

Tipperary Regional Youth Services CLG trading as Youth Work Ireland Tipperary
Annual Report and Audited Financial Statements
for the financial year ended 31 December 2021

Company Number: 233784
Charity Number: 11277
Charities Regulatory Authority Number: 20030506

Tipperary Regional Youth Services CLG trading as Youth Work Ireland Tipperary

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Tipperary Regional Youth Services CLG trading as Youth Work Ireland Tipperary REFERENCE AND ADMINISTRATIVE INFORMATION

Directors

Darren Ryan
Sheila McCarthy - Treasurer
Ashling Sheehan Boyle
Declan Burgess (Resigned 2 February 2021)
Fergus Moriarty
Vivienne O'Connor
Carmel O'Dwyer - Chairperson
James Blake
Katie Carr
Marie Prior
Christine Ryan
Ciaran Kennedy (Appointed 10 September 2021)

Company Secretary

Josephine Shortt

Chief Executive Officer

Donal Kelly

Charity Number

11277

Charities Regulatory Authority Number

20030506

Company Number

233784

Registered Office and Principal Address

Croke Street
Thurles
Co. Tipperary

Auditors

Donal Ryan & Associates
Chartered Certified Accountants and Statutory Auditor
32 Manor Street
Dublin 7
Ireland

Bankers

AIB
Main Street
Tipperary Town
Co. Tipperary

Tipperary Credit Union Limited
Credit Union House
Emmet Street
Tipperary Town

Solicitors

JJ Fitzgerald & Co
Thurles
Co. Tipperary

Tipperary Regional Youth Services CLG trading as Youth Work Ireland Tipperary 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 Tipperary Regional Youth Services CLG trading as Youth Work Ireland Tipperary 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.

Mission, Objectives and Strategy

Mission Statement

To work through a rights-based, youth-led approach to foster learning, innovation, hope and high expectations in young people, their families and their community.

Goals

1. To support and nurture young people, their talents, skills and experiences (Youth Engagement and Development).
2. To provide a comprehensive service to young people and their families (Service Provision).
3. To enable more people to experience youthwork (Expansion).
4. To develop our relationships with the community, stakeholders and partners (Partnership).
5. To enhance the expertise and efficiency of YWI Tipperary (organisational).

Objectives

- To achieve a balanced range of service delivery so that a broad range of young people are attracted to take part.
- To support young people to experience new things.
- To ensure that young people are involved in the design and delivery of our service.
- To support young people to access information, education/employment skills and opportunities.
- To provide targeted supports in areas identified as priority needs for young people, their families and the community.
- To respond to the geography of YWI Tipperary by supporting the continued development of youth clubs and services that take the rural nature of the county into account.
- To support the development of youth work practice.
- To increase public awareness and access to youth work.
- Develop strategic alliances with local structures and partners.
- To build strong collaborative relationships locally so that YWI Tipperary is seen as a strategic partner in advocating for and delivering on the needs of young people of Tipperary.
- To nurture staff and volunteers as a key resource of YWI Tipperary through ensuring support, progression and development opportunities.
- To manage our resources effectively and efficiently through planning, monitoring and reporting structures.
- To continue to promote best practice in governance and accountability of YWI Tipperary.

Strategy

Our strategic plan, covering 2015 to 2020, aims to provide a roadmap for our work, ensuring that we have a clear and effective guidance to all our work. Due to Covid 19 this road map was adopted for a further two years with a new strategy being developed in 2022. Our organisational development process took place in 2014 and followed an approach which would maximise learning for the organisation, while ensuring that our strategic plan would reflect local, national and international practices and policy development. We had a number of experts from NUIG, UCC, NYCI, LIT Thurles, NUIG Maynooth, Foróige Best Practice Unit, IT Blanchardstown, CYC and CES supporting us to explore issues and areas of practice which resulted in a robust and energetic plan until 2022.

Tipperary Regional Youth Services CLG trading as Youth Work Ireland Tipperary DIRECTORS' ANNUAL REPORT

for the financial year ended 31 December 2021

Structure, Governance and Management

Structure

We have a voluntary board of directors made of 11 local people who guide Youth Work Ireland Tipperary in our work in Tipperary and East Limerick. The board of directors place an emphasis on ensuring that we are open, transparent and follow the highest standards of governance. We are fully compliant with the Governance Code. To ensure that our board of directors is connected with the other structures within Youth Work Ireland Tipperary, there are three youth club representatives and two under 25 representatives.

Our Junior Board of Management is a body set up to work with the Board of Directors of Youth Work Ireland Tipperary to support the development of the organisation, and to ensure that youth participation is a key element of our work. Members are active members of some element of Tipperary Regional Youth Service, representing the projects and youth clubs. Appointment to the Junior Board is through a nomination procedure, and members will be required to meet the CEO prior to joining the Junior Board of Management.

Governance

The Board of Youth Work Ireland Tipperary met 8 times in 2021. In addition to the board, there are also a number of committees to support and report back to the board:

- Finance, Audit, General purpose and Risk Committee
- HR and Safeguarding Committee
- Project Development Committee

Finance, Audit, General Purpose and Risk Committee

The FAGPR Subcommittee upholds a number of roles including keeping the financial management of Youth Work Ireland Tipperary under review and monitoring risk and governance. The FAGPR consists of the Chair of the Board, the Treasurer of the Board, one other board member (who acts as Chair of the committee) with the CEO and Financial Manager in attendance. The FAGPR met 8 times in 2021 and meets monthly before the board meeting, and at other times as required.

Membership 2021:

- Sheila McCarthy
- Fergus Moriarty
- Carmel O Dwyer
- Christine Ryan

HR and Safeguarding Committee

In 2021 the HR and Safeguarding Committee met 8 times, normally after the monthly Board meeting.

Membership 2021:

- Darren Ryan
- Ashling Sheehan Boyle
- Ciaran Kennedy
- Carmel O Dwyer
- Marie Prior

Project Development Committee

The subcommittee didn't meet in 2021 due to Covid 19 restrictions but will recommence meetings in 2022.

Membership 2021:

- Sheila McCarthy
- Josh Blake
- Ashling Sheehan Boyle
- Fergus Moriarty

Review of Activities, Achievements and Performance

The main achievements of the company during the year are outlined in comprehensive detail on the charity's annual report.

Tipperary Regional Youth Services CLG trading as Youth Work Ireland Tipperary DIRECTORS' ANNUAL REPORT

for the financial year ended 31 December 2021

Financial Review

The results for the financial year are set out on page 13 and additional notes are provided showing income and expenditure in greater detail.

At the end of the financial year the company received €1,854,023 (2020 - €1,697,794) of grants from government and other co-funders, €11,764 (2020 - €11,150) from rents & charges, €3,729 (2020 - €3,625) from training incomes and €63 (2020 - €70) from deposit interest. The income of the company have increased by €156,940.

Income

The principal source of funding for the charity is national and local government funding.

Expenditure

Total expenditure amounted to €1,874,920 (2020 - €1,765,819). This includes depreciation of €26,767 on fixed assets. Expenditure limits are set and reviewed periodically at which CEO and project staff with budgetary responsibility may authorize spending in line with budgets. There is a higher limit to which the Chief Executive may authorize spending and a further limit, which must be authorized by the Board.

Financial Results

At the end of the financial year the company has assets of €1,128,458 (2020 - €1,057,341) and liabilities of €455,986 (2020 - €391,307). The net assets of the company have increased by €6,438.

Reserves Position and Policy

The charity needs reserves to:

- Ensure the charity can continue to provide a stable service to those who need them.
- Meet contractual obligations as they fall due;
- Meet unexpected costs;
- Provide working capital when funding is paid in arrears;
- Meet the costs of winding up in the event that was necessary;
- Provide working capital when funding is paid in arrears;
- Meet the costs of winding up in the event that was necessary.

In line with best practice in accounting and reporting by charities, the Board of Directors have adopted the Statement of Recommended Practice (SORP) which requires a charity to state its reserves policy within its annual report. The Board have examined the charity's requirements for reserves in light of the main risks to the organisation and also making allowance for the charity's ability to respond quickly to any crisis situations that may arise without the need to wait for third party funding. This is in line with minimum recommended levels for the sector. The reserves are needed to meet the working capital requirements of the charity, to deal with emergency situations and to fund the expansion of the charities services going forward. The Board of Directors are confident that at this level they would be able to continue the current activities of the charity in the event of a significant drop in funding while allowing time to raise other funding while at the same time not holding excessive reserves that would unnecessarily reduce the amount spent on current charitable activities. The Board have developed the reserves policy to assist in strategic planning, to inform a balanced budget process and to inform the risk management process by identifying any uncertainty in future income streams.

Principal Risks and Uncertainties

On 31 December 2019, China alerted the World Health Organisation (WHO) to several cases of unusual pneumonia in Wuhan, a port city in the central Hubei province. In February 2020, the WHO officially named this new Coronavirus 'COVID-19' and on 11 March 2020 the WHO declared the coronavirus outbreak a pandemic. The initial impact of this has been severe and has resulted in a significant worldwide slowdown in economic activity. In Ireland, the economic impact of this pandemic has been characterised by the temporary closure of many businesses in "non-essential" areas to ensure that people's movements are restricted in order to slow down the spread of the virus.

Future Developments

The directors are not expecting to make any significant changes in the nature of the business in the near future.

Tipperary Regional Youth Services CLG trading as Youth Work Ireland Tipperary DIRECTORS' ANNUAL REPORT

for the financial year ended 31 December 2021

Directors and Secretary

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

Darren Ryan
Sheila McCarthy - Treasurer
Ashling Sheehan Boyle
Declan Burgess (Resigned 2 February 2021)
Fergus Moriarty
Vivienne O'Connor
Carmel O'Dwyer - Chairperson
James Blake
Katie Carr
Marie Prior
Christine Ryan
Ciaran Kennedy (Appointed 10 September 2021)

Ashling Sheehan Boyle was chairperson from January to April 2021 and was replaced with Carmel O Dwyer as Chairperson from April onwards.

In accordance with the Constitution, the directors retire by rotation and, being eligible, offer themselves for re-election.

The secretary who served throughout the financial year was Josephine Shortt.

Compliance with Sector-Wide Legislation and Standards

The company engages pro-actively with legislation, standards and codes which are developed for the sector. Tipperary Regional Youth Services CLG trading as Youth Work Ireland Tipperary subscribes to and is compliant with the following:

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

Events After the Balance Sheet

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

Government Circulars

Tipperary Regional Youth Services CLG is compliant with relevant circulars including Circular: 44/2006 "Tax Clearance Procedures Grants, subsidies and Similar Type Payments" and DPE 022/05/2013 Circular: 13/2014 "Management of and Accountability for Grants from Exchequer Funds"

Payment of Creditors

The directors acknowledge their responsibility for ensuring compliance with the provisions of the EC (Late Payment in Commercial Transactions) Regulations 2012. It is the company's policy to agree payment terms with all suppliers and to adhere to those payment terms.

Auditors

The auditors, Donal Ryan & Associates, (Chartered Certified Accountants) 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.

Tipperary Regional Youth Services CLG trading as Youth Work Ireland Tipperary
DIRECTORS' ANNUAL REPORT
for the financial year ended 31 December 2021

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 Croke Street, Thurles, Co. Tipperary.

Approved by the Board of Directors on 28/04/2022 and Signed on its Behalf by:


Carmel O'Dwyer - Chairperson
Director


Sheila McCarthy - Treasurer
Director

Tipperary Regional Youth Services CLG trading as Youth Work Ireland Tipperary
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", applying Section 1A of that Standard, 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.

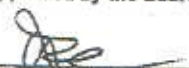
The directors confirm that they have complied with the above requirements in preparing the financial statements.


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.

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 28/04/2022 and Signed on its Behalf by:


Carmel O'Dwyer - Chairperson
Director


Sheila McCarthy - Treasurer
Director

INDEPENDENT AUDITOR'S REPORT

to the Members of Tipperary Regional Youth Services CLG trading as Youth Work Ireland Tipperary

Report on the Audit of the Financial Statements

Opinion

We have audited the company financial statements of Tipperary Regional Youth Services CLG trading as Youth Work Ireland Tipperary 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", applying Section 1A of that Standard 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 surplus 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.

INDEPENDENT AUDITOR'S REPORT

to the Members of Tipperary Regional Youth Services CLG trading as Youth Work Ireland Tipperary

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.

Respective Responsibilities

Responsibilities of Directors for the Financial Statements

As explained more fully in the Directors' Responsibilities Statement set out on page 8, 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.

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.

INDEPENDENT AUDITOR'S REPORT

to the Members of Tipperary Regional Youth Services CLG trading as Youth Work Ireland Tipperary

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.



Donal Ryan FCCA AITI

For and on Behalf of

DONAL RYAN & ASSOCIATES

Chartered Certified Accountants and Statutory Auditor

32 Manor Street

Dublin 7


Ireland


Tipperary Regional Youth Services CLG trading as Youth Work Ireland Tipperary
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 €	Total 2021 €	Unrestricted Funds 2020 €	Restricted Funds 2020 €	Total 2020 €
Income							
Charitable activities	3.1	6,742	1,847,281	1,854,023	8,214	1,689,580	1,697,794
Other income	3.2	27,335	-	27,335	14,845	-	14,845
Total Income		34,077	1,847,281	1,881,358	23,059	1,689,580	1,712,639
Expenditure							
Charitable activities	4.1	872	1,847,281	1,848,153	28,690	1,689,580	1,718,270
Other expenditure	4.2	-	26,767	26,767	-	47,549	47,549
Total Expenditure		872	1,874,048	1,874,920	28,690	1,737,129	1,765,819
Net Income/(Expenditure)		33,205	(26,767)	6,438	(5,631)	(47,549)	(53,180)
Transfers between funds		-	-	-	-	-	-
Net Movement in Funds for the Financial Year		33,205	(26,767)	6,438	(5,631)	(47,549)	(53,180)
Reconciliation of Funds							
Balances brought forward at 1 January 2021	13	74,413	591,621	666,034	80,044	639,170	719,214
Balances Carried Forward at 31 December 2021		107,618	564,854	672,472	74,413	591,621	666,034

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 28/04/2022 and Signed on its Behalf by:


Carmel O'dwyer - Chairperson
Director



Sheila McCarthy - Treasurer
Director


Tipperary Regional Youth Services CLG trading as Youth Work Ireland Tipperary
BALANCE SHEET
as at 31 December 2021

	Notes	2021 €	2020 €
Fixed Assets			
Tangible assets	9	564,854	591,821
Current Assets			
Debtors	10	31,790	79,411
Cash at bank and in hand		531,814	386,309
		563,604	465,720
Creditors: Amounts Falling Due within One Year	11	(455,986)	(391,307)
Net Current Assets		107,618	74,413
Total Assets Less Current Liabilities		672,472	666,034
Funds			
Restricted funds		564,854	591,821
General fund (unrestricted)		107,618	74,413
Total Funds	13	672,472	666,034

The financial statements have been prepared in accordance with the provisions applicable to companies subject to the small companies' regime and in accordance with FRS 102 "The Financial Reporting Standard applicable in the UK and Republic of Ireland", applying Section 1A of that Standard.

Approved by the Board of Directors on 28/04/2022 and Signed on its Behalf by:


Carmel O'dwyer - Chairperson
Director


Sheila McCarthy - Treasurer
Director

Tipperary Regional Youth Services CLG trading as Youth Work Ireland Tipperary
STATEMENT OF CASH FLOWS
for the financial year ended 31 December 2021

	Notes	2021 €	2020 €
Cash Flows from Operating Activities			
Net movement in funds		6,438	(53,180)
Adjustments for:			
Depreciation		26,767	47,549
		<u>33,205</u>	<u>(5,631)</u>
Movements in working capital:			
Movement in debtors		47,621	30,310
Movement in creditors		73,890	67,329
		<u>154,716</u>	<u>92,008</u>
Cash Flows from Financing Activities			
Repayment of long term loan		(9,211)	(9,418)
		<u>145,505</u>	<u>82,590</u>
Net Decrease in Cash and Cash Equivalents		145,505	82,590
Cash and Cash Equivalents at 1 January 2021		386,309	303,719
Cash and Cash Equivalents at 31 December 2021	15	<u>531,814</u>	<u>386,309</u>

Tipperary Regional Youth Services CLG trading as Youth Work Ireland Tipperary NOTES TO THE FINANCIAL STATEMENTS

for the financial year ended 31 December 2021

1. GENERAL INFORMATION

Tipperary Regional Youth Services CLG trading as Youth Work Ireland Tipperary is a company limited by guarantee incorporated in the Republic of Ireland. The registered office of the company is Croke Street, Thurles, Co. Tipperary 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 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", applying Section 1A of that Standard.

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.

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.

Tipperary Regional Youth Services CLG trading as Youth Work Ireland Tipperary **NOTES TO THE FINANCIAL STATEMENTS** for the financial year ended 31 December 2021

continued

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:

Fixtures, fittings and equipment	- 15% Straight line
Property	- 4% 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

No current or deferred taxation arises as the company has been granted charitable exemption. Irrecoverable valued added tax is expensed as incurred.

3. INCOME				
3.1 CHARITABLE ACTIVITIES				
	Unrestricted Funds	Restricted Funds	2021	2020
	€	€	€	€
Restricted Funding	-	1,834,051	1,834,051	1,671,943
Donations and fundraising	6,742	-	6,742	8,214
Maternity/Illness Benefit DSP	-	13,230	13,230	17,637
	<u>6,742</u>	<u>1,847,281</u>	<u>1,854,023</u>	<u>1,697,794</u>

Tipperary Regional Youth Services CLG trading as Youth Work Ireland Tipperary
NOTES TO THE FINANCIAL STATEMENTS continued
for the financial year ended 31 December 2021

3.2 OTHER INCOME	Unrestricted Funds €	Restricted Funds €	2021 €	2020 €
Rent receivable	11,764	-	11,764	11,150
Training income	3,729	-	3,729	3,625
Deposit interest	63	-	63	70
Insurance claims	11,779	-	11,779	-
	<u>27,335</u>	<u>-</u>	<u>27,335</u>	<u>14,845</u>

4. EXPENDITURE					
4.1 CHARITABLE ACTIVITIES	Direct Costs €	Other Costs €	Support Costs €	2021 €	2020 €
Salaries, wages and related costs	1,293,658	-	94,429	1,388,087	1,299,709
Bank Charges	307	-	592	899	907
Rents and rates payable	25,181	-	-	25,181	23,999
Repairs & maintenance	22,481	-	643	23,124	11,618
Light and Heat	21,255	-	946	22,201	27,364
Insurance	22,163	-	-	22,163	16,569
Cleaning	4,581	-	-	4,581	4,350
Management and general office costs	37,170	-	6,767	43,937	50,280
Programme costs	274,174	-	-	274,174	246,927
Traveling, conferences and events	24,221	-	2,331	26,552	18,798
Governance Costs (Note 4.3)	-	10,444	6,810	17,254	17,749
	<u>1,725,191</u>	<u>10,444</u>	<u>112,518</u>	<u>1,848,153</u>	<u>1,718,270</u>

Expenditure relating to the main object of the charity.

4.2 OTHER EXPENDITURE	Direct Costs €	Other Costs €	Support Costs €	2021 €	2020 €
Depreciation and amortisation	-	26,767	-	26,767	47,549
	<u>-</u>	<u>26,767</u>	<u>-</u>	<u>26,767</u>	<u>47,549</u>
4.3 GOVERNANCE COSTS	Direct Costs €	Other Costs €	Support Costs €	2021 €	2020 €
Audit fee	-	-	6,810	6,810	5,179
Professional fee	-	3,959	-	3,959	6,406
Wages	-	6,485	-	6,485	6,164
	<u>-</u>	<u>10,444</u>	<u>6,810</u>	<u>17,254</u>	<u>17,749</u>

Governance costs include legal fees where applicable, audit fee and a portion of management time spent on governance.

Tipperary Regional Youth Services CLG trading as Youth Work Ireland Tipperary
NOTES TO THE FINANCIAL STATEMENTS continued
for the financial year ended 31 December 2021

4.4 SUPPORT COSTS	Charitable Activities €	Governance Costs €	2021 €	2020 €
Staff costs	94,429	-	94,429	88,417
Heat and light	946	-	946	1,166
Motor and travelling	2,331	-	2,331	1,650
Printing and Stationery	678	-	678	605
Telephone and computer charges	2,007	-	2,007	1,792
Professional Fees	2,347	-	2,347	3,797
Maintenance	643	-	643	323
Bank charges and interest	592	-	592	597
General expenses	1,735	-	1,735	1,550
Audit fee	-	6,810	6,810	5,179
	<u>105,708</u>	<u>6,810</u>	<u>112,518</u>	<u>105,076</u>

Support Costs relate to the costs of the finance and administration functions.

5. NET INCOME	2021 €	2020 €
Net Income Is Stated After Charging/(Crediting):		
Depreciation of tangible assets	<u>26,767</u>	<u>47,549</u>

6. EMPLOYEES AND REMUNERATION

Number of Employees

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

	2021 Number	2020 Number
Project Staff	32	33
Community Employment Staff	16	16
Management	2	3
Administration	3	2
	<u>53</u>	<u>54</u>

The staff costs comprise:

	2021 €	2020 €
Wages and salaries	1,236,722	1,175,594
Social security costs	<u>114,507</u>	<u>108,886</u>
	<u>1,351,229</u>	<u>1,284,480</u>

The Charity also benefits from the contribution of DSP funded Community Employment/Job Initiative Staff.

Tipperary Regional Youth Services CLG trading as Youth Work Ireland Tipperary
NOTES TO THE FINANCIAL STATEMENTS continued
for the financial year ended 31 December 2021

7. EMPLOYEE AND REMUNERATION CONTINUED

The Charity has one employee whose total employee benefits (excluding employer pension costs) for the reporting period exceeds €60,000, a table has been prepared below to accompany the report as required under DPE 022/05/2013 Circular: 13/2014.

	Number of Employees	Number of Employees
Band €60,000 to €70,000	<u>1</u>	<u>-</u>

No members of the Board of Directors received any remuneration or expenses during the year (2020 - Nil) in their capacity as director or trustee which is completely voluntary in nature.

8. TANGIBLE FIXED ASSETS

	Fixtures, fittings and equipment €	Property €	Total €
Cost			
At 31 December 2021	464,193	564,854	1,029,047
Depreciation			
At 1 January 2021	437,426	-	437,426
Charge for the financial year	26,767	-	26,767
At 31 December 2021	464,193	-	464,193
Net Book Value			
At 31 December 2021	-	564,854	564,854
At 31 December 2020	26,767	564,854	591,621

9. DEBTORS

	2021 €	2020 €
Other debtors	11,403	18,991
Taxation and social security costs	592	-
Prepayments	-	4,345
Accrued Income	19,795	56,075
	<u>31,790</u>	<u>79,411</u>

10. CREDITORS

	2021 €	2020 €
Amounts Falling Due within One Year		
Amounts owed to credit institutions	-	9,211
Trade creditors	-	91
Taxation and social security costs	28,572	25,724
Other creditors	6,675	8,051
Accruals	6,193	5,575
Deferred Income	414,546	342,655
	<u>455,986</u>	<u>391,307</u>

Tipperary Regional Youth Services CLG trading as Youth Work Ireland Tipperary
NOTES TO THE FINANCIAL STATEMENTS
for the financial year ended 31 December 2021

11. State Funding

Grants and State funding	Agency	Sponsoring Government Department	Grants received in 2021	Deferred from 2020	Accrued from 2020	Closing deferred income 2021	Closing Accrued Income 2021	Income Recognised in 2021	Expenditure Recognised in 2021	Term	Received in year ended	Capital grant	Restriction on use
Euniceak	Leargas	Department of Further and Higher Education, Research, Innovation and Skills	326	-	-	-	-	326	326	Year 2021	31-Dec-21	Nil	Service Provision
Time to Move	Leargas	Department of Further and Higher Education, Research, Innovation and Skills	257	-	-	-	-	257	257	Year 2021	31-Dec-21	Nil	Service Provision
Canibus & Young peoples mental health	Leargas	Department of Further and Higher Education, Research, Innovation and Skills	(15,318)	15,318	-	-	-	-	-	Year 2021	31-Dec-21	Nil	Service Provision
Health	Leargas	Department of Further and Higher Education, Research, Innovation and Skills	-	64,551	-	(62,259)	-	2,291	2,291	Year 2021	31-Dec-21	Nil	Service Provision
Sexual Health & Consent	Leargas	Department of Further and Higher Education, Research, Innovation and Skills	-	3,359	-	-	-	3,359	3,359	Year 2021	31-Dec-21	Nil	Service Provision
Health & Wellbeing Exchange	Leargas	Department of Further and Higher Education, Research, Innovation and Skills	-	3,506	-	-	-	3,506	3,506	Year 2021	31-Dec-21	Nil	Service Provision
Dual 2	Leargas	Department of Further and Higher Education, Research, Innovation and Skills	-	3,387	-	-	-	3,387	3,387	Year 2021	31-Dec-21	Nil	Service Provision
Leargas - High 5 Greek Exchange 2021	Leargas	Department of Further and Higher Education, Research, Innovation and Skills	-	1,925	-	-	-	1,925	1,925	Year 2021	31-Dec-21	Nil	Service Provision
Rural Arts Grant	Tipperary County Council	Arts Council of Ireland	2,000	-	(2,000)	-	-	-	-	Year 2021	31-Dec-21	Nil	Service Provision
Sylvia Housework Club Thrifts Integration	Community Foundation of Ireland	Community Foundation of Ireland	-	20,000	-	(15,924)	-	6,076	6,076	Year 2021	31-Dec-21	Nil	Service Provision
Tipperary Creative Ireland Programme - Community Grant Scheme 2021 (Tipp YP)	Tipperary County Council	Creative Ireland Programme 2017 - 2022	1,148	-	-	-	-	1,148	1,148	Year 2021	31-Dec-21	Nil	Service Provision
Caring Allen	LGBT+ Fund 2021 Scheme 6 : Promoting LGBT+ Visibility and Inclusion	Department of Children, Equality, Disability, Integration and Youth	5,119	-	-	(5,119)	-	-	-	Year 2021	31-Dec-21	Nil	Service Provision
NYCI Artist in Residence 2020	National Youth Council of Ireland	Department of Children, Equality, Disability, Integration and Youth	1,500	-	(533)	-	-	915	915	Year 2021	31-Dec-21	Nil	Service Provision

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for the financial year ended 31 December 2021

Grants and State funding	Agency	Sponsoring Government Department	Grants received in 2021	Deferred from 2020	Accrued from 2020	Closing deferred income 2021	Closing Accrued Income 2021	Income Recognised in 2021	Expenditure Recognised in 2021	Term	Received in year ended	Capital grant	Restriction on use
CCN ICT Grant	Tipperary County Council	Department of Children, Equality, Disability, Integration and Youth	3,015	-	-	-	-	3,015	3,015	Year 2021	31-Dec-21	Nil	Service Provision
CCN	Tipperary County Council	Department of Children, Equality, Disability, Integration and Youth	20,896	-	(900)	-	1,502	21,498	21,498	Year 2021	31-Dec-21	Nil	Service Provision
Fahard Fund Project	Tipperary County Council	Department of Children, Equality, Disability, Integration and Youth	-	1,700	-	(1,066)	-	634	634	Year 2021	31-Dec-21	Nil	Service Provision
CYPSC Researcher 2018	Tipperary CYPSC	Department of Children, Equality, Disability, Integration and Youth	-	192	-	(122)	-	69	69	Year 2021	31-Dec-21	Nil	Service Provision
CYPSC	Tipperary CYPSC	Department of Children, Equality, Disability, Integration and Youth	-	990	-	-	-	990	990	Year 2021	31-Dec-21	Nil	Service Provision
Be Safe Be Safe - CYPSC Court Peer Box	Tipperary CYPSC	Department of Children, Equality, Disability, Integration and Youth	-	684	-	(536)	-	148	148	Year 2021	31-Dec-21	Nil	Service Provision
Charles YP	Tipperary ETO	Department of Children, Equality, Disability, Integration and Youth	106,964	-	-	-	-	106,964	106,964	Year 2021	31-Dec-21	Nil	Service Provision
Templemore YP	Tipperary ETB	Department of Children, Equality, Disability, Integration and Youth	109,881	-	-	-	-	109,881	109,881	Year 2021	31-Dec-21	Nil	Service Provision
MTYP	Tipperary ETB	Department of Children, Equality, Disability, Integration and Youth	21,223	-	-	-	-	21,223	21,223	Year 2021	31-Dec-21	Nil	Service Provision
Tip YP	Tipperary ETB	Department of Children, Equality, Disability, Integration and Youth	55,889	-	-	-	-	55,889	55,889	Year 2021	31-Dec-21	Nil	Service Provision
Youth Information Centre	Tipperary ETB	Department of Children, Equality, Disability, Integration and Youth	52,028	-	-	-	-	52,028	52,028	Year 2021	31-Dec-21	Nil	Service Provision
Rural Outreach Project	Tipperary ETB	Department of Children, Equality, Disability, Integration and Youth	75,368	-	-	-	-	75,368	75,368	Year 2021	31-Dec-21	Nil	Service Provision
Fahard & Killeenalee YP	Tipperary ETB	Department of Children, Equality, Disability, Integration and Youth	115,477	-	-	-	-	115,477	115,477	Year 2021	31-Dec-21	Nil	Service Provision
ETB Covid 19 Minor Grant Scheme	Tipperary ETB	Department of Children, Equality, Disability, Integration and Youth	20,000	-	-	-	-	20,000	20,000	Year 2021	31-Dec-21	Nil	Service Provision
Capital Project Tip Town	Tipperary ETB	Department of Children, Equality, Disability, Integration and Youth	(1,000)	1,000	-	-	-	-	-	Year 2021	31-Dec-21	Nil	Service Provision
MTYP ETB Capital Funding 2021	Tipperary ETB	Department of Children, Equality, Disability, Integration and Youth	5,000	-	-	-	-	5,000	5,000	Year 2021	31-Dec-21	Nil	Service Provision

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Grants and State funding	Agency	Sponsoring Government Department	Grants received in 2021	Deferred from 2020	Accrued from 2020	Closing deferred income 2021	Closing Accrued Income 2021	Income Recognised in 2021	Expenditure Recognised in 2021	Term	Received in year ended	Capital grant	Restriction on use
Templemore YP ETB Capital Funding 2021	Tipperary ETB	Department of Children, Equality, Disability, Integration and Youth	5,000	-	-	-	-	5,000	5,000	Year 2021	31-Dec-21	Nil	Service Provision
Info LTB Capital Funding 2021	Tipperary ETB	Department of Children, Equality, Disability, Integration and Youth	5,000	-	-	-	-	5,000	5,000	Year 2021	31-Dec-21	Nil	Service Provision
Tip YP ETB Capital Funding 2021	Tipperary ETB	Department of Children, Equality, Disability, Integration and Youth	5,000	-	-	-	-	5,000	5,000	Year 2021	31-Dec-21	Nil	Service Provision
ETB ICT Grant - Youth Services ICT Investment Scheme 2020	Tipperary ETB	Department of Children, Equality, Disability, Integration and Youth	-	489	-	-	-	489	489	Year 2021	31-Dec-21	Nil	Service Provision
Climate Justice Programme YW	Youth Work Ireland	Department of Children, Equality, Disability, Integration and Youth	-	1,250	-	(464)	-	797	797	Year 2021	31-Dec-21	Nil	Service Provision
Youth Services Grant	Youth Work Ireland	Department of Children, Equality, Disability, Integration and Youth	59,446	-	-	-	-	59,446	59,446	Year 2021	31-Dec-21	Nil	Service Provision
Rural - Reinvigoration Club Grant 2022	Youth Work Ireland	Department of Children, Equality, Disability, Integration and Youth	1,469	-	-	(1,469)	-	-	-	Year 2021	31-Dec-21	Nil	Service Provision
Thurles YP - School Meals 2021	Department of Employment Affairs and Social Protection	Department of Employment Affairs and Social Protection	864	-	(172)	-	-	692	692	Year 2021	31-Dec-21	Nil	Service Provision
Thurles YP - School Meals 21/22	Department of Employment Affairs and Social Protection	Department of Employment Affairs and Social Protection	-	-	-	-	426	426	426	Year 2021	31-Dec-21	Nil	Service Provision
KITYP School Meals 2021	Department of Employment Affairs and Social Protection	Department of Employment Affairs and Social Protection	713	-	(14)	-	-	699	699	Year 2021	31-Dec-21	Nil	Service Provision
MTYP School Meals 21/22	Department of Employment Affairs and Social Protection	Department of Employment Affairs and Social Protection	-	-	-	-	322	322	322	Year 2021	31-Dec-21	Nil	Service Provision
Cashed School Meals 2021	Department of Employment Affairs and Social Protection	Department of Employment Affairs and Social Protection	687	850	-	-	-	1,217	1,217	Year 2021	31-Dec-21	Nil	Service Provision
Cashed School Meals 21/22	Department of Employment Affairs and Social Protection	Department of Employment Affairs and Social Protection	-	-	-	-	206	206	206	Year 2021	31-Dec-21	Nil	Service Provision
ARISA Programme - Activation & Family Support 2020/2021	Department of Employment Affairs and Social Protection	Department of Employment Affairs and Social Protection	24,659	-	(1,902)	-	-	22,748	22,748	Year 2021	31-Dec-21	Nil	Service Provision
Youth Employment Initiative - Activation & Family Support Programme 2022	Department of Employment Affairs and Social Protection	Department of Employment Affairs and Social Protection	41,540	-	-	(41,540)	-	-	-	Year 2021	31-Dec-21	Nil	Service Provision

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Grants and State funding	Agency	Sponsoring Government Department	Grants received in 2021	Deferred from 2020	Accrued from 2020	Closing deferred income 2021	Closing Accrued Income 2021	Income Recognised in 2021	Expenditure Recognised in 2021	Term	Received in year ended	Capital grant	Restriction on use
Global 21/23	Irish Aid	Department of Foreign Affairs	24,288	-	-	(18,751)	-	7,537	7,537	Year 2021	31-Dec-21	Nil	Service Provision
Global 2021	Irish Aid	Department of Foreign Affairs	-	10,097	-	-	-	10,097	10,097	Year 2021	31-Dec-21	Nil	Service Provision
Bolton 2 2021	Bolton 2	Department of Health	2,724	-	-	-	-	2,724	2,724	Year 2021	31-Dec-21	Nil	Service Provision
F.F.T.	HSE	Department of Health	36,000	-	-	-	-	36,000	36,000	Year 2021	31-Dec-21	Nil	Service Provision
Family Interventions	HSE	Department of Health	18,000	73,992	-	(49,110)	-	43,872	43,872	Year 2021	31-Dec-21	Nil	Service Provision
MTDI	HSE	Department of Health	68,027	-	-	-	-	68,027	68,027	Year 2021	31-Dec-21	Nil	Service Provision
Rome Health 2022	HSE	Department of Health	40,000	-	-	(40,000)	-	-	-	Year 2021	31-Dec-21	Nil	Service Provision
Rome Health 2022	HSE	Department of Health	6,000	-	-	(6,000)	-	-	-	Year 2021	31-Dec-21	Nil	Service Provision
NTTYP - Traveller Health Funding	HSE	Department of Health	3,000	-	-	-	-	3,000	3,000	Year 2021	31-Dec-21	Nil	Service Provision
Rome Health Evaluation Toolkit	HSE	Department of Health	5,000	-	-	(1,450)	-	3,550	3,550	Year 2021	31-Dec-21	Nil	Service Provision
Rome Health - Once off funding	HSE	Department of Health	20,560	-	-	-	-	20,560	20,560	Year 2021	31-Dec-21	Nil	Service Provision
NTTYP - Once off funding	HSE	Department of Health	7,700	-	-	-	-	7,700	7,700	Year 2021	31-Dec-21	Nil	Service Provision
HSE Rome 20/21	HSE North West - CH03	Department of Health	-	5,000	-	-	-	5,000	5,000	Year 2021	31-Dec-21	Nil	Service Provision
HSE Rome 20/21	HSE South East - CH05	Department of Health	-	18,000	-	(4,410)	-	13,590	13,590	Year 2021	31-Dec-21	Nil	Service Provision
Charles MWDAF 2019	Mid West Regional Drug & Alcohol Forum	Department of Health	-	150	-	-	-	150	150	Year 2021	31-Dec-21	Nil	Service Provision
MWDAF Rural 2021	Mid-West Regional Drugs & Alcohol Forum	Department of Health	2,000	-	-	-	-	2,000	2,000	Year 2021	31-Dec-21	Nil	Service Provision

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Grants and State funding	Agency	Sponsoring Government Department	Grants received in 2021	Deferred from 2020	Accrued from 2020	Closing deferred income 2021	Closing Accrued Income 2021	Income Recognised in 2021	Expenditure Recognised in 2021	Term	Received in year ended	Capital grant	Restriction on use
Cashel YP	Tusla/HSE	Department of Health	43,568	8,872	-	(6,501)	-	51,939	51,939	Year 2021	31-Dec-21	Nil	Service Provision
CCA Cashel NYP (Walters Lot) Walters Lot Cashel	Tusla/HSE	Department of Health	10,000	9,711	-	-	-	19,711	19,711	Year 2021	31-Dec-21	Nil	Service Provision
Mure Family Support	Tusla/HSE	Department of Health	63,000	7,138	-	(11,736)	-	58,400	58,400	Year 2021	31-Dec-21	Nil	Service Provision
Healthy Ireland - Mind, Body & Soul	Tipperary County Council	Department of Health/Healthy Ireland	14,881	-	(1,456)	(3,487)	-	9,939	9,939	Year 2021	31-Dec-21	Nil	Service Provision
Healthy Ireland LGBT+ C&M IF LODCC/YPSC Joint Application 2019-2021	Tipperary County Council	Department of Health/Healthy Ireland	10,860	5,610	-	-	373	16,184	16,184	Year 2021	31-Dec-21	Nil	Service Provision
MFS HSE Age & Opportunity	HSE	Department of Health	-	260	-	-	-	260	260	Year 2021	31-Dec-21	Nil	Service Provision
Student Enterprise Programme	Tipperary County Council	Department of Jobs, Enterprise, Innovation and European Commission	16,216	-	(4,152)	-	-	12,064	12,064	Year 2021	31-Dec-21	Nil	Service Provision
Cool Gurranu	Community Integration Fund	Department of Justice	-	1,886	-	(1,686)	-	-	-	Year 2021	31-Dec-21	Nil	Service Provision
Environment Programme IYIS	Department of Justice	Department of Justice	-	750	-	(528)	-	223	223	Year 2021	31-Dec-21	Nil	Service Provision
TAR - Garda Diversion Project (Work to Learn Waiver)	Department of Justice	Department of Justice	-	664	-	-	-	664	664	Year 2021	31-Dec-21	Nil	Service Provision
TAR - Garda Diversion Project	Youth Work Ireland	Department of Justice	98,732	3,803	-	(1,263)	-	101,372	101,372	Year 2021	31-Dec-21	Nil	Service Provision
CEP Grant Cashel	Tipperary County Council	Department of Rural and Community Development	720	-	-	-	-	720	720	Year 2021	31-Dec-21	Nil	Service Provision
CEP Grant TAR	Tipperary County Council	Department of Rural and Community Development	720	-	-	-	-	720	720	Year 2021	31-Dec-21	Nil	Service Provision
Ability 2018-2021	Pobal	Department of Social Protection	51,144	42,275	-	-	-	94,119	94,119	Year 2021	31-Dec-21	Nil	Service Provision
Ability Work Winner 2021/2022	Pobal	Department of Social Protection (CAP employment for people with disabilities)	120,000	-	-	(83,958)	-	36,041	36,041	Year 2021	31-Dec-21	Nil	Service Provision
Tipperary YP - Tip Co Co Environmental Action Fund 2015/2020	Tipperary County Council	Department of the Environment, Climate and Communications	-	37	-	(37)	-	-	-	Year 2021	31-Dec-21	Nil	Service Provision

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for the financial year ended 31 December 2021

Grants and State funding	Agency	Sponsoring Government Department	Grants received in 2021	Deferred from 2020	Accrued from 2020	Closing deferred income 2021	Closing Accrued Income 2021	Income Recognised in 2021	Expenditure Recognised in 2021	Term	Received in year ended	Capital grant	Restrictions on use
Cashel YP - Tipp Co Co Environmental Action Fund 2019/20	Tipperary County Council	Department of the Environment, Climate and Communications	-	200	-	-	-	200	200	Year 2021	31-Dec-21	Nil	Service Provision
Climate Justice Programme 2021	Tipperary County Council	Dept of Justice	1,500	-	-	(1,411)	-	90	90	Year 2021	31-Dec-21	Nil	Service Provision
Refugee Resettlement Project	Tipperary County Council	Dept of Justice - Asylum Migration and Integration Fund 2014-2020	277,092	-	(23,416)	(26,106)	-	227,571	227,571	Year 2021	31-Dec-21	Nil	Service Provision
National Lottery 2021 Tipp YP	HSE National Lottery Grants	HSE National Lottery Grants	2,000	-	-	-	-	2,000	2,000	Year 2021	31-Dec-21	Nil	Service Provision
Tipperary Sports Partnership - Rural 2020	Tipperary County Council	Sports Ireland	600	-	(250)	-	-	250	250	Year 2021	31-Dec-21	Nil	Service Provision
Tipperary Sports Partnership - NITYP Liffelton	Tipperary County Council	Sports Ireland	675	-	-	-	-	675	675	Year 2021	31-Dec-21	Nil	Service Provision
Tipperary Sports Partnership - NITYP Thurles	Tipperary County Council	Sports Ireland	890	-	-	-	-	890	890	Year 2021	31-Dec-21	Nil	Service Provision
Tipperary Sports Partnership - Tipp YP 2021	Tipperary County Council	Sports Ireland	2,062	-	-	-	-	2,062	2,062	Year 2021	31-Dec-21	Nil	Service Provision
Ways to Wellbeing 2019 (Cullinstown Trip)	Leader - South Tipperary Development Company	Tipperary County Council	9,230	-	(9,230)	-	-	-	-	Year 2021	31-Dec-21	Nil	Service Provision
Active 8 STDC 2018	South Tipperary Development Company	Tipperary County Council	3,350	-	(4,020)	-	-	(670)	(670)	Year 2021	31-Dec-21	Nil	Service Provision
Music STDC 2018	South Tipperary Development Company	Tipperary County Council	8,087	-	(7,878)	-	-	109	109	Year 2021	31-Dec-21	Nil	Service Provision
EIL Seed Fund Micro Grant Scheme (Tipp YP)	EIL Ireland		200	-	-	(34)	-	166	166	Year 2021	31-Dec-21	Nil	Service Provision
Maynooth Digital Course	Leader		-	-	-	-	16,906	16,906	16,906	Year 2021	31-Dec-21	Nil	Service Provision
Child & Youth Participation Toolkit	Tipperary County Council		500	2,651	-	-	-	3,151	3,151	Year 2021	31-Dec-21	Nil	Service Provision
Project Income			-	1,094	-	-	-	1,094	1,094	Year 2021	31-Dec-21	Nil	Service Provision

Tipperary Regional Youth Services CLG trading as Youth Work Ireland Tipperary
NOTES TO THE FINANCIAL STATEMENTS
for the financial year ended 31 December 2021

Grants and State funding	Agency	Sponsoring Government Department	Grants received in 2021	Deferred from 2020	Accrued from 2020	Closing deferred income 2021	Closing Accrued Income 2021	Income Recognised in 2021	Expenditure Recognised in 2021	Turn	Received in year ended	Capital grant	Restriction on use
Rural Affiliation Fees			3,720	435	-	(2,310)	-	1,845	1,845	Year 2021	31-Dec-21	Nil	Service Provision
DPS DEASP Community Employment Scheme	Dept. of Employment & Social Protection	Dept. of Emp. Affairs & Social Protection	239,517	30,463	(9,408)	(26,061)	2,366	237,277	237,277	Year 2021	31-Dec-21	Nil	Service Provision
			1,949,263	342,653	(65,482)	(414,548)	22,161	1,834,051	1,834,051				

Tipperary Regional Youth Services CLG trading as Youth Work Ireland Tipperary
NOTES TO THE FINANCIAL STATEMENTS continued
for the financial year ended 31 December 2021

12. FUNDS

12.1 RECONCILIATION OF MOVEMENT IN FUNDS	Unrestricted Funds	Restricted Funds	Total Funds
	€	€	€
At 1 January 2020	80,044	639,170	719,214
Movement during the financial year	(5,631)	(47,549)	(53,180)
At 31 December 2020	74,413	591,621	666,034
Movement during the financial year	33,205	(26,767)	6,438
At 31 December 2021	107,618	564,854	672,472

12.2 ANALYSIS OF MOVEMENTS ON FUNDS

	Balance 1 January 2021	Income	Expenditure	Transfers between funds	Balance 31 December 2021
	€	€	€	€	€
Restricted Funds					
Restricted	591,621	1,847,281	1,874,048	-	564,854
Unrestricted Funds					
Unrestricted General	74,413	34,077	872	-	107,618
Total Funds	666,034	1,881,358	1,874,920	-	672,472

12.3 ANALYSIS OF NET ASSETS BY FUND

	Fixed assets - charity use	Current assets	Current liabilities	Total
	€	€	€	€
Restricted funds	564,854	563,604	(455,986)	672,472
	564,854	563,604	(455,986)	672,472

13. 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 € 1.

14. CASH AND CASH EQUIVALENTS

	2021	2020
	€	€
Cash and bank balances	531,814	386,309

Tipperary Regional Youth Services CLG trading as Youth Work Ireland Tipperary
NOTES TO THE FINANCIAL STATEMENTS
for the financial year ended 31 December 2021

continued

15. RECONCILIATION OF NET CASH FLOW TO MOVEMENT IN NET DEBT

	Opening balance	Cash flows	Closing balance
	€	€	€
Short-term borrowings	(9,211)	9,211	-
Total Liabilities from Financing Activities	<u>(9,211)</u>	<u>9,211</u>	<u>-</u>
Total Cash at bank and in hand (Note 15)			<u>531,814</u>
Total Net Debt			<u>531,814</u>

16. POST-BALANCE SHEET EVENTS

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

17. APPROVAL OF FINANCIAL STATEMENTS

The financial statements were approved and authorised for issue by the Board of Directors on

28/04/2022

TIPPERARY REGIONAL YOUTH SERVICES CLG TRADING AS YOUTH WORK IRELAND
TIPPERARY

SUPPLEMENTARY INFORMATION

RELATING TO THE FINANCIAL STATEMENTS

FOR THE FINANCIAL YEAR ENDED 31 DECEMBER 2021

NOT COVERED BY THE REPORT OF THE AUDITORS

Tipperary Regional Youth Services CLG trading as Youth Work Ireland Tipperary
SUPPLEMENTARY INFORMATION RELATING TO THE FINANCIAL STATEMENTS

Operating Statement
for the financial year ended 31 December 2021

	2021 €	2020 €
Income		
Programming & Fundraising	6,742	8,214
Maternity/Illness Benefit DSP	13,230	17,637
Deposit interest	63	70
Rent receivable	11,764	11,150
Restricted Funding	1,834,051	1,666,019
Covid 19 - Grants	-	5,924
Other income	3,729	3,625
	<u>1,869,579</u>	<u>1,712,639</u>
Expenses		
Wages and salaries	1,236,722	1,175,594
Social security costs	114,507	108,886
Staff training	33,146	10,658
CE Materials Expense	865	2,051
Rent payable	24,417	22,760
Rates	764	1,239
Insurance	22,163	19,269
Light and heat	22,201	27,364
Cleaning	4,581	4,350
Repairs and maintenance	23,124	11,618
Printing, postage and stationery	10,670	8,735
Telephone	18,724	18,865
Computer costs	6,416	6,677
Recruitment Expenses	2,124	1,792
Motor and travelling	26,552	18,798
Legal and professional	12,903	20,879
Auditor's/Independent Examiner's remuneration	6,810	5,179
Bank charges	899	953
Bad debts	-	1,671
General expenses	1,921	1,802
Programme costs	278,644	249,130
Depreciation	26,767	47,549
	<u>1,874,920</u>	<u>1,765,819</u>
Miscellaneous Income		
Insurance claims receivable	11,779	-
Net Surplus/(Deficit)	<u>6,438</u>	<u>(53,180)</u>