programme, operation fees and rent		8,610		10,615	
Fund transfer from Management Income	1	-		5,081	
The Exchange Bureau Leargas EVS Grant		78,564		14,838	
		<u>146,088</u>		<u>92,698</u>	
EXPENDITURE					
Salaries		38,217		36,658	
Staff travel		1,958		2,083	
Management costs and fees		6,136		6,000	
Phone, stationery, postage and advertising		2,972		2,760	
Maintenance		2,352		1,227	
Insurance		5,189		4,568	
Security costs		1,013		1,012	
Light and heat		2,537		2,569	
Audit and accountancy		706		363	
Materials and equipment		69,459		31,248	
Waste, hygiene and water rates		1,717		1,295	
Bank charges		194		100	
Licence		160		160	
Rent and rates		2,000		2,000	
Training		5,065		415	
Laundry		-		291	
IT Service Costs		62		-	
		<u>(139,737)</u>		<u>(92,749)</u>	
SURPLUS/(DEFICIT) FOR THE YEAR		6,351		(51)	
Less Depreciation on Equipment		<u>(100)</u>		<u>(100)</u>	
NET INCOME/(EXPENDITURE)		<u>6,251</u>		<u>(151)</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 2019

SCHEDULE 6 – SACRED HEART YOUTH PROJECT

	SCH	2019 €	€	2018 €	€
INCOME					
Grants from DCYA/WWETB/TYFS		90,196		99,707	
Deferred income movement		1,145		(855)	
Other small grants		410		495	
Fundraising and donations		690		1,560	
Membership subscriptions		190		3,210	
Fund transfer from BSYP	7	821		-	
		<u>93,452</u>		<u>104,117</u>	
EXPENDITURE					
Salaries		53,449		59,272	
Pension costs		-		1,032	
Phone, stationery, postage and advertising		1,869		1,111	
Management costs and fees		9,020		7,024	
Rent and rates		6,000		6,000	
Maintenance		2,796		12,344	
Insurance		1,509		1,509	
Security costs		972		1,318	
Light and heat		5,085		6,097	
Audit and accountancy		353		363	
Materials and equipment		10,627		5,999	
Supervision costs		480		720	
Waste, hygiene and water costs		946		906	
Bank charges		67		63	
Training		-		65	
Subscriptions		-		25	
License		160		160	
Staff travel		380		109	
		<u>(93,713)</u>		<u>(104,117)</u>	
SURPLUS/(DEFICIT) FOR THE YEAR		(261)		-	
Less Depreciation on Equipment		-		(229)	
NET INCOME/(EXPENDITURE)		(261)		(229)	

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

SCHEDULES TO THE INCOME AND EXPENDITURE ACCOUNT
for the year ended 31 December 2019

SCHEDULE 7 – BALLYBEG SPECIAL YOUTH PROJECT

	SCH	2019 €	€	2018 €	€
INCOME					
Grants from DCYA/WWETB/TYFS		89,203		89,203	
Deferred income movement		-		150	
Other small grants		1,215		635	
Membership subscriptions		745		1,065	
Fundraising and donations		1,195		784	
Fund transfer to SHY	6	(821)		-	
Fund transfer from Management Income	1	2,744		-	
		<u>94,281</u>		<u>91,837</u>	
EXPENDITURE					
Salaries		64,144		60,671	
Pension costs		1,261		1,376	
Staff travel		72		115	
Phone, stationery, postage and advertising		1,242		2,915	
Management costs and fees		8,920		6,944	
Rent and rates		6,000		6,000	
Maintenance		1,065		1,538	
Insurance		947		947	
Security costs		751		1,101	
Light and heat		1,878		1,857	
Audit and accountancy		353		363	
Materials and equipment		5,558		7,302	
Supervision costs		120		540	
Bank charges		132		157	
Waste, hygiene and water rates		649		570	
License		-		160	
IT Service Costs		246		123	
		<u>(93,338)</u>		<u>(92,679)</u>	
SURPLUS/(DEFICIT) FOR THE YEAR		943		(842)	
Less Depreciation on Equipment		(2,134)		(2,134)	
Add Grants Amortised on Equipment		150		150	
NET INCOME/(EXPENDITURE)		<u>(1,041)</u>		<u>(2,826)</u>	

**WATERFORD AND SOUTH TIPPERARY COMMUNITY YOUTH SERVICE
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SCHEDULE 8 – YOUTH INFORMATION CENTRE – WATERFORD CITY

	SCH	2019 €	€	2018 €	€
INCOME					
Grants from DCYA/WWETB - YIC		50,759		50,759	
Deferred Income		(1,936)		-	
		<u>48,823</u>		<u>50,759</u>	
EXPENDITURE					
Salaries	28,246			37,614	
Pension costs	115			1,375	
Staff travel	566			874	
Phone, stationery, postage and advertising	2,304			190	
Maintenance	1,046			-	
Management costs and fees	5,075			4,061	
Rent and rates	6,000			6,000	
Insurance	1,534			1,529	
Audit and accountancy	353			363	
Bank charges	38			44	
Materials and equipment	202			533	
IT Service costs	246			157	
Subscriptions	313			310	
Light & Heat	-			-	
Security	702			-	
Training	65			-	
Water hygiene and water rates	210			-	
		<u>(47,015)</u>		<u>(53,050)</u>	
(DEFICIT)/SURPLUS FOR THE YEAR		1,808		(2,291)	
Less Depreciation on Equipment		(4,010)		(4,011)	
Add Grants Amortised on Equipment		<u>4,032</u>		<u>4,032</u>	
NET INCOME/(EXPENDITURE)		<u>1,830</u>		<u>(2,270)</u>	

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**SCHEDULE 8(B) - YOUTH INFORMATION CENTRE -
DUNGARVAN**

		2019	2018
	SCH	€	€
INCOME			
Grants from DCYA/WWETB - YIC		8,604	17,208
Fund transfer from premises	2	-	15,000
		<u>8,604</u>	<u>32,208</u>
EXPENDITURE			
Salaries	6,315	22,752	
Staff travel	-	206	
Phone, stationery, postage and advertising	192	1,601	
Insurance	922	1,849	
Security costs	78	1,692	
Light and heat	1,097	2,105	
Audit and accountancy	353	-	
Waste, hygiene and water rates	-	518	
Management costs and fees	860	-	
		<u>(9,817)</u>	<u>(30,723)</u>
SURPLUS/(DEFICIT) FOR THE YEAR		(1,213)	1,485
Less Depreciation on Equipment		-	-
NET INCOME/(EXPENDITURE)		<u>(1,213)</u>	<u>1,485</u>

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SCHEDULE 9 – YOUTH INFORMATION CENTRE – CLONMEL

	SCH	2019 €	€	2018 €	€
INCOME					
DCYA/TETB – YIC			8,604		17,208
Fund transfer from premises	2		-		15,000
			<u>8,604</u>		<u>32,208</u>
EXPENDITURE					
Salaries		4,543		22,752	
Staff travel		26		206	
Phone, stationery, postage and advertising		192		1,601	
Insurance		922		1,849	
Security costs		68		1,692	
Light and heat		1,299		2,105	
Audit and accountancy		353		-	
Waste, hygiene and water rates		482		518	
Management costs and fees		860		-	
			<u>(8,745)</u>		<u>(30,723)</u>
SURPLUS/(DEFICIT) FOR THE YEAR			(141)		1,485
Less Depreciation on Equipment			-		-
NET INCOME/(EXPENDITURE)			<u>(141)</u>		<u>1,485</u>

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SCHEDULE 10 – FRONTLINE PROJECT

	SCH	2019 €	€	2018 €	€
INCOME					
Grants from DCYA/WWETB/TYFS		72,572		72,572	
Deferred income movement		(3,560)		-	
Fund transfer to Manor Street CYP	17	-		(10,617)	
		<u>69,012</u>		<u>61,955</u>	
EXPENDITURE					
Salaries		46,198		44,612	
Pension costs		1,375		1,375	
Staff travel		808		683	
Phone, stationery, postage and advertising		860		1,465	
Management costs and fees		7,257		5,806	
Rent and rates		3,700		3,700	
Maintenance		2,813		1,304	
Insurance		1,725		1,406	
Light and heat		980		980	
Audit and accountancy		353		363	
Materials and equipment		1,500		68	
Bank charges		104		112	
Training		1,185		-	
IT Service Costs		154		-	
		<u>(69,012)</u>		<u>(61,874)</u>	
SURPLUS/(DEFICIT) FOR THE YEAR		-		81	
Less Depreciation on Equipment		<u>(356)</u>		<u>(1,130)</u>	
NET INCOME/(EXPENDITURE)		<u><u>(356)</u></u>		<u><u>(1,049)</u></u>	

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SCHEDULE 11 – FARRAN PARK CYP

	SCH	2019 €	€	2018 €	€
INCOME					
Grants from DCYA/WWETB/TYFS		48,501		48,501	
Deferred income movement		623		(623)	
Other small grants		720		535	
Membership subscriptions		1,705		2,880	
Fundraising and donations		890		1,700	
Fund transfer from Management Income	1	501		-	
		<u>52,940</u>		<u>52,993</u>	
EXPENDITURE					
Salaries		34,374		34,343	
Staff Travel		67		50	
Phone, Stationery, Postage and advertising		956		1,391	
Management costs and fees		4,850		3,880	
Rent and rates		3,000		3,000	
Insurance		2,080		2,080	
Audit and accountancy		353		363	
Materials and equipment		5,639		6,861	
Light and heat		980		980	
Bank charges		34		45	
Supervision costs		480		-	
Subscriptions		25		-	
Security		102		-	
		<u>(52,940)</u>		<u>(52,993)</u>	
SURPLUS/(DEFICIT) FOR THE YEAR		-		-	
Less Depreciation on Equipment		-		-	
NET INCOME/(EXPENDITURE)		<u>-</u>		<u>-</u>	

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SCHEDULE 12 – INNER CITY CYP

		2019	2018
	SCH	€	€
INCOME			
Grants from DCYA/WWETB/TYFS		48,501	48,501
Deferred income movement		-	2,025
Other small grants		410	-
Fundraising and donations		475	-
Fund transfer from Management Income	1	1,290	-
		<u>50,676</u>	<u>50,526</u>
EXPENDITURE			
Salaries		32,619	31,885
Staff travel		157	259
Phone, stationery, postage and advertising		786	321
Management costs and fees		4,850	3,880
Rent and rates		6,000	6,000
Insurance		1,483	1,483
Audit and accountancy		353	363
Materials and equipment		2,618	3,718
Light and heat		980	980
Repairs, maintenance and servicing		-	879
Bank charges		35	34
Supervision costs		600	540
Training		-	130
		<u>(50,481)</u>	<u>(50,472)</u>
SURPLUS/(DEFICIT) FOR THE YEAR		195	54
Less Depreciation on Equipment		<u>(270)</u>	<u>(270)</u>
NET INCOME/(EXPENDITURE)		<u>(75)</u>	<u>(216)</u>

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SCHEDULE 13 – NORTH SUBURBS CYP

	SCH	2019 €	€	2018 €	€
INCOME					
Grants from DCYA/WWETB/TYFS		72,573		72,574	
Other small grants		610		1,110	
Fund transfer to Manor Street CYP	17	-		(3,256)	
Membership subscriptions		405		2,510	
		<u>73,588</u>		<u>72,938</u>	
EXPENDITURE					
Salaries	47,175		53,479		
Pension costs	-		(1,376)		
Staff travel	-		205		
Phone, stationery, postage and advertising	686		1,300		
Management costs and fees	7,257		5,806		
Rent and rates	3,900		3,900		
Maintenance	1,089		1,232		
Insurance	1,419		919		
Security costs	711		742		
Light and heat	778		851		
Audit and accountancy	353		363		
Materials and equipment	9,459		5,045		
Bank charges	51		47		
Supervision costs	600		425		
Subscriptions	25		-		
		<u>(73,503)</u>		<u>(72,938)</u>	
SURPLUS/(DEFICIT) FOR THE YEAR		85		-	
Less Depreciation on Equipment		-		(584)	
NET INCOME/(EXPENDITURE)		85		(584)	

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SCHEDULE 14 - MILLENNIUM CYP

	SCH	2019 €	€	2018 €	€
INCOME					
Grants from DCYA/WWETB/TYFS		48,501		48,501	
Deferred income movement		870		-	
Other small grants		410		635	
Membership subscription		1,570		1,445	
Fundraising and donations		465		-	
Fund transfer from Management Income	1	804		-	
		<u>52,620</u>		<u>50,581</u>	
EXPENDITURE					
Salaries		33,906		34,691	
Staff travel		233		305	
Phone, stationery, postage and advertising		543		675	
Management costs and fees		4,850		3,880	
Rent and rates		3,000		3,000	
Maintenance		2,699		1,386	
Insurance		1,359		1,359	
Audit and accountancy		353		363	
Materials and equipment		4,038		3,000	
Supervision costs		360		360	
Training		-		195	
Bank charges		111		116	
Light and heat		980		980	
Security costs		-		271	
		<u>(52,432)</u>		<u>(50,581)</u>	
SURPLUS/(DEFICIT) FOR THE YEAR					
		188		-	
Less Depreciation on Equipment		<u>(235)</u>		<u>(1,127)</u>	
NET INCOME/(EXPENDITURE)					
		<u><u>(47)</u></u>		<u><u>(1,127)</u></u>	

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SCHEDULE 15 – AXIS PROJECT

	SCH	2019 €	€	2018 €	€
INCOME					
Grants from DCYA/WWETB/TYFS		48,501		48,501	
Deferred income movement		-		(610)	
Waterford City Council		1,410		-	
Other Small Grants		805		-	
		<u>50,716</u>		<u>47,891</u>	
EXPENDITURE					
Salaries	31,436		33,620		
Phone, stationery, postage and advertising	1,276		551		
Management costs and fees	4,850		3,880		
Rent and rates	3,000		3,000		
Maintenance	250		-		
Insurance	1,204		704		
Light and heat	1,350		980		
Audit and accountancy	353		363		
Materials and equipment	5,995		3,378		
Supervision costs	960		1,380		
Bank charges	43		35		
		<u>(50,717)</u>		<u>(47,891)</u>	
SURPLUS/(DEFICIT) FOR THE YEAR		(1)		-	
Less Depreciation on Equipment		-		-	
NET INCOME/(EXPENDITURE)		<u>(1)</u>		<u>-</u>	

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**SCHEDULE 16 – FARRANSHONEEN CENTRE YOUTH
PROJECT**

	SCH	2019 €	€	2018 €	€
INCOME					
Grants from DCYA/WWETB/TYFS		257,547		257,546	
Deferred income movement		45		(45)	
Fundraising and donations		770		300	
Membership subscriptions		-		5,285	
Other small grants		1,215		1,060	
Fund transfer from Management Income	1	8,205		-	
		<u>267,782</u>		<u>264,146</u>	
EXPENDITURE					
Salaries		203,795		206,715	
Pension costs		4,128		4,129	
Staff travel		204		70	
Phone, stationery, postage and advertising		5,334		5,516	
IT service costs		473		664	
Rent and rates		15,000		15,000	
Maintenance		8,042		7,959	
Insurance		3,540		3,220	
Security costs		870		1,041	
Light and heat		8,206		8,929	
Audit and accountancy		353		363	
Materials and equipment		12,036		8,188	
Supervision costs		1,380		720	
Subscriptions		25		-	
Waste, hygiene and water rates		1,605		1,378	
Licences		160		160	
Bank charges		92		95	
Training		1,650		-	
		<u>(266,893)</u>		<u>(264,147)</u>	
SURPLUS/(DEFICIT) FOR THE YEAR		889		(1)	
Less Depreciation on Equipment		(2,600)		(2,615)	
Add Grant amortised on Equipment		2,392		2,392	
NET INCOME/(EXPENDITURE)		<u>681</u>		<u>(224)</u>	

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**SCHEDULE 17 – MANOR STREET CENTRE YOUTH
PROJECT**

	SCH	2019 €	€	2018 €	€
INCOME					
Grants from DCYA/WWETB/TYFS		306,362		306,362	
WWETB small Grant		6,366		3,000	
Department of Health		-		3,716	
Deferred income movement		(118)		(128)	
Membership subscriptions		715		662	
Other small grants		410		485	
Fundraising		499		735	
Fund transfer from Northern Suburbs CYP	13	-		3,256	
Fund transfer from Frontline	10	-		10,617	
Fund transfer from management income	1	-		360	
Fund transfer for management post	1	-		16,550	
		<u>314,234</u>		<u>345,615</u>	
EXPENDITURE					
Salaries	229,644		257,212		
Pension costs	3,669		4,127		
Staff travel	3,305		825		
Phone, stationery, postage and advertising	8,783		12,442		
Rent and rates	15,000		15,000		
Maintenance	5,595		9,751		
Insurance	3,500		3,180		
Security costs	1,068		1,305		
Light and heat	19,063		18,130		
Audit and accountancy	353		363		
Materials and equipment	14,727		15,292		
Supervision costs	720		780		
Waste, hygiene and water rates	6,561		6,747		
Licences	160		-		
Bank charges	87		95		
Training	2,000		350		
		<u>(314,235)</u>		<u>(345,599)</u>	
SURPLUS/(DEFICIT) FOR THE YEAR					
		(1)		16	
Less Depreciation on Equipment		(1,617)		(2,825)	
Add Grant Amortised on Equipment		400		400	
		<u>(1,218)</u>		<u>(2,409)</u>	
NET INCOME/(EXPENDITURE)					
		<u>(1,218)</u>		<u>(2,409)</u>	

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SCHEDULE 18 – YOUTH EMPLOYMENT PROJECT

	2019		2018	
	€	€	€	€
INCOME				
DES/WWETB	-	-	-	-
EXPENDITURE				
Salaries	-	-	-	-
Staff travel	-	-	-	-
Phone, stationery, postage and advertising	-	-	-	-
Materials and equipment	-	-	-	-
Bank charges	-	-	-	-
Audit and accountancy	-	-	-	-
	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>
		-		-
SURPLUS/(DEFICIT) FOR THE YEAR		-		-
Less Depreciation on Equipment		-		(204)
		<u>-</u>		<u>(204)</u>
NET INCOME/(EXPENDITURE)		<u>-</u>		<u>(204)</u>

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SCHEDULE 19 – CAHIR YOUTH PROJECT

	SCH	2019 €	€	2018 €	€
INCOME					
Grant from DCYA/TETB/TYFS		116,288		116,288	
Deferred income movement		(1,009)		-	
Membership subscriptions		2,360		3,950	
Fundraising and donations		600		-	
Fund Transfer from Management Income	1	-		4,439	
		<u>118,239</u>		<u>124,677</u>	
EXPENDITURE					
Salaries		81,323		86,179	
Staff travel		1,630		2,239	
Phone, stationery, postage and advertising		1,122		2,443	
Management costs and fees		11,629		9,303	
Rent and rates		6,000		6,000	
Insurance		1,146		1,146	
Materials and equipment		6,767		7,966	
Bank charges		137		113	
Maintenance		1,090		2,235	
Supervision		880		470	
Security		988		1,111	
Light and heat		4,612		5,240	
Waste, hygiene and water rates		402		506	
Audit and accountancy		353		363	
Training		160		-	
		<u>(118,239)</u>		<u>(125,314)</u>	
SURPLUS/(DEFICIT) FOR THE YEAR		-		(637)	
Less Depreciation on Equipment		(3,257)		(3,257)	
Add Grant Amortised on Equipment		<u>3,487</u>		<u>3,487</u>	
NET INCOME/(EXPENDITURE)		<u>230</u>		<u>(407)</u>	

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SCHEDULE 20 – MYS/CLUB DEVELOPMENT

	2019		2018	
	€	€	€	€
INCOME				
DCYA/YWI Grant	51,632		52,457	
Deffered Income	(26,895)		-	
HSE/CFA/Tusla	7,020		16,355	
IYJS - Work to Learn Grant	-		1,000	
Fund transfer from Management Income	-		4,811	
	<u>31,757</u>		<u>74,623</u>	
EXPENDITURE				
Salaries	22,039		65,166	
Staff travel	585		775	
Phone, stationery, postage and advertising	359		232	
Materials and equipment	1,001		1,627	
Bank charges	15		-	
Subscriptions	4,568		4,350	
Insurance	3,190		2,472	
	<u>(31,757)</u>		<u>(74,622)</u>	
SURPLUS/(DEFICIT) FOR THE YEAR	-		1	
Less Depreciation on Equipment	(373)		(373)	
NET INCOME/(EXPENDITURE)	<u>(373)</u>		<u>(372)</u>	

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SCHEDULE 21 – PRYSM PROJECT

	2019	2018
	€	€
INCOME		
HSE/CFA/Tusla	49,984	82,702
Deferred income movement	9,217	(5,637)
	<u>59,201</u>	<u>77,065</u>
EXPENDITURE		
Wages	24,940	30,992
Staff Travel	1,638	2,508
Management costs and fees	25,320	25,672
Maintenance	-	600
Materials and equipment	5,080	14,290
Phone, stationery, postage and advertising	100	100
Audit and accountancy	353	363
Bank charges	39	85
Insurance	1,731	2,456
	<u>(59,201)</u>	<u>(77,066)</u>
SURPLUS/(DEFICIT) FOR THE YEAR	-	(1)
Less Depreciation on Equipment	-	-
NET INCOME/(EXPENDITURE)	<u>-</u>	<u>(1)</u>

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SCHEDULE 22 – SERDAFT PROJECTS

	SCH	2019 €	€	2018 €	€
INCOME					
Grant from HSE/SERDATF		241,968		241,968	
Deferred income movement		-		4,497	
Fund transfer from Management Income	1	-		2,217	
		<u>241,968</u>		<u>248,682</u>	
EXPENDITURE					
Salaries		179,330		189,516	
Pension costs		1,376		2,752	
Staff travel		2,576		2,790	
Phone, stationery, postage and advertising		3,909		2,984	
Management costs and fees		24,197		18,747	
Rent and rates		12,600		12,600	
Insurance		8,517		6,262	
Audit and accountancy		706		725	
Materials and equipment		1,947		5,089	
Supervision costs		1,500		2,096	
Training		2,615		930	
Bank charges		54		121	
Light and heat		1,960		1,960	
Maintenance		37		2,587	
Licences		236		-	
		<u>(241,560)</u>		<u>(249,159)</u>	
SURPLUS/(DEFICIT) FOR THE YEAR		408		(477)	
Less Depreciation on Equipment		<u>(676)</u>		<u>(1,298)</u>	
NET INCOME/(EXPENDITURE)		<u>(268)</u>		<u>(1,775)</u>	

**WATERFORD AND SOUTH TIPPERARY COMMUNITY YOUTH SERVICE
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SCHEDULES TO THE INCOME AND EXPENDITURE ACCOUNT
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SCHEDULE 23 - CBDI PROJECTS

	SCH	2019 €	€	2018 €	€
INCOME					
HSE/Section 39 Grant		287,640		282,480	
Deferred income movement		(9,220)		(130)	
Court service donation		500		2,000	
		<u>278,920</u>		<u>284,350</u>	
EXPENDITURE					
Salaries	193,711		198,440		
Pension costs	1,376		1,834		
Staff travel	1,947		1,650		
Phone, stationery, postage and advertising	4,742		6,324		
Management costs and fees	28,664		21,296		
Bank charges	63		116		
Rent and rates	23,000		23,000		
Insurance	9,469		7,214		
Light and heat	6,439		6,888		
Audit and accountancy	1,765		1,814		
Materials and equipment	2,949		6,369		
Supervision	2,040		2,460		
Training	1,145		4,230		
Maintenance	119		1,138		
Security	904		1,065		
Waste, hygiene and water rates	390		512		
IT Service Costs	197		-		
		<u>(278,920)</u>		<u>(284,350)</u>	
SURPLUS/(DEFICIT) FOR THE YEAR					
		-		-	
Less Depreciation on Equipment		(944)		(2,299)	
NET INCOME/(EXPENDITURE)					
		<u>(944)</u>		<u>(2,299)</u>	

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SCHEDULE 24 – MAKING CONNECTIONS WATERFORD

	2019	2018
	€	€
INCOME		
WVETB/SOLAS	67,253	61,334
Deferred income movement	-	2,750
	<u>67,253</u>	<u>64,084</u>
EXPENDITURE		
Salaries	47,712	43,002
Staff travel	115	162
Phone, stationery, postage and advertising	1,275	1,433
Bank charges	121	119
Rent and rates	6,880	8,360
Insurance	1,821	1,501
Audit and accountancy	353	363
Materials and equipment	2,881	1,907
Supervision costs	720	870
Management costs and fees	5,246	4,734
Light and heat	980	980
Training	325	495
	<u>(68,429)</u>	<u>(63,926)</u>
SURPLUS/(DEFICIT)FOR THE YEAR	(1,176)	158
Less Depreciation on Equipment	<u>(294)</u>	<u>(294)</u>
NET INCOME/(EXPENDITURE)	<u>(1,470)</u>	<u>(136)</u>

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**SCHEDULE 25 – MAKING CONNECTIONS SOUTH
TIPPERARY**

	SCH	2019 €	€	2018 €	€
INCOME					
TETB/SOLAS		72,935		80,010	
Funds transfer from Management Income	1	-		4,404	
		<u>72,935</u>		<u>84,414</u>	
EXPENDITURE					
Salaries		49,475		53,148	
Staff travel		1,375		1,557	
Phone, stationery, postage and advertising		4,828		712	
Bank charges		44		55	
Rent and rates		7,434		6,880	
Insurance		1,911		1,591	
Audit and accountancy		353		363	
Materials and equipment		3,544		1,844	
Supervision costs		440		480	
Management cost and fees		1,922		2,624	
IT service costs		460		-	
Light and Heat		980		1,960	
Maintenance		68		769	
		<u>(72,834)</u>		<u>(71,983)</u>	
SURPLUS/(DEFICIT) FOR THE YEAR		101		12,431	
Less Depreciation on Equipment		(1,079)		(1,153)	
Add Grant Amortised on Equipment		467		467	
		<u>(511)</u>		<u>11,745</u>	
NET INCOME/(EXPENDITURE)		(511)		11,745	

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SCHEDULE 26 – HEALTH SUPPORT PROJECT

	SCH	2019 €	€	2018 €	€
INCOME					
HSE Section 39 Grant		2,516		179,000	
Deferred income movement		-		(60,308)	
HSE Intercultural Health		215,000		-	
		<u>217,516</u>		<u>118,692</u>	
EXPENDITURE					
Salaries	140,110		84,089		
Staff travel	4,499		4,139		
Phone, stationery, postage and advertising	9,025		6,590		
Materials and equipment	3,974		884		
IT service costs	3,063		473		
Bank charges	56		35		
Audit and accountancy	353		363		
Insurance	4,475		1,408		
Rent	7,000		5,250		
Management costs and fees	21,500		12,720		
Light and heat	980		980		
Maintenance	300		1,238		
Licence	-		523		
Supervision Costs	470		-		
Training	21,663		-		
		<u>(217,468)</u>		<u>(118,692)</u>	
SURPLUS/(DEFICIT) FOR THE YEAR		48		-	
Less Depreciation on Equipment		<u>(260)</u>		<u>(260)</u>	
NET INCOME/(EXPENDITURE)		<u>(212)</u>		<u>(260)</u>	

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SCHEDULE 27 – XLc PROJECT

SCH

		2019		2018	
		€	€	€	€
INCOME					
Dept. of Education and Skills/WWETB		50,400		37,850	
Deferred income movement		-		6,950	
Donations and fundraising		2,260		6,700	
State Exam Commission		5,586		7,852	
Fund Transfer from Management Income	1	3,669		-	
		<u>61,915</u>		<u>59,352</u>	
EXPENDITURE					
Salaries		44,941		45,765	
Phone, stationery, postage and advertising		1,519		2,445	
Rent and rates		5,200		5,200	
Insurance		1,554		1,554	
Light and heat		980		980	
Audit and accountancy		353		363	
Materials and equipment		3,296		5,961	
Bank charges		48		64	
Volunteer travel		-		451	
Waste, hygiene and water rates		-		87	
		<u>(57,891)</u>		<u>(62,870)</u>	
SURPLUS/(DEFICIT) FOR THE YEAR		4,024		(3,518)	
Less Depreciation on Equipment		<u>(160)</u>		<u>(160)</u>	
NET INCOME/(EXPENDITURE)		<u>3,864</u>		<u>(3,678)</u>	

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SCHEDULE 28 – PACE PROJECT

	2019		2018	
	€	€	€	€
INCOME				
Deferred income movement		-		5,350
Leargas		-		65,897
		<u>-</u>		<u>71,247</u>
EXPENDITURE				
Bank charges	-		6	
Management cost and fees	-		6,870	
Grant distributions to:				
NEXUS	-		21,498	
TRTP	-		11,280	
ERGON	-		9,011	
ALIENDE	-		7,031	
COFAC	-		7,813	
PRAKSIS	-		7,643	
	<u>-</u>		<u>-</u>	<u>(71,152)</u>
SURPLUS/(DEFICIT) FOR THE YEAR		-		95
Less Depreciation on Equipment		-		-
		<u>-</u>		<u>-</u>
NET INCOME/(EXPENDITURE)		<u>-</u>		<u>95</u>

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SCHEDULES TO THE INCOME AND EXPENDITURE ACCOUNT
for the year ended 31 December 2019

SCHEDULE 29 - BALL PROJECT

	SCH	2019	2018
		€	€
INCOME			
IYJS - ESF pay element		93,635	96,168
IYJS - ESF non pay element		29,446	24,382
Waterford City Council		410	-
Deferred income movement		1,182	6,978
Funds transfer from Management Income	1	146	-
		<u>124,819</u>	<u>127,528</u>
EXPENDITURE			
Salaries	91,274	92,530	
Pension costs	2,408	2,063	
Staff travel	1,966	1,394	
Phone, stationery, postage and advertising	1,262	1,328	
Management costs and fees	9,939	9,920	
Bank charges	44	49	
Rent and rates	8,500	8,500	
Maintenance	1,156	2,045	
Insurance	1,843	1,843	
Light and heat	980	980	
Audit and accountancy	353	363	
Materials and equipment	4,242	5,673	
Supervision costs	600	840	
Subscriptions	230	-	
		<u>(124,797)</u>	<u>(127,528)</u>
SURPLUS/(DEFICIT) FOR THE YEAR		22	-
Less Depreciation on Equipment		<u>(438)</u>	<u>(554)</u>
NET INCOME/(EXPENDITURE)		<u><u>(416)</u></u>	<u><u>(554)</u></u>

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SCHEDULE 30 – PACT PROJECT

	SCH	2019	2018
		€	€
INCOME			
IYJS – ESF pay element		83,331	86,840
IYJS – ESF non pay element		30,868	26,810
Deferred income movement		1,305	2,672
Membership subscriptions		565	-
Other small grants		410	1,110
Fundraising and donations		1,300	-
		<u>117,779</u>	<u>117,432</u>
EXPENDITURE			
Salaries	83,954	83,736	
Pension costs	1,376	1,376	
Staff travel	1,386	1,443	
Phone, stationery, postage and advertising	1,053	1,566	
Management costs and fees	9,338	9,320	
Bank charges	44	58	
Rent and rates	8,500	8,500	
Maintenance	1,295	1,527	
Insurance	1,910	1,910	
Audit and accountancy	353	363	
Materials and equipment	5,988	5,293	
Supervision costs	540	365	
Training	-	80	
Waste, hygiene and water rates	261	255	
Licences	160	160	
Light and heat	980	980	
Subscriptions	230	230	
Security	643	271	
		<u>(118,011)</u>	<u>(117,433)</u>
SURPLUS/(DEFICIT) FOR THE YEAR		(232)	(1)
Less Depreciation on Equipment		<u>(1,640)</u>	<u>(1,788)</u>
NET INCOME/(EXPENDITURE)		<u>(1,872)</u>	<u>(1,789)</u>

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SCHEDULE 31 – SWAY PROJECT

	2019		2018	
	€	€	€	€
INCOME				
IYJS – ESF pay element	71,279		78,386	
IYJS – ESF non pay element	27,920		30,704	
Deferred income movement	7,749		(1,182)	
Fundraising and donations	-		260	
	<u>106,948</u>		<u>108,168</u>	
EXPENDITURE				
Salaries	77,589		77,530	
Staff travel	841		1,357	
Phone, stationery, postage and advertising	1,147		2,050	
Management costs and fees	8,727		9,000	
Bank charges	49		60	
Rent and rates	8,500		8,500	
Maintenance	786		1,126	
Insurance	1,578		1,578	
Light and heat	980		980	
Audit and accountancy	353		363	
Materials and equipment	4,948		4,376	
Supervision costs	1,140		1,020	
Subscription	230		230	
	<u>(106,868)</u>		<u>(108,170)</u>	
SURPLUS/(DEFICIT) FOR THE YEAR	80		(2)	
Less Depreciation on Equipment	(1,235)		(1,410)	
NET INCOME/(EXPENDITURE)	<u>(1,155)</u>		<u>(1,412)</u>	

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SCHEDULE 32 – TYRE PROJECT

	2019	2018
	€	€
INCOME		
IYJS – ESP pay element	70,328	85,264
IYJS – ESF non pay element	36,433	25,417
Deferred income movement	1,260	(4,659)
Other small grant	-	530
	<u>108,021</u>	<u>106,552</u>
EXPENDITURE		
Salaries	70,690	68,003
Pension costs	-	459
Staff travel	1,886	1,322
Phone, stationery, postage and advertising	3,615	4,420
Management costs and fees	9,334	9,543
Bank charges	46	66
Rent and rates	9,600	9,600
Insurance	1,662	1,147
Audit and accountancy	353	363
Materials and equipment	6,359	4,719
Supervision costs	840	720
Training	-	65
Licences	160	160
Light and heat	980	980
Maintenance	666	3,155
Subscription	1,830	1,830
	<u>(108,021)</u>	<u>(106,552)</u>
SURPLUS/(DEFICIT) FOR THE YEAR	-	-
Less Depreciation on Equipment	<u>(121)</u>	<u>(240)</u>
NET INCOME/(EXPENDITURE)	<u><u>(121)</u></u>	<u><u>(240)</u></u>

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SCHEDULE 33 – EDGE PROJECT

	SCH	2019 €	€	€	2018 €
INCOME					
IYJS – ESF pay element		114,860			95,141
IYJS – ESF non pay element		42,572			20,088
Deferred income movement		1,130			3,761
Donation and other small grants		-			1,000
Tusla – CFA Grant		3,000			-
		<u>161,562</u>			<u>119,990</u>
EXPENDITURE					
Salaries	114,320		92,529		
Pension costs	1,376		1,376		
Staff travel	1,867		912		
Phone, stationery, postage and advertising	3,303		1,717		
Management costs and fees	13,920		9,516		
Bank charges	45		38		
Rent and rates	10,400		6,500		
Insurance	1,847		1,847		
Audit and accountancy	353		363		
Materials and equipment	8,761		2,537		
Supervision costs	2,280		1,020		
Light and heat	980		980		
Maintenance	1,880		426		
Subscriptions	230		230		
		<u>(161,562)</u>			<u>(119,991)</u>
SURPLUS/(DEFICIT) FOR THE YEAR		-			(1)
Less Depreciation on Equipment		(521)			(618)
NET INCOME/(EXPENDITURE)		<u>(521)</u>			<u>(619)</u>

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SCHEDULE 34 – DAY PROJECT

	SCH	2019 €	€	€	2018 €
INCOME					
IYJS – ESF pay element		68,225			68,035
IYJS – ESF non pay element		27,305			31,272
Deferred income movement		12,200			3,635
Other small grant		-			325
Fund Transfer from Management Income	1	220			-
		<u>107,950</u>			<u>103,267</u>
EXPENDITURE					
Salaries		76,397		71,758	
Staff travel		2,005		918	
Phone, stationery, postage and advertising		1,705		1,665	
Management costs and fees		8,890		9,080	
Bank charges		47		54	
Rent and rates		8,500		8,500	
Maintenance		-		572	
Insurance		1,423		1,424	
Security costs		-		793	
Light and heat		980		980	
Audit and accountancy		353		363	
Materials and equipment		6,568		5,493	
Supervision costs		840		970	
Licence		160		160	
Waste, hygiene and water rates		318		308	
Subscriptions		230		230	
		<u>(108,416)</u>			<u>(103,268)</u>
SURPLUS/(DEFICIT) FOR THE YEAR		(466)			(1)
Less Depreciation on Equipment		<u>(2,211)</u>			<u>(2,522)</u>
NET INCOME/(EXPENDITURE)		<u>(2,677)</u>			<u>(2,523)</u>

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SCHEDULE 35 – CLONMEL YDP

	SCH	2019 €	€	2018 €
INCOME				
IYJS – ESF pay element		85,479		96,758
IYJS – ESF non pay element		26,100		22,596
Deferred income movement		13,294		(5,272)
Other small grants		1,399		800
Fundraising and donations		1,500		1,500
		<u>127,772</u>		<u>116,382</u>
EXPENDITURE				
Salaries	94,184		87,811	
Pension costs	2,458		1,827	
Staff travel	1,006		930	
Phone, stationery, postage and advertising	896		828	
Management cost and fees	10,074		9,816	
Bank charges	49		41	
Rent and rates	8,500		8,500	
Insurance	1,907		1,907	
Audit and accountancy	353		363	
Materials and equipment	4,913		2,610	
Supervision costs	780		540	
Light and heat	980		980	
Subscriptions	230		230	
IT Service Costs	197		-	
Maintenance	1,294		-	
		<u>(127,821)</u>		<u>(116,383)</u>
SURPLUS/(DEFICIT) FOR THE YEAR		(49)		(1)
Less Depreciation on Equipment		<u>(70)</u>		<u>(322)</u>
NET INCOME/(EXPENDITURE)		<u>(119)</u>		<u>(323)</u>

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SCHEDULE 36 – MENTORING PROJECT

	SCH	2019 €	€	€	2018 €
INCOME					
IYJS – Mentoring		77,000			45,975
Deferred income movement		(14,097)			7,832
Waterford City Council		3,410			2,300
Acupuncture income		-			715
Fund transfer from Premises	2	161			-
Other Small Grants		404			-
		<u>66,878</u>			<u>56,822</u>
EXPENDITURE					
Grant distribution:					
Le Cheile		65,789		50,497	
Wages		1,046		-	
Insurance		-		6,278	
Bank charges		43		48	
		<u>(66,878)</u>		<u>(56,823)</u>	
SURPLUS/(DEFICIT) FOR THE YEAR		-			(1)
Less Depreciation on Equipment		-			-
NET INCOME/(EXPENDITURE)		<u>-</u>			<u>(1)</u>

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SCHEDULE 37 – COMMUNITY EMPLOYMENT SCHEMES

	SCH	2019 €	€	2018 €
INCOME				
Department of Employment Affairs & Social		644,960		626,322
Deferred Income		(16,587)		(25,625)
Fund transfer from Management Income	1	-		485
		<u>628,373</u>		<u>601,182</u>
EXPENDITURE				
Salaries	597,312		570,516	
Staff travel	5,477		7,125	
Phone, stationery, postage and advertising	738		1,353	
Rent and rates	2,200		2,200	
Insurance	8,212		8,412	
Audit and accountancy	1,722		1,722	
Materials and equipment	4,150		2,016	
Bank charges	549		494	
Training	5,350		7,344	
Management Fees	2,663		-	
		<u>(628,373)</u>		<u>(601,182)</u>
SURPLUS/(DEFICIT) FOR THE YEAR		-		-
Less Depreciation on Equipment		-		-
NET INCOME/(EXPENDITURE)		<u>-</u>		<u>-</u>