

Company registration number: 369888

**BELONG TO YOUTH SERVICES
(A COMPANY LIMITED BY GUARANTEE)**

FINANCIAL STATEMENTS

FOR THE YEAR ENDED 31ST DECEMBER 2016

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**BELONG TO YOUTH SERVICES
(A COMPANY LIMITED BY GUARANTEE)**

OFFICERS AND PROFESSIONAL ADVISORS

Directors	Maria Afontsenko Karen Ciesielski Maurice Devlin Nikki Gallagher (appointed 22/08/2016) Dominic Hannigan Ciarán McKinney Lucy Ní Raghail (appointed 01/12/2016) Anna Quigley Ann Nolan (resigned 04/10/2016)
Secretary	Karen Ciesielski
Executive Officer	Moninne Griffith
Company number	369888
Registered office	Parliament House, 13, Parliament Street, Dublin 2. D02 P658
Principle Place of Business	Parliament House, 13, Parliament Street, Dublin 2 D02 P658
Auditor	Hayden Brown Grafton Buildings 34 Grafton Street Dublin 2
Bankers	Allied Irish Bank, 126 Capel Street, Dublin 1 D01 VW89
Charity number	16534
Registered Charity Number	20059798
Website	www.belongto.org

**BELONG TO YOUTH SERVICES
(A COMPANY LIMITED BY GUARANTEE)**

Solicitors

McGonagle Solicitors
1, Main Street
Dundrum,
Dublin 14
D14 XV10

A & L Goodbody
28, Northwall Quay
Northwall
Dublin 1

**BELONG TO YOUTH SERVICES
(A COMPANY LIMITED BY GUARANTEE)**

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**BELONG TO YOUTH SERVICES
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**DIRECTOR'S REPORT
YEAR ENDED 31ST DECEMBER 2016**

The directors / trustees present their annual report and the audited financial statements for the year ended 31st December 2016.

OBJECTIVES AND ACTIVITIES

Our Vision

BeLonG To's vision is a world where LGBT+ young people are equal, safe, and valued in the diversity of their identities and experiences.

Our Mission

To work with LGBT+ young people as equals to achieve our vision through youth work, changing attitudes, and research.

Our Values

1. Welcoming, inclusive, supportive, safe and fun.
2. Integrity, honesty, openness and respect.
3. Promoting human rights, social justice, solidarity and intersectional.
4. Collaboration and youth participation.
5. Being a better and a learning organisation.

Model of Youth Work Practice

Our model of youth work practice is adapted from Critical Social Education.

Critical - LGBT+ young people thinking for themselves.

Social - Pro society and working together as a group.

Education - Youth Work values guide the education process.

Strategy

BeLonG To Youth Services worked under an annual strategy statement in 2016. Annual work plans were devised for each team within the organisation based on the strategy. Staff support and supervision focused on outcomes set out in these work plans.

ACHIEVEMENTS AND PERFORMANCE

2016 was a year of change for BeLonG To, with a new Executive Director in place, the organisation focussed on operational and governance changes and improvements in order to adapt to the post marriage equality referendum society and the huge increase in the numbers of young people and stakeholders seeking out our support and services. Some of these changes included;

- the introduction of a new evaluation, monitoring, outcome, and impact assessment framework;
- significant improvements in the organisations ICT infrastructure including the introduction of a new management information system;
- an updated Safeguarding and Child Protection Statement;
- a focus on whole team communication and work, including board, staff, and young people;
- review of our vision, mission, values, and the development of an organisation plan for 2017.

We also have been working on a Communications strategy and style guide for the organisation and will finalise them in early 2017.

**BELONG TO YOUTH SERVICES
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**DIRECTOR'S REPORT (CONTINUED)
YEAR ENDED 31ST DECEMBER 2016**

Securing the resources necessary to achieve our vision

2016 was a challenging year for the organisation in raising the resources necessary to achieve our vision exacerbated by the external environment and lack of capacity to invest both financially and with staff resources. Despite these challenges the organisation ended the year in a strong financial position with committed funds over the next three financial years from efforts in 2016 helping to secure increased investment in fundraising from 2017 onwards.

Robust internal capacity to maintain a professional and sustainable organisation.

With such a significant increase in demand for BeLonG To's Services, a large focus of our work this year was on governance, organisational developments and sustaining our team. Some of the major outcomes and outputs in this area of work were;

- Child Protection & Safe Guarding sub-committee established and policy reviewed and updated.
- Office 365 implemented, staff trained and our email and data systems were migrated into the cloud.
- Managers were invited to avail of external executive coaching.
- A new Board Handbook was developed.
- A Human Resources review process was commenced.
- A new constitution for the organisation was completed (pending adoption at year end).
- We recruited new Board members.
- A review of Health and Safety policies was commenced.
- Key staff trained as Fire Marshalls.
- We introduced staff wellness initiatives including monthly massages from a volunteer and mindfulness before meetings.
- Executive presence and advocacy training provided for staff at EY.

Sustain and grow BeLonG To's National Network of LGBT Youth Groups.

LGBT+ youth groups throughout the national network also experienced a surge in demand for their services this year.

- Training delivered to Finglas Youth Resource Centre regarding their new LGBT youth group.
- Meeting took place between BeLonG To and Carlow Regional Youth Services' LGBT youth worker. Their group has been re-established after a long gap in service (2 years). Group is up and running again.
- Athlone's New LGBT youth group (Athlone Spectrum) launched during Stand Up week. John Duffy attended and spoke at the event.
- John Duffy met with the director of YWI Galway to discuss our pause and reboot outcomes.
- National Peer Educator training took place, with young people from 6 different organisations. There was a lower than normal turn out of young people from BeLonG To.
- Kildare LGBT held a steering committee meeting which John Duffy attended.

**BELONG TO YOUTH SERVICES
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**DIRECTOR'S REPORT (CONTINUED)
YEAR ENDED 31ST DECEMBER 2016**

Continue to deliver a high-quality youth service to LGBT young people through our direct youth service in Dublin.

Restructuring Front Line Service. The youth work department developed a new 'Monday Chats' service (beginning of November) with targeted outcomes for LGBT+ Young People 2017 as follows: Improve health and wellbeing, increase skills and confidence, Coming Out support, increase knowledge, empowerment, and resilience, Reduce feelings of loneliness and isolation, Information on LGBT+ rights in school and workplace, Sexual Health Support and support accessing sexual health clinics, Substance Misuse/Harm Reduction Support. Parental/guardian/professional support(internal/external), Crisis Intervention Support and Referral pathways). Young person one-one support: attendance 5.

Pieta House Counselling service, internal within BeLong To Youth Service, after slow start now going really well, fully booked up with waiting list for New Year. Youth Work Manager held meeting with coordinator of Pieta House resilience program. BeLong TO and Pieta House, may collaborate in 2017, and create LGBT+ young people resilience program (funding dependant) open to young people who cannot access consent to attend counselling.

Child Protection Working Group, creating interim Child Protection Policy, adaption to how we record situations with young people, 'Safe Guarding Issue, Mental Health Issue and Child Protection', Louise from NYCI, has been invaluable resource to the organisation.

Appraisal, Lisa has been engaged with Appraisal with youth work manager and Executive Director (two more staff within the youth work department booked in for appraisal December).

Induction Student Maynooth, 3 Way with Lecturer, Clodagh Mee on 3-month placement with us. Community Foundation Ireland CFI event, Jay Pope Trans Young Man, was part of Intersectional Human Rights panel facilitate by CFI, with over 200 people present. Jay did amazing job, promoting Trans Public Awareness Campaign and BeLong To.

The LadyBirds - 5 (fortnightly) meetings

The LadyBirds launched their manifesto in October which was an amazing event, attended by over 30 LBT women and supporters. This manifesto will serve as the launch pad for any projects and campaigns the group wish to undertake with support of the Big Sister programme (support from older LBT women). The group have lined up several guest speakers to visit the group between now and into the new year. The group are carrying out their Education for life programme in November and have covered workshops on politics, Brexit, refugee crisis and periods. They are attending FemFest on the 2nd December. Attendance: 58

Over 18s Gerard Roe became the youth worker to the Over 18s group in late October. Currently developing relationship with this group and engaging them in a project to develop a video on "why some young people choose to use drugs" for entry into the Drugs.ie "Lets Talk About Drugs" Youth Awards. Meeting weekly with this group to carry out actions for the development of this video. Attendance 45

IndividualiTy Engaged the group in a number of workshops on the Gender Recognition Act to feed into BeLong To's internal policy on the Gender Recognition Act, 2015 and also the Government's review process in 2017. Broden from TENI co-facilitated a session with Lisa Mc Kenny on the historical context and explored what the barriers are for young people. Attendance: 92

Supported 20 young people to attend TENI's Launch of Heads up: Trans Guide to Mental Health and Wellbeing.

**BELONG TO YOUTH SERVICES
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**DIRECTOR'S REPORT (CONTINUED)
YEAR ENDED 31ST DECEMBER 2016**

Engaged 6 young people to work on the Trans Public Awareness Campaign to be launched in 2017.

Developed BeLonGTo's Submission to HSE in relation to Transgender Health: proposed Model for Trans young people and adults.

Training: Engaged in Fire Safety Training & Participated in Advocacy and Executive Impact Training with EY Continued preparation works for the design spec for the new outcomes and impact measurement system. All staff trained in the outcome and impact framework.

Develop and deliver initiatives to promote sexual health awareness in response to increased HIV infection amongst GB young men.

In the Know workshops took place in Dublin in November - report to follow. Interestingly all attendees were young trans men. Continued to participate in HSE's sexual health communications group

Continue to deliver a high-quality drugs education and prevention service to LGBT young people through our direct youth service in Dublin

Awarded €5,000 funding from the NICDATF to engage a media production company who will assist the Over18s group in the development of their video for entry into the Drugs.ie "Lets Talk About Drugs" Youth Awards - Deadline 1st February 2017.

Met with the National Clinical Lead of Addictions in the National Drug Treatment Centre to discuss our work in more detail and to look at ways we could possibly collaborate in the future. He was supportive of our ideas and commended the work that BeLonG To do.

BeLonG To drugs service, along with CityWide, sent in joint recommendations for the development of the new national drug strategy. Final meeting of the prevention and education focus group will take place on December 2nd.

Delivered LGBT awareness training to 20 members of G-Force the LGBT branch of An Gardai Siochana.

Deliver an anti-homophobia campaign (short to medium term) which significantly raises awareness of LGBT young people and changes attitudes.

Stand Up! LGBT+ Awareness Week

The 7th Annual Stand Up Awareness Week against LGBT Bullying took place 14th - 18th November 2016. It was launched by the Minister for Education, Richard Bruton, on 11th November at St. Paul's College, a Catholic boys' school in Raheny. The launch was a powerful event and the school principal, a student, CAO, Moninne Griffith and the Minister spoke. All students were present and the school choir sang. The event was recorded for our video about Stand Up. Unfortunately, due to the ASTI strike and the closure of schools for several days, it was not possible to hold the planned workshop with TY students on anti-LGBT bullying.

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**DIRECTOR'S REPORT (CONTINUED)
YEAR ENDED 31ST DECEMBER 2016**

The Stand Up pack, comprising a teachers' guide and posters, was sent to all second-level schools and youth services across the country in October. As part of our work to develop useful monitoring and evaluation tools, different types of packs were sent to different schools, and the responses will be collated. An expanded web-page for Stand Up has been set up to provide teachers access to lots of relevant resources.

One hundred and forty three teachers registered for Stand Up advance training in 8 education centres around Ireland. The ASTI actions had a significant impact on our teacher trainings: we had to cancel three sessions; and re-scheduled two of those. However, despite this, 90 teachers attended trainings. They were highly engaged in Stand Up Week and appreciative of the training. We video-recorded the Cork training and interviews with a teacher and a principal at that session. It was also gratifying that at each teacher training at least one participant shared their school's experience of providing an inclusive environment for a trans student; this was eagerly listened to by the attendees from other schools.

After a competitive tender process, we contracted Event Junkies, a video production company, to make two short videos about Stand Up Week (3 minutes and 1 minute long.) The longer video will be used to inform funders about our work and to build participation with Stand Up Week 2017; the shorter video will promote Stand Up 2017 on social media.

Media coverage on launch average with some big wins - article in Irish Times and ED on prime time midday RTE 2 radio show (the Nicky Byrne show with Jenny Greene) However Twitter campaign #StandUp2016 a big success - motivating schools and young people to show their support and showcase what they were doing for Stand Up week. Lots of great images for DES report this year.

Youth Workers from both Athlone and Limerick aided in the delivery of Stand-Up training in their respective town/city.

Developed an outcome and impact reporting framework for Stand Up using a triangular approach (pre-and post-training feedback, a public poll based on LGBTIreland and an online and phone survey of teachers).

Ongoing training and support provided by Admin team to Stand Up team in implementing stand up action especially regarding IT systems

All Together Now: Pilot in Primary Schools

The All Together Now resource for primary schools was launched on 17th October at the INTO offices, by Sheila Nunan, General Secretary of the INTO. A small number attended the launch, but we received significant positive feedback on the project and its advisory group from our project partners, especially those in St. Patrick's College, the INTO and the Department of Education. We created a web-page about All Together Now on our website. This provides access to: our own leaflet about the project, the classroom lessons, St. Patrick's College research report on the pilot project, and related resources. We will also be distributing copies of our own booklet to key stakeholders in primary education. As part of the re-boot process, we have decided to focus our schools work on the post-primary sector and so will be pausing work in the primary schools' sector.

Work with state bodies to promote LGBT positive recognition and affect systems change

Two more meetings for Moninne Griffith on the Taskforce for youth mental health. Development of strategic relationships with VIPs who are members including new Principal officer in DCYA and head of mental health in HSE.

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**DIRECTOR'S REPORT (CONTINUED)
YEAR ENDED 31ST DECEMBER 2016**

Attended Government All island Civic dialogue on Brexit impact

Two strategically important trainings with state bodies in post-primary education took place in November. Both were set up in partnership with Health Promotion HSE West as part of the roll-out of the LGBT Safe and Supportive Schools model. One was jointly delivered by CAOB and the HSE to 12 advisors in the Professional Development Service for Teachers (PDST, part of the Department of Education.) The second was delivered by CAOB to 20 at the national conference of the National Educational Psychological Service (NEPS, part of the Department of Education.) It was the first time that NEPS had included a workshop on LGBT issues at their annual conference.

Continued to engage with Dublin City Council's Comhairle - Steering Group and info stand at AGM

Attended Aras an Uachtarain with young person from IndividualiTy for TEN's 10th anniversary

Promote the rights of LGBT young people within the youth sector.

ED spoke at Youth Work Ireland annual conference and shared panel with Minister Helen McEntee on youth mental health.

John Duffy gave workshops at same event on LGBT youth work.

Increase the capacity of professionals who work with young people to better work with LGBT young people.

LGBT SASS training was delivered to the staff of St Eunan's College in Letterkenny by ourselves and a staff member from the HSE and DYS.

Work has continued to support the development of a joint training initiative between BeLonG To and Jigsaw. 3 pilot trainings due to take place between end of November and December.

BeLonG To presented a general LGBT awareness workshop at Youth Work Ireland's Annual Conference.

A meeting was held with representatives from the Roscommon CYPSC to share ideas in how they can better support LGBT youth in their county.

Work is ongoing to create a suicide resource for young people and professionals. Due to be completed by the end of the year.

Pavee Point Training - engaged over 30+ Traveller Primary Health Care workers, within LGBT+ Awareness training.

Funding application with HSE social inclusion for research project with Focus Ireland re LGBT youth homelessness.

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**DIRECTOR'S REPORT (CONTINUED)
YEAR ENDED 31ST DECEMBER 2016**

FINANCIAL REVIEW

The financial results for the year ended 31st December 2016 are set out on pages 15 and 16 of the Financial Statements. These results show a net deficit of (€3,056) (31st December 2015: surplus €5,371).

Income totalled €743,281 down 7% on 2015. Total resources expended amounted to €746,337 (2015: €793,600).

Principal Funding Sources

In 2016, the principle funding sources for BeLonG To Youth Services are outlined in the table below.

<u>Funder</u>	<u>Scheme</u>	<u>Amount</u>	<u>Type</u>	<u>Comment</u>
HSE - National Office for Suicide Prevention	Section 39 Health Act 2004	€246,151	Restricted	Provision of nationwide supports for LGBT+ young people, self-harm and suicide prevention, information and referral pathways, elimination of LGBT+ bullying.
North Inner City Drugs Task Force - administered by CDYSB	Local Drugs Taskforce - Emerging Needs	€45,600	Restricted	Provision of prevention and education service for the North Inner City targeting the LGBT+ youth population.
	NIC Initiative	€5,000	Restricted	Project on drugs and drug use within the LGBT+ youth as part of the NIC Initiative.
Department of Children and Youth Affairs administered by Pobal	Youth Service Grant Scheme	€196,338	Restricted	Core funding to support the delivery of nationwide supports for LGBT+ young people.
Department of Education and Skills	National Action Plan of Bullying	€82,381	Restricted	Elimination of LGBT+ bullying post primary level including a pilot study at primary level.
Department of Housing, Planning, Community and Local Government administered by Pobal	Scheme to Support National Organisations	€45,165	Restricted	Core funding to support the delivery of nationwide supports for LGBT+ young people and eliminate LGBT+ bullying/ discrimination/ isolation and promote equality and human rights.

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**DIRECTOR'S REPORT (CONTINUED)
YEAR ENDED 31ST DECEMBER 2016**

Department of Health	National Lottery Funding	€4,692	Restricted	Delivery of sexual health programs to young men who have sex with men.
Dublin City Council	Social Inclusion	€3,750	Restricted	Pilot study on the feasibility of Gay Straight Alliances in post-primary schools.
	2016 Community Funds	€1,500	Restricted	To support delivery of supports for LGBT+ young people in Dublin City.

RESERVES POLICY

Reserves are needed to fund asset replacement, shortfalls in income or unexpected expenditure. The trustees consider that the ideal level of reserves would be up to 3 months of the estimated running cost and reserves should be held in liquid funds in a bank deposit account at any one time. BeLonG To Youth Services is still in the process of building up its unrestricted reserve in line with the above policy.

The Finance Team and Executive Director will be responsible for monitoring and growing the reserves to the agreed level. The Reserves policy will be reviewed annually by the board of Directors. BeLonG To Youth Services unrestricted reserves as at 31st December 2016 are €48,308.

PLANS FOR FUTURE PERIODS

In 2016, BeLonG To developed a new Strategic Plan 2016-2019 which frames the organisations strategic goals and activities for the next three years.

Core to the plan is engaging with Government and other stakeholders in the development of a national LGBTI+ Youth Strategy that addresses the needs of LGBT+ young people with appropriately resourced specialist and mainstream services.

**BELONG TO YOUTH SERVICES
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**DIRECTOR'S REPORT (CONTINUED)
YEAR ENDED 31ST DECEMBER 2016**

Directors/Trustees	Attendance
Anna Quigley (Chairperson)	5/8
Maria Afontsenko (Treasurer)	6/8
Karen Ciesielski	5/8
Maurice Devlin	5/8
Dominic Hannigan	3/8
Ciaran McKinney	7/8
Ann Nolan Resigned 04/10/2016	0/6
Nikki Gallagher Appointed 22/08/2016	3/5
Lucy Ní Raghail Appointed 01/12/2016	1/1

Secretary

Ann Nolan Resigned 04/10/2016
Karen Ciesielski Appointed 04/10/2016

Executive Director

Moninne Griffith

STRUCTURE, GOVERNANCE AND MANAGEMENT

BeLonG To Youth Services Limited is registered in Ireland as a company Limited by Guarantee without a share capital. It is governed by Memorandum and Articles of Association.

The Directors are elected at the AGM. Board members are recruited to ensure a mix of professional skills and personal experiences. One Board member retired in 2016 after a number of years of service on the Board. Two new Board members were recruited and elected during the year.

The Board met 8 times during 2016. As required by the provisions of the Charities Act 2009, BeLonG To Board members are volunteers and do not receive remuneration. Board members are entitled to reimbursement for out of pocket expenses in the discharge of their functions as Board members. In 2016, no Board member claimed expenses.

The Board has established several standing subcommittees each of which is governed by terms of reference specifying the scope of their competencies and any delegated authorities. The subcommittees are:

- Finance, Audit, and Risk
- Safeguarding and Child Protection
- Governance and Nomination
- Remuneration and Human Resources

Independent external members have been appointed to both the Governance and Nomination committee and the Safeguarding and Child Protection committee. At year end, recruitment of an independent external member of the Finance, Audit, and Risk committee is underway.

**BELONG TO YOUTH SERVICES
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**DIRECTOR'S REPORT (CONTINUED)
YEAR ENDED 31ST DECEMBER 2016**

BeLonG To Youth Services is in the process of adopting the Governance Code for the Community, Voluntary and Charitable Sector in Ireland and the Board expects implementation to be completed in 2017.

BeLonG To Youth Services has completed the process of adopting the Statement of Guiding Principles for Fundraising and fully complies with the principals set out in the statement.

The Board of BeLonG To has delegated day to day management of the organisation to the Executive Director who maintains an oversight and monitoring role. There are strong communication systems between staff and Board, policies are regularly reviewed and updated by Board and the strategic plan is developed jointly and approved by Board.

The Management team at staff level work closely with the Executive Director on planning, delivery of outcomes and accountability ensuring that the strategy is delivered through work plans. Staff are committed to a wide range of policies and procedures ensuring accountability, high quality services and regulatory compliance. The staff team are managed through a line management system with regular individual support and supervision sessions.

Principal Risks and Uncertainties

The Board of Directors is responsible for assessing the risks facing BeLonG To and ensuring measures are taken to manage these risks. These risks were identified, and mitigated through the Risk and Management Policy which conducted and reviewed annually.

Funding: In common with other companies operating in Ireland in the charitable sector, BeLonG To is dependent on both voluntary income, donations, and income from state organisations. The directors are of the opinion that the company is well positioned to manage the costs of running the company.

Internal Controls: The risk of fraud is mitigated by maintaining segregation of duties for receipt of funds, and the payment of creditors in so far as is possible within the small staff team at BeLonG To. The directors have put processes and controls in place to ensure that detailed checking is carried out at all stages to ensure the accuracy and validity of all transactions.

Trustees' Interests

None of the Trustees had a material interest at any time during the year ended 31st December 2016, in any contracts of significance in relation to the business of the company.

PAYMENT OF CREDITORS

The directors acknowledge their responsibility for ensuring compliance with the provisions of the EC (Late Payment) Regulation 2002. It is the company's policy to agree payment terms with all suppliers and to adhere to those payments.

**BELONG TO YOUTH SERVICES
(A COMPANY LIMITED BY GUARANTEE)**

**DIRECTOR'S REPORT (CONTINUED)
YEAR ENDED 31ST DECEMBER 2016**

ACCOUNTING RECORDS

The Directors acknowledge their responsibilities under Sections 281 to 285 of the Companies Act 2014 to keep adequate accounting records for the company.

To comply with the requirements of the act, qualified accounting personnel are employed to maintain the accounting systems. The accounting records of the company are kept at the registered office as per the information page of these accounts.

AUDITORS

The auditors, Hayden Brown & Company, have taken up office in accordance with Section 383(2) of the Companies Act 2014 at the last AGM.

EVENTS AFTER THE BALANCE SHEET DATE

There have been no other circumstances or events after the year-end which would require disclosure in or adjustments to the financial statements or in the notes hereto.

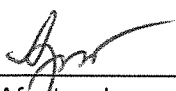
RELEVANT AUDIT INFORMATION

In the case of each of the persons who are directors at the time this report is approved in accordance with section 332 of Companies Act 2014:

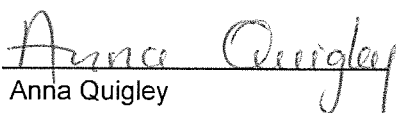
so far as each director is aware, there is no relevant audit information of which the company's statutory auditors are unaware, and

each director has taken all the steps that he or she ought to have taken as a director in order to make himself or herself aware of any relevant audit information and to establish that the company's statutory auditors are aware of that information.

ON BEHALF OF THE BOARD



Maria Afontsenko



Anna Quigley

Date : 22nd April 2017

**BELONG TO YOUTH SERVICES
(A COMPANY LIMITED BY GUARANTEE)**

**DIRECTOR'S RESPONSIBILITIES STATEMENT
YEAR ENDED 31ST DECEMBER 2016**

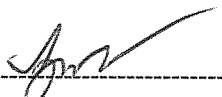
The directors are responsible for preparing the directors report and the financial statements in accordance with applicable Irish law and regulations.

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 with consideration to Charities SORP, Companies Act 2014 and FRS 102 "The Financial Reporting Standard applicable in the UK and Republic of Ireland" issued by the Financial Reporting Council, and promulgated by the Institute of Chartered Accountants in Ireland. Under company law, the directors must not approve the financial statements unless they are satisfied that they give a true and fair view of the assets, liabilities and financial position of the company as at the financial year end date and of the profit or loss of the company for the financial year and otherwise comply with the Companies Act 2014.

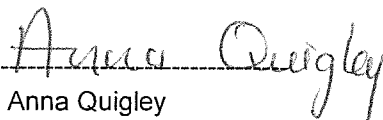
In preparing these financial statements, the directors are required to:

- select suitable accounting policies and then apply them consistently;
- make judgments and accounting estimates that are reasonable and prudent;
- state whether the financial statements have been prepared in accordance with applicable accounting standards, identify those standards, and note the effect and the reasons for any material departure from those standards; and
- prepare the financial statements on the going concern basis unless it is inappropriate to presume that the company will continue in business.

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



Maria Afontsenko



Anna Quigley

Date : 22nd April 2017

**BELONG TO YOUTH SERVICES
(A COMPANY LIMITED BY GUARANTEE)**

**INDEPENDENT AUDITOR'S REPORT TO THE MEMBERS OF
BELONG TO YOUTH SERVICES
YEAR ENDED 31ST DECEMBER 2016**

We have audited the financial statements of Belong To Youth Services for the year ended 31st December 2016 which comprise the profit and loss account, balance sheet, statement of changes in equity, statement of cash flows and related notes. The relevant financial reporting framework that has been considered in their preparation is the Charities SORP, Companies Act 2014 and FRS 102 The Financial Reporting Standard applicable in the UK and Republic of Ireland issued by the Financial Reporting Council and promulgated by the Institute of Chartered Accountants in Ireland.

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

Respective responsibilities of directors and auditor

As explained more fully in the directors responsibilities statement set out on page 12, the directors are responsible for the preparation of the financial statements and for being satisfied that they give a true and fair view and otherwise comply with the Companies Act 2014. Our responsibility is to audit and express an opinion on the financial statements in accordance with Irish law and International Standards on Auditing (UK and Ireland). Those standards require us to comply with the Auditing Practices Board's (APB's) Ethical Standards for Auditors, including "APB Ethical Standard - Provisions Available for Small Entities (Revised)", in the circumstances set out in Note 17 to the financial statements.

Scope of the audit of the financial statements

An audit involves obtaining evidence about the amounts and disclosures in the financial statements sufficient to give reasonable assurance that the financial statements are free from material misstatement, whether caused by fraud or error. This includes an assessment of: whether the accounting policies are appropriate to the company's circumstances and have been consistently applied and adequately disclosed; the reasonableness of significant accounting estimates made by the directors; and the overall presentation of the financial statements. In addition, we read all the financial and non-financial information in the directors report to identify material inconsistencies with the audited financial statements and to identify any information that is apparently materially incorrect based on, or materially inconsistent with, the knowledge acquired by us in the course of performing the audit. If we become aware of any apparent material misstatements or inconsistencies we consider the implications for our report.

Opinion on financial statements

In our opinion the financial statements:

- give a true and fair view of the assets, liabilities and financial position of the company as at 31st December 2016 and of its loss for the year then ended; and
- have been properly prepared in accordance with the relevant reporting framework and, in particular the requirements of the Companies Act 2014.

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

- We have obtained all the information and explanations which we consider necessary for the purposes of our audit.
- In our opinion the accounting records of the company were sufficient to permit the financial statements to be readily and properly audited.
- The financial statements are in agreement with the accounting records.
- In our opinion the information given in the directors report is consistent with the financial statements.

**BELONG TO YOUTH SERVICES
(A COMPANY LIMITED BY GUARANTEE)**

**INDEPENDENT AUDITOR'S REPORT TO THE MEMBERS OF
BELONG TO YOUTH SERVICES (CONTINUED)
YEAR ENDED 31ST DECEMBER 2016**

Matters on which we are required to report by exception

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


Ciarán Murray

For and on behalf of
Hayden Brown
Chartered Accountants and Registered Auditors
Grafton Buildings
34 Grafton Street
Dublin 2

22nd April 2017

**BELONG TO YOUTH SERVICES
(A COMPANY LIMITED BY GUARANTEE)**

**STATEMENT OF FINANCIAL ACTIVITIES
YEAR ENDED 31ST DECEMBER 2016**

	Restricted Funds 2016	Unrestricted Funds 2016	Total Funds 2016	Total Funds 2015
	€	€	€	€
Incoming Resources				
Voluntary Income	16,488	82,269	98,757	213,493
Charitable Activities	630,577	-	630,577	584,263
Other Trading Activities	5,705	8,242	13,947	1,215
Total Incoming Resources	652,770	90,511	743,281	798,971
Resources Expended				
Cost of Voluntary Income	-	(94,961)	(94,961)	(206,889)
Charitable Activities	(651,376)	-	(651,376)	(585,966)
Other Expenses	-	-	-	(745)
Total Resources Expended	(651,376)	(94,961)	(746,337)	(793,600)
Net Outgoing Resources Before Transfers	1,394	(4,450)	(3,056)	5,371
Transfers				
Transfers Between Funds	-	-	-	-
(Deficit) / surplus for the year	1,394	(4,450)	(3,056)	5,371

The statement of financial activities has been prepared on the basis that all operations are continuing operations.

There are no recognised gains and losses other than those passing through the statement of financial activities.

A detailed breakdown of the above items is included in supplementary information part of the notes to the financial statements.

**BELONG TO YOUTH SERVICES
(A COMPANY LIMITED BY GUARANTEE)**

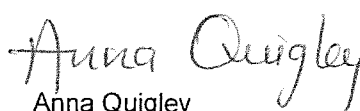
**BALANCE SHEET
31ST DECEMBER 2016**

	Note	2016 €	€	2015 €	€
Fixed assets					
Intangible assets	7	9,335		7,404	
Tangible assets	8	11,174		4,312	
			20,509		11,716
Current assets					
Debtors	9	23,380		20,791	
Cash at bank and in hand		63,143		89,701	
		86,523		110,492	
Creditors: amounts falling due within one year	10	(56,905)		(69,025)	
Net current assets			29,618		41,467
Total assets less current liabilities			50,127		53,183
Net assets			50,127		53,183
Contingency Reserve Fund					
Restricted Funds			1,819		425
Unrestricted Funds			48,308		52,758
Funds of the Charity			50,127		53,183

These financial statements were approved by the board of directors on 22nd April 2017 and signed on behalf of the board by:



Maria Afontsenko
Director



Anna Quigley
Director

The notes on pages 19 to 32 form part of these financial statements.

**BELONG TO YOUTH SERVICES
(A COMPANY LIMITED BY GUARANTEE)**

**STATEMENT OF CHANGES IN FUNDS
YEAR ENDED 31ST DECEMBER 2016**

	Unrestricted Funds	Restricted Funds	Total
	€	€	€
At 1st January 2015	40,930	6,882	47,812
(Deficit) / surplus for the year	11,828	(6,457)	5,371
Total comprehensive income for the year	11,828	(6,457)	5,371
At 31st December 2015	52,758	425	53,183
(Deficit) / surplus for the year	(4,450)	1,394	(3,056)
Total comprehensive income for the year	(4,450)	1,394	(3,056)
At 31st December 2016	48,308	1,819	50,127

BELONG TO YOUTH SERVICES
(A COMPANY LIMITED BY GUARANTEE)

STATEMENT OF CASH FLOWS
YEAR ENDED 31ST DECEMBER 2016

	2016	2015
	€	€
Cash flows from operating activities		
(Deficit) / surplus for the financial year	(3,056)	5,371
<i>Adjustments for:</i>		
Depreciation of tangible assets	2,658	2,952
Amortisation of intangible assets	1,933	96
Loss on disposal of tangible assets	-	78
Accrued (income)	(1,902)	(14,007)
<i>Changes in:</i>		
Trade and other debtors	(2,589)	(3,235)
Trade and other creditors	(10,218)	(77,716)
Net cash used in operating activities	<u>(13,174)</u>	<u>(86,461)</u>
Cash flows from investing activities		
Purchase of tangible assets	(9,520)	(699)
Proceeds from sale of tangible assets	-	396
Purchase of intangible assets	(3,864)	(7,500)
Net cash used in investing activities	<u>(13,384)</u>	<u>(7,803)</u>
Net (decrease) in cash and cash equivalents	(26,558)	(94,264)
Cash and cash equivalents at beginning of year	89,701	183,965
Cash and cash equivalents at end of year	<u>63,143</u>	<u>89,701</u>

**BELONG TO YOUTH SERVICES
(A COMPANY LIMITED BY GUARANTEE)**

**NOTES TO THE FINANCIAL STATEMENTS
YEAR ENDED 31ST DECEMBER 2016**

1. Statement of compliance

Belong To Youth Services is constituted under Irish company law, being a company limited by guarantee and not having a share capital. Prior to the enactment of the Companies Act 2014, companies not trading for gain by the members were not within the scope of certain company law requirements that applies to for-profit companies. In particular, companies not trading for gain were exempt from applying specific requirements in respect of formats and content of financial statements thus permitting charities to adopt a financial statement format appropriate to the sector.

Accordingly, Belong To Youth Services adopted and reported its performance with consideration to the format recommended by "Accounting and Reporting by Charities: Statement of Recommended Practice applicable to charities preparing their financial statements with consideration to the Financial Reporting Standard applicable in the UK and Republic of Ireland" (Charities SORP (FRS 102)) developed jointly by the Charity Commission for England and Wales and the Office of the Scottish Charity Regulator. Specifically, Belong To Youth Services reports its financial activities for the year in the format of the Charities SORP (FRS 102) Statement of Financial Activities (SoFA).

The Accounting Standards Body is the body responsible for developing accounting standards for the UK and Ireland. It recognises the Charity Commission for England and Wales and the Office of the Scottish Charity Regulator as the SORP-making bodies for the charity sector. Heretofore, the SORP has been recognised as best practice for financial reporting by charities in Ireland.

The Companies Act 2014 became effective in law on 1 June 2015 and from that date its provisions in respect of the format and content of financial statements became applicable to companies not trading for gain such as Belong To Youth Services. This would require Belong To Youth Services, for example, to present a Profit and Loss Account and report on items such as turnover, costs of sales and profit or loss on ordinary activities before taxation along with related notes. In the view of the Directors, this is neither an appropriate presentation nor terminology for a not-for-profit organisation.

In order to provide information relevant to understanding the stewardship of the Directors and the financial activities and position of the company, Belong To Youth Services has prepared its financial statements in accordance with the formats provided for in the SORP consistent with the prior year.

**BELONG TO YOUTH SERVICES
(A COMPANY LIMITED BY GUARANTEE)**

**NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)
YEAR ENDED 31ST DECEMBER 2016**

2. Accounting policies

Basis of preparation

The financial statements have been prepared on a going concern basis under the historical cost convention and with consideration to:

- Accounting and Reporting by Charities: Statement of Recommended Practice applicable to charities preparing their financial statements with consideration to the Financial Reporting Standard applicable in the UK and Republic of Ireland (Charities SORP (FRS 102));
- The Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102);
- Irish statute comprising the Companies Act 2014; and
- Department of Public Expenditure and Reform Circular 13/2014;

The requirements of the Companies Act 2014 have been modified to comply with the Charities SORP (FRS 102) developed by the Charity Commission for England and Wales and the Office of the Scottish Charity Regulator who are the joint SORP-making bodies recognised by the UK Accounting Standards Board as the appropriate parties to develop SORPS for the charity sector.

Financial reporting in line with the Charities SORP (FRS 102) is considered best practice for charities in Ireland. As noted above, the Directors consider the adoption of the Charities SORP (FRS 102) requirements as the most appropriate accounting practice and presentation to fairly reflect and disclose the activities of the company.

In preparing the financial statements, the Directors have considered whether in applying the accounting policies required by FRS 102 and the Charities SORP (FRS 102), the restatement of comparative items was required.

**BELONG TO YOUTH SERVICES
(A COMPANY LIMITED BY GUARANTEE)**

**NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)
YEAR ENDED 31ST DECEMBER 2016**

Incoming Resources

Income is analysed according to the activity that produced the resources as follows:

Voluntary Income

Voluntary income, which consists of monetary donations from the public and from corporate and major donors together with related tax refunds, is recognised in the period in which the organisation is entitled to the resource, receipt is virtually certain and when the amount can be measured with sufficient reliability. In the case of monetary donations from the public this income is generally recognised when the donations are received.

Charitable activities

Grants from Governments and other large institutional donors; where related to performance and specific deliverables are accounted for as the Charity earns the right to consideration by its performance. It is accounted for when amounts receivable on grant and funding application are approved or paid. Where entitlement is not conditional on the delivery of a specific performance by the charity, are recognised when the charity becomes unconditionally entitled to the grant.

Donated Services and Facilities

Donated services and facilities are included at the value to the charity where this can be quantified. The value of services provided by volunteers has not been included in these accounts.

Investment

Investment income is accounted for on a receipts basis.

Charitable Trading Activity

Incoming resources from charitable trading activity are accounted for when earned.

Restricted Income

Income received by the company, the application of which is restricted to a specific purpose by the donor, is treated as restricted income and any unspent amounts as restricted assets. Such specified purposes are within the overall aims of the organisation

Unrestricted Income

Other income, apart from restricted income, is used by the company in the furtherance of its work and objectives. Such funds may be held in order to finance working capital or may be used at the discretion of the organisation for specified purposes that are within the aims of the organisation.

**BELONG TO YOUTH SERVICES
(A COMPANY LIMITED BY GUARANTEE)**

**NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)
YEAR ENDED 31ST DECEMBER 2016**

Resources Expended

Resources expended are analysed between raising funds and expenditure on charitable activities. Raising funds and expenditure on charitable activities are accounted for on an accrual basis.

Raising Funds

Expenditure on raising funds includes all expenditure incurred by Belong To Youth Services for its charitable activities;

Charitable Activities

Expenditure on charitable activities includes all costs incurred by Belong To Youth Services in undertaking activities that further its charitable aims, including costs that can be allocated directly to such activities and those costs of an indirect nature necessary to support them.

Governance Costs

Governance costs include those costs associated with meeting the constitutional and statutory requirements of the charity and include the audit fee and costs linked to the strategic management of the charity.

Contingency Reserve Fund

The Contingency Reserve Fund is a restricted and unrestricted fund, which is designed for ongoing projects which the organisation is committed to. Unrestricted funds are funds, which are expended at the discretion of the directors in furtherance of the objects of the company. If a part of an unrestricted fund is earmarked for a particular project it may be designated as a separate fund, but the designation has an administrative purpose only, and does not legally restrict the directors to apply the fund.

Fund Accounting

Restricted Funds

Restricted funds are those donated for use in a particular area or for specific purposes, the use of which is restricted to that area or purpose and the restriction means that the funds can only be used for specific projects or activities.

Unrestricted Funds

Unrestricted funds are general funds that are available for use at the boards discretion in furtherance of any objects of the organisation and which have not been designated for other purpose. Such funds may help to finance working capital or capital expenditure requirements.

Foreign currencies

Revenues and costs arising from transactions denominated in foreign currencies are translated into Euro at the rates of exchange ruling on the date on which the transaction occurred.

Assets and liabilities denominated in foreign currencies are translated into Euro at the rate of exchange ruling on the balance sheet date. The resulting surplus or deficit are dealt with in the statement of financial activities.

**BELONG TO YOUTH SERVICES
(A COMPANY LIMITED BY GUARANTEE)**

**NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)
YEAR ENDED 31ST DECEMBER 2016**

Cash and Cash Equivalents

Cash and cash equivalents include cash on hand, demand deposits and other short-term highly liquid investments with original maturities of three months or less. Bank overdrafts are shown within borrowings in current liabilities .

Tangible assets

Tangible assets are initially recorded at cost, and are subsequently stated at cost less any accumulated depreciation and impairment losses.

Any tangible assets carried at revalued amounts are recorded at the fair value at the date of revaluation less any subsequent accumulated depreciation and subsequent accumulated impairment losses.

An increase in the carrying amount of an asset as a result of a revaluation, is recognised in other comprehensive income and accumulated in capital and reserves, except to the extent it reverses a revaluation decrease of the same asset previously recognised in profit or loss. A decrease in the carrying amount of an asset as a result of revaluation is recognised in other comprehensive income to the extent of any previously recognised revaluation increase accumulated in capital and reserves in respect of that asset. Where a revaluation decrease exceeds the accumulated revaluation gains accumulated in capital and reserves in respect of that asset, the excess shall be recognised in profit or loss.

Depreciation

Depreciation is calculated so as to write off the cost or valuation of an asset, less its residual value, over the useful economic life of that asset as follows:

Equipment	- 20%	straight line
Fixtures and Fittings	- 20%	straight line

If there is an indication that there has been a significant change in depreciation rate, useful life or residual value of tangible assets, the depreciation is revised prospectively to reflect the new estimates.

Impairment

A review for indicators of impairment is carried out at each reporting date, with the recoverable amount being estimated where such indicators exist. Where the carrying value exceeds the recoverable amount, the asset is impaired accordingly. Prior impairments are also reviewed for possible reversal at each reporting date.

When it is not possible to estimate the recoverable amount of an individual asset, an estimate is made of the recoverable amount of the cash-generating unit to which the asset belongs. The cash-generating unit is the smallest identifiable group of assets that includes the asset and generates cash inflows that are largely independent of the cash inflows from other assets or groups of assets.

**BELONG TO YOUTH SERVICES
(A COMPANY LIMITED BY GUARANTEE)**

**NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)
YEAR ENDED 31ST DECEMBER 2016**

Intangible assets

Intangible assets are initially recorded at cost, and are subsequently stated at cost less any accumulated amortisation and impairment losses. Any intangible assets carried at a revalued amount, are recorded at the fair value at the date of revaluation, as determined by reference to an active market, less any subsequent accumulated amortisation and subsequent accumulated impairment losses.

Intangible assets acquired as part of a business combination are recorded at the fair value at the acquisition date.

Amortisation

Amortisation is calculated so as to write off the cost of an asset, less its estimated residual value, over the useful life of that asset as follows:

If there is an indication that there has been a significant change in amortisation rate, useful life or residual value of an intangible asset, the amortisation is revised prospectively to reflect the new estimates.

Going concern

The company's activities, together with the factors likely to affect its future plans are set out in the director's report. Belong To Youth Services meets its day to day working capital requirements through accumulated unrestricted reserves. The directors have a reasonable expectation that the company has adequate resources to continue in operational existence for the foreseeable future. Thus they continue to adopt the going concern basis of accounting in preparation the annual financial statements.

Financial instruments

Belong To Youth Services has financial assets and financial liabilities of a kind that qualify as basic financial instruments. Basic financial instruments are initially recognised at transaction value and subsequently measures at their settlement value.

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" therefore income tax refunds arising from donations exceeding €250 per annum are included in unrestricted funds.

Debtors

Debtors are recognised initially at fair value and subsequently less any provision for impairment. A provision for impairment of trade receivables is established when there is objective evidence that the Charity will not be able to collect all amounts due according to the original terms of receivables. The amount of the provision is the difference between the assets carrying amount and the present value of estimated future cash flows, discounted at the effective interest rates. All movements in the level of the provision required are recognised in the income and expenditure.

**BELONG TO YOUTH SERVICES
(A COMPANY LIMITED BY GUARANTEE)**

**NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)
YEAR ENDED 31ST DECEMBER 2016**

Provisions

Debtors are recognised initially at fair value and subsequently less any provision for impairment. A provision for impairment of trade receivables is established when there is objective evidence that the Charity will not be able to collect all amounts due according to the original terms of receivables. The amount of the provision is the difference between the assets carrying amount and the present value of estimated future cash flows, discounted at the effective interest rates. All movements in the level of the provision required are recognised in the income and expenditure.

Provisions are recognised when the entity has an obligation at the reporting date as a result of a past event; it is probable that the entity will be required to transfer economic benefits in settlement and the amount of the obligation can be estimated reliably. Provisions are recognised as a liability in the balance sheet and the amount of the provision as an expense.

Provisions are initially measured at the best estimate of the amount required to settle the obligation at the reporting date and subsequently reviewed at each reporting date and adjusted to reflect the current best estimate of the amount that would be required to settle the obligation. Any adjustments to the amounts previously recognised are recognised in profit or loss unless the provision was originally recognised as part of the cost of an asset. When a provision is measured at the present value of the amount expected to be required to settle the obligation, the unwinding of the discount is recognised in finance costs in profit or loss in the period it arises.

**BELONG TO YOUTH SERVICES
(A COMPANY LIMITED BY GUARANTEE)**

**NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)
YEAR ENDED 31ST DECEMBER 2016**

3. Critical Accounting Judgements and Estimates

The preparation of these financial statements requires management to make judgements, estimates and assumptions that affect the application of policies and reported amounts of assets and liabilities, income and expenditure.

Judgements and estimates are continually evaluated and are based on historical experience and other factors, including expectations of future events that are believed to be reasonable under the circumstances.

The charity makes estimates and assumptions concerning the future. The resulting accounting estimates will, by definition, seldom equal the related actual results. The estimates and assumptions that have a significant risk of causing a material adjustment to the carrying amounts of assets and liabilities within the next financial year are discussed below.

(a) Establishing useful economic life for depreciation purpose

The annual depreciation charge depends primarily on the estimated useful economic lives of each type of asset and estimate of residual value. The directors regularly review these assets useful lives in light of prospective economic utilisation and physical condition of the assets concerned. Changes in asset useful lives can have a significant impact on depreciation and amortisation charges for the period. Detail of the useful economic lives is included in the accounting policies.

(b) Providing for doubtful debts

The charity makes an estimate of the recoverable value of trade and other debtors. It uses estimates based on historical experience in determining the level of debts, which the charity believes will not be collected. These estimates include such factors as the current credit rating of the debtor, the ageing profile of debtor and historical experience. Any significant reduction in the level of customers that default on payments or other significant improvements resulted in a reduction in the level of bad debt provision would have a positive impact on the operating results. The level of provision required is reviewed on an on-going basis.

4. Operating (deficit)/surplus

Operating (deficit)/surplus is stated after charging:

	2016	2015
	€	€
Amortisation of intangible assets	1,933	96
Depreciation of tangible assets	2,658	2,952
(Gain)/loss on disposal of tangible assets	-	78
Fees payable for the audit of the financial statements	3,690	4,481
	<u> </u>	<u> </u>

**BELONG TO YOUTH SERVICES
(A COMPANY LIMITED BY GUARANTEE)**

**NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)
YEAR ENDED 31ST DECEMBER 2016**

5. Staff costs

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

	2016	2015
	Number	Number
Administrative	3	2
Fundraising	1	2
Programming	7	6
	<u>11</u>	<u>10</u>

The aggregate payroll costs incurred during the year were:

	2016	2015
	€	€
Wages and salaries	401,301	404,109
Social insurance costs	41,739	42,917
	<u>443,040</u>	<u>447,026</u>

Bands of Salaries	2016	2015
€50,000 - €60,000	3	5
€60,001 - €70,000	1	-
€70,000+	-	-

6. Taxation

The company is exempt from corporation tax due to its charitable status. Charities Regulatory Authority number 20059768 (CHY no. 16534)

**BELONG TO YOUTH SERVICES
(A COMPANY LIMITED BY GUARANTEE)**

**NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)
YEAR ENDED 31ST DECEMBER 2016**

7. Intangible assets

	Software Development	Total
	€	€
Cost		
At 1st January 2016	7,500	7,500
Additions	3,864	3,864
At 31st December 2016	<u>11,364</u>	<u>11,364</u>
Amortisation		
At 1st January 2016	96	96
Charge for the year	1,933	1,933
At 31st December 2016	<u>2,029</u>	<u>2,029</u>
Carrying amount		
At 31st December 2016	<u>9,335</u>	<u>9,335</u>

	Software Development	Total
	€	€
Cost		
At 1st January 2015	-	-
Additions	7,500	7,500
At 31st December 2015	<u>7,500</u>	<u>7,500</u>
Amortisation		
At 1st January 2015	-	-
Charge for the year	96	96
At 31st December 2015	<u>96</u>	<u>96</u>
Carrying amount		
At 31st December 2015	<u>7,404</u>	<u>7,404</u>

Intangible assets represents the costs involved in developing Belong To CRM technology product which allows the company to manage all their resources and information in one single shared secured location. The costs are being amortised over a five year period.

**BELOING TO YOUTH SERVICES
(A COMPANY LIMITED BY GUARANTEE)**

**NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)
YEAR ENDED 31ST DECEMBER 2016**

8. Tangible assets

	Equipment	Fixtures and fittings	Total
	€	€	€
Cost			
At 1st January 2016	27,320	5,431	32,751
Additions	6,368	3,152	9,520
Disposals	-	-	-
At 31st December 2016	33,688	8,583	42,271
Depreciation			
At 1st January 2016	23,008	5,431	28,439
Charge for the year	2,405	253	2,658
Disposals	-	-	-
At 31st December 2016	25,413	5,684	31,097
Carrying amount			
At 31st December 2016	8,275	2,899	11,174

	Equipment	Fixtures and fittings	Total
	€	€	€
Cost			
At 1st January 2015	28,192	5,431	33,623
Additions	699	-	699
Disposals	(1,571)	-	(1,571)
At 31st December 2015	27,320	5,431	32,751
Depreciation			
At 1st January 2015	21,312	5,272	26,584
Charge for the year	2,793	159	2,952
Disposals	(1,097)	-	(1,097)
At 31st December 2015	23,008	5,431	28,439
Carrying amount			
At 31st December 2015	4,312	-	4,312

**BELONG TO YOUTH SERVICES
(A COMPANY LIMITED BY GUARANTEE)**

**NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)
YEAR ENDED 31ST DECEMBER 2016**

9. Debtors

	2016	2015
	€	€
Trade debtors	2,095	496
Other debtors	3,515	395
Prepayments and accrued income	17,770	19,900
	<u>23,380</u>	<u>20,791</u>

10. Creditors: amounts falling due within one year

	2016	2015
	€	€
Trade creditors	12,065	14,004
Tax and social insurance:		
PAYE and social welfare	11,298	10,229
Accruals	3,824	5,726
Deferred income	29,718	39,066
	<u>56,905</u>	<u>69,025</u>

Deferred income

Community Foundation of Ireland	7,500	-
The National Lottery	6,743	11,435
Gay Health	6,000	-
HSE Safe and Supporting	8,225	-
Dublin City Council	1,250	-
DES - "All Together Now"	-	12,381
NOSP - NNF - Master	-	12,750
IPB Community Engagement Fund (Pride)	-	2,500
	<u>29,718</u>	<u>39,066</u>

11. Company Status

The company is limited by guarantee not having a share capital. The liability of each member in the event of the company being wound up is €1.

**BELONG TO YOUTH SERVICES
(A COMPANY LIMITED BY GUARANTEE)**

**NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)
YEAR ENDED 31ST DECEMBER 2016**

12. Statement of movements on statement of financial activities

	Statement of Financial Activities €
At 1st January 2016	53,183
Surplus for the year	(3,056)
At 31st December 2016	<u>50,127</u>

13. Reconciliation of movements in funds of the charity

	2016 €	2015 €
Restricted Funds		
Opening Balance	425	6,884
Net Movement	<u>1,394</u>	<u>(6,459)</u>
	<u>1,819</u>	<u>425</u>
Unrestricted Funds		
Opening Balance	52,758	40,930
Net Movement	<u>(4,450)</u>	<u>11,828</u>
	<u>48,308</u>	<u>52,758</u>
Balance at year end	<u><u>50,127</u></u>	<u><u>53,183</u></u>

14. Capital commitments

The company had no capital commitments at the 31st December 2016.

15. Contingent liabilities

The company had no contingent liabilities at the 31st December 2016.

**BELONG TO YOUTH SERVICES
(A COMPANY LIMITED BY GUARANTEE)**

**NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)
YEAR ENDED 31ST DECEMBER 2016**

16. Financial instruments

The carrying amount for each category of financial instruments is as follows:

	2016	2015
	€	€
Financial assets measured at amortised cost		
Trade debtors	2,095	496
Other debtors	21,285	20,295
Cash at bank and in hand	63,143	89,701
	<u>86,523</u>	<u>110,492</u>
Financial liabilities measured at amortised cost		
Trade creditors	(12,065)	(14,004)
Other creditors	(44,840)	(55,021)
	<u>(56,905)</u>	<u>(69,025)</u>

17. Ethical standard - provisions available for small entities

In common with many other businesses of our size and nature we use our auditors to prepare and submit returns to the tax authorities and assist with the preparation of the financial statements. We also use our auditors to provide tax advice and to represent us, as necessary, at tax tribunals.

18. Controlling party

The Directors are the controlling party of the company.

19. Comparative Figures

Comparative figures have been re-classified on the same basis as current year figures.

20. Approval of financial statements

The board of directors approved these financial statements for issue on 22 April 2017.

**BELONG TO YOUTH SERVICES
(A COMPANY LIMITED BY GUARANTEE)**

THE FOLLOWING PAGES DO NOT FORM PART OF THE STATUTORY ACCOUNTS.

**BELONG TO YOUTH SERVICES
(A COMPANY LIMITED BY GUARANTEE)**

**DETAILED INCOME AND EXPENDITURE STATEMENT
YEAR ENDED 31ST DECEMBER 2016**

	2016	2015
	€	€
Income		
Dept of Children and Family Affairs	196,338	199,585
LDTF Emerging Needs Grant - DPU/CDYSB	50,600	45,600
Dept of Education and Skills	82,381	69,555
POBAL SSNO	45,165	-
POBAL ERF	-	22,441
National Office for Suicide Prevention	246,151	244,886
The National Lottery	4,692	2,195
Donations and Fundraising	107,000	178,494
HSE School Fund	-	25,000
ESB Electric AID	-	10,000
Training Income	5,705	1,215
Dublin City Council	5,250	-
	<u>743,282</u>	<u>798,971</u>
Expenditure		
Wages and salaries	401,301	404,109
Employer's PRSI contributions	41,739	42,917
Fundraising Costs	8,063	11,226
Printing and Publications	4,024	9,815
Rent payable	45,000	48,207
Insurance	4,932	5,165
Light and heat	2,797	4,227
Cleaning	5,611	5,947
Repairs and maintenance	1,033	9,089
Advertising	543	13,974
Professional Fees	20,462	16,844
Programme Costs	155,122	180,460
Telephone	11,759	9,089
Computer and website costs	14,839	-
Postage & Stationery	3,266	-
Staff Training & Recruitment	6,244	8,264
Travel and subsistence expenses	5,490	6,535
Consultancy fees	-	2,276
Auditors remuneration	3,690	4,481
Bank charges	633	745
Subscriptions	2,330	2,125
General expenses	2,869	4,979
Amortisation costs	1,933	96
Depreciation of tangible assets	2,658	2,952
Gain/loss on disposal of tangible assets	-	78
	<u>(746,338)</u>	<u>(793,600)</u>
Operating (deficit)/surplus	<u>(3,056)</u>	<u>5,371</u>

**BELONG TO YOUTH SERVICES
(A COMPANY LIMITED BY GUARANTEE)**

**DETAILED INCOME AND EXPENDITURE STATEMENT SSNO POBAL
YEAR ENDED 31ST DECEMBER 2016**

	2016
	€
Income	
SSNO	45,165
	45,165
 Overheads	
Administrative expenses	
Wages and salaries	44,930
Staff Training	400
	(45,330)
 Operating (deficit)	 (165)

**BELONG TO YOUTH SERVICES
(A COMPANY LIMITED BY GUARANTEE)**

**DETAILED INCOME AND EXPENDITURE STATEMENT DEPT. OF EDUCATION AND SKILLS
YEAR ENDED 31ST DECEMBER 2016**

2016

€

Income

Department of Education	82,381
	82,381

Overheads

Administrative expenses

Wages	49,680
Program Costs	28,445
Rents and Rates	3,641
Motor and Travel	55
Staff Training	320
Advertising	143
Repairs/Maintenance/Office Expense	253
Bank Charges and Interest	9
Depreciation	77
General Expenses	58
	(82,681)
Operating (deficit)	(300)

BELONG TO YOUTH SERVICES
(A COMPANY LIMITED BY GUARANTEE)

DETAILED INCOME AND EXPENDITURE STATEMENT NATIONAL OFFICE OF SUICIDE PREVENTION
YEAR ENDED 31ST DECEMBER 2016

	2016
	€
Income	
Health Services Executive	246,151
	<u>246,151</u>
 Overheads	
Administrative expenses	
Wages	95,583
Program Costs	89,987
Rent and Rates	16,032
Telephone	2,774
Motor and Travel	1,829
Light and Heat	1,282
Print, Post and Stationary	3,227
Computer Costs	10,179
Website Design/Development	496
Professional Fees	11,042
Staff Training	1,702
Advertising	1,743
Insurance	2,094
Repairs/Maintenance/Office Expense	3,569
Bank Charges and Interest	241
Health and Safety	222
Depreciation	847
General Expenses	1,496
	<u>(244,345)</u>
 Operating surplus	 <u><u>1,806</u></u>

**BELONG TO YOUTH SERVICES
(A COMPANY LIMITED BY GUARANTEE)**

**DETAILED INCOME AND EXPENDITURE STATEMENT DEPT. OF CHILDREN AND YOUTH AFFAIRS
YEAR ENDED 31ST DECEMBER 2016**

	2016
	€
Income	
Department of Children and Youth Affairs	196,338
	<u>196,338</u>
 Overheads	
Administrative expenses	
Wages	142,496
Program Costs	8,785
Rent and Rents	15,298
Telephone	2,356
Motor and Travel	1,282
Light and Heat	867
Print,Post and Stationary	2,215
Computer and Software Costs	2,277
Professional Fees	7,456
Staff Training	2,541
Advertising	1,491
Insurance	1,382
Repairs/Maintenance/Office Expense	2,599
Health and Safety	156
Bank Charges and Interest	142
Depreciation	3,401
General Expenses	1,620
	<u>(196,364)</u>
 Operating (deficit)	 <u><u>(26)</u></u>

**BELONG TO YOUTH SERVICES
(A COMPANY LIMITED BY GUARANTEE)**

**DETAILED INCOME AND EXPENDITURE STATEMENT NICDTF / CDYSB
YEAR ENDED 31ST DECEMBER 2016**

**2016
€**

Income

LDTF Emerging Needs Grant - DPU/CDYSB	50,600
	50,600

Overheads

Administrative expenses

Wages	37,996
Program Costs	3,874
Rents and Rates	3,320
Telephone	824
Motor and Travel	219
Light and Heat	272
Print, Post and Stationary	604
Computer and Software	512
Staff Training	679
Insurance	724
Advertising	514
Repairs/Maintenance/Office Expense	785
Bank Charges and Interest	45
General Expenses	426
	(50,794)

Operating (deficit)

(194)
