

Belong To Youth Services

a company limited by guarantee

Reports and Financial Statements

for the year ended

31st December, 2012

Belong To Youth Services

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Belong To Youth Services

Directors and Other Information

DIRECTORS

Anna Quigley  
Aodan Bourke  
Dominic Hannigan  
Maureen Looney  
Maurice Devlin  
Susan Donlon  
Ann Nolan

SECRETARY

Aodan Bourke

REGISTERED OFFICE AND NUMBERS

Parliament House,  
13 Parliament Street,  
Dublin 2.

Registered in Ireland No. 369888

Charity Registration No. CHY16534

AUDITORS

Kenny, Whelan & Company,  
Vanomer House,  
191/193 Lower Kimmage Road,  
Dublin 6w.

SOLICITORS

Pat McGonagle & Company,  
13 Parliament Street,  
Dublin 2.

BANKERS

AIB Bank,  
Capel Steet,  
Dublin 1.

## Belong To Youth Services

### Report of the Directors

The Directors submit their report and audited Financial Statements for the year ended 31st December, 2012.

#### PRINCIPAL ACTIVITIES, BUSINESS REVIEW AND FUTURE DEVELOPMENTS

The organisation is a company limited by guarantee, incorporated under the Companies Acts, 1963 to 2012 on 15/04/2003. The Company does not have a share capital and consequently the liability of members is limited, subject to an undertaking by each member to contribute to the net assets/liabilities of the Company on winding up such amounts as may be required not exceeding Euro1.

The principal activity of the Company is the provision of youth services for lesbian, gay, bisexual and transgender community. The Directors do not envisage any changes in the principal activity. Also there has been no material change in the affairs of the Company since the date of the Balance Sheet.

The Company has been granted Charitable Status under sections 207 and 208 of the Taxes Consolidation Act 1997 - Charity No. CHY16534.

2012 was another extraordinary year for "BeLong To". In terms of numbers, we worked face-to-face with 2,964 young people. This is an increase of 57.56% in Dublin and 19.95% in the national network. The number of LGBT youth groups around Ireland supported by BeLong To grew from 10 to 16 - the largest annual growth we have seen. Also, our online advertisement *Stand Up! Don't Stand for Homophobic Bullying* reached over 1,000,000 views, making it the most viewed Irish online charity ad in history.

Announced at the launch of our Stand Up! Campaign in March, Minister for Education and Skills created a working group to develop a national anti-bullying action plan. BeLong To were a core member of this group and helped create this groundbreaking national plan which was launched in January 2013.

Having advocated for many years for the creation of a Department of Education curriculum on LGBT issues, a new designed SPHE curriculum was completed and piloted in 2012. This will be rolled out to all post-primary schools in 2013 with lesson plans and resources for both junior and senior cycle. This is the culmination of five years work and for us is one of BeLong To's greatest achievements to date.

In 2012 our Stand Up! campaign and week was marked in more schools and youth services than ever. It was launched with Rugby star Ben Cohen and hurling star Donal Og Cusack and supported by Minister for Education and Skills Ruairi Quinn and Hollywood actor Colin Farrell. It received huge TV and printed media attention and we secured an agreement from the Department of Education to fund it in forthcoming years.

We launched "Seeking Sanctuary" video about the experiences of young LGBT Asylum Seekers and refugees, as well as a report to assist organisations to better include LGBT asylum seekers and refugees in their services. During the year, two asylum seeking and refugee young people that we work with met with the United Nations High Commissioner for refugees to highlight issues affecting LGBT asylum seekers and refugees in Ireland. See:  
<http://youtu.be/XxoU8wRLaQI>.

In 2012 we secured cross-party political support for combating homophobic and transphobic bullying and supporting the rights of LGBT young people.

## Belong To Youth Services

Report of the Directors continued...

Education spokespeople from all political parties signed a commitment to work to end homophobic and transphobic bullying. Four different government Ministers (Education, Children and Youth, Mental Health, Primary Care) launched events with BeLong To and met and spoke with LGBT young people.

Having helped develop the international theme of IDAHO this years (combating homophobic and transphobic bullying) BeLong To marked the day by 1) Speaking in Paris at the launch of Unesco's global guide on tackling homophobic bullying; 2) Speaking in the Oireachtas (Parliament) about the rights of LGBT young people; 3) Speaking at the Department of Education's national anti-bullying forum; 4) Securing all political party support for the rights of LGBT young people.

In 2012 BeLong To's work was signaled out for commendation internationally by UNESCO, the European Commssioner for Human Rights and the UNHCR. In addition we work internationally with the OSCE Civil Society Platform, the International Lesbian and Gay Association (ILGA) and one of our youth leaders was elected to the board of Intenational Gay and Lesbiam Youth Organisation (IGYLO). Our executive Director was also chosen by the United States Department of State as the only Irish and one of 15 international leaders in LGBT activism to participate in a three week International Visiting Leaders Program in the US.

### RESULTS

The activities for the year are set out on page 9 and resulted in an excess of Expenditure over Income before taxation of Euro(24,046) - in 2011 there was a deficiency of Euro(8,977).

Retained losses of Euro(24,046) have been transferred to Reserves.

### PRINCIPAL RISKS AND UNCERTAINTIES

The Directors recognise that any commercial activity brings with it a degree of risk and like any other business must manage a range of risks in the course of its activities. The principal risks affecting the Company are:

- a. Availability of Grant Income
- b. Level of Donations

The Directors have a policy to try to identify, manage and mitigate these risks and uncertainties as far as is practical.

### RESEARCH AND DEVELOPMENT

The Company did not engage in any research and development activity during the year.

### POLITICAL DONATIONS

The Company made no political donations during the year.

### DIRECTORS

The names of the persons who were Directors at any time during the year ended 31st December, 2012 are set out below. In accordance with the Articles of Association, ~~MAUREEN LOONEY~~ and Maurice Devlin retire and, being eligible, will stand for re-election.

Anna Quigley	Dominic Hannigan - appointed 08-08-12
Susan Donlon	Ann Nolan - appointed 17-07-12
Maureen Looney	Maurice Devlin
Aodan Bourke	

Belong To Youth Services

Report of the Directors continued...

DIRECTORS' INTERESTS

None of the Directors had a material interest at any time during the year ended 31st December, 2012, in any contracts of significance in relation to the business of the Company.

DIRECTORS' RESPONSIBILITIES

The Directors are responsible for preparing the annual report and the financial statements in accordance with applicable Irish law and Generally Accepted Accounting Practice in Ireland, including the accounting standards issued by the Accounting Standards Board.

Company Law requires the Directors to prepare Financial Statements for each financial year which give a true and fair view of the state of affairs of the Company and of the income and expenditure of the Company for that period. In preparing those Financial Statements, the Directors are required to

- select suitable Accounting Policies and apply them consistently;
- make judgments and estimates that are reasonable and prudent;
- prepare the Financial Statements on the Going Concern Basis unless it is inappropriate to presume that the Company will continue in business.

The Directors confirm that they have complied with the above requirements in preparing the Financial Statements. The Directors are responsible for keeping proper accounting records which disclose with reasonable accuracy at any time the financial position of the Company and to enable them to ensure that the Financial Statements comply with the Companies Acts, 1963 to 2012. 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. The Directors are responsible for the maintenance and integrity of the corporate and financial information included on the Company's website.

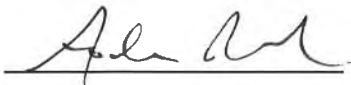
ACCOUNTING RECORDS

The Directors acknowledge their responsibilities under Section 202 of the Companies Act 1990 to keep proper books and records for the Company. To this end we maintain all source documentation and we employ an accountant to prepare our books and records from the source documentation. Our books and records are kept at the business address of the Company.

AUDITORS

The independent Auditors, Kenny, Whelan & Company, have indicated their willingness to continue in office in accordance with Section 160(2) of the Companies Act 1963.

ON BEHALF OF THE BOARD



Director



Director

Dated:

13 Sept 2013

Belong To Youth Services

Independent Auditors' Report  
to the members of  
Belong To Youth Services  
for the year ended 31st December, 2012

We have audited the Financial Statements of the Company for the year ended 31st December, 2012 on pages 8 to 16 which have been prepared under the Historical Cost Convention and on the basis of the Accounting Policies set out on page 7.

This report is made solely to the Company's Members as a body in accordance with the requirements of the Companies Acts 1963 to 2012. Our audit work has been undertaken so that we might state to the Company's Members those matters that we are required to state to them in the audit report and for no other purpose. To the fullest extent permitted by law, we do not accept or assume responsibility to anyone other than the Company or the Company's Members as a body for our audit work, for this report, or for the opinions we have formed.

RESPECTIVE RESPONSIBILITIES OF DIRECTORS AND AUDITORS

As described on page 4 the Company's Directors are responsible for the preparation of the Financial Statements in accordance with applicable law and Accounting Standards issued by the Accounting Standards Board.

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

We report to you our opinion as to whether the Financial Statements give a true and fair view, in accordance with Generally Accepted Accounting Practices in Ireland and are properly prepared in accordance with the Companies Acts. We also report to you whether in our opinion: proper books of account have been kept by the company and whether the information given in the Directors' Report is consistent with the Financial Statements. In addition, we state whether we have obtained all the information and explanations necessary for the purposes of our audit and whether the company's Balance Sheet and its Income and Expenditure Account are in agreement with the books of account.

We also report to you if, in our opinion, any information specified by law regarding directors' remuneration and directors' transactions is not given, and where practicable, include such information in our report. We read the Directors' Report and consider the implications for our report if we become aware of any apparent misstatement within it.

BASIS OF AUDIT OPINION

We conducted our audit in accordance with International Standards on Auditing issued by the Auditing Practices Board. An audit includes examination, on a test basis, of evidence relevant to the amounts and disclosures in the Financial Statements. It also includes an assessment of the significant estimates and judgements made by the Directors in the preparation of the Financial Statements, and of whether the Accounting Policies are appropriate to the Company's circumstances, consistently applied and adequately disclosed.

We planned and performed our audit so as to obtain all the information and explanations which we considered necessary in order to provide us with sufficient evidence to give reasonable assurance that the Financial Statements are free from material misstatement, whether caused by fraud or other irregularity or error. In forming our opinion we also evaluated the overall adequacy of the presentation of information in the Financial Statements.

Belong To Youth Services

Independent Auditors' Report continued...

We have undertaken the audit in accordance with the requirements of the APB Ethical Standards - Provisions Available to Small Entities under the circumstances set out in the notes to the Financial Statements.

OPINION


In our opinion the Financial Statements

give a true and fair view, in accordance with Generally Accepted Accounting Practice in Ireland, of the state of the Company's affairs as at 31st December, 2012 and of its loss for the year then ended; and

have been properly prepared in accordance with the requirements of the Companies Acts 1963 to 2012.

We have obtained all the information and explanations we considered necessary for the purpose of our audit. In our opinion, proper books of account have been kept by the Company. The Balance Sheet of the Company at 31st December, 2012 is in agreement with the books of account.

In our opinion, the information given in the Report of the Directors on pages 3 and 4 is consistent with the Financial Statements.



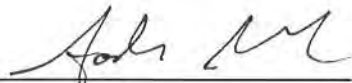
Michael J Kenny, for  
Kenny, Whelan & Company,  
Statutory Auditors.

Vanomer House,  
191/193 Lower Kimmage Road,  
Dublin 6w.

Dated: 16 September, 2013

We hereby certify that these Financial Statements including the Income and Expenditure Account, Balance Sheet, Cash Flow Statement and related Notes are true copies of the Financial Statements as laid before the Annual General Meeting held on 30 SEPTEMBER, 2013

ON BEHALF OF THE BOARD



Director

- DIRECTORS -



Director



Belong To Youth Services

Accounting Policies

The significant Accounting Policies adopted by the Company are as follows:

BASIS OF ACCOUNTING

The Financial Statements have been prepared in accordance with generally accepted accounting principles under the Historical Cost Convention and comply with financial reporting standards of the Accounting Standards Board and the Companies Acts, 1963 to 2012.

INCOME AND EXPENDITURE

Income resources have been included in the Financial Statements only when realised or when the ultimate cash realisation of which can be assessed with reasonable certainty.

Expenditure is recognised on an accrual basis as a liability is incurred. Expenditure includes any VAT which cannot be fully recovered, and is reported as part of the expenditure to which it relates.

GRANTS

Grants received specifically as a contribution towards the cost of land, buildings and/or motor vehicles are credited directly to the capital fund in the year of receipt. Such grants are amortised to the Income and Expenditure Account on the same basis as the related assets are depreciated. Grant income from Public Sector Bodies/Government Agencies and other sources are either credited when receivable to the Income and Expenditure Account or deducted from expenses which give rise to the grants. Expenditure grants are credited to the Income and Expenditure Account upon the recognition of the associated expense for which the grant was originally received.

TANGIBLE ASSETS

Tangible Fixed Assets are stated at cost less accumulated depreciation. Cost includes prime cost, overheads and interest incurred in financing the construction of Tangible Fixed Assets.

The Company undertakes a review for impairment of a Fixed Asset if events or changes in circumstances indicate that the carrying amount of a Fixed Asset may not be recoverable. To the extent that the carrying amount exceeds the recoverable amount, that is the higher of net realisable value and value in use, the Fixed Asset is written down to its recoverable amount. The value in use of Fixed Assets is determined from estimated discounted future net cash flows.

DEPRECIATION

Depreciation is calculated in order to write off the cost of Tangible Assets by equal annual instalments over their estimated useful lives as follows:-

Equipment	5 Years
Fixtures & Fittings	5 Years

TAXATION

No charge to current or deferred taxation arises as the charity has been granted charitable status under Sections 207 and 208 of the Taxes Consolidation Act 1997. The Charity is eligible under the "Scheme of Tax Relief for Donations to Eligible Charities and Approved Bodies under Section 848A Taxes Consolidation Act 1997 and therefore income tax refunds arising from sponsorships exceeding Euro250 per annum are included in unrestricted funds. Irrecoverable value added tax is expended as incurred.

PENSIONS

Pension benefits are met by payments to a defined contribution pension fund. Contributions are charged to the Profit & Loss Account in the year in which they fall due.

Belong To Youth Services

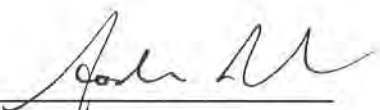
Income and Expenditure Account for the year ended 31st December, 2012

	<u>Notes</u>	2012 Euro	2011 Euro
<u>INCOME</u>			
Core Income		692,446	605,870
Non-Core Income		122,085	62,788
<u>Total Income</u>	1	<u>814,531</u>	<u>668,658</u>
 <u>EXPENDITURE</u>			
Staff Costs		505,339	429,458
Programme Costs		134,245	111,287
Administration Costs		198,993	136,890
<u>Total Expenditure</u>		<u>838,577</u>	<u>677,635</u>
<u>EXCESS OF INCOME OVER EXPENDITURE</u>	3	(24,046)	(8,977)
 Taxation on Ordinary Activities			
	4	-	-
<u>DEFICIT FOR THE FINANCIAL YEAR</u>		<u>(24,046)</u>	<u>(8,977)</u>

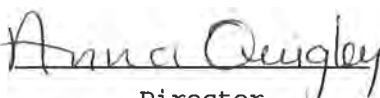
Income relates solely to continuing operations in Ireland and all recognised gains and losses have been included in the Income & Expenditure Account

THE NOTES ON PAGES 12 TO 16 FORM PART OF THESE FINANCIAL STATEMENTS

ON BEHALF OF THE BOARD

  
\_\_\_\_\_  
Director

- DIRECTORS -

  
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Director

Belong To Youth Services

Balance Sheet as at 31st December, 2012

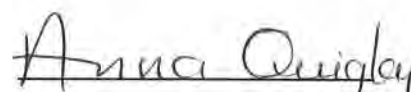
	<u>Notes</u>	2012 Euro	2011 Euro
<u>FIXED ASSETS</u>			
Tangible Assets	5	9,894	11,584
<u>CURRENT ASSETS</u>			
Debtors and Prepayments	6	18,883	31,221
Cash at Bank		133,843	155,138
Cash on Hand		248	45
		<u>152,974</u>	<u>186,404</u>
<u>CREDITORS</u> - falling due within one year	7/8	<u>(41,741)</u>	<u>(82,816)</u>
<u>NET CURRENT ASSETS</u>		<u>111,233</u>	<u>103,588</u>
<u>TOTAL ASSETS LESS CURRENT LIABILITIES</u>		121,127	115,172
<u>DEFERRED INCOME</u>	9	<u>(30,000)</u>	-
<u>NET ASSETS</u>		<u>91,127</u>	<u>115,172</u>
<u>REPRESENTED BY</u>			
Members Funds	10	<u>91,127</u>	<u>115,172</u>

THE NOTES ON PAGES 12 TO 16 FORM PART OF THESE FINANCIAL STATEMENTS

ON BEHALF OF THE BOARD

  
Director

- DIRECTORS -

  
Director

Belong To Youth Services

Cash Flow Statement for the year ended 31st December, 2012

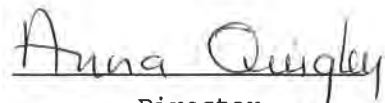
	<u>Notes</u>	2012 Euro	2011 Euro
<u>NET CASH FLOWS FROM OPERATING ACTIVITIES</u>			
Net cash outflow from operating activities	11	(15,157)	(52,645)
<u>RETURN ON INVESTMENTS AND SERVICING OF FINANCE</u>			
Interest paid		(2,031)	-
<u>Net Cash outflow from Investments &amp; Finance</u>		(2,031)	-
<u>CAPITAL EXPENDITURE</u>			
Payments to acquire Tangible Assets		(3,905)	(5,250)
<u>Net Cash outflow after Capital Expenditure</u>		(3,905)	(5,250)
<u>NET CASH OUTFLOW BEFORE FINANCING</u>		(21,093)	(57,895)
<u>DECREASE IN CASH</u>	12	(21,093)	(57,895)

THE NOTES ON PAGES 12 TO 16 FORM PART OF THESE FINANCIAL STATEMENTS

ON BEHALF OF THE BOARD

  
\_\_\_\_\_  
Director

- DIRECTORS -

  
\_\_\_\_\_  
Director

Belong To Youth Services

Notes to the Financial Statements for the year ended  
31st December, 2012

1. INCOME

	2012	2012	2011	2011
	Euro	Euro	Euro	Euro
	Core	Non- Core	Core	Non- Core
<u>Donations and Grants</u>				
Dept of Children and Youth Affairs	98,437	40,000	105,281	2,725
City of Dublin Youth Service Board	49,288		50,368	
The Ireland Funds		7,000		9,000
Pobal	40,500		80,000	
HSE European Refugee	-		40,000	
National Office for Suicide Prevention	154,221		129,221	
Dublin City Council		-		7,000
Equality Youth Fund		4,000		-
Community Foundation of Ireland		-		2,500
HSE Health Promotion		26,500		10,000
The One Foundation	350,000		201,000	
Donations		13,269		13,509
O2 Think Big		5,000		-
	<hr/>		<hr/>	<hr/>
Total Donations and Grants	692,446	95,769	605,870	44,734
<u>Income from Charitable Activities</u>				
Fundraising		10,635		10,828
Campaign Income		8,489		232
Training Income		7,191		6,994
		<hr/>		<hr/>
Total from Charitable Activities	-	26,315	-	18,054
		<hr/>		<hr/>
Total Income	692,446	122,084	605,870	62,788
	<hr/>	<hr/>	<hr/>	<hr/>

The Company received the following revenue grants in respect of 2012:-

Euro138,437 from the Department of Children and Youth Affairs (DCYA).  
This was done under Youth Service Grant Scheme.  
The use of the grant was not restricted.

Euro49,288 from Department of Health.  
This was done through City of Dublin Youth Service Board (CDYSB) under  
BeLong To Youth Services - Alcohol Outreach Services.  
The use of the grant was restricted to Alcohol Outreach Programmes.

Euro7,000 from the Ireland Fund.  
This was done under Stand Up! LGBT Awareness Week.  
The use of the grant was restricted to the Stand Up! Campaign.

Euro40,500 from the Department of Justice and Equality.  
This was done through Pobal under the European Refugee Fund (ERF) Programme.  
The use of the grant was restricted to the ERF Projects and Wages.

Belong To Youth Services

Notes to the Financial Statements continued...

1. INCOME continued...

Euro184,221 from the HSE of which Euro30,000 refers to the following year and is included in deferred revenue. This was done through National Office for Suicide Prevention under Core Support Programme (National Network and Mental Health). The use of the grant was not restricted.

Euro4,000 from the Equality Youth Authority. This was done under the Residential and LGBT Youth Rights Booklet. The grant was restricted to LGBT Youth Residential and Rights Booklet.

Euro26,500 from the Health Service Executive (HSE). This was done under multiple projects in order to tackling homophobic and transphobic bullying in schools. The grant was not restricted.

	2012 Euro	2011 Euro
2. <u>INTEREST PAYABLE AND SIMILAR CHARGES</u>		
Interest on borrowings wholly repayable within five years.		
Taxation Arrears Interest	(2,031)	-

	2012 Euro	2011 Euro
3. <u>EXCESS OF EXPENDITURE OVER INCOME</u>		
This has been arrived at after charging:		
Auditors' Remuneration	(4,861)	(2,706)
Depreciation of Tangible Fixed Assets	(5,596)	(4,815)
and after crediting:		
Deferred Income	-	80,500

Belong To Youth Services

Notes to the Financial Statements continued...

4. TAX ON PROFIT ON ORDINARY ACTIVITIES

No charge to current or deferred taxation arises as the charity has been granted charitable status under Sections 207 and 208 of the Taxes Consolidation Act 1997.

5. TANGIBLE ASSETS

	Opening Balance Euro	Additions Euro	Disposals Euro	Closing Balance Euro
<u>Cost</u>				
Equipment	18,643	3,905	-	22,548
Fixtures and Fittings	5,431	-	-	5,431
	24,074	3,905	-	27,979
	Opening Balance Euro	Charge for year Euro	Disposals Euro	Closing Balance Euro
<u>Accumulated Depreciation</u>				
Equipment	9,550	4,510	-	14,060
Fixtures and Fittings	2,940	1,086	-	4,026
	12,490	5,596	-	18,086
	Opening Balance Euro			Closing Balance Euro
<u>Net Book Value</u>	11,584			9,894

6. DEBTORS AND PREPAYMENTS

All fall due within one year

	2012 Euro	2011 Euro
Trade Debtors	2,864	6,490
Prepayments	16,019	24,730
	18,883	31,220

7. CREDITORS - FALLING DUE WITHIN ONE YEAR

	2012 Euro	2011 Euro
Creditors	(29,179)	(55,010)
Paye and Prsi	(7,928)	(24,234)
Accrued Expenses	(4,634)	(3,572)
	(41,741)	(82,816)

Belong To Youth Services

Notes to the Financial Statements continued...

8. CREDITORS - SECURITY

The Banks hold no form of security as at the Balance Sheet date.

	2012 Euro	2011 Euro
9. <u>DEFERRED INCOME</u>		
Balance at 31st December, 2011	-	(80,500)
Grants Received	(30,000)	-
	<hr/>	<hr/>
Profit and Loss Account Transfers	-	80,500
	<hr/>	<hr/>
Balance at 31st December, 2012	(30,000)	-
	<hr/>	<hr/>

	2012 Euro	2011 Euro
10. <u>MEMBERS FUNDS</u>		
Members Funds at 31st December, 2011	115,172	124,149
Deficit for the year	(24,046)	(8,977)
	<hr/>	<hr/>
Members Funds at 31st December, 2012	91,126	115,172
	<hr/>	<hr/>

	2012 Euro	2011 Euro
11. <u>RECONCILIATION OF OPERATING LOSS TO NET CASH FLOWS FROM OPERATING ACTIVITIES</u>		
Operating Loss	(22,015)	(8,977)
Depreciation	5,596	4,815
Debtors and Prepayments	12,338	(13,221)
Deferred Income	30,000	(80,500)
Creditors & Accruals	(41,075)	45,239
	<hr/>	<hr/>
	(15,156)	(52,644)
	<hr/>	<hr/>

	2012 Euro	2011 Euro
12. <u>ANALYSIS OF CHANGES IN CASH DURING THE YEAR</u>		
Balance at 31st December, 2011	155,183	213,079
Net Cash Outflow	(21,093)	(57,895)
	<hr/>	<hr/>
Balance at 31st December, 2012	134,090	155,184
	<hr/>	<hr/>



Belong To Youth Services

Notes to the Financial Statements continued...

	2012	2011
	Euro	Euro
<u>13. STAFF COSTS</u>		
Salaries and Wages	456,430	387,963
Social Insurance Costs	48,909	41,495
	<u>505,339</u>	<u>429,458</u>

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

Average Number Employed	11	9
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14. APB ETHICAL STANDARDS – PROVISIONS AVAILABLE TO SMALL ENTITIES

As a small entity under the provisions of the APB in relation to Ethical Standards we engage our auditor to provide basic tax compliance and bookkeeping and accounts preparation.

15. CAPITAL COMMITMENTS

There were no capital commitments as at 31st December, 2012.

16. SHARE CAPITAL AND MEMBERS LIABILITIES

The Company is limited by guarantee and does not have a share capital. Consequently the liability of Members is limited, subject to an undertaking by each member to contribute to the Net Assets or Liabilities of the Company on winding up such amounts as may be required not exceeding one Euro.

17. REPORTING FINANCIAL PERFORMANCE

The Financial Statements comply with FRS3 - "Reporting Financial Performance". The Income relates to continuing operations as no businesses were acquired or disposed of in 2012.

A separate Statement of Total Recognised Gains and Losses is not required, as there are none other than those reflected in the Income & Expenditure Account.

18. APPROVAL OF THE FINANCIAL STATEMENTS

The Directors approved the Financial Statements on 13th September, 2013

Belong To Youth Services

**Supplementary Information for the year ended 31st December, 2012**

	2012	2011
	Euro	Euro
<u>ADMINISTRATIVE EXPENSES &amp; STAFF COSTS</u>		
Advertising	769	1,899
Audit & Accountancy	4,971	2,856
Bank Charges	2,041	827
Cleaning	5,025	3,592
Depreciation	5,596	4,815
Fund Raising Expenses	50,712	31,415
Hire of Equipment	2,274	1,989
Insurances	4,708	4,027
Interest/Finance Lease Charges	2,031	-
Light & Heat	4,276	2,769
Printing & Publications	7,089	5,801
Professional Fees	7,346	6,183
Rent and Rates	39,218	29,500
Repairs and Renewals	30,710	11,870
Staff Training & Recruitment	3,576	6,885
Sundry Expenses	2,345	229
Telephone & Fax	13,711	11,242
Trade Subscriptions	835	1,355
Travel Expenses	11,761	9,636
	<u>198,994</u>	<u>136,890</u>
Staff Costs	505,339	429,458
	<u>704,333</u>	<u>566,348</u>

Pobal Extracts from the

Income and Expenditure Account for the year ended 31st December, 2012

	2012	2011
	Euro	Euro
<u>INCOME</u>		
Grants	40,500	80,000
	<u>40,500</u>	<u>80,000</u>
<u>EXPENDITURE</u>		
Staff Costs	47,138	29,181
Programme Costs	41,867	8,831
Administration Costs	11,934	8,452
	<u>100,939</u>	<u>46,464</u>
	<u>(60,439)</u>	<u>33,536</u>
<u>EXCESS OF INCOME OVER EXPENDITURE</u>		