



Supporting young people since 1971

Kerry Diocesan Youth Services CLG
Annual Report and Audited Financial Statements
for the financial year ended 31 December 2021



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Kerry Diocesan Youth Services CLG REFERENCE AND ADMINISTRATIVE INFORMATION

Directors

Bernadette Costello
Frances Day
Gearoid Godley
Shane O' Donoghue
Sari Houlihan (Resigned 8 June 2021)
John O' Regan
James Kildea

Company Secretary

John O' Regan (Appointed 17 September 2021)
Rose O'Connor (Resigned 17 September 2021)

Charity Number

7039

Charities Regulatory Authority Number

20014292

Company Number

185710

Registered Office and Principal Address

KDYS Youth Centre
Fairhill
Killarney
Co Kerry
Ireland

Auditors

O'Brien Coffey McSweeney
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 2021

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 2021.

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 2021.

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, 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.



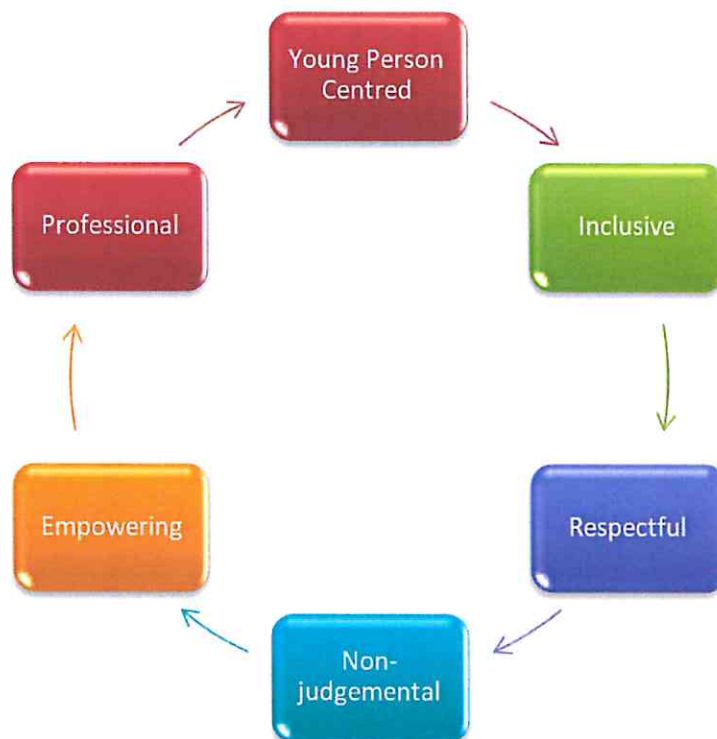
- **Our Mission** is to serve all young people in a safe, fun and positive environment, through the provision of youth spaces, services, mentoring, training and ongoing opportunities for their holistic development.
- **Our Vision** is to be a safe, inclusive environment where all young people feel valued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

Kerry Diocesan Youth Services CLG DIRECTORS' ANNUAL REPORT

for the financial year ended 31 December 2021

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

- **Our Values**



Structure, Governance and Management

Structure

Kerry Diocesan Youth Service CLG (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).

Governance

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.

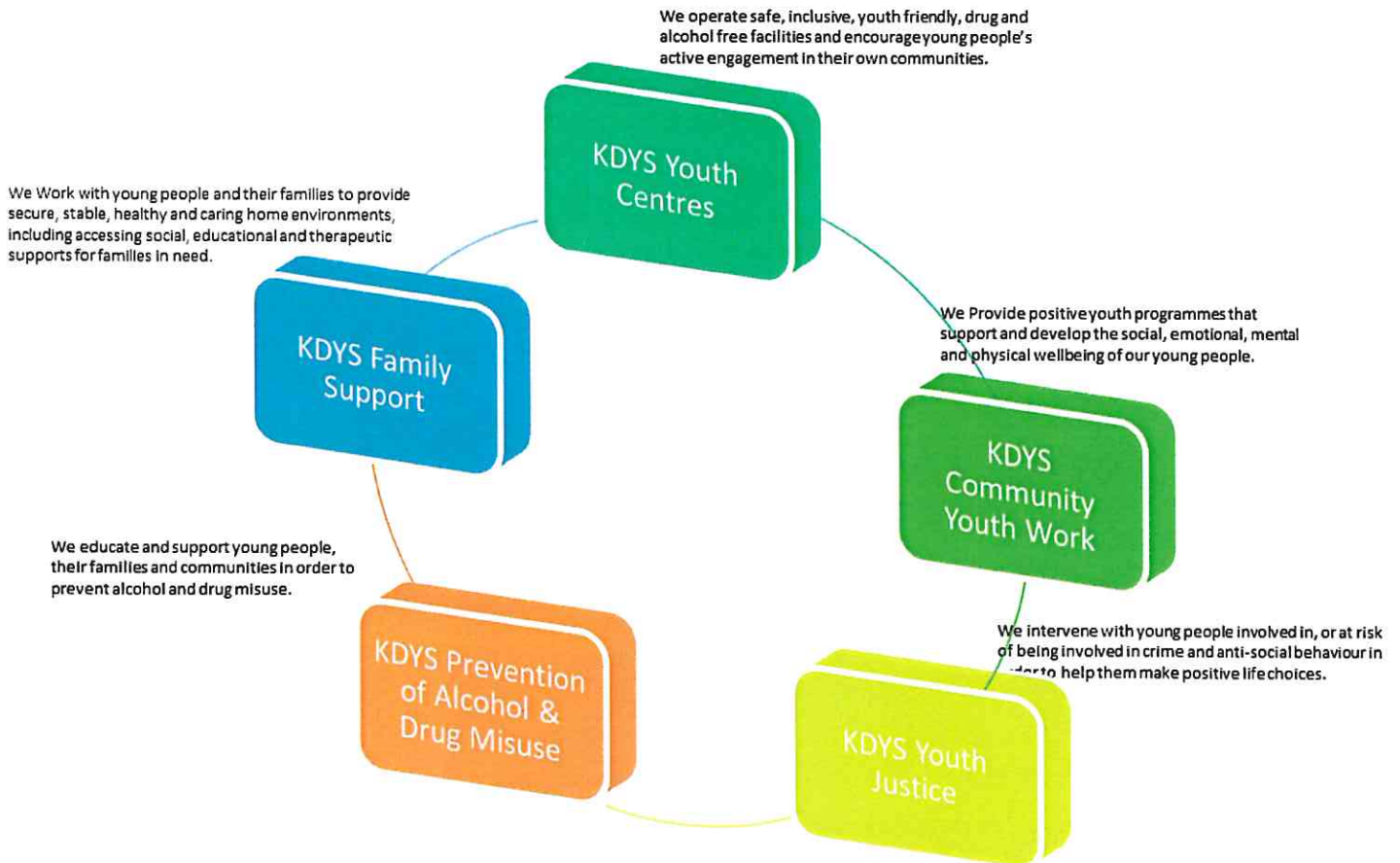
Kerry Diocesan Youth Services CLG DIRECTORS' ANNUAL REPORT

for the financial year ended 31 December 2021

2. Summary of KDYS' Activities

We are very proud of all our programmes which operated to full capacity throughout 2021. The following graphic gives a sense of the range of services and supports offered throughout Kerry.

We operate safe, inclusive, youth friendly, drug and alcohol free facilities and encourage young people's active engagement in their own communities.

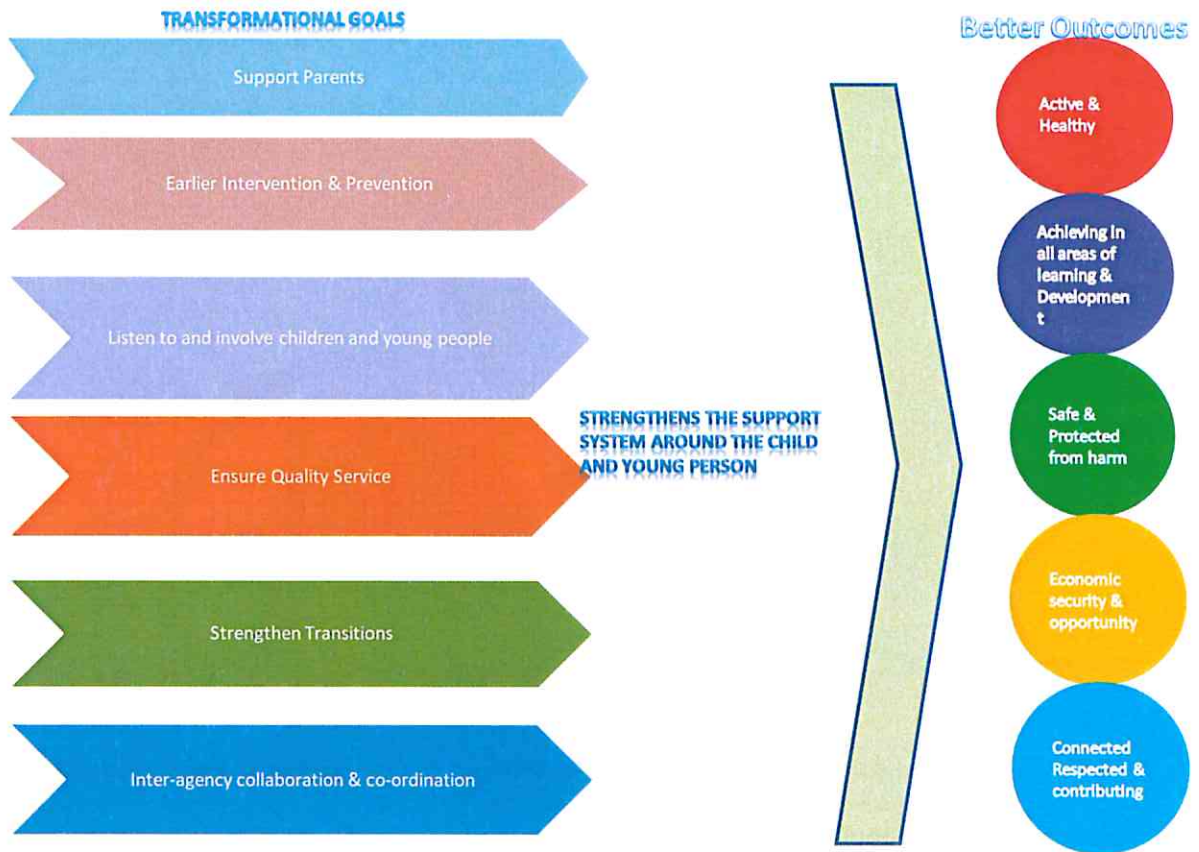


3. Achievements and Performance in 2021

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.

Kerry Diocesan Youth Services CLG
DIRECTORS' ANNUAL REPORT
 for the financial year ended 31 December 2021

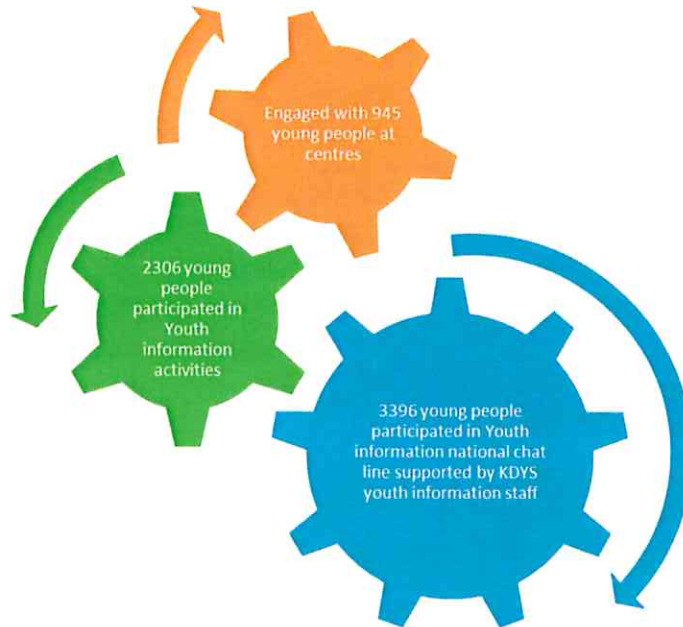


Our Facilities

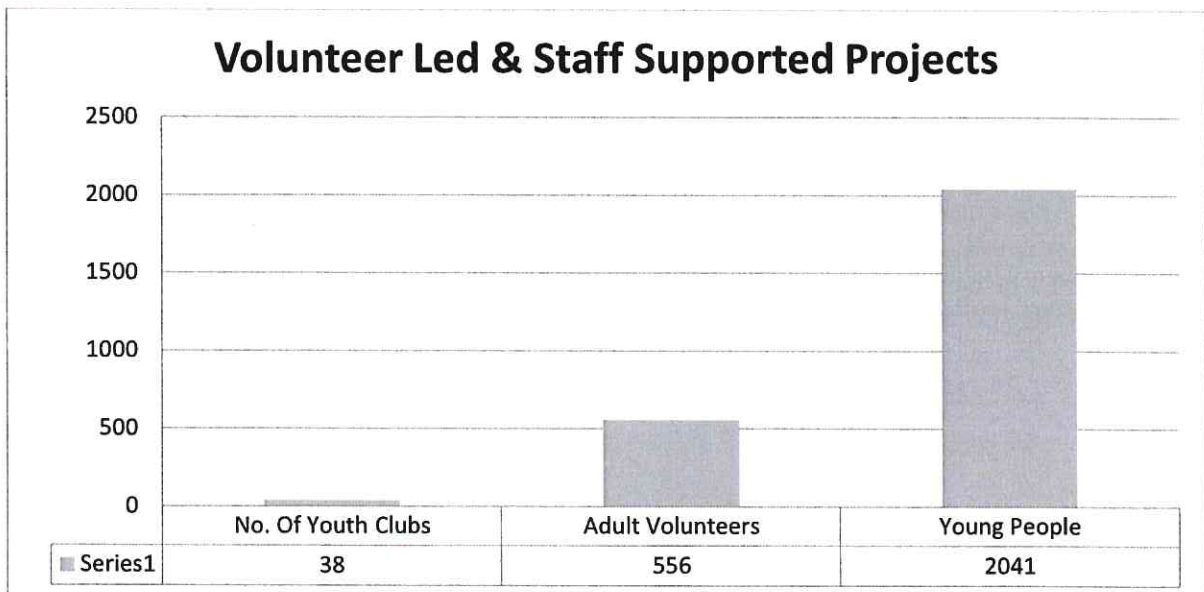
In 2021 KDYS operated five Youth Facilities in Killarney, Tralee, Listowel, Castleisland and Killorglin. These are safe and supporting spaces which provide Young People with a range of developmental programmes and activities. The strategic progression of links at European level through the Council of 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 currently holds the Quality Label for Youth Centres. KDYS is the only youth service in Ireland to achieve this recognition.

Kerry Diocesan Youth Services CLG
DIRECTORS' ANNUAL REPORT
 for the financial year ended 31 December 2021

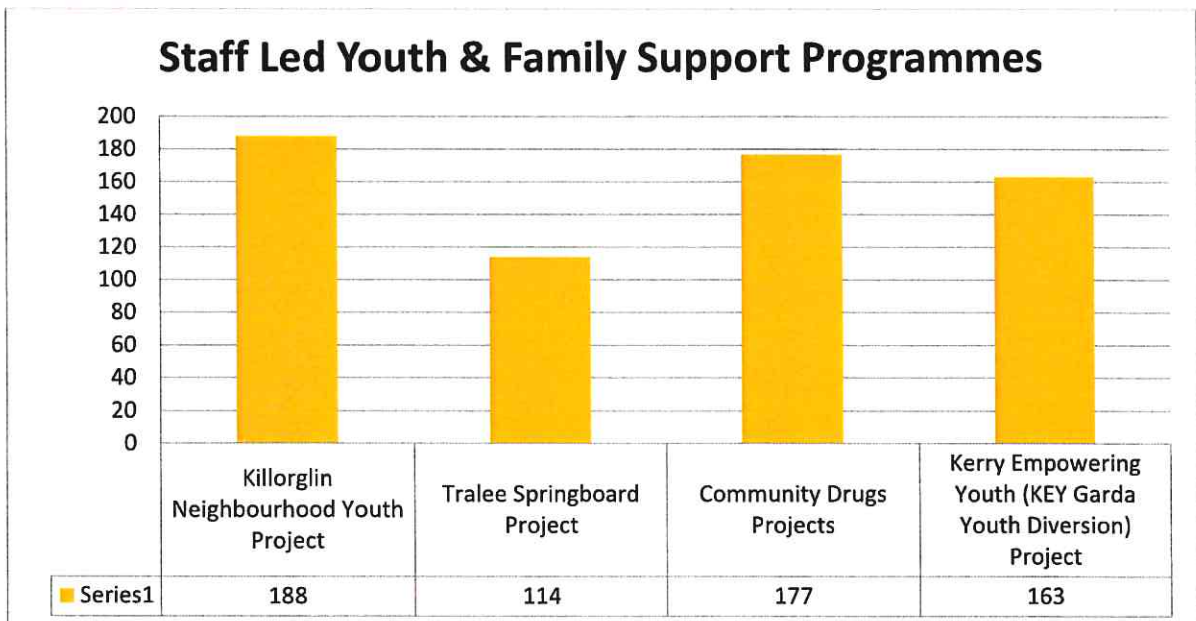
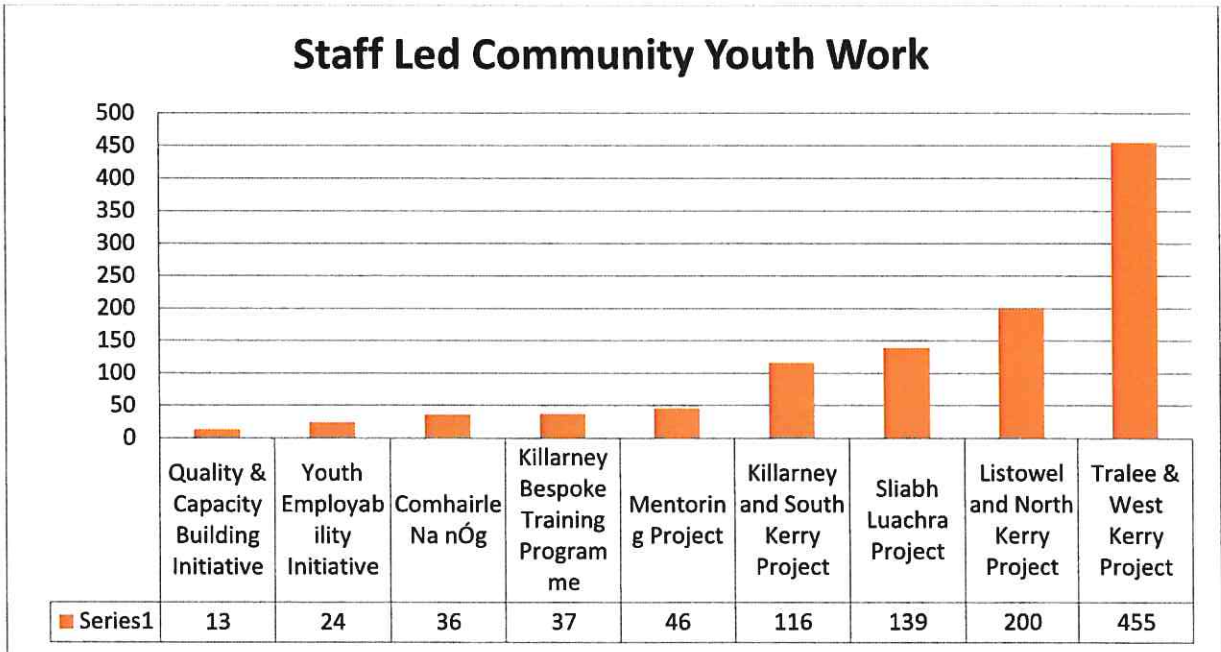
Our Services



In 2021 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.



Kerry Diocesan Youth Services CLG
DIRECTORS' ANNUAL REPORT
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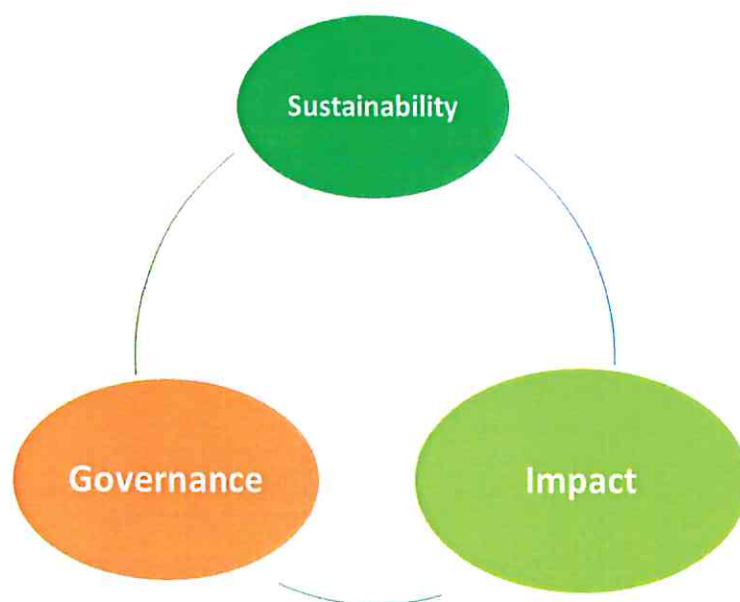
Kerry Diocesan Youth Services CLG DIRECTORS' ANNUAL REPORT

for the financial year ended 31 December 2021

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.



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

Kerry Diocesan Youth Services CLG DIRECTORS' ANNUAL REPORT

for the financial year ended 31 December 2021

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.

Board subgroups

In 2021 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.

Kerry Diocesan Youth Services CLG DIRECTORS' ANNUAL REPORT

for the financial year ended 31 December 2021

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;

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.

Kerry Diocesan Youth Services CLG DIRECTORS' ANNUAL REPORT

for the financial year ended 31 December 2021

Financial Review

The results for the financial year are set out on pages 20 & 21 and additional notes are provided showing income and expenditure in greater detail. The supplementary information included with the annual accounts provides a detailed breakdown of all sources of funding.

In 2021, KDYS had an income of €3,366,860 and expenditure of €3,584,926. Income from statutory and other public sources (EU) increased by 9%. The impact of the Covid-19 pandemic negatively affected the organisation's capacity to generate income from facilities.

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. As rules around Covid relaxed, the 2019/20 EurÓg investment as a social enterprise was re-examined with intent on opening the service at the beginning of 2022.

Covid impacted on every sector, across the board, mindful of its impact on the charity sector the board invited 2into3 Non Profit Consultancy to carry out a review of the organisation, to assist in the preparation of a strategic plan for the period 2022 - 2026 and to review our structures to ensure the majority of staff are working directly with young people and key support staff are in place to support the work with young people and develop the services of the charity. The Board has formally adopted the strategic plan 2022 - 2026.

The major elements of expenditure in 2021 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.

Financial Results

At the end of the financial year the company has assets of €2,646,243 (2020 - €3,180,462) and liabilities of €1,277,391 (2020 - €1,593,544). The net assets of the company have decreased by €(218,066).

Reserves Position and Policy

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.

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 some 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'.

Kerry Diocesan Youth Services CLG DIRECTORS' ANNUAL REPORT

for the financial year ended 31 December 2021

In last year's report it was stated that there was an outstanding issue relating to expenditure on the transfer of Youthreach and that it was hoped that this matter might be resolved in 2021. We are delighted to advise that this matter was resolved in 2021.

There is still an ongoing issue in relation to the Youthreach pension following the transfer of Youthreach. There is the possibility that this issue may give rise to litigation. KDYS is represented professionally in relation to this matter and has been advised that the Pensions Authority are aware and are monitoring the situation.

The completion of the review of the management structure of the organisation resulted in a restructure of management roles and changes to the executive team. Berni Smyth was appointed new CEO with effect from June 7th, 2022.

The critical risks for KDYS that were most dominant in 2021 included: delays in relation to the release of funding, the ability to secure new funding sources to match an increased core cost and to meet new development requirements. Through on-going engagement and cooperation with funders, issues in relation to release of funding have been addressed and remain a priority for the board and management.

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.

Lobbying and Political Contributions

There were no political contributions in 2021, 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:

Bernadette Costello
Frances Day
Gearoid Godley
Shane O' Donoghue
Sari Houlihan (Resigned 8 June 2021)
John O' Regan
James Kildea

Kerry Diocesan Youth Services CLG DIRECTORS' ANNUAL REPORT

for the financial year ended 31 December 2021

Fr. Gearoid Godley held the position of board chairperson during the year.

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

The secretaries who served during the financial year were;

John O' Regan (Appointed 17 September 2021)

Rose O'Connor (Resigned 17 September 2021)

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 Service CLG subscribes to and is compliant with the following:

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

Important events since the year-end

The Directors are pleased that the development of the new accommodation wing in EurÓg was occupied in Spring 2022 with the arrival of Ukrainian refugees.

In just a few short weeks, KDYS pivoted into a new way of operating, as a response to the Ukrainian crisis. KDYS committed to providing accommodation as a result of the DCEDIY's call out to the community for support on the understanding that this would be a short-term contribution to assist with the humanitarian crisis until such time as more sustainable long-term solutions are identified. Staff and Volunteers have shown the capacity, resilience and flexibility required to continue to deliver essential services and develop new responses within a framework of good governance. KDYS intends to resume our European youth work once this commitment has been fulfilled.

The board would like to recognise the staff and volunteers who, as representatives of KDYS have been diligent, professional and accommodating at all times to all who enter the KDYS buildings.

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.


Statement on Relevant Audit Information

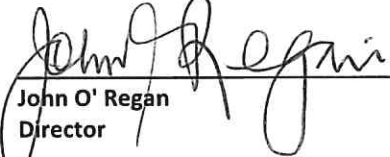
In accordance with section 330 of the Companies Act 2014, so far as each of the persons who are directors at the time this report is approved are aware, there is no relevant audit information of which the statutory auditors are unaware. The directors have taken all steps that they ought to have taken to make themselves aware of any relevant audit information and they have established that the statutory auditors are aware of that information.

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 5/09/2022 and signed on its behalf by:


Gearoid Godley
Director


John O' Regan
Director

Kerry Diocesan Youth Services CLG
DIRECTORS' RESPONSIBILITIES STATEMENT
for the financial year ended 31 December 2021

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.

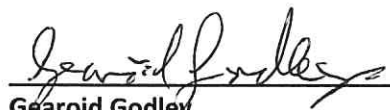
In preparing these financial statements, the directors are required to:

- select suitable accounting policies and apply them consistently;
- observe the methods and principles in the Statement of Recommended Practice: Accounting and Reporting by Charities;
- 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.

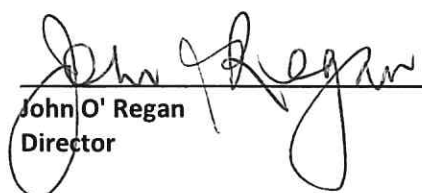
The directors confirm that they have complied with the above requirements in preparing the financial statements.

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.

Approved by the Board of Directors on 5/09/2022 and signed on its behalf by:



Gearoid Godley
Director



John O' Regan
Director

INDEPENDENT AUDITOR'S REPORT

to the Members of Kerry Diocesan Youth Service CLG

Report on the audit of the financial statements

Opinion

We have audited the company financial statements of Kerry Diocesan Youth Service CLG for the financial year ended 31 December 2021 which comprise the Statement of Financial Activities (incorporating an Income and Expenditure Account), the Balance Sheet, the Statement of Cash Flows and the notes to the financial statements, including the 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 2021 and of its deficit 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 described below 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

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.

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.

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 course of 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

In our opinion, based on the work undertaken in the course of the audit, we report that:

- 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

We have obtained all the information and explanations which, to the best of our knowledge and belief, are 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 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 complied with by the company. We have nothing to report in this regard.

INDEPENDENT AUDITOR'S REPORT

to the Members of Kerry Diocesan Youth Service CLG

Respective responsibilities

Responsibilities of directors for the financial statements

As explained more fully in the Directors' Responsibilities Statement set out on page 16, the directors are responsible for the preparation of the financial statements in accordance with the applicable financial reporting framework that 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, if 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.

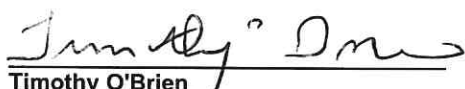
Auditor's responsibilities for the audit of the financial statements

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 19, 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.



Timothy O'Brien

for and on behalf of

O'BRIEN COFFEY MACSWEENY

Accountants & Statutory Auditors

Allman House

Tralee Road

Killarney

Co. Kerry

Ireland

5/9/22

Kerry Diocesan Youth Service 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 Service CLG
STATEMENT OF FINANCIAL ACTIVITIES
(Incorporating an Income and Expenditure Account)

for the financial year ended 31 December 2021


	Notes	Unrestricted Funds 2021	Restricted Funds 2021	Endowment Funds 2021	Total 2021	Unrestricted Funds 2020	Restricted Funds 2020	Endowment Funds 2020	Total 2020
		€	€	€	€	€	€	€	€
Income									
Donations and legacies	3.1	38,458	-	-	38,458	560,321	-	-	560,321
Charitable activities									
- Grants from governments and other co-funders	3.2	29,912	3,182,736	-	3,212,648	20,961	2,907,558	-	2,928,519
Other trading activities	3.3	115,754	-	-	115,754	93,845	-	-	93,845
Total income		184,124	3,182,736	-	3,366,860	675,127	2,907,558	-	3,582,685
Expenditure									
Raising funds	4.1	-	-	-	-	9,973	-	-	9,973
Charitable activities	4.2	524,137	3,060,789	-	3,584,926	175,469	2,936,335	-	3,111,804
Total Expenditure		524,137	3,060,789	-	3,584,926	185,442	2,936,335	-	3,121,777
Net gains/(losses) on investments		-	-	-	-	(10,000)	-	-	(10,000)
Net income/(expenditure)		(340,013)	121,947	-	(218,066)	479,685	(28,777)	-	450,908
Transfers between funds		-	-	-	-	-	-	-	-
Net movement in funds for the financial year		(340,013)	121,947	-	(218,066)	479,685	(28,777)	-	450,908

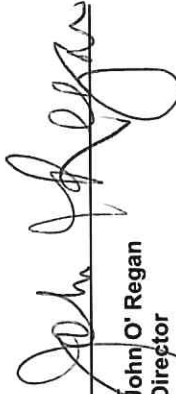
Kerry Diocesan Youth Service CLG
STATEMENT OF FINANCIAL ACTIVITIES
(Incorporating an Income and Expenditure Account)

Reconciliation of funds										
Balances brought forward at 1 January 2021	19	482,039	699,472	405,407	1,586,918	2,354	728,249	405,407	1,136,010	
Balances carried forward at 31 December 2021		<u>142,026</u>	<u>821,419</u>	<u>405,407</u>	<u>1,368,852</u>	<u>482,039</u>	<u>699,472</u>	<u>405,407</u>	<u>1,586,918</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 5/09/2022 and signed on its behalf by:

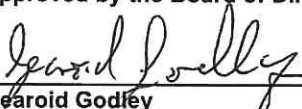

Gearoid Godley
Director


John O' Regan
Director

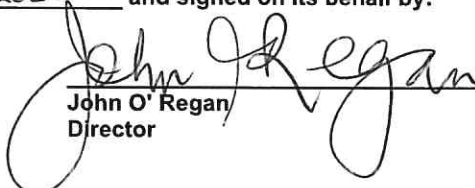
Kerry Diocesan Youth Service CLG
BALANCE SHEET
as at 31 December 2021

	Notes	2021 €	2020 €
Fixed Assets			
Tangible assets	13	2,107,933	2,254,096
Investments	14	-	190,000
		<u>2,107,933</u>	<u>2,444,096</u>
Current Assets			
Debtors	15	73,138	61,886
Cash at bank and in hand		465,172	674,480
		<u>538,310</u>	<u>736,366</u>
Creditors: Amounts falling due within one year	16	<u>(309,673)</u>	<u>(456,598)</u>
Net Current Assets		<u>228,637</u>	<u>279,768</u>
Total Assets less Current Liabilities		<u>2,336,570</u>	<u>2,723,864</u>
Grants receivable	18	<u>(967,718)</u>	<u>(1,136,946)</u>
Net Assets		<u>1,368,852</u>	<u>1,586,918</u>
Funds			
Endowment funds		405,407	405,407
Income funds:			
Restricted trust funds		821,419	699,472
General fund (unrestricted)		142,026	482,039
Total funds	19	<u>1,368,852</u>	<u>1,586,918</u>

Approved by the Board of Directors on 5/09/2022 and signed on its behalf by:



Gearoid Godley
Director



John O'Regan
Director

Kerry Diocesan Youth Service CLG STATEMENT OF CASH FLOWS

for the financial year ended 31 December 2021

	Notes	2021 €	2020 €
Cash flows from operating activities			
Net movement in funds		(218,066)	450,908
Adjustments for:			
Exceptional items		405,455	-
Amount written off investments		-	10,000
Depreciation		146,163	146,163
Interest payable and similar expenses		-	53
Amortisation of capital grants received		(169,228)	(169,228)
Exceptional items		(405,455)	-
		<u>(241,131)</u>	<u>437,896</u>
Movements in working capital:			
Movement in debtors		(11,252)	(36,003)
Movement in creditors		(146,925)	(101,382)
		<u>(399,308)</u>	<u>300,511</u>
Cash generated from operations		(399,308)	300,511
Interest paid		-	(53)
		<u>(399,308)</u>	<u>300,458</u>
Cash flows from investing activities			
Payments to acquire tangible assets		-	(304,412)
Receipts from sales of investments		190,000	-
		<u>190,000</u>	<u>(304,412)</u>
Net cash generated from investment activities		190,000	(304,412)
		<u>(209,308)</u>	<u>(3,954)</u>
Net increase in cash and cash equivalents		(209,308)	(3,954)
Cash and cash equivalents at 1 January 2021		674,480	678,434
Cash and cash equivalents at 31 December 2021	21	<u>465,172</u>	<u>674,480</u>

Kerry Diocesan Youth Service CLG

NOTES TO THE FINANCIAL STATEMENTS

for the financial year ended 31 December 2021

1. GENERAL INFORMATION

Kerry Diocesan Youth Service 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".

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 2021 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".

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 restriction 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 Service CLG

NOTES TO THE FINANCIAL STATEMENTS

continued

for the financial year ended 31 December 2021

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

Investments

Investments held as fixed assets are stated at cost less provision for any permanent diminution in value. Income from other financial fixed asset investments together with any related withholding tax is recognised in the income and expenditure account in the financial year in which it is receivable.

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.

Kerry Diocesan Youth Service CLG
NOTES TO THE FINANCIAL STATEMENTS

continued

for the financial year ended 31 December 2021

3. INCOME					
3.1 DONATIONS AND LEGACIES		Unrestricted Funds	Restricted Funds	2021	2020
		€	€	€	€
Donations and legacies		<u>38,458</u>	<u>-</u>	<u>38,458</u>	<u>560,321</u>
3.2 CHARITABLE ACTIVITIES					
		Unrestricted Funds	Restricted Funds	2021	2020
		€	€	€	€
Income from charitable activities		<u>29,912</u>	<u>3,182,736</u>	<u>3,212,648</u>	<u>2,928,519</u>
3.3 OTHER TRADING ACTIVITIES					
		Unrestricted Funds	Restricted Funds	2021	2020
		€	€	€	€
Other trading activities		<u>115,754</u>	<u>-</u>	<u>115,754</u>	<u>93,845</u>
4. EXPENDITURE					
4.1 RAISING FUNDS		Direct Costs	Other Costs	Support Costs	2021
		€	€	€	2020
		€	€	€	€
Raising funds		<u>-</u>	<u>-</u>	<u>-</u>	<u>9,973</u>
4.2 CHARITABLE ACTIVITIES					
		Direct Costs	Other Costs	Support Costs	2021
		€	€	€	2020
		€	€	€	€
Expenditure on charitable activities		<u>3,177,682</u>	<u>-</u>	<u>407,244</u>	<u>3,584,926</u>
4.3 SUPPORT COSTS					
			Charitable Activities	2021	2020
			€	€	€
General management			158,265	158,265	96,211
Finance			150,760	150,760	180,722
Governance			26,550	26,550	34,624
Human Resources			71,669	71,669	71,668
			<u>407,244</u>	<u>407,244</u>	<u>383,225</u>
5. ANALYSIS OF SUPPORT COSTS					
			2021	2020	
			€	€	
General management			158,265	96,211	
Finance			150,760	180,722	
Governance			26,550	34,624	
Human Resources			71,669	71,668	
			<u>407,244</u>	<u>383,225</u>	

Kerry Diocesan Youth Service CLG
NOTES TO THE FINANCIAL STATEMENTS

continued

for the financial year ended 31 December 2021

6. NET INCOME	2021	2020
	€	€
Net Income is stated after charging/(crediting):		
Depreciation of tangible assets	146,163	146,163
Grants receivable received	(3,013,508)	(2,756,041)
Amortisation of grants receivable	(169,228)	(169,228)
	<u> </u>	<u> </u>
7. EXCEPTIONAL ITEMS	2021	2020
	€	€
Exceptional item - restructuring costs	(405,455)	-
	<u> </u>	<u> </u>
8. INVESTMENT AND OTHER INCOME	2021	2020
	€	€
Amortisation of capital grants received	169,228	169,228
Revenue grants received	3,013,508	2,756,041
	<u> </u>	<u> </u>
	<u>3,182,736</u>	<u>2,925,269</u>
9. VALUE ADJUSTMENTS IN RESPECT OF INVESTMENTS	2021	2020
	€	€
Value adjustments in respect of current asset investments	-	10,000
	<u> </u>	<u> </u>
10. INTEREST PAYABLE AND SIMILAR CHARGES	2021	2020
	€	€
On bank loans and overdrafts	-	53
	<u> </u>	<u> </u>
11. EMPLOYEES AND REMUNERATION		
Number of employees		
The average number of persons employed (including executive directors) during the financial year was as follows:		
	2021	2020
	Number	Number
Employees	65	66
Senior Management	4	4
	<u> </u>	<u> </u>
	<u>69</u>	<u>70</u>
The staff costs comprise:	2021	2020
	€	€
Wages and salaries	2,189,612	2,242,247
Social security costs	210,720	211,361
	<u> </u>	<u> </u>
	<u>2,400,332</u>	<u>2,453,608</u>

Kerry Diocesan Youth Service CLG
NOTES TO THE FINANCIAL STATEMENTS
for the financial year ended 31 December 2021

continued

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

	Number of Employees	Number of Employees
€0 - €59,999	65	67
€70,000 - €79,999	2	1
€80,000 - €89,999	2	2
	<u> </u>	<u> </u>

Key Management Compensation: €280,129 (2020 - €239,075)

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

13. **TANGIBLE FIXED ASSETS**

	Land and buildings freehold €	Long leasehold property €	Fixtures, fittings and equipment €	Total €
Cost				
At 31 December 2021	361,611	4,036,838	274,717	4,673,166
Depreciation				
At 1 January 2021	151,685	2,011,172	256,213	2,419,070
Charge for the financial year	7,232	136,288	2,643	146,163
At 31 December 2021	158,917	2,147,460	258,856	2,565,233
Net book value				
At 31 December 2021	<u>202,694</u>	<u>1,889,378</u>	<u>15,861</u>	<u>2,107,933</u>
At 31 December 2020	<u>209,926</u>	<u>2,025,666</u>	<u>18,504</u>	<u>2,254,096</u>

14. **INVESTMENTS**

	Other unlisted investments €	Total €
Investments		
Cost		
At 1 January 2021	200,000	200,000
Disposals	(200,000)	(200,000)
At 31 December 2021	-	-
Provisions for diminution in value:		
At 1 January 2021	10,000	10,000
Disposals	(10,000)	(10,000)
At 31 December 2021	-	-
Net book value		
At 31 December 2021	<u>-</u>	<u>-</u>
At 31 December 2020	<u>190,000</u>	<u>190,000</u>

Kerry Diocesan Youth Service CLG
NOTES TO THE FINANCIAL STATEMENTS

continued

for the financial year ended 31 December 2021

15. DEBTORS		2021	2020	
		€	€	
Trade debtors		70,185	58,430	
Prepayments		2,953	3,456	
		<u>73,138</u>	<u>61,886</u>	
16. CREDITORS		2021	2020	
Amounts falling due within one year		€	€	
Trade creditors		32,542	58,457	
Taxation and social security costs (Note 17)		66,803	67,971	
Accruals		83,831	187,136	
Deferred Income		126,497	143,034	
		<u>309,673</u>	<u>456,598</u>	
17. TAXATION AND SOCIAL SECURITY		2021	2020	
		€	€	
Creditors:				
PAYE / PRSI		<u>66,803</u>	<u>67,971</u>	
18. GRANTS RECEIVABLE		2021	2020	
		€	€	
Capital grants received and receivable				
At 1 January 2021		3,409,296	3,409,296	
Amortisation				
At 1 January 2021		(2,272,350)	(2,103,122)	
Amortised in financial year		(169,228)	(169,228)	
At 31 December 2021		<u>(2,441,578)</u>	<u>(2,272,350)</u>	
Net book value				
At 31 December 2021		<u>967,718</u>	<u>1,136,946</u>	
At 1 January 2021		<u>1,136,946</u>	<u>1,306,174</u>	
19. FUNDS				
19.1 RECONCILIATION OF MOVEMENT IN FUNDS	Unrestricted Funds	Restricted Funds	Endowment Funds	Total Funds
	€	€	€	€
At 1 January 2020	2,354	728,249	405,407	1,136,010
Movement during the financial year	479,685	(28,777)	-	450,908
At 31 December 2020	482,039	699,472	405,407	1,586,918
Movement during the financial year	(340,013)	121,947	-	(218,066)
At 31 December 2021	<u>142,026</u>	<u>821,419</u>	<u>405,407</u>	<u>1,368,852</u>

Kerry Diocesan Youth Service CLG

NOTES TO THE FINANCIAL STATEMENTS

continued

for the financial year ended 31 December 2021

19.2 ANALYSIS OF MOVEMENTS ON FUNDS

	Balance 1 January 2021 €	Income €	Expenditure €	Exceptional items	Transfers between funds €	Balance 31 December 2021 €
Endowment funds						
Endowment	405,407	-	-	-	-	405,407
Restricted funds						
Restricted	699,472	3,182,736	3,060,789	-	-	821,419
Unrestricted funds						
Unrestricted General	482,039	184,124	118,682	(405,455)	-	142,026
Total funds	1,586,918	3,366,860	3,179,471	(405,455)	-	1,368,852

20. 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.

21. CASH AND CASH EQUIVALENTS

	2021 €	2020 €
Cash and bank balances	465,172	674,480

22. GRANTS AND OTHER STATE FUNDING

	2021 €	2020 €
<u>State Department</u>		
DES		
DCYA		
DCYA		
DCYA		
DCYA		
DCYA		
DCYA		
DSP		
DCYA		
DoH		
DJE		
DRCD		
DES		
OTHER		
	3,013,508	2,756,041

Kerry Diocesan Youth Service CLG
NOTES TO THE FINANCIAL STATEMENTS
for the financial year ended 31 December 2021

continued

23. POST-BALANCE SHEET EVENTS

There have been no significant events affecting the company since the financial year-end.

24. APPROVAL OF FINANCIAL STATEMENTS

The financial statements were approved and authorised for issue by the Board of Directors on
.....5/9/2022.....

KERRY DIOCESAN YOUTH SERVICE CLG

SUPPLEMENTARY INFORMATION

RELATING TO THE FINANCIAL STATEMENTS

FOR THE FINANCIAL YEAR ENDED 31 DECEMBER 2021

NOT COVERED BY THE REPORT OF THE AUDITORS

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

Operating Statement
for the financial year ended 31 December 2021

	2021 €	2020 €
Income		
Fundraising and donations	38,458	57,905
Voluntary income (reserves fund)	-	502,416
Food income	-	794
Rental income	115,754	93,051
Youth programmes and events	2,510	1,025
Membership	-	220
Earned income	27,402	2,005
	<u>184,124</u>	<u>657,416</u>
Cost of generating funds		
Purchases	-	157
	<u>-</u>	<u>157</u>
Gross surplus	<u>184,124</u>	<u>657,259</u>
Expenses		
Wages and salaries	2,189,612	2,242,247
Social security costs	210,720	211,361
Staff training	3,081	9,672
Rates	720	-
Programme costs	304,905	203,482
Insurance	14,093	24,595
Light and heat	45,968	52,137
Repairs and maintenance	117,902	60,381
eurÓg expenditure	119	4,450
Printing, postage and stationery	24,205	26,120
Advertising	160	1,869
Telephone	30,951	17,916
Motor and travel expenses	60,630	45,450
Legal and professional	13,450	40,254
Consultancy fees	4,673	4,675
Accountancy	5,941	-
Auditor's/Independent Examiner's remuneration	4,997	4,328
Bank charges	1,125	1,179
General expenses	56	25,288
Depreciation	146,163	146,163
	<u>3,179,471</u>	<u>3,121,567</u>
Finance		
Bank interest paid	-	53
Exceptional items	<u>(405,455)</u>	<u>-</u>
Miscellaneous income and changes in investments		
Amortisation of capital grants received	169,228	169,228
Revenue grants received	3,013,508	2,756,041
Amounts written off investments	-	(10,000)
	<u>3,182,736</u>	<u>2,915,269</u>
Net (deficit)/surplus	<u>(218,066)</u>	<u>450,908</u>

KERRY DIOCESAN YOUTH SERVICES
(A Company Limited By Guarantee)
Financial Statements
For The Year Ended 31st December 2021

APPENDIX 1

	Appendix	2021	2020
		€	€
<i>Income for the year ended 31st December 2021 by category:-</i>			
<i>Restricted Income</i>			
DES / Solas - Kerry ETB: Youthreach & Mentor Projects		77,404	19,248
DCYA - KETB: Special Projects for Youth	2	552,690	481,031
DCYA - CDYSB : Special Projects for Youth & Youth Information Service Grant	2	4,200	-
DCYA - YWI: Special Projects for Youth, Youth Information Services & Mainline Youth Services Grants	2	102,732	91,732
DCYA - KETB: Covid Minor Grants	5	17,913	
DCYA -Kerry Co. Co: Comhairle Na nOg Grant	2	24,788	14,431
DCYA - Kerry ETB: Refurbishment & Other Grants	2	29,257	16,241
DoJE: - Irish Youth Justice Service - KEY Project (Garda Youth Diversion Projects & Mentor Project Grants	3	952,389	883,796
DCYA - Tusla: Tralee Springboard & Killorglin Neighbourhood Youth Projects & Meitheal Project	4	641,337	641,648
DoH- HSE South - Southern Regional Drugs & Alcohol Task Force	4	114,867	175,563
DSP re CE / School Meals / Employee Benefits		345,239	394,031
Pobal		72,080	
DES - Leargas			3,480
Other Sundry Grants		73,979	17,129
Government Grants Amortised		169,228	169,228
		3,178,103	2,907,558
<i>Unrestricted Income</i>			
Unrestricted Government Supports		4,633	17,711
Interest Earned		-	-
Facilities Income		143,156	93,845
Youth Programmes & Events		2,510	3,030
Membership		-	220
Fundraising & Donations		38,458	57,905
		188,757	172,711
TOTAL INCOME FOR THE YEAR ENDED 31st DECEMBER 2021		3,366,860	3,080,269

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APPENDIX 2

KDYS Youth Services Programmes Funded through DCEDIY

Youth Services Grant	Tralee UBU Project	Killarney UBU Project	Listowel UBU Project	C'island UBU Project	Youth Information Centres	Comhairle Na nOg	Totals
€	€	€	€	€	€	€	€
102,732	-	-	-	-	-	-	102,732
4,000	-	-	-	-	-	-	4,000
-	187,223	69,777	93,375	85,659	116,656	-	552,690
-	14,528	9,900	3,180	1,649	-	-	29,257
106,732	201,751	79,677	96,555	87,308	116,656	24,788	713,467
85,268	118,713	36,325	43,803	40,349	68,326	13,111	405,896
-	26,835	8,338	12,548	10,665	14,232	2,000	74,618
21,464	50,366	25,113	37,024	34,645	35,980	7,700	212,292
-	14,528	9,900	3,180	1,649	-	-	29,257
106,732	210,442	79,677	96,555	87,308	118,538	22,811	722,063
-	-	-	-	0	-	-	-
-	8,691	-	0	0	1,881	1,976	8,596

INCOME

DCEDIY: Youth Work Ireland
DCEDIY: LGBTI+Youth Services
Grant Scheme
DCEDIY: Kerry ETB
DCEDIY: Kerry ETB Youth
Capital Scheme - Type 1
DCEDIY: Kerry Co. Co

TOTAL INCOME

EXPENDITURE

Staff Costs - Direct
Staff Costs - Indirect
Programme Costs
Youth Capital Scheme

TOTAL EXPENDITURE

SURPLUS / DEFICIT

*

**

8456.04 disallowed Tralee TYFS 2020 Expenditure recovered by reduction in Tralee UBU funding allocation
1912.74 reduction as was surplus from 2020 recovered via deduction from 2021 funding allocation
Comhairle na Na nOg grant issued after receipts of expenditure presented.

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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	849,109	65,851	56,349
	849,109	65,851	56,349
EXPENDITURE			
Staff Costs - Direct	637,945	33,003	38,175
Staff Costs - Indirect	84,911	6,714	5,635
Travel & Subsistence	21,573	176	1,677
Programme Costs	40,210	2,537	3,349
Overheads	64,314	7,427	4,742
	848,953	49,857	53,579
Surplus / Deficit	156	15,994	2,770

Note 1

Note 1: Grant Income

Income Received in 2021
Income deferred from 2020
Income deferred to 2022

847,080	52,559	56,281
2,029	13,292	68
- 156	- 15,994	- 2,770
848,953	49,857	53,579

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APPENDIX 4

KDYS Programmes Funded through CFA / Tusla and HSE / SRDATF

	Killorglin Neighbourhood Youth Project €	Family Support Project €	Meitheal & Parent Participation + QCB Youth Participation €	Community Drugs Projects Killarney & Listowel €	South Kerry Community Drugs Pilot Project €	Totals €
INCOME						
CFA/ Tusla		641,337	-	-	-	641,337
HSE / SRDATF	-	-	-	90,201	-	90,201
CFA/ Tusla / CYPSC	-	-	-	-	24,666	24,666
KETB Natural High Grant	-	-	-	-	-	-
TOTAL INCOME	-	641,337	-	90,201	24,666	756,204
EXPENDITURE						
Staff Costs						
Staff Costs - Direct		434,391	-	65,489	19,921	519,801
Staff Costs - Indirect		93,420	-	6,529	2,116	102,065
Travel & Subsistence		28,215	-	745	887	29,847
Programme Costs		29,248	-	5,248	383	34,878
Refurbishment Costs		-	-	-	-	-
Overheads		56,064	-	12,191	1,358	69,613
TOTAL EXPENDITURE	-	641,337	-	90,201	24,666	756,204
SURPLUS / DEFICIT	-	-	-	0	-	0

Note 1: Grant Income

Annual Funding	622,797	-	-	86,558	25,000	734,354
Once-Off Funding	31,388	-	-	-	-	31,388
Income deferred from 2020	16,360	*	-	16,999	2,444	35,803
Income deferred to 2022	29,207	-	-	13,355	2,779	45,342
	641,337	-	-	90,201	24,666	756,204

* As per SLA, previous year's unused funding b/f.

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APPENDIX 5

KDYS Youth Services Programmes Funded through COVID Minor Grants

	Youth Services Grant	Tralee UBU Project	Killarney UBU Project	Listowel UBU Project	C'Island UBU Project	Youth Information Centres	Comhairle Na nOg	Key Service	Family Support	Totals
	€	€	€	€	€	€	€			€
INCOME										
DCEDIY: Kerry ETB Covid-19 Minor Grant Scheme										
DCEDIY: Kerry ETB Covid-19 Minor Grant Scheme										
DCEDIY: Kerry ETB Covid-19 Minor Grant Scheme		3,590	3,590	3,590	3,590	3,554				17,913
DCEDIY: Kerry ETB Covid-19 Minor Grant Scheme										
TOTAL INCOME	-	3,590	3,590	3,590	3,590	3,554	-			17,913
EXPENDITURE										
Staff Costs - Direct										
Staff Costs - Indirect										
Programme Costs		3,590	3,590	3,590	3,590	2,343				
Youth Capital Scheme										
TOTAL EXPENDITURE	-	3,590	3,590	3,590	3,590	2,343	-			-
SURPLUS / DEFICIT	-	- 0	- 0	- 0	- 0	1,211	-			17,913