

Lourdes Youth and Community Services Company Limited by Guarantee

Annual Report and Audited Financial Statements

for the financial year ended 31 December 2024

**KSi Faulkner Orr Limited
10 Lower Mount Street
Dublin 2
Ireland**

**Company Number: 99806
Charity Number: 20013448**

Lourdes Youth and Community Services CLG

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Lourdes Youth and Community Services Company Limited by Guarantee
REFERENCE AND ADMINISTRATIVE INFORMATION

Directors	David Little Bernadette Walsh Nessan Vaughan Jackie Lawlor Gavin Elliott Peter O'Connor Benny McCabe Leon Harding Aisling Boland
Society Secretary	Nessan Vaughan
Charity Number	20013448
Society Number	99806
Registered Office and Principal Address	Metropolitan Building, James Joyce Street, Dublin 1 Dublin Ireland
Auditors	KSi Faulkner Orr Limited 10 Lower Mount Street Dublin 2 Ireland
Principal Bankers	Bank of Ireland O'Connell Street Dublin 1 Ireland
Solicitors	Michael Lavelle Solicitors St. James' House Adelaide Road Dublin 2

Lourdes Youth and Community Services Company Limited by Guarantee DIRECTORS' ANNUAL REPORT

for the financial year ended 31 December 2024

The directors present their Directors' Annual Report, combining the Directors' Report and Trustees' Report, and the audited financial statements for the financial year ended 31 December 2024.

The directors present their report and the audited financial statements for the financial year ended 31 December 2024.

The financial statements are prepared in accordance with the Companies Act 2014, FRS 102 "The Financial Reporting Standard applicable in the UK and Republic of Ireland" and Accounting and Reporting by Charities: Statement of Recommended Practice applicable to charities preparing their financial statements in accordance with the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102).

The Directors' Report contains the information required to be provided in the Directors' Annual Report under the Statement of Recommended Practice (SORP) guidelines. The directors of the charity are also charity trustees for the purpose of charity law and under the charity's constitution are known as members of the board of trustees.

In this report the directors of Lourdes Youth and Community Services Company Limited by Guarantee present a summary of its purpose, governance, activities, achievements and finances for the financial year 2024.

The charity is a registered charity and hence the report and results are presented in a form which complies with the requirements of the Companies Act 2014 and, although not obliged to comply with the Statement of Recommended Practice applicable in the UK and Republic of Ireland FRS 102, the organisation has implemented its recommendations where relevant in these financial statements.

The name of the Company is Lourdes Youth and Community Services (LYCS) company limited by guarantee was established in March 1984. The Company is a company limited by guarantee, registered under Part 18 of the Companies Act 2014.

Lourdes Youth & Community Services (LYCS) was established in 1984, as part of a broad based community development movement, which emerged in Dublin's north inner city in the late 70's and 80's. This community mobilisation was an attempt to combat the relentless economic and social decline being experienced in inner city Dublin. Families living in the area experience high levels of economic and social disadvantage. Unemployment levels are high and the mis-use of drugs is widespread.

LYCS is an integrated community based education, training, recreation and development project which is concerned with giving participants the opportunity to become involved in their own development and the development of their community. The organisation is locally based and participatory. Personal development is seen as inextricably linked to the development of local community resources

Further information on LYCS is available at:

Website: www.lycs.ie

Social media:

Facebook:

LYCS Adult Education Programme

LYCS CTC

LYCS First Steps Creche

Instagram:

Lyics ctc

Twitter:

@LYCS Dublin

Mission, Objectives and Strategy

Mission Statement

Main Object

The main object for which LYCS is established is to benefit the community and to encourage every person to participate fully in their own, their community's, and their country's development, by providing education, training and development opportunities in Dublin City for the benefit of the entire community including the oldest, youngest, newest and most vulnerable people.

Subsidiary Objects

- To advance education and development opportunities and to promote such other charitable purposes as may be

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determined from time to time.

- To promote the personal development of children, young people and adults.
- To promote the general education and the physical, mental and emotional development of children, young people and adults.
- To promote formal and informal education through the medium of youth work practice and programmes.
- To address poverty, including the structural causes of poverty and inequality.
- To support active citizenship and engage in community development activities.
- To deliver a range of supports across a continuum of service delivery, from broad based approaches to targeted approaches for those who are marginalised.
- To host events and engage in promotional work to advance the main objectives.
- To work with stakeholders and organisations in the community and wider and community and voluntary sector, in order to achieve the main objectives.

Philosophy

To encourage people to be aware of their own power and how they can use it to effect change, and that every person has the right to participate fully in their own, their communities, and their country's and in global development.

LYCS Vision

LYCS imagines a time where no person in this community is left behind; a place where future generations have opportunities to their lives as active global citizens enriched by excellent education and humanising employment.

LYCS Mission

Our mission is to create educational opportunities that support local people to achieve their full potential as creators of positive change taking informed action to affect local and global transformation.

Objectives

LYCS Values and Principles

- Sustainability

We work to ensure that our interventions bring real benefits to local people over the long term and reflect the knowledge, skills and attitudes of our organisation, in line with our vision, mission, values and goals

- Effectiveness and Results

We use our resources efficiently and effectively, providing value for money and focusing our efforts on achieving positive outcomes.

- Equality and Equity

We work to advance equal opportunities to contribute to the creation of a diverse, fair and equitable society

- Human Rights

We work to defend the universal and indivisible nature of human rights, including personal, social, economic and environmental, by promoting and protecting them in all our efforts.

- Accountability

We are accountable to our community and our funders and are transparent in all that we do.

- Partnership

We believe in the value of partnership which is based on mutual trust and support and brings about improved life chances for individuals, families and communities.

- Empowerment & Self-determination

We work to empower individual and communities and support them to make their own choices and decisions.

- Personal Development: We commit to creating opportunities in the areas of person development, lifelong learning, employment, health and wellbeing, family and community.

Early Years Education

LYCS Early Years Education Service provides over 50 places for children from 6 months to 5 years each day, including free Pre-School Places. Many of the parents of the children who use the service are drawn from all four programmes within LYCS and live locally. Referrals are made by parents/guardians, Social Workers, Tusla, Public Health Nurses, Focus Ireland and other relevant professionals.

Community Training Centre (CTC)

40 Early School Leavers have the opportunity to gain accredited training in QQI Levels 3 & 4 in a range of modules and subjects.

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Adult Education Programme

Provides informal training and education for over 120 women and men each week, all of whom have little or no history of formal education.

Global Citizenship Education

LYCS facilitates the promotion of global citizenship education to over 300 people within LYCS and the wider community of Dublin's North Inner City.

Community Employment (CE) Scheme

LYCS operates a CE Scheme for 15 participants, some of whom are based in LYCS while others are placed in community projects throughout the north east inner city.

Income generation:

Income generated is applied to the promotion of the Main Object:

- To undertake, accept, execute and administer, without remuneration, any charitable trusts.
- To collect and to receive voluntary contributions, donations or bequests or money for any of the purposes aforesaid.
- To make application on behalf of LYCS to any authority, whether governmental, local, philanthropic or otherwise, for financial funding of any kind.
- To employ staff, and on such terms, as are necessary or desirable for the proper promotion of LYCS.
- To insure the property of LYCS against any foreseeable risk.
- To insure any or all of the Directors against personal liability incurred in respect of any act or omission which is or is alleged to be a breach of trust or breach of duty.

Structure, Governance and Management

Structure

LYCS has 50+ employees, the majority of whom work part-time and of whom 12 who were employed as part of the CE Scheme in 2024. It's Chief Executive Officer is responsible to the Board of Directors for the operation of the organisation. Each Programme Manager is in turn responsible to the CEO. LYCS Financial Administrator is responsible for the day-to-day financial management of the organisation and for the preparation of accounts for annual audit which are audited by an accredited accountancy firm.

The Board comprises eight company directors. The names of the persons who at anytime during the year, were directors of LYCS are listed on Page 1. There are three Board standing sub-committees: Governance; Finance & Audit; Human & Remuneration which met throughout 2024. Members of the board and sub-committees are named on the LYCS website www.lycs.ie During 2024 the board held 6 scheduled meetings, two of which were half day strategic planning meetings. LYCS's AGM was held on 21st November 2024.

At the Annual General Meeting one-third of the Directors retire or, if their number is not three or a multiple of three, then the number nearest one-third, shall retire from office. The term of office is set at three years.

LYCS became fully compliant with the Community & Voluntary sector's Governance Code following extensive work as part of a 'governance journey' over 2019. This compliance was fully maintained during 2024. LYCS ensured full compliance in early 2021 with the new Charities Regulatory Authority's (CRA) Code of Governance. LYCS was in a position to formally declare compliance with the mandatory Code at the AGM in 2024. Board members attended extensive training sessions on the new CRA Code provided by an external governance expert for the Dublin City Community Co-op and its 13 members (of which LYCS is but one).

LYCS submitted its annual report to the Charities Regulatory Authority on schedule in November 2024.

LYCS submitted four quarterly reports during 2024 to the Lobby Regulator as required under legislation.

Financial Reporting Framework.

The financial statements have been prepared by LYCS in accordance with accounting standards issued by the Financial Reporting Council, including FRS 102 "The Financial Reporting Standard applicable in the UK and Republic of Ireland" ("FRS 102") as modified by the Statement of Recommended Practice "Accounting and Reporting by Charities" effective 1 January 2015. LYCS has applied the Charities SORP on a voluntary basis as its application is not a requirement of the current regulations for charities registered in the Republic of Ireland. It is, however, considered best practice.

Government Department Circulars

LYCS is compliant with relevant circulars including Circular: 44/2006 "Tax Clearance Procedures Grants, subsidies and Similar Type Payments" and DPE 022/05/2013 Circular: 13/2014 'Management of and Accountability for Grants

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from Exchequer Funds'.

LYCS receives funding from a wide variety of Government Departments and agencies. Annual budgets for each programme are produced once funding is secured. Programme Managers meet with the CEO on a monthly basis to review expenditure against the agreed budget. Programmes are not allowed to spend beyond their budget allocation without exception. Monthly financial reports are produced for Board Finance Subcommittee who in turn report on financial issues at monthly Board meetings. These reports also compare spend with the previous year and % change is discussed by members.

LYCS engages an external auditor to audit all financial accounts. The Board aims to change its auditor every three to five years to ensure value for money is sought and to avoid any chance of complacency by the auditor. Sourcing an auditor is a competitive process carried out by the Finance Sub Committee of the Board.

Review of Activities, Achievements and Performance

The following is an outline of each Programme of Activity's achievement and performance:

Early Years Education Service (6 months to 5 year olds)

LYCS's Early Years Education Service is a community space and all funds generated go towards developing the service and enhancing the childcare experience for all of our children. Referrals are made by parents/guardians or through public services such as: Social Workers, Public Health Nurses, Focus Ireland and local parents. All quantifiable targets were met. 52 children (full-time and part-time) attended daily during 2024.

Working with small children with individual needs requires staff to be observant, good listeners, patient and supportive. Effective communication, creativity and imagination are essential when working within an early years setting. Early years educators show empathy and understanding towards the children's holistic development. In essence, we follow a child centred approach, where learning and development occur through play.

We promote healthy eating through freshly made breakfasts and dinners each day. We ensure that diversity and equality are celebrated through the promotion of multi-cultural reading materials, music, language and food. We target local children living in the immediate community around us. We provide a service for parents attending training and education programmes both within LYCS and other educational settings. The crèche provides work based training for a wide range of students and Community Employment (CE) participants. LYCS follows the Aistear framework for learning, which is a child-centred and play based curriculum for early years education. We support the children in their transition to primary school through an educational programme which eases their emotional and social journey from early years education to primary education.

New children who started in September 2024, were required to apply under the new National Childcare Scheme (NCS) for financial support towards the costs of childcare for parents. Referrals from sponsor bodies e.g. Tusla, were also received.

In 2024, some children with additional needs (either diagnosed or undiagnosed) attended the crèche. In order to benefit from the seven levels of support under the Access and Inclusion Model (AIM), a diagnosis is not needed. LYCS continued to support the needs of these children and the needs of their families. Our goal is to empower staff to deliver an inclusive pre-school experience, ensuring that every eligible child can meaningfully participate in the Early Childhood Care & Education (ECCE) Programme and reap the benefits of quality early years care and education. Funding was secured for 2 extra support staff to work directly with 4 preschool children with additional needs. Whilst this is beneficial, it is accessible for children over 3 years with additional needs, it is not available for children under 3 years. Children in our service who are under the age of 3 years whom we suspect have additional needs will have to wait until they are 3 years old for additional supports through AIM.

In 2024, the majority of parents were in receipt of a welfare benefit. Some parents attended an LYCS education programme or local colleges for training and education whilst their children attended our crèche. This gives parents the opportunity to develop and learn knowing their child is in a safe, fun, learning environment. This also gives them an opportunity to progress onto employment which could be beneficial for themselves, their children and the community. One of our parents successfully completed her degree and has since returned to full time employment.

In 2024, the early years education service worked closely with the ABC Programme in National College of Ireland to support the children and families through a tailor-made numeracy programme. They provided onsite and online mentoring to support the Early Years Educators. It aims to break, "the cycle of child poverty within areas where it is most deeply entrenched and where children are most disadvantaged, through integrated and effective services and interventions" (Programme for Government, 2013) in the areas of child development, child well-being, parenting and educational disadvantage.

Additional professional supports - To ensure the provision of quality care and education for the children in our service and in an effort to meet the needs of the families in this community, the following supports from statutory bodies have

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been availed of: Better Start Quality Development Initiative; the Access and Inclusion of Children with Disabilities Programme and the Area Based Childhood (ABC) Programme.

Community Training Centre (CTC)

The CTC's primary objective is to deliver full-time education, training, personal development, and guidance services to young people (16yrs to 21yrs) in the local community funded by City of Dublin Education & Training Board (CDETB). All learners participate on QQI (Quality and Qualifications Ireland) courses at Levels 3 and 4 in a variety of subject areas, including Sports, Information Technology, Customer Service, Hospitality, and Personal Development modules.

In 2024, all targets were met and some over achieved.

Achievements:

33 learners registered.

15 learners registered came from minority ethnic communities

- 4 QQI courses delivered: Level 3 Employability Skills
- Level 3 Employability Skills
- Level 4 General Learning Pathways to Employment
- Level 4 Sports and recreation
- Level 4 IT Skills
- Learners completed 124 QQI Level 3 & 4 Modules.
- On two occasions in 2024, LYCS achieved "Very Effective" status from the CDETB Training Quality Assurance System, the highest award possible.
- Progression in 2024: Of those who completed their education in LYCS, 40% progressed onto employment and 45% progressed onto Further Education.
- 5 Learners completed a Full award at QQI Level 3 and progressed on to Level 4 QQI courses in the centre.

Over the course of 2024, 60% of our Learners were male, and 40% were female. Our proposal to deliver training in Catering has been delayed as we await our move into Rutland Street Community Hub which will have a purpose built catering kitchen in situ. Based on analysis of other CTC's delivering Catering programmes, it is expected that this attract an increased number participants onto our programme.

Further to this, we continue to see an increase in Learners from minority ethnic communities and have welcomed the opportunity to embrace cultural diversity within the CTC. We provide literacy support to those for whom English is not their first language. We also provide one to one support to ensure Learners are accessing all available resources to increase their opportunity for success. 2 CTC tutors are now TEFL (Teaching English as a Foreign Language) certified, ensuring that staff are better equipped to provide for Learners for whom English is a second language. In 2024 tutors were trained to complete and initial assessment for Learners who may be undiagnosed with dyslexia. This allows for correct supports to be made available for Learners.

9 Learners presented with additional learning needs and were provided with an individualised timetable to enable them access 1-1 learning support.

The CTC continues to try to enrich each Learner's experience through a variety of extra-curricular activities. In 2024, these activities included, but were not limited to: Soccer, Gym-training, Boxercise, Cooking skills, Expressive Writing, Quizzes, Art/Craft, and well-being classes.

The CTC utilises the hours in cooperation agreement between CDETB and Killester College to provide extra literacy support to our Learners. The CTC further employs the provision of numeracy support, which contributes greatly to students' success in their Mathematics modules. The centre also liaises with Crinan Youth project regarding support around substance abuse/gambling addiction.

Adult Education Programme (AEP)

LYCS AEP offers a variety of learning and social opportunities within the community. We prioritise people who live locally and often experience economic hardship and/or social exclusion. The AEP have established a welcoming, supportive, and safe environment within which individuals can progress at their own pace. Our goal is that the AEP be regarded as a hub of individual and community development. The educational experience offered by the AEP is learner centred and participative. From within the community, we encourage critical engagement and creative expression that enhances both the individual and her/his family and society.

The principle activity of the AEP in 2024 was the provision of free classes/courses for local adults. In 2024, the following outcomes were achieved:

- 18 Classes delivered each week during term time.
- 104 SICAP Participants logged on the IRIS system.
- Averaging 100+ people attending classes each week
- Summer School with 12 activities over three weeks
- LYCS won the Aontas Star Award 2024
- Writing and producing 'Threads' Radio Play

Classes and courses are delivered weekly by tutors, usually in three ten-week terms.

The classes can be categorised into 3 main sections:

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1. Wellbeing: Ukulele, Tai Chi, Yoga, Older Persons Group (delivery of educational packs into the homes of senior people)
2. Arts: Art (painting), Book club, Creative Writing, Drama, Collage and Mixed Media, Crafts including Knitting & Sewing, Stained Glass, Singing Group,
3. Skills: IT for Beginners, English for Speakers of Other Languages (ESOL), Supporting Further Education (provision of academic support for local people in third level education).

In 2024 the AEP has continued to supporting people from Ukraine and elsewhere fleeing persecution. As well as providing language services, computer skills, and further education support the programme also ran projects in residential centres. The AEP now has two dedicated women's groups supporting international protection applicants and refugees.

The LYCS AEP continues its work to develop wellbeing initiatives in the NEIC. Our participants report high levels of mental and physical health issues. In 2024, in addition to our weekly wellbeing classes, we ran a Wellbeing Summer School for participants. Over three weeks we had 12 activities ranging from Art Therapy to reflexology. All sessions were fully attended.

The AEP also ran a Summer Programme in 2024. Visits to The Abbey Theatre and The Gaiety were highlights. Bringing arts/creative based content to the organisation was a key target for the AEP and 8 artists worked with the organisation in 2024.

The AEP continued its works on groups and networks in 2024. The Older Person's Working Group continued to meet and delivered information and other supports to older people in the area. The AEP Coordinator was a member of the Community Arts Steering Group that guided Community Art in the North East Inner City through the year. The AEP also worked with the North Inner City Adult & Community Education Forum to implement a new strategic plan for Adult and Community Education in the North East Inner City.

AEP Groups had a number of notable achievements in 2024. This is sample of many inventive pieces of work:

- 18 core weekly classes, a summer school, and several outings and other events connected 140 people with the programme.
- New Art, Yoga, Craft Group for New Arrivals, and Music Group started.
- Drama Group completed a new play on the issue of employment discrimination set in an employment office to be staged in 2025.
- With support from all parts of LYCS, the AEP spearheaded the tendering process for the development of a new website. This will be delivered in 2025.
- Drama Groups new radio play, "Threads", recorded and ready to be launched. This group won the Aontas Star Award in March 2024.
- Wellbeing Summer School, funded by HSE National Lottery, ran through July. Tai Chi, Meditation, and Yoga were offered throughout 2024.

Global Citizenship Education (GCE).

In April 2024 LYCS's GCE programme entitled "United Together - Mainstreaming Global Citizenship in the Northeast inner city of Dublin (NEIC)", funded by Irish Aid entered its second year of work. The project's overall goal is to comprehensively support LYCS learners and staff, and to engage seldom heard & underrepresented individuals living and working in Dublin's Northeast Inner City. The programme aims to support individuals and groups to critically engage with local and global justice issues and feel empowered to take informed action in their own context for positive change.

The programme is divided into three sections:

- The Organisational Programme: Focused on mainstreaming GCE in LYCS, increasing staff capacity to develop, deliver and lead transformative GCE programming. Participants will be supported to develop their critical thinking skills and become empowered to take positive action.
- The Seldom Heard Programme: Through Community Leadership, Theatre of the Oppressed and Drug Education Programmes, participants living in the community will increase their knowledge, skills and critical capacity to engage as active citizens on global justice issues.
- The Multiplier Programme: Working to further develop and support other youth work and adult & community education (ACE) centres in NEIC to improve their capacity to engage with and deliver GCE content.

This comprehensive programme will help to integrate GCE into every part of LYCS and the community of the northeast inner city (NEIC) of Dublin it serves. The programme works to uncover the reality of what it means to live and act as a global citizen. The NEIC is an evolving community and is dealing with threatening social justice issues such as inequality, poverty, and tension related to Far-Right movements and immigration. As was experienced when the riots occurred after the horrific attack in November 2023, this tension and disenfranchisement creates a space in which violence and unrest can grow quickly.

collaboration with the Adult Education Programme, participants took part in an innovative play entitled Threads and an

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art exhibition entitled Solder which took place in The Hugh Lane Gallery. Both events were successful.

The GCE team are on track to complete all our Year 2 goals by the end of March 2025, and to progress into our third year in a strong position.

Financial Review

The results for the financial year are set out on page 19 and additional notes are provided showing income and expenditure in greater detail.

Financial Results

At the end of the financial year the charity had gross assets of €606,346 (2023 - €523,656) and gross liabilities of €223,936 (2023 - €230,084). The net assets of the charity have increased by €88,838.

Reserves Position and Policy

LYCS's Reserve Policy has a target of maintaining three months' salary costs as an operating reserves ratio. A contingency fund is in operation so that all expenses, in particular salary, can be met especially if there is a delay in funding and that all legal requirements can be adhered to.

Refurbishment of Rutland Street School

The proposal to refurbish Rutland Street School, which has been the home of LYCS for over 30 years, into a new Community Hub has been welcomed by everyone in the community for the following reasons:

- Focal Point for Community: A newly refurbished Rutland Street School will enhance the visual aspect of the area and serve as a focal point for community activities in the NEIC. The building will act as a focus and information point for the local community, thereby attracting and helping to regularise relationships with local employers.
- Centre of Excellence: Participants and visitors to the new Rutland Street Community Hub will have the opportunity to access a user-friendly environment, specially designed to cater for their needs in a centre of educational and training excellence.
- Value for Money: housing several community based organisations under one roof will promote the sharing of resources and a reduction in overall costs.

Works began on site during autumn 2024 and it is expected that this project will be complete in 2026.

Covid-19 Pandemic

Whilst the severe effects of Covid 19 appear to have waned throughout 2024, income has not been impacted in a negative way. In planning its future activities, the Directors will seek to develop the organisation's activities so that they target those most in need who were impacted most by the effects of the difficult period caused by this pandemic.

Partnership work

LYCS CEO is currently the North Inner City Community Coalition representative on the NEIC Task Force Programme Implementation Board and is also a member of its Education & Training Sub Committee which devises long term strategy for the area. This diverse group, chaired by the Dept of An Taoiseach, includes members drawn from educational stakeholders like CDETB, Business in the Community & National College of Ireland.

LYCS is a member of many local networks including:

- Young People at Risk (YPAR) (steering committee member) an interagency network of statutory, community & voluntary agencies including: Tusla, HSE, An Garda Síochána, CDETB, City of Dublin Youth Services, Probation & Welfare. Responds to the needs of under 18-year olds in the NEIC.
- City of Dublin Community Co-op: 13-member network of community development organisations in Dublin's inner city providing educational responses to people living in disadvantaged communities.
- NEIC Youth Work Network of 18 local youth service providers aims to facilitate an integrated approach to identifying needs of hard to reach young people.
- NEIC Community Adult Education Network: LYCS is a long-established member of this group which includes all agencies involved with the delivery of adult education locally.
- North Inner City Community Coalition: LYCS is a founding member of this network which aims to provide an inclusive, active forum for community stakeholders across the NEIC.

2024 proved to be an intense and extremely busy year for LYCS and its staff when many achievements surpassed expectations. The Directors wish to note the trojan efforts of the LYCS staff teams over a long and arduous twelve months.

Reference and Administrative details

Funding sources

LYCS plans to continue its present activities under its Strategic Plan for 2024-2027. LYCS's primary funding sources are:

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- Dublin City Community Cooperative who receive funding from: Dept. of Rural & Community Development - Social Inclusion Community Activation Programme (SICAP) & Inner City Community Support Programme (ICCSPP) 2018-2024.
- City of Dublin Education & Training Board (CDETB)
- Irish Aid (Global Citizenship Education)
- The European Social Fund (ESF)
- Dublin City Council (DCC)
- Dept of Social Protection (DSP)
- POBAL: National Childcare Investment Programme
- Dept of Social Protection (DSP Schools Meals Programme)
- Dept of Foreign Affairs: Irish Aid Development Education & Civil Society Unit
- Foras / Joe Lucey Fund
- North East Inner City (NEIC) Initiative

Strategic Planning Process:

LYCS has completed a comprehensive strategic planning process in consultation with all stakeholders including: Board members, staff, participants, funding agencies and local community organisations that work in partnership with LYCS. It outlines a new set of principles and sets out 5 goals to be achieved within a five year period:

Goal 1: Investing in the Local Community

Ensure the individuals and communities we work with, in particular those most at risk of poverty and disadvantage, have enhanced opportunities to achieve their potential in the areas of social, economic, and cultural life and can contribute to building a better society

Goal 2: Governance and Organisational Development

In acknowledging the trust placed in us by our funders, donors and the communities we serve, we will work to ensure excellence in the areas of governance, transparency and accountability and the management of the resources entrusted to us.

Goal 3: Investment in our Staff.

Ensure our staff have the competencies and resources to deliver on LYCS's vision, mission, values and goals and support them in this.

Goal 4: Interagency work and Collaboration

Continue to work with our community, voluntary, statutory and funding partners to achieve the best possible outcomes for this community and to avoid duplication of service.

Goal 5: Communication

Develop and communicate a consistent message about LYCS to its stakeholders and its purpose, vision and mission.

LYCS is aware of the risks to which it is exposed, in particular those related to its operations and finances. The board has identified its principle risk to be - liquidity risk and its exposure to a limited number of public funding grants. LYCS engaged intensively with all its major funders during 2024 with a view to securing a continuation of funding beyond 2024 for its service provision.

School on Stilts

On 7th September 2019, LYCS was required to move out of the school on stilts as the building was deemed unsafe. This presented the organisation with a major challenge in that there was no suitable accommodation locally to house the whole organisation. Fortunately, the Early Years Education Service had established itself in Hardwicke Street in February 2019 and LYCS had some space in Beaver Street which could be used for other programmes. It took several months to rehouse the Adult Education Programme and CE Scheme in Connolly House in later 2019 and early 2020, on the invitation of the CDETB.

Accommodation in 2021 therefore became a huge priority as the organisation was scattered around 3-4 different premises. In an effort to bring the various programmes of activity back under one roof, the directors sourced a new facility in Metropolitan Building, James Joyce Street, Dublin 1 and funding for the lease of same was approved in December 2020 by CDETB, NEIC and DSP. However, it was July 2021 before LYCS was able to move into Metropolitan Building as refurbishment works had to be undertaken to adapt it to the needs of services. All programmes, except the early years' service, are now based in James Joyce Street.

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Directors and Secretary

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

David Little
Bernadette Walsh
Nessan Vaughan
Jackie Lawlor
Gavin Elliott
Peter O'Connor
Benny McCabe
Leon Harding
Aisling Boland

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

The secretary who served throughout the financial year was Nessan Vaughan.

Compliance with Sector-Wide Legislation and Standards

The charity engages pro-actively with legislation, standards and codes which are developed for the sector. Lourdes Youth and Community Services Company Limited by Guarantee subscribes to and is compliant with the following:

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

Significant outcomes in 2024 include:

- Leadership Programme: developed in collaboration with Development Perspectives including feedback from stakeholders in GCE and NEIC area. First LYCS Leadership Programme began in September, 6 learners from various countries completed programme in December with interest in continuing.
- Theatre of the Oppressed (TOTO) Programme: 8 learners attended initial Theatre GCE programme February - May 2024 in LYCS - in May, group attended Gate Theatre to see Circle Mirror Transformation, first time to the theatre for several learners. 10 week Theatre of the Oppressed (TOTO) programme began September, 4 men aged 45-70 from inner city - participants themselves recruited 2 more. Forum Theatre Christmas show, A DALC Christmas Carol, Script workshoped by participants and written by theatre facilitators, took place in December 2024, themed around masculinity, generational issues, power dynamics in employment, over 40 audience members participated in performance.
- Drug Ed Programme: Collaborated with Crinan Youth Project to deliver new two 2-hour GCE Drug Education workshops to all CTC learners in June/July 2024
- Drugs Education/Healthy Communities: Met with HSE Healthy Communities Programme to create a GCE Healthy Communities programme, GCE Worker developed 6 sessions to accompany "Healthy Food's Made Easy" course, beginning in early 2025.
- GCE Training and Mentoring CPD Programme: 6-session Summer theatre programme with 13 DALC CE Workers and 1 tutor based around mis/disinformation, communication and social justice issues - from this, team developed into creation of GCE training and mentoring programme on using facilitation and participatory methods to teach about social justice issues such as Mis- and Dis-Information - to be offered to staff of other services as training and CPD programme.
- Youth Work/Gaisce: GAISCE GCE Bronze Programme, 9 learners awarded, completed 26 weeks of GCE programme, all 9 progressing to Silver award. Adventure Journey (overnight) to Carlingford Adventure Centre completed
- New Bronze cohort (8 learners) began in October 2024.
- GCE events

GCE Worker Ellen was invited to speak on behalf of the LYCS GCE team at a SAOLTA event in November 2024, "Making SpACE for GCE". LYCS was selected to speak as an example of successful GCE work in the ACE sector, and about our AONTAS Star Award for GCE.

GCE Worker invited to speak at the annual Gaisce Action Forum April 2024, then to visit Finland as a representative of Ireland's Gaisce programme, along with 3 other youth workers from services around Ireland, and a representative from the Gaisce team - group travelled to Helsinki for the Erasmus+ project "Empowering Youth Through Adventurous Journeys", hosted by The Duke of Edinburgh's International Award, Finland.

She Rises Up (a film about supporting female entrepreneurs in the Global South) screening in Met Building for local services, Adult Ed and CTC groups, Brownwen April of Coop introduced event

Community Employment (CE) Scheme.

LYCS CE Scheme provides a valuable service within the North-East Inner City (NEIC) through the engagement of long-term unemployed people in delivery of services to benefit to the local community. Our CE scheme has 26 places for participants who are based primarily within the LYCS organisation, but also within other organisations in the local area. At the same time the scheme provides training and educational opportunities to programme participants.

These CE jobs range from reception & administrative support, accounts & payroll administrative support, to early

Lourdes Youth and Community Services Company Limited by Guarantee DIRECTORS' ANNUAL REPORT

for the financial year ended 31 December 2024

years childcare educators, housekeepers. In conjunction with this work experience and career development, CE actively supports participants with training, educational, and external work experience opportunities. Participants have a training needs analysis undertaken to support the designing of an individual learning plan tailor made to their needs. During 2024 we worked with 15 people and recruited 3 new people. Currently 10 CE Workers on the CE Scheme. Outcomes for 2024 include:

- 8 participants have taken part in accredited training programmes in:
 - Special needs assistant
 - IPASS Certificate in payroll
 - Early Learning and Care Stage 1 & 2
 - Cap1 Finance and taxation
 - Community Development practice
 - Understanding Community Development.
- 15 participants took part in-house training in GCE - team building and workplace communication
- 3 participants have participated in training in:
 - CPC Module
 - Voter education
 - First Aid Training
 - Tulsa Children First and mandated person certificates

Further training planned in 2025 includes:

- Care of the Older person,
- Reception and office skills,
- GDPR level 1
- First aid training.

CE Supervisor started a QQI Level 4 Administration course which was set up by DSP for CE Supervisors,

All CE participants had a key working meeting every three months. If a CE Worker is coming to the end of their contract, they received one-to-one meetings to explore options for progression. 6 people exited in 2024. 3 progressed to full or part-time employment

- 1 transferred to another CE project,
- 1 is on disability
- 1 participant who recently left hopes to progress to full time education to finish their qualifications in September.
- 2 ex-creche workers progressed to employment in Childcare
- 1 ex-participant worked with the CTC in LYCS and continues to work with RYS providing art classes to children

New Area Based Youth Work Service

In an effort to better meet the needs of local young people and to pool resources, 3 local youth work services including LYCS have come together to create a new entity which will be formulated on 1st January 2024. LYCS no longer delivers a youth work service but supports the new entity, Rutland Area Youth Service to meet the needs of young people from this community. Two of our Board members have been part of an advisory group which met for the past three years to oversee the governance issues in setting up a new service. This new service will be based in Rutland Street Community Hub once completed in 2026.

Payment of Creditors

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

The Auditors

The auditors, KSi Faulkner Orr Limited have indicated their willingness to continue in office.

KSí Faulkner Orr Limited, were appointed auditors by the directors to fill the casual vacancy and they have expressed their willingness to continue in office in accordance with the provisions of section 383(2) of the Companies Act 2014.

Lourdes Youth and Community Services Company Limited by Guarantee DIRECTORS' RESPONSIBILITIES STATEMENT

for the financial year ended 31 December 2024

The directors are responsible for preparing the Directors' Annual Report and Financial Statements in accordance with the Companies Act 2014 and applicable regulations.

Irish company law requires the directors to prepare financial statements for each financial year. Under the law the directors have elected to prepare the financial statements in accordance with the Companies Act 2014 and FRS 102 "The Financial Reporting Standard applicable in the UK and Republic of Ireland", applying Section 1A of that Standard, issued by the Financial Reporting Council. Under company law, the directors must not approve the financial statements unless they are satisfied that they give a true and fair view of the assets, liabilities and financial position of the charity as at the financial year end date and of the net income or expenditure of the charity for the financial year and otherwise comply with the Companies Act 2014.

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

- select suitable accounting policies and apply them consistently;
- make judgements 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 charity will continue in operation.

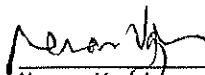
The directors confirm that they have complied with the above requirements in preparing the financial statements.

The directors are responsible for ensuring that the charity keeps or causes to be kept adequate accounting records which correctly explain and record the transactions of the charity, enable at any time the assets, liabilities, financial position and net income or expenditure of the charity to be determined with reasonable accuracy, enable them to ensure that the financial statements and the Directors' Annual Report comply with Companies Act 2014 and enable the financial statements to be audited. They are also responsible for safeguarding the assets of the charity and hence for taking reasonable steps for the prevention and detection of fraud and other irregularities.

In so far as the directors are aware:

- there is no relevant audit information (information needed by the charity's auditor in connection with preparing the auditor's report) of which the charity's auditor is unaware, and
- the directors have taken all the steps that they ought to have taken as directors in order to make themselves aware of any relevant audit information and to establish that the charity's auditor is aware of that information.

Approved by the Board of Directors on 23/07/2025 and signed on its behalf by:


Nesson Vaughan
Director


Bernadette Walsh
Director

Lourdes Youth and Community Services Company Limited by Guarantee DIRECTORS' RESPONSIBILITIES STATEMENT

for the financial year ended 31 December 2024

The Industrial and Provident Societies Acts, 1893 to 2021 requires the Committee of Management to prepare financial statements for each financial year which give a true and fair view of the state of affairs of the society and of the surplus or deficit of the society for that period. The Committee of Management is responsible for preparing the financial statements in accordance with FRS 102 "The Financial Reporting Standard applicable in the UK and Republic of Ireland".

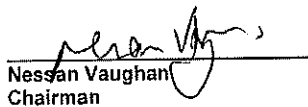
In preparing those financial statements, the Committee of Management is required to:

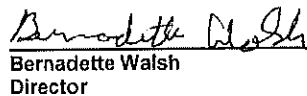
- select suitable accounting policies and apply them consistently,
- make judgements and estimates that are reasonable and prudent, and
- prepare the financial statements on the going concern basis unless it is inappropriate to presume that the society will continue in business.

The Committee of Management confirms that they have complied with the above requirements in preparing the financial statements. The Committee of Management are responsible for ensuring that the society keeps or causes to be kept proper books of account which disclose with reasonable accuracy at any time the financial position of the society and enable them to ensure the financial statements are prepared in accordance with FRS 102 "The Financial Reporting Standard applicable in the UK and Republic of Ireland" and comply with the Industrial and Provident Societies Acts, 1893 to 2021.

They are also responsible for safeguarding the assets of the society and hence for taking reasonable steps for the prevention and detection of fraud and other irregularities.

Signed on behalf of the Committee of Management


Nessan Vaughan
Chairman


Bernadette Walsh
Director

INDEPENDENT AUDITOR'S REPORT

to the Members of Lourdes Youth and Community Services Company Limited by Guarantee

Report on the audit of the financial statements

Opinion

We have audited the charity financial statements of Lourdes Youth and Community Services Company Limited by Guarantee ('the Charity') for the financial year ended 31 December 2024 which comprise the Statement of Financial Activities (incorporating an Income and Expenditure Account), the Balance Sheet, the Statement of Cash Flows and the notes to the financial statements, including the summary of significant accounting policies set out in note 2. The financial reporting framework that has been applied in their preparation is Irish law and FRS 102 "The Financial Reporting Standard applicable in the UK and Republic of Ireland", applying Section 1A of that Standard and Accounting and Reporting by Charities: Statement of Recommended Practice applicable to charities preparing their accounts in accordance with FRS 102.

In our opinion the financial statements:

- give a true and fair view of the assets, liabilities and financial position of the Charity as at 31 December 2024 and of its surplus for the financial year then ended;
- have been properly prepared in accordance with FRS 102 "The Financial Reporting Standard applicable in the UK and Republic of Ireland"; and
- have been properly prepared in accordance with the requirements of the Companies Act 2014.

Basis for opinion

We conducted our audit in accordance with International Standards on Auditing (Ireland) (ISAs (Ireland)) and applicable law. Our responsibilities under those standards are further described below in the Auditor's responsibilities for the audit of the financial statements section of our report.

We are independent of the charity in accordance with the ethical requirements that are relevant to our audit of financial statements in Ireland, including the Ethical Standard for Auditors (Ireland) issued by the Irish Auditing and Accounting Supervisory Authority (IAASA), and we have fulfilled our other ethical responsibilities in accordance with these requirements.

We believe that the audit evidence we have obtained is sufficient and appropriate to provide a basis for our opinion.

Conclusions relating to going concern

In auditing the financial statements, we have concluded that the directors' use of the going concern basis of accounting in the preparation of the financial statements is appropriate.

Based on the work we have performed, we have not identified any material uncertainties relating to events or conditions that, individually or collectively, may cast significant doubt on the charity's ability to continue as a going concern for a period of at least twelve months from the date when the financial statements are authorised for issue.

Our responsibilities and the responsibilities of the directors with respect to going concern are described in the relevant sections of this report.

Other Information

The directors are responsible for the other information. The other information comprises the information included in the annual report, other than the financial statements and our Auditor's Report thereon. Our opinion on the financial statements does not cover the other information and, except to the extent otherwise explicitly stated in our report, we do not express any form of assurance conclusion thereon.

Our responsibility is to read the other information and, in doing so, consider whether the other information is materially inconsistent with the financial statements or our knowledge obtained in the course of the audit, or otherwise appears to be materially misstated. If we identify such material inconsistencies or apparent material misstatements, we are required to determine whether there is a material misstatement in the financial statements or a material misstatement of the other information. If, based on the work we have performed, we conclude that there is a material misstatement of this other information, we are required to report that fact.

We have nothing to report in this regard.

INDEPENDENT AUDITOR'S REPORT

to the Members of Lourdes Youth and Community Services Company Limited by Guarantee

Opinions on other matters prescribed by the Companies Act 2014

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

Opinions on other matters prescribed by the Industrial and Provident Societies Acts, 1893 to 2021

As required by section 13(2) of the Industrial and Provident Societies Acts, 1893 to 2021 we examined the society balance sheet showing the receipts and expenditure, funds and effects of the society, and verified the same with the books, deeds, documents, accounts and vouchers relating thereto, and found them to be correct, duly vouched, and in accordance with law.

- the information given in the Directors' Annual Report is consistent with the financial statements;
- the Directors' Annual Report has been prepared in accordance with the Companies Act 2014; and
- the accounting records of the charity were sufficient to permit the financial statements to be readily and properly audited and the financial statements are in agreement with the accounting records.

We have obtained all the information and explanations which, to the best of our knowledge and belief, are necessary for the purposes of our audit.

In our opinion the accounting records of the charity were sufficient to permit the financial statements to be readily and properly audited and the financial statements are in agreement with the accounting records.

Respective responsibilities

Responsibilities of directors for the financial statements

As explained more fully in the Directors' Responsibilities Statement set out on page 14 15, the directors are responsible for the preparation of the financial statements in accordance with the applicable financial reporting framework that give a true and fair view, and for such internal control as they determine is necessary to enable the preparation of financial statements that are free from material misstatement, whether due to fraud or error.

In preparing the financial statements, the directors are responsible for assessing the 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 they 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 financial statements as a whole are free from material misstatement, whether due to fraud or error, and to issue an Auditor's Report that includes our opinion. Reasonable assurance is a high level of assurance, but is not a guarantee that an audit conducted in accordance with ISAs (Ireland) will always detect a material misstatement when it exists. Misstatements can arise from fraud or error and are considered material if, individually or in the aggregate, they could reasonably be expected to influence the economic decisions of users taken on the basis of these financial statements.

Further information regarding the scope of our responsibilities as auditor

As part of an audit in accordance with ISAs (Ireland), we exercise professional judgement and maintain professional scepticism throughout the audit. We also:

- Identify and assess the risks of material misstatement of the financial statements, whether due to fraud or error, design and perform audit procedures responsive to those risks, and obtain audit evidence that is sufficient and appropriate to provide a basis for our opinion. The risk of not detecting a material misstatement resulting from fraud is higher than for one resulting from error, as fraud may involve collusion, forgery, intentional omissions, misrepresentations, or the override of internal control.
- Obtain an understanding of internal control relevant to the audit in order to design audit procedures that are appropriate in the circumstances, but not for the purpose of expressing an opinion on the effectiveness of the charity's internal control.
- Evaluate the appropriateness of accounting policies used and the reasonableness of accounting estimates and related disclosures made by directors.
- Conclude on the appropriateness of the directors' use of the going concern basis of accounting and, based on the audit evidence obtained, whether a material uncertainty exists related to events or conditions that may cast significant doubt on the charity's ability to continue as a going concern. If we conclude that a material uncertainty exists, we are required to draw attention in our Auditor's Report to the related disclosures in the financial statements or, if such disclosures are inadequate, to modify our opinion. Our conclusions are based on the audit evidence obtained up to the date of our Auditor's Report. However, future events or conditions may cause the charity to cease to continue as a going concern.
- Evaluate the overall presentation, structure and content of the financial statements, including the disclosures, and whether the financial statements represent the underlying transactions and events in a manner that achieves fair presentation.

We communicate with those charged with governance regarding, among other matters, the planned scope and timing of the audit and significant audit findings, including any significant deficiencies in internal control that we identify during our audit.

INDEPENDENT AUDITOR'S REPORT

to the Members of Lourdes Youth and Community Services Company Limited by Guarantee

The purpose of our audit work and to whom we owe our responsibilities

Our report is made solely to the charity'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 charity's members those matters we are required to state to them in an Auditor's Report and for no other purpose. To the fullest extent permitted by law, we do not accept or assume responsibility to anyone other than the charity and the charity's members, as a body, for our audit work, for this report, or for the opinions we have formed.



Emma Delaney
for and on behalf of
KSI FAULKNER ORR LIMITED
10 Lower Mount Street
Dublin 2
Ireland

23rd July 2025.

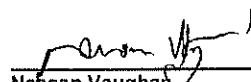
Lourdes Youth and Community Services Company Limited by Guarantee
STATEMENT OF FINANCIAL ACTIVITIES

(Incorporating an Income and Expenditure Account)
for the financial year ended 31 December 2024

	Notes	Restricted Funds 2024 €	Total Funds 2024 €	Restricted Funds 2023 €	Total Funds 2023 €
Income					
Other trading activities	3.1	1,738,562	1,738,562	1,822,064	1,822,064
Expenditure					
Other trading activities	4.1	1,649,724	1,649,724	1,728,811	1,728,811
Net income/(expenditure)		88,838	88,838	93,253	93,253
Transfers between funds		-	-	-	-
Net movement in funds for the financial year		88,838	88,838	93,253	93,253
Reconciliation of funds:					
Total funds beginning of the year	16	293,572	293,572	200,319	200,319
Total funds at the end of the year		382,410	382,410	293,572	293,572

The Statement of Financial Activities includes all gains and losses recognised in the financial year.
All income and expenditure relate to continuing activities.

Approved by the Board of Directors on 23/07/2025 and signed on its behalf by:



Nesson Vaughan
Director



Bernadette Walsh
Director

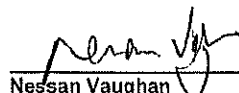
Lourdes Youth and Community Services Company Limited by Guarantee
BALANCE SHEET

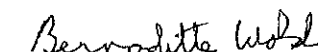
as at 31 December 2024

		2024	2023
	Notes	€	€
Fixed Assets			
Tangible assets	9	48,806	69,405
Current Assets			
Debtors	10	58,288	84,392
Cash at bank and in hand	11	499,252	369,859
		557,540	454,251
Creditors: Amounts falling due within one year	12	(198,615)	(186,026)
Net Current Assets		358,925	268,225
Total Assets less Current Liabilities		407,731	337,630
Grants receivable	13	(25,321)	(44,058)
Total Net Assets		382,410	293,572
Funds			
Restricted trust funds		382,410	293,572
Total funds	16	382,410	293,572

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

Approved by the Board of Directors on 23/07/2025 and signed on its behalf by:


Nesson Vaughan
Director


Bernadette Walsh
Director

Lourdes Youth and Community Services Company Limited by Guarantee
STATEMENT OF CASH FLOWS
for the financial year ended 31 December 2024

	Notes	2024 €	2023 €
Cash flows from operating activities			
Net movement in funds		88,838	93,253
Adjustments for:			
Depreciation		20,599	20,599
		<u>109,437</u>	<u>113,852</u>
Movements in working capital:			
Movement in debtors		26,104	(30,404)
Movement in creditors		12,589	33,850
		<u>148,130</u>	<u>117,298</u>
Cash generated from operations			
		<u>148,130</u>	<u>117,298</u>
Cash flows from investing activities			
Payments to acquire tangible assets		-	(38,033)
		<u>-</u>	<u>(38,033)</u>
Cash flows from financing activities			
Grants receivable		-	7,603
		<u>-</u>	<u>7,603</u>
Net increase in cash and cash equivalents		<u>148,130</u>	<u>86,868</u>
Cash and cash equivalents at the beginning of the year		<u>369,859</u>	<u>282,991</u>
Cash and cash equivalents at the end of the year	11	<u><u>517,989</u></u>	<u><u>369,859</u></u>

Lourdes Youth and Community Services Company Limited by Guarantee

NOTES TO THE FINANCIAL STATEMENTS

for the financial year ended 31 December 2024

1. GENERAL INFORMATION

Lourdes Youth and Community Services Company Limited by Guarantee is a company limited by guarantee incorporated in Ireland. The registered office of the charity is Metropolitan Building,, James Joyce Street,, Dublin 1, Dublin, Ireland which is also the principal place of business of the charity. The financial statements have been presented in Euro (€) which is also the functional currency of the charity.

2. SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES

The following accounting policies have been applied consistently in dealing with items which are considered material in relation to the charity's financial statements.

Basis of preparation

The financial statements have been prepared on the going concern basis under the historical cost convention, modified to include certain items at fair value. The financial statements have been prepared in accordance with the Statement of Recommended Practice (SORP) "Accounting and Reporting by Charities preparing their accounts in accordance with the Financial Reporting Standard applicable in the UK and Republic of Ireland FRS 102".

The Charity has applied the Charities SORP on a voluntary basis as its application is not a requirement of the current regulations for charities registered in the Republic of Ireland. As permitted by the Companies Act 2014, the charity has varied the standard formats in that act for the Statement of Financial Activities and the Balance Sheet. Departures from the standard formats, as outlined in the Companies Act 2014, are to comply with the requirements of the Charities SORP and are in compliance with section 4.7, 10.6 and 15.2 of that SORP.

Statement of compliance

The financial statements of the charity for the financial year ended 31 December 2024 have been prepared on the going concern basis and in accordance with the Statement of Recommended Practice (SORP) "Accounting and Reporting by Charities preparing their accounts in accordance with the Financial Reporting Standard applicable in the UK and Republic of Ireland FRS 102", applying Section 1A of that Standard.

Fund accounting

The following are the categories of funds maintained:

Restricted funds

Restricted funds represent income received which can only be used for particular purposes, as specified by the donors. Such purposes are within the overall objectives of the charity.

Unrestricted funds

Unrestricted funds consist of General and Designated funds.

- General funds represent amounts which are expendable at the discretion of the board, in furtherance of the objectives of the charity.

- Designated funds comprise unrestricted funds that the board has, at its discretion, set aside for particular purposes. These designations have an administrative purpose only, and do not legally restrict the board's discretion to apply the fund.

Income

Income is recognised by inclusion in the Statement of Financial Activities only when the charity is legally entitled to the income, performance conditions attached to the item(s) of income have been met, the amounts involved can be measured with sufficient reliability and it is probable that the income will be received by the charity.

Income from charitable activities

Income from charitable activities include income earned from the supply of services under contractual arrangements and from performance related grants which have conditions that specify the provision of particular services to be provided by the charity. Income from government and other co-funders is recognised when the charity is legally entitled to the income because it is fulfilling the conditions contained in the related funding agreements. Where a grant is received in advance, its recognition is deferred and included in creditors. Where entitlement occurs before income is received, it is accrued in debtors.

Grants from governments and other co-funders typically include one of the following types of conditions:

- Performance based conditions: whereby the charity is contractually entitled to funding only to the extent that

Lourdes Youth and Community Services Company Limited by Guarantee

NOTES TO THE FINANCIAL STATEMENTS

for the financial year ended 31 December 2024

the core objectives of the grant agreement are achieved. Where the charity is meeting the core objectives of a grant agreement, it recognises the related expenditure, to the extent that it is reimbursable by the donor, as income.

-Time based conditions: whereby the charity is contractually entitled to funding on the condition that it is utilised in a particular period. In these cases the charity recognises the income to the extent it is utilised within the period specified in the agreement.

In the absence of such conditions, assuming that receipt is probable and the amount can be reliably measured, grant income is recognised once the charity is notified of entitlement.

Grants received towards capital expenditure are credited to the Statement of Financial Activities when received or receivable, whichever is earlier.

Expenditure

Expenditure is analysed between costs of charitable activities and raising funds. The costs of each activity are separately accumulated and disclosed, and analysed according to their major components. Expenditure is recognised when a legal or constructive obligation exists as a result of a past event, a transfer of economic benefits is required in settlement and the amount of the obligation can be reliably measured. Support costs are those functions that assist the work of the charity but cannot be attributed to one activity. Such costs are allocated to activities in proportion to staff time spent or other suitable measure for each activity.

Tangible fixed assets and depreciation

Tangible fixed assets are stated at cost or at valuation, less accumulated depreciation. The charge to depreciation is calculated to write off the original cost or valuation of tangible fixed assets, less their estimated residual value, over their expected useful lives as follows:

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

Debtors

Debtors are recognised at the settlement amount due after any discount offered. Prepayments are valued at the amount prepaid net of any trade discounts due. Income recognised by the charity from government agencies and other co-funders, but not yet received at financial year end, is included in debtors.

Cash at bank and in hand

Cash at bank and in hand comprises cash on deposit at banks requiring less than three months notice of withdrawal.

Taxation and deferred taxation

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

Deferred tax is recognised in respect of all timing differences that have originated but not reversed at the balance sheet date where transactions or events have occurred at that date that will result in an obligation to pay more tax in the future, or a right to pay less tax in the future. Timing differences are temporary differences between the charity's taxable income and its results as stated in the financial statements.

Deferred tax is measured on an undiscounted basis at the tax rates that are anticipated to apply in the periods in which the timing differences are expected to reverse, based on tax rates and laws that have been enacted or substantively enacted by the balance sheet date.

continued

Lourdes Youth and Community Services Company Limited by Guarantee **NOTES TO THE FINANCIAL STATEMENTS**

for the financial year ended 31 December 2024

3. INCOME					
3.1 OTHER TRADING ACTIVITIES	Unrestricted Funds	Restricted Funds	2024	2023	
	€	€	€	€	
Other trading activities	-	66,309	66,309	29,140	
Dublin Inner City Co-Op - ICCSP	-	43,409	43,409	-	
Dublin Inner City Co-Op - SICAP	-	62,531	62,531	104,401	
City of Dublin Education & Training Board - Advocate	-	27,837	27,837	70,107	
City of Dublin Education & Training Board - CTC - Core Funding	-	538,106	538,106	554,930	
CE Scheme DEASP	-	236,620	236,620	273,183	
Pobal - AIM	-	15,972	15,972	20,640	
Pobal-Core Funding	-	127,581	127,581	101,081	
DCC - Garden Fund	-	3,000	3,000	5,000	
Pobal - ECCE - Core Funding	-	38,226	38,226	47,928	
Pobal - NCS Programme Funding	-	292,626	292,626	285,720	
Childcare Programme-Other fees	-	64,560	64,560	54,989	
Childcare Programme-Other funds	-	20,389	20,389	29,973	
Childcare Programme-School meals	-	9,780	9,780	7,042	
Dept Foreign Affairs - Irish Aid Funding - AEP	-	128,442	128,442	93,464	
Management fees	-	63,174	63,174	-	
CDYSB Core Funding	-	-	-	144,466	
	-	1,738,562	1,738,562	1,822,064	
4. EXPENDITURE					
4.1 CHARITABLE ACTIVITIES	Direct Costs	Other Costs	Support Costs	2024	2023
	€	€	€	€	€
4.2 OTHER TRADING ACTIVITIES	Direct Costs	Other Costs	Support Costs	2024	2023
	€	€	€	€	€
Other trading activities	32,303	-	1,617,421	1,649,724	1,728,811
4.3 SUPPORT COSTS		Other Trading Activities	2024	2023	
		€	€	€	
Equipment, repairs and maintenance		20,836	20,836	30,115	
Rent, rates & insurance		198,830	198,830	199,610	
Wages and Salaries		1,228,516	1,228,516	1,312,862	
Depreciation		20,599	20,599	20,599	
Office costs		53,457	53,457	71,669	
Other		68,798	68,798	11,353	
Professional fees		13,940	13,940	15,111	
Utilities		12,445	12,445	8,576	
		1,617,421	1,617,421	1,669,895	

continued

Lourdes Youth and Community Services Company Limited by Guarantee

NOTES TO THE FINANCIAL STATEMENTS

for the financial year ended 31 December 2024

5. ANALYSIS OF SUPPORT COSTS

	Basis of Apportionment	2024 €	2023 €
Equipment, repairs and maintenance	Activity	20,836	30,115
Rent, rates & insurance	Activity	198,830	199,610
Wages and Salaries		1,228,516	1,312,862
Depreciation	Activity	20,599	20,599
Office costs	Activity	53,457	71,669
Other	Activity	68,798	11,353
Professional fees	Governance	13,940	15,111
Utilities	Activity	12,445	8,576
		<u>1,617,421</u>	<u>1,669,895</u>

6. NET INCOME

	2024 €	2023 €
Net income is stated after charging/(crediting):		
Depreciation of tangible assets	20,599	20,599
Auditor's remuneration: - audit services	7,286	4,698
	<u>27,885</u>	<u>25,297</u>

7. EMPLOYEES AND REMUNERATION

Number of employees

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

	2024 Number	2023 Number
LYCS Community Employment Scheme Staff	15	15
LYCS Staff	22	29
	<u>37</u>	<u>44</u>

The staff costs comprise:

	2024 €	2023 €
Wages and salaries	1,019,260	1,112,815
Social security costs	88,378	96,073
Pension costs	46,925	25,684
	<u>1,154,563</u>	<u>1,234,572</u>

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

	2024 Number of Employees	2023 Number of Employees
€60,000 - €70,000	1	2
€80,000 - €90,000	1	-
€90,000 - €100,000	-	1
	<u>2</u>	<u>3</u>

continued

Lourdes Youth and Community Services Company Limited by Guarantee
NOTES TO THE FINANCIAL STATEMENTS
for the financial year ended 31 December 2024

9. TANGIBLE FIXED ASSETS

	Fixtures, fittings and equipment €	Total €
Cost		
At 31 December 2024	102,997	102,997
Depreciation		
At 1 January 2024	33,592	33,592
Charge for the financial year	20,599	20,599
At 31 December 2024	54,191	54,191
Net book value		
At 31 December 2024	48,806	48,806
At 31 December 2023	69,405	69,405
10. DEBTORS	2024	2023
	€	€
Other debtors	28,906	58,068
Prepayments	4,888	6,035
Accrued Income	24,494	20,289
	58,288	84,392
11. CASH AND CASH EQUIVALENTS	2024	2023
	€	€
Cash and bank balances	499,252	369,859
12. CREDITORS	2024	2023
Amounts falling due within one year	€	€
Other creditors	129,008	90,274
Accruals	12,380	8,818
Deferred Income	57,227	86,934
	198,615	186,026
13. GRANTS RECEIVABLE	2024	2023
	€	€
Capital grants received and receivable		
At 1 January 2024	25,321	36,455
Increase in financial year	-	7,603
At 31 December 2024	25,321	44,058

Lourdes Youth and Community Services Company Limited by Guarantee

NOTES TO THE FINANCIAL STATEMENTS

for the financial year ended 31 December 2024

14. STATE FUNDING

Grantor	Dublin City Community Co-Op
Sponsoring government department	Pobal
Term of grant	2024
Purpose of the Grant	Purpose of grant details
Total grant awarded in the year	€4,300
Received in the year	€1,573
Amount deferred at year end	€2,727
Restricted?	Yes
Grantor	National Lottery
Sponsoring government department	HSE
Term of grant	2024
Purpose of grant	
Total awarded in year	€9,230
Received in year	€9,230
Amount deferred at year end	€nil
Restricted?	Yes
Grantor	Dublin City Community Co-Op / SICAP
Sponsoring government department	Pobal
Term of grant	2024
Purpose of grant	
Total awarded in year	€64,744
Received in year	€64,744
Amount deferred at year end	€nil
Restricted?	Yes
Grantor	Dublin City Community Co-Op / ICCSP
Sponsoring government department	Pobal
Term of grant	2024
Purpose of grant	€43,409
Total awarded in year	€43,409
Received in year	€43,409
Amount deferred at year end	€nil
Restricted?	Yes

continued

Lourdes Youth and Community Services Company Limited by Guarantee
NOTES TO THE FINANCIAL STATEMENTS
for the financial year ended 31 December 2024

Grantor	City of Dublin Education & Training Board / Community Training Centre
Sponsoring government department	Dept. Further & Higher Education, Research, Innovation and Science
Term of grant	2024
Purpose of grant	Core funding
Total awarded in year	€516,893
Received in year	€492,400
Amount accrued at year end	€24,495
Restricted?	Yes
Grantor	City of Dublin Education & Training Board / Community Training Centre – Advocate
Sponsoring government department	Dept. Further & Higher Education, Research, Innovation and Science
Term of grant	2024
Purpose of grant	
Total awarded in year	€27,837
Received in year	€24,556
Amount accrued at year end	€3,281
Restricted?	Yes
Grantor	SOLAS
Sponsoring government department	Dept. Further & Higher Education, Research, Innovation and Science
Term of grant	2024
Purpose of grant	Adult Literacy Fund
Total awarded in year	€16,720
Received in year	€16,720
Amount deferred at year end	€nil
Restricted?	Yes

continued

Lourdes Youth and Community Services Company Limited by Guarantee

NOTES TO THE FINANCIAL STATEMENTS

for the financial year ended 31 December 2024

Grantor	Irish Aid
Sponsoring government department	Dept. of Foreign Affairs
Term of grant	1st April 2024 to 31 March 2025
Purpose of grant	
Total awarded in year	€129,769
Received in year	€97,327
Amount deferred at year end	€32,442
Restricted?	Yes
Grantor	City of Dublin Education and Training Board
Sponsoring government department	Dept. Further & Higher Education, Research, Innovation and Science
Term of grant	2024
Purpose of grant	SOLAS - Reach fund
Total awarded in year	€8,663
Received in year	€8,663
Amount deferred at year end	€nil
Restricted?	Yes

15. RESERVES

	2024 €	2023 €
At the beginning of the year	293,572	200,319
Surplus for the financial year	88,838	93,253
At the end of the year	<u>382,410</u>	<u>293,572</u>

16. FUNDS 16.1 RECONCILIATION OF MOVEMENT IN FUNDS

	Restricted Funds €	Total Funds €
At 1 January 2023	200,319	200,319
Movement during the financial year	93,253	93,253
At 31 December 2023	<u>293,572</u>	<u>293,572</u>
Movement during the financial year	88,838	88,838
At 31 December 2024	<u>382,410</u>	<u>382,410</u>

continued

Lourdes Youth and Community Services Company Limited by Guarantee
NOTES TO THE FINANCIAL STATEMENTS
for the financial year ended 31 December 2024

16.2 ANALYSIS OF MOVEMENTS ON FUNDS

	Balance 1 January 2024 €	Income €	Expenditure €	Transfers between funds €	Balance 31 December 2024 €
Restricted funds					
Restricted	293,572	1,729,269	1,640,431	-	382,410
Total funds	293,572	1,729,269	1,640,431	-	382,410

16.3 ANALYSIS OF NET ASSETS BY FUND

	Fixed assets - charity use €	Current assets €	Current liabilities €	Long-term deferred income €	Total €
Restricted trust funds	48,806	557,540	(198,615)	(25,321)	382,410
	48,806	557,540	(198,615)	(25,321)	382,410

17. STATUS

Further information on LYCS is available at:
Website: www.lycs.ie

Social media:

Facebook:
LYCS Adult Education Programme
LYCS CTC
LYCS First Steps Creche

Instagram:
Lycs ctc

Twitter:
@LYCS Dublin

The liability of the members is limited.

Every member of the company undertakes to contribute to the assets of the company in the event of its being wound up while they are members, or within one financial year thereafter, for the payment of the debts and liabilities of the company contracted before they ceased to be members, and the costs, charges and expenses of winding up, and for the adjustment of the rights of the contributors among themselves, such amount as may be required, not exceeding € 1.

18. POST-BALANCE SHEET EVENTS

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

19. APPROVAL OF FINANCIAL STATEMENTS

The financial statements were approved and authorised for issue by the Board of Directors on
..... 23/07/2025

LOURDES YOUTH AND COMMUNITY SERVICES COMPANY LIMITED BY GUARANTEE

SUPPLEMENTARY INFORMATION

RELATING TO THE FINANCIAL STATEMENTS

FOR THE FINANCIAL YEAR ENDED 31 DECEMBER 2024

NOT COVERED BY THE REPORT OF THE AUDITORS

Lourdes Youth and Community Services Company Limited by Guarantee
SUPPLEMENTARY INFORMATION RELATING TO THE FINANCIAL STATEMENTS
OPERATING STATEMENT

for the financial year ended 31 December 2024

	Schedule	2024 €	2023 €
Income			
- Dublin Inner City Co-Op - ICCSP		43,409	-
- Dublin Inner City Co-Op - SICAP		62,531	104,401
- City of Dublin Education & Training Board		27,837	70,107
- Advocate			
- City of Dublin Education & Training Board - CTC -		538,106	554,930
Core Funding			
- CE Scheme DEASP		236,620	273,183
- Pobal - AIM		15,972	20,640
- Pobal - CORE FUNDING		127,581	101,081
- DCC - Garden Fund		3,000	5,000
- Pobal - ECCE - Core Funding		38,226	47,928
- Pobal - NCS Programme Funding		292,626	285,720
- Childcare Programme-Other fees		64,560	54,989
- Childcare Programme-Other funds		20,389	29,973
- DSP - School Meals		9,780	7,042
- Dept Foreign Affairs - Irish Aid Funding - AEP		128,442	93,464
- Other funds-Management fees		63,174	-
- Other funding		57,016	173,606
		<u>1,729,269</u>	<u>1,822,064</u>
Charitable activities and other expenses	1	<u>(1,640,431)</u>	<u>(1,728,811)</u>
Net surplus		<u>88,838</u>	<u>93,253</u>

Lourdes Youth and Community Services Company Limited by Guarantee
SUPPLEMENTARY INFORMATION RELATING TO THE FINANCIAL STATEMENTS
SCHEDULE 1 : CHARITABLE ACTIVITIES AND OTHER EXPENSES
for the financial year ended 31 December 2024

	2024 €	2023 €
Expenses		
Wages and salaries	1,010,065	1,109,008
Social security costs	88,378	96,073
Staff defined contribution pension costs	46,925	25,684
Staff training & development	23,554	30,317
Staff costs	9,195	3,807
Programme activities and materials	21,486	44,673
Rent and rates	186,643	186,559
Tutor & Seasonal worker	41,106	47,973
Insurance	12,187	13,051
Light and heat	12,445	8,576
Cleaning	8,241	16,695
Equipment, Repairs and maintenance	15,953	27,224
Management fees	55,688	-
Printing, postage and stationery	19,180	17,782
Recruitment	3,575	3,343
Telephone	6,683	9,145
IT costs	8,493	18,739
Leasing equipment	4,883	2,891
School meals	10,817	14,243
Legal and professional	3,079	7,070
Auditor's/Independent Examiner's remuneration	7,286	4,698
Bank charges	1,187	1,158
Canteen	10,860	9,308
General expenses	11,166	10,115
Subscriptions	757	80
Depreciation	20,599	20,599
	<u>1,640,431</u>	<u>1,728,811</u>

LOURDES YOUTH AND COMMUNITY SERVICES CLG
(A COMPANY LIMITED BY GUARANTEE AND NOT HAVING A SHARE CAPITAL)

DETAILED INCOME AND EXPENDITURE ACCOUNT
DEPT OF SOCIAL PROTECTION (DSP)
COMMUNITY EMPLOYMENT (CE) SCHEME
FINANCIAL YEAR ENDED 31 DECEMBER 2024

	2024	2023
	€	€
DEASP CE SCHEME INCOME		
DEASP - CE - Materials	11,943	17,710
DEASP - CE - Training	5,913	2,295
DEASP - CE - Advance	38,103	37,042
DEASP - CE - Christmas Bonus	3,167	3,314
DEASP - CE - Wages	250,640	222,446
DEASP - CE - Cost of living payment	6,640	2,800
DEASP - CE Scheme - Advance clawback	(51,684)	(12,424)
DEASP - CE Scheme - Other funds	2,034	0
Movement in deferred income	(30,143)	
	<u>236,613</u>	<u>273,183</u>
OVERHEADS		
Audit fees	1,000	1,000
Bank Charges	226	240
Insurance	1,659	3,360
IT. Costs	384	274
Leasing - Equipment	119	32
Materials Course	0	592
Postage & Telephone	316	193
Printing & Stationary/Admin	886	59
Professional Fees - Legal	0	0
Refuse & Hygiene	20	0
Rent	6,176	6,183
Repairs & Maintenance	39	24
Staff Training & Development	5,283	3,225
Overheads - Other	0	202
	<u>16,108</u>	<u>15,384</u>

LOURDES YOUTH AND COMMUNITY SERVICES CLG
(A COMPANY LIMITED BY GUARANTEE AND NOT HAVING A SHARE CAPITAL)

DETAILED INCOME AND EXPENDITURE ACCOUNT
DEPT OF SOCIAL PROTECTION (DSP)
COMMUNITY EMPLOYMENT (CE) SCHEME (cont.)
FINANCIAL YEAR ENDED 31 DECEMBER 2024

	2024	2023
	€	€
PAY COSTS		
CE PARTICIPANTS		
Christmas Bonus	3,167	3,314
Fuel Allowance	3,837	2,448
Cost of Living Payment	7,046	2,800
Gross Salary	183,186	181,431
Employers PRSI	959	909
	<u>198,195</u>	<u>190,902</u>
CE SUPERVISOR		
Gross Salary	38,104	42,341
Employers PRSI	4,220	4,671
	<u>42,324</u>	<u>47,012</u>
TOTAL PAY COSTS	<u><u>240,519</u></u>	<u><u>237,914</u></u>
TOTAL EXPENSES	<u><u>256,627</u></u>	<u><u>253,298</u></u>
SURPLUS/(DEFICIT) FOR THE YEAR	<u><u>(20,014)</u></u>	<u><u>19,885</u></u>

LOURDES YOUTH AND COMMUNITY SERVICES CLG
(A COMPANY LIMITED BY GUARANTEE AND NOT HAVING A SHARE CAPITAL)

DETAILED INCOME AND EXPENDITURE ACCOUNT
CDETb - COMMUNITY TRAINING CENTRE (cont)
FINANCIAL YEAR ENDED 31 DECEMBER 2024

	2024	2023
	€	€
PAY COSTS		
CTC Advocate		
Gross salary	24,929	59,781
Employer PRSI	2,764	6,606
Staff pension costs	144	3,720
	<u>27,837</u>	<u>70,107</u>
CTC Non core staff		
Gross salary	15,515	14,466
Employer PRSI	1,369	1,273
Staff pension costs	761	0
	<u>17,645</u>	<u>15,739</u>
Cycle to Work Scheme		
Gross salary	215,861	222,524
Employer PRSI	23,800	24,457
Staff pension costs	8,115	11,664
	<u>247,776</u>	<u>258,645</u>
 TOTAL PAY COSTS	 293,258	 344,491
 TOTAL EXPENSES	 550,363	 615,871
 SURPLUS/(DEFICIT) FOR THE YEAR	 <u>18,687</u>	 <u>(942)</u>

LOURDES YOUTH AND COMMUNITY SERVICES CLG
(A COMPANY LIMITED BY GUARANTEE AND NOT HAVING A SHARE CAPITAL)

DETAILED INCOME AND EXPENDITURE ACCOUNT
CDETB - COMMUNITY TRAINING CENTRE
FINANCIAL YEAR ENDED 31 DECEMBER 2024

	2024	2023
	€	€
CDETB/CTC PROGRAMME INCOME		
CDETB / C.T.C Advocate	27,837	70,107
CDETB / C.T.C - Core Funding	516,893	554,930
Other funds	3,107	0
Transfer to Capital Grants	0	(12,635)
Amortisation of CDETB / CTC Capital Grant	0	2,527
Movement in deferred/accrued income	21,213	0
	<u>569,050</u>	<u>614,929</u>
OVERHEADS		
Audit fees	999	999
Bank Charges	43	22
Canteen supplies	9,384	9,303
Certification costs		1,098
Equipment - non capital	925	883
Insurance	5,002	2,530
IT. Costs	2,964	8,420
Leasing - Equipment	321	
Materials Course	6,531	8,921
Postage & Telephone	1,573	2,156
Printing & Stationary/Admin	10,854	11,690
Programme Activities		2,809
Recruitment	997	360
Refuse & Hygiene	182	40
Rent	179,010	179,003
Repairs & Maintenance	272	1,787
Special Inputs	778	0
Staff Training & Development	5,601	7,997
Sundries	2,183	2,577
Tools/Protective Clothing		170
Tutor fees - Literacy & numeracy	23,252	28,088
Tutor fees - Sessional worker	3,707	
Depreciation	2,527	2,527
	<u>257,105</u>	<u>271,380</u>