

Belong To Youth Services

a company limited by guarantee

Reports and Financial Statements

for the year ended

31st December, 2013

Belong To Youth Services

Contents

|                                   | <u>Page</u> |
|-----------------------------------|-------------|
| Directors and Other Information   | 2           |
| Report of the Directors/Trustees  | 3/6         |
| Independent Auditors Report       | 7/8         |
| Accounting Policies               | 9/10        |
| Statement of Financial Activities | 11          |
| Balance Sheet                     | 12          |
| Cash Flow Statement               | 13          |
| Notes to the Financial Statements | 14/18       |
| Supplementary Information         | 19          |

Belong To Youth Services

Directors/Trustees and Other Information

DIRECTORS/TRUSTEES

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,  
Main Street,  
Dundrum,  
Dublin 14.

BANKERS

AIB Bank,  
Capel Street,  
Dublin 1.

Belong To Youth Services

Report of the Directors/Trustees

The Directors/Trustees submit their report and audited Financial Statements for the year ended 31st December, 2013.

PRINCIPAL ACTIVITIES, BUSINESS REVIEW AND FUTURE DEVELOPMENTS

The organisation is a company limited by guarantee, incorporated under the Companies Acts, 1963 to 2013 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/Trustees 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.

2013 marked the 10th anniversary of BeLong To Youth Service, and the organisation realised a number of new developments and events in this milestone year.

Our youth service continued to offer high quality and effective youth work through the provision of group and one-to-one supports. With the National Quality Standards Framework (NQSF) now firmly embedded into the work of our Youth work team, our services were continuously assessed as safe, effective and continued to offer innovative responses to the evolving needs of Lesbian, Gay, Bisexual & Trans (LGBT) young people.

On a weekly basis, the Dublin flag-ship service offered five groups - all of which focused on these needs, with an emphasis on participatory youth work designed to encourage leadership and build resilience to a range of societal barriers shown to impede the lives of this population.

Our national network responded to an emerging crisis in relation to the sustainability of youth work hours in LGBT youth groups outside of Dublin, by leveraging new funding solely for the provision of sustaining in these vital services through the National Office For Suicide Prevention in the Health Services Executive. By the end of the year, a total of 10 groups had applied for the grant, enabling a sustained, and at times increased youth work output.

Additional funding allowed work to commence on the re-development of our Start up Pack and Accreditation scheme for LGBT youth groups. In September, BreakOut - the Donegal based LGBT youth service, become the 5th group in the national network to achieve full accreditation status at a ceremony held in Letterkenny.

In March, the fourth national Stand Up campaign was launched by the Minister for Education & Skills at a celebratory event in City Hall. A 'call-to-arms' for young people to show their support for their LGBT friends, the campaign achieved widespread recognition and through the support of the Department of Education and Skills was further embedded into the school calendar.

In June, BeLong To hosted the first conference on LGBT Youth and Social Inclusion in the European Union with the support of the Department of Children and Youth Affairs, and in collaboration with the International Lesbian and Gay

Belong To Youth Services

Report of the Directors/Trustees continued...

Association (ILGA)-Europe, the International LGBTQ Youth & Student Organisation (IGLYO), the European Youth Forum, and the National Youth Council of Ireland (NYCI).

This ground breaking event was an associated EU Irish Presidency event and was the first ever EU Presidency Conference on the theme of LGBT youth.

The focus of the conference was in line with the theme of 'Social Inclusion' as adopted by the European Union Trio Presidency (Ireland, Lithuania, and Greece), the European Commission, and the European Youth Forum. It built on the Structured Dialogue process, the EU Youth Conference (Dublin, March 2013) and the joint conclusions of that conference.

Other major advocacy work included the publication of the 'National Action Plan on Bullying', published in January, by the Dept. of Education & Skills, which placed special emphasis on explicitly tackling homophobic and transphobic bullying. BeLong To was an active member of the working group which designed the plan.

Throughout the year, BeLong To worked in partnership with the HSE to develop a 'Whole School-Community' model to support schools to become safe and supportive for LGBT young people.

The model involved school and community level interventions in the following six areas; School Environment, Direct school based supports to LGBT young people, Community Partnerships (schools linking with LGBT youth supports and other out-of-school supports such as mental health/sports clubs providers), Curriculum, Staff training & Development and School Policy and Planning, and will be implemented in 2014.

Other successful partnerships were formalised, including an agreement with long-term collaborator Youth Work Ireland, with both committing to work to support one another to further imbed the needs of LGBT young people throughout services in Ireland.

While phase one of BeLong To's Refuge and Asylum Seekers project came to it's natural end at the start of 2013, by the last quarter of the year the organisation had secured new funding to develop a new youth work based support service in 2014, ensuring a dedicated response to this emerging need of LGBT young people.

In November, BeLong to successfully applied to host the IGLYO (International Gay Lesbian Youth Organisation) general Assembly in Ireland in 2014. Throughout the year, the board met regularly to oversee and support the organisation's outputs and governance. The organisational AGM was held in September, and agreed to sign up to and commence work on the Governance code ([www.governancecode.ie](http://www.governancecode.ie)).

A significant amount of Board and senior staff time in the organisation was spent throughout 2013 in facilitating a strategic restructure of senior roles at BeLong To.

The restructure involved the organisation's Executive Director stepping into a new role, of Founding Director. This new role allowed for a greater capacity for fund-raising and the development of a new international strand to our advocacy work. The organisation's existing Director of Services moved into the role of Executive Director.

## Belong To Youth Services

Report of the Directors/Trustees continued...

In addition to this, the Advocacy Coordinator's role was widened to reflect and encompass the growing advocacy demands/outputs of the organisation. Our office Manager's role was also widened, in order to strengthen our fundraising capacity and is now a Fundraising & Office Manager. Also, the organisation recruited a dedicated Finance Manager for the first-time, a part-time post which commenced in December 2013. BeLoNG To's strategic review, and an increasing number of requests for assistance and partnership also resulted in the organisation's commitment to a full scoping exercise to explore responses to this substantial growth in demand internationally.

Partners in this work include UNESCO, the Global Equality fund, and LGBT organisations in a number of the Balkan states. In partnership with UNESCO, GLSEN and others the organisation created the Global Safe Schools Network, first convened in Buenos Aires in 2013.

Finally, in November BeLoNG to held a Birthday party, to celebrate 10 years of innovation and excellence. Hundreds of guests including past services users, past and present staff, board of management, directors/Trustees, funders and volunteers attended a special evening of celebration to mark the organisations 10th year, and to look forward to the next decade.

### RESULTS

The activities for the year are set out on page 8 and resulted in an excess of Income over Expenditure before taxation of Euro37,942 - in 2012 there was a deficiency of Euro(24,046).

Retained income of Euro37,942 has been transferred to Reserves.

### PRINCIPAL RISKS AND UNCERTAINTIES

The Directors/Trustees have identified that the key risks and uncertainties the Charity faces relate to the risk of a decrease in the level of donations and the potential increase in compliance requirements in accordance with company, health and safety, taxation and other legislation.

The Charity mitigates these risks by monitoring cash flows, changes in legislation and internal control risks.

### 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/TRUSTEES

The names of the persons who were Directors/Trustees at any time during the year ended 31st December, 2013 are set out below. In accordance with the Articles of Association, Susan Donlon and Anna Quigley retire and, being eligible, will stand for re-election.

Anna Quigley  
Susan Donlon  
Maureen Looney

Dominic Hannigan  
Ann Nolan

Aodan Bourke  
Maurice Devlin

Belong To Youth Services

Report of the Directors/Trustees continued...

DIRECTORS'/TRUSTEES' INTERESTS

None of the Directors/Trustees had a material interest at any time during the year ended 31st December, 2013, in any contracts of significance in relation to the business of the Company.

DIRECTORS'/TRUSTEES' RESPONSIBILITIES

The Directors/Trustees 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/Trustees 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/Trustees 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/Trustees confirm that they have complied with the above requirements in preparing the Financial Statements. The Directors/Trustees 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 2013. They are also responsible for safeguarding the assets of the Company and hence for taking reasonable steps for the prevention and detection of fraud and other irregularities. The Directors/Trustees are responsible for the maintenance and integrity of the corporate and financial information included on the Company's website.

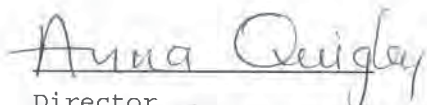
ACCOUNTING RECORDS


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 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

10/06/14

Belong To Youth Services

Independent Auditors' Report  
to the members of  
Belong To Youth Services  
for the year ended 31st December, 2013

We have audited the Financial Statements of the Company for the year ended 31st December, 2013 on pages 9 to 18 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 2013. 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

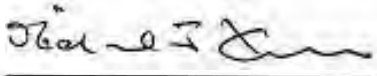
In our opinion the Financial Statements

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, 2013 and of its profit for the year then ended; and

have been properly prepared in accordance with the requirements of the Companies Acts 1963 to 2013.

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, 2013 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.



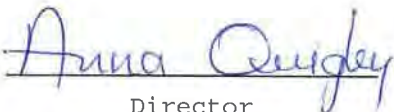
Michael J Kenny,  
for and on behalf of  
Kenny, Whelan & Company,  
Statutory Auditors.

12/06/14

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

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 of the Company.

ON BEHALF OF THE BOARD



Director

- DIRECTORS -



Director

10/06/14

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 2013.

FUND ACCOUNTING

The following funds are operated by the Charity:

Restricted Funds

Restricted Funds, represent grants, donations and sponsorships received which can only be used for particular purposes specified by the donors or sponsorship programmes binding on the Director. Such purposes are within the overall aims of the Company.

Unrestricted Funds

General funds represent amounts which are expendable at the discretion of the Directors in furtherance of the objectives of the Charity and which have not been designated for other purposes. Such funds may help to finance working capital or capital expenditure requirements.

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 other fixed assets 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.

Belong To Youth Services

Accounting Policies continued...

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.

Belong To Youth Services

Statement of Financial Activities for the year ended 31st December, 2013

| <u>INCOME</u>                             | <u>Notes</u> | 2013<br>Euro  | 2013<br>Euro   | 2013<br>Euro   | 2012<br>Euro    |
|---|--------------|---------------|----------------|----------------|-----------------|
|   |              | Unrestricted  | Restricted     | Total          | Total           |
| Donations                                 |              | 28,878        | 4,909          | 33,787         | 13,269          |
| Charitable Activities                     |              | 16,000        | 704,516        | 720,516        | 774,946         |
| Other Activities                          |              | 3,562         | -              | 3,562          | 26,316          |
| <u>Total Income</u>                       | 1            | <u>48,440</u> | <u>709,425</u> | <u>757,865</u> | <u>814,531</u>  |
| <br><u>EXPENDITURE</u>                    |              |               |                |                |                 |
| Cost of Raising Funds                     |              | 4,193         | 15,572         | 19,765         | 50,712          |
| Charitable Activities                     |              | 30,546        | 669,613        | 700,159        | 787,864         |
| <u>Total Expenditure</u>                  |              | <u>34,739</u> | <u>685,185</u> | <u>719,924</u> | <u>838,576</u>  |
| <u>NET INCOMING/ (OUTGOING) RESOURCES</u> |              | <u>13,701</u> | <u>24,240</u>  | <u>37,941</u>  | <u>(24,045)</u> |
| <br><u>NET MOVEMENT IN FUNDS</u>          |              |               |                |                |                 |
|   | 2            | <u>13,701</u> | <u>24,240</u>  | <u>37,941</u>  | <u>(24,045)</u> |
| <br><u>RECONCILIATION OF FUNDS</u>        |              |               |                |                |                 |
| Total Funds Brought Forward               |              | 44,683        | 46,444         | 91,127         | 115,172         |
| <u>TOTAL FUNDS CARRIED FORWARD</u>        |              | <u>58,384</u> | <u>70,684</u>  | <u>129,068</u> | <u>91,127</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 14 TO 18 FORM PART OF THESE FINANCIAL STATEMENTS

ON BEHALF OF THE BOARD

*Anna Quigley*  
\_\_\_\_\_  
Director

- DIRECTORS -

*[Signature]*  
\_\_\_\_\_  
Director

Belong To Youth Services

Balance Sheet as at 31st December, 2013

|  | <u>Notes</u> | 2013<br>Euro   | 2012<br>Euro   |
|--|--------------|----------------|----------------|
| <u>FIXED ASSETS</u>                            |              |                |                |
| Tangible Assets                                | 4            | 5,942          | 9,893          |
| <u>CURRENT ASSETS</u>                          |              |                |                |
| Debtors and Prepayments                        | 5            | 17,884         | 18,883         |
| Cash at Bank                                   |              | 359,950        | 133,842        |
| Cash on Hand                                   |              | 1              | 248            |
|  |              | <u>377,835</u> | <u>152,973</u> |
| <u>CREDITORS</u> - falling due within one year | 6/7          | (23,070)       | (41,740)       |
| <u>NET CURRENT ASSETS</u>                      |              | <u>354,765</u> | <u>111,233</u> |
| <u>TOTAL ASSETS LESS CURRENT LIABILITIES</u>   |              | 360,707        | 121,126        |
| <u>DEFERRED INCOME</u>                         | 8            | (231,638)      | (30,000)       |
| <u>NET ASSETS</u>                              |              | <u>129,069</u> | <u>91,126</u>  |
| <u>REPRESENTED BY</u>                          |              |                |                |
| Unrestricted Funds                             | 9            | 58,385         | 44,683         |
| Restricted Funds                               | 9            | 70,684         | 46,443         |
| <u>TOTAL FUNDS</u>                             | 9            | <u>129,069</u> | <u>91,126</u>  |

THE NOTES ON PAGES 14 TO 18 FORM PART OF THESE FINANCIAL STATEMENTS

ON BEHALF OF THE BOARD

  
Director

- DIRECTORS -

  
Director

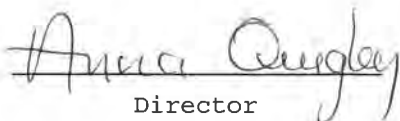
Belong To Youth Services

Cash Flow Statement for the year ended 31st December, 2013

|  | <u>Notes</u> | 2013<br>Euro | 2012<br>Euro |
|--|--------------|--------------|--------------|
| <u>NET CASH FLOWS FROM OPERATING ACTIVITIES</u>        |              |              |              |
| Net cash inflow/(outflow) from operations              | 10           | 227,194      | (15,157)     |
| <br>   |              |              |              |
| <u>RETURN ON INVESTMENTS AND SERVICING OF FINANCE</u>  |              |              |              |
| Interest paid  |              | -            | (2,031)      |
| <u>Net Cash outflow from Investments &amp; Finance</u> |              | -            | (2,031)      |
| <br>   |              |              |              |
| <u>CAPITAL EXPENDITURE</u>                             |              |              |              |
| Payments to acquire Tangible Assets                    |              | (1,335)      | (3,905)      |
| <u>Net Cash outflow after Capital Expenditure</u>      |              | (1,335)      | (3,905)      |
| <u>NET CASH INFLOW/(OUTFLOW) BEFORE FINANCING</u>      |              | 225,859      | (21,093)     |
| <br>   |              |              |              |
| <u>INCREASE/(DECREASE) IN CASH</u>                     | 11           | 225,859      | (21,093)     |

THE NOTES ON PAGES 14 TO 18 FORM PART OF THESE FINANCIAL STATEMENTS

ON BEHALF OF THE BOARD

  
Director

- DIRECTORS -

  
Director

Notes to the Financial Statements for the year ended  
31st December, 2013

1. INCOME

|  | 2013           | 2013           | 2012           | 2012           |
|--|----------------|----------------|----------------|----------------|
|  | Euro           | Euro           | Euro           | Euro           |
|  | Core           | Non-<br>Core   | Core           | Non-<br>Core   |
| <u>Donations and Grants</u>              |                |                |                |                |
| Dept of Children and Youth Affairs       | 176,000        | -              | 98,437         | 40,000         |
| City of Dublin Youth Service Board       | 46,900         |                | 49,288         |                |
| The Ireland Funds                        |                | 1,000          |                | 7,000          |
| Dept of Education and Skills             |                | 67,885         |                | -              |
| Pobal                                    | 12,145         |                | 40,500         |                |
| National Office for Suicide Prevention   | 187,218        |                | 154,221        |                |
| Equality Youth Fund                      |                | 705            |                | 4,000          |
| HSE Health Promotion                     |                | 53,650         |                | 26,500         |
| The National Lottery                     |                | 13             |                | -              |
| Donations                                |                | 32,787         |                | 13,269         |
| Dublin City Council                      |                | 1,000          |                | -              |
| O2 Think Big                             |                | -              |                | 5,000          |
| The One Foundation                       | 165,000        |                | 350,000        |                |
| ESB Electric AID                         |                | 10,000         |                | -              |
| <b>Total Donations and Grants</b>        | <b>587,263</b> | <b>167,040</b> | <b>692,446</b> | <b>95,769</b>  |
| <u>Income from Charitable Activities</u> |                |                |                |                |
| Fundraising                              |                | -              |                | 10,635         |
| Campaign Income                          |                | 68             |                | 8,489          |
| Gay Prom                                 |                | 1,204          |                | -              |
| Training Income                          |                | 2,290          |                | 7,191          |
| <b>Total from Charitable Activities</b>  | <b>-</b>       | <b>3,562</b>   | <b>-</b>       | <b>26,315</b>  |
| <b>Total Income</b>                      | <b>587,263</b> | <b>170,602</b> | <b>692,446</b> | <b>122,084</b> |

The Company received the following revenue grants in respect of 2013:-

Euro212,000 from the Department of Children and Youth Affairs under Youth Service Grant Scheme of which Euro162,000 was accounted for in 2013 and Euro50,000 was deferred to 2014.

The use of the grant was restricted.

Euro14,000 from the Department of Children and Youth Affairs (DMCY) under the EU Presidency.

The use of the grant was restricted.

Euro46,900 from the Drugs Promotion Unit in the Department of Health.

This was done through The North Inner City Drugs Task Force an administered by the CDYSB. The use of the grant was restricted to Drugs and Alcohol Outreach Programmes.

Euro1,000 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.

Notes to the Financial Statements continued...

1. INCOME continued...

Euro108,385 from the Department of Education and Skills of which Euro40,500 refers to the following year and is included in deferred revenue. This was done under the National Action Plan on Bullying. The use of the grant was restricted to the Stand Up! Campaign.

Euro12,145 from the European Commission through 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.

Euro197,000 from the HSE of which Euro39,782 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 restricted.

Euro15,000 from the Equality Youth Authority of which Euro14,205 refers to the following year and is included in deferred revenue. This was done under the Residential and LGBT Youth Rights Booklet. The grant was restricted to LGBT Youth Residential and Rights Booklet.

Euro53,650 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 restricted.

Euro15,000 from the National Lottery through the Health Services Executive (HSE) of which Euro14,987 refers to the following year and is included in deferred revenue. This was done under the National Lottery Grant Round. The grant was restricted to Sexual Health Promotion Services.

|  | 2013    | 2012    |
|--|---------|---------|
|  | Euro    | Euro    |
| 2. <u>NET MOVEMENT IN FUNDS</u>          |         |         |
| This has been arrived at after charging: |         |         |
| Auditors Remuneration                    | (4,782) | (4,861) |
| Depreciation of Tangible Fixed Assets    | (5,287) | (5,596) |
| and after crediting:                     |         |         |
| Amortisation of Capital Grants           | 30,000  | -       |
|  | <hr/>   | <hr/>   |

3. 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.



Notes to the Financial Statements continued...

4. TANGIBLE ASSETS

|                                 | Opening<br>Balance<br>Euro | Additions<br>Euro          | Disposals<br>Euro | Closing<br>Balance<br>Euro |
|---------------------------------|----------------------------|----------------------------|-------------------|----------------------------|
| <u>Cost</u>                     |                            |                            |                   |                            |
| Equipment                       | 22,548                     | 1,335                      | -                 | 23,883                     |
| Fixtures and Fittings           | 5,431                      | -                          | -                 | 5,431                      |
|                                 | <u>27,979</u>              | <u>1,335</u>               | <u>-</u>          | <u>29,314</u>              |
|                                 |                            |                            |                   |                            |
|                                 | Opening<br>Balance<br>Euro | Charge<br>for year<br>Euro | Disposals<br>Euro | Closing<br>Balance<br>Euro |
| <u>Accumulated Depreciation</u> |                            |                            |                   |                            |
| Equipment                       | 14,060                     | 4,201                      | -                 | 18,260                     |
| Fixtures and Fittings           | 4,026                      | 1,086                      | -                 | 5,112                      |
|                                 | <u>18,086</u>              | <u>5,287</u>               | <u>-</u>          | <u>23,372</u>              |
|                                 |                            |                            |                   |                            |
|                                 | Opening<br>Balance<br>Euro |                            |                   | Closing<br>Balance<br>Euro |
| <u>Net Book Value</u>           | <u>9,894</u>               |                            |                   | <u>5,942</u>               |

5. DEBTORS AND PREPAYMENTS

All fall due within one year

|               | 2013<br>Euro  | 2012<br>Euro  |
|---------------|---------------|---------------|
| Trade Debtors | 4,019         | 2,864         |
| Prepayments   | 13,865        | 16,019        |
|               | <u>17,884</u> | <u>18,883</u> |

6. CREDITORS - FALLING DUE WITHIN ONE YEAR

|                  | 2013<br>Euro    | 2012<br>Euro    |
|------------------|-----------------|-----------------|
| Creditors        | (8,767)         | (29,179)        |
| Paye and Prsi    | (9,596)         | (7,928)         |
| Accrued Expenses | (4,707)         | (4,633)         |
|                  | <u>(23,070)</u> | <u>(41,740)</u> |

7. CREDITORS - SECURITY

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

Notes to the Financial Statements continued...

|                                   | 2013      | 2012     |
|-----------------------------------|-----------|----------|
|                                   | Euro      | Euro     |
| 8. <u>DEFERRED INCOME</u>         |           |          |
| Balance at 31st December, 2012    | (30,000)  | -        |
| Grants Received                   | (231,638) | (30,000) |
|                                   | <hr/>     | <hr/>    |
| Profit and Loss Account Transfers | (261,638) | (30,000) |
|                                   | 30,000    | -        |
|                                   | <hr/>     | <hr/>    |
| Balance at 31st December, 2013    | (231,638) | (30,000) |
|                                   | <hr/>     | <hr/>    |

|   | 2013    | 2012     |
|---|---------|----------|
|   | Euro    | Euro     |
| 9. <u>STATEMENT OF FUNDS</u>                |         |          |
| <u>Unrestricted Funds</u>                   |         |          |
| Unrestricted Funds at 31st December, 2012   | 44,683  | 58,729   |
| Unrestricted Surplus/(Deficit) for the year | 13,702  | (14,046) |
|   | <hr/>   | <hr/>    |
| Unrestricted Funds at 31st December, 2013   | 58,385  | 44,683   |
|   | <hr/>   | <hr/>    |
| <u>Restricted Funds</u>                     |         |          |
| Restricted Funds at 31st December, 2012     | 46,444  | 56,444   |
| Restricted Surplus/(Deficit) for the year   | 24,240  | (10,000) |
|   | <hr/>   | <hr/>    |
| Restricted Funds at 31st December, 2013     | 70,684  | 46,444   |
|   | <hr/>   | <hr/>    |
| Total Funds                                 | 129,069 | 91,127   |
|   | <hr/>   | <hr/>    |

|  | 2013     | 2012     |
|--|----------|----------|
|  | Euro     | Euro     |
| 10. <u>RECONCILIATION OF OPERATING SURPLUS/(DEFICIT)<br/>TO NET CASH FLOWS FROM OPERATING ACTIVITIES</u> |          |          |
| Operating Surplus/(Deficit)  | 37,942   | (22,015) |
| Depreciation   | 5,287    | 5,596    |
| Debtors and Prepayments  | 999      | 12,338   |
| Deferred Income  | 201,638  | 30,000   |
| Creditors & Accruals   | (18,671) | (41,075) |
|  | <hr/>    | <hr/>    |
|  | 227,195  | (15,156) |
|  | <hr/>    | <hr/>    |

|  | 2013    | 2012     |
|--|---------|----------|
|  | Euro    | Euro     |
| 11. <u>ANALYSIS OF CHANGES IN CASH<br/>DURING THE YEAR</u> |         |          |
| Balance at 31st December, 2012                             | 134,091 | 155,183  |
| Net Cash Inflow/(Outflow)                                  | 225,859 | (21,093) |
|  | <hr/>   | <hr/>    |
| Balance at 31st December, 2013                             | 359,950 | 134,090  |
|  | <hr/>   | <hr/>    |

Notes to the Financial Statements continued...

|                        | 2013    | 2012    |
|------------------------|---------|---------|
|                        | Euro    | Euro    |
| <u>12. STAFF COSTS</u> |         |         |
| Salaries and Wages     | 339,798 | 456,430 |
| Social Insurance Costs | 35,526  | 48,909  |
|                        | <hr/>   | <hr/>   |
|                        | 375,324 | 505,339 |
|                        | <hr/>   | <hr/>   |

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

|                         |   |    |
|-------------------------|---|----|
| Average Number Employed | 9 | 11 |
|-------------------------|---|----|

13. 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.

14. CAPITAL COMMITMENTS

There were no capital commitments as at 31st December, 2013.

15. 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.

16. 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 2013.

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.

17. APPROVAL OF THE FINANCIAL STATEMENTS

The Directors approved the Financial Statements on

Belong To Youth Services

**Supplementary Information for the year ended 31st December, 2013**

|                                 | 2013<br>Euro | 2012<br>Euro |
|---------------------------------|--------------|--------------|
| <u>EXPENDITURE</u>              |              |              |
| <u>Cost of Raising Funds</u>    |              |              |
| Fund Raising Expenses           | 19,765       | 50,712       |
|                                 | <hr/>        | <hr/>        |
|                                 | 19,765       | 50,712       |
| <u>Charitable Activities</u>    |              |              |
| Advertising                     | 8,840        | 769          |
| Audit & Accountancy             | 4,782        | 4,971        |
| Bank Charges                    | 1,866        | 2,041        |
| Cleaning                        | 5,794        | 5,025        |
| Depreciation                    | 5,287        | 5,596        |
| Training & Gay Prom Expenditure | 1,600        | -            |
| Hire of Equipment               | 2,274        | 2,274        |
| Insurances                      | 3,828        | 4,708        |
| Interest/Finance Lease Charges  | -            | 2,031        |
| Light & Heat                    | 4,131        | 4,276        |
| Printing & Publications         | 5,499        | 7,089        |
| Programme Costs                 | 150,990      | 134,245      |
| Professional Fees               | 30,553       | 7,346        |
| Rent and Rates                  | 39,898       | 39,218       |
| Repairs and Renewals            | 10,074       | 30,710       |
| Staff Costs                     | 375,324      | 505,339      |
| Staff Training & Recruitment    | 13,798       | 3,576        |
| Sundry Expenses                 | 284          | 2,344        |
| Telephone & Fax                 | 10,548       | 13,711       |
| Trade Subscriptions             | 2,215        | 835          |
| Travel Expenses                 | 22,573       | 11,761       |
|                                 | <hr/>        | <hr/>        |
|                                 | 700,158      | 787,865      |
|                                 | <hr/>        | <hr/>        |
|                                 | 719,923      | 838,577      |
|                                 | <hr/>        | <hr/>        |

Pobal Extracts from the

Income and Expenditure Account for the year ended 31st December, 2013

|  | 2013<br>Euro | 2012<br>Euro |
|--|--------------|--------------|
| <u>INCOME</u>                            |              |              |
| Grants                                   | 12,145       | 40,500       |
|  | <hr/>        | <hr/>        |
| <u>EXPENDITURE</u>                       |              |              |
| Staff Costs                              | 4,412        | 47,138       |
| Programme Costs                          | 21,278       | 41,867       |
| Administration Costs                     | 2,505        | 11,934       |
|  | <hr/>        | <hr/>        |
|  | 28,195       | 100,939      |
|  | <hr/>        | <hr/>        |
| <u>EXCESS OF INCOME OVER EXPENDITURE</u> | (16,050)     | (60,439)     |
|  | <hr/>        | <hr/>        |