
Company registration number: 369888

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

FINANCIAL STATEMENTS

FOR THE YEAR ENDED 31ST DECEMBER 2023

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

REFERENCE AND ADMINISTRATIVE DETAILS

Name of Charity:	Belong To Youth Services
Also Known As:	Belong To
Registered Charity Number:	20059798
Charitable Tax-Exemption Number:	CHY16534
Companies Registration Number:	369888
Registered Office:	Parliament House 13 Parliament Street Dublin 2 D02P658 Ireland

The names of the persons who at any time during the financial year were directors or secretary of the company are as follows:

Directors / Charity Trustees

Patricia Carey	Chair - Appointed December 2023
Aisling Gannon	Vice Chair - Appointed December 2023
Maria Afontsenko	Treasurer
Liz Harper	
Lucy Ní Raghail	
Valerie Maher	
Dermot Ryan	
Dominic Hannigan	Chair - Resigned December 2023
Ciarán McKinney	Vice Chair - Resigned December 2023
Brian Melaugh	Resigned - December 2023
Kery Mullaly	Resigned - September 2023

Secretary

Suzanne Handley

Chief Executive and Senior Management to whom responsibility for the day-to-day management of the Charity is delegated:

Chief Executive Officer	Moninne Griffith
Director of Advocacy & Communications	Sinead Keane
Head of Operations & Programmes	Derrie Murray
Youth Work Manager	Carmel Walsh
Director of Governance & Finance	Suzanne Handley
Director of Education, Training & Community Practice	Sharon Heron
Director of Development	Marty O'Prey

**BELONG TO YOUTH SERVICES
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Names and address of professional advisors:

Auditor

Hayden Brown
Grafton Buildings
34 Grafton Street
Dublin 2

Solicitors

A & L Goodbody LLP
28 Northwall Quay
Northwall
Dublin 1
D01 H104

Legal Advisors

William Fry
2 Grand Canal Square
Grand Canal Dock
Dublin 2
D02 A342

Arthur Cox
10 Earlsfort Terrace
Dublin 2
D02 T380

Bankers

Allied Irish Bank
126 Capel Street
Dublin 1
D01 VW89

Bank of Ireland
2 College Green
Dublin 2
D02 N271

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**CHAIRPERSON'S STATEMENT
YEAR ENDED 31ST DECEMBER 2023**

A welcome message from our Chairperson

On behalf of the Board, I am proud to present our Annual Report and financial statements for the year ending 31 December 2023. Within this Report, we reflect on our progress towards delivering our 2022-2024 Strategic Plan, All Different, All Together. We are guided by this Strategic Plan in achieving our vision of a society where LGBTQ+ young people are equal, safe and thriving.

The report documents the wide range of services, programmes and projects offered by the organisation from frontline youth services, research reports and communication campaigns to training, fundraising and specialised programmes in schools. The breadth and depth of this work is quite extraordinary. Here, you will find an overview of our work over the past 12 months, outlining the impact of our work, challenges we encountered and our achievements. We share with you our impact, good governance, financial audit and fundraising results. As an organisation, we continue to focus on delivering the highest levels of governance and transparency. Accountability is central to our mission and everything we do is to ensure that LGBTQ+ young people feel safe in their homes, schools and communities.

In December 2023, I had the pleasure of stepping into the role of Chair of Belong To's Board of Directors. Following many years of LGBTQ+ activism and a career dedicated to social justice, I am proud to steer this growing organisation. There were a number of changes in the composition of the Board and subcommittees during 2023, which you will read about in this Report. Most significant was the departure of Dominic Hannigan (he/him), who served as Chair from 2021 to 2023. On behalf of the Board, I want to thank Dominic and the Board Members who have so generously dedicated their expertise and passion to Belong To over the years. The Board continues to operate first-class in governance. This was again recognised in 2023 when, for the fourth year in a row, Belong To was nominated for Charity Board of the Year at the Charity Excellence Awards, organised by the Charities Institute Ireland. This award recognises excellence in governance, accountability and leadership by the Board of Trustees of the winning organisation.

We pride ourselves as being trustworthy as an organisation. We are transparent in our work, how we operate and in our governance. We were pleased that our 2021 Annual Report was shortlisted for the Good Governance Awards last year. Our governance was again recognised in 2022 when we were awarded Charity Board of the Year for the third year in a row at the Charity Excellence Awards, organised by the Charities Institute Ireland. This award recognises excellence in governance, accountability, and leadership by the Board of Trustees of the winning organisation. I would like to thank all of our current board members and subcommittee members for their time and commitment to ensuring Belong To operates first-class in governance and maintains best practice standards.

The dedication and passion of Belong To's staff members must be acknowledged, particularly during a challenging year. Led by CEO, Moninne Griffith (she/her), the team's hard work and commitment to Belong To's mission is unflappable, even when faced with coordinated opposition and personal abuse. On behalf of the Board, we want to commend their work and continue to show our support to the team. Furthermore, I want to extend gratitude to all of our partners, our incredible team of volunteers, allied schools, youth services and organisations. You play an integral role in supporting the lives of LGBTQ+ youth. Our ambitious plans would not be possible without the ongoing support of our funders, corporate partners and donors, big and small. Thank you for helping to sustain the organisation as we strive to create an inclusive, fair and equal Ireland for everyone.

In Pride
Patricia Carey (she/her)
Chair, Belong To

Date : 10th July 2024

**BELONG TO YOUTH SERVICES
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**DIRECTOR'S REPORT
YEAR ENDED 31ST DECEMBER 2023**

STRUCTURE, GOVERNANCE AND MANAGEMENT

Our values of transparency, openness, and honesty are demonstrated through our adherence to the Charities Institute Ireland Triple Lock Standards of transparent reporting, ethical fundraising, and strong governance structures.

The Company was deemed a Charity per Section 40 of the Charities Act 2009 and is registered as such with the Charities Regulator in Ireland with registration number 20059798.

Belong To Youth Services Limited is registered in Ireland as a Company Limited by Guarantee incorporated in the Republic of Ireland under the Companies Act 2014. Under section 1180 of the Companies Act 2014, the Company is exempt from including the word 'limited' in its name. Belong To Youth Services Limited is a company limited by guarantee, under Section 980/1190(5)/1247(4) Companies Act 2014. The Company does not have a share capital. Consequently, the member's liability is limited, subject to each member's undertaking to contribute to the Company's net assets or liabilities on winding up such amounts as may be required not exceeding €1.

The Company was set up under a Memorandum of Association that established the charitable Company's objects and powers. The Company is governed by a Constitution and is managed by a Board of Directors. The Articles of Association and Constitution were last amended by a unanimous written resolution of the company members on September 6th, 2017.

The main object/ charitable purpose of the Company is:

(a) To advance the wellbeing of the community at large by the provision of support and services for lesbian, gay, bisexual, and transgender (LGBT+) young people and families in need; and,

(b) To advance the wellbeing of the community at large by the promotion and the advancement of the wellbeing of lesbian, gay, bisexual, and transgender (LGBT+) young people and their families whose lives have been affected by homophobia, social exclusion, discrimination, or other disadvantage, by fostering a culture of inclusiveness, equality, and human rights.

The Company has been granted charitable tax exemption by the Revenue Commissioners per the provisions of Section 208 (as applied to companies by Section 76), Section 609 (Capital Gains Tax) and Section 266 (Deposit Interest Retention Tax) of the Taxes Consolidation Act, 1997. This exemption, which applies to Income Tax/ Corporation Tax, Capital Gains Tax and Deposit Interest Retention Tax, extends to the Company's income and property. Furthermore, the company as the Charity has been designated as an approved body within the meaning of Section 848A, Taxes Consolidation Act 1997 by the Revenue Commissioners.

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**DIRECTOR'S REPORT (CONTINUED)
YEAR ENDED 31ST DECEMBER 2023**

DIRECTORS/ CHARITY TRUSTEES

Belong To is governed by a Board of Directors with a maximum number of 10 people. All Board members and alternates work voluntarily and do not receive any remuneration as required by the Charities Act 2009. They are entitled to reimbursement for out-of-pocket expenses in the discharge of their functions. The Board of Directors are also the Trustees of the Charity. In 2023 four directors retired and resigned due to term limits and personal reasons. The Board evaluated the skill gaps and prepared a successful board recruitment campaign in December 2023 with new Board Members joining in March 2024.

Board Members & Attendance

Patricia Carey (she/her) - Chair of the Board since December 2023

Appointed: September 20th, 2023

Board Attendance 2023: 8/8

Patricia has over 30 years' experience in the public service and not for profit sector. Most recently as CEO of the Adoption Authority of Ireland, previously Patricia was Director of the St Vincent De Paul charity for 13 years. She is a founding board member of Outhouse. Patricia has worked with many not-for-profit organisations both as a volunteer and in senior staff roles since the 1990's. Patricia is Chairperson on the Board of Management in Loreto College Crumlin.

Dominic Hannigan (he/him) - Chair of the Board

Appointed: May 8th, 2012

Resigned: December 15th, 2023

Board Attendance 2023: 8/8

Dominic Hannigan is Head of Public Transport Regulation at the National Transport Authority. He served as Teachta Dála (TD) for the Meath East constituency from 2011- 2016. During that time he chaired the Good Friday Agreement Committee and was Chair of the EU Affairs Committee. He was a Senator for the Industrial & Commercial Panel from 2007 to 2011. From 2004 to 2007 he was a Councillor on Meath County Council. Dominic was one of the first two openly gay people elected to Dáil Éireann in 2011. Dominic brings significant experience in public policy and campaigning to the Board.

Ciarán McKinney (he/him) - Vice-Chair of the Board

Appointed: October 9th, 2015

Resigned: December 15th, 2023

Board Attendance 2023: 8/8

Ciarán McKinney is Manager of the Engage programme, promoting Lifelong Learning and Active Citizenship at Age & Opportunity. Ciarán has extensive experience in policy development and delivering services to meet the needs of groups often distinguished by the experience of social exclusion, including people living with HIV, sex workers, lesbian, gay and bisexual people, and IV drug users.

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**DIRECTOR'S REPORT (CONTINUED)
YEAR ENDED 31ST DECEMBER 2023**

Aisling Gannon (she/her) - Vice-Chair of the Board since December 2023

Appointed November 25th, 2021

Board Attendance 2023: 7/8

Aisling is mum of two teenagers and stepmum of three young adults, the youngest of whom is a trans young person. Professionally following 25 years in private practise as a Solicitor she is now a Dublin District Coroner and a Senior Counsel. Aisling is a passionate and committed D advocate. As Vice Chair, a Board Member and Chair of the Governance and Risk Committee with Belongto, Aisling strives to ensure that the services best reflect and support the needs of LGBTQ+ young people across Ireland.

Maria Afontsenko (she/her) - Treasurer

Appointed: October 9th, 2015

Board Attendance 2023: 4/8

Maria Afontsenko is currently a Partner in FS Audit in Grant Thornton Ireland. She is a member of the Institute of Chartered Accountants in Ireland and has extensive financial services experience and expertise, particularly in risk management, corporate governance and internal financial controls.

Lucy Ní Raghail (she/her) - Board Member

Appointed December 1st, 2016

Board Attendance 2023: 7/8

Lucy's professional background is in human resources and recruiting, with leadership roles across start-ups, SMBs and multinational enterprises. She has been a Scout Leader for 11 years with Scouting Ireland - a national youth organisation dedicated to the development of life skills for young people. She is a passionate LGBTQ+ rights advocate and ally.

Liz Harper (she/her) - Board Member

Appointed January 17th, 2017

Board Attendance 2023: 8/8

Liz has over 30 years of experience working with young people and with youth services. She managed youth training projects in Tallaght for over a decade and subsequently has supported many locally based management groups and provided external supervision for youth workers in several settings. Liz holds a MSc in Equality Studies from UCD.

Kery Mullaly (he/him) - Board Member

Appointed July 11th, 2017

Resigned September 20th, 2023

Board Attendance 2023: 3/8

Kery is a well-known antique dealer and is also Director of Fundraising, Marketing, and Events Management at Fundfest, which works with a variety of festivals, charities, and not-for-profit organisations

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**DIRECTOR'S REPORT (CONTINUED)
YEAR ENDED 31ST DECEMBER 2023**

Valerie Maher (she/her) - Board Member

Appointed November 25th , 2021

Board Attendance 2023: 6/8

Valerie is Principal of Holy Child Community School, a post-primary school in Sallynoggin. Valerie is committed to providing a safe and inclusive environment for all students. Over the past five years, Valerie and her team have created a safe and welcoming space for LGBTQ+ students. Previously Valerie worked with the National Behaviour Support Service as Assistant National Coordinator, working with schools around Ireland to promote and support a culture of positive behaviour.

Dermot Ryan (he/him) - Board Member

Appointed November 25th , 2021

Board Attendance 2023: 5/8

Dermot has over 25 years of experience working in key advisory roles with political and campaigning organisations. Dermot returned to Ireland in 2017 after seven years in Australia, where he served as Head of External Affairs with Amnesty International and as Chief of Staff with the Transport Workers' Union. As Principal of Dermot Ryan Advisory, Dermot now offers a range of services to organisations, helping them to implement their vision. In 2022, Dermot was appointed Chair of the Board of the award-winning agency Alice Public Relations.

Dr Brian Melaugh (he/him) - Board Member

Appointed December 18th, 2021

Resigned December 15th, 2023

Board Attendance 2023: 5/8

Dr Brian Melaugh is a lecturer in the Department of Applied Social Studies Maynooth University. Before taking up an academic position he worked extensively in the area of drug practice and drug policy and was CEO of the Ana Liffey Drug Project in Dublin. Brian holds professional qualifications in community work and youth work, social work, Masters in Systematic Organisation and Management, Masters in Organisational Consultancy, and a Doctorate in Health.

The Directors met eight times during 2023. The Board has an attendance policy, and the Chair is responsible for its implementation. This policy allows for Board members to take a leave of absence as dictated by their circumstances. Staff members are routinely invited to attend Board meetings to participate in discussions on strategic priorities relevant to their areas of responsibility.

Director/ Charity Trustees Expenses

In 2023, the total amount of vouched expenses paid to Board members was €0(2022: €0). No Board member claimed expenses during the year (2022: 0).

The Charity has taken out insurance to protect the Directors/ Trustees. No loans have been granted to Directors. No remuneration or other benefits have been paid or are payable to any Directors directly or indirectly from the Charity's funds. Remuneration of Directors/ Trustees is expressly forbidden by the governing document of the Charity.

Other than as shown above, any further required disclosures in Sections 305 and 306 of the Companies Act 2014 are nil for both financial years.

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**DIRECTOR'S REPORT (CONTINUED)
YEAR ENDED 31ST DECEMBER 2023**

Selection of Board Members

Board Members are selected under the Board Recruitment and Selection Policy. Members are chosen based on their skills and any identified skill gaps on the Board.

Board members are appointed initially for a one-year term of office, during which time new members are supported and evaluated. Following successful completion of the probationary period, and subject to the member's approval, Board members serve in three-year terms to a maximum of nine consecutive years as a board member. An exemption from the maximum duration of nine years applies to Board members serving at the time of its adoption on September 6th, 2017. Both Board members who served terms for more than nine years retired from the Board in 2023.

Induction of Board Members

Board induction occurs as soon as possible after an individual has been selected to join the Board. In all cases, this is scheduled to take place in advance of their first meeting. Induction is the responsibility of the Company Secretary in collaboration with the CEO and Chair of the Board. Induction training includes a face-to-face meeting covering the organisation's role and aims, governance structures, core activities, history, and successes.

Also covered is an introduction as to how the Board functions and the role and responsibilities of becoming a member of the Board. A new Director also receives an induction pack which will include at a minimum the Constitution, Governance Handbook, Strategic Plan, minutes and the Board Book from previous Board meetings, organisational financial procedures and policies manual, Staff Handbook, and audited accounts of the prior year.

The Board engaged in its yearly review process in 2023. The process comprised both an annual board skills audit and a review of the attendance log. Areas identified for further strengthening Board effectiveness included strengthening the succession planning for Board members and improving access to training and development for Board members.

Board Review and Evaluation

In 2023, Belong To continued the work of the external evaluation of the previous year. We completed an indepth internal skills audit in Q4 2023 to identify the skills and experience required of new board members due to the planned retirement of three board members in December 2023. An action plan was agreed and recruitment of new board members began in December 2023 culminating in Q1 2024.

BOARD SUBCOMMITTEES

The Board is supported by a committee structure that deals with specific aspects of the Charity's business. We reviewed this structure in September 2023 and amended the subcommittees to four subcommittees.

Quality Safety and Safeguarding:

The Board of Directors (Board) have established the Quality, Safety & Safeguarding Committee to ensure:

- a. Appropriate governance structures, processes, standards, oversight and controls are in place in relation to child safeguarding, and service quality and safety.
- b. Child safeguarding and protection arrangements, standards and guidance from the organisation are developed and reviewed in compliance with the relevant statutory requirements and guidelines.
- c. Quality, safety and safeguarding issues that cannot be resolved by the Senior Management Team are escalated to relevant external forums.

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**DIRECTOR'S REPORT (CONTINUED)
YEAR ENDED 31ST DECEMBER 2023**

Finance and Audit

The Board of Directors (Board) have established the Finance & Audit Committee to ensure:

- a. Effective review and monitoring of financial risks and related controls.
- b. Reliable management and financial reporting of the Annual Budget and Management Accounts
- c. Maintenance of an effective and efficient audit.

Governance and Risk

The Board of Directors (Board) have established the Governance & Risk Committee to ensure:

- a. Oversee and report on Governance policies, processes, and compliance.
- b. Review and monitor the risk management systems of the organisation and to escalate and action identified risks to the board as appropriate.

HR and Remuneration

The Board of Directors (Board) have established the HR & Remuneration Committee to:

- a. Set the pay and conditions for the Chief Executive Officer of Belong to;
- b. Support the CEO setting the remuneration policy for staff; and
- c. Consider HR policy and related matters brought to the attention of the Committee by the CEO.

Each subcommittee is governed by terms of reference specifying the scope of their competencies and any delegated authorities. We established working groups for Fundraising and Advocacy. In addition an ad-hoc Nominations sub-committee was established in December 2023 to review the needs of the board, recruit new board members and propose a succession plan. Attendance at each subcommittee is outlined in the following table:

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YEAR ENDED 31ST DECEMBER 2023**

<u>Subcommittee</u>	<u>Members</u>	<u>Attendance</u>
Quality Safety and Safeguarding	Brian Melaugh (he/him)	3/3
	Liz Harper (she/her)	3/3
	Moninne Griffith (she/her)	1/3
	Siobhan Laffey (she/her)	2/3
	Carmel Walsh (she/her)	3/3
Finance, Audit, Governance and Risk (January to September)	Ciarán McKinney (he/him)	4/4
	Maria Afontsenko (she/her)	4/4
	Moninne Griffith (she/her)	3/4
	Tiffany Fitzgerald-Brosnan (she/her)	4/4
	Vincent Teo (he/him)	4/4
	Suzanne Handley (she/her)	4/4
Finance & Audit (September to December)	Ciarán McKinney (he/him)	3/3
	Maria Afontsenko (she/her)	3/3
	Moninne Griffith (she/her)	3/3
	Vincent Teo (he/him)	3/3
	Suzanne Handley (she/her)	3/3
Governance and Risk (September to December)	Aisling Gannon (she/her)	2/2
	David Cullinane (he/him)	2/2
	Patricia Carey (she/her)	2/2
	Moninne Griffith (she/her)	2/2
	Derrie Murray (he/him)	2/2
	Suzanne Handley (she/her)	2/2
HR & Remuneration	Valerie Maher (she/her)	2/6
	Lucy NiRaghail (she/her)	4/6
	Simon Ryan (he/him)	2/6
	Moninne Griffith (she/her)	6/6
	Derrie Murray (he/him)	6/6
	Ciarán McKinney (he/him)	4/6

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**DIRECTOR'S REPORT (CONTINUED)
YEAR ENDED 31ST DECEMBER 2023**

Governance

The Board of Directors is committed to achieving the highest standards of governance.

Belong To has adopted and implemented the Charities Governance Code issued by the Charity Regulator. Belong To report on its compliance with the code formally on an annual basis. Belong To will report to the Charities Regulator in 2024 on the 2023 annual activities.

Belong To was an early adopter of the Charities Statement of Recommended Practice (Charities SORP) and publishes its annual financial statements per Charities SORP annually.

Belong To completed implementing the Charities Regulators Fundraising Guidelines and operates a professional fundraising team guided by high ethical standards.

Belong To was awarded the Triple Lock Status by the Charities Institute Ireland in recognition of achievements and commitment to good governance.

The Charity is committed to the highest standards of openness, integrity, and accountability. An important aspect of accountability and transparency is enabling any staff member or volunteer and other organisation members to voice concerns responsibly and effectively. Belong To has had a Speaking Up Policy in place, including an independent point of contact for staff or volunteers to raise concerns about any malpractice or wrongdoing within the organisation. The Speaking Up Policy is in full compliance with the requirements of the Protected Disclosures Act, 2014.

LEGAL COMPLIANCE

The Strategic Plan commits the organisation to ensuring that Charity's Board and Management complies with relevant legal and regulatory requirements and that appropriate internal financial and risk management controls are in place.

In 2023, Belong To submitted its Annual Report to the Charities Regulator, its reports under the Lobbying Register and returns for the Companies Office on time. The Charity is compliant with the European Union (Anti-Money Laundering: Ownership of Corporate Entities) Regulations 2019. As a charitable company, there are no 'beneficial owners' of the entity, and therefore the senior managing officials, comprising the Directors/ Trustees and CEO appear in the register.

Belong To appreciates the support received from A & L Goodbody LLP and note hours provided on a pro-bono basis in our financial statements as Donated Goods and Services under legal advice.

DATA PROTECTION ACT, 2018 (GDPR)

The Charity has undertaken rigorous work to ensure compliance with the Data Protection Act, 2018, especially as it processes large amounts of sensitive personal information regarding minors. Two Data Protection leads have been appointed in the organisation to oversee compliance in this area. A copy of the organisation's Privacy Notice is available to read at www.belongto.org/privacy-notice/

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**DIRECTOR'S REPORT (CONTINUED)
YEAR ENDED 31ST DECEMBER 2023**

DECISION-MAKING

The Board has the following matters specifically reserved for its decision:

- The Company's strategic plans and annual operating budgets;
- Projects outside the scope of the strategic plan;
- Business acquisition and disposals;
- Litigation;
- Appointment/ removal of Members of the Company;
- Co-option of individuals to be Directors of the Company;
- Appointment/ removal of Subcommittee Chairs and Members;
- Appointment/ removal of the CEO;
- Appointment/ removal of the Auditors;
- Approval of borrowing/ finance facilities;
- Approval of contracts with a term exceeding one year or a financial liability on Belong To exceeding €15k;
- Approval of changes in accounting or financial procedure;
- Approval of the annual accounts and annual report; and
- Annual review of risk and internal control.

The Board delegates authority on specific duties and responsibilities to sign legal documents, contracts for services and funding contracts to the CEO. The day-to-day management of the organisation is also delegated to the CEO and staff. This includes contributing to and the implementation of the strategic plan; leading, recruiting, and managing staff; managing the organisation and its finances effectively and efficiently; consulting and linking with stakeholders; representing Belong To; contributing to national policy development affecting LGBTI+ young people; and developing mechanisms for involving young people in the work of the organisation.

REPORTING

The CEO reports directly to the Board. Board agendas are planned between the Chair, CEO, and Company Secretary. As in previous years, in 2023, a Board planner tool was used to show the entire projected business of the Board throughout the year. A report is prepared quarterly for the Board and submitted in advance of the meeting for Board members to review. Organisation information systems have been established to ensure that Board reports contain accurate and relevant information. The Board report follows a prescribed format linking organisational activity, impact, and outputs to the Charity's key strategic objectives.

Management accounts are reported to the Board quarterly and include an analysis of the budget and the actual position of the organisation's income and expenditure as approved by the Board. Variances are calculated and explained. Trend analysis and projections are included together with a comparative analysis to the prior year. Key issues are identified with sufficient explanation.

PRINCIPAL RISKS AND UNCERTAINTIES

Effective risk management is important to the Board; ensuring that the Charity operates within its financial capabilities and makes prudent financial decisions. In addition to financial risk management, the Trustees also place a high priority on minimising exposure to service users, staff, volunteers, and visitors.

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**DIRECTOR'S REPORT (CONTINUED)
YEAR ENDED 31ST DECEMBER 2023**

The Trustees are aware of the key risks to which the Company is exposed, in particular those related to the operations and finances of the Charity and are satisfied that there are appropriate systems in place to address these risks. At a governance level, potential risks relate to maintaining sufficient skills. At an operational level, risks relate to potentially poor business planning, health, safety, and ICT risks. At a human level, they relate to ensuring the Charity is appropriately staffed and that staff are supported to ensure continuity of service delivery. At a financial level, potential risks relate to budgetary control and retaining sufficient funding to deliver core activities.

Policies and procedures are in place (and published on the charities website) concerning service provision to children and vulnerable adults, health and safety, the GDPR, and HR. Risk assessments are routinely carried out for the offices, general service provision, and off-site events. These are reviewed by management, reviewed at a senior level, and reported to Trustees as appropriate.

The Charity has an organisation-wide risk register which is reviewed by the Board on a rolling basis and, when required, in response to changes in the environment which increases risks and/or their potential impact. High impact risks are identified, and mitigating strategies discussed and agreed.

The Board is satisfied that systems and processes are in place to monitor, manage, and mitigate the Charity's exposure to its major risks.

The following have been identified as areas of most risk to the Charity as these will impact our ability to raise funds and increase our expenditure:

Geopolitical Risks

Armed conflict in various regions of the world, invasion of Ukraine, war in Palestine. The future direction of the European Union along with hybrid security threats.

Economic Risks

Inflation and the increase in interest rates along with the rising cost of living. Disruption to a secure and sustainable energy supply. Over-reliance on corporations, the decrease in one sector would impact our ability to fundraise as was seen in 2022 in the decline in the tech sector.

Following detailed modelling and assessments, the Board believes that the Charity is well-positioned to manage the costs of running the Charity in the event of an economic decline due to the level of reserves on hand and maturity of fundraising operations. This coupled with regular finance and fundraising committee oversight of financial trends and performance and our continual investment in fundraising to maintain and develop existing and new income sources positions the Charity well to manage this risk.

Societal Risks

The increased prevalence of mis/disinformation and extremist exclusionary rhetoric can undermine capacity to bring about positive change and ensure inclusivity and equality.

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**DIRECTOR'S REPORT (CONTINUED)
YEAR ENDED 31ST DECEMBER 2023**

Financial and Related Control Risks

The organisation mitigates its financial and related control risks as follows:

- It continually monitors the level of activity, prepares and monitors its budgets, targets, and projections;
- Internal control risks are minimised by the implementation of financial policies and procedures which control the authorisation of all transactions and projects;
- We hold reserves equal to six months operating costs, this target allows Belong To meet its statutory obligations.
- The Charity has developed a Strategic Plan which will allow for the diversification of future funding and activities;
- It closely monitors emerging changes to regulations and legislation on an ongoing basis;
- It has minimal currency risk and credit risk; and,
- The Charity has no interest rate risk because it has no borrowings.

Information Security Risk

The risk of a cyber security attack and data theft. This risk is mitigated by a range of measures including training for staff in the General Data Protection Regulation (GDPR) and information security. We conduct regular reviews of policies, procedures, and systems. We also use two factor-authentication across our ICT systems and employ the use of intrusion detection and alert systems.

People Risk

The risk that the Charity will not be able to attract and retain talent at all levels, including, volunteers, trustees, and employees. This risk is mitigated by robust performance management with regular performance reviews for all team members along with the annual review of the Board, which includes succession planning and a skills audit. The Charity undertakes strong resource planning considering demands for services, commitments to funders and have a commitment to a flexible working environment to facilitate team members.

Reputational Risk

The risk of reputation damage to the organisation for the charity sector caused by an event either within or outside the organisations control. This risk is mitigated by regular engagement with The Wheel, The National Youth Council of Ireland, and Charities Institute Ireland (CII) to promote trust in the charity sector. Additionally, regular Board and committee oversight of compliance and governance processes to ensure best practice and proactive engagement with partner organisations on good governance help to mitigate the risk further.

Child Protection, and Safeguarding Risks

The safeguarding and protection of children's welfare and wellbeing accessing services at Belong To is of paramount importance. The organisation has adopted a Child Safeguarding Statement in line with its obligations under the Children First Act, 2015. Following a risk assessment process, the organisation has undertaken a series of measures to mitigate risk and ensure a safe environment for all children accessing our services.

Belong To are fully compliant with the National Vetting Bureau's obligations (Children and Vulnerable Adults) Act, 2012, which commenced in April 2016. Belong To has Child Protection and Safeguarding policies based on the Children First Act 2015 and Children First Guidelines 2017, and best practice recruitment policies and procedures.

**BELONG TO YOUTH SERVICES
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**DIRECTOR'S REPORT (CONTINUED)
YEAR ENDED 31ST DECEMBER 2023**

Conflicts of Interest and Loyalty

The organisation has a conflict of interest and loyalty policy in place. A register of interests is kept at the registered address of the Charity. None of the Directors or Senior Leadership Team had a material interest during the year ended December 31st, 2023, in any contracts of significance concerning the Charity's business.

STAFF AND VOLUNTEERS

Our team is made up of a group of passionate and hardworking individuals dedicated to supporting the lives of LGBTQ+ young people in Ireland.

Our Staff Team

Our dedicated and professional team ensure that we deliver quality services and supports for LGBTQ+ young people.

A total of 31 staff were employed by the company over the course of 2023. As of 31 December 2023, there were 24 employees.

Moninne Griffith	She/her	CEO
Sinead Keane	She/her	Director of Advocacy and Communications
Derrie Murray	He/him	Head of Operations and Programmes
Suzanne Handley	She/her	Director of Governance and Finance
Marty O'Prey	He/him	Director of Development
Carmel Walsh	She/her	Youth Services Manager
Sharon Heron	She/her	Director of Education, Training and Community Practice
Glenn Keating	He/him	Interim Youth Work Manager (resigned May 2023)
Tiffany Fitzgerald Brosnan	She/her	Office and Operations Manager
Caroline Flynn	She/her	Senior Partnerships and Diversity Manager
Stephen Cassidy	He/him	Education and Training Manager
Matt Kennedy	He/him	Research and Advocacy Manager
Kate Cummins	She/her	National Network Coordinator
Barry McSkeane	He/him	National Network Coordinator (resigned July 2023)
Sean Frayne	He/him	Sexual Health Youth Worker
Hannah Clancy	She/her	Digital Communications Officer

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**DIRECTOR'S REPORT (CONTINUED)
YEAR ENDED 31ST DECEMBER 2023**

Sharon Heron	She/her	Training and Education Manager
Barry McSkeane	He/him	National Network Coordinator
Chris Rowan	He/him	Community and Corporate Support Coordinator
Brenda Kelly	She/her	Drugs and Alcohol Senior Youth Worker
Neasa Candon	She/her	Policy and Participation Coordinator
Diana Bamimeke	They/them	Tran Equality Together Campaign Coordinator
Roma Buckley	She/her	Salesforce Administrator
Jen Geraghty	She/her	Family Support Worker
Hannah Clancy	She/her	Digital Communications Officer (resigned December 2023)
Freya Carroll	She/her	Administration and Finance Officer
Robert Johnston	He/him	Education and Training Officer (resigned October 2023)
Kelsey Doyle	She/her	Youth Worker
Katie McCabe	She/her	Youth Worker
Sean Frayne	He/ him	Sexual Health Youth Worker (resigned May 2023)
Leigha Dugdale	She/her	Development and Training Officer
Orla Martyn	She/her	Finance Officer
Stephen Cassidy	He/ him	Education and Training Officer
Emma Dornan	She/her	Administrative Assistant
Jessica Ryan	She/her	Administrative Assistant (contract ended June 2023)
Bronagh Ritchie	She/her	Sessional Youth Worker (contract ended August 2023)

Aggregate payroll costs incurred during the year:

	2023	2022
Wages and Salaries	€996,571	€796,644
Social Insurance Cost	€107,469	€87,112

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**DIRECTOR'S REPORT (CONTINUED)
YEAR ENDED 31ST DECEMBER 2023**

Remuneration Policy

The Company has a Remuneration Policy that has been agreed by the Human Resources and Remuneration Subcommittee as delegated by the Board. This policy states that we seek to be competitive with our peers. As a general principle, this means the Company pitches its salaries at the median of the marketplace. A salary grading structure is in place. This was reviewed by the Human Resources and Remuneration Subcommittee in 2023, along with a broader review of the remuneration and benefits offering of the Company. This review confirmed that the salaries and benefits offered to staff are generally in line with similar organisations in the sector.

Chief Executive's Remuneration

The CEO, Moninne Griffith, commenced on 1st November 2015. The value of her remuneration in 2023 was €87,178.79 (2022: €84,114.51). Included in this is employer pension contributions of €2,539.19 (2022: €634). She receives no other additional benefits. Her contract of employment does not include a performance-related award scheme or any benefit-in-kind/perquisites.

Senior Management Remuneration

The Senior Management Team (SMT) at Belong To was restructured in 2022 in response to the organisation's continued growth and to best support the organisation's work. In 2023, some additional adjustments were made to the SMT following reviews of the Youth Team and the National Network Team. The new Youth Services Manager now oversees the work of both the Youth Team and the National Network Team, and represents both at the SMT.

At the end of 2023, there were seven staff who were members of the SMT. Remuneration paid to the SMT in 2023 amounted to €447,928 (2022: €341,912). Included in this figure is employer pension contributions of €10,041.15 (2022: €4,594). No other additional benefits are received by the SMT and contracts of employment do not include performance-related reward schemes or any benefits-in-kind/perquisites. The increase in salary costs in 2023 reflects the full annual costs of all members of the SMT team.

Diversity, Equality and Inclusion

Belong To is committed to being an inclusive and diverse organisation. Indeed, this is at the core of the organisation's charitable purpose. All employees, volunteers, beneficiaries and visitors are treated with dignity, respect and equality of opportunity, and are not discriminated against.

We do not discriminate based on race, ethnicity, colour, class, ancestry, national origin, religion, sex, sexual orientation, gender identity or expression, age, disability, antibody status, marital status, membership of the Roma or Travelling community, or any other legally protected status.

The Company is fully compliant with the requirements of the Equal Status Acts 2000-2018 and the Employment Equality Acts 1998-2015.

The Safety, Health and Welfare at Work Act 2005

Belong To continues to take appropriate measures to protect the safety, health and welfare of staff, volunteers, visitors and young people and promote awareness within its offices to meet this Act's provisions. This extends to the Public Health (Tobacco) Acts, 2002 and 2004.

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**DIRECTOR'S REPORT (CONTINUED)
YEAR ENDED 31ST DECEMBER 2023**

To ensure Belong To's continued compliance with health and safety legislation and best practice, a health and safety review of the organisation was undertaken with an external consultant in 2023. The organisation also arranged for an inspection of its offices by a Fire Prevention Officer from Dublin Fire Brigade. Following these, a number of recommendations were acted on and appropriate adjustments were made to the organisation's risk register.

In addition, a number of trainings were arranged for staff in the areas of first aid, manual handling, and for staff fire wardens.

Team Wellbeing

The Company prioritises staff wellbeing and continues to invest in staff wellbeing initiatives. The Employee Assistance Programme is available to all team members and their immediate family members and offers a confidential service that can provide practical assistance and emotional support, covering a spectrum of issues from personal and family matters to work and financial issues.

In the second half of 2023, the Company undertook an employee engagement and wellbeing survey, which was complemented by workshops hosted by an external consultant focusing on the organisation's values and team culture. The SMT gathered the feedback from these initiatives, which will inform a new wellbeing programme in 2024 and the development of a new team culture statement.

Staff Training and Professional Development

The Company operates a further education scheme for staff members and actively encourages continuing professional development of the team. Participating staff members may be entitled to either paid or unpaid leave, or a combination of both, to attend an approved course, or to have a contribution towards the cost of academic fees. All courses relate to identified organisational needs and are dealt with on a case-by-case basis.

During 2023, eight staff members availed of this scheme. Courses completed were in the areas of data protection, training and continuing education, digital marketing, public affairs, equality studies, and leadership and management.

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**DIRECTOR'S REPORT (CONTINUED)
YEAR ENDED 31ST DECEMBER 2023**

Volunteering

Volunteers are central to the work that we do at Belong To. They join our team as they believe in our mission and we simply could not succeed without them. Many of our volunteers work directly in our Dublin Youth Service, supporting our professional youth workers with LGBTQ+ youth groups. Other roles undertaken by volunteers include supporting our fundraising and governance through various subcommittees and working groups. Our volunteers play a vital role in helping us to achieve our strategic goals, and we are so grateful to each and every one of them. They bring knowledge, enthusiasm and skills to Belong To. You can read more about our Board of Directors on page 3 and our subcommittees on page 8.

In 2023, 34 volunteers contributed 597.7 hours to the organisation (2022: 57 volunteers, 1,579 hours). In the second half of the year, we saw a decline in active volunteers as some of our long-term volunteers moved country or changed jobs. We will embark on a recruitment drive in 2024 and hope to welcome new volunteers to the organisation.

The organisation benefits greatly from the involvement and enthusiastic support of our volunteers. Following the Charities SORP (FRS102), the economic contribution of our volunteers is not recognised in the Financial Statements. Using the Volunteer Investment as Value Audit tool (VIVA) for every €1 we spend on volunteers; we get back €2.61 (2022: €2.32) in the value of work they do. The tool calculates volunteer value by linking volunteer roles to the cost of employing staff to perform the functions and dividing that value by the total expenditure on the volunteer program. Volunteers are supported through a group supervision process and have access to external support should the need arise.

Whole Organisation Approach

Belong To's volunteer programme sits under Goal 4 Being a Learning and Developing Organisation. With the departure of the organisation's Volunteer Coordinator, Glen Keating (he/him), in 2023, it is intended that a review of the volunteer programme will take place in 2024. This review will seek to identify:

- How we can best utilise volunteers across the organisation.
- How to better recognise the value of volunteers to our work and to achieving our strategic goals.
- The training needs of existing and future volunteers.
- How to enhance the flow of information to volunteers about Belong To's impact on the lives of LGBTQ+ young people.
- How to most effectively and efficiently manage volunteers across the organisation.

Once this review has been undertaken, we will plan to recruit new volunteers in line with the needs identified across the organisation.

OBJECTIVES AND ACTIVITIES

The main objectives for which the Charity is established are:

(a) to advance the well-being of the community at large by the provision of support and services for lesbian, gay, bisexual, and transgender (LGBT+) young people and families in need; and

(b) to advance the well-being of the community at large by the promotion and the advancement of the wellbeing of lesbian, gay, bisexual, and transgender (LGBT+) young people and their families whose lives have been affected by homophobia, social exclusion, discrimination or other disadvantage, by fostering a culture of inclusiveness, equality, and human rights.

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**DIRECTOR'S REPORT (CONTINUED)
YEAR ENDED 31ST DECEMBER 2023**

**Our vision is a society where LGBTQ+ young people are equal, safe and thriving.
Our mission is to empower LGBTQ+ young people through youth work, education, changing attitudes and research.**

Our Values

Welcoming

We are mindful of people's wellbeing and strive for our interactions and spaces to be joyful and fun while ensuring they are safe and respectful.

Trustworthy

We are transparent in our work, how we operate, and in our governance.

Rooted in experience

We work as equals with LGBTQ+ young people. What we say and do is informed by their lives, experiences, and the challenges they face.

Courageous

We challenge and speak out about the causes and effects of prejudice, discrimination, homophobia, biphobia and transphobia on LGBTQ+ young people and what must change.

Inclusive and diverse

We seek to create a sense of belonging and to reflect and include the diversity of LGBTQ+ young people and are mindful of intersectionality. We work in community and solidarity for human rights and social justice.

Strategic

We make deliberate choices about where we focus our work and energy to make maximum impact on where we lead and where we partner with others.

Model of Youth Work Practice

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

Critical - LGBTQ+ young people thinking for themselves

Social - Pro society and working together as a group

Education - Youth Work values guide the education process

Our Strategic Goals

Since 2003, Belong To has grown from a youth project into a unique national services and advocacy organisation with and for LGBTQ+ young people. Youth services, which inform our research, education work and a development approach, enable us to provide solution-based advocacy at an institutional and public level. We are rooted in and driven by our direct work with LGBTQ+ young people aged 14-24 and we exist to:

- Create and generate safe spaces and places for LGBTQ+ young people.
- Empower others through education to support LGBTQ+ young people.
- Lead policy and practice by providing expertise, developing best practice models, and reflecting lived experiences.
- Ensure LGBTQ+ young people have the opportunity to have their voices heard.
- Be an advocate for LGBTQ+ young people and champion change.

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**DIRECTOR'S REPORT (CONTINUED)
YEAR ENDED 31ST DECEMBER 2023**

This Strategic Plan process provided us with the opportunity to look to both the past and the future. We came together and celebrated our strengths as an organisation. From reaching and supporting a record number of LGBTQ+ youth to building partnerships and effecting legislative change, we have a lot to be proud of. While celebrating our achievements, we reflected on the growth of the organisation and asked ourselves, what next? How can we support this growing demand and increase safe spaces for LGBTQ+ young people across Ireland?

We developed All Different, All Together, our Strategic Plan 2022-2024, to equip us with a roadmap to achieve our vision: a society where LGBTQ+ young people are equal, safe and thriving. To achieve this vision, we have set out four ambitious strategic goals. During the strategic planning process, we examined challenges, opportunities and our database, and conducted an environmental analysis. We spoke to our partners, the media, politicians, our team, educators, youth workers, families and LGBTQ+ young people to ensure that this Plan reflects their perspectives on how best to achieve our vision. Throughout this report, you will see how we are progressing during the first year of this strategy to achieve our strategic goals. The report is divided into four sections corresponding to our four strategic goals.

- 1 Delivering LGBTQ+ Youth Work
- 2 Building Safe Spaces & Services
- 3 Campaigning for Change
- 4 Being a Learning and Developing Organisation

Goal 1 Delivering LGBTQ+ Youth Work

LGBTQ+ young people are safe and supported by a quality youth work service delivered in Dublin in equal partnership with young people. A strong, expanding network of quality, targeted LGBTQ+ youth groups and safe and supportive youth groups across Ireland.

Objectives	Outcomes
1.1 Empower LGBTQ+ young people through the continued provision of a blended direct youth work and support service which encompasses support to parents and professionals working with them.	LGBTQ+ young people will have access to safe, high-quality youth work groups, services, and supports.
1.2 Promote a positive attitude towards mental health while providing pathways for additional support through strategic partnerships with partner organisations.	LGBTQ+ young people will have access to safe, high-quality mental health services and supports.
1.3 Improve access to LGBTQ+ youth services across Ireland by developing youth groups in partnership with services within local communities, expanding the existing National Network, and implementing a mark of quality to ensure quality youth work and best practice LGBTQ+ youth work is promoted	Young LGBTQ+ people will have access to safe, high-quality youth work services across Ireland.
1.4 Reduce the harms of alcohol and drug use amongst LGBTQ+ young people.	LGBTQ+ youth will have access to specialist supports within Belong To, to reduce the harms caused by alcohol and drug use amongst LGBTQ+ youth.

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**DIRECTOR'S REPORT (CONTINUED)
YEAR ENDED 31ST DECEMBER 2023**

1.5 Empower LGBTQ+ young people to have better sexual health.	LGBTQ+ young people will have access to specialist supports and programmes within Belong To related to sexual health and wellbeing, and sexual health professionals will have been supported to provide LGBTQ+ inclusive sexual health programmes.
1.6 Scope and research how best to provide support to LGBTQ+ children in the 10-14-year-old age range.	Belong To will create and deliver a service for 10-14-year-old LGBTQ+ children.

Goal 2 Building Safe Spaces and Services

Training and educating professionals engaging with LGBTQ+ young people in schools, youth services, sports, and other services for young people.

Engaging with and supporting families.

Objectives	Outcomes
2.1 Support the promotion and creation of safe and supportive schools and alternative education spaces for LGBTQ+ young people.	Schools and alternative education spaces will become supportive and inclusive environments for LGBTQ+ young people.
2.2 Increase the knowledge and understanding of professionals and volunteers working across key sectors on issues affecting LGBTQ+ young people.	Professionals and volunteers working in education, youth services, drug and alcohol services, sexual health services, homeless services, and sports will have increased knowledge of the needs of LGBTQ+ young people and how to meet those needs.
2.3 Support parents, guardians, and caregivers of LGBTQ+ young people to create safe, nurturing home environments	Belong To will have a dedicated service for the parents, guardians, and caregivers of LGBTQ+ children, and young people.

Goal 3 Campaigning for Change

Champion the voice of LGBTQ+ young people through advocacy and engagement to create an Ireland where LGBTQ+ young people are equal, safe, and thriving.

Empowering LGBTQ+ young people to be agents for positive social change.

Objectives	Outcomes
3.1 Campaign for laws, policy, legislation, and national strategies that protect LGBTQ+ youth	Belong To will have influenced policies, legislation, and national strategies relevant to LGBTQ+ youth, ensuring there is greater attention to non-discrimination, bullying, access to healthcare including mental health and sexual health, and the creation of safe, supportive, and inclusive environments.
3.2 Develop the research and data environment to better understand and improve the lives of LGBTQ+ young people.	Belong To will have produced a high-quality evidence base of research reflecting the lived experiences of LGBTQ+ young people in Ireland.

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**DIRECTOR'S REPORT (CONTINUED)
YEAR ENDED 31ST DECEMBER 2023**

3.3 Amplify the voice and experiences of LGBTQ+ young people, supporting and facilitating them to be agents in positive social change.	Belong To will have ensured that the voices and lived experiences of LGBTQ+ young people have been heard in the decisions that the effects their lives taken by the state.
3.4 Grow public awareness of content related to LGBTQ+ youth and Belong To by reaching and mobilising existing and new stakeholders and the general public.	Belong To will have increased its visibility and recognition amongst its stakeholders in the media and in public discussions on matters that relate to LGBTQ+ young people.
3.5 Work for international solidarity to protect and advance LGBTQ+ people's rights.	Belong To will have engaged in solidarity actions to protect and support the advancement of LGBTQ+ rights internationally.
3.6 Campaign for inclusion of LGBTQ+ young people in education.	Schools will be supportive and inclusive environments for LGBTQ+ young people.

Goal 4 Being a Learning and Developing Organisation

A sustainable, professional, learning organisation with a skilled team, and robust systems working to achieve our vision.

Objectives	Outcomes
4.1 Nurture an internal culture that is rooted in our values, and which prioritises wellbeing, curiosity, courage, and learning.	Belong To's team will have been effectively managed, will have embodied the organisation's values, and be resilient.
4.2 Review organisational structure.	Belong To will have a robust Senior Management Team and team in place to achieve the organisation's ambitious strategic goals.
4.3 Collaborate with other like-minded LGBTQ+ organisations to scope out the potential for a shared flagship premises in Dublin.	A strategic decision will have been reached on the co-location of services for the LGBTQ+ community.
4.4 Review and enhance key processes, through optimising the use of digital technology, emphasising effective communications, and strengthening relationships of trust.	Belong To will have best-in-class operating systems and practices, our organisation will be efficient, well-run, and we will emphasise tools to save time and money.
4.5 Protect existing resources and grow sources of income to ensure sustainability	Belong To will have maintained, diversified, and increased its resources. It will maintain a high proportion of independent fundraised income comparatively to income from the state and state agencies.
4.6 Maintain good governance.	Belong To will be fully compliant with legal obligations, the Governance Code, and our own governance guidelines and policies.

**BELONG TO YOUTH SERVICES
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**DIRECTOR'S REPORT (CONTINUED)
YEAR ENDED 31ST DECEMBER 2023**

FINANCIAL RESULTS

The year's financial results ended 31st December 2023 are set out in detail on pages 35 - 36. These results show a net surplus of €72,172 (2022: surplus €132,562). This surplus results from the change in timing of planned new hires of employees and the start date of programme costs.

Income totalled €2,167,590 an increase of 17.61% on 2022 (2022: €1,843,036). The increase is a result of investment in fundraising over 2022 to 2023 and the successful application of grants to trusts and foundations.

There was an increase in income from fundraised donations by 30% to a total of €1,122,405 (2022: €866,091). This is a direct result of investment in the fundraising team. There was a decrease of Benefit in Kind Donations in 2023 to €128,152 (2022: €164,882) this is due to a decrease in donations for advertising costs.

Total expenditure was €2,095,418 in 2023 (2022: €1,710,474) an increase of 22.51%. This reflects the increase in the staff team and also rising costs in operations and the general cost of living.

Income Diversification

The organisation aims to maintain a minimum 50/50 split in funding between state and non-state funding. In 2023 the funding mix for the organisation was 45% state funding (2022: 48%) and 55% non-state funding (2022: 52%). Maintaining a balance of funding between state and non-state sources is important to mitigate the risks associated with a decline in any one source of income. It is also an essential guarantee of our independence in advocating for the health, safety, and equality of LGBTI+ young people.

The lack of diversification in non-state funding represents a sustainability risk. The Board addressed the over-reliance on any one source of funding by expanding the Fundraising Team in 2023 and investing in a fundraising strategy resulting in a move to a more balanced outcome in fundraising sources increasing funding from community events and public donations to 44% (2022: 36%) balancing this with corporate donations to 56% (2022: 64%).

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DIRECTOR'S REPORT (CONTINUED)
YEAR ENDED 31ST DECEMBER 2023

Reserves Policy

Belong To Youth Services has set a reserves policy to ensure that the Charity's core activities could continue during a period of unforeseen difficulty e.g., a global economic crisis. The policy considers the cost of making staff redundant in an emergency, the risk associated with variances in planned income versus expenditure, and the Charity's contractual commitments.

The Trustees have established a reserves policy equal to six months operating costs. The Finance, Audit, and Risk (FAR) Committee advises on the appropriate level of reserves and planned contributions to the reserves set by the Committee during the annual budget process and reviewed as necessary.

The opening balance on reserves was €1,117,135 on the 1 January 2023. Details of reserves and designated funds:

Reserves @ 31 December 2022	Description	Amount
6 Months Operating Costs	Based on Expenditure of €1,710,474 (2022)	€855,237
Designated to 2023	Designated to increased staffing expenditure to cope with the scale of demand for support from the organisation and increase our fundraising and advocacy capacity	€130,000
Designated to 2023	Designated to 2023 to ensure completion of current projects	€131,898
Total Reserves @ 31 December 2022		€1,117,135

The closing balance on reserves was €1,189,307 on the 31st December 2023. Details of reserves and designated funds:

Reserves at 31 December 2023	Description	Amount
6 Months Operating Costs	Based on Operation and Staffing Costs in 2023 of €1,776,906	€888,453
Designated to 2024	Designated to 2024 to ensure completion of current projects	€300,854
Total Reserves @ 31 December 2023		€1,189,307

Fundraising Policy

Belong To organises fundraising events and activities throughout the year. In addition, the Charity solicits the financial support of individual donors, companies, trusts & foundations, among others to fund both general operating costs and specific projects and programmes.

Belong To is committed to applying the highest standards of good governance and ethical fundraising practices in our work. We have completed the implementation of the Fundraising Guidance issued by the Charities Regulator and are in full compliance with the voluntary Statement of Guiding Principles in Fundraising.

Belong To is committed to ethical fundraising and all institutional donors are ethically evaluated prior to engaging them in fundraising or monetary support for our mission. During 2023 we declined to accept donations or asked fundraisers to cease fundraising on our behalf on two occasions due to ethical concerns.

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**DIRECTOR'S REPORT (CONTINUED)
YEAR ENDED 31ST DECEMBER 2023**

In line with best practice our professional fundraising staff are paid a fixed annual salary. There is no element of performance related pay or bonus payable to professional fundraisers employed by the Charity.

Investment Policy

The organisation's policy for investments is to retain its cash reserve in a low-risk deposit account.

Apportionment

Individual costs that are shared and not directly attributable to an individual programme are apportioned. The organisation continued to use a budgeting template that allows precise apportionment of income against activities and related expenditure. The organisation's financial systems allow for income and expenditure to be apportioned against funded costs.

Accounting Records

The Board believe that they have complied with the requirements of Section 281 and 285 of the Companies Act, 2014 concerning accounting records by employing personnel with appropriate expertise and by providing adequate resources to the financial function. The accounting records of Belong To are maintained at Charity's registered office, 13 Parliament Street, Dublin 2, Ireland.

Auditors

The auditors, Hayden Brown, have taken up office per Section 383(2) of the Companies Act, 2014 at the last AGM.

Relevant Audit Information

In the case of each of the persons who are Directors at the time this report is approved per Section 332 of the 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 to make himself or herself aware of any relevant audit information and establish that the company's statutory auditors are aware of that information.

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**DIRECTOR'S REPORT (CONTINUED)
YEAR ENDED 31ST DECEMBER 2023**

Going Concern

The financial statements have been prepared on a going concern basis. The Directors have reviewed the 2023 statement of financial activities and balance sheet, the approved 2024 budget, and the latest financial information, including an up-to-date forecast which considers the ongoing impact of wars in Ukraine and Palestine, high inflation and increase in the cost of living. The Directors are satisfied that the Charity has adequate resources to continue operational existence for the next 12 months. As a result, they are confident that there are sufficient resources to manage any operational or financial risks. There is no material uncertainty that affects this assumption.

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**DIRECTOR'S REPORT (CONTINUED)
YEAR ENDED 31ST DECEMBER 2023**

Principal State Funders

The table below is provided as required by DPER Circular 13/2014. All grants listed in the table below are restricted.

<u>FUNDER</u>	<u>SCHEME</u>	<u>AMOUNT AND TERM OF THE TOTAL AWARDED</u>	<u>THE AMOUNT OF THE GRANT TAKEN TO THE FINAL INCOME IN THE FINANCIAL STATEMENTS</u>	<u>AMOUNT DEFERRED FROM 2023 TO 2024 (IF ANY)</u>	<u>PURPOSE FOR WHICH THE FUNDS ARE APPLIED</u>	<u>WHERE RELEVANT THE AMOUNT OF CAPITAL PROVIDED AND THE REPORTING POLICIES BEING USED IN RELATION TO CURRENT AND FUTURE INSTALLMENTS</u>
HSE - Mental Health Directorate / National Office for Suicide Prevention	Section 39 Health Act 2004	€243,320 per annum Term: 1st Jan to 31st Dec 2023	€243,320	-	Provision of nationwide supports for LGBTI+ young people, self-harm and suicide prevention, information and referral pathways, elimination of LGBTI+ bullying.	Reports submitted quarterly as set out in the agreement - additional reports submitted at specific intervals. No capital grant received.
		€53,402 Once-off Term: 1st Dec 2020 to 31st Dec 2023	-	€38,971	Deferral of €38,971 at year-end 2023 was approved and carried forward to 2024. Provision of enhanced nationwide supports for LGBTI+ young people to enable an effective response to the COVID-19 pandemic.	Reports submitted quarterly as set out in the agreement - additional reports submitted at specific intervals. No capital grant received.

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**DIRECTOR'S REPORT (CONTINUED)
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City of Dublin Education and Training Board. Scheme: Local Drugs Task Force	Local Drugs Taskforce - Emerging Needs	€47,196 per annum Term: 1 Jan to 31 Dec 2023	€47,196	-	Provision of prevention and education service for the North Inner City targeting the LGBTI+ youth population.	Annual application submitted each year. Quarterly reports submitted as set out in the grant aid agreement. No capital grant received.
Department of Children, Equality, Disability, Integration and Youth (DCEDIY): administered by Pobal	Youth Service Grant Scheme	€234,510 per annum Term: 1 Jan to 31 Dec 2023	€234,510	-	Core funding to support the delivery of nationwide supports for LGBTI+ young people.	Annual report and application submitted each year. No capital grant received.
Department of Children, Equality, Disability, Integration and Youth (DCEDIY): administered by Pobal	Grant Scheme to Support the Continuous Professional Development of Service Providers Working with LGBTI+ young People.	€750 (phase 1) Term: 08 Oct - 31 Dec 2019	-	€750	Funding to support the development and roll-out of the Safe and Supportive Schools/ Services Project delivering continuous professional development of service providers working with LGBTI+ young people.	Final project report due on completion. No capital grant received.
	Youth Capital Funding Scheme	€19,975	€19,975		A capital grant for upgrades too, and replacement of critical information and communications infrastructure.	Final project report due on completion. The total amount is a capital grant. The funds were entirely expended in 2023 and are reflected in the Balance Sheet.

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

**DIRECTOR'S REPORT (CONTINUED)
YEAR ENDED 31ST DECEMBER 2023**

Department of Children, Equality, Disability, Integration and Youth (DCEDIY): direct administration	2022 LGBTI+ Community Services Funding Call: SCHEME A: SUPPORTING COMMUNITY SERVICES FOR LGBTI+ PERSONS	€100,000 Term: 1st October 2022 to 30th September 2023	€87,184	-	LGBTQ+ Quality Mark for Schools. Funding to increase the safety and inclusion of post-primary schools for LGBTI+ young people by providing evidence-based support to staff and students. €87,185 deferred to 2023 in line with project agreement.	Final project report due on completion. No capital grant received.
Department of Children, Equality, Disability, Integration and Youth (DCEDIY): direct administration	2023 LGBTI+ Community Services Funding Call: SCHEME A: SUPPORTING COMMUNITY SERVICES FOR LGBTI+ PERSONS	€70,000 Term: 1st October 2023 to 30th September 2024	€17,500	€52,500	LGBTQ+ Quality Mark for Schools. Funding to increase the safety and inclusion of post-primary schools for LGBTI+ young people by providing evidence-based support to staff and students. €52,500 deferred to 2024 in line with project agreement.	Final project report due on completion. No capital grant received.
Department of Children, Equality, Disability, Integration and Youth (DCEDIY): administered by Pobal	What Works Building Evidence Fund	€49,999 Term: 3/11/2023-2/11/2024	-	€49,999	Better Data for LGBTQ+ Youth Services. Funding deferred to 2024 due to project start date.	Reports submitted as and when requested as per the terms and conditions of the scheme. No capital grant received.
Department of Education and Skills	National Action Plan on Bullying	€90,000 per annum Term: 1 Jan to 31 Dec 2023	€90,000	-	Grant aid to support the delivery of Action 8 under the National Action Plan on Bullying (2013).	Annual report and application submitted each year. No capital grant received.

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

**DIRECTOR'S REPORT (CONTINUED)
YEAR ENDED 31ST DECEMBER 2023**

Department of Rural and Community Development- administered by Pobal	Scheme to Support National Organisations 2019-2022	€272,474 Term: July 2019 to June 2025	€90,825	-	Core funding to support the delivery of nationwide supports for LGBTI+ young people and eliminate LGBTI+ bullying/ discrimination/ isolation and promote equality and human rights.	SSNO expenditure reports submitted every Additional reports submitted at specific intervals. No capital grant received.
Health Service Executive - Mental Health Directorate / National Office for Suicide Prevention	LGBT Research	€60,000	€26,661	-	LGBT Ireland 2: The Second National Study of the Mental Health and Wellbeing of Lesbian, Gay, Bisexual, Transgender and Intersex people in Ireland. Deferred from 2021 as project completion in 2023.	Reports submitted as and when requested as per the terms and conditions of the scheme. No capital grant received.
Health Service Executive - Mental Health Directorate / National Office for Suicide Prevention	LGBT Research	€50,000	€50,000	-	LGBT Ireland 2: The Second National Study of the Mental Health and Wellbeing of Lesbian, Gay, Bisexual, Transgender and Intersex people in Ireland. Deferred from 2022 as project completion in 2023	Reports submitted as and when requested as per the terms and conditions of the funding scheme. No capital grant received.
Health Service Executive	National Lottery Grant 2023	€1,400	€1,400		Pride Youth Games Ireland	Reports submitted as and when requested as per the terms and conditions of the scheme. No capital grant received.

BELONG TO YOUTH SERVICES
 (A COMPANY LIMITED BY GUARANTEE)

DIRECTOR'S REPORT (CONTINUED)
 YEAR ENDED 31ST DECEMBER 2023

Irish Human Rights and Equality Commission (IHREC)	Human Rights and Equality Scheme 2023-2024	Rights Grants and €7,200	€7,200	-	Tackling homophobia and transphobia through supporting inclusive primary schools. Funds deferred to 2024 due to project commencement date.	and Reports submitted as and when requested as per the terms and conditions of the scheme. No capital grant received.
Revenue Commissioners	VAT Scheme	Compensation €3,048	€3,048		The Value Added Tax (VAT) Compensation Scheme aims to reduce the VAT burden on charities and to partially compensate for VAT paid by the Charity.	Claim re eligible VAT paid in 2022.

Maria Afontsenko
 Director

Patricia Carey
 Director

Date : 10th July 2024

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

**DIRECTOR'S RESPONSIBILITIES STATEMENT
YEAR ENDED 31ST DECEMBER 2023**

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. 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:

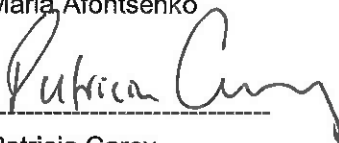
- select suitable accounting policies and then apply them consistently;
- make judgments and accounting estimates that are reasonable and prudent;
- state whether the financial statements have been prepared in accordance with applicable accounting standards, identify those standards, and note the effect 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 confirm that they have complied with the above requirements in preparing the financial statements.

The Directors are responsible for ensuring that the company keeps or causes to be kept adequate accounting records which correctly explain and record the transactions of the company, enable at any time the assets, liabilities, financial position and 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



Patricia Carey

Date : 10th July 2024

**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 2023**

Report on the audit of the financial statements

Opinion

We have audited the financial statements of Belong To Youth Services for the year ended 31st December 2023 which comprise the Income and Expenditure Account, balance sheet, statement of changes in reserves, statement of cashflows and notes to the financial statements, including a summary of significant accounting policies set out in note 2. The financial reporting framework that has been applied in their preparation is Irish law and FRS 102 The Financial Reporting Standard applicable in the UK and Republic of Ireland.

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 2023 and of its surplus for the year then ended;
- have been properly prepared in accordance with FRS 102 The Financial Reporting Standard applicable in the UK and Republic of Ireland; and
- have been prepared in accordance with the requirements of the Companies Act 2014.

Basis for opinion

We conducted our audit in accordance with International Standards on Auditing (Ireland) (ISAs (Ireland)) and applicable law. Our responsibilities under those standards are further described in the section of our report. We are independent of the company in accordance with the ethical requirements that are relevant to our audit of the financial statements in Ireland, including the Ethical Standard issued by the Irish Auditing and Accounting Supervisory Authority (IAASA), and the provisions available for small entities, in the circumstances set out in note 31 to the financial statements, and we have fulfilled our other ethical responsibilities in accordance with these requirements. We believe that the audit evidence we have obtained is sufficient and appropriate to provide a basis for our opinion.

Conclusions relating to going concern

In auditing the financial statements, we have concluded that the directors' use of the going concern basis of accounting in the preparation of the financial statements is appropriate.

Based on the work we have performed, we have not identified any material uncertainties relating to events or conditions that, individually or collectively, may cast significant doubt on the Company's ability to continue as a going concern for a period of at least twelve months from the date when the financial statements are authorised for issue.

Our responsibilities and the responsibilities of the directors with respect to going concern are described in the relevant sections of this report.

**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 2023**

Other Information

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

In connection with our audit of the financial statements, our responsibility is to read the other information and, in doing so, consider whether the other information is materially inconsistent with the financial statements or our knowledge obtained in the audit or otherwise appears to be materially misstated. If we identify such material inconsistencies or apparent material misstatements, we are required to determine whether there is a material misstatement in the financial statements or a material misstatement of the other information. If, based on the work we have performed, we conclude that there is a material misstatement of this other information, we are required to report that fact.

We have nothing to report in this regard.

Opinions on other matters prescribed by the Companies Act 2014

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

- in our opinion, the information given in the Directors report is consistent with the financial statements; and
- in our opinion, the Directors report has been prepared in accordance with applicable legal requirements.

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, and financial statements are in agreement with the accounting records.

Matters on which we are required to report by exception

Based on the knowledge and understanding of the company and its environment obtained in the course of the audit, we have not identified material misstatements in the Directors report.

The Companies Act 2014 requires us to report to you if, in our opinion, the disclosures of Directors' remuneration and transactions required by sections 305 to 312 of the Act are not made. We have nothing to report in this regard.

Respective responsibilities

Responsibilities of directors for the financial statements

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

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

**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 2023**

Auditor's responsibilities for the audit of the financial statements

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

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

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

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

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

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

Ciarán Murray

For and on behalf of
Hayden Brown
Chartered Accountants and Statutory Audit Firm
Grafton Buildings
34 Grafton Street
Dublin 2
10th July 2024

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

**STATEMENT OF FINANCIAL ACTIVITIES
YEAR ENDED 31ST DECEMBER 2023**

	Restricted Funds 2023	Unrestricted Funds 2023	Total Funds 2023	Restricted Funds 2022	Unrestricted Funds 2022	Total Funds 2022
	€	€	€	€	€	€
Incoming Resources						
Donations and legacies	3.1 129,525	943,823	1,073,348	139,186	699,577	838,763
Charitable activities	3.2 913,985	128,152	1,042,137	811,286	164,882	976,168
Other trading activities	3.3 -	52,105	52,105	-	28,105	28,105
Total Incoming Resources	1,043,510	1,124,080	2,167,590	950,472	892,564	1,843,036
Expenditure						
Charitable activities	4. (1,434,394)	(239,881)	(1,674,275)	(790,760)	(751,756)	(1,542,516)
Cost of raising funds	-	(421,143)	(421,143)	-	(167,958)	(167,958)
Other expenses	-	-	-	-	-	-
Total Resources Expended	(1,434,394)	(661,024)	(2,095,418)	(790,760)	(919,714)	(1,710,474)
Net income / (expenditure)	(390,884)	463,056	72,172	159,712	(27,150)	132,562
Transfers Between Funds	390,884	(390,884)	-	(159,712)	159,712	-
Surplus / (deficit) for the year	-	72,172	72,172	-	132,562	132,562

BELONG TO YOUTH SERVICES
(A COMPANY LIMITED BY GUARANTEE)

	Restricted Funds 2023	Unrestricted Funds 2023	Total Funds 2023	Restricted Funds 2022	Unrestricted Funds 2022	Total Funds 2022
	€	€	€	€	€	€
Reconciliation of funds						
Balances brought forward at 1st January 2023	27.	1,117,135	1,117,135	-	984,573	984,573
Balances carried forward at 31st December 2023	-	1,189,307	1,189,307	-	1,117,135	1,117,135

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.

The cost of voluntary income includes the apportioned fundraising salary costs.

The financial statements were approved by the board on 10th July 2024 and signed on its behalf by

Maria Afontsenko
Director



Patricia Carey
Director



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

**BALANCE SHEET
31ST DECEMBER 2023**

	Note	2023 €	€	2022 €	€
Fixed assets					
Intangible assets	21	-		-	
Tangible assets	22	84,667		67,689	
			84,667		67,689
Current assets					
Debtors	23	106,313		136,409	
Cash at bank and in hand		1,507,622		1,374,794	
		1,613,935		1,511,203	
Creditors: amounts falling due within one year	24	(509,295)		(461,757)	
Net current assets			1,104,640		1,049,446
Total assets less current liabilities			1,189,307		1,117,135
Net assets			1,189,307		1,117,135
Contingency Reserve Fund					
Restricted Funds			-		-
Unrestricted Funds			1,189,307		1,117,135
Funds of the Charity	27		1,189,307		1,117,135

These financial statements were approved by the board of directors on 10th July 2024 and signed on behalf of the board by:



Maria Afontsenko
Director



Patricia Carey
Director

The notes on pages 40 to 66 form part of these financial statements.

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

**STATEMENT OF CHANGES IN FUNDS
YEAR ENDED 31ST DECEMBER 2023**

	Unrestricted Funds	Restricted Funds	Total
	€	€	€
At 1st January 2022	984,573	-	984,573
Surplus for the year	132,562	-	132,562
At 31st December 2022	<u>1,117,135</u>	<u>-</u>	<u>1,117,135</u>
Surplus for the year	72,172	-	72,172
At 31st December 2023	<u><u>1,189,307</u></u>	<u><u>-</u></u>	<u><u>1,189,307</u></u>

BELONG TO YOUTH SERVICES
(A COMPANY LIMITED BY GUARANTEE)

STATEMENT OF CASH FLOWS
YEAR ENDED 31ST DECEMBER 2023

	2023	2022
	€	€
Cash flows from operating activities		
Surplus for the financial year	72,172	132,562
<i>Adjustments for:</i>		
Depreciation of tangible assets	20,749	18,854
Accruals	(1,212)	10,434
<i>Changes in:</i>		
Trade and other debtors	30,096	(88,492)
Trade and other creditors	48,750	(184,963)
Net cash from/(used in) operating activities	<u>170,555</u>	<u>(111,605)</u>
Cash flows from investing activities		
Purchase of tangible assets	(37,727)	(17,858)
Net cash used in investing activities	<u>(37,727)</u>	<u>(17,858)</u>
Net increase/(decrease) in cash and cash equivalents	132,828	(129,463)
Cash and cash equivalents at beginning of year	<u>1,374,794</u>	<u>1,504,257</u>
Cash and cash equivalents at end of year	<u><u>1,507,622</u></u>	<u><u>1,374,794</u></u>

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

**NOTES TO THE FINANCIAL STATEMENTS
YEAR ENDED 31ST DECEMBER 2023**

Introduction

These notes to the accounts contain detailed and helpful information on the affairs of the Charity. We have decided to replicate some of the notes' information within the accounts in the annual report. This duplication is to follow through on our commitment to openness and transparency by presenting the whole picture to any readers of the document without them searching through the small print in the legally required notes for complete answers. An example of this is the duplication of note 20 on page 55 about our staff and volunteers.

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. Before enacting the Companies Act 2014, companies not trading for gain by the members were not within the scope of certain company law requirements that apply to for-profit companies. In particular, companies not trading for gain were exempt from applying specific requirements regarding formats and content of financial statements, thus permitting charities to adopt a financial statement format appropriate to the sector.

Accordingly, Belong To Youth Services has adopted and reported its performance within 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)).

These standards were developed jointly by the Charity Commission for England and Wales and the Scottish Charity Regulator's Office. 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 Scottish Charity Regulator's Office as the SORP-making bodies for the charity sector. Hitherto, the SORP has been recognised as the best practice for financial reporting by charities in Ireland.

The Companies Act 2014 became effective in law on 1st June 2015. From that date, its provisions regarding 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 Directors' view, this is neither an appropriate presentation nor terminology for a not-for-profit organisation.

To provide information relevant to understanding the Directors' stewardship and the Charity's financial activities and position, Belong To Youth Services has prepared its financial statements following 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 2023**

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).

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

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

The preparation of financial statements in compliance with FRS 102 requires the use of certain critical accounting estimates. It also requires management to exercise judgement in applying the Company's accounting policies.

As noted in the Directors' Report, the financial statements have been prepared on a going concern basis.

Departure from the Format set out in the Companies Act 2014

According to Section 291 of the Companies Act 2014, the Charity must prepare, in respect of each financial year, financial statements that comply with the format set out in Schedule 3 of the Companies Act 2014. The Company has availed of Section 291(5) of the Companies Act 2014 and has prepared the financial statements under the format as set out under SORP. The Company is a public benefit entity. The Company's Directors believe that the information provided under this format better reflect the Charity's activities.

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

**NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)
YEAR ENDED 31ST DECEMBER 2023**

Principal Accounting Policies

The following principal accounting policies have been applied:

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, corporate, or major donors and related tax refunds, is recognised when the organisation is entitled to the resource, the receipt is virtually certain and when the amount can be measured with sufficient reliability. In monetary donations from the public, this income is recognised when the gifts 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 Charity's delivery of specific performance, they are recognised when the Charity becomes unconditionally entitled to the grant.

Donated Services and Facilities

The value of donated services and gifts in-kind provided to the organisation are recognised at their open market value in the period in which they are receivable as incoming resources, where the benefit to the Charity can be reliably measured. An equivalent amount is included as expenditure under the relevant heading in the statement of financial activities, except where the gift in-kind was a fixed asset. In which case, the amount is included in the appropriate fixed asset category and depreciated over the useful economic life per the Charity's policies.

The organisation benefits greatly from the involvement and enthusiastic support of its many volunteers. Following the Charities SORP (FRS102), its volunteers' economic contribution is not recognised in the Financial Statements. Using the Volunteer Investment and Value Audit tool (VIVA) for every €1 we spend on volunteers; we get back €2.61 (2022: €2.32) in the value of work they do. The tool calculates volunteer value by linking volunteer roles to the cost of employing staff to perform the functions and dividing that value by the total expenditure on the volunteer program. Volunteers are supported through a group supervision process and have access to external support should the need arise.

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

The Company's income, 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.

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

**NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)
YEAR ENDED 31ST DECEMBER 2023**

Unrestricted Income

Apart from restricted income, other income is used by the Company to further its work and objectives. Such funds may be held to finance working capital or may be used at the discretion of the organisation for specified purposes within the organisation's aims.

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.

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 allocated directly to such activities and those costs of an indirect nature necessary to support them.

Governance Costs

Governance costs are those activities that provide governance infrastructure which allows the Charity to operate appropriately and to generate the information required for public accountability and transparency.

Raising Funds

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

Support Costs

Expenditure which is not attributable to a single activity is apportioned between the activities supported.

Contingency Reserve Fund

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

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

**NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)
YEAR ENDED 31ST DECEMBER 2023**

Fund Accounting

Restricted Funds

Restricted funds are those donated for use in a particular area or for specific purposes restricted to that area or purpose. The restriction means that the funds can only be used for a particular purpose. Such purposes are within the overall objectives of the Charity.

Unrestricted Funds

Unrestricted funds consist of both general funds and designated funds.

- General funds are available for use at the Board's discretion in furthering any organisation's objects and have not been designated for other purposes. Such funds may help to finance working capital or capital expenditure requirements.
- Designated funds comprise unrestricted funds that the Board has, at its discretion, set aside for particular purposes. These designations have an administrative sense only and do not legally restrict the Board's discretion to apply the fund.

Going concern

The financial statements have been prepared on a going concern basis. The Directors have reviewed the 2023 statement of financial activities and balance sheet, the approved 2024 budget, and the latest financial information, including an up-to-date forecast which considers the ongoing impact of wars in Ukraine and Palestine, high inflation and increase in the cost of living. The Directors are satisfied that the Charity has adequate resources to continue operational existence for the next 12 months. As a result, they are confident that there are sufficient resources to manage any operational or financial risks. There is no material uncertainty that affects this assumption.

Foreign currencies

Revenues and costs arising from transactions denominated in foreign currencies are translated into Euro at the rate of the exchange rate 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.

Payment of Creditors

The Directors acknowledge their responsibility for ensuring compliance with the provision of the EC (Late Payment) Regulation 2002. Our policy is to agree on payment terms with all suppliers and adhere to those terms.

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.

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

**NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)
YEAR ENDED 31ST DECEMBER 2023**

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 resulting from 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 reduction in the carrying amount of an asset resulting from revaluation is recognised in other comprehensive income to the extent of any previously recognised revaluation increase accumulated in capital and reserves regarding that asset. Where a revaluation decrease exceeds the accumulated revaluation gains accumulated in capital and reserves regarding that asset, the excess shall be recognised in profit or loss.

Depreciation

Depreciation is calculated 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

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

Impairment

A review for impairment indicators 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 impossible to estimate the recoverable amount of an individual asset, an estimate is made of the recoverable amount 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.

Amortisation

Amortisation is calculated to write off the cost of an intangible asset, less its estimated residual value, over the useful life of that asset. Suppose there is an indication that there has been a significant change in amortisation rate, useful life or residual value of an intangible asset. In that case, the amortisation is revised prospectively to reflect the new estimates.

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

**NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)
YEAR ENDED 31ST DECEMBER 2023**

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

The Revenue Commissioners have granted the Company charitable tax exemption under the provisions of Section 208 (as applied to companies by Section 76), Section 609 (Capital Gains Tax) and Section 266 (Deposit Interest Retention Tax) of the Taxes Consolidation Act, 1997. This exemption, which applies to Income Tax/ Corporation Tax, Capital Gains Tax and Deposit Interest Retention Tax, extends to the Company's income and property. The Charity remits significant payroll taxes and incurs high costs in irrecoverable VAT. The Charity is fully tax compliant.

The Charity is an approved body 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 from donations exceeding €250 per annum are included as income in the 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 collect all amounts due according to the original terms of receivables. 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.

VAT

Where appropriate, expenditure includes irrecoverable Value-Added Tax (VAT). Irrecoverable VAT is charged as a cost against the activity for which the expenditure was incurred.

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

**NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)
YEAR ENDED 31ST DECEMBER 2023**

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 collect all amounts due according to the original terms of receivables. 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 due to a past event; the entity will probably be required to transfer economic benefits in a settlement, and the amount of the obligation can be estimated reliably. Provisions are recognised as a liability in the balance sheet and the provision's amount 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 an asset's cost. When a provision is measured at the present value of the amount expected to be required to settle the obligation, the discount's unwinding is recognised in finance costs in profit or loss in the period it arises.

Government grants

Grants are accounted for under the accruals model as permitted by FRS 102. Grants relating to expenditure on tangible fixed assets are credited to the income and expenditure statement at the same rate as the depreciation on the assets to which the grants relate. The deferred element of grants is included in creditors as deferred income.

Grants of a revenue nature are recognised in the income and expenditure statement in the same period as the related expenditure.

BELONG TO YOUTH SERVICES
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NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)
YEAR ENDED 31ST DECEMBER 2023

3. Income

	Restricted Funds 2023 €	Unrestricted Funds 2023 €	Total Funds 2023 €	Total Funds 2022 €
3.1 DONATIONS AND LEGACIES				
Corporate donations & sponsorship	32,500	294,644	327,144	225,142
Local/ community fundraising	-	135,062	135,062	80,246
Regular & committed giving	-	19,339	19,339	22,441
Tax refunds	-	3,048	3,048	778
Direct marketing/ fundraising appeals	-	263,568	263,568	52,254
Other	-	29,873	29,873	115,456
Community Foundation Ireland	11,014	-	11,014	-
Trusts and Foudations	52011	198,289	250,300	203,260
Google.org - Impact Challenge on Safety	34,000	-	34,000	139,186
	<u>129,525</u>	<u>943,823</u>	<u>1,073,348</u>	<u>838,763</u>

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

**NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)
YEAR ENDED 31ST DECEMBER 2023**

	Restricted Funds 2023 €	Unrestricted Funds 2023 €	Total Funds 2023 €	Total Funds 2022 €
3.2 CHARITABLE ACTIVITIES				
Donated goods and services	-	128,152	128,152	164,882
HSE Mental Health Directorate/ National Office for Suicide Prevention - s.39 Health Act 2004	243,320	-	243,320	258,275
HSE LGBT Research	76,661	-	76,661	-
CDYSB/ NICDTF - LDTF Emerging Needs	47,196	-	47,196	45,600
DCEDIY - Youth Service Grant Scheme	234,510	-	234,510	264,395
DCEDIY - Youth Capital Funding Scheme 2023	-	-	-	-
DCEDIY - Youth Capital Funding Scheme 2022	16,139	-	16,139	12,144
DCEDIY - Scheme A: Supporting Community Services for LGBTI+ Persons 2022	87,184	-	87,184	12,816
DCEDIY - Scheme A: Supporting Community Services for LGBTI+ Services 2023	17,500	-	17,500	51,145
Dept of Education - National Action Plan on Bullying	90,000	-	90,000	58,000
National Lottery Grants Scheme	1,400	-	1,400	-
University College Dublin and Irish Research Council - Employment Based Programme	9,250	-	9,250	18,499
Dept of Rural and Community Development - SSNO Scheme 2019 - 2022	-	-	-	45,000
Dept of Rural and Community Development - SSNO Scheme 2022 - 2025	90,825	-	90,825	45,412
	<u>913,985</u>	<u>128,152</u>	<u>1,042,137</u>	<u>976,168</u>
	Restricted Funds 2023 €	Unrestricted Funds 2023 €	Total Funds 2023 €	Total Funds 2022 €
3.3 OTHER TRADING ACTIVITIES				
Training Income	-	52,105	52,105	28,105
	<u>-</u>	<u>52,105</u>	<u>52,105</u>	<u>28,105</u>
Total Funds YE 2023	1,043,510	1,124,080	2,167,590	1,843,036

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

**NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)
YEAR ENDED 31ST DECEMBER 2023**

4. Expenditure									
		Direct Costs	Grant Funding of Activities	Other Costs	Support Costs	2023	2022		
		€	€	€	€	€	€		
4.1	<u>CHARITABLE ACTIVITIES</u>								
	Goal 1 - Delivering LGBTQ+ Youth Work	294,782	-	-	141,839	436,621	415,745		
	Goal 2 - Building Safe Spaces & Services	413,060	45,000	-	136,455	594,515	667,203		
	Goal 3 - Campaigning for Change	336,870	-	80,000	66,388	483,258	316,809		
	Goal 4 - Being Learning and Development Organisation	114,145	-	-	45,736	159,881	142,759		
		<u>1,158,857</u>	<u>45,000</u>	<u>80,000</u>	<u>390,418</u>	<u>1,674,275</u>	<u>1,542,516</u>		
4.2	<u>GOVERNANCE COSTS</u>								
	Governance costs	16,794	-	-	16,794	14,081			
	Board members vouched expenses	-	-	-	-	-			
	Legal and professional	29,690	-	-	29,690	-			
	Finance Staffing Costs	-	-	53,062	53,062	48,017			
	Audit fees	4,736	-	-	4,736	4,551			
		<u>51,220</u>	<u>-</u>	<u>53,062</u>	<u>104,282</u>	<u>66,649</u>			

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

**NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)
YEAR ENDED 31ST DECEMBER 2023**

4.3 ANALYSIS OF SUPPORT COSTS

	Cost of Raising Funds	Goal 1	Goal 2	Goal 3	Goal 4	2023	2022
	€	€	€	€	€	€	€
Governance costs (note 4.2)	5,214	36,499	20,856	26,071	15,642	104,282	66,649
Office premises & facilities	9,311	28,869	35,968	8,105	15,147	97,400	156,403
Information technology	10,173	32,381	33,461	3,900	1,471	81,386	44,108
Human resources	5,437	22,007	19,274	8,519	1,313	56,550	45,047
Miscellaneous	11,629	22,084	26,895	19,793	12,163	92,564	28,703
	<u>41,764</u>	<u>141,840</u>	<u>136,454</u>	<u>66,388</u>	<u>45,736</u>	<u>432,182</u>	<u>340,910</u>

4.4 COST OF RAISING FUNDS

	2023	2022
	€	€
Staff Costs	186,382	132,755
Support Costs (% allocated from overheads)	41,764	-
Direct Costs	174,535	35,203
Donated Goods and Services	18,462	-
	<u>421,143</u>	<u>167,958</u>

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

**NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)
YEAR ENDED 31ST DECEMBER 2023**

5. Donated Goods and Services

For the financial year 2023, in-kind donations have been recognised, measured at fair value and classified to comply with Charity SORP FRS102.

	2023	2022
In-Kind donations and services	<u>128,152</u>	<u>164,882</u>

6. Exemption from disclosure

The Charity has availed of no exemptions, and it has disclosed all relevant information.

7. Funds held as custodian trustee on behalf of others

The Charity does not hold any funds or other assets by way of custodian arrangement.

8. Post Balance Sheet Events/ Events after Year End

The Board has assessed and considered the potential financial impact to the Charity's fundraising operations due to current global economic conditions and the ongoing wars in Ukraine and Palestine. The risk was assessed as a low probability in the short term but that a medium-term risk presents in 2024. A risk mitigation strategy which began in 2023 and will continue through 2024, includes diversification of income and designation of reserves has been put in place to reduce this risk.

9. Related party transactions

The Directors report details vouched for expenses paid to Board members.

In 2023, the total amount of vouched expenses paid to the Board members was €0 (2022: €0). No Board member claimed expenses during the year (2022: 0).

As well as donating their time and expertise during 2023, the Directors made unconditional donations of €1,101 (2022: €672) to the Charity.

The total amount of gifts, donated goods, and donated services received from companies controlled by Directors during 2023 was €nil (2022: nil).

Key management personnel made unconditional donations of €2,865 (2022: €948) to the Charity. There were no other related party transactions with key management personnel other than remuneration. Please see note 20 for further information.

There were no further related party transactions concerning the Charity's affairs in which the Directors or key managing employees had any interest, as defined in the Companies Act 2014, at any time during the period ended 31st December 2023.

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

**NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)
YEAR ENDED 31ST DECEMBER 2023**

10. Ex-gratia Payments

The Charity made no ex-gratia payments in 2023 and 2022.

11. Public Benefit

The Company is a registered charity and constituted as a Public Benefit Entity.

12. Capital commitments

The Company had no capital commitments on the 31st December 2023 (2022: €nil).

13. Contingent liabilities

The Company had no contingent liabilities on the 31st December 2023 (2022: €nil).

14. Umbrella Organisations

The Charity is a member of a wide range of umbrella organisations. Membership of these umbrella organisations does not impact the operating policies adopted by the Charity in any way.

15. Taxation Clearance

Belong To complies with Circular 44/2006 "Tax Clearance Procedures Grants, Subsidies and Similar Type Payments" by providing its tax clearance access number to grant providers when requested.

16. Operating leases

Expenditure on operating leases is accounted for on a straight-line basis over the length of the lease.

	2023	2022
	€	€
Payable on leases in which the commitment expires within:		
One year	-	-
Two to five years	165,000	220,000
More than five years	-	-
Total	<u>165,000</u>	<u>220,000</u>

**BELONG TO YOUTH SERVICES
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**NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)
YEAR ENDED 31ST DECEMBER 2023**

17. Pension

The Charity operates a Defined Contribution Pension Scheme matched 3% contribution of €16,872 (2022: €7,481) to employees participating in the scheme. In 2023, 15 employees participated in the scheme (2022:7). Per the provisions of the Pensions (Amendment) Act, 2002, the Charity facilitates employees in establishing a Personal Retirement Savings Account (PRSA) by way of payroll deductions.

18. 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 each asset's estimated useful economic life and residual value estimate. The directors regularly review the assets useful lives in light of prospective economic utilisation and the physical condition of the assets concerned. Changes in assets 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 estimates 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 the debtor's current credit rating, the ageing profile of the debtor, and historical experience. Any significant reduction in customers' level 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 necessary level of provision is reviewed on an ongoing basis.

19. Operating surplus

Operating surplus is stated after charging:

	2023	2022
	€	€
Depreciation of tangible assets	<u>20,749</u>	<u>18,854</u>

BELONG TO YOUTH SERVICES
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NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)
YEAR ENDED 31ST DECEMBER 2023

20. Staff costs

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

	2023	2022
	Number	Number
Administrative	7	6
Education and Training	3	2
Policy, Research and Communications	4	4
Youth Work	7	7
Fundraising	3	3
	<u>24</u>	<u>22</u>

The aggregate payroll costs incurred during the year were:

	2023	2022
	€	€
Wages and salaries	996,571	796,644
Social insurance costs	107,469	87,112
	<u>1,104,040</u>	<u>883,756</u>

Bands of Salaries	2023	2022
€50,000 - €60,000	1	2
€60,001 - €70,000	5	1
€70,001 - €80,000	1	1
€80,001 - €90,000	1	-

Remuneration includes salaries and any benefits in kind. One (2022: 2) part-time employees would have the full-time salary equivalent of between €70,001-€80,000 in the year. These part-time employees are included in the table above.

The Company has a remuneration policy that has been agreed by the Human Resources and Remuneration subcommittee as delegated by the Board. This policy states that we seek to be competitive with our peers. As a general principle, this means the Company pitches its salaries at the median of the marketplace. A salary grading structure has been in place for several years and has been approved by the Board.

The CEO, Moninne Griffith commenced on 1st November 2015. The value of her remuneration in 2023 was €87,179 (2022: €84,115). Included in this is employer pension contributions of €2,539 (2022: €634). Her contract of employment does not include a performance-related award scheme or any benefit-in-kind/perquisites.

**BELONG TO YOUTH SERVICES
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**NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)
YEAR ENDED 31ST DECEMBER 2023**

The Senior Management Team (SMT) was restructured in 2022 which resulted in a full compliment of Senior Managers for the year 2023. This reflected in the salary increase representing seven members of the team at full annual cost. Remuneration paid to the SMT in 2023 amounted to €447,928. Included in this figure is employer pension contributions of €10,041 (2022: €4,594). This compares to a total SMT remuneration figure of €341,912 in 2022. No other additional benefits are received by the SMT and contracts of employment do not include performance-related reward schemes or any benefits-in-kind/perquisites.

21. Intangible assets

	Software Development	Total
	€	€
Cost		
At 1st January 2023 and 31st December 2023	<u>11,364</u>	<u>11,364</u>
Amortisation		
At 1st January 2023 and 31st December 2023	<u>11,364</u>	<u>11,364</u>
Carrying amount		
At 31st December 2023	<u>-</u>	<u>-</u>
	Software Development	Total
	€	€
Cost		
At 1st January 2022 and 31st December 2022	<u>11,364</u>	<u>11,364</u>
Amortisation		
At 1st January 2022 and 31st December 2022	<u>11,364</u>	<u>11,364</u>
Carrying amount		
At 31st December 2022	<u>-</u>	<u>-</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.

**BELONG TO YOUTH SERVICES
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**NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)
YEAR ENDED 31ST DECEMBER 2023**

22. Tangible assets

	Equipment	Fixtures and fittings	Total
	€	€	€
Cost			
At 1st January 2023	111,819	35,921	147,740
Additions	34,058	3,669	37,727
At 31st December 2023	<u>145,877</u>	<u>39,590</u>	<u>185,467</u>
Depreciation			
At 1st January 2023	60,928	19,123	80,051
Charge for the year	15,233	5,516	20,749
At 31st December 2023	<u>76,161</u>	<u>24,639</u>	<u>100,800</u>
Carrying amount			
At 31st December 2023	<u>69,716</u>	<u>14,951</u>	<u>84,667</u>

	Equipment	Fixtures and fittings	Total
	€	€	€
Cost			
At 1st January 2022	93,961	35,921	129,882
Additions	17,858	-	17,858
At 31st December 2022	<u>111,819</u>	<u>35,921</u>	<u>147,740</u>
Depreciation			
At 1st January 2022	47,621	13,576	61,197
Charge for the year	13,307	5,547	18,854
At 31st December 2022	<u>60,928</u>	<u>19,123</u>	<u>80,051</u>
Carrying amount			
At 31st December 2022	<u>50,891</u>	<u>16,798</u>	<u>67,689</u>

**BELONG TO YOUTH SERVICES
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**NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)
YEAR ENDED 31ST DECEMBER 2023**

23. Debtors

	2023	2022
	€	€
Trade debtors	67,443	55,778
Other debtors	8,732	4,186
Prepayments and accrued income	30,138	76,445
	<u>106,313</u>	<u>136,409</u>

24. Creditors: amounts falling due within one year

	2023	2022
	€	€
Trade creditors	80,167	48,822
Other creditors	32,762	28,941
Tax and social insurance:		
PAYE and social welfare	32,109	23,706
Accruals	15,450	16,662
Deferred income	348,807	343,626
	<u>509,295</u>	<u>461,757</u>

Deferred income

	2023	2022
	€	€
Digital Google	-	34,000
HSE - National Office for Suicide Prevention (LGBT Research)	-	76,661
HSE - National Office for Suicide Prevention	38,971	38,971
DCYA - CPD LGBTI+ Youth Strategy	750	750
DCEDIY - LGBTI+ Funding	52,500	87,185
DCEDIY What Works 2023-2024	49,999	
ILGA Funds	-	1,588
Rainbow Ball Income	-	104,471
IHREC	7,200	-
Google E Learning QMark 2024	22,875	-
TIDES Foundation	80,000	-
CFI Transhealthcare	7,044	-
CFI Its our Social Media	15,000	-
CFI Primary Schools	19,093	-
CFI Toy Show Appeal	55,375	-
	<u>348,807</u>	<u>343,626</u>

**BELONG TO YOUTH SERVICES
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**NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)
YEAR ENDED 31ST DECEMBER 2023**

25. Company Status

The Company is limited by guarantee not having a share capital. Under section 1180 of the Companies Act 2014, the Company is exempt from including the word 'limited' in its name. The liability of each member in the event of the Company being wound up is €1.

26. Statement of movements on statement of financial activities

	Statement of Financial Activities €
At 1st January 2023	1,117,135
Surplus for the year	72,172
At 31st December 2023	1,189,307

**BELONG TO YOUTH SERVICES
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**NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)
YEAR ENDED 31ST DECEMBER 2023**

27. Reconciliation of movements in funds of the charity

27.1 RECONCILIATION OF MOVEMENT OF FUNDS	Unrestricted Funds €	Restricted Funds €	Total Funds €
At 1st January 2022	984,573	-	984,573
Movement during the financial year	132,562	-	132,562
At 31st December 2022	1,117,135	-	1,117,135
Movement during the financial year	72,172	-	72,172
At 31st December 2023	1,189,307	-	1,189,307

27.2 ANALYSIS OF MOVEMENTS ON FUNDS	Balance 1 January 2023 €	Income €	Expenditure €	Transfers between funds €	Balance 31 December 2023 €
<u>Restricted income</u>					
Restricted	-	1,043,510	(1,434,394)	390,884	-
<u>Unrestricted income</u>					
Unrestricted	1,117,135	1,124,080	(661,024)	(390,884)	1,189,307
Total Funds	1,117,135	2,167,590	2,095,418	-	1,189,307

27.3 ANALYSIS OF NET ASSETS BY FUND	Fixed assets - charity use €	Current assets €	Current liabilities €	Total €
Restricted	30,807	348,807	(379,614)	-
Unrestricted	53,860	1,265,128	(129,681)	1,189,307
	84,667	1,613,935	509,295	1,189,307

**BELONG TO YOUTH SERVICES
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**NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)
YEAR ENDED 31ST DECEMBER 2023**

28. Grant recipients

The Mental Health Directorate/ National Office for Suicide Prevention in the HSE provides funding on an annual basis to Belong To Youth Services to operate a small grants scheme to support the establishment and ongoing running of LGBTI+ youth groups across the country.

Prospective fundees are invited to make an application for funding annually setting out their priorities for the year and how they align to the published criteria for the fund. Applications are reviewed against these criteria and are awarded in line with the overall funding available for disbursement and the points awarded to each application. The scheme is open to all members of Belong To's National Network of LGBTI+ youth groups.

In 2023 the total amount of funding disbursed through the scheme was €45,000 (2022: €45,000). The recipients of funding in were:

Grant recipients	2023	2022
	€	€
Crosscare (Bray Youth Services)	2,250	2,850
Youth Work Ireland Cork	8,000	8,000
Crosscare (East Wicklow Youth Services)	2,446	2,200
Donegal Youth Service CLG	8,000	8,400
Ferns Diocesan Youth Service (FDYS)	5,000	5,004
Kerry Diocesan Youth Service (KDYS)	4,790	4,132
Kildare Youth Services Ltd.	5,000	5,000
North Connaught Youth Services	2,190	2,190
Red Ribbon Project Limited T/A GOSHH	4,600	4,500
Youth Work Ireland Tipperary	2,724	2,724
	<u>45,000</u>	<u>45,000</u>

**BELONG TO YOUTH SERVICES
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**NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)
YEAR ENDED 31ST DECEMBER 2023**

29. Financial instruments

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

	2023	2022
	€	€
Financial assets measured at amortised cost		
Trade debtors	67,443	55,778
Other debtors	38,870	80,631
Cash at bank and in hand	1,507,622	1,374,794
	<u>1,613,935</u>	<u>1,511,203</u>
Financial liabilities measured at amortised cost		
Trade creditors	(80,167)	(48,822)
Other creditors	(429,128)	(412,935)
	<u>(509,295)</u>	<u>(461,757)</u>

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

NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)

YEAR ENDED 31ST DECEMBER 2023

30. State Funding Income and Expenditure

Name of Grantor	Health Service Executive - Mental Health Directorate	City of Dublin Youth Services Board (CDYSB)	Department of Children, Equality, Disability, Integration and Youth (DCEDIY)	Department of Children, Equality, Disability, Integration and Youth (DCEDIY)	Department of Children, Equality, Disability, Integration and Youth (DCEDIY)	Health Service Executive	Department of Children, Equality, Disability, Integration and Youth (DCEDIY)	Dept. Rural and Community Development (administered by Pobal)	Health Service Executive - Mental Health Directorate / National Office for Suicide Prevention	Department of Children, Equality, Disability, Integration and Youth (DCEDIY)
Funding Stream	Section 39 Health Act 2004	LDTF Emerging Needs	Youth Service Grant Scheme	Youth Capital Funding Scheme	Scheme A: Supporting Community Services for LGBTI+ Services 2022	National Lottery	Scheme A: Supporting Community Services for LGBTI+ Services 2023	SSNO 2022-2025	LGBT Research	What Work 2023 - 2024
Income YE 2023	243,320	47,196	234,510	19,975		1,400	70,000	90,000	90,825	49,999
Deferred Income from 2022 C/F	38,971				87,184				76,661	
Less Deferred Income to 2023	(38,971)						(52,500)			(49,999)
Capital Grant				(19,975)						
Amortisation of Capital Grant				16,138						
Total Income YE 2023	243,320	47,196	234,510	16,138	87,184	1,400	17,500	90,000	90,825	76,661

Capital Grant

Note: This expenditure is recognised on the balance sheet as it is a capital expenditure

NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)
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**BELONG TO YOUTH SERVICES
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**NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)
YEAR ENDED 31ST DECEMBER 2023**

31. 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.

32. Controlling party

The Directors are the controlling party of the Company.

33. Lobbying and Political Donations

The Charity did not make any political donations during 2023, and as a result, no disclosures are required under the Electoral Act, 1997.

As required under the Regulation of Lobbying Act 2015, the Charity records all lobbying activity and communications with Designated Public Officials (DPOs). The Charity has made the returns and submissions required by the Act.

34. Comparative Figures

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

35. Approval of financial statements

The board of directors approved these financial statements for issue on 10 July 2024.

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

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

**BELONG TO YOUTH SERVICES
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**DETAILED INCOME AND EXPENDITURE STATEMENT
YEAR ENDED 31ST DECEMBER 2023**

	2023 €	2022 €
Income		
DCEDIY (Youth Service Grant Scheme)	234,510	264,395
DECDIY (LGBTI+ Youth Strategy)	124,659	12,816
DECDIY Supporting Community Services For LGBTI+	-	51,145
DECDIY - Transfer to capital grant	(19,975)	-
DCEDIY - Youth Service Grant Scheme	76,661	-
HSE Mental Health Directorate/NOSP	45,001	-
Amortisation Youth Capital Funding Scheme Grants	16,139	12,144
CDYSB/ NICDTF - LDTF Emerging Needs	47,196	45,600
Dept of Education-National Action Plan on Bullying	90,000	58,000
DRCD SSNO Scheme 2019-2022	-	45,000
DRCD - SSNO Scheme 2022-2025	90,825	45,412
DCEDIY Capital Grant	-	10,127
DCEDIY- Transfer of capital grant	-	(10,127)
HSE Mental Health Directorate/NOSP - s.39 HA 2004	198,319	258,275
Donations and Legacies	1,072,984	699,577
Google.org - Impact Challenge on Safety	-	139,186
Community Foundation of Ireland	11,014	-
UCD and Irish Research Council	-	18,499
Training Income	52,105	28,105
Donated Goods and Services	128,152	164,882
	<u>2,167,590</u>	<u>1,843,036</u>
Expenditure		
Wages and salaries	996,571	796,644
Employer's PRSI contributions	107,469	87,112
Advertising and communications	120,218	124,715
Programme costs	318,512	321,596
Investment in future income	192,997	35,203
Printing and Publications	10,665	3,271
Rent payable	57,491	55,000
Insurance	18,961	19,250
Light and heat	8,042	4,855
Cleaning	6,260	6,531
Repairs and maintenance	6,168	10,575
Professional Fees	42,744	87,011
Telephone	7,299	7,762
Computer and website costs	81,386	44,108
Postage & Stationery	7,806	10,130
Staff Training & Recruitment	43,496	27,793
Travel and subsistence expenses	6,096	15,970
Conference	5,058	3,997
Auditors remuneration	4,736	4,551
Bank charges	1,423	1,009
Subscriptions	6,523	4,935
General expenses	7,954	5,521
Governance and Board Expenditure	16,794	14,081

**BELONG TO YOUTH SERVICES
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**DETAILED INCOME AND EXPENDITURE STATEMENT
YEAR ENDED 31ST DECEMBER 2023**

	2023	2022
	€	€
Depreciation of tangible assets	20,749	18,854
	<u>(2,095,418)</u>	<u>(1,710,474)</u>
Operating surplus	<u>72,172</u>	<u>132,562</u>

