

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

**Annual Report and Audited Financial Statements**

**for the financial year ended 31 December 2022**

**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 (Resigned 15 June 2022)  
Sheila McCarthy - Treasurer (Resigned 15 June 2022)  
Ashling Sheehan Boyle (Resigned 13 October 2022)  
Fergus Moriarty  
Vivienne O'Connor - Treasurer  
Carmel O'Dwyer - Chairperson  
James Blake  
Katie Carr  
Marie Prior (Resigned 13 October 2022)  
Christine Ryan  
Diane Maher (Appointed 16 February 2022)  
Ciaran Kennedy  
Danielle Gayson (Appointed 16 February 2022)

### 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  
34 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 2022

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 2022.

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 2022.

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, aimed 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 plan being developed in 2023-2027. The plan is under development with the assistance of an external consultant. Within 2022 two additional plans a European strategy and a Development Education strategy were adopted by the organisation, both strategy fit under our existing strategic goals.



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

for the financial year ended 31 December 2022

## **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, we endeavor to have 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 6 times in 2022. 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 6 times in 2022 and meets monthly before the board meeting, and at other times as required.

### **Membership 2022:**

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

### **HR and Safeguarding Committee**

In 2022 the HR and Safeguarding Committee met 3 times, normally after the monthly Board meeting. Membership 2022:

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

### **Project Development Committee**

The subcommittee meet twice in 2022: with new remit for Dan Breen House development and Base Youth Club

- Josh Blake
- Carmel O Dwyer
- Diane Maher
- Sheila McCarthy

### **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 2022

## **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 €1,990,175 (2021 - €1,854,023) of grants from government and other co-funders, €15,124 (2021 - €11,764) from rents & charges, €5,607 (2021 - €3,729) from training incomes and €0 (2021 - €63 from deposit interest). The income of the company have increased by €141,327.

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

## **Income**

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

## **Expenditure**

Total expenditure amounted to €1,986,557 (2021 - €1,874,920). 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 €1,210,579 (2021 - €1,128,458) and liabilities of €513,758 (2021 - €455,986). The net assets of the company have increased by €24,349.

## **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.

## **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 2022

## Directors and Secretary

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

Darren Ryan (Resigned 15 June 2022)  
Sheila McCarthy - Treasurer (Resigned 15 June 2022)  
Ashling Sheehan Boyle (Resigned 13 October 2022)  
Fergus Moriarty  
Vivienne O'Connor - Treasurer  
Carmel O'Dwyer - Chairperson  
James Blake  
Katie Carr  
Marie Prior (Resigned 13 October 2022)  
Christine Ryan  
Diane Maher (Appointed 16 February 2022)  
Ciaran Kennedy  
Danielle Gayson (Appointed 16 February 2022)

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

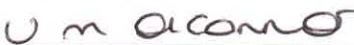
for the financial year ended 31 December 2022

## 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 27/04/2023 and Signed on Its Behalf by:

  
Carmel O'Dwyer - Chairperson  
Director

  
Vivienne O'Connor - Treasurer  
Director



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

## DIRECTORS' RESPONSIBILITIES STATEMENT

for the financial year ended 31 December 2022

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.

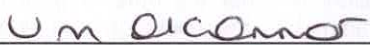
The directors are responsible for ensuring that the company keeps or causes to be kept adequate accounting records which correctly explain and record the transactions of the company, enable at any time the assets, liabilities, financial position and net income or expenditure of the company to be determined 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 27/04/2023 and Signed on Its Behalf by:

  
Carmel O'Dwyer - Chairperson  
Director

  
Vivienne O'Connor - 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 2022 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 2022 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

34 Manor Street

Dublin 7

Ireland

**27/04/2023**

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

## STATEMENT OF FINANCIAL ACTIVITIES

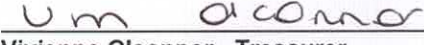
(Incorporating an Income and Expenditure Account)  
for the financial year ended 31 December 2022

	Notes	Unrestricted Funds 2022 €	Restricted Funds 2022 €	Total 2022 €	Unrestricted Funds 2021 €	Restricted Funds 2021 €	Total 2021 €
<b>Income</b>							
Charitable activities	3.1	-	1,995,410	1,995,410	6,742	1,847,281	1,854,023
Other income	3.2	15,496	-	15,496	27,335	-	27,335
<b>Total Income</b>		<b>15,496</b>	<b>1,995,410</b>	<b>2,010,906</b>	<b>34,077</b>	<b>1,847,281</b>	<b>1,881,358</b>
<b>Expenditure</b>							
Charitable activities	4.1	-	1,986,557	1,986,557	872	1,847,281	1,848,153
Other expenditure	4.2	-	-	-	-	26,767	26,767
<b>Total Expenditure</b>		<b>-</b>	<b>1,986,557</b>	<b>1,986,557</b>	<b>872</b>	<b>1,874,048</b>	<b>1,874,920</b>
<b>Net Income/(Expenditure)</b>		<b>15,496</b>	<b>8,853</b>	<b>24,349</b>	<b>33,205</b>	<b>(26,767)</b>	<b>6,438</b>
Transfers between funds		-	-	-	-	-	-
<b>Net Movement in Funds for the Financial Year</b>		<b>15,496</b>	<b>8,853</b>	<b>24,349</b>	<b>33,205</b>	<b>(26,767)</b>	<b>6,438</b>
<b>Reconciliation of Funds</b>							
Balances brought forward at 1 January 2022	13	107,618	564,854	672,472	74,413	591,621	666,034
<b>Balances Carried Forward at 31 December 2022</b>		<b>123,114</b>	<b>573,707</b>	<b>696,821</b>	<b>107,618</b>	<b>564,854</b>	<b>672,472</b>

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 27/04/2023 and Signed on Its Behalf by:

  
Carmel O'dwyer - Chairperson  
Director

  
Vivienne O'connor - Treasurer  
Director

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


## BALANCE SHEET

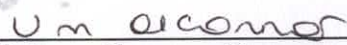
as at 31 December 2022

	Notes	2022 €	2021 €
<b>Fixed Assets</b>			
Tangible assets	9	564,854	564,854
<b>Current Assets</b>			
Debtors	10	68,258	31,790
Cash at bank and in hand		577,467	531,814
		645,725	563,604
<b>Creditors: Amounts Falling Due within One Year</b>	11	(513,758)	(455,986)
<b>Net Current Assets</b>		131,967	107,618
<b>Total Assets Less Current Liabilities</b>		696,821	672,472
<b>Funds</b>			
Restricted funds		573,707	564,854
General fund (unrestricted)		123,114	107,618
<b>Total Funds</b>	13	696,821	672,472

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 27/04/2023 and Signed on Its Behalf by:

  
 Carmel O'dwyer - Chairperson  
 Director

  
 Vivienne O'Connor - Treasurer  
 Director

# **Tipperary Regional Youth Services CLG trading as Youth Work Ireland Tipperary** **STATEMENT OF CASH FLOWS**

for the financial year ended 31 December 2022

	Notes	2022 €	2021 €
<b>Cash Flows from Operating Activities</b>			
Net movement in funds		24,349	6,438
Adjustments for:			
Depreciation		-	26,767
		<u>24,349</u>	<u>33,205</u>
Movements in working capital:			
Movement in debtors		(36,468)	47,621
Movement in creditors		57,772	73,890
		<u>45,653</u>	<u>154,716</u>
Cash generated from operations			
		<u>45,653</u>	<u>154,716</u>
<b>Cash Flows from Financing Activities</b>			
Repayment of long term loan		-	(9,211)
		<u>-</u>	<u>(9,211)</u>
<b>Net Increase/(Decrease) in Cash and Cash Equivalents</b>		<b>45,653</b>	<b>145,505</b>
<b>Cash and Cash Equivalents at 1 January 2022</b>		<b>531,814</b>	<b>386,309</b>
		<u>531,814</u>	<u>386,309</u>
<b>Cash and Cash Equivalents at 31 December 2022</b>	<b>15</b>	<b>577,467</b>	<b>531,814</b>
		<u>577,467</u>	<u>531,814</u>

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

for the financial year ended 31 December 2022

### **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.



**Tipperary Regional Youth Services CLG trading as Youth Work Ireland Tipperary**  
**NOTES TO THE FINANCIAL STATEMENTS**  
for the financial year ended 31 December 2022

continued

**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 recorded at historic cost less accumulated depreciation. Cost includes prime cost, overheads and interest incurred in financing the construction of tangible fixed assets. Capitalisation of interest ceases when the asset is brought into use.

**Depreciation**

Depreciation is provided on all tangible fixed assets, at rates calculated to write off the cost less residual value, of each asset systematically over its expected useful life, as follows:

Fixtures, fittings and equipment	- 15% Straight line
Property	- Over Estimated Useful Lives

The directors are of the opinion that, having regard to estimated residual values (based on prices prevailing at the dates of acquisition or subsequent revaluation) and the estimated useful economic lives, any depreciation involved would not be material.

**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.

**Tipperary Regional Youth Services CLG trading as Youth Work Ireland Tipperary**  
**NOTES TO THE FINANCIAL STATEMENTS**  
for the financial year ended 31 December 2022

continued

**Taxation**

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

<b>3. INCOME</b>					
<b>3.1 CHARITABLE ACTIVITIES</b>		<b>Unrestricted Funds</b>	<b>Restricted Funds</b>	<b>2022</b>	<b>2021</b>
		<b>€</b>	<b>€</b>	<b>€</b>	<b>€</b>
Restricted Funding	-	1,987,195	1,987,195	1,834,051	
Donations and fundraising	-	-	-	6,742	
Maternity/Illness Benefit DSP	-	8,215	8,215	13,230	
	-	1,995,410	1,995,410	1,854,023	
<b>3.2 OTHER INCOME</b>		<b>Unrestricted Funds</b>	<b>Restricted Funds</b>	<b>2022</b>	<b>2021</b>
		<b>€</b>	<b>€</b>	<b>€</b>	<b>€</b>
Rent receivable	14,164	-	14,164	11,764	
Training income	1,332	-	1,332	3,729	
Deposit interest	-	-	-	63	
Insurance claims	-	-	-	11,779	
	15,496	-	15,496	27,335	
<b>4. EXPENDITURE</b>					
<b>4.1 CHARITABLE ACTIVITIES</b>	<b>Direct Costs</b>	<b>Other Costs</b>	<b>Support Costs</b>	<b>2022</b>	<b>2021</b>
	<b>€</b>	<b>€</b>	<b>€</b>	<b>€</b>	<b>€</b>
Salaries, wages and related costs	1,190,290	-	86,745	1,277,035	1,388,087
Bank Charges	352	-	678	1,030	899
Rents and rates payable	37,048	-	-	37,048	25,181
Repairs & maintenance	34,344	-	1,073	35,417	23,124
Light and Heat	41,663	-	1,854	43,517	22,201
Insurance	22,030	-	-	22,030	22,163
Cleaning	8,981	-	-	8,981	4,581
Management and general office costs	41,183	-	7,816	48,999	43,937
Programme costs	466,215	-	-	466,215	274,174
Traveling, conferences and events	28,619	-	2,754	31,373	26,552
Governance Costs (Note 4.3)	-	8,675	6,237	14,912	17,254
	1,870,725	8,675	107,157	1,986,557	1,848,153

Expenditure relating to the main object of the charity.

<b>4.2 OTHER EXPENDITURE</b>	<b>Direct Costs</b>	<b>Other Costs</b>	<b>Support Costs</b>	<b>2022</b>	<b>2021</b>
	<b>€</b>	<b>€</b>	<b>€</b>	<b>€</b>	<b>€</b>
Depreciation and amortisation	-	-	-	-	26,767

**Tipperary Regional Youth Services CLG trading as Youth Work Ireland Tipperary**  
**NOTES TO THE FINANCIAL STATEMENTS** continued  
for the financial year ended 31 December 2022

<b>4.3 GOVERNANCE COSTS</b>	<b>Direct Costs</b>	<b>Other Costs</b>	<b>Support Costs</b>	<b>2022</b>	<b>2021</b>
	€	€	€	€	€
Audit fee	-	-	6,237	6,237	6,810
Professional fee	-	2,668	-	2,668	3,959
Wages	-	6,007	-	6,007	6,485
	<u>-</u>	<u>8,675</u>	<u>6,237</u>	<u>14,912</u>	<u>17,254</u>

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

<b>4.4 SUPPORT COSTS</b>	<b>Charitable Activities</b>	<b>Governance Costs</b>	<b>2022</b>	<b>2021</b>
	€	€	€	€
Staff costs	86,745	-	86,745	94,429
Heat and light	1,854	-	1,854	946
Motor and travelling	2,754	-	2,754	2,331
Printing and Stationery	956	-	956	678
Telephone and computer charges	2,830	-	2,830	2,007
Professional Fees	1,582	-	1,582	2,347
Maintenance	1,073	-	1,073	643
Bank charges and interest	678	-	678	592
General expenses	2,448	-	2,448	1,735
Audit fee	-	6,237	6,237	6,810
	<u>100,920</u>	<u>6,237</u>	<u>107,157</u>	<u>112,518</u>

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

**5. ANALYSIS OF SUPPORT COSTS**

	<b>2022</b>	<b>2021</b>
	€	€
Staff costs	86,745	94,429
Heat and light	1,854	946
Motor and travelling	2,754	2,331
Printing and Stationery	956	678
Telephone and computer charges	2,830	2,007
Professional Fees	1,582	2,347
Maintenance	1,073	643
Bank charges and interest	678	592
General expenses	2,448	1,735
Audit fee	6,237	6,810
	<u>107,157</u>	<u>112,518</u>

**6. NET INCOME**

	<b>2022</b>	<b>2021</b>
	€	€
<b>Net Income is Stated After Charging/(Crediting):</b>		
Depreciation of tangible assets	-	26,767
Auditor's remuneration:		
- audit services	6,237	6,810



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

continued

for the financial year ended 31 December 2022

## **7. EMPLOYEES AND REMUNERATION**

### **Number of Employees**

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

	2022 Number	2021 Number
Project Staff	32	32
Community Employment Staff	13	16
Management	2	2
Administration	3	3
	<u>50</u>	<u>53</u>

The staff costs comprise:

	2022 €	2021 €
Wages and salaries	1,145,683	1,236,722
Social security costs	106,870	114,507
	<u>1,252,553</u>	<u>1,351,229</u>

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

## **8. 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 (2021 - Nil) in their capacity as director or trustee which is completely voluntary in nature.

## **9. TANGIBLE FIXED ASSETS**

	Fixtures, fittings and equipment €	Property €	Total €
<b>Cost</b>			
At 31 December 2022	<u>464,193</u>	<u>564,854</u>	<u>1,029,047</u>
<b>Depreciation</b>			
At 31 December 2022	<u>464,193</u>	<u>-</u>	<u>464,193</u>
<b>Net Book Value</b>			
At 31 December 2022	<u>-</u>	<u>564,854</u>	<u>564,854</u>
At 31 December 2021	<u>-</u>	<u>564,854</u>	<u>564,854</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 2022

<b>10. DEBTORS</b>	<b>2022</b>	<b>2021</b>
	<b>€</b>	<b>€</b>
Other debtors	30,113	11,403
Taxation and social security costs	621	592
Prepayments	540	-
Accrued Income	36,984	19,795
	<u>68,258</u>	<u>31,790</u>
<b>11. CREDITORS</b>	<b>2022</b>	<b>2021</b>
<b>Amounts Falling Due within One Year</b>	<b>€</b>	<b>€</b>
Taxation and social security costs	24,100	28,572
Other creditors	6,472	6,675
Pension accrual	1,150	-
Accruals	6,215	6,193
Deferred Income	475,821	414,546
	<u>513,758</u>	<u>455,986</u>

Tipperary Regional Youth Services CLG trading as Youth Work Ireland Tipperary  
**NOTES TO THE FINANCIAL STATEMENTS**  
For the financial year ended 31 December 2022

**12. State Funding**

Sponsoring Government Department	Administering Agency	Youth Programme	Grants received in 2022	Deferred from 2021	Accrued from 2021	Closing deferred income @ 31/12/2022	Closing Accrued Income @ 31/12/2022	Income Recognised in 2022	Expenditure Recognised in 2022	Restricted Income
Department of Further and Higher Education, Research, Innovation and Skills	Leargas	Health	64,550.85	62,259.49		(21,063.55)		105,746.79	105,746.79	Restricted Income
Department of Further and Higher Education, Research, Innovation and Skills	Leargas	Sexual Health & Consent	25,000.00			(12,874.99)		12,125.01	12,125.01	Restricted Income
Department of Further and Higher Education, Research, Innovation and Skills	Leargas	KA1 Employment in Disability (Ability project)	18,323.20			(2,003.31)		16,319.89	16,319.89	Restricted Income
Department of Further and Higher Education, Research, Innovation and Skills	Leargas	KA152 High 5 Rural Exchange	41,269.20	-	-	(4,717.63)	-	36,551.57	36,551.57	Restricted Income
Department of Further and Higher Education, Research, Innovation and Skills	Leargas	Microgrant - Cashel Neighbourhood Youth Project High 5 Summer programme	2,800.00				700.81	3,500.81	3,500.81	Restricted Income
Department of Further and Higher Education, Research, Innovation and Skills	Leargas	Microgrant - North Tipperary Traveller Youth Project	4,000.00					4,000.00	4,000.00	Restricted Income
Department of Further and Higher Education, Research, Innovation and Skills	Leargas	Microgrant - Information Centre	1,200.00	-	-		300.00	1,500.00	1,500.00	Restricted Income
Department of Further and Higher Education, Research, Innovation and Skills	Leargas	Microgrant - Syrian Homework Club	2,975.00					2,975.00	2,975.00	Restricted Income
Department of Further and Higher Education, Research, Innovation and Skills	Leargas	Microgrant - LGBTI+ Clubs & Project Fun Day	3,000.00					3,000.00	3,000.00	Restricted Income
Department of Further and Higher Education, Research, Innovation and Skills	Leargas	Syrian Homework Club Thurles Integration 2022/22	4,200.00					4,200.00	4,200.00	Restricted Income
Community Foundation of Ireland	Community Foundation of Ireland			13,923.96				13,923.96	13,923.96	Restricted Income

Tipperary Regional Youth Services CLG trading as Youth Work Ireland Tipperary  
**NOTES TO THE FINANCIAL STATEMENTS**  
For the financial year ended 31 December 2022

Sponsoring Government Department	Administering Agency	Youth Programme	Grants received in 2022	Deferred from 2021	Accrued from 2021	Closing deferred Income @ 31/12/2022	Closing Accrued Income @ 31/12/2022	Income Recognised in 2022	Expenditure Recognised in 2022	
Community Foundation of Ireland	Community Foundation of Ireland	Syrian Homework Club Thurles Integration 2023	10,000.00			(10,000.00)		-		Restricted Income
Department of Children, Equality, Disability, Integration and Youth	LGBTI+ Fund 2021 Scheme B : Promoting LGBTI+ Visibility and Inclusion.	Creating Allies		5,118.70	-		-	5,118.70	5,118.70	Restricted Income
Department of Children, Equality, Disability, Integration and Youth.	National Youth Council of Ireland	SPARKS Youth art mini grant	300.00					300.00	300.00	Restricted Income
Department of Children, Equality, Disability, Integration and Youth.	Tipperary County Council	CNN	17,323.20		(1,501.88)		11,142.81	26,964.13	26,964.13	Restricted Income
Department of Children, Equality, Disability, Integration and Youth.	Tipperary County Council	Fethard Food Project CYPSC Healthy Ireland Round 4 funding - More Family Support Creative Art		1,066.14		(245.93)		820.21	820.21	Restricted Income
Department of Children, Equality, Disability, Integration and Youth.	Tipperary CYPSC	CYPSC Healthy Ireland Round 4 funding - More Family Support Parents of children with additional needs workshop	1,551.00					1,551.00	1,551.00	Restricted Income
Department of Children, Equality, Disability, Integration and Youth.	Tipperary CYPSC	CYPSC Healthy Ireland Round 4 funding - More Family Support Parents of children with additional needs workshop	2,327.00							Restricted Income
Department of Children, Equality, Disability, Integration and Youth.	Tipperary CYPSC	CYPSC Healthy Ireland Round 4 funding - Syrian Homework Club Be Sober Be Safe - CYPSC Court Poor Box	5,732.00	-	-	-	-	5,732.00	5,732.00	Restricted Income
Department of Children, Equality, Disability, Integration and Youth.	Tipperary CYPSC			536.35		(286.35)		250.00	250.00	Restricted Income



Tipperary Regional Youth Services CLG trading as Youth Work Ireland Tipperary  
**NOTES TO THE FINANCIAL STATEMENTS**  
For the financial year ended 31 December 2022

<u>Sponsoring Government Department</u>	<u>Administering Agency</u>	<u>Youth Programme</u>	<u>Grants received in 2022</u>	<u>Deferred from 2021</u>	<u>Accrued from 2021</u>	<u>Closing deferred Income @ 31/12/2022</u>	<u>Closing Accrued Income @ 31/12/2022</u>	<u>Income Recognised in 2022</u>	<u>Expenditure Recognised in 2022</u>	
Department of Children, Equality, Disability, Integration and Youth.	Tipperary CYPSC	Tipperary CYPSC		122.34		(122.34)		-	-	Restricted Income
Department of Children, Equality, Disability, Integration and Youth.	Tipperary CYPSC (Silver Arch FRC)	More Family Support (Covid 19 Fund)	366.00			(366.00)		-	-	Restricted Income
Department of Children, Equality, Disability, Integration and Youth.	Tipperary ETB	Thurles YP	111,685.50	-	-	-	-	111,685.50	111,685.50	Restricted Income
Department of Children, Equality, Disability, Integration and Youth.	Tipperary ETB	Templemore YP	111,685.50	-	-	-	-	111,685.50	111,685.50	Restricted Income
Department of Children, Equality, Disability, Integration and Youth.	Tipperary ETB	NTTYP	28,230.00	-	-	-	-	28,230.00	28,230.00	Restricted Income
Department of Children, Equality, Disability, Integration and Youth.	Tipperary ETB	Tipp YP	76,903.00	-	-	-	-	76,903.00	76,903.00	Restricted Income
Department of Children, Equality, Disability, Integration and Youth.	Tipperary ETB	Youth Information Centre	53,589.00	-	-	-	-	53,589.00	53,589.00	Restricted Income
Department of Children, Equality, Disability, Integration and Youth.	Tipperary ETB	Rural Outreach Project	77,629.00	-	-	-	-	77,629.00	77,629.00	Restricted Income
Department of Children, Equality, Disability, Integration and Youth.	Tipperary ETB	Fethard & Killenaule YP	118,941.00	-	-	-	-	118,941.00	118,941.00	Restricted Income
Department of Children, Equality, Disability, Integration and Youth.	Tipperary ETB	ETB Minor Grant Scheme - 6 projects	28,877.00	-	-	-	-	28,877.00	28,877.00	Restricted Income
Department of Children, Equality, Disability, Integration and Youth.	Tipperary ETB	Capital Funding Tipp Town 2022	4,995.00	-	-	-	-	4,995.00	4,995.00	Restricted Income
Department of Children, Equality, Disability, Integration and Youth.	Tipperary ETB	NTTYP ETB Capital Funding 2022	5,000.00	-	-	-	-	5,000.00	5,000.00	Restricted Income



Tipperary Regional Youth Services CLG trading as Youth Work Ireland Tipperary  
**NOTES TO THE FINANCIAL STATEMENTS**  
For the financial year ended 31 December 2022

<b>Sponsoring Government Department</b>	<b>Administering Agency</b>	<b>Youth Programme</b>	<b>Grants received in 2022</b>	<b>Deferred from 2021</b>	<b>Accrued from 2021</b>	<b>Closing deferred Income @ 31/12/2022</b>	<b>Closing Accrued Income @ 31/12/2022</b>	<b>Income Recognised in 2022</b>	<b>Expenditure Recognised in 2022</b>	
Department of Children, Equality, Disability, Integration and Youth.	Tipperary ETB	Thurles/Templemore YP ETB Capital Funding 2022	4,999.47	-	-	-	-	4,999.47	4,999.47	Restricted Income
Department of Children, Equality, Disability, Integration and Youth.	Tipperary ETB	Info ETB Capital Funding 2022	4,980.00	-	-	-	-	4,980.00	4,980.00	Restricted Income
Department of Children, Equality, Disability, Integration and Youth.	Tipperary ETB	Rural Outreach ETB Capital Funding 2022	3,000.00	-	-	-	-	3,000.00	3,000.00	Restricted Income
Department of Children, Equality, Disability, Integration and Youth.	Tipperary ETB	ETB/HSE Grant - Horticultural Project	13,500.00	-	-	-	-	13,500.00	13,500.00	Restricted Income
Department of Children, Equality, Disability, Integration and Youth.	Youth Work Ireland	Climate Justice Programme YWI	-	453.50	-	-	-	453.50	453.50	Restricted Income
Department of Children, Equality, Disability, Integration and Youth.	Youth Work Ireland	Reimbursement of Train	227.29	-	-	-	-	-	-	Restricted Income
Department of Children, Equality, Disability, Integration and Youth.	Youth Work Ireland	Youth Services Grant	59,575.00	-	-	-	-	59,575.00	59,575.00	Restricted Income
Department of Children, Equality, Disability, Integration and Youth.	Youth Work Ireland	Rural - Reinvigoration Club Grant 2022	-	1,469.00	-	(113.70)	-	1,355.30	1,355.30	Restricted Income
Department of Employment Affairs and Social Protection	Department of Employment Affairs and Social Protection	Thurles YP - School Meals 21/22	1,401.63	-	(425.94)	-	155.02	1,130.71	1,130.71	Restricted Income
Department of Employment Affairs and Social Protection	Department of Employment Affairs and Social Protection	NTTYP School Meals 21/22	1,166.00	-	(321.95)	(78.04)	-	766.01	766.01	Restricted Income
Department of Employment Affairs and Social Protection	Department of Employment Affairs and Social Protection	Cashel School Meals 21/22	1,218.98	-	(206.09)	-	185.00	1,197.89	1,197.89	Restricted Income

Tipperary Regional Youth Services CLG trading as Youth Work Ireland Tipperary  
**NOTES TO THE FINANCIAL STATEMENTS**  
For the financial year ended 31 December 2022

Sponsoring Government Department	Administering Agency	Youth Programme	Grants received in 2022	Deferred from 2021	Accrued from 2021	Closing deferred Income @ 31/12/2022	Closing Accrued Income @ 31/12/2022	Income Recognised in 2022	Expenditure Recognised in 2022	Restricted Income
Department of Employment Affairs and Social Protection	Department of Employment Affairs and Social Protection	Youth Employment Initiative - Activation & Family Support Programme 2022		47,540.00	-	(24,565.22)		22,974.78	22,974.78	Restricted Income
Department of Foreign Affairs	Irish Aid	Glocal 21/23	24,288.00	16,751.14	-	(10,725.09)		30,314.05	30,314.05	Restricted Income
Department of Health	Belong 2	Belong 2 2021	2,724.00	-	-	-	-	2,724.00	2,724.00	Restricted Income
Department of Health	HSE	F.F.T. (unspent funds transferred to Roma Health Project)	36,000.00	-	-	(9,495.43)	-	26,504.57	26,504.57	Restricted Income
Department of Health	HSE	Family Interventions (unspent funds transferred to Roma Health Project)		48,109.83		(17,714.39)		30,395.44	30,395.44	Restricted Income
Department of Health	HSE	Roma Health 2022 (unspent funds transferred from FFT & Family Interventions)		40,000.00	-	(15,627.11)		24,372.89	24,372.89	Restricted Income
Department of Health	HSE	MTDI	68,027.00	-	-	-	-	68,027.00	68,027.00	Restricted Income
Department of Health	HSE	Roma Health 2022		6,000.00	-			6,000.00	6,000.00	Restricted Income
Department of Health	HSE	NTTYP - Traveller Health Funding	3,000.00	-	-	-	-	3,000.00	3,000.00	Restricted Income
Department of Health	HSE	Roma Health Evaluation Toolkit		1,450.00	-	(1,450.00)		-	-	Restricted Income
Department of Health	HSE	Thurles YP Once off Funding 2022	13,989.00					13,989.00	13,989.00	Restricted Income
Department of Health	HSE	NTTYP Once off Funding 2022	5,011.00					5,011.00	5,011.00	Restricted Income
Department of Health	HSE	Homeless Outreach Worker	13,750.00	-	-	(164.98)	-	13,585.02	13,585.02	Restricted Income
Department of Health	HSE	Syrian Refugee additional funding	11,100.00					11,100.00	11,100.00	Restricted Income

Tipperary Regional Youth Services CLG trading as Youth Work Ireland Tipperary  
**NOTES TO THE FINANCIAL STATEMENTS**  
For the financial year ended 31 December 2022

Sponsoring Government Department	Administering Agency	Youth Programme	Grants received in 2022	Deferred from 2021	Accrued from 2021	Closing deferred Income @ 31/12/2022	Closing Accrued Income @ 31/12/2022	Income Recognised in 2022	Expenditure Recognised in 2022	
Department of Health	HSE	Family Functioning Therapy once off funding	1,000.00	-	-	-	-	1,000.00	1,000.00	Restricted Income
Department of Health	HSE	2023 funding NTYP, Thurles, Report	17,000.00	-	-	(17,000.00)	-	-	-	Restricted Income
Department of Health	HSE North West - CH03	HSE Roma 2022	28,500.00	-	-	-	-	28,500.00	28,500.00	Restricted Income
Department of Health	HSE North West - CH03	Roma Accommodation & Health	60,000.00	-	-	(55,387.18)	-	4,612.82	4,612.82	Restricted Income
Department of Health	HSE South East - CH05	Roma Accommodation & Health	60,000.00	-	-	(55,387.18)	-	4,612.82	4,612.82	Restricted Income
Department of Health	HSE South East - CH05	HSE Roma 20/21	-	4,409.61	-	-	-	4,409.61	4,409.61	Restricted Income
Department of Health	Tusla/HSE	Cashel YP	48,600.24	6,500.65	-	-	-	55,100.89	55,100.89	Restricted Income
Department of Health	Tusla/HSE	CCA Cashel NYP (Wallers Lot) Wallers Lot Cashel	20,000.00	-	-	-	-	20,000.00	20,000.00	Restricted Income
Department of Health	Tusla/HSE	More Family Support	62,900.00	11,736.26	-	(3,844.00)	-	70,792.26	70,792.26	Restricted Income
Department of Health/Healthy Ireland	Tipperary County Council	Healthy Ireland - Mind, Body & Soul	-	3,496.57	-	-	-	3,496.57	3,496.57	Restricted Income
Department of Health/Healthy Ireland	Tipperary County Council	Healthy Ireland LGBT+/CMHF	-	-	-	-	-	-	-	Restricted Income
Department of Health/Healthy Ireland	Tipperary County Council	LCDC/CYPSC Joint Application 2019 - 2021	10,450.00	-	(373.34)	-	-	10,076.66	10,076.66	Restricted Income
Department of Justice	Community Integration Fund	Cool Cruinniu	1,885.86	1,885.86	-	-	-	-	-	Restricted Income
Department of Justice	Department of Justice	Environment Programme IYIS	-	527.50	-	-	-	527.50	527.50	Restricted Income
Department of Justice	Youth Work Ireland	TAR - Garda Diversion Project	107,371.76	1,263.24	-	(6,421.70)	-	102,213.30	102,213.30	Restricted Income



Tipperary Regional Youth Services CLG trading as Youth Work Ireland Tipperary  
**NOTES TO THE FINANCIAL STATEMENTS**  
For the financial year ended 31 December 2022

Sponsoring Government Department	Administering Agency	Youth Programme	Grants received in 2022	Deferred from 2021	Accrued from 2021	Closing deferred Income @ 31/12/2022	Closing Accrued Income @ 31/12/2022	Income Recognised in 2022	Expenditure Recognised in 2022	Restricted Income
Department of Rural and Community Development	Tipperary County Council	Community Activities Fund 2022 TAR	955.67	-	-	-	-	955.67	955.67	Restricted Income
Department of Rural and Community Development	Tipperary County Council	Community Activities Fund 2022 FFT (HSE)	2,000.00	-	-	-	-	2,000.00	2,000.00	Restricted Income
Department of Social Protection (DAF employment for people with disabilities)	Pobal	Ability Work Winner 2021/2022	60,000.00	83,958.70	-	(20,917.86)	-	123,040.84	123,040.84	Restricted Income
Department of the Environment, Climate and Communications	Tipperary County Council	Tipperary YP - Tipp Co Co Environmental Action Fund 2019/20		37.10				37.10	37.10	Restricted Income
Dept of Justice	Tipperary County Council	Climate Justice Programme 2021		1,410.15	-			1,410.15	1,410.15	Restricted Income
Dept of Justice - Asylum, Migration and Integration Fund 2014-2020	Tipperary County Council	Refugee Resettlement Project	69,153.00	26,105.51		(36,972.29)	-	58,286.22	58,286.22	Restricted Income
Sports Ireland	Tipperary County Council	Tipperary Sports Partnership - Rural 2022	1,120.00	-		-	-	1,120.00	1,120.00	Restricted Income
Sports Ireland	Tipperary County Council	Tipperary Sports Partnership - NTYP Littleton	514.00	-		-	-	514.00	514.00	Restricted Income
Sports Ireland	Tipperary County Council	Tipperary Sports Partnership - NTYP Thurles	422.50	-		-	-	422.50	422.50	Restricted Income
Sports Ireland	Tipperary County Council	Tipperary Sports Partnership - Tipp YP LGBT 2022	1,382.64	-		-	-	1,382.64	1,382.64	Restricted Income
Sports Ireland	Tipperary County Council	Tipperary Sports Partnership - Cashel Youth Project	349.00					349.00	349.00	Restricted Income
Sports Ireland	Tipperary County Council	Tipperary Sports Partnership - Tipp YP LGBT 2022	545.50					545.50	545.50	Restricted Income

Tipperary Regional Youth Services CLG trading as Youth Work Ireland Tipperary  
**NOTES TO THE FINANCIAL STATEMENTS**  
For the financial year ended 31 December 2022

<u>Sponsoring Government Department</u>	<u>Administering Agency</u>	<u>Youth Programme</u>	<u>Grants received in 2022</u>	<u>Deferred from 2021</u>	<u>Accrued from 2021</u>	<u>Closing deferred Income @ 31/12/2022</u>	<u>Closing Accrued Income @ 31/12/2022</u>	<u>Income Recognised in 2022</u>	<u>Expenditure Recognised in 2022</u>	
The Arts Council	The Arts Council	Creative Places	80,000.00			(69,231.46)		10,768.54	10,768.54	Restricted Income
Tipperary County Council	Pride Festival Grant 2022	Pride Festival Grant 2022	1,000.00					1,000.00	1,000.00	Restricted Income
Tipperary County Council	Tipperary County Council	Carrowclough - Summer programme	1,600.00					1,600.00	1,600.00	Restricted Income
Youth Work Ireland		Climate Justice Event YWI	700.00					700.00	700.00	Restricted Income
		EIL Seed Fund Micro Grant Scheme (Tipp YP)		34.35				34.35	34.35	Restricted Income
NTLP	EIL Ireland Leader	Maynooth Digital Course			(16,966.00)		24,500.00	7,534.00	7,534.00	Restricted Income
Youth Work Ireland	Youth Work Ireland	Rural Affiliation Fees Grant	3,925.00	2,317.50		(4,414.50)		1,828.00	1,828.00	Restricted Income
A Team Nenagh donations Dept. of Emp. Affairs & Social Protection	The A Team Community Employment scheme	The A Team CE Scheme	41,767.50			(41,767.50)		-	-	Restricted Income
			223,601	26,061	(2,366)	(32,863)	13,815	228,248	228,248	Restricted Income
			<b>1,993,381.77</b>	<b>414,544.45</b>	<b>(22,161.20)</b>	<b>(475,820.73)</b>	<b>50,798.64</b>	<b>1,958,188.64</b>	<b>1,958,188.64</b>	<b>-</b>

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

continued

for the financial year ended 31 December 2022

## **13. FUNDS**

### **13.1 RECONCILIATION OF MOVEMENT IN FUNDS**

	Unrestricted Funds €	Restricted Funds €	Total Funds €
At 1 January 2021	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
Movement during the financial year	15,496	8,853	24,349
At 31 December 2022	<u>123,114</u>	<u>573,707</u>	<u>696,821</u>

### **13.2 ANALYSIS OF MOVEMENTS ON FUNDS**

	Balance 1 January 2022 €	Income €	Expenditure €	Transfers between funds €	Balance 31 December 2022 €
<b>Restricted Funds</b>					
Restricted	564,854	1,995,410	1,986,557	-	573,707
<b>Unrestricted Funds</b>					
Unrestricted General	107,618	15,496	-	-	123,114
<b>Total Funds</b>	<u>672,472</u>	<u>2,010,906</u>	<u>1,986,557</u>	<u>-</u>	<u>696,821</u>

### **13.3 ANALYSIS OF NET ASSETS BY FUND**

	Fixed assets - charity use €	Current assets €	Current liabilities €	Total €
Restricted funds	564,854	645,725	(513,758)	696,821
	<u>564,854</u>	<u>645,725</u>	<u>(513,758)</u>	<u>696,821</u>

## **14. 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.

## **15. CASH AND CASH EQUIVALENTS**

	2022 €	2021 €
Cash and bank balances	<u>577,467</u>	<u>531,814</u>

## **16. POST-BALANCE SHEET EVENTS**

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



**Tipperary Regional Youth Services CLG trading as Youth Work Ireland Tipperary**  
**NOTES TO THE FINANCIAL STATEMENTS**  
for the financial year ended 31 December 2022

continued

**17. APPROVAL OF FINANCIAL STATEMENTS**

The financial statements were approved and authorised for issue by the Board of Directors on  
27/04/2023

**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 2022**

**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 2022

	2022	2021
	€	€
<b>Income</b>		
Programming & Fundraising	18,567	6,742
Maternity/Illness Benefit DSP	8,215	13,230
Deposit interest	-	63
Rent receivable	15,124	11,764
Restricted Funding	1,951,927	1,834,051
Covid 19 - Grants	11,466	-
Other income	5,607	3,729
	<u>2,010,906</u>	<u>1,869,579</u>
<b>Expenses</b>		
Wages and salaries	1,145,683	1,236,722
Social security costs	106,870	114,507
Staff training	19,359	33,146
CE Materials Expense	1,053	865
Rent payable	26,964	24,417
Rates	10,084	764
Insurance	22,030	22,163
Light and heat	43,517	22,201
Cleaning	5,803	4,581
Repairs and maintenance	38,595	23,124
Printing, postage and stationery	8,406	10,670
Telephone	17,932	18,724
Computer costs	9,452	6,416
Recruitment Expenses	2,160	2,124
Motor and travelling	31,373	26,552
Legal and professional	8,696	12,903
Auditor's/Independent Examiner's remuneration	6,237	6,810
Bank charges	1,030	899
General expenses	6,258	1,921
Programme costs	475,055	278,644
Depreciation	-	26,767
	<u>1,986,557</u>	<u>1,874,920</u>
<b>Miscellaneous Income</b>		
Insurance claims receivable	-	11,779
<b>Net Surplus</b>	<u>24,349</u>	<u>6,438</u>