

**The National Council of Ireland  
YMCA Trust  
Financial Statements  
for the year ended 31 December 2019**

**Charity No: CHY 20026585**

# The National Council of Ireland YMCA Trust

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## The National Council of Ireland YMCA Trust

### Company Information

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<b>Trustees</b>	Dr Campbell Killick Roger Earl Dr Gordon Lightbody Charles Payne John McNicholas
<b>Address for correspondence</b>	1A Innishmore Industrial Estate West Village Ballinacollig Co. Cork
<b>Registered Auditor</b>	PKF-FPM Accountants (Ireland) Ltd Fingal Bay Business Park Balbriggan Dublin
<b>Bankers</b>	Ulster Bank Limited College Green Dublin
<b>Key Management Personnel</b>	Ivan McMahon (retired Sept 2019) John Peacock (appointed National Secretary Sept 2019) David Backhouse (appointed Deputy National Secretary Oct 19)
<b>Registered Charity No.</b>	CHY 20026585

## **The National Council of Ireland YMCA Trust**

### **Report of the Trustees for the year ended 31 December 2019**

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The Trustees presents their annual report together with the audited financial statements of National Council of Ireland YMCA Trust for the year ended 31 December 2019.

The Trustees confirms that the Annual report and financial statements of the Trust comply with the requirements of the Trust's governing document and have been prepared in accordance with Accounting and Reporting by Charities: Statement of Recommended Practice applicable to charities preparing their accounts in accordance with the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102) (effective 1 January 2015) (Charities SORP (FRS 102)), the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102).

This report provides information on National Council of Ireland YMCA Trust's activities and financial performance. It forms part of a range of public information designed to give an open account of our work.

#### **TRUSTEES' RESPONSIBILITIES STATEMENT**

The Trustees are responsible for preparing the Trustee's report and the financial statements in accordance with Generally Accepted Accounting Practice in Ireland including the accounting standards issued by the Accounting Standards Board and published by the Institute of Chartered Accountants in Ireland.

The Trustee must not approve the financial statements unless they are satisfied that they give a true and fair view of the state of affairs of the Trust and of the incoming resources and application of resources, including the income and expenditure, of the Trust for that period. In preparing these financial statements, the Trustee is required to:

- (1) select suitable accounting policies and then apply them consistently;
- (2) observe the methods and principles in the Charities SORP;
- (3) make judgements and estimates that are reasonable and prudent; and
- (4) prepare the financial statements on the going concern basis unless it is inappropriate to presume that the Trust will continue in business.

The Trustees are responsible for keeping adequate accounting records that are sufficient to show and explain the charitable Trust's transactions and disclose with reasonable accuracy at any time the financial position of the Trust and enable him to ensure that the financial statements comply with current statutory requirements. The Trustees are also responsible for safeguarding the assets of the Trust and hence for taking reasonable steps for the prevention and detection of fraud and other irregularities.

#### **STRUCTURE, GOVERNANCE AND MANAGEMENT**

##### **a. CONSTITUTION**

The Trust is constituted under a Trust deed and is a registered charity with both the Revenue (CHY 10457) and with the Charity Regulatory Authority ( Charity number 2002655).

## **The National Council of Ireland YMCA Trust**

### **Report of the Trustees for the year ended 31 December 2019**

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#### **b. METHOD OF APPOINTMENT OR ELECTION OF TRUSTEES**

The Trustees are appointed at the Annual General Meeting of the National Council of YMCAs of Ireland Ltd. The Trustees are made up of the chairperson of local YMCA Advisory Groups, a nominee from Cork YMCA Ltd, a nominee from Dublin YMCA Ltd and the President of the National Council of YMCAs of Ireland Ltd.

#### **Trustees:**

Campbell Killick  
Charles Payne  
John McNicholas  
Roger Earl  
Gordon Lightbody

#### **Senior Management Team:**

Ivan McMahon National Secretary (retired September 2019)  
John Peacock Deputy National Secretary (appointed National Secretary September 2019)  
David Backhouse Deputy National Secretary (appointed October 2019)

#### **Bankers:**

Ulster Bank College Green Dublin 2

#### **c. POLICIES ADOPTED FOR THE INDUCTION AND TRAINING OF TRUSTEES**

YMCA Ireland has developed and adopted Trustee Handbook which sets out the necessary information for Trustees required to execute their role. This has been prepared in line with the Governance Code which informs best practice in this area. YMCA Ireland has formally signed up to The Governance Code for the Community, Voluntary and Charitable Sector in Ireland.

#### **d. ORGANISATIONAL STRUCTURE AND DECISION MAKING**

The Trustees meet as part of the National Executive of the National Council of YMCAs of Ireland Ltd. During 2019 the National Executive met on 9 occasions. In addition there is a Personnel & Training Standing Committee which is responsible for advising the National Executive on personnel issues and Finance & Audit Committee. Cork Regional Standing Committee and Great Dublin Regional Standing Committee to help provide operational oversight to YMCA programmes in Co Cork and West Dublin respectively. All committees have terms of reference and are accountable to the Executive at each meeting. None of the YMCA Trustees received remuneration for their services. Day to day operational and programme delivery is the responsibility of the Senior management and operational staff team.

#### **e. RELATED PARTY RELATIONSHIPS**

Under the terms of the Trust, the National Council of YMCAs of Ireland Ltd appoints the Trustees of the National Council of Ireland YMCA Trust at its Annual General Meeting.

#### **f. RISK MANAGEMENT**

The National Executive has assessed the major risks to which the Trust is exposed, in particular those related to the operations and finances of the Trust, and is satisfied that systems and procedures are in place to mitigate our exposure to the major risks.

The organisation has a Risk Register which is prepared by the senior management team and reviewed annually by the National Executive. The risk register seeks to summarise the threats or possibility that an action or event (or sometimes inaction) will adversely affect our organisation's ability to achieve its objectives. We strive to:

- Avoid unnecessary risks
- Control risks which inevitably arise as a result of our activities

## The National Council of Ireland YMCA Trust

### Report of the Trustees for the year ended 31 December 2019

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#### Pay Policy for Staff

The National Council at its Annual General Meeting appoint a Standing Committee to oversee all Personnel matters. All staff remuneration is based on a job evaluation system based on job function and responsibility and salaries are set against a YMCA Pay Scale. The organisation tested its remuneration rates for staff against the recent '*National Guide to Pay and Benefits in Community, Voluntary and Charitable Organisations 2015*'. Coughlan, A., Dermody, A. & Banka, P. Community Foundation of Ireland, Dublin which indicated that the remuneration levels for staff were appropriately aligned with sector averages.

In relation to senior management pay levels, 2 employees received between €60-70K and 1 employee between €80-90K in the financial year.

In September 2019, Ivan McMachon retired as National Secretary of YMCA Ireland. John Peacock succeeded him as National Secretary and David Backhouse took the role of Deputy National Secretary.

#### Pension Scheme

The Trust operates a defined contribution pension scheme with Friends First, which is administered on behalf of the Trust by Ethical Financial Ltd. Staff are entitled to join the pension scheme after 6 months. The scheme also includes secondary benefits of permanent health insurance and death in service life assurance.

#### Volunteers

The YMCA is dependent on the contribution of volunteers for both the delivery of programmes and services and also for providing strategic and operational oversight of its activities at both a local and national level. In addition to local programme and management volunteers, the YMCA also hosts a number of international volunteers.

In 2019, approximately 65 volunteers were engaged with the YMCA. Assuming an average contribution of 60 hours per year per volunteer at €9.80 per hour (minimum wage in 2019), this equates to a contribution of €38,220 in 2019.

The YMCA operates a policy where travel and out of pocket expenses can be reimbursed to volunteers.

#### Objectives and Activities

##### a. VISION AND OBJECTIVES

The YMCA's vision is to create opportunities for the development of young people where they can develop physically, socially and spiritually, and be active participants in their community.

In order to fulfil this vision, the National Council exists to:

- i. support and develop local associations as they engage in action to local and community need
- ii. promote partnership within the movement
- iii. ensure all practice conforms to best practice standards throughout the YMCA movement
- iv. promote the Christian centre of the movement and encourage spiritual development

The organisation's mission is further defined by the following statements:

- To support existing and develop new local associations
- To represent the movement nationally and internationally
- To support the development of quality youth work including coordination of national programmes at local level by giving guidance, supporting agreed standards and working in partnership with local groups
- To maintain and develop policies relevant to the Movement's activities
- To advocate for local associations with government and other national bodies
- To support the values and promote unity within the movement, with National Council acting as a bridge to the wider YMCA family, including the European and World Alliances
- To facilitate the dissemination of best practice

## **The National Council of Ireland YMCA Trust**

### **Report of the Trustees for the year ended 31 December 2019**

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#### **b. STRATEGIES FOR ACHIEVING OBJECTIVES**

The primary role of the National Council is to give support to YMCA work at a local level. This work is ever evolving and requires National Council to support 'best practice', encourage strategic development and provide up to date information for policy development.

During the year, the National Executive's duties have included overseeing the implementation of the organisation's 2016-19 Strategic Plan. Following period of consultation with key stakeholders the following priorities and strategies were identified:

- Deliver measurable and effective services to users
  - To ensure a needs analysis is carried out in each programme & service
  - To ensure each programme has an impact/logic map in place
  - To ensure effective means of measuring outcomes/impact are in place
  - To develop new programmes which build on expertise and respond to new needs
- Ensure users are involved in decision making as stakeholders
  - To ensure users are consulted in design of new programmes & services
  - To ensure mechanisms are in place to receive ongoing feedback from users
  - To develop leadership potential among users
- Ensure effective governance and resource management systems are in place
  - To establish & set up an agreed and effective governance model for the proposed new entity
  - To effectively manage the transition to the new governance model
  - To ensure effective budgeting, administration, control & feedback systems are in place
- Build capacity of staff and volunteers through training & support
  - To promote continuous professional development of staff
  - To enable learning & sharing between departments
  - To develop training and support mechanisms for volunteers
  - To promote the concept of a learning organisation
- Promote greater income diversity while raising the organisation's profile
  - To create a diversified fundraising strategy with agreed targets
  - To create a shared communications strategy

#### **c. ACTIVITIES FOR ACHIEVING OBJECTIVES**

The Trustees ensure that funding, staff and volunteers are in place to deliver the goals of the 2016-19 Strategic Plan. In order to help Trustees monitor progress in relation to achieving the Strategic Objectives each programme department is required to provide a written monthly update on their work. In addition a quarterly dashboard is used to assist Trustees review the progress of each department against their Strategic Goals. Finally, each signature programme i.e. Mentoring, PAKT, STEP, International makes a formal presentation to the Executive on a regular basis outlining their work, challenges and opportunities. On a regional basis the Standing Committees review the operational effectiveness of programmes in a structured and systematic way using a quarterly dashboard.

## The National Council of Ireland YMCA Trust

### Report of the Trustees for the year ended 31 December 2019

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#### Achievements and performance

##### a. GOING CONCERN

After making appropriate enquiries, the Trustees have a reasonable expectation that the Trust has adequate resources to continue in operational existence for the foreseeable future and assuming that government funding is renewed. For this reason they continue to adopt the going concern basis in preparing the financial statements. This is also based on the organisation's ability to operate within reduced budgets over the past number of years as a result of significant cuts in government funding, though in 2019 there were some small increases in core funding. Further details regarding the adoption of the going concern basis can be found in the Accounting Policies.

##### b. REVIEW OF ACTIVITIES

The year saw the continued delivery and development of a number of signature programmes.

(i) STEP ( Support, Training and Enterprise Programme): This is a full time pre-vocational training programme for 17 - 25 year olds who have left school early and who lack any clear vocational direction . The programme is funded by the Department of Education and Skills as part of the Early School Leavers Programme and the funding is channelled through the Cork ETB. The programme offers up to 47 places to young peopleCork City and Cobh. For those young people who complete at least 75% of the programme, over 70% of them progress into employment or further training. Unfortunately, due to cuts from the local funder (Cork ETB), we were unable to continue the STEP programme in Dublin and Donegal, and combined the Ballincollig programme with the Cork and Cobh programmes, ending the year with two STEP sites instead of five. This wind down involved making 1 FT and 3 PT staff redundant (2.75 FTE). The costs for these redundancies were provided for from dedicated reserves. Ongoing funding the Cork City and Cobh sites with a new budget was assured by the funder and confirmation received in 2020.

(ii) PAKT (Parents and Kids Together) is a community based family support programme involving children aged 6–16 and their families in a range of holistic developmental activities carried out both separately and together. PAKT aims to provide a quality intervention that is designed to promote the key factors of resilient young people, including social competence, self efficacy, physical well being and spirituality. PAKT differs from many youth work interventions or children's activities in that the whole family and not just the child is involved. Parents, who are seen as our partners, are encouraged to be active in the programme both through volunteering in children's activities, and in managing the programme. The programme operates in Dublin City, Crumlin, Celbridge, West Dublin, Cobh, Ballincollig and Blarney.

(iii) Youth Information: A number of strategies have been developed to provide young people in the West Cork area with up to date information on a variety of topics. An important dimension to this service is the use of digital media which assists young people to reflect on issues relevant to them and then develop digital based media to share their learning with their peers. This is offered to a range of schools and other youth organisations in the area. The West Cork YIC project has continued to build on the closer collaboration with the Cork City Youth Information Service and saw the staff person being line managed by Cork YMCA and a new Information/Advocacy team being established.

(iv) Health: The YMCA believes that health is a major issue affecting young people. Its strategy has included the incorporation of health modules into existing YMCA programme where issues such as mental health, body image etc are explored and where necessary, young people are signposted to specialist services and supports. The YMCA also manages a community based substance misuse service in Cobh which works alongside young people who have addiction issues, providing community based supports as well as helping them access residential and other supports where necessary. The year saw the continuation of a Recovery to Work programme in Cobh which was designed to help young people in recovery access further training and/or employment through securing some funding from a local Trust. The year saw the continuation of a mentoring programme in West Dublin following its evaluation.



## The National Council of Ireland YMCA Trust

### Report of the Trustees for the year ended 31 December 2019

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(v) Global: As part of an international organisation and arising from the organisation's value base, the YMCA continued to develop activities and opportunities to engage with global issues at a local level. These have included activities aimed at awareness raising and developing linkages between YMCAs in Ireland and those in the Global South. YMCA Ireland continues to play an active role in Y Care International, the YMCA's overseas relief and development agency.

(vi) Leadership Development: A key priority for the YMCA is to provide support and opportunities for young people to be engaged in both programme and organisational leadership. A number of strategies were used including the provision of a series of leadership modules, and the ongoing support of young people into organisational leadership. There is a commitment to develop Youth Advisory Panels in all signature programme areas and continuing meetings of the national Youth Forum took place.

#### Financial review

##### a. FINANCIAL RISK MANAGEMENT OBJECTIVES AND POLICIES

Like many charities that are heavily dependent on government funding, the current economic conditions create uncertainty over income streams. As part of its risk management strategy, the associated risks have been identified and steps continue to be made to diversify the funding base. To this end the Trust has begun to explore social enterprises as a way of diversifying its income base.

The National Executive receives monthly financial reports outlining income and expenditure against budgets. This can enable management to identify any issues as they arise and take corrective action.

##### b. PRINCIPAL RISKS AND UNCERTAINTIES

Government funding for programme delivery has fallen significantly over the past number of years and whilst there was a small increase in some funding sources, it will take some time before the reductions since 2008 are reinstated. Changes in government policy could have a significant impact on the organisation to deliver key programmes and services.

##### c. RESERVES POLICY

National Executive committee have established a policy whereby the unrestricted funds not committed or invested in tangible fixed assets ('the free reserves') held by the charity should be three months to six months of the unrestricted resources expended.

At this level the Executive feels that National Council would be able to continue the current activities of the charity, in the event of a significant drop in funding. It would be necessary to consider how the funding would be replaced or the activities changed.

At present free reserves excluding designated funds amount to €204,166. Provision has also been made for potential redundancy costs should government funding be withdrawn or significantly reduced.

These funds are held to offset any sudden changes in grant aid to the organisation.

## The National Council of Ireland YMCA Trust

### Report of the Trustees for the year ended 31 December 2019

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#### Plans for future periods

##### a. MERGER UPDTE

- An important priority for the YMCA in Ireland over the last number of years has been to develop closer collaboration between the three existing legal entities ie National Council of Ireland YMCA Trust, Cork YMCA Ltd and Dublin YMCA Trust/Ltd. In mid 2017 Dublin YMCA Trust/Ltd chose to step out of this process.
- Following a period of examining appropriate governance models, it was decided in 2017 that the group model with the National Council of YMCAs Ltd creating two wholly owned subsidiaries in NI and ROI was the preferred option. Feedback from the appropriate regulatory bodies was sought.
- Currently, we are awaiting approval for the articles of our proposed ROI subsidiary. If approved, we will move to merge Cork YMCA and the YMCA trust into the subsidiary.
- The following is a summary of some of the key milestones/developments in the merger process:
- As a result of reduced funding and increased regulation, staff with the backing of their respective boards began a process of looking at closer collaboration over 6 years ago. This led to a 2020 Vision document which raised the possibility of a single merged entity in order to ensure that the organisation was able to maximise its work with young people.
- 2020 Vision was followed by a strategic review of all programmes and services in order to identify programmes and services that would benefit from creating new synergies.
- A number of programme areas were identified and processes started which has seen significant improvements in line management, use of resources and decision making processes (vocational training, youth information and family support programmes).
- Significant progress was made on producing a common branding architecture which included adopting a common logo and a shared communications strategy in order to build internal awareness/cohesion and improved external awareness of the work of the YMCA.
- A process of developing a common strategic plan was commenced which saw staff from all departments and centres being involved and a common plan for 2016-18 was accepted
- Consultations at board level within the merging entities had been ongoing during this time leading to a joint residential in May 2015 where they endorsed the move towards becoming a single entity. A common motion to this effect was subsequently ratified by full boards.
- A Due Diligence Process was completed in early 2016 and was considered by the governing bodies. This indicated that there were no major impediments to a full merger of the entities and it confirmed that ROI entities were financially secure and stable.
- A scoping paper was prepared for submission to the Charities Regulatory Authority(CRA) and Revenue Commissioners. Initial feedback from the CRA was positive pending the completion of the detailed Memorandum & Articles of the proposed new subsidiary.
- A working group made up of the CEOs of the merging entities met regularly to manage a series of workstreams in order to ensure convergence of policy, practices and procedures in key areas such as financial administration, personnel and policies.
- A number of meetings took place of a Financial and Audit Committee. Joint meetings of Cork City YMCA Board and Co Cork YMCA Standing Committees continued.
- There was no change to this process in 2019, but Cork YMCA and YMCA Ireland Trust still intend to merge when the articles are approved by the Charity Regulator.
- The following are some of the reasons Directors believe that a merger of the existing YMCA entities in the Republic is in the best interests of its users and other stakeholders:
- The merged entity will be able to ensure greater consistency and improved quality & range of services to its beneficiaries.
- The merged entity will have increased capacity to allow it attract new resources to expand the range of the services it offers to its beneficiaries.
- The new entity will have more flexible decision making structures that will allow it to respond to new opportunities.
- The new entity's combined trustees and executive staff will have more time to focus on the delivery of services as less time will be spent on duplicating the production of policies for the existing three organisations.
- The new entity will allow for the creation of new synergies between programmes through greater collaboration and integration.
- The new entity will be able to further use social enterprises to create unrestricted income for its charitable purposes with its primary beneficiaries.
- The main activities and services will remain unchanged. Any new or additional activities will be aligned with the goals of the organisation and the main programme themes.

## The National Council of Ireland YMCA Trust

### Report of the Trustees for the year ended 31 December 2019

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#### b. COVID 19 Response and Update

YMCA Ireland (ROI) is fully aligned with YMCA Cork and coordinated with YMCA Ireland (NI) in its Covid response. In the initial phase of the pandemic, we followed national health guidance and closed all centres and began remote activities immediately. All work was done remotely and online including office administration, staff meetings, training, networking and all projects of youth and family work. This remote work has adapted quickly to the need of our participants and has included such measures as online classroom sessions, a parenting support group, podcasts, activity pack drop offs, a national online chat information and support service, remote counselling, health and wellbeing support, music and multimedia collaborations and more.

- In partnership with SpunOut.ie, Youth Work Ireland and Crosscare, YMCA Ireland helped launch the National Online Youth Information Chat Service, receiving messages from all over the country and creating and maintaining a central database of relevant and updated information for young people.
- STEP and Elevate, our Vocational Education programmes have continued strongly, using online tuition and Google Classroom to complete all participants on full QQI Level 4 and other Certified courses as well as offering group and individual personal support.
- Parenting Support initiatives including a family helpline and a Parenting for Resilience course attended by 80+ parents for 6 weeks. Activity packs, video projects and youth clubs were all enthusiastically attended online by our participants in West Dublin and Cork Region.
- Our Youth Spaces GroundFloor and Monday Night Live (Cork City), The Shack (Clonakilty), The Hive (Skibbereen) and our group in Dunmanway have all offered a full calendar of personal support, health initiatives, podcasts, quiz nights, open mics, book and movie clubs, cooking classes, etc. and linked up with wider initiatives such as Cork ETB Youth Service's We Are Cork and ArtLink's RebelStreets.
- Young leaders in our Youth Advocacy programmes have progressed important issues such as segregation, racism, integration, and climate justice through Comahire na nÓg, partnerships with the Cork Migrant Centre, Cork City Council, and NYCI
- Online Counselling has grown, with a waiting list of clients availing of one to one personal support with mental health drug and

Beginning in Phase 3 (29 June) of the Irish Government's Phased return plan, we allowed for some very limited in person (i.e. one one one or very small groups, meeting outside at a distance, wearing masks) work under the following conditions. We are also encouraging the use of the COVID Tracker App.

1. Need for in person work assessed according to two Threshold Questions:
  - A: Is there a real and pressing need for the person to access any of our services for any period of time?
    - Outline the reasoning.
  - B: Are there any underlying health conditions or additional risks which would make it inappropriate for the individual to access our services?
2. Risk Assessment done on Roadmap to Return Document.
3. Received and set up each project's Contact Tracing Log.
4. Registered each expected participant in Contact Tracing Log by using the Online Form.
5. Completed two online training courses:
  - NYCIs Youth Sector Covid Return Induction Training
  - Peninsula's Return to Workplace Training
6. Filled in and signed HSAs Return to Work Questionnaire at least three days prior to in person work.
7. Shared the completed certificates and questionnaires with Line Manager.

We have also produced two key working documents, our YMCA Roadmap To Return which summarises each projects' proposed activities and risk assessments for each phase as well as our own Covid Response Document which outlines all of our guidelines and procedures going forward. Both of these documents have been carefully keyed to guidance from DEASP, DCYA, NYCI, Department of Education, Government of Ireland, Peninsula, Marsh, and other sector relevant standards. Finally, we have produced our own collection of the most relevant forms, task lists and information posters to be used at each stage of Phased Return.

**The National Council of Ireland YMCA Trust**

**Report of the Trustees**  
for the year ended 31 December 2019

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The Board of the Cork YMCA and the National Executive of YMCA Ireland have had several special meetings to address the situation as it has unfolded and will reconvene in early September to assess the phased return to in person work if it is possible under public health guidance (ie Phase 4 and beyond). If allowed by public health guidance, we plan to return to limited in person work in the autumn, with full compliance to PPE, cleaning, hygiene, social distancing, contact tracing, and all other Covid response measures laid out in our response plan. We are watching carefully for youth sector guidance from DCYA, ETB, NYCI, Department of Education and HSA, and are ready to implement blended learning and patterned scheduling to reduce risk and control contacts between individuals.

All funding (€845,000 in youth work grants) has been secured for 2020, and there have been no redundancies due to the pandemic. Our budget for 2020 is still on track to cover the costs of the programme we have been able to offer as well as the various contingency needs of the pandemic response.

**Disclosure of Information to Auditor**


Each of the persons who is a trustee at the date of approval of this report confirms that:

- so far as each trustee is aware, there is no relevant audit information of which the company's auditor is unaware; and
- each trustee has taken all steps that they ought to have taken as a trustee to make themselves aware of any relevant audit information and to establish that the company's auditor is aware of that information.

PKF-FPM Accountants Limited have expressed their willingness to continue in office as auditors. A resolution proposing that PKF-FPM Accountants Ltd. be reappointed as auditors will be put to the Annual General Meeting.

**Approval**

This report was approved by the National Executive and signed on behalf of the Trustees.

  
Gordon Lightbody  
Trustee

16<sup>th</sup> September 2020  
Date

  
Charles Payne  
Trustee

16 Sept 2020  
Date

**Report of the Independent Auditors**  
**to the trustees of The National Council of Ireland YMCA Trust**  
**for the year ended 31 December 2019**

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**Opinion**

We have audited the accounts of The National Council of Ireland YMCA Trust (the 'charity') for the year ended 31 December 2019 which comprise the Statement of Financial Activities, the Balance Sheet, the cash flow statement and the notes to the accounts, including a summary of significant accounting policies. The financial reporting framework that has been applied in their preparation is applicable law and United Kingdom Accounting Standard, including Financial Reporting Standard 102. The Financial Reporting Standard applicable in the UK and Republic of Ireland (Republic of Ireland Generally Accepted Accounting Practices).

In our opinion the accounts:

- give a true and fair view of the state of the charity's affairs as at 31 December 2019 and of its incoming resources and application of resources, including its income and expenditure, for the year then ended;
- have been properly prepared in accordance with Republic of Ireland Generally Accepted Accounting Practice; and
- have been prepared in accordance with the requirements of the applicable law.

**Basis for opinion**

We conducted our audit in accordance with International Standards on Auditing (UK and Ireland) (ISAs (UK and Ireland)) and applicable law. Our responsibilities under those standards are further described in the Auditor's responsibilities for the audit of the accounts section of our report. We are independent of the charity in accordance with the ethical requirements that are relevant to our audit of the accounts in the Republic of Ireland, including the FRC's Ethical Standard, and we have fulfilled our other ethical responsibilities in accordance with these requirements. We believe that the audit evidence we have obtained is sufficient and appropriate to provide a basis for our opinion.

**Conclusions relating to going concern**

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

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

**Other information**

The other information comprises the information included in the annual report, other than the accounts and our auditor's report thereon. The Trustees are responsible for the other information. Our opinion on the accounts

## **Report of the Independent Auditors**

### **to the trustees of The National Council of Ireland YMCA Trust for the year ended 31 December 2019**

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does not cover the other information and, except to the extent otherwise explicitly stated in our report, we do not express any form of assurance conclusion thereon.

In connection with our audit of the accounts, our responsibility is to read the other information and, in doing so, consider whether the other information is materially inconsistent with the accounts or our knowledge obtained in the audit or otherwise appears to be materially misstated. If we identify such material inconsistencies or apparent material misstatements, we are required to determine whether there is a material misstatement in the accounts 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.

#### **Opinions on other matters prescribed by the applicable law**

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

- the information given in the Trustees Report for the financial year for which the accounts are prepared is consistent with the accounts; and
- the Trustees Report has been prepared in accordance with applicable legal requirements.

#### **Matters on which we are required to report by exception**

In the light of the knowledge and understanding of the Trustees and its environment obtained in the course of the audit, we have not identified material misstatements in the Trustees Report.

We have nothing to report in respect of the following matters in relation to which applicable law requires us to report to you if, in our opinion:

- adequate accounting records have not been kept, or returns adequate for our audit have not been received from branches not visited by us; or
- the accounts are not in agreement with the accounting records and returns; or
- certain disclosures of trustees' remuneration specified by law are not made; or
- we have not received all the information and explanations we require for our audit.

#### **Responsibilities of Trustees**

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

## Report of the Independent Auditors

### to the trustees of The National Council of Ireland YMCA Trust for the year ended 31 December 2019

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In preparing the accounts, the Trustees are responsible for assessing the charity's ability to continue as a going concern, disclosing, as applicable, matters related to going concern and using the going concern basis of accounting unless the Trustees either intend to liquidate the charity or to cease operations, or have 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 accounts 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 (UK and Ireland) will always detect a material misstatement when it exists. Misstatements can arise from fraud or error and are considered material if, individually or in the aggregate, they could reasonably be expected to influence the economic decisions of users taken on the basis of these accounts.

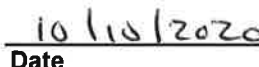
A further description of our responsibilities for the audit of the accounts is located on the Financial Reporting Council's website at: <http://www.frc.org.uk/auditorsresponsibilities>. This description forms part of our auditor's report.

This report is made solely to the Trustees, as a body, in accordance with applicable law. Our audit work has been undertaken so that we might state to the Trustees those matters we are required to state to them in an auditor's report and for no other purpose. To the fullest extent permitted by law, we do not accept or assume responsibility to anyone other than the Trustees as body, for our audit work, for this report, or for the opinions we have formed.



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**JL Grant (Senior Statutory Auditor)**  
for and on behalf of PKF-FPM Accountants (Ireland) Ltd  
Statutory Auditors  
Fingal Bay Business Park  
Balbriggan  
Co Dublin



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Date

**The National Council of Ireland YMCA Trust**

**Statement of Financial Activities**  
**(incorporating an income and expenditure account)**  
for the year ended 31 December 2019

	Notes	Restricted €	Unrestricted €	2019 €	2018 €
<b>Income and endowments from:</b>					
<b>Donations and legacies</b>	12 - 16	-	7,096	7,096	19,636
<b>Charitable Activities</b>	12 - 16	1,340,807	-	1,340,807	1,482,395
<b>Other Income</b>	12 - 16	-	-	-	2,450
<b>Total Income and endowments</b>		<b>1,340,807</b>	<b>7,096</b>	<b>1,347,903</b>	<b>1,504,481</b>
<b>Expenditure on:</b>					
<b>Charitable Activities</b>	12 - 16	1,400,009	-	1,400,009	1,448,986
<b>Total Expenditure</b>		<b>1,400,009</b>	<b>-</b>	<b>1,400,009</b>	<b>1,448,986</b>
<b>Net income / (expenditure) for the year</b>		<b>(59,202)</b>	<b>7,096</b>	<b>(52,106)</b>	<b>55,495</b>
<b>Other recognised gains/(losses)</b>					
Transfers		-	-	-	-
<b>Net movement in funds</b>	12 - 16	(59,202)	7,096	(52,106)	55,495
<b>Reconciliation of funds:</b>					
Total funds brought forward		<b>183,825</b>	<b>295,238</b>	<b>479,063</b>	<b>423,568</b>
<b>Total Funds Carried Forward</b>	<b>9</b>	<b>124,623</b>	<b>302,334</b>	<b>426,957</b>	<b>479,063</b>

All income derives from continuing activities, therefore no statement of recognised gains or losses is given.

The notes on pages 18 to 47 form part of these financial statements.



The National Council of Ireland YMCA Trust

Balance Sheet  
as at 31 December 2019

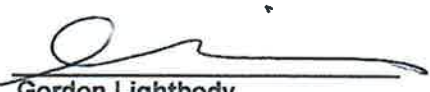
	Note	2019 €	2018 €
<b>FIXED ASSETS</b>			
Tangible Fixed Assets	4	24,200	36,300
<b>Current Assets</b>			
Debtors	5	159,975	253,213
Cash at bank and in hand	6	<u>364,813</u>	<u>319,768</u>
		524,788	572,981
<b>Creditors: amounts falling due within one year</b>	7	122,031	130,218
<b>NET CURRENT ASSETS</b>		402,757	442,763
<b>NET ASSETS</b>		<u><u>426,957</u></u>	<u><u>479,063</u></u>

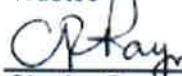
Represented by:

**Unrestricted Funds**

General	9	204,166	150,560
Designated	9	98,168	144,678
<b>Restricted Funds</b>	9	124,623	183,825
		<u><u>426,957</u></u>	<u><u>479,063</u></u>

Approved by the National Executive and signed on behalf of the Trustees.

  
Gordon Lightbody  
Trustee

  
Charles Payne  
Trustee

Date

16<sup>th</sup> September 2020

Date

16 Sept 2020

The notes on pages 18 to 47 form part of these financial statements.

**The National Council of Ireland YMCA Trust**

**Cash flow statement**  
for the year ended 31 December 2019

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	<i>Note</i>	2019 €	2018 €
<b>Cash flows from operating activities:</b>			
Net cash provided by / (used in) operating activities	11	45,045	43,948
<b>Cash flows from investing activities</b>			
Net cash provided by (used in) investing activities		-	-
<b>Cash flows from financing activities:</b>			
Net cash provided by (used in) financing activities		-	-
Increase / (decrease) in cash and cash equivalents in the year		<u>45,045</u>	<u>43,948</u>
Cash and cash equivalents at the beginning of the year		319,768	275,820
<b>Total cash and cash equivalents at the end of the year</b>		364,813	319,768

## The National Council of Ireland YMCA Trust

### Notes to the Financial Statements for the year ended 31 December 2019

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#### 1 ACCOUNTING POLICIES

The principal accounting policies adopted, judgements and key sources of estimation uncertainty in the preparation of the financial statements are as follows:

##### a) Basis of preparation

The financial statements have been prepared in accordance with Accounting and Reporting by Charities: Statement of Recommended Practice applicable to charities preparing their accounts in accordance with the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102) (effective 1 January 2015) - (Charities SORP (FRS 102)), the Financial Reporting Standard applicable in the UK and UK and Republic of Ireland (FRS 102).

The National Council of Ireland YMCA Trust meets the definition of a public benefit entity under FRS 102. Assets and liabilities are initially recognised at historical cost or transaction value unless otherwise stated in the relevant accounting policy note(s).

##### b) Preparation of the accounts on a going concern basis

After making appropriate enquiries, the Trustees have a reasonable expectation that the Trust has adequate resources to continue in operational existence for the foreseeable future and assuming that government funding is renewed. Due to the impact of COVID 19 the Trustees will review the position on a monthly basis and for this reason they continue to adopt the going concern basis in preparing the financial statements. This is also based on the organisation's ability to operate within reduced budgets over the past number of years as a result of significant cuts in government funding.

##### c) Fund Accounting

General funds are unrestricted funds which are available for use at the discretion of the Trustees in furtherance of the general objectives of the Charity and which have not been designated for other purposes.

Designated funds comprise unrestricted funds that have been set aside by the Trustees for particular purposes.

General funds may be transferred to designated funds where Trustees wish to use these funds for a specific purpose. Such funds may be transferred back to general funds once the criteria for the designation have been met or are no longer applicable.

Restricted funds are funds which are to be used in accordance with specific restrictions imposed by donors or which have been raised by the Charity for particular purposes. The cost of raising and administering such funds are charged against the specific fund. The aim and use of restricted funds is set out in the notes to the financial statements. Restricted funds may only be transferred to general or designated funds once the criteria for restriction have been discharged or no longer apply.

##### d) Income

Income is recognised when the charity has entitlement to the funds, any performance conditions attached to the item(s) of income have been met, it is probable that the income will be received and the amount can be measured reliably. Income from government and other grants, whether 'capital' grants or 'revenue' grants, is recognised when the charity has entitlement to the funds, any performance conditions attached to the grants have been met, it is probable that the income will be received and the amount can be measured reliably and is not deferred. Income is deferred only when the charity

# The National Council of Ireland YMCA Trust

## Notes to the Financial Statements for the year ended 31 December 2019

### 1 ACCOUNTING POLICIES (continued)

#### d) Income ctd

has to fulfil conditions before becoming entitled to it or where the donor/funder has specified that the income is to be expended in a future period.

#### e) Donated services and facilities

In accordance with the Charities SORP (FRS 102), the general volunteer time of supporters is not recognised and refer to the trustees' annual report for more information about their contribution.

#### f) Expenditure and irrecoverable VAT

Expenditure is recognised once there is a legal or constructive obligation to make a payment to a third party, it is probable that settlement will be required and the amount of the obligation can be measured reliably. Expenditure is classified under the following activity headings:

- Costs of raising funds;
- Expenditure on charitable activities comprises those costs incurred by the charity in the delivery of its activities and services for its beneficiaries. It includes both costs that can be allocated directly to such activities and those costs of an indirect nature necessary to support them.

All costs are allocated between the expenditure categories of the Statement of Financial Activities on a basis designed to reflect the use of the resource. Costs relating to a particular activity are allocated directly, others are apportioned on an appropriate basis.

Irrecoverable VAT is charged as a cost against the activity for which the expenditure was incurred.

#### g) Equipment used in projects

The cost of equipment purchased for use in projects is included in the project budget for grant claim purposes.

The Trustees consider that equipment purchased for these projects form part of the cost of the projects and should not be included as fixed assets of the Trust.

#### h) Operating leases

Rental charges are charged on a straight line basis over the term of the lease.

#### i) Tangible fixed assets and depreciation

Tangible fixed assets are stated at cost less accumulated depreciation.

Depreciation is provided at rates calculated to write off the cost or valuation of fixed assets, less their estimated residual value, over their expected useful lives on the following basis:

Fixtures & Fittings	20% Straight Line Basis
Computer	33.3% Straight Line Basis
Motor Vehicles	25% Straight Line Basis

The carrying values of tangible fixed assets are reviewed for impairment when events or changes in circumstances indicate the carrying value may not be recoverable.

#### j) Debtors

Trade and other debtors are recognised at the settlement amount due. Prepayments are valued at the amount prepaid net of any trade discounts due.

## The National Council of Ireland YMCA Trust

### Notes to the Financial Statements for the year ended 31 December 2019

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#### 1 ACCOUNTING POLICIES (continued)

k) Cash at bank and in hand

Cash at bank and cash in hand includes cash and short term current accounts.

l) Creditors and provisions

Creditors and provisions are recognised where the charity has a present obligation resulting from a past event that will probably result in the transfer of funds to a third party and the amount due to settle amount due to settle the obligation can be measured or estimated reliably. Creditors and provisions are normally recognised at their settlement amount.

m) Financial instruments

The trust only has financial assets and financial liabilities of a kind that qualify as basic financial instruments. Basic financial instruments are initially recognised at transaction value and subsequently measured at their settlement value.

n) Taxation

The company is a registered charity and the charitable tax exemptions are therefore being claimed to the extent that income and/or gains are applicable and applied to charitable purposes only. These exemptions will remain in place as long as income and expenditure is applied to charitable purposes only.

o) Reserves Policy

In the interest of prudence and to provide for future stability, The National Council of Ireland YMCA Trust has introduced a reserves policy which aims to maintain unrestricted reserves equivalent to between three and six months of its ongoing charitable expenditure.

p) Pensions

The Trust operates a defined contribution pension scheme. The scheme assets are invested in units held under Scheme No. F42510 underwritten by Friends First Life Assurance Company Ltd. The Scheme is administered on behalf of the Trust by Ethical Financial Ltd. Staff are entitled to join the pension scheme after 6 months. The scheme also includes secondary benefits of permanent health insurance and death in service life assurance.

The scheme had 24 active members and 3 deferred members.

q) Critical accounting estimates and judgements

In the application of the charity's accounting policies, the trustees are required to make judgements, estimates and assumptions about the carrying amount of assets and liabilities that are not readily apparent from other sources. The estimates and associated assumptions are based on historical experience and other factors that are considered to be relevant. Actual results may differ from these estimates.

The estimates and underlying assumptions are reviewed on an ongoing basis. Revisions to accounting estimates are recognised in the period in which the estimate is revised where the revision affects only that period, or in the period of the revision and future periods where the revision affects both current and future periods.

## The National Council of Ireland YMCA Trust

### Notes to the Financial Statements (cont)

for the year ended 31 December 2019

#### 2 RESULTS FOR THE YEAR

The result for the year has been arrived at after charging the following:-

	2019	2018
	€	€
Auditor's Remuneration	3,250	3,250
Depreciation	12,100	12,100
	<u>15,350</u>	<u>3,250</u>

#### 3 ANALYSIS OF STAFF COSTS, TRUSTEE REMUNERATION AND EXPENSES, AND THE COST OF KEY MANAGEMENT PERSONNEL

	2019	2018
	€	€
<b>Staff Costs</b>		
Gross salaries and wages	892,519	856,802
Employer's PRSI	89,809	87,781
Employer's pension contribution	45,257	51,081
	<u>1,027,585</u>	<u>995,664</u>

The average weekly number of staff employed by the Trust during the year was as follows:

	<u>33</u>	<u>35</u>
--	-----------	-----------

Two employees received between €60-70k gross in the financial year (2018: two).

One employee received between €70-80k in the financial year (2018: nil)

No employees received between €80-90k in the financial year (2018: nil)

Pension costs are allocated to activities in proportion to the related staffing costs incurred and are wholly charged to unrestricted funds. All staff who complete their probationary period are able to join the YMCA defined contribution pension scheme. As part of this scheme they have access to life assurance and permanent health insurance.

The charity trustees were not paid or received any other benefits from employment with the Trust, neither were they reimbursed expenses during the year (2018: €nil). No charity trustee received payment for professional or other services supplied to the charity (2018: €nil).

The key management personnel of the Trust comprise the trustees, the National Secretary and the deputy National Secretary. The total employee benefits of the key management personnel of the Trust were €121,414. (2018: €93,854)

The National Council of Ireland YMCA Trust

Notes to the Financial Statements (cont)  
for the year ended 31 December 2019

4 TANGIBLE ASSETS

	Motor Vehicles €	Fixtures & Fittings €	Computer Equipment €	TOTAL €
<b>COST</b>				
As at 1 January 2019	75,150	14,310	62,904	152,364
Disposals	-	-	-	-
Additions	-	-	-	-
As at 31 December 2019	<u>75,150</u>	<u>14,310</u>	<u>62,904</u>	<u>152,364</u>
<b>DEPRECIATION</b>				
As at 1 January 2019	38,850	14,310	62,904	116,064
Disposals	-	-	-	-
Charge for period	12,100	-	-	12,100
As at 31 December 2019	<u>50,950</u>	<u>14,310</u>	<u>62,904</u>	<u>128,164</u>
<b>NET BOOK VALUE</b>				
As at 31 December 2019	<u>24,200</u>	-	-	<u>24,200</u>
As at 31 December 2018	<u>36,300</u>	-	-	<u>36,300</u>

5 DEBTORS

	2019 €	2018 €
Grants Receivable	112,291	173,626
Other debtors	<u>47,684</u>	<u>79,587</u>
	<u>159,975</u>	<u>253,213</u>

6 BANK AND DEPOSIT ACCOUNTS

	2019 €	2018 €
No 1	176,996	76,275
STEP	83,374	169,216
Petty Cash	388	389
West Dublin : Brookfield	<u>104,055</u>	<u>73,888</u>
	<u>364,813</u>	<u>319,768</u>

7 CREDITORS: AMOUNTS FALLING DUE WITHIN ONE YEAR

	2019 €	2018 €
Other Creditors	25,188	14,010
Accruals / Creditors	34,862	59,437
Deferred Income	<u>61,981</u>	<u>56,771</u>
	<u>122,031</u>	<u>130,218</u>

The National Council of Ireland YMCA Trust

Notes to the Financial Statements (cont)  
for the year ended 31 December 2019

(i) Movement on deferred income

	2019 €	2018 €
Brought Forward	58,701	58,701
Arising during the year	61,981	56,771
Applied during the year	(58,701)	(58,701)
Deferred Income Carried forward	<u>61,981</u>	<u>56,771</u>

8 STATEMENT OF MOVEMENTS ON RESTRICTED & UNRESTRICTED FUNDS

	Restricted Funds €	Unrestricted Funds €	Total €
Balance at 1 January 2019	183,825	295,238	479,063
Net Surplus / (Deficit) for the Period	(59,202)	7,096	(52,106)
Transfers between funds	-	-	-
<b>Balance at 31 December 2019</b>	<b><u>124,623</u></b>	<b><u>302,334</u></b>	<b><u>426,957</u></b>

€98,168 of funds were designated in the year, the designated fund has been set aside for potential future redundancy costs.

9a UNRESTRICTED RESERVES BY ACTIVITY

	Opening Balance €	Incoming Resources €	Resources Expended €	Transfers €	Closing Balance €
Management and Support Services (Note 12)	147,214	5,420	-	-	152,634
Citizenship (from Note 12)	-	-	-	-	-
Family Youth Work (Note 13)	58,856	1,676	-	-	60,532
Youth Information (Note 13)	2,992	-	-	-	2,992
Drugs Education (Note 13)	1,214	-	-	-	1,214
Mentoring - Health Promotion (Note 14)	1,500	-	-	-	1,500
Vocational Training - Support Training and Enterprise Programme (Note 15)	69,591	-	-	-	69,591
Global Education	13,871	-	-	-	13,871
	<b><u>295,238</u></b>	<b><u>7,096</u></b>	<b><u>-</u></b>	<b><u>-</u></b>	<b><u>302,334</u></b>



The National Council of Ireland YMCA Trust

Notes to the Financial Statements (cont)  
for the year ended 31 December 2019

9b RESTRICTED RESERVES BY ACTIVITY

	Opening Balance €	Incoming Resources €	Resources Expended €	Transfers €	Closing Balance €
Management and Support Services (from Note 12)	18,729	159,077	(157,880)	-	19,926
Citizenship (Note 12)	(51)	11,999	(11,999)	-	(51)
Family Youth Work (Note 13)	16,312	20,527	(22,193)	-	14,646
Youth Information (Note 13)	21,876	49,694	(55,135)	-	16,435
Banty & Blarney Pakt (Note 13)	(2,168)	19,662	(19,729)	-	(2,235)
Cobh YMCA (Note 13)	6,898	20,630	(20,668)	-	6,860
Cobh DAF Recovery to Work (Note 13)	-	15,552	(15,552)	-	-
West Dublin YMCA (Note 13)	37,753	210,337	(217,063)	-	31,027
Drugs Education (Note 13)	(1,078)	57,947	(57,947)	-	(1,078)
West Cork Youth Services (Note 13)	-	36,791	(36,791)	-	-
Mentoring - Health Promotion (Note 14)	12,429	48,955	(48,907)	-	12,477
Vocational Training - Support Training and Enterprise Programme (Note 15)	82,415	689,636	(736,145)	-	35,906
Global Education (Note 16)	(9,290)	-	-	-	(9,290)
	<b>183,825</b>	<b>1,340,807</b>	<b>(1,400,009)</b>	<b>-</b>	<b>124,623</b>

10 RELATED PARTY TRANSACTIONS

During the year the National Council of Ireland YMCA Trust entered into transactions with Cork YMCA Ltd, a Related Party. Total transactions in the year totalled €70,251. At the Balance Sheet date the amount owed to Cork YMCA was €4,480.

During the year the National Council of Ireland YMCA Trust also entered into transactions with Dublin YMCA Ltd, a Related Party. Total transactions in the year totalled €12,279. At the Balance Sheet date the amount owed to Dublin YMCA Ltd was €nil.

During the year the National Council of Ireland YMCA Trust also entered into transactions with National Council of Ireland Ltd. Total transactions in the year totalled €15,736. At the Balance Sheet date the amount owed to YMCA NI was €20,708.

11 Reconciliation of net income/(expenditure) to net cash flow from operating activities

	2019 €	2018 €
<b>Net income/(expenditure) for the reporting period (as per the statement of financial activities)</b>	<b>(52,106)</b>	<b>55,495</b>
<b>Adjustments for:</b>		
Add back Depreciation charges	12,100	12,100
(Gains)/losses on investments	-	-
(Increase)/decrease in debtors	93,238	28,929
Increase/(decrease) in creditors	(8,187)	(4,175)
Acquisition of fixed assets	-	(48,400)
<b>Net cash provided by (used in) operating activities</b>	<b>45,045</b>	<b>43,949</b>

The National Council of Ireland YMCA Trust

Notes to the Financial Statements (cont)

for the year ended 31 December 2019

**12 REPUBLIC OF IRELAND - MANAGEMENT AND SUPPORT SERVICES  
INCOME AND EXPENDITURE ACCOUNT**

	<b>2019</b>	<b>2018</b>
	<b>€</b>	<b>€</b>
<b>INCOME</b>		
Affiliations fees	5,420	4,646
Cork County Council/Comhairle na nÓg	11,999	12,099
Department of Children and Youth Affairs (Youth Service Grant Scheme)	159,077	155,197
Other income	-	-
	<u>176,496</u>	<u>171,942</u>
<b>EXPENDITURE</b>		
<u>Department of Children and Youth Affairs (Youth Service Grant Scheme)</u>		
Advertising	180	795
Bank interest and charges	248	242
Heat & light	789	-
Equipment	-	550
Fair Share	10,664	-
Insurance	850	745
Activity and events expenses	3,770	6,191
Meeting expenses	349	180
Rental Ballincollig	5,945	
Salaries and Wages	124,899	134,589
Staff training	363	461
Stationery and postage	432	381
Subscriptions	2,527	3,085
Telephone	1,616	1,140
Travel expenses	5,248	4,860
Youth Leadership Programme	-	714
	<u>157,880</u>	<u>153,933</u>
Comhairle na nÓg (Citizenship Activity)	11,999	12,097
	<u>169,879</u>	<u>166,030</u>
<b>SURPLUS FOR THE YEAR</b>	<u>6,617</u>	<u>5,912</u>

The National Council of Ireland YMCA Trust

Notes to the Financial Statements (cont)

for the year ended 31 December 2019

12 ctd	REPUBLIC OF IRELAND - MANAGEMENT AND SUPPORT SERVICES				
STATEMENT OF FINANCIAL ACTIVITIES					
	Notes	Restricted €	Unrestricted €	2019 €	2018 €
<b>Income and endowments from:</b>					
<b>Donations and legacies</b>		-	5,420	5,420	4,646
<b>Charitable Activities</b>		171,076	-	171,076	167,296
<b>Other Income</b>		-	-	-	-
<b>Total Income and endowments</b>		<b>171,076</b>	<b>5,420</b>	<b>176,496</b>	<b>171,942</b>
<b>Expenditure on:</b>					
<b>Raising funds</b>		-	-	-	-
<b>Charitable Activities</b>		169,879	-	169,879	166,030
<b>Other</b>		-	-	-	-
<b>Total Expenditure</b>		<b>169,879</b>	<b>-</b>	<b>169,879</b>	<b>166,030</b>
<b>Net income for the year</b>		<b>1,197</b>	<b>5,420</b>	<b>6,617</b>	<b>5,912</b>
Transfers between funds		-	-	-	-
<b>Net movement in funds</b>		<b>1,197</b>	<b>5,420</b>	<b>6,617</b>	<b>5,912</b>
<b>Reconciliation of funds:</b>					
Restated Total funds brought forward		18,678	147,214	165,892	159,980
<b>Total Funds Carried Forward</b>		<b>19,875</b>	<b>152,634</b>	<b>172,509</b>	<b>165,892</b>

**The National Council of Ireland YMCA Trust**

**Notes to the Financial Statements (cont)**  
for the year ended 31 December 2019

**13 REPUBLIC OF IRELAND - LOCAL CENTRES**

**INCOME AND EXPENDITURE ACCOUNT**

	<b>2019</b>	<b>2018</b>
	<b>€</b>	<b>€</b>
<b>INCOME</b>		
Ballincollig YMCA Project	22,069	22,741
Bandon YMCA Project	49,694	71,637
Blarney PAKT Project	19,729	22,287
Cobh YMCA	20,697	22,502
Cobh DAF Recovery to Work	15,552	13,482
West Dublin YMCA Project	210,337	207,529
Community Drugs Project	57,947	58,706
West Cork Youth Service Project	<u>36,791</u>	<u>-</u>
	<u>432,816</u>	<u>418,884</u>
<b>EXPENDITURE</b>		
Ballincollig YMCA Project (Part of Family Youth Work)	22,193	22,592
Bandon YMCA Project (Part of Youth Work Information)	55,135	55,374
Blarney PAKT Project (Part of Family Youth Work)	19,729	22,334
Cobh YMCA (Part of Family Youth Work)	20,668	23,025
Cobh DAF Recovery to Work	15,552	13,482
West Dublin YMCA Project (Part of Family Youth Work)	217,063	184,290
Cobh Community Drugs Project	57,947	58,706
West Cork Youth Service Project	<u>36,791</u>	<u>-</u>
	<u>445,078</u>	<u>379,803</u>
<b>(DEFICIT) / SURPLUS FOR THE YEAR</b>	<u>(12,262)</u>	<u>39,081</u>

The National Council of Ireland YMCA Trust

Notes to the Financial Statements (cont)  
for the year ended 31 December 2019

13 ctd REPUBLIC OF IRELAND - LOCAL CENTRES  
STATEMENT OF FINANCIAL ACTIVITIES

	Notes	Restricted €	Unrestricted €	2019 €	2018 €
<b>Income and endowments from:</b>					
Donations and legacies		-	1,676	1,676	14,990
Charitable Activities		431,140	-	431,140	401,444
Other Income		-	-	-	2,450
<b>Total Income and endowments</b>		<b>431,140</b>	<b>1,676</b>	<b>432,816</b>	<b>418,884</b>
<b>Expenditure on:</b>					
Raising funds		-	-	-	-
Charitable Activities		445,078	-	445,078	379,803
<b>Total Expenditure</b>		<b>445,078</b>	<b>-</b>	<b>445,078</b>	<b>379,803</b>
<b>Net income / (expenditure) for the year</b>		<b>(13,938)</b>	<b>1,676</b>	<b>(12,262)</b>	<b>39,081</b>
Transfers between funds		-	-	-	-
<b>Net movements in funds</b>		<b>(13,938)</b>	<b>1,676</b>	<b>(12,262)</b>	<b>39,081</b>
<b>Reconciliation of funds:</b>					
Restated Total funds brought forward		79,594	63,062	142,656	103,575
<b>Total Funds Carried Forward</b>		<b>65,656</b>	<b>64,738</b>	<b>130,394</b>	<b>142,656</b>

**The National Council of Ireland YMCA Trust**

**Notes to the Financial Statements (cont)**  
for the year ended 31 December 2019

<b>13a</b>	<b>BALLINCOLLIG YMCA</b>		
	<b>INCOME AND EXPENDITURE ACCOUNT</b>		
		<b>2019</b>	<b>2018</b>
		<b>€</b>	<b>€</b>
	<b>INCOME</b>		
	Donations	1,542	1,211
	Equipment Grant - VEC	-	859
	Fundraising	67	-
	TUSLA	20,000	20,000
	Children Subs	460	671
		<u>22,069</u>	<u>22,741</u>
	<b>EXPENDITURE</b>		
	Administration	588	455
	Affiliation Fee	390	390
	Children's and Family Programme	2,158	335
	Equipment	-	1,329
	Insurance and Audit fee	113	164
	Salaries and Wages	9,859	19,496
	Staff Training	626	81
	Staff Travel	-	342
	Tutors	8,459	-
		<u>22,193</u>	<u>22,592</u>
	<b>Total Expenditure</b>	<u>22,193</u>	<u>22,592</u>
	<b>(DEFICIT) / SURPLUS FOR THE YEAR</b>	<u>(124)</u>	<u>149</u>

The National Council of Ireland YMCA Trust

Notes to the Financial Statements (cont)  
for the year ended 31 December 2019

13a ctd BALLINCOLLIG YMCA  
STATEMENT OF FINANCIAL ACTIVITIES

	Notes	Restricted €	Unrestricted €	2019 €	2018 €
<b>Income and endowments from:</b>					
Donations and legacies		-	1,542	1,542	2,070
Charitable Activities		20,527	-	20,527	20,671
Other Income		-	-	-	-
<b>Total Income and endowments</b>		<b>20,527</b>	<b>1,542</b>	<b>22,069</b>	<b>22,741</b>
<b>Expenditure on:</b>					
Charitable Activities		22,193	-	22,193	22,592
<b>Total Expenditure</b>		<b>22,193</b>	<b>-</b>	<b>22,193</b>	<b>22,592</b>
<b>Net income for the year</b>		<b>(1,666)</b>	<b>1,542</b>	<b>(124)</b>	<b>149</b>
Transfers between funds		-	-	-	-
<b>Net movement in funds</b>		<b>(1,666)</b>	<b>1,542</b>	<b>(124)</b>	<b>149</b>
<b>Reconciliation of funds:</b>					
Restated Fund balances brought forward		16,312	11,550	27,862	27,713
<b>Total Funds Carried Forward</b>		<b>14,646</b>	<b>13,092</b>	<b>27,738</b>	<b>27,862</b>

**The National Council of Ireland YMCA Trust**

**Notes to the Financial Statements (cont)**  
for the year ended 31 December 2019

<b>13b BANDON YMCA - WEST CORK YOUTH INFORMATION CENTRE INCOME AND EXPENDITURE ACCOUNT</b>	<b>2019</b>	<b>2018</b>
	<b>€</b>	<b>€</b>
<b>INCOME</b>		
City of Dublin Youth Services Board Department of Children and Youth Affairs / Youth Information Fund	37,270	49,694
CETB	12,424	-
Other income	-	3,443
Capital Grant - Cork ETB	-	18,500
	<b>49,694</b>	<b>71,637</b>
<b>EXPENDITURE</b>		
Affiliation Fee	390	396
Audit and Insurance	227	329
Fair Share	1,200	1,200
Equipment	5,458	200
Minibus running costs	2,758	-
Programme Costs	2,712	2,735
Salaries and Wages	32,012	39,621
Staff Travel	4,798	5,029
Staff Training	-	(220)
Telephone	205	709
Total Expenditure before Depreciation	<b>49,760</b>	<b>49,999</b>
Depreciation	5,375	5,375
	<b>55,135</b>	<b>55,374</b>
<b>(DEFICIT) / SURPLUS FOR THE YEAR</b>	<b>(5,441)</b>	<b>16,263</b>
<b>CAPITAL ADJUSTMENT</b>		
Less Mini Bus purchased and capitalised	-	(21,500)
Add back depreciation for 2018 additions	5,375	5,375
<b>ADJUSTED DEFICIT FOR THE YEAR</b>	<b>(66)</b>	<b>138</b>

There was €55,135 spent in the year. The total depreciation charge against Bandon YIC capital items of €5,375 was expensed in the year. This is for the depreciation of the Mini Bus which was purchased in 2018 from a capital grant.



The National Council of Ireland YMCA Trust

Notes to the Financial Statements (cont)  
for the year ended 31 December 2019

13b ctd BANDON YMCA - WEST CORK YOUTH INFORMATION CENTRE  
STATEMENT OF FINANCIAL ACTIVITIES

	Notes	Restricted €	Unrestricted €	2019 €	2018 €
<b>Income and endowments from:</b>					
Donations and legacies		-	-	-	-
Charitable Activities		49,694	-	49,694	71,637
Other Income		-	-	-	-
<b>Total Income and endowments</b>		<b>49,694</b>	<b>-</b>	<b>49,694</b>	<b>71,637</b>
<b>Expenditure on:</b>					
Charitable Activities		55,135	-	55,135	55,374
<b>Total Expenditure</b>		<b>55,135</b>	<b>-</b>	<b>55,135</b>	<b>55,374</b>
<b>Net income / (expenditure) for the year</b>		<b>(5,441)</b>	<b>-</b>	<b>(5,441)</b>	<b>16,263</b>
Transfers between funds		-	-	-	-
<b>Net movement in funds</b>		<b>(5,441)</b>	<b>-</b>	<b>(5,441)</b>	<b>16,263</b>
<b>Reconciliation of funds:</b>					
Fund balances brought forward		21,876	2,992	24,868	8,605
<b>Total Funds Carried Forward</b>		<b>16,435</b>	<b>2,992</b>	<b>19,427</b>	<b>24,868</b>

The National Council of Ireland YMCA Trust

Notes to the Financial Statements (cont)  
for the year ended 31 December 2019

<b>13c BLARNEY PAKT YMCA</b>			
<b>INCOME AND EXPENDITURE ACCOUNT</b>		<b>2019</b>	<b>2018</b>
<b>INCOME</b>		<b>€</b>	<b>€</b>
TUSLA		18,817	18,817
Donations / Fundraising		67	2,050
Equipment grant		-	859
Children's Subs		845	561
		<u>19,729</u>	<u>22,287</u>
<b>EXPENDITURE</b>			
Administration		10	65
Affiliation Fee		390	-
Audit Fee/Insurance		104	-
Rent		2,345	2,345
Programme Costs		1,122	2,141
Salaries and Wages		15,510	13,986
Overheads		-	1,700
Equipment		-	507
Staff Travel / Expenses		166	809
Staff training		-	781
Tutors		82	-
		<u>19,729</u>	<u>22,334</u>
<b>(DEFICIT) / SURPLUS FOR THE YEAR</b>		<u>-</u>	<u>(47)</u>

**STATEMENT OF FINANCIAL ACTIVITIES**

	Notes	Restricted €	Unrestricted €	2019 €	2018 €
<b>Income and endowments from:</b>					
<b>Donations and legacies</b>		-	67	67	2,050
<b>Charitable Activities</b>		19,662	-	19,662	20,237
<b>Total income and endowments</b>		<b>19,662</b>	<b>67</b>	<b>19,729</b>	<b>22,287</b>
<b>Expenditure on:</b>					
<b>Charitable Activities</b>		<u>19,729</u>	-	<u>19,729</u>	<u>22,334</u>
<b>Total Expenditure</b>		<b>19,729</b>	-	<b>19,729</b>	<b>22,334</b>
<b>Net income / (expenditure) for the year</b>		<u>(67)</u>	<u>67</u>	<u>-</u>	<u>(47)</u>
Transfers between funds		67	(67)	-	-
<b>Net movement in funds</b>		<u>-</u>	<u>-</u>	<u>-</u>	<u>(47)</u>
<b>Reconciliation of funds:</b>					
Fund balances brought forward		(2,168)	6,751	4,583	4,630
<b>Total Funds Carried Forward</b>		<u>(2,168)</u>	<u>6,751</u>	<u>4,583</u>	<u>4,583</u>

**The National Council of Ireland YMCA Trust**

**Notes to the Financial Statements (cont)**

for the year ended 31 December 2019

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<b>13d COBH YMCA</b>			
<b>INCOME AND EXPENDITURE ACCOUNT</b>			
	<b>2019</b>	<b>2018</b>	
	<b>€</b>	<b>€</b>	
<b>INCOME</b>			
Donations / Fundraising	67	300	
TUSLA	19,067	19,067	
Co. Cork VEC Equipment Grant	-	859	
Other Grants	460	600	
Children Subs & Family Activities	1,103	1,676	
	<u>20,697</u>	<u>22,502</u>	
<b>EXPENDITURE</b>			
Affiliation Fees	390	-	
Advertising	180	-	
Equipment	344	258	
Insurance and Audit fee	113	164	
Parent and Family Activities	1,214	2,238	
Postage and Telephone	135	74	
Salaries and Wages	17,969	19,958	
Staff Travel	95	207	
Staff Training	-	101	
Stationery	30	25	
Tutor / Stress Pack	198	-	
	<u>20,668</u>	<u>23,025</u>	
<b>SURPLUS / (DEFICIT) FOR THE YEAR</b>	<u>29</u>	<u>(523)</u>	

The National Council of Ireland YMCA Trust

Notes to the Financial Statements (cont)

for the year ended 31 December 2019

13d ctd COBH YMCA

STATEMENT OF FINANCIAL ACTIVITIES

	Notes	Restricted €	Unrestricted €	2019 €	2018 €
<b>Income and endowments from:</b>					
Donations and legacies		-	67	67	300
Charitable Activities		20,630	-	20,630	22,202
Other Income		-	-	-	-
<b>Total Income and endowments</b>		<b>20,630</b>	<b>67</b>	<b>20,697</b>	<b>22,502</b>
<b>Expenditure on:</b>					
Charitable Activities		20,668	-	20,668	23,025
<b>Total Expenditure</b>		<b>20,668</b>	<b>-</b>	<b>20,668</b>	<b>23,025</b>
<b>Net income / (expenditure) for the year</b>		<b>(38)</b>	<b>67</b>	<b>29</b>	<b>(523)</b>
Transfers between funds		-	-	-	-
<b>Net movement in funds</b>		<b>(38)</b>	<b>67</b>	<b>29</b>	<b>(523)</b>
<b>Reconciliation of funds:</b>					
Fund balances brought forward		6,898	4,988	11,886	12,409
<b>Total Funds Carried Forward</b>		<b>6,860</b>	<b>5,055</b>	<b>11,915</b>	<b>11,886</b>

**The National Council of Ireland YMCA Trust**

**Notes to the Financial Statements (cont)**

for the year ended 31 December 2019

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<b>13e COBH DAF RECOVERY TO WORK (VRN 334737R)</b>		
<b>INCOME AND EXPENDITURE ACCOUNT</b>		
	<b>2019</b>	<b>2018</b>
	<b>€</b>	<b>€</b>
<b>INCOME</b>		
DAF Recovery Project	1,000	-
Recovery to work Bon Secours	14,552	13,482
	<u>15,552</u>	<u>13,482</u>
<b>EXPENDITURE</b>		
Indirect Costs	57	82
Programme Advertising	348	222
Salary	14,926	13,020
Staff Travel and Subsistence	90	30
Telephone Costs	131	128
	<u>15,552</u>	<u>13,482</u>
<b>SURPLUS FOR THE YEAR</b>	<u>-</u>	<u>-</u>

A figure of €2,502 from Bon Secours Trust has been deferred for use in 2020.

The National Council of Ireland YMCA Trust

Notes to the Financial Statements (cont)  
for the year ended 31 December 2019

13e ctd COBH YMCA

STATEMENT OF FINANCIAL ACTIVITIES

	Notes	Restricted €	Unrestricted €	2019 €	2018 €
<b>Income and endowments from:</b>					
Donations and legacies		-	-	-	-
Charitable Activities		15,552		15,552	13,482
Other Income		-	-	-	-
<b>Total Income and endowments</b>		<b>15,552</b>	<b>-</b>	<b>15,552</b>	<b>13,482</b>
<b>Expenditure on:</b>					
Charitable Activities		15,552	-	15,552	13,482
<b>Total Expenditure</b>		<b>15,552</b>	<b>-</b>	<b>15,552</b>	<b>13,482</b>
<b>Net income / (expenditure) for the year</b>		<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>
Transfers between funds		-	-	-	-
<b>Net movement in funds</b>		<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>
<b>Reconciliation of funds:</b>					
Fund balances brought forward		-	-	-	-
<b>Total Funds Carried Forward</b>		<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>

**The National Council of Ireland YMCA Trust**

**Notes to the Financial Statements (cont)**

for the year ended 31 December 2019

<b>13f WEST DUBLIN YMCA INCOME AND EXPENDITURE ACCOUNT</b>	<b>2019</b>	<b>2018</b>
	<b>€</b>	<b>€</b>
<b>INCOME</b>		
Kildare Co Council	-	26,500
Capital Grant	19,992	
Fundraising	-	10,570
TUSLA	96,800	79,194
DCYA/DDL ETB/SPY	89,204	89,204
Soulworks	4,341	2,061
	<u>210,337</u>	<u>207,529</u>
 <b>EXPENDITURE</b>		
<b>Brookfield Tusla Project</b>		
Management Fee	1,995	1,992
Rental, Insurance and Audit fee	6,856	-
Salaries / Wages	39,881	38,581
Telephone	253	347
	<u>48,985</u>	<u>40,920</u>
 <b>CRUMLIN PAKT</b>		
Programme	1,576	957
Management Fee	4,300	4,330
Overhead costs	600	766
Salaries/Wages	16,077	16,119
	<u>22,553</u>	<u>22,172</u>
 <b>CELBRIDGE</b>		
Programme	5,209	5,749
Salaries/Wages	19,392	25,949
Staff Travel & Subsistence	662	-
	<u>25,263</u>	<u>31,698</u>
 <b>DDLETB SPY Expenditure</b>		
Bank charges	75	77
Children's Programme	6,560	6,456
Equipment	-	130
Insurance and Audit fee	779	1,485
Management Fee	2,004	2,004
Minibus Insurance & Running Costs	1,337	991
Rental	-	4,598
Capital Grant for Repairs	19,976	-
Salaries	76,369	62,711
Staff Training	-	51
Staff Travel	542	894
Telephone	1,498	1,318
Soul Works	4,397	2,060
Depreciation	6,725	6,725
	<u>120,262</u>	<u>89,500</u>
 Total Expenditure	<u>217,063</u>	<u>184,290</u>
 <b>(DEFICIT) / SURPLUS FOR THE YEAR</b>	<u>(6,726)</u>	<u>23,239</u>

**The National Council of Ireland YMCA Trust**

**Notes to the Financial Statements (cont)**

for the year ended 31 December 2019

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<b>13f WEST DUBLIN YMCA INCOME AND EXPENDITURE ACCOUNT (ctd)</b>	<b>2019</b>	<b>2018</b>
	<b>€</b>	<b>€</b>
<b>CAPITAL ADJUSTMENT</b>		
Less Mini Bus purchased and capitalised	-	(26,900)
Add back depreciation for 2018 additions	6,725	6,725
<b>ADJUSTED (DEFICIT) / SURPLUS FOR THE YEAR</b>	<u><u>(1)</u></u>	<u><u>3,064</u></u>

There was €217,063 spent in the year. The total depreciation charge against West Dublin capital items of €6,725 was expensed in the year. This is for the depreciation of the Mini Bus which was purchased in 2018 from a capital grant.



The National Council of Ireland YMCA Trust

Notes to the Financial Statements (cont)  
for the year ended 31 December 2019

13f ctd WEST DUBLIN YMCA  
STATEMENT OF FINANCIAL ACTIVITIES

	Notes	Restricted €	Unrestricted €	2019 €	2018 €
<b>Income and endowments from:</b>					
Donations and legacies		-	-	-	10,570
Charitable Activities		210,337	-	210,337	194,509
Other Income		-	-	-	2,450
<b>Total Income and endowments</b>		<b>210,337</b>	<b>-</b>	<b>210,337</b>	<b>207,529</b>
<b>Expenditure on:</b>					
Charitable Activities		217,063	-	217,063	184,290
<b>Total Expenditure</b>		<b>217,063</b>	<b>-</b>	<b>217,063</b>	<b>184,290</b>
<b>Net income / (expenditure) for the year</b>		<b>(6,726)</b>	<b>-</b>	<b>(6,726)</b>	<b>23,239</b>
Transfers between funds		-	-	-	-
<b>Net movement in funds</b>		<b>(6,726)</b>	<b>-</b>	<b>(6,726)</b>	<b>23,239</b>
<b>Reconciliation of funds:</b>					
Fund balances brought forward		37,753	35,567	73,320	50,081
<b>Total Funds Carried Forward</b>		<b>31,027</b>	<b>35,567</b>	<b>66,594</b>	<b>73,320</b>

The National Council of Ireland YMCA Trust

Notes to the Financial Statements (cont)

for the year ended 31 December 2019

13g	<b>COBH COMMUNITY DRUGS PROJECT - DRUGS EDUCATION INCOME AND EXPENDITURE ACCOUNT</b>	<b>2019</b>	<b>2018</b>
		€	€
	<b>INCOME</b>		
	Regional Drugs Task Force / Health Service Executive	57,947	58,706
		<u>57,947</u>	<u>58,706</u>
	<b>EXPENDITURE</b>		
	Salaries and Wages	45,625	49,560
	Equipment	1,233	-
	Insurance and Audit fee	284	558
	Management Fee	4,992	4,875
	Programme Costs	1,660	798
	Rent	1,200	1,200
	Staff Training	2,660	345
	Staff Travel	65	1,204
	Stationery & Postage	6	23
	Telephone	222	143
		<u>57,947</u>	<u>58,706</u>
	<b>SURPLUS FOR THE YEAR</b>	<u>-</u>	<u>-</u>

€6,405 surplus was left at the end of this project. The staff member finished with YMCA in March 2020 and the surplus was used in Q1 2020 for the end of the project and outstanding leave entitlement.

**STATEMENT OF FINANCIAL ACTIVITIES**

	Restricted	Unrestricted	2019	2018
	€	€	€	€
<b>Income and endowments from:</b>				
<b>Donations and legacies</b>	-	-	-	-
<b>Charitable Activities</b>	57,947	-	57,947	58,706
<b>Total Income and endowments</b>	<b>57,947</b>	<b>-</b>	<b>57,947</b>	<b>58,706</b>
<b>Expenditure on:</b>				
<b>Charitable Activities</b>	57,947	-	57,947	58,706
<b>Total Expenditure</b>	<b>57,947</b>	<b>-</b>	<b>57,947</b>	<b>58,706</b>
<b>Net income / (expenditure) for the year</b>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>
Transfers between funds	-	-	-	-
<b>Net movement in funds</b>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>
Fund balances brought forward	(1,078)	1,214	136	136
<b>Total Funds Carried Forward</b>	<u><b>(1,078)</b></u>	<u><b>1,214</b></u>	<u><b>136</b></u>	<u><b>136</b></u>

The National Council of Ireland YMCA Trust

Notes to the Financial Statements (cont)  
for the year ended 31 December 2019

13h WEST CORK YOUTH SERVICES INCOME AND EXPENDITURE ACCOUNT	2019 €	2018 €
<b>INCOME</b>		
ETB/TYFS grant	36,791	-
	<u>36,791</u>	<u>-</u>
<b>EXPENDITURE</b>		
Salaries and Wages	29,518	-
Equipment	1,600	-
Management Fee	3,075	-
Programme Costs	1,440	-
Overhead costs	67	-
Staff Travel	1,091	-
	<u>36,791</u>	<u>-</u>
<b>SURPLUS FOR THE YEAR</b>	<u>-</u>	<u>-</u>

€10,107 was deferred in 2019 for start up costs which is being spent in 2020.

STATEMENT OF FINANCIAL ACTIVITIES

	Restricted €	Unrestricted €	2019 €	2018 €
<b>Income and endowments from:</b>				
Donations and legacies	-	-	-	-
Charitable Activities	36,791	-	36,791	-
<b>Total Income and endowments</b>	<b>36,791</b>	<b>-</b>	<b>36,791</b>	<b>-</b>
<b>Expenditure on:</b>				
Charitable Activities	36,791	-	36,791	-
<b>Total Expenditure</b>	<b>36,791</b>	<b>-</b>	<b>36,791</b>	<b>-</b>
<b>Net income / (expenditure) for the year</b>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>
Transfers between funds	-	-	-	-
<b>Net movement in funds</b>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>
Fund balances brought forward	-	-	-	-
<b>Total Funds Carried Forward</b>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>

The National Council of Ireland YMCA Trust

Notes to the Financial Statements (cont)  
for the year ended 31 December 2019

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14	<b>REPUBLIC OF IRELAND - MENTORING INCOME AND EXPENDITURE ACCOUNT</b>	<b>2019</b>	<b>2018</b>
		<b>€</b>	<b>€</b>
	<b>INCOME</b>		
	City of Dublin Youth Services Board - Department of Children and Youth Affairs - TYFS	48,955	48,955
		<u>48,955</u>	<u>48,955</u>
	<b>EXPENDITURE</b>		
	Administration	162	178
	Insurance and Audit fee	207	309
	Management Fee	3,320	3,320
	Rental	2,340	4,598
	Salaries and Wages	34,241	34,217
	Programme Costs	8,008	6,230
	Travel	629	58
	Equipment	-	-
		<u>48,907</u>	<u>48,910</u>
	<b>SURPLUS FOR THE YEAR</b>	<u>48</u>	<u>45</u>

The National Council of Ireland YMCA Trust

Notes to the Financial Statements (cont)  
for the year ended 31 December 2019

14 ctd	REPUBLIC OF IRELAND - MENTORING STATEMENT OF FINANCIAL ACTIVITIES	Notes	Restricted €	Unrestricted €	2019 €	2018 €
<b>Income and endowments from:</b>						
	<b>Donations and legacies</b>		-	-	-	-
	<b>Charitable Activities</b>		48,955	-	48,955	48,955
	<b>Total Income and endowments</b>		<b>48,955</b>	-	<b>48,955</b>	<b>48,955</b>
<b>Expenditure on:</b>						
	<b>Charitable Activities</b>		48,907	-	48,907	48,910
	<b>Total Expenditure</b>		<b>48,907</b>	-	<b>48,907</b>	<b>48,910</b>
	<b>Net income for the year</b>		<b>48</b>	-	<b>48</b>	<b>45</b>
	Transfers between funds		-	-	-	-
	<b>Net movement in funds</b>		<b>48</b>	-	<b>48</b>	<b>45</b>
	Fund balances brought forward		12,429	1,500	13,929	13,884
	<b>Total Funds Carried Forward</b>		<b>12,477</b>	<b>1,500</b>	<b>13,977</b>	<b>13,929</b>

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Notes to the Financial Statements (cont)  
for the year ended 31 December 2019

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15	REPUBLIC OF IRELAND - VOCATIONAL TRAINING SUPPORT TRAINING AND ENTERPRISE PROGRAMME (STEP) INCOME AND EXPENDITURE ACCOUNT	2019	2018
		€	€
	<b>INCOME</b>		
	Cork ETB	689,636	864,700
	<b>EXPENDITURE</b>		
	STEP Staff costs	402,238	414,427
	STEP Guidance & Counselling	6,532	7,859
	STEP Non-Staff costs	109,728	132,725
	STEP Trainee related costs (training allowances, meals and travel)	217,647	299,232
		<u>736,145</u>	<u>854,243</u>
	<b>(DEFICIT) / SURPLUS FOR THE YEAR</b>	<u>(46,509)</u>	<u>10,457</u>

No additional amounts allowed for redundancy contingency in 2019.

The STEP programme was terminated in Donegal and in Dublin in August 2019. This resulted in 4 staff members being made redundant. The above figure of €46,509 was paid out in redundancies.

This figure has been set off against the STEP's designated redundancy fund.

The National Council of Ireland YMCA Trust

Notes to the Financial Statements (cont)

for the year ended 31 December 2019

15 ctd REPUBLIC OF IRELAND - SUPPORT TRAINING AND ENTERPRISE PROGRAMME (STEP STATEMENT OF FINANCIAL ACTIVITIES)

	Notes	Restricted €	Unrestricted €	2019 €	2018 €
<b>Income and endowments from:</b>					
Donations and legacies		-	-	-	-
Charitable Activities		689,636	-	689,636	864,700
Other Income		-	-	-	-
<b>Total Income and endowments</b>		<b>689,636</b>	<b>-</b>	<b>689,636</b>	<b>864,700</b>
<b>Expenditure on:</b>					
Charitable Activities		736,145	-	736,145	854,243
<b>Total Expenditure</b>		<b>736,145</b>	<b>-</b>	<b>736,145</b>	<b>854,243</b>
<b>Net income / (expenditure) for the year</b>		<b>(46,509)</b>	<b>-</b>	<b>(46,509)</b>	<b>10,457</b>
Transfers between funds		-	-	-	-
<b>Net movement in funds</b>		<b>(46,509)</b>	<b>-</b>	<b>(46,509)</b>	<b>10,457</b>
<b>Reconciliation of funds:</b>					
Restated Fund balances brought forward		82,415	69,591	152,006	141,549
<b>Total Funds Carried Forward</b>		<b>35,906</b>	<b>69,591</b>	<b>105,497</b>	<b>152,006</b>

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Notes to the Financial Statements (cont)  
for the year ended 31 December 2019

16 REPUBLIC OF IRELAND - GLOBAL EDUCATION  
INCOME AND EXPENDITURE ACCOUNT

	2019 €	2018 €
<b>INCOME</b>		
Department of Foreign Affairs / Irish Aid	-	-
<b>EXPENDITURE</b>		
Programme	-	-
Salaries and Wages	-	-
Travel	-	-
<b>SURPLUS FOR THE YEAR</b>	-	-

A grant from DFA/Irish Aid of €10,000 was deferred for use in 2020

STATEMENT OF FINANCIAL ACTIVITIES

	Restricted €	Unrestricted €	2019 €	2018 €
<b>Income and endowments from:</b>				
Donations and legacies	-	-	-	-
Charitable Activities	-	-	-	-
<b>Total Income and endowments</b>	-	-	-	-
<b>Expenditure on:</b>				
Charitable Activities	-	-	-	-
<b>Total Expenditure</b>	-	-	-	-
<b>Net income / (expenditure) for the year</b>	-	-	-	-
Transfers between funds	-	-	-	-
<b>Net movement in funds</b>	-	-	-	-
<b>Reconciliation of funds:</b>				
Fund balances brought forward	(9,290)	13,871	4,581	4,581
<b>Total Funds Carried Forward</b>	<b>(9,290)</b>	<b>13,871</b>	<b>4,581</b>	<b>4,581</b>