



Supporting young people since 1971

Kerry Diocesan Youth Services CLG
Annual Report and Audited Financial Statements
for the financial year ended 31 December 2019



Kerry Diocesan Youth Services CLG

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Kerry Diocesan Youth Services CLG REFERENCE AND ADMINISTRATIVE INFORMATION

Directors	Padraig Blake (Resigned 29 June 2019) Bernadette Costello Frances Day Gearoid Godley Shane O' Donoghue Sari Houlihan John O' Regan James Kildea
Company Secretary	Rose O'Connor
Charity Number	7039
Company Number	185710
Registered Office and Principal Address	KDYS Youth Centre Fairhill Killarney Co Kerry Ireland
Auditors	O'Brien Coffey MacSweeney Allman House Tralee Road Killarney Co. Kerry Ireland
Bankers	Bank of Ireland New Street Killarney Co. Kerry Ireland
Solicitors	Padraig J. O' Connell Glebe lane Killarney Co. Kerry

Kerry Diocesan Youth Services CLG DIRECTORS' ANNUAL REPORT

for the financial year ended 31 December 2019

The directors present their Directors' Annual Report, combining the Directors' Report and Trustees' Report, and the audited financial statements for the financial year ended 31 December 2019.

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

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

In this report the directors of Kerry Diocesan Youth Services CLG present a summary of its purpose, governance, activities, achievements and finances for the financial year 2019.

The company is a registered charity and hence the report and results are presented in a form which complies with the requirements of the Companies Act 2014 and, although not obliged to comply with the Statement of Recommended Practice applicable in the UK and Republic of Ireland (FRS 102) (effective 1 January 2015), the organisation has implemented its recommendations where relevant in these financial statements.

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

1. Summary of KDYS' Purpose, Mission, Vision, and Values

• Our Purpose

The KDYS' purpose is set out in its constitution and it includes promoting and encouraging the social, personal, educational, vocational and spiritual development of the young people. It further includes establishing Youth Centres; providing a Youth Information Service with a strong outreach dimension; actively promoting and engaging in community youth work; providing suitable training for young people, leaders and parents; to assist in the setting up and effective functioning of youth clubs; encouraging contact and exchange programmes with similar groups within the European Community.

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The KDYS Strategic Plan (2020-2024) sets out the following:



- **Our Mission** is to serve **all young people** in a safe, fun and positive environment, through the provision of youth spaces, services, mentoring, training and ongoing opportunities for their holistic development.
- **Our Vision** is to be a safe, inclusive environment where all young people feel valued and supported to achieve their full potential as members of the community and have their voices heard.

• Our Values



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2. Summary of KDYS' Activities

We are very proud of all our programmes which operated to full capacity throughout 2019. The following graphic gives a sense of the range of services and supports offered throughout Kerry



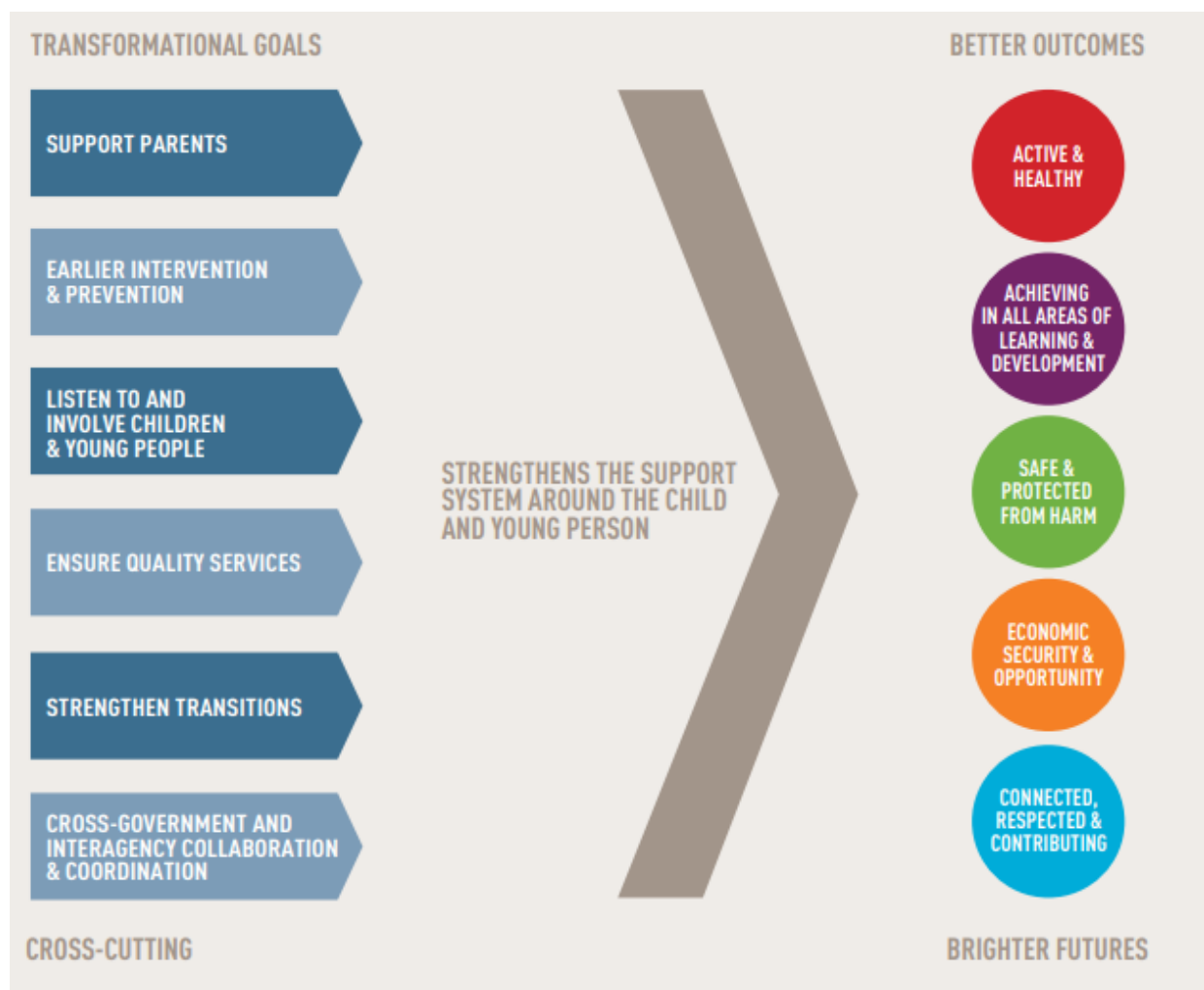
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3. Achievements and Performance in 2019

Working collaboratively with the community and a range of statutory bodies, KDYS has leveraged resources to provide specific services for children, young people and families.

KDYS is confident that our work is instrumental in contributing to the delivery of national policy and supporting young people, their families and communities to achieve better outcomes.



Our Facilities

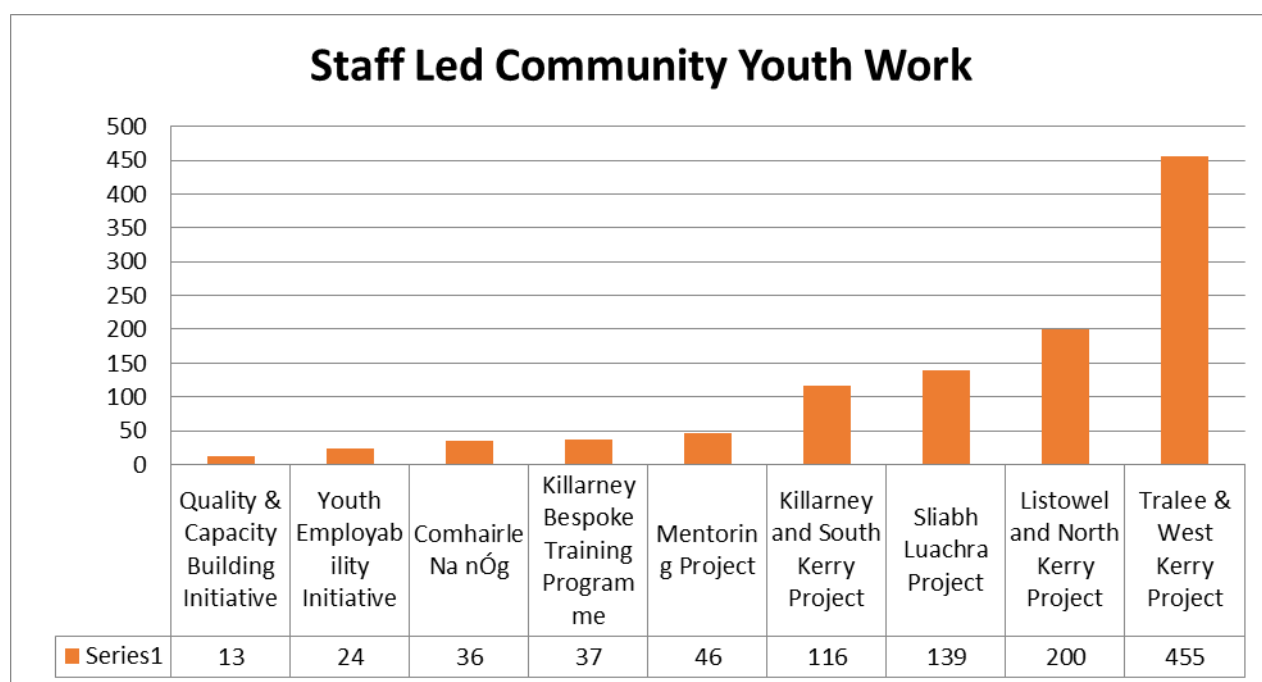
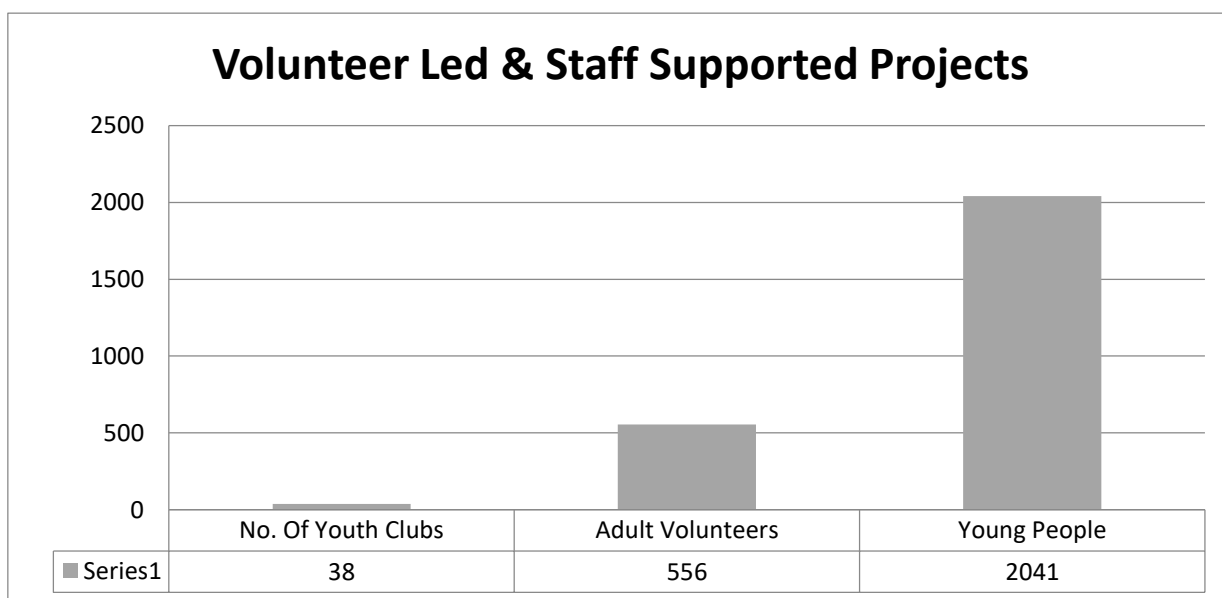
In 2019 KDYS operated five Youth Facilities in Killarney, Tralee, Listowel, Castleisland and Killorglin. These are safe and supporting spaces which provide Young People with a range of developmental programmes and activities. The strategic progression of links at European level through the Council of Europe has increased opportunities for young people and youth workers, in terms of accessing training, youth exchanges and volunteering abroad. We were delighted that our Killarney Centre – eurÓg – achieved the Council of Europe’s quality standards and being awarded the Quality Label for Youth Centres for a further three years.

Kerry Diocesan Youth Services CLG DIRECTORS' ANNUAL REPORT

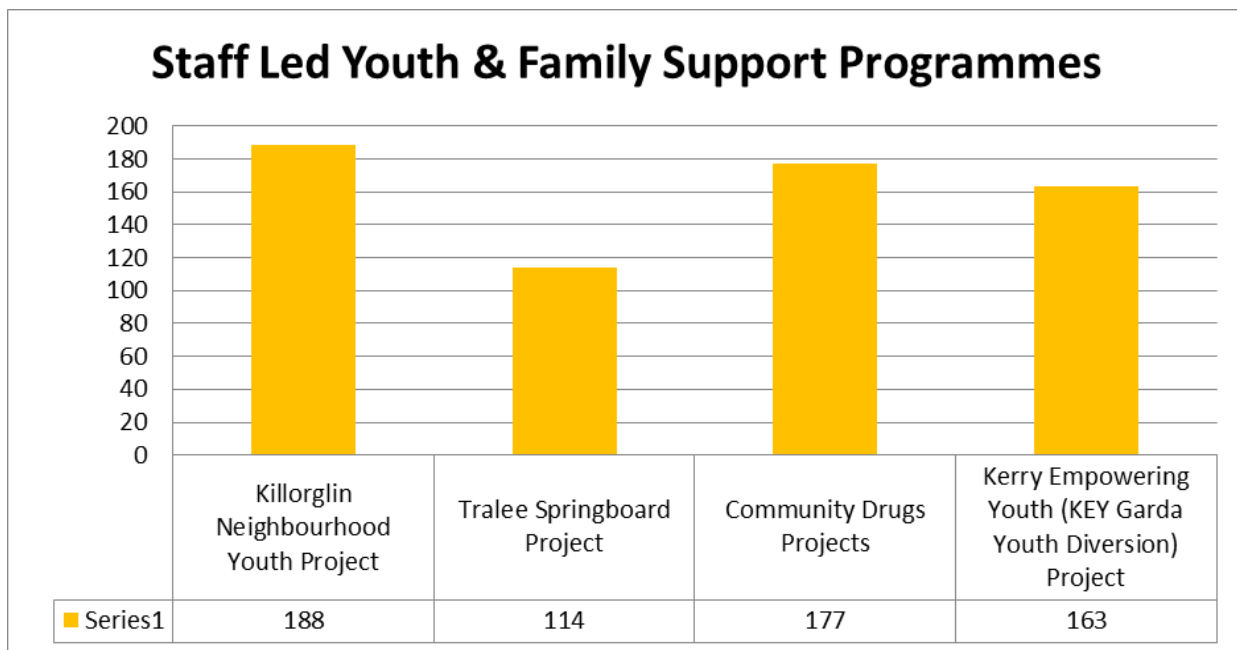
for the financial year ended 31 December 2019

Our Services

In 2019 the KDYS Youth Information Service supported 2,385 Young People. The following graphs summarises the numbers of volunteers, young people and their families engaging with KDYS and helping to make a positive difference in their lives and our communities.



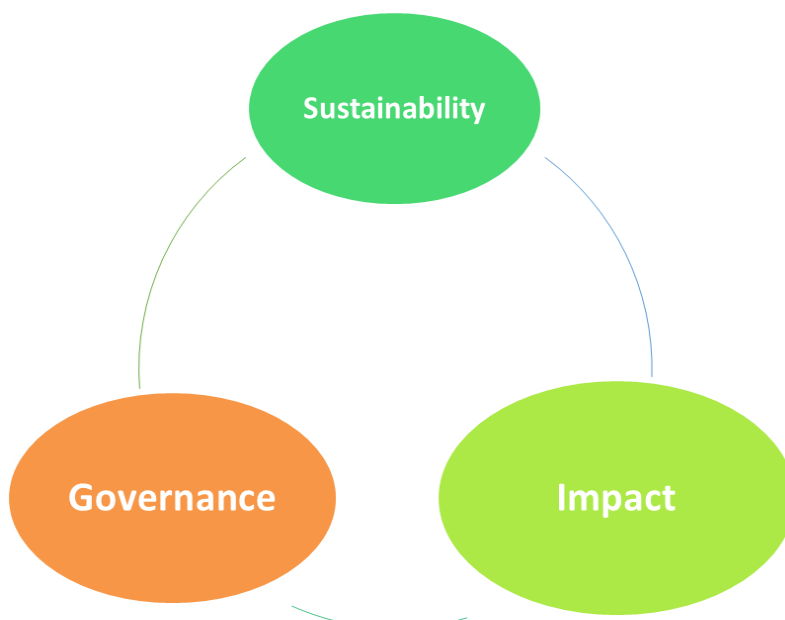
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DIRECTORS' ANNUAL REPORT
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Our Plans for Future Periods

The work of Kerry Diocesan Youth Service is at all times guided by our Mission, Vision and Values, and our Strategic plan which reflects our purpose outlined in the **Memorandum and Articles of Association**. It outlines how we will achieve the vision, aims and objectives through our structures and work.

Our Strategic Plan sets out three interdependent strategic goals. The Board of KDYS has committed to a process of renewal that will position it to contribute effectively to a new business model designed to generate unrestricted independent income in order to achieve these goals.



Kerry Diocesan Youth Services CLG DIRECTORS' ANNUAL REPORT

for the financial year ended 31 December 2019

Sustainability

- Increase capacity and align structure to strategy
- Diversify income through philanthropy and earned income model in centres
- Ensure viability of State contracts

Impact

- Our impact assessment framework to be aligned to KDYS Mission, Vision & Values.
- Develop new programme offerings, informed by young people

Governance

- Clarify membership across a range of structures and stakeholders (including young people) from Board to grassroots.
- Review and diversification of Board membership
- Updated Memorandum & Arts of Association

4. Structure, Governance and Management of Kerry Diocesan Youth Service

General Governance Information

Kerry Diocesan Youth Service (KDYS) is constituted as a company limited by guarantee as set out under parts 1 – 15 of the Companies Act 2014. Its purpose and objects are set out in its Memorandum of Association and how it conducts its business is set out in its Articles of Association. Both of these documents (now the Constitution) are publicly available from the Companies Registration Office website (www.cro.ie).

KDYS is governed by a board of directors with a maximum number of thirteen people. The Diocese of Kerry may nominate up to four Directors and the balance of up to nine additional Directors may be co-opted by the Board on the basis of their perceived expertise.

Every year at the AGM at least two of the board members retire by rotation and may be eligible for re-election.

Kerry Diocesan Youth Services CLG DIRECTORS' ANNUAL REPORT

for the financial year ended 31 December 2019

Board subgroups

In 2019 KDYS has three board subgroups: -

- 1. Finance and General Purposes:** Overseeing financial and administrative matters in the organisation to ensure its financial health and operational viability and that major risks are identified and effectively managed
- 2. Governance Subcommittee:** Assesses and nominates members for admission to the board of directors; make recommendations regarding the board's composition, operations and performance; develops appropriate corporate governance principles
- 3. Fundraising and Development Subcommittee:** Oversees the organisation's fundraising and developments; Responsible for the development and implementation of a fundraising plan; Responsible for ensuring compliance with the 'Statement of Guiding Principles for Fundraising'

All board subgroups are advisory in nature and have written terms of reference.

Organisational structure and how decisions are made:

KDYS staff team is headed by a Chief Executive Officer who reports directly to the board through the Chairperson. A management team of three people report to the Chief Executive, and all other staff report to members of the management team.

The following decisions are reserved for the board to make and approve:

- The Company's strategic plans and annual operating budgets;
- Projects outside the scope of the strategic plan;
- Business acquisitions and disposals;
- Decisions on Litigation;
- Appointment/Removal of Subgroup Chairs and Members;
- Appointment/Removal of Chief Executive Officer;
- Appointment/Removal of Auditors;
- Approval of Borrowing/Finance Facilities;
- Approval of Contracts;
- Annual Review of Risk and Internal Control;

Kerry Diocesan Youth Services CLG DIRECTORS' ANNUAL REPORT

for the financial year ended 31 December 2019

Although the board of directors is ultimately responsible for KDYS and for the above list, certain duties and responsibilities are delegated from the Board of Directors to the Chief Executive Officer and through the CEO to the staff team. This includes; implementation of the strategic plan; leading and managing KDYS' staff members, programmes, projects, finances, pricing and all other administrative aspects so that the organisation's ongoing mission, vision, and strategies are fulfilled through behaviour that matches our stated values and is in alignment with our beliefs.

Governance Code for Community, Voluntary and Charitable Organisations:

KDYS has fulfilled the recommended guideline actions for compliance for a Type C organisation as defined by the Governance Code for Community, Voluntary and Charitable Organisations (www.governancecode.ie). The Governance Code website - www.governancecode.ie lists KDYS as a fully compliant organisation.

Directors and Secretary

The information page lists all Directors of KDYS who served throughout the year. Fr. Gearoid Godley held the position of board chairperson for the full year 2019.

5. Financial Review Results

The results for the financial year are set out on the following pages and additional notes are provided showing income and expenditure in greater detail.

In 2019, KDYS had an income of €3.2m and spent €3.2m on services supporting the needs of young people and their families. This level of delivery was significantly down of the previous year by €1.7m as a result of Kerry ETB taking over Youthreach and Mentor Programmes. The 2019 finances were further negatively affected as Kerry ETB failed to reimburse KDYS for expenditure incurred in the delivery of these programmes under contract and expenditure incurred in ensuring that the rights of the affected staff were protected in the transfer.

In 2019, apart from the income related to the Youthreach & Mentor Programmes referenced above, income from statutory and other public sources (EU) increased by 5%. However, income from facilities was down by €174k as a direct result of the Kerry ETB decisions.

The board continues its commitment to creating opportunities that expand the lives of young people and communities. We work 'with' and not just 'for' our young people and to create a sustainable local Youth Service that is relevant and accessible into the future. In 2019/20 KDYS has invested substantial resources to develop eurÓg as a social enterprise to support the growth of new youth services and programmes co-designed with, for and by young people.

The major elements of expenditure in 2019 were on staffing costs related to the delivery of programmes and services. The full results for the year are set out in the Statement of Financial Activities.

Kerry Diocesan Youth Services CLG DIRECTORS' ANNUAL REPORT

for the financial year ended 31 December 2019

Financial Results

At the end of the financial year the company has assets of €3,055,840 (2018 - €3,761,210) and liabilities of €1,919,830 (2018 - €2,634,782). The net assets of the company have increased by €9,582.

Income Recognition

Income is recognised where there is entitlement, certainty of receipt and the amount can be measured with sufficient reliability. Further information is disclosed in the company's accounting policies in the Notes to the Financial Statements.

Principal Funding Sources

The supplementary information included with our annual accounts provides a detailed breakdown of all sources of funding, with comparative figures for 2018.

Reserves Policy and Level

The Board of Kerry Diocesan Youth Service (KDYS) has set a reserves policy which requires:

- Reserves are maintained at a level which ensures that KDYS' core activity could continue during a period of unforeseen difficulty.
- A proportion of reserves are maintained in a readily realisable form.

This takes into account:

- Risks associated with income and expenditure being different from that budgeted
- Planned activity level and potential opportunities
- The organisation's contractual commitments
- The cost associated with potentially having to make staff redundant in an emergency situation

The calculation of the required level of reserves is an integral part of the organisation's annual planning, budget and forecast cycle. The level of reserves is kept under constant review through ongoing financial reporting and production of annual audited accounts. The board is satisfied that the current level of reserves is adequate.

Kerry Diocesan Youth Services CLG DIRECTORS' ANNUAL REPORT

for the financial year ended 31 December 2019

Principal Risks and Uncertainties

In common with all organisations set up on a non-profit / charitable basis, the company has uncertain income streams coupled with the Service Level Agreements that fail to provide adequate funding to meet the full staffing terms and conditions. The directors are satisfied that the risks facing the organisation have been identified and managed through the ongoing maintenance of the Risk Register and the annual 'Risk Assessment Review'.

Despite KDYS' efforts to engage constructively and in a timely fashion, there is an increased uncertainty as to whether Kerry ETB / DoES will meet the considerable costs associated with the decision of the Kerry ETB Board to take-over the direct delivery of four Youthreach and one Mentor / Advocacy Programme.

The critical risks for KDYS that were most dominant in 2019 included: delays and lack of engagement in relation to funding from a major state administrator of funding; the ability to secure new funding sources to match an increased core cost and to meet new development requirements; the risk of disenchanted staff who witnessed thirty-one colleagues moving to the state sector and who feel that the work of the community sector is not being adequately recognised or rewarded.

Important events since the year-end

The Directors are pleased that the development of the new accommodation wing in eurÓg was completed in spring 2020. However, the Covid-19 pandemic has meant that all operations within our facilities are on hold for the time-being. We expect to become fully operational and re-open to the public as soon as the National Public Health Guidelines allow.

In just a few short weeks, KDYS pivoted into a new way of operating, as a response to the Covid-19 crisis. Staff and Volunteers have shown the capacity, resilience and flexibilities required to continue to deliver essential services and develop new responses within a framework of good governance.

Using these same traits we will have to plunge into a new relaunch phase with many unknowns that will remain unclear for a long time. Furthermore, we will have to live under the shadow of a resurgence of the epidemic with new confinement measures. The transition to the "new normal" will require investment into key areas such as technology, new programme development and new business models, even as we continue to respond effectively to the aftershocks of the crisis.

Going Concern

The directors wish to note that, as it is one of the considerations that the auditors are required to assess each year that the Directors have no concerns about the ability of Kerry Diocesan Youth Service to continue to carry out operations in the foreseeable future.

Kerry Diocesan Youth Services CLG DIRECTORS' ANNUAL REPORT

for the financial year ended 31 December 2019

Lobbying and Political Contributions

There were no political contributions in 2019, and as a result no disclosures are required under the Electoral Act, 1997. Kerry Diocesan Youth Service records all lobbying activity and communications with Designated Public Officials (DPO).

Statement on Relevant Audit Information

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

Directors and Secretary

The directors who served throughout the financial year, except as noted, were as follows:

Padraig Blake (Resigned 29 June 2019)

Bernadette Costello

Frances Day

Gearoid Godley

Shane O' Donoghue

Sari Houlihan

John O' Regan

James Kildea

Every year at the AGM at least two of the board members retire by rotation and may be eligible for re-election.

The secretary who served throughout the financial year was Rose O'Connor.

Compliance with Sector-Wide Legislation and Standards

The company engages pro-actively with legislation, standards and codes which are developed for the sector. Kerry Diocesan Youth Services CLG subscribes to and is compliant with the following:

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

Kerry Diocesan Youth Services CLG DIRECTORS' ANNUAL REPORT

for the financial year ended 31 December 2019

Auditors

The auditors, O'Brien Coffey MacSweeney have indicated their willingness to continue in office in accordance with the provisions of section 383(2) of the Companies Act 2014.

Accounting Records

To ensure that adequate accounting records are kept in accordance with Sections 281 to 285 of the Companies Act 2014, the directors have employed appropriately qualified accounting personnel and have maintained appropriate computerised accounting systems. The accounting records are located at the company's office at KDYS Youth Centre, Fairhill, Killarney, Co Kerry.

Approved by the Board of Directors on 17th June 2020 and signed on its behalf by:

Gearoid Godley - Chairperson

John O' Regan - Director

Kerry Diocesan Youth Services CLG

DIRECTORS' RESPONSIBILITIES STATEMENT

for the financial year ended 31 December 2019

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

Irish company law requires the directors to prepare financial statements for each financial year. Under the law the directors have elected to prepare the financial statements in accordance with the Companies Act 2014 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 net income or expenditure of the company for the financial year and otherwise comply with the Companies Act 2014.

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

- select suitable accounting policies and apply them consistently;
- observe the methods and principles in the Statement of Recommended Practice: Accounting and Reporting by Charities (2015);
- make judgements and estimates that are reasonable and prudent;
- state whether the financial statements have been prepared in accordance with the relevant financial reporting framework, identify those standards, and note the effect and the reasons for any material departure from those standards; and
- prepare the financial statements on the going concern basis unless it is inappropriate to presume that the company will continue in operation.

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

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

In so far as the directors are aware:

- there is no relevant audit information (information needed by the company's auditor in connection with preparing the auditor's report) of which the company's auditor is unaware, and
- the directors have taken all the steps that they ought to have taken as directors in order to make themselves aware of any relevant audit information and to establish that the company's auditor is aware of that information.

Approved by the Board of Directors on 17th June 2020 and signed on its behalf by:

Gearoid Godley - Chairperson
John O'Regan - Director

INDEPENDENT AUDITOR'S REPORT

to the Members of Kerry Diocesan Youth Services CLG

Report on the audit of the financial statements

Opinion

We have audited the company financial statements of Kerry Diocesan Youth Services CLG for the financial year ended 31 December 2019 which comprise the Statement of Financial Activities (incorporating an Income and Expenditure Account), the Balance Sheet, the Statement of Cash Flows and the related 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" and Accounting and Reporting by Charities: Statement of Recommended Practice applicable to charities preparing their accounts in accordance with FRS 102.

In our opinion the financial statements:

- give a true and fair view of the assets, liabilities and financial position of the company as at 31 December 2019 and of its net incoming resources for the financial year then ended;
- have been properly prepared in accordance with FRS 102 "The Financial Reporting Standard applicable in the UK and Republic of Ireland", as applied in accordance with the provisions of the Companies Act 2014 and having regard to the Charities SORP; and
- have been properly prepared in accordance with the requirements of the Companies Act 2014.

Basis for opinion

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

Conclusions relating to going concern

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

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

Other Information

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

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

Opinions on other matters prescribed by the Companies Act 2014

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

- in our opinion, the information given in the Directors' Annual Report for the financial year for which the financial statements are prepared is consistent with the financial statements; and
- in our opinion, the Directors' Annual Report has been prepared in accordance with the Companies Act 2014.

We have obtained all the information and explanations which we consider necessary for the purposes of our audit.

In our opinion the accounting records of the company were sufficient to permit the financial statements to be readily and properly audited. The financial statements are in agreement with the accounting records.

Matters on which we are required to report by exception

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

INDEPENDENT AUDITOR'S REPORT

to the Members of Kerry Diocesan Youth Services CLG

Respective responsibilities

Responsibilities of directors for the financial statements

As explained more fully in the Directors' Responsibilities Statement set out on page 17 the directors are responsible for the preparation of the financial statements and for being satisfied that they give a true and fair view, and for such internal control as they determine is necessary to enable the preparation of financial statements that are free from material misstatement, whether due to fraud or error.

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

Auditor's responsibilities for the audit of the financial statements

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

A further description of our responsibilities for the audit of the financial statements is contained in the appendix to this report, located at page 20, which is to be read as an integral part of our report.

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

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

O'BRIEN COFFEY MACSWEENY

Accountants & Statutory Auditors
Allman House
Tralee Road
Killarney
Co. Kerry
Ireland

Kerry Diocesan Youth Services CLG

APPENDIX TO THE INDEPENDENT AUDITOR'S REPORT

Further information regarding the scope of our responsibilities as auditor

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

- Identify and assess the risks of material misstatement of the financial statements, whether due to fraud or error, design and perform audit procedures responsive to those risks, and obtain audit evidence that is sufficient and appropriate to provide a basis for our opinion. The risk of not detecting a material misstatement resulting from fraud is higher than for one resulting from error, as fraud may involve collusion, forgery, intentional omissions, misrepresentations, or the override of internal control.
- Obtain an understanding of internal control relevant to the audit in order to design audit procedures that are appropriate in the circumstances, but not for the purpose of expressing an opinion on the effectiveness of the company's internal control.
- Evaluate the appropriateness of accounting policies used and the reasonableness of accounting estimates and related disclosures made by 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.

Kerry Diocesan Youth Services CLG

STATEMENT OF FINANCIAL ACTIVITIES

(Incorporating an Income and Expenditure Account)

for the financial year ended 31 December 2019

	Notes	Unrestricted Funds 2019 €	Restricted Funds 2019 €	Endowment Funds 2019 €	Total 2019 €	Unrestricted Funds 2018 €	Restricted Funds 2018 €	Endowment Funds 2018 €	Total 2018 €
Income									
Donations and legacies	3.1	67,517	-	-	67,517	68,956	-	-	68,956
Charitable activities									
- Grants from governments and other co-funders	3.2	116,999	2,956,989	-	3,073,988	242,330	4,522,165	-	4,764,495
Other trading activities	3.3	78,113	-	-	78,113	56,403	-	-	56,403
Investments	3.4	-	-	-	-	23,363	-	-	23,363
Total income		262,629	2,956,989	-	3,219,618	391,052	4,522,165	-	4,913,217
Expenditure									
Raising funds	4.1	7,627	-	-	7,627	4,062	-	-	4,062
Charitable activities	4.2	350,605	2,851,804	-	3,202,409	384,636	4,364,560	-	4,749,196
Total Expenditure		358,232	2,851,804	-	3,210,036	388,698	4,364,560	-	4,753,258
Net income/(expenditure)		(95,603)	105,185	-	9,582	2,354	157,605	-	159,959
Transfers between funds		95,603	(95,603)	-	-	-	-	-	-
Net movement in funds for the financial year		-	9,582	-	9,582	2,354	157,605	-	159,959

Kerry Diocesan Youth Services CLG
STATEMENT OF FINANCIAL ACTIVITIES

(Incorporating an Income and Expenditure Account)

Reconciliation of funds

Balances brought forward at 1 January 2019	16	2,354	718,667	405,407	1,126,428	-	561,062	405,407	966,469
Balances carried forward at 31 December 2019		<u>2,354</u>	<u>728,249</u>	<u>405,407</u>	<u>1,136,010</u>	<u>2,354</u>	<u>718,667</u>	<u>405,407</u>	<u>1,126,428</u>

The Statement of Financial Activities includes all gains and losses recognised in the financial year. All income and expenditure relate to continuing activities.

Approved by the Board of Directors on 17th June 2020 and signed on its behalf by:

Gearoid Godley - Chairman
John O'Regan - Director

Kerry Diocesan Youth Services CLG

BALANCE SHEET

as at 31 December 2019

		2019	2018
	Notes	€	€
Fixed Assets			
Tangible assets	10	<u>2,095,847</u>	<u>2,229,250</u>
Current Assets			
Debtors	11	25,883	167,262
Cash at bank and in hand		<u>934,110</u>	<u>1,364,698</u>
		959,993	1,531,960
Creditors: Amounts falling due within one year	12	<u>(613,656)</u>	<u>(1,159,380)</u>
Net Current Assets		<u>346,337</u>	<u>372,580</u>
Total Assets less Current Liabilities		2,442,184	2,601,830
Grants receivable	15	<u>(1,306,174)</u>	<u>(1,475,402)</u>
Net Assets		<u>1,136,010</u>	<u>1,126,428</u>
Funds			
Endowment funds		405,407	405,407
Income funds:			
Restricted trust funds		728,249	718,667
General fund (unrestricted)		<u>2,354</u>	<u>2,354</u>
Total funds	16	<u>1,136,010</u>	<u>1,126,428</u>

Approved by the Board of Directors on 17th June 2020 and signed on its behalf by:

Gearoid Godley - Chairman
John O'Regan - Director

Kerry Diocesan Youth Services CLG

STATEMENT OF CASH FLOWS

for the financial year ended 31 December 2019

	Notes	2019 €	2018 €
Cash flows from operating activities			
Net movement in funds		9,582	159,959
Adjustments for:			
Depreciation		133,403	133,403
Interest receivable and similar income		-	(23,363)
Amortisation of capital grants received		(169,228)	(169,228)
		<u>(26,243)</u>	<u>100,771</u>
Movements in working capital:			
Movement in debtors		141,379	(71,908)
Movement in creditors		(523,559)	(56,618)
		<u>(408,423)</u>	<u>(27,755)</u>
Cash generated from operations		<u>(408,423)</u>	<u>(27,755)</u>
Cash flows from investing activities			
Interest received		-	23,363
		<u>-</u>	<u>23,363</u>
Net increase in cash and cash equivalents		(408,423)	(4,392)
Cash and cash equivalents at 1 January 2019		1,286,857	1,291,249
		<u>1,286,857</u>	<u>1,286,857</u>
Cash and cash equivalents at 31 December 2019	18	878,434	1,286,857

Kerry Diocesan Youth Services CLG

NOTES TO THE FINANCIAL STATEMENTS

for the financial year ended 31 December 2019

1. GENERAL INFORMATION

Kerry Diocesan Youth Services CLG is a company limited by guarantee incorporated in the Republic of Ireland. The registered office of the company is KDYS Youth Centre, Fairhill, Killarney, Co Kerry, Ireland which is also the principal place of business of the company. The financial statements have been presented in Euro (€) which is also the functional currency of the company.

2. SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES

The following accounting policies have been applied consistently in dealing with items which are considered material in relation to the charity's financial statements.

Basis of preparation

The financial statements have been prepared on the going concern basis under the historical cost convention, modified to include certain items at fair value. The financial statements have been prepared in accordance with the Statement of Recommended Practice (SORP) "Accounting and Reporting by Charities preparing their accounts in accordance with the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102) (effective 1 January 2015)".

The company has applied the Charities SORP on a voluntary basis as its application is not a requirement of the current regulations for charities registered in the Republic of Ireland. As permitted by the Companies Act 2014, the company has varied the standard formats in that act for the Statement of Financial Activities and the Balance Sheet. Departures from the standard formats, as outlined in the Companies Act 2014, are to comply with the requirements of the Charities SORP and are in compliance with section 4.7, 10.6 and 15.2 of that SORP.

Statement of compliance

The financial statements of the company for the financial year ended 31 December 2017 have been prepared on the going concern basis and in accordance with the Statement of Recommended Practice (SORP) "Accounting and Reporting by Charities preparing their accounts in accordance with the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102) (effective 1 January 2015)" and FRS 102 "The Financial Reporting Standard applicable in the UK and Republic of Ireland".

Fund accounting

The following are the categories of funds maintained:

Restricted funds

Restricted funds represent income received which can only be used for particular purposes, as specified by the donors. Such purposes are within the overall objectives of the company.

Unrestricted funds

Unrestricted funds consist of General and Designated funds.

- General funds represent amounts which are expendable at the discretion of the board, in furtherance of the objectives of the company.

- Designated funds comprise unrestricted funds that the board has, at its discretion, set aside for particular purposes. These designations have an administrative purpose only, and do not legally restrict the board's discretion to apply the fund.

Endowment funds

Endowment funds are split into the two following categories:

1. Permanent endowment funds

Permanent endowment funds represent funds which are given to the charity to be held as capital. In this case the donor has given no power to the board to convert them to income.

2. Expendable endowment funds

Expendable Endowment Funds represent funds which are given to the charity as capital but there are no restrictions on them being converted into spendable income. The discretionary power of whether or not to do this will rest with the board in control of the charity. The funds will remain as capital in nature until they are converted into income.

Kerry Diocesan Youth Services CLG

NOTES TO THE FINANCIAL STATEMENTS

continued

for the financial year ended 31 December 2019

Income

Income is recognised by inclusion in the Statement of Financial Activities only when the company is legally entitled to the income, performance conditions attached to the item(s) of income have been met, the amounts involved can be measured with sufficient reliability and it is probable that the income will be received by the company.

Income from charitable activities

Income from charitable activities include income earned from the supply of services under contractual arrangements and from performance related grants which have conditions that specify the provision of particular services to be provided by the company. Income from government and other co-funders is recognised when the company is legally entitled to the income because it is fulfilling the conditions contained in the related funding agreements. Where a grant is received in advance, its recognition is deferred and included in creditors. Where entitlement occurs before income is received, it is accrued in debtors.

Grants from governments and other co-funders typically include one of the following types of conditions:

- Performance based conditions: whereby the company is contractually entitled to funding only to the extent that the core objectives of the grant agreement are achieved. Where the company is meeting the core objectives of a grant agreement, it recognises the related expenditure, to the extent that it is reimbursable by the donor, as income.

-Time based conditions: whereby the company is contractually entitled to funding on the condition that it is utilised in a particular period. In these cases the company recognises the income to the extent it is utilised within the period specified in the agreement.

In the absence of such conditions, assuming that receipt is probable and the amount can be reliably measured, grant income is recognised once the company is notified of entitlement.

Grants received towards capital expenditure are credited to the Statement of Financial Activities when received or receivable, whichever is earlier.

Expenditure

Expenditure is analysed between costs of charitable activities and raising funds. The costs of each activity are separately accumulated and disclosed, and analysed according to their major components. Expenditure is recognised when a legal or constructive obligation exists as a result of a past event, a transfer of economic benefits is required in settlement and the amount of the obligation can be reliably measured. Support costs are those functions that assist the work of the company but cannot be attributed to one activity. Such costs are allocated to activities in proportion to staff time spent or other suitable measure for each activity.

Tangible fixed assets and depreciation

Tangible fixed assets are stated at cost or at valuation, less accumulated depreciation. The charge to depreciation is calculated to write off the original cost or valuation of tangible fixed assets, less their estimated residual value, over their expected useful lives as follows:

Land and buildings freehold	- 2% Straight line
Long leasehold property	- Straight line over the life of the lease
Fixtures, fittings and equipment	- 12.5% Straight line

Debtors

Debtors are recognised at the settlement amount due after any discount offered. Prepayments are valued at the amount prepaid net of any trade discounts due. Income recognised by the company from government agencies and other co-funders, but not yet received at financial year end, is included in debtors.

Cash at bank and in hand

Cash at bank and in hand comprises cash on deposit at banks requiring less than three months' notice of withdrawal.

Taxation and deferred taxation

The company has been granted charitable status by Revenue which exempts it from corporation tax.

Pensions

The company operates a defined contribution pension scheme for employees. The assets of the scheme are held separately from those of the company. Annual contributions payable to the company's pension scheme are charged to the income and expenditure account in the period to which they relate

Kerry Diocesan Youth Services CLG
NOTES TO THE FINANCIAL STATEMENTS

continued

for the financial year ended 31 December 2019

3. INCOME					
3.1 DONATIONS AND LEGACIES		Unrestricted Funds	Restricted Funds	2019	2018
		€	€	€	€
Donations and legacies		<u>67,517</u>	<u>-</u>	<u>67,517</u>	<u>68,956</u>
3.2 CHARITABLE ACTIVITIES		Unrestricted Funds	Restricted Funds	2019	2018
		€	€	€	€
Income from charitable activities		<u>116,999</u>	<u>2,956,989</u>	<u>3,073,988</u>	<u>4,764,495</u>
3.3 OTHER TRADING ACTIVITIES		Unrestricted Funds	Restricted Funds	2019	2018
		€	€	€	€
Other trading activities		<u>78,113</u>	<u>-</u>	<u>78,113</u>	<u>56,403</u>
3.4 INVESTMENTS		Unrestricted Funds	Restricted Funds	2019	2018
		€	€	€	€
Investments		<u>-</u>	<u>-</u>	<u>-</u>	<u>23,363</u>
4. EXPENDITURE					
4.1 RAISING FUNDS		Direct Costs	Other Costs	Support Costs	2019
		€	€	€	€
Raising funds		<u>7,627</u>	<u>-</u>	<u>-</u>	<u>7,627</u>
4.2 CHARITABLE ACTIVITIES		Direct Costs	Other Costs	Support Costs	2019
		€	€	€	€
Expenditure on charitable activities		<u>2,732,709</u>	<u>-</u>	<u>469,700</u>	<u>3,202,409</u>
4.3 SUPPORT COSTS			Charitable Activities	2019	2018
			€	€	€
General management			129,583	129,583	155,371
Finance			182,757	182,757	188,180
Governance			84,371	84,371	59,723
Human Resources			72,989	72,989	17,247
			<u>469,700</u>	<u>469,700</u>	<u>420,521</u>

Kerry Diocesan Youth Services CLG
NOTES TO THE FINANCIAL STATEMENTS

continued

for the financial year ended 31 December 2019

5. ANALYSIS OF SUPPORT COSTS

	2019	2018
	€	€
General management	129,583	155,371
Finance	182,757	188,180
Governance	84,371	59,723
Human Resources	72,989	17,247
	<u>469,700</u>	<u>420,521</u>

6. NET INCOME

	2019	2018
	€	€
Net Income is stated after charging/(crediting):		
Depreciation of tangible assets	133,403	133,403
Grants receivable received	(2,787,761)	(4,548,182)
Amortisation of grants receivable	(169,228)	(169,228)
	<u></u>	<u></u>

7. INVESTMENT AND OTHER INCOME

	2019	2018
	€	€
Amortisation of capital grants received	169,228	169,228
Revenue grants received	2,787,761	4,548,182
Bank interest	-	23,363
	<u>2,956,989</u>	<u>4,740,773</u>

8. EMPLOYEES AND REMUNERATION

Number of employees

The average number of persons employed (including executive directors) during the financial year was as follows:

	2019	2018
	Number	Number
Employees	64	91
Senior Management	4	4
	<u>68</u>	<u>95</u>

The staff costs comprise:

	2019	2018
	€	€
Wages and salaries	2,195,914	3,318,913
Social security costs	219,317	342,200
Pension costs	-	95,084
	<u>2,415,231</u>	<u>3,756,197</u>

Kerry Diocesan Youth Services CLG
NOTES TO THE FINANCIAL STATEMENTS

continued

for the financial year ended 31 December 2019

9. The number of employees whose total employee benefits (excluding employer pension costs) for the reporting period fell within the bands below were:

Salary Band	Number of Employees	Number of Employees
€0 - €59,999	64	90
€60,000 - €69,999	-	2
€70,000 - €79,999	2	1
€80,000 - €89,999	2	2
	<u>68</u>	<u>95</u>

Key Management Compensation - Total gross salaries are €239,399

Senior management comprised of the CEO, Chief Financial Officer and Senior Manager.

10. **TANGIBLE FIXED ASSETS**

	Land and buildings freehold €	Long leasehold property €	Fixtures, fittings and equipment €	Total €
Cost				
At 31 December 2019	361,611	3,753,573	253,570	4,368,754
Depreciation				
At 1 January 2019	137,221	1,748,713	253,570	2,139,504
Charge for the financial year	7,232	126,171	-	133,403
At 31 December 2019	144,453	1,874,884	253,570	2,272,907
Net book value				
At 31 December 2019	<u>217,158</u>	<u>1,878,689</u>	-	<u>2,095,847</u>
At 31 December 2018	<u>224,390</u>	<u>2,004,860</u>	-	<u>2,229,250</u>

11. **DEBTORS**

	2019 €	2018 €
Trade debtors	22,423	164,212
Other debtors	-	766
Prepayments	3,460	2,284
	<u>25,883</u>	<u>167,262</u>

12. **CREDITORS**

Amounts falling due within one year	2019 €	2018 €
Amounts owed to credit institutions	55,676	77,841
Trade creditors	26,134	29,702
Taxation and social security costs (Note 13)	55,329	63,634
Other creditors	257,553	572,297
Accruals	94,131	175,862
Deferred Income	124,833	240,044
	<u>613,656</u>	<u>1,159,380</u>

Kerry Diocesan Youth Services CLG
NOTES TO THE FINANCIAL STATEMENTS

continued

for the financial year ended 31 December 2019

13. TAXATION AND SOCIAL SECURITY		2019	2018		
		€	€		
Creditors:					
PAYE / PRSI		55,329	63,634		
		<u> </u>	<u> </u>		
14. PENSION COSTS - DEFINED CONTRIBUTION					
The company operates a defined contribution pension scheme. The assets of the scheme are held separately from those of the company in an independently administered fund. Pension costs amounted to €0.00 (2018 - €95,084).					
15. GRANTS RECEIVABLE		2019	2018		
		€	€		
Capital grants received and receivable					
At 1 January 2019		3,409,296	3,409,296		
		<u> </u>	<u> </u>		
Amortisation					
At 1 January 2019		(1,933,894)	(1,764,666)		
Amortised in financial year		(169,228)	(169,228)		
		<u> </u>	<u> </u>		
At 31 December 2019		(2,103,122)	(1,933,894)		
		<u> </u>	<u> </u>		
Net book value					
At 31 December 2019		1,306,174	1,475,402		
		<u> </u>	<u> </u>		
At 1 January 2019		1,475,402	1,644,630		
		<u> </u>	<u> </u>		
16. FUNDS					
16.1 RECONCILIATION OF MOVEMENT IN FUNDS					
	Unrestricted	Restricted	Endowment	Total	
	Funds	Funds	Funds	Funds	
	€	€	€	€	
At 1 January 2018	-	561,062	405,407	966,469	
Movement during the financial year	2,354	157,605	-	159,959	
	<u> </u>	<u> </u>	<u> </u>	<u> </u>	
At 31 December 2018	2,354	718,667	405,407	1,126,428	
Movement during the financial year	-	9,582	-	9,582	
	<u> </u>	<u> </u>	<u> </u>	<u> </u>	
At 31 December 2019	2,354	728,249	405,407	1,136,010	
	<u> </u>	<u> </u>	<u> </u>	<u> </u>	
16.2 ANALYSIS OF MOVEMENTS ON FUNDS					
	Balance	Income	Expenditure	Transfers	Balance
	1 January			between	31 December
	2019			funds	2019
	€	€	€	€	€
Endowment capital					
Endowment	405,407	-	-	-	405,407
	<u> </u>	<u> </u>	<u> </u>	<u> </u>	<u> </u>
Restricted income					
Restricted	718,667	2,956,989	2,851,804	(95,603)	728,249
	<u> </u>	<u> </u>	<u> </u>	<u> </u>	<u> </u>
Unrestricted income					
Unrestricted General	2,354	262,629	358,232	95,603	2,354
	<u> </u>	<u> </u>	<u> </u>	<u> </u>	<u> </u>
Total funds	1,126,428	3,219,618	3,210,036	-	1,136,010
	<u> </u>	<u> </u>	<u> </u>	<u> </u>	<u> </u>

Kerry Diocesan Youth Services CLG
NOTES TO THE FINANCIAL STATEMENTS

continued

for the financial year ended 31 December 2019

16.3 ANALYSIS OF NET ASSETS BY FUND

	Fixed assets - charity use €	Current assets €	Current liabilities €	Long-term deferred income €	Total €
Restricted trust funds	2,095,847	904,317	(557,980)	(1,306,174)	1,136,010
	<u>2,095,847</u>	<u>904,317</u>	<u>(557,980)</u>	<u>(1,306,174)</u>	<u>1,136,010</u>

17. STATUS

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

The liability of the members is limited.

Every member of the company undertakes to contribute to the assets of the company in the event of its being wound up while they are members, or within one financial year thereafter, for the payment of the debts and liabilities of the company contracted before they ceased to be members, and the costs, charges and expenses of winding up, and for the adjustment of the rights of the contributors among themselves, such amount as may be required, not exceeding €6.35.

18. CASH AND CASH EQUIVALENTS

	2019 €	2018 €
Cash and bank balances	934,110	1,364,698
Bank overdrafts	(55,676)	(77,841)
	<u>878,434</u>	<u>1,286,857</u>

19. POST-BALANCE SHEET EVENTS

The Covid-19 pandemic has meant that all operations within the facilities are on hold for the time-being. The service will be fully operational and re-open to the public as soon as the National Public Health Guidelines allow.

Kerry Diocesan Youth Services CLG
NOTES TO THE FINANCIAL STATEMENTS

continued

for the financial year ended 31 December 2019

20. GRANTS AND OTHER STATE FUNDING			2019	2018
			€	€
<u>State Department</u>	<u>Grant Agency</u>	<u>Type of Funding</u>		
DES	Kerry ETB	Youthreach	(94,635)	1,729,178
DCYA	Kerry ETB	Special Projects for Youth	153,185	189,016
DCYA	Kerry ETB	Youth Information Centres	28,919	-
DCYA	Kerry ETB	Capital Funding – Type 1	20,000	35,000
DCYA	Kerry ETB	Youth Employability Scheme	46,007	-
DCYA	CDYSB	Special Projects for Youth	58,676	234,705
DCYA	CDYSB	Youth Information Centres	28,919	115,677
DCYA	Youth Work Ireland	Youth Services Grant	89,009	90,830
DCYA	Youth Work Ireland	Special Projects for Youth	211,860	-
DCYA	Youth Work Ireland	Youth Information Centres	57,838	-
DCYA	Kerry County Council	Comhairle na nÓg	22,075	20,000
DSP	Kerry ETB	Community Employment Scheme	353,532	292,922
DSP	Kerry ETB	Youth Mentor Programme	-	88,688
DCYA	Tusla	Springboard	395,386	393,175
DCYA	Tusla	Neighbourhood Youth Project	262,158	237,845
DCYA	HSE South	Meitheal & Parent Participation	60,329	73,849
DoH	SRDATF	Community Drugs Project	126,349	132,354
DJE / DCYA	IYGS	Garda Youth Diversion Projects	730,250	710,886
DJE / DCYA	IYGS	DAF: Mentor Programme	60,486	46,381
DJE / DCYA	IYGS	DAF: 8-11 Pilot Project	38,000	-
DES	Leargás	International Exchange	41,850	61,701
OTHER	Various	Other	97,568	95,975
			2,787,761	4,548,182

21. APPROVAL OF FINANCIAL STATEMENTS

The financial statements were approved and authorised for issue by the Board of Directors on 17th June 2020

KERRY DIOCESAN YOUTH SERVICES CLG

SUPPLEMENTARY INFORMATION

RELATING TO THE FINANCIAL STATEMENTS

FOR THE FINANCIAL YEAR ENDED 31 DECEMBER 2019

NOT COVERED BY THE REPORT OF THE AUDITORS

Kerry Diocesan Youth Services CLG
SUPPLEMENTARY INFORMATION RELATING TO THE FINANCIAL STATEMENTS

Operating Statement
for the financial year ended 31 December 2019

	2019 €	2018 €
Income	262,629	172,444
Cost of generating funds		
Purchases	361	2,054
	361	2,054
Gross surplus	262,268	170,390
Expenses		
Wages and salaries	2,195,914	3,318,913
Social security costs	219,317	342,200
Staff defined contribution pension costs	-	95,084
Programme costs	324,282	479,994
Insurance	15,376	19,429
Fundraising expenses	7,266	2,008
Light and heat	50,817	58,661
Repairs and maintenance	86,869	93,290
Printing, postage and stationery	25,793	57,403
Telephone	29,154	37,120
Motor expenses	79,468	77,665
Legal and professional	36,417	28,670
Auditor's/Independent Examiner's remuneration	3,393	4,393
Bank charges	1,440	1,621
General expenses	766	1,350
Depreciation	133,403	133,403
	3,209,675	4,751,204
Miscellaneous income		
Amortisation of capital grants received	169,228	169,228
Revenue grants received	2,787,761	4,548,182
Bank interest	-	23,363
	2,956,989	4,740,773
Net surplus	9,582	159,959

Kerry Diocesan Youth Services CLG
SUPPLEMENTARY INFORMATION RELATING TO THE FINANCIAL STATEMENTS

Appendices
for the financial year ended 31 December 2019

Appendix 1

	Appendix	2019	2018
		€	€
<i>Income for the year ended 31st December 2019 by category:-</i>			
<i>Restricted Income</i>			
DES / Solas - Kerry ETB: Youthreach & Mentor Projects	Note 1	- 94,635	1,622,621
DCYA - KETB: Special Projects for Youth	2	228,111	189,016
DCYA - CDYSB : Special Projects for Youth & Youth Information Service Grant	2	87,595	350,382
DCYA - YWI: Special Projects for Youth, Youth Information Services & Mainline Youth Services Grants	2	358,707	90,830
DCYA -Kerry Co. Co: Comhairle Na nOg Grant	2	22,075	20,000
DCYA - Kerry ETB: Refurbishment & Other Grants	2	20,000	71,633
DoJE: - Irish Youth Justice Service - KEY Project (Garda Youth Diversion Projects & Mentor Project Grants	3	828,736	757,267
DCYA - Tusla: Tralee Springboard & Killorglin Neighbourhood Youth Projects & Meitheal Project	4	717,873	704,869
DoH- HSE South - Southern Regional Drugs & Alcohol Task Force & CYPSC Grants	4	142,658	132,354
DSP re CE / School Meals / Employee Benefits		353,532	292,922
DES - Leargas		41,850	61,701
Leader & Other Sundry Grants		81,258	59,341
Government Grants Amortised		169,228	169,228
		2,956,989	4,522,166
<i>Unrestricted Income</i>			
Interest Earned		-	23,363
Facilities Income		78,113	251,648
Youth Programmes & Events		42,332	41,400
Membership		4,785	5,685
Fundraising & Donations		137,400	68,956
		262,630	391,052
TOTAL INCOME FOR THE YEAR ENDED 31st DECEMBER 2019		3,219,619	4,913,217
Note 1: This relates to expenditure incurred in the delivery of the Youthreach & Mentor Programmes to the 31st December 2018. This expenditure was not reimbursed and forms part of a claim against Kerry ETB.			

Kerry Diocesan Youth Services CLG
SUPPLEMENTARY INFORMATION RELATING TO THE FINANCIAL STATEMENTS

Appendices
for the financial year ended 31 December 2019

Appendix 2

KDYS Youth Services Programmes Funded through DCYA									
	Youth Services Grant	Tralee TYFS Project	Killarney & South Kerry TYFS Project	Listowel & North Kerry TYFS Project	Sliabh Luachra TYFS Project	Youth Information Centres	Comhairle Na nOg	Youth Employability Project	Totals
	€	€	€	€	€	€	€	€	€
INCOME									
DCYA: Youth Work Ireland	89,009	94,508	30,882	45,098	41,372	57,838			358,707
DCYA: CDYSB			15,442	22,549	20,686	28,919			87,595
DCYA: Kerry ETB		94,508	15,442	22,549	20,686	28,919		46,007	228,111
DCYA: Kerry ETB Youth Capital Scheme - Type 1		11,950		4,443	3,607				20,000
DCYA: Kerry Co. Co							22,075		22,075
TOTAL INCOME	89,009	200,966	61,765	94,639	86,350	115,677	22,075	46,007	716,488
EXPENDITURE									
Staff Costs - Direct	89,009	111,100	30,482	58,656	46,097	68,666	12,000	35,954	416,009
Staff Costs - Indirect		22,680	7,416	10,824	9,930	13,884	2,000	2,501	66,734
Programme Costs		55,236	23,867	20,716	26,716	33,126	8,075	7,552	167,736
Youth Capital Scheme		11,950		4,443	3,607				20,000
TOTAL EXPENDITURE	89,009	200,966	61,765	94,639	86,350	115,676	22,075	46,007	670,480
SURPLUS / DEFICIT	-	0	0	-	0	0	0	-	-

Kerry Diocesan Youth Services CLG
SUPPLEMENTARY INFORMATION RELATING TO THE FINANCIAL STATEMENTS

Appendices
for the financial year ended 31 December 2019

Appendix 3

Department of Justice & Equality - Irish Youth Justice Service Grants				
		Kerry Empowering Youth (KEY) Garda Youth Diversion Project	Volunteer Mentor Project	8-11 Years Old Pilot Project
		€	€	€
INCOME				
Irish Youth Justice Service via YWI	Note 1	730,250	60,486	38,000
		730,250	60,486	38,000
EXPENDITURE				
Staff Costs - Direct		558,421	44,667	17,059
Staff Costs - Indirect		66,500	5,322	3,705
Travel & Subsistence		34,945	2,131	2,377
Programme Costs		29,278	3,828	14,836
Overheads		41,107	4,552	-
		730,250	60,500	37,977
Surplus / Deficit		- 0	- 14	23
Note 1: Grant Income				
Income Received in 2019		715,926	51,500	38,000
Income deferred from 2018		20,652	8,986	-
Income deferred to 2020		- 6,328	-	-
		730,250	60,486	38,000

Kerry Diocesan Youth Services CLG
SUPPLEMENTARY INFORMATION RELATING TO THE FINANCIAL STATEMENTS

Appendices
for the financial year ended 31 December 2019

Appendix 4

KDYS Programmes Funded through CFA / Tusla and HSE / SRDATF						
	Killorglin Neighbourhood Youth Project	Tralee Springboard Project	Meitheal & Parent Participation + QCBI Youth Participation	Community Drugs Projects Killarney & Listowel	South Kerry Community Drugs Pilot Project	Totals
	€	€	€	€	€	€
INCOME						
CFA/ Tusla	262,158	395,386	60,329			717,873
HSE / SRDATF				126,349		126,349
CFA/ Tusla / CYPSC					16,309	16,309
KETB Natural High Grant	2,317					2,317
TOTAL INCOME	264,475	395,386	60,329	126,349	16,309	862,848
EXPENDITURE						
Staff Costs						
Staff Costs - Direct	155,169	269,420	44,412	100,832	12,339	582,173
Staff Costs - Indirect	28,008	58,507	2,748	4,353	1,411	95,026
Travel & Subsistence	4,202	4,140	1,882	4,947	1,325	16,496
Programme Costs	13,206	32,222	7,545	3,588	71	56,631
Refurbishment Costs	25,800	-	-	-	-	25,800
Overheads	41,190	31,096	3,742	12,631	1,163	89,823
TOTAL EXPENDITURE	267,575	395,386	60,329	126,349	16,309	865,948
SURPLUS / DEFICIT	- 3,100	0	-	- 0	-	- 3,100
Note 1: Grant Income						
Annual Funding	232,750	390,047	13,716	114,790	-	751,303
Once-Off Funding	25,800	-	27,717	-	30,000	83,517
Income deferred from 2018	3,608	16,761	18,896	32,874	10,210	82,349
Income deferred to 2020	-	11,422	-	21,315	23,901	56,638
	262,158	395,386	60,329	126,349	16,309	860,531