

Company registration number: 99806

**Lourdes Youth And Community Services Limited
Trading as Lourdes Youth And Community Services Limited
(A Company Limited by Guarantee and not having Share Capital)**

Financial statements

for the financial year ended 31 December 2015

Lourdes Youth And Community Services Limited
(A Company Limited by Guarantee and not having Share Capital)

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Lourdes Youth And Community Services Limited
Company limited by guarantee

Directors and other information

Directors	Bernadette Walsh John Farrelly David Little Joseph Kelly Jackie Lawlor
Secretary	Joseph Kelly
Company number	99806
Registered office	Lower Sean MacDermott Street Dublin 1
Business address	Lower Sean MacDermott Street Dublin 1
Auditor	Aidan P. Delany & Co Registered Auditors Statutory Audit Firm 11 Exchequer Place International Financial Services Centre Dublin 1
Bankers	Bank of Ireland O'Connell Street Dublin 1
Solicitors	Michael Lavelle 47 Fitzwilliam Square Dublin 2

Lourdes Youth And Community Services Limited
(A Company Limited by Guarantee and not having Share Capital)

Directors report

The directors present their annual report and the audited financial statements of the company for the financial year ended 31st December 2015.

Directors

The names of the persons who at any time during the financial year were directors of the company are as follows:

Bernadette Walsh
John Farrelly
David Little
Joseph Kelly
Jackie Lawlor

Principal activities

The principle activity of the company is to provide education and training services to the community of North East Inner City of Dublin. The company is a registered charity and is dependent on Government funding for its development.

Review of Results for the Period and Future Developments

The company recorded a surplus for the year of €14,760 (2014 surplus of €1,007).

Principal risks and uncertainties

Liquidity Risk

The company's policy is to ensure that sufficient resources are available either from cash balances, cash flows and near liquid assets to ensure all obligations can be met when they fall due.

Fraud Risk

The risk is mitigated by maintaining segregation of duties for receipts of funds, and the payment of creditors. The directors have put processes and controls in place to ensure that detailed checking is carried out at all stages to ensure the accuracy and validity of all transactions.

Income Risk

In common with many companies operating in Ireland, which are dependent on government funding, the company has been affected by the current economic situation being experienced. The directors are of the opinion that the company is well positioned to manage the costs of running the company.

Events after the end of the reporting period

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

Research and development

The company did not engage in any research and development activity during the year

Impact of FRS 102

The financial statements for the year ended 31st December 2015 have been prepared in accordance with FRS 102 and the comparative figures for the year ended 31st December 2014 were restated where necessary under FRS 102.

Lourdes Youth And Community Services Limited
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Directors report (continued)

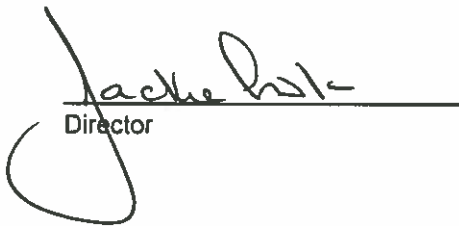
Accounting records

The measures taken by the directors to secure compliance with the requirements of sections 281 to 285 of the Companies Act 2014 with regard to the keeping of accounting records are the implementation of necessary policies and procedures for recording transactions, the employment of competent accounting personnel with appropriate expertise and the provision of adequate resources to the financial function. The accounting records of the company are located at Lower MacDermott Street.

Auditors

In accordance with Sections 380 to 385 of the Companies Act 2014, the auditors, Aidan P. Delany & Co, have indicated their willingness to continue in office.

This report was approved by the board of directors on 5th / 9th / 16 and signed on behalf of the board by:


Director


Director

Lourdes Youth And Community Services Limited
(A Company Limited by Guarantee and not having Share Capital)

Directors responsibilities statement

The directors are responsible for preparing the directors report and 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 Companies Act 2014 and FRS 102 "The Financial Reporting Standard applicable in the UK and Republic of Ireland" issued by the Financial Reporting Council, and promulgated by the Institute of Chartered Accountants in Ireland. 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 profit or loss 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 then apply them consistently;
- make judgments and accounting estimates that are reasonable and prudent;
- state whether the financial statements have been prepared in accordance with applicable accounting standards, 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 business.

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 profit or loss of the company to be determined with reasonable accuracy, enable them to ensure that the financial statements and directors report comply with the 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.

**Independent auditor's report to the members of
Lourdes Youth And Community Services Limited**

We have audited the financial statements of Lourdes Youth And Community Services Limited for the year ended 31st December 2015 which comprise the profit and loss account, statement of income and retained earnings, balance sheet, statement of cash flows and related notes. The relevant financial reporting framework that has been applied in their preparation is the Companies Act 2014 and FRS 102 The Financial Reporting Standard applicable in the UK and Republic of Ireland issued by the Financial Reporting Council and promulgated by the Institute of Chartered Accountants in Ireland.

This 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 auditors 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 company and the company's members as a body, for our audit work, for this report, or for the opinions we have formed.

Respective responsibilities of directors and auditor

As explained more fully in the directors responsibilities statement set out on page 4, the directors are responsible for the preparation of the financial statements and for being satisfied that they give a true and fair view and otherwise comply with the Companies Act 2014. Our responsibility is to audit and express an opinion on the financial statements in accordance with Irish law and International Standards on Auditing (UK and Ireland). Those standards require us to comply with the Auditing Practices Board's Ethical Standards for Auditors.

Scope of the audit of the financial statements

An audit involves obtaining evidence about the amounts and disclosures in the financial statements sufficient to give reasonable assurance that the financial statements are free from material misstatement, whether caused by fraud or error. This includes an assessment of: whether the accounting policies are appropriate to the company's circumstances and have been consistently applied and adequately disclosed; the reasonableness of significant accounting estimates made by the directors; and the overall presentation of the financial statements. In addition, we read all the financial and non-financial information in the directors report to identify material inconsistencies with the audited financial statements and to identify any information that is apparently materially incorrect based on, or materially inconsistent with, the knowledge acquired by us in the course of performing the audit. If we become aware of any apparent material misstatements or inconsistencies we consider the implications for our report.

Opinion on financial statements

In our opinion the financial statements:

- give a true and fair view of the assets, liabilities and financial position of the company as at 31st December 2015 and of its profit for the year then ended, and
- have been properly prepared in accordance with the relevant reporting framework and, in particular the requirements of the Companies Act 2014.

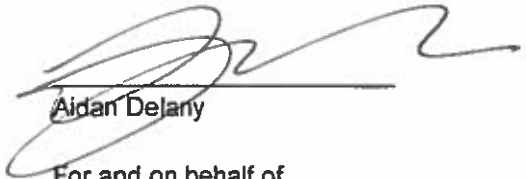
Matters on which we are required to report by the Companies Act 2014

- We have obtained all the information and explanations which we consider necessary for the purposes of our audit.
- In our opinion the accounting records of the company were sufficient to permit the financial statements to be readily and properly audited.
- The financial statements are in agreement with the accounting records.
- In our opinion the information given in the directors report is consistent with the financial statements.

Matters on which we are required to report by exception

We have nothing to report in respect of our obligation under the Companies Act 2014 to report to you if, in our opinion, the disclosures of directors remuneration and transactions specified by sections 305 to 312 of the Act are not made.

**Independent auditor's report to the members of
Lourdes Youth And Community Services Limited (continued)**



Aidan Delany

For and on behalf of
Aidan P. Delany & Co
Chartered Accountants and Registered Auditors,
Statutory Audit Firm
11 Exchange Place
International Financial Services Centre
Dublin 1

Date: 12th September 2016

Lourdes Youth And Community Services Limited
(A Company Limited by Guarantee and not having Share Capital)

Income and expenditure statement
Financial year ended 31st December 2015

	Note	2015 €	2014 €
Funding	4		
Community Development Programme		94,557	97,172
CDET/SOLAS/DES - Community Training Centre		554,743	559,928
Pobal Childcare Programme		324,780	302,946
DCYA/CDYSB Youth Work Programme		119,020	109,259
Irish Aid Development Education Programme		65,000	65,007
LYCS Contingency / Maintenance Fund		57,263	67,205
DSP Community Employment Scheme		419,125	342,876
		<u>1,634,488</u>	<u>1,544,393</u>
 Administrative expenses			
Community Development Programme		(95,039)	(97,170)
CDET/SOLAS/DES - Community Training Centre		(554,743)	(559,887)
Pobal Childcare Programme & Fees		(298,858)	(308,604)
DCYA/CDYSB Youth Work Programme		(109,431)	(115,315)
Irish Aid Development Education Programme		(66,848)	(76,505)
LYCS Contingency / Maintenance Fund		(81,581)	(43,092)
DSP Community Employment Scheme		(413,228)	(342,813)
		<u>(1,619,728)</u>	<u>(1,543,386)</u>
 Surplus on ordinary activities before taxation		 14,760	 1,007
Tax on surplus on ordinary activities	8	-	-
Surplus for the financial year		<u>14,760</u>	<u>1,007</u>

All the activities of the company are from continuing operations.

The company has no other recognised items of income and expenses other than the results for the financial year as set out above.

The notes on pages 11 to 17 form part of these financial statements.

Lourdes Youth And Community Services Limited
(A Company Limited by Guarantee and not having Share Capital)

Statement of income and retained earnings
Financial year ended 31st December 2015

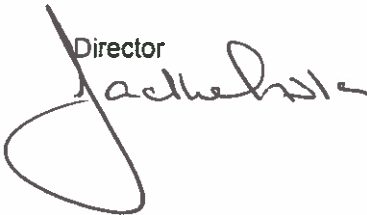
	2015	2014
	€	€
Surplus for the financial year	14,760	1,007
Retained earnings at the start of the financial year	<u>242,570</u>	<u>241,563</u>
Retained earnings at the end of the financial year	<u><u>257,330</u></u>	<u><u>242,570</u></u>

Lourdes Youth And Community Services Limited
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Balance sheet
As at 31st December 2015

	Note	2015 €	€	2014 €	€
Current assets					
Debtors	10	47,389		35,185	
Cash at bank and in hand		360,962		363,431	
		<u>408,351</u>		<u>398,616</u>	
Creditors: amounts falling due within one year					
	11	<u>(151,021)</u>		<u>(156,046)</u>	
Net current assets		<u>257,330</u>		<u>242,570</u>	
Total assets less current liabilities		<u>257,330</u>		<u>242,570</u>	
Net assets		<u><u>257,330</u></u>		<u><u>242,570</u></u>	
Income and expenditure account					
	13				
SICAP Adult Education Programme		(325)		157	
CDET B CTC Programme		(3)		(3)	
Pobal Childcare Programme		39,700		13,778	
LYCS Contingency / Maintenance Programme		90,066		114,384	
DCYA / CDYSB Youth Work Programme		9,998		409	
Irish Aid Development Education Programme		22,280		24,128	
Building Development Fund		94,940		94,940	
DSP Community Employment Scheme		674		(5,223)	
Members funds		<u><u>257,330</u></u>		<u><u>242,570</u></u>	

These financial statements were approved by the board of directors on 5/9/2016 and signed on behalf of the board by:

Director


Director


The notes on pages 11 to 17 form part of these financial statements.

Lourdes Youth And Community Services Limited
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Statement of cash flows
Financial year ended 31st December 2015

	2015	2014
	€	€
Cash flows from operating activities		
Surplus for the financial year	14,760	1,007
Accrued expenses/(income)	(640)	640
<i>Changes in:</i>		
Trade and other debtors	(12,204)	163
Trade and other creditors	(4,385)	18,317
Cash generated from operations	<u>(2,469)</u>	<u>20,127</u>
Net cash (used in)/from operating activities	<u>(2,469)</u>	<u>20,127</u>
Net increase/(decrease) in cash and cash equivalents	(2,469)	20,127
Cash and cash equivalents at beginning of financial year	<u>363,431</u>	<u>343,304</u>
Cash and cash equivalents at end of financial year	<u><u>360,962</u></u>	<u><u>363,431</u></u>

Lourdes Youth And Community Services Limited
(A Company Limited by Guarantee and not having Share Capital)

Notes to the financial statements
Financial year ended 31st December 2015

1. Statement of compliance

These financial statements have been prepared in compliance with FRS 102, 'The Financial Reporting Standard applicable in the UK and Republic of Ireland'.

2. Accounting policies

Basis of preparation

The financial statements for the year ended 31st December 2015 have been prepared in accordance with FRS 102 and the comparative figures for the year ended 31st December 2014 were restated where necessary under FRS 102.

The financial statements are prepared in Euro, which is the functional currency of the entity.

Transition to FRS 102

The entity transitioned from previous Irish GAAP to FRS 102 as at 1st January 2014. Details of how FRS 102 has affected the reported financial position and financial performance is given in note 16.

Funding

Restricted Funding

Restricted Funds represent grants from CDETB/SOLAS/DES which are accounted for on the receivable basis. The funds can only be used for particular purposes specified by the sponsorship programme which is binding on the directors. Such purposes are within the overall aims of the company.

Designated Funds

Designated funds are unrestricted funds earmarked by the directors for particular purposes. The aim and use of each designated fund is set out in the notes to the financial statements. The designation have an administrative purpose only and do not legally restrict the Board's discretion in applying the funds.

Unrestricted Funds

Unrestricted Funds represent amounts which are expendable at the discretion of the directors in furtherance of the objectives of the company and which have not been designated for other purposes. Such funds may be held to fund working capital or capital expenditure.

Expenditure

Expenditure is recognised on an accruals basis as a liability is incurred. Expenditure includes any VAT which cannot be fully recovered, and is reported as part of the expenditure to which it relates.

Taxation

The company has obtained exemption from the Revenue Commissioners in respect of Corporation Tax, it being a company not carrying on a business for the purposes of making a profit. Passive income, if any, (such as deposit interest) remains taxable.

Lourdes Youth And Community Services Limited
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Notes to the financial statements (continued)
Financial year ended 31st December 2015

Tangible assets

Tangible assets are initially recorded at cost, and are subsequently stated at cost less any accumulated depreciation and impairment losses.

Depreciation

Depreciation is calculated so as to write off the cost or valuation of an asset, less its residual value, over the useful economic life of that asset as follows:

Computer Equipment	- 20%	straight line
Fittings fixtures and equipment	- 20%	straight line

If there is an indication that there has been a significant change in depreciation rate, useful life or residual value of tangible assets, the depreciation is revised prospectively to reflect the new estimates.

Government grants

Government grants are recognised at the fair value of the asset received or receivable. Grants are not recognised until there is reasonable assurance that the company will comply with the conditions attaching to them and the grants will be received.

Government grants are recognised using the accrual model.

Under the accrual model, government grants relating to revenue are recognised on a systematic basis over the periods in which the company recognises the related costs for which the grant is intended to compensate. Grants that are receivable as compensation for expenses or losses already incurred or for the purpose of giving immediate financial support to the entity with no future related costs are recognised in income in the period in which it becomes receivable.

Defined contribution plans

Contributions to defined contribution plans are recognised as an expense in the period in which the related service is provided. Prepaid contributions are recognised as an asset to the extent that the prepayment will lead to a reduction in future payments or a cash refund.

When contributions are not expected to be settled wholly within 12 months of the end of the reporting date in which the employees render the related service, the liability is measured on a discounted present value basis. The unwinding of the discount is recognised in finance costs in profit or loss in the period in which it arises.

3. Limited by guarantee

The company is a Company Limited by Guarantee having no 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 being wound up while they are members or within one year thereafter for the payment of 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 €1.27.

Lourdes Youth And Community Services Limited
(A Company Limited by Guarantee and not having Share Capital)

Notes to the financial statements (continued)
Financial year ended 31st December 2015

4. Funding

	2015	2014
	€	€
Dept of Environment, Community & Local Government	22,714	97,172
SICAP Funding	44,148	-
DCC Funding	27,695	-
CDETB/SOLAS/DES - Community Training Centre	495,953	502,006
CDETB/SOLAS/DES - Advocacy Programme	58,790	57,922
Dept of Children & Youth Affairs - CCSS Childcare	179,124	166,908
Dept of Children & Youth Affairs - ECCE Childcare	29,938	31,154
Dept of Children & Youth Affairs - CETS Childcare	12,960	19,688
Dept of Social Protection - Childcare School Meals	7,827	-
Creche Fees - Childcare	89,931	85,196
Dept of Children & Youth Affairs - Capital Grant	500	-
Health Service Executive - Childcare	4,500	-
Building Development Programme	7,319	-
Fundraising & Donations	5,194	3,907
Other Income & Small Donations	12,579	21,882
Management Charge	23,421	23,916
Dept of Communication, Energy & Natural Resources	8,750	17,500
DCYA/CDYSB SPY - Youth Work Programme	106,247	106,247
DCYA/CDYSB General Fund - Vulnerable Project Grant	10,000	-
Club Subscriptions - Youth Work Programme	2,773	3,012
Irish Aid - Development Education Programme	65,000	65,000
Other Funds	-	7
DSP Wages Grant - CES Scheme	389,802	323,513
DSP Material & Training Grant - CES Scheme	24,100	19,363
Community Employment Refund	5,223	-
	<u>1,634,488</u>	<u>1,544,393</u>

The whole of the income is derived from funding generated in Ireland.

5. Operating surplus

Operating surplus is stated after charging/(crediting):

	2015	2014
	€	€
Fees payable for the audit of the financial statements	<u>6,084</u>	<u>7,204</u>

Lourdes Youth And Community Services Limited
(A Company Limited by Guarantee and not having Share Capital)

Notes to the financial statements (continued)
Financial year ended 31st December 2015

6. Staff costs

The average number of persons employed by the company during the financial year, including the directors, was as follows:

	2015	2014
	Number	Number
LYCS Staff	33	35
LYCS Community Employment Scheme Staff	45	40
	78	75

The aggregate payroll costs incurred during the financial year were:

	2015	2014
	€	€
Wages and salaries	1,217,637	1,161,980
Social insurance costs	93,052	89,006
Other retirement benefit costs	34,190	34,118
	1,344,879	1,285,104

	2015	2014
	€	€
Number of employees whose employee benefits fell within the band of €60,000 and €70,000	2	2

7. Directors remuneration

No directors received any remuneration during the year.

No directors or any person related to the company had any personal interest in any contract or transaction entered into by the company during the year: (31st December 2014 - Nil).

8. Tax on surplus on ordinary activities

The company has obtained exemption from the Revenue Commissioners in respect of Corporation Tax, it being a company not carrying on a business for the purposes of making a profit. Passive income, if any, (such as deposit interest) remains taxable.

Lourdes Youth And Community Services Limited
(A Company Limited by Guarantee and not having Share Capital)

Notes to the financial statements (continued)
Financial year ended 31st December 2015

9. Tangible assets

	Plant and machinery €	Fixtures, fittings and equipment €	Motor vehicles €	Total €
Cost				
At 1st January 2015 and 31st December 2015	7,773	19,016	24,760	51,549
Depreciation				
At 1st January 2015 and 31st December 2015	7,773	19,016	24,760	51,549
Carrying amount				
At 31st December 2015	-	-	-	-

	Plant and machinery €	Fixtures, fittings and equipment €	Motor vehicles €	Total €
Cost				
At 1st January 2014 and 31st December 2014	7,773	19,016	24,760	51,549
Depreciation				
At 1st January 2014 and 31st December 2014	7,773	19,016	24,760	51,549
Carrying amount				
At 31st December 2014	-	-	-	-

10. Debtors

	2015 €	2014 €
Community Employment Scheme funding due	36,154	33,055
Prepayments and accrued income	11,235	2,130
	<u>47,389</u>	<u>35,185</u>

Lourdes Youth And Community Services Limited
(A Company Limited by Guarantee and not having Share Capital)

Notes to the financial statements (continued)
Financial year ended 31st December 2015

11. Creditors: amounts falling due within one year

	2015	2014
	€	€
Department of Social Protection	74,520	78,905
City of Dublin Education and Training Board	76,501	76,501
Accruals	-	640
	151,021	156,046

12. Employee benefits

The amount recognised in profit or loss in relation to defined contribution plans was €34,190 (2014: €34,118).

13. Reserves

	Reserve	Surplus (Deficit)	Reserve
	2014	2015	2015
Restricted Reserves			
LCDP Adult Education Programme	157	(482)	(325)
CDETB CTC Programme	(3)	-	(3)
Pobal Childcare Programme	13,778	25,922	39,700
LYCS Contingency / Maintenance Programme	114,384	(24,318)	90,066
DCYA/CDYSB Youth Work Programme	409	9,589	9,998
Irish Aid Development Education Programme	24,128	(1,848)	22,280
DSP Community Employment Scheme	(5,223)	5,897	674
Designated Reserves			
Building Development Fund	94,940	-	94,940
	242,570	14,760	257,330

14. Capital commitments

There were no capital commitments at the year ended 31st December 2015.

15. Events after the end of the reporting period

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

**Lourdes Youth And Community Services Limited
(A Company Limited by Guarantee and not having Share Capital)**

**Notes to the financial statements (continued)
Financial year ended 31st December 2015**

16. Transition to FRS 102

These are the first financial statements that comply with FRS 102. The company transitioned to FRS 102 on 1st January 2014.

Reconciliation of equity

No transitional adjustments were required.

Reconciliation of profit or loss for the financial year

No transitional adjustments were required.

17. Accounting Periods

The current accounts are for a full period. The comparative accounts are for a full year.

18. Approval of financial statements

The board of directors approved these financial statements for issue on .

Lourdes Youth And Community Services Limited
(A Company Limited by Guarantee and not having Share Capital)

Detailed Income and Expenditure Account
Community Training Centre
For the financial year ended 31st December 2015

Appendix 4

	2015		2014	
	€	€	€	€
<u>Income</u>				
CDETБ / SOLAS / DES - Community Training Centre		495,953		502,006
CDETБ / SOLAS / DES - Advocacy Programme		58,790		57,922
		554,743		559,928
 <u>Expenditure</u>				
Wages	(379,767)		(380,180)	
Employer PRSI	(40,360)		(40,385)	
Staff Pension	(21,683)		(21,834)	
Recruitment	(360)		-	
Tools and protective clothing	(557)		(1,401)	
Staff development	(1,327)		(1,434)	
Insurance	(750)		(732)	
Light, heat and power	(14,720)		(16,464)	
Repairs and maintenance	(21,303)		(19,594)	
Leasing equipment	(1,103)		(1,382)	
Postage and stationery	(2,913)		(1,988)	
Special inputs	(8,639)		(5,975)	
Telephone	(3,906)		(3,393)	
Computer expenses	(2,835)		(3,790)	
Licence fee	(113)		(120)	
Professional fees	(1,151)		-	
Tutor fees	(31,923)		(34,129)	
Audit fees	(1,196)		(1,196)	
Bank charges	(433)		(303)	
Canteen	(5,251)		(5,982)	
Sundry	(400)		(1,524)	
Equipment purchases	(1,939)		(6,276)	
Materials	(12,114)		(11,805)	
		(554,743)		(559,887)
 Surplus for the financial year		-		41

On behalf of the board

Director:

Date:

S.P.16.

Director:

Date:

5/9/2016