

**The Irish Environmental Conservation Organisation for Youth - Unesco Clubs  
Limited**

*(A company limited by guarantee and not having a share capital)*

**Directors' Report and  
Financial Statements**

*for the year ended 31 December 2013*

# The Irish Environmental Conservation Organisation for Youth - Unesco Clubs Limited

(A company limited by guarantee and not having a share capital)

## Contents

	Page
Directors and other information	1
Directors' Report	2
Independent Auditors' Report	5
Income and Expenditure Account	7
Balance Sheet	8
Cash Flow Statement	9
Notes to the Financial Statements	10
Operating Statement	18

# **The Irish Environmental Conservation Organisation for Youth - Unesco Clubs Limited**

(A company limited by guarantee and not having a share capital)

## **Directors and other information**

<b>Directors</b>	Liz Carroll Ann-Marie Kilshaw Mark Bennett Peter Byrne
<b>Secretary</b>	Liz Carroll
<b>Date of Incorporation</b>	24 April 1985
<b>Registered Office</b>	26 Clare Street Dublin 2
<b>Business Address</b>	Ther Greenhouse 17 St. Andrews Street Dublin 2
<b>Auditors</b>	LHM Casey McGrath Chartered Certified Accountants Statutory Audit Firm 6 Northbrook Road Dublin 6
<b>Bankers</b>	Bank of Ireland College Green Dublin 2
<b>Solicitors</b>	Lee & Sherlock Unit 5A, Groud Floor Block F, Nutgrove Office Park Rathfarnham Dublin 14
<b>Registered Number</b>	106860

# **The Irish Environmental Conservation Organisation for Youth - Unesco Clubs Limited**

**(A company limited by guarantee and not having a share capital)**

## **Directors' Report**

*for the year ended 31 December 2013*

The directors present their report and the financial statements for the year ended 31 December 2013.

## **Principal Activity**

The principal activity of the company is to promote the personal development of young people through practical environmental conservation, education and training activities. The company is a registered charity under the Charities Act, 1973.

## **Review of Activity and Future Developments**

Both the level of activity and the year end financial position were satisfactory and the directors expect that the present level of activity will be sustained for the foreseeable future.

## **Results For the Year**

The surplus/(deficit) for the year after providing for depreciation and taxation amounted to €69,279 (2012: (€15,722)).

Surpluses are retained for the future promotion of personal development of young people through practical environmental conservation, education and training activities and dividends are not paid.

## **Principal Risks and Uncertainties**

The directors have responsibility for, and are aware of the risks associated with the operational activities of the company. They are confident that adequate systems of internal control provide reasonable assurance against such risks. The internal control systems aim to ensure compliance with laws and policies, ensure efficient and effective use of the company's resources, safeguards the company's assets, and maintains the integrity of the financial information produced.

Financial information is subject to detailed and regular review at director level allowing for continuous monitoring of the company's operations and financial status. The directors continuously monitor and plan for the financial sustainability of the organisation in an ever changing external environment.

In addition to the application of internal procedures the company is subject to statutory external audit, with rigorous reporting to external funders. The company has developed procedures and practices throughout the organisation to ensure compliance with funders rules and regulations. The company will continue to improve these systems to ensure it maintains the highest standard of transparency and accountability.

## **Directors**

In accordance with the Articles of Association, at each Annual General Meeting all members of the National Council shall retire from office.

## **Directors and their Interests**

The organisation was incorporated for charitable purposes, is limited by guarantee and does not have a share capital. Every member is liable for the debts and liabilities of the organisation in the event of a winding up of such amount as may be required but may not exceed €1.27.

# **The Irish Environmental Conservation Organisation for Youth - Unesco Clubs Limited**

**(A company limited by guarantee and not having a share capital)**

## **Directors' Report**

*for the year ended 31 December 2013*

### **Political contributions**

The company made no political donations during the year, as defined by the Electoral Act 1997.

### **Going Concern**

The directors consider that the organisation has adequate resources to continue in operational existence for the foreseeable future. For this reason they continue to adopt the going concern basis in preparing the financial statements.

### **Directors' Responsibilities Statement**

The directors are responsible for preparing the Directors' Report and the financial statements in accordance with applicable Irish law and Generally Accepted Accounting Practice in Ireland including the accounting standards issued by the Financial Reporting Council.

Irish company law requires the directors to prepare financial statements for each financial year which give a true and fair view of the state of affairs of the company and of the surplus or deficit of the company for that period.

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 applicable accounting standards have been followed, subject to any material departures disclosed and explained in the financial statements;
- prepare the financial statements on the going concern basis unless it is inappropriate to presume that the company will continue in business.

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

The directors are responsible for keeping proper books of account that disclose with reasonable accuracy at any time the financial position of the company and enable them to ensure that the financial statements comply with the Companies Acts 1963 to 2013. 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.

# **The Irish Environmental Conservation Organisation for Youth - Unesco Clubs Limited**

**(A company limited by guarantee and not having a share capital)**

## **Directors' Report**

*for the year ended 31 December 2013*

### **Books of account**

The measures taken by the directors to ensure compliance with the requirements of Section 202 of the Companies Act 1990, regarding proper books of account 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 books of account of the company are maintained at The Greenhouse, 17 St. Andrew Street, Dublin 2.

### **Auditors**

The auditors, LHM Casey McGrath, have indicated their willingness to continue in office in accordance with the provisions of Section 160(2) of the Companies Act 1963.

This report was approved by the board on

and signed on its behalf.

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Liz Carroll  
Director

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Ann-Marie Kilshaw  
Director

# **The Irish Environmental Conservation Organisation for Youth - Unesco Clubs Limited**

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## **Independent Auditors' Report to the Members of The Irish Environmental Conservation Organisation for Youth - Unesco Clubs Limited**

We have audited the financial statements of The Irish Environmental Conservation Organisation for Youth - Unesco Clubs Limited for the year ended 31 December 2013 which comprise the Profit and Loss account, the Balance Sheet, the Cashflow Statement and the related notes. The financial reporting framework that has been applied in their preparation is Irish Law and accounting standards issued by the Financial Reporting Council (Generally Accepted Accounting practice in Ireland).

This report is made solely to the company's members as a body in accordance with the requirements of Section 193 of the Companies Act 1990. Our audit work has been undertaken so that we might state to the company's members those matters that we are required to state to them in the audit 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 or 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 auditors**

As explained more fully in the Directors' Responsibilities Statement set out on page 3 the directors are responsible for the preparation of the financial statements giving a true and fair view. 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 Boards - 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 and Financial Statements to identify material inconsistencies with the audited financial statements. 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, in accordance with Generally Accepted Accounting Practice in Ireland, of the state of the company's affairs as at 31 December 2013 and of its results and cash flows for the year then ended; and
- have been properly prepared in accordance with the Companies Acts 1963 to 2013 and all regulations to be construed as one with those acts.

### **Matters on which we are required to report by the Companies Acts 1963 to 2013**

We have obtained all the information and explanations we consider necessary for the purposes of our audit.

- In our opinion proper books of account have been kept by the company.
- The financial statements are in agreement with the books of account.
- In our opinion the information given in the directors' report is consistent with the financial statements.

# **The Irish Environmental Conservation Organisation for Youth - Unesco Clubs Limited**

(A company limited by guarantee and not having a share capital)

## **Independent Auditors' Report to the Members of The Irish Environmental Conservation Organisation for Youth - Unesco Clubs Limited**

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

We have nothing to report in respect of the provisions in the Companies Acts 1963 to 2013 which require us to report to you if, in our opinion the disclosures of the directors' remuneration and transactions specified by law are not made.

Damien Kealy

for and on behalf of

### **LHM Casey McGrath**

Chartered Certified Accountants  
Statutory Audit Firm  
6 Northbrook Road  
Dublin 6  
Date:



# The Irish Environmental Conservation Organisation for Youth - Unesco Clubs Limited

(A company limited by guarantee and not having a share capital)

## Income and Expenditure Account for the year ended 31 December 2013

	Note	2013 €	2012 €
<b>Income resources-continuing activities</b>			
Grants from government and other co-funders	3	527,048	559,105
Other income	3	34,584	100,047
<b>Total incoming resources</b>		<b>561,632</b>	<b>659,152</b>
<b>Resources expended</b>			
Programmes and services		(79,510)	(74,208)
Management and administration		(416,215)	(602,453)
<b>Net income / (expenditure) from operating activities</b>	4	<b>65,907</b>	<b>(17,509)</b>
Interest receivable and similar income	5	3,372	1,787
		<b>69,279</b>	<b>(15,722)</b>
		-	-
<b>Net incoming/expended resources</b>		<b>69,279</b>	<b>(15,722)</b>
<b>Total funds at beginning of year</b>		<b>186,432</b>	<b>202,154</b>
<b>Total funds at end of year</b>		<b>255,711</b>	<b>186,432</b>

There are no recognised gains or losses other than those disclosed above and there have been no discontinued activities or acquisitions in the current or preceding periods.

Signed on behalf of the board

\_\_\_\_\_  
**Liz Carroll**  
Director

\_\_\_\_\_  
**Ann-Marie Kilshaw**  
Director

Date:

The notes on pages 10 to 16 form part of these financial statements.

# The Irish Environmental Conservation Organisation for Youth - Unesco Clubs Limited

(A company limited by guarantee and not having a share capital)

## Balance Sheet

as at 31 December 2013

	Note	€	2013 €	€	2012 €
<b>Fixed Assets</b>					
Tangible assets	8		20,791		5,051
<b>Current Assets</b>					
Debtors	9	21,690		12,929	
Cash at bank and in hand		956,789		889,541	
			<u>978,479</u>		<u>902,470</u>
<b>Creditors:</b> amounts falling due within one year	10	(243,559)		(221,089)	
<b>Net Current Assets</b>			<u>734,920</u>		681,381
<b>Total Assets Less Current Liabilities</b>			<u>755,711</u>		<u>686,432</u>
<b>Funded by</b>					
Restricted funds			500,000		500,000
Unrestricted funds			255,711		186,432
<b>Total Funds</b>	11		<u>755,711</u>		<u>686,432</u>

Signed on behalf of the board:

\_\_\_\_\_  
Liz Carroll  
Director

\_\_\_\_\_  
Ann-Marie Kilshaw  
Director

Date:

# The Irish Environmental Conservation Organisation for Youth - Unesco Clubs Limited

(A company limited by guarantee and not having a share capital)

## Cash Flow Statement

for the year ended 31 December 2013

	Note	2013 €	2012 €
Net cash movement from operating activities	14	84,451	25,607
Returns on investments and servicing of finance	15	3,372	1,787
Capital expenditure and financial investment	15	(20,575)	(4,289)
		<hr/>	<hr/>
<b>Movement in cash in the year</b>		<b>67,248</b>	23,105
Net funds at 1 January 2013		<b>889,541</b>	866,436
		<hr/>	<hr/>
<b>Net funds at 31 December 2013</b>		<b>956,789</b>	889,541
		<hr/> <hr/>	<hr/> <hr/>

The notes on pages 10 to 16 form part of these financial statements.

# The Irish Environmental Conservation Organisation for Youth - Unesco Clubs Limited

(A company limited by guarantee and not having a share capital)

**Notes to the Financial Statements**  
for the year ended 31 December 2013

## 1. Accounting Policies

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

### 1.1 Accounting convention

The financial statements are prepared in accordance with generally accepted accounting principles under the historical cost convention and comply with financial reporting standards of the Accounting Standards Board.

### 1.2 Income

Income represents the total value, excluding value added tax, of funding contributions received or receivable during the year. Discretionary donations are recognised as having been received when duly acknowledged by an appointed officer of the organisation.

### 1.3 Tangible fixed assets and depreciation

Tangible fixed assets are stated at cost or valuation, less accumulated depreciation. Depreciation is provided at rates calculated to write off the cost less residual value of each asset over its expected useful life, as follows:

Motor vehicles	-	12.5%
Fixtures and fittings	-	25%
Computer equipment	-	33.3%

### 1.4 Leasing

Rentals payable under operating leases are charged against income on a straight line basis over the lease term.

### 1.5 Taxation

As the Company is unregistered for Value Added Tax, expenditure, assets and liabilities are stated inclusive of this irrecoverable taxation where applicable. No provision for corporation tax is made in the Financial Statements, as the Company is exempt from Corporation tax on its surplus and chargeable gains.

### 1.6 Foreign currencies

Transactions in foreign currencies are recorded at the rate ruling at the date of the transactions or at a contracted rate. The resulting monetary assets and liabilities are translated at the balance sheet rate or the contracted rate and the exchange differences are dealt with in the income and expenditure account.

### 1.7 Government grants

Grants are credited to deferred revenue. Grants towards capital expenditure are released to the income and expenditure account over the expected useful life of the assets. Grants towards revenue expenditure are released to the income and expenditure account as the related expenditure is incurred.

### 1.8 Restricted Reserves

Restricted reserves are maintained at a level which ensures that the organisation's core activity could continue during a period of unforeseen difficulty. Restricted reserves for this purpose are calculated as the estimated running costs of the organisation for a period of 12 months. The reserves are maintained for organisational development, a key part of which includes a building purchase fund for the organisation. The amount of reserves required for this purpose are reviewed on an annual basis by the board of directors.

# The Irish Environmental Conservation Organisation for Youth - Unesco Clubs Limited

(A company limited by guarantee and not having a share capital)

## Notes to the Financial Statements for the year ended 31 December 2013

### 2. Limited by Guarantee

The organisation was incorporated for charitable purposes, is limited by guarantee and does not have a share capital. Every member is liable for the debts and liabilities of the Company in the event of a winding up for such amount as may be required but not to exceed €1.27.

### 3. Income

Income comprises of Grants from Government and other co-funders

	2013 €	2012 €
Income resources - continuing activities		
Dept.of Environment, Community & Local Government -rent subvention	-	145,000
Grants from government and other co-funders	529,048	414,105
Other Income	32,584	100,047
	<u>561,632</u>	<u>659,152</u>

### 4. Operating surplus/(deficit)

Operating surplus/(deficit) is stated after charging:

	2013 €	2012 €
Depreciation of tangible fixed assets:		
- owned by the company	4,835	2,468
Auditors' remuneration	3,493	3,493
Operating lease rentals:		
- land and buildings	25,000	221,527
	<u>33,328</u>	<u>231,988</u>

### 5. Interest receivable and similar income

	2013 €	2012 €
Bank Interest	3,372	1,787
	<u>3,372</u>	<u>1,787</u>

# The Irish Environmental Conservation Organisation for Youth - Unesco Clubs Limited

(A company limited by guarantee and not having a share capital)

## Notes to the Financial Statements for the year ended 31 December 2013

### 6. Employees

Employment costs were as follows:

	2013 €	2012 €
Wages and salaries	298,201	290,415
Social welfare costs	30,616	29,717
	<u>328,817</u>	<u>320,132</u>

The average monthly number of employees, including the directors, during the year was as follows:

	2013 No.	2012 No.
Training and Activities	8	8
Administration	1	1
National Director	1	1
	<u>10</u>	<u>10</u>

### 7. Directors' emoluments

The Directors do not receive any remuneration or compensation in relation to the performance of their office.

# The Irish Environmental Conservation Organisation for Youth - Unesco Clubs Limited

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## Notes to the Financial Statements for the year ended 31 December 2013

### 8. Tangible assets

	Motor vehicles €	Fixtures and fittings €	Computer equipment €	Total €
<b>Cost</b>				
At 1 January 2013	-	8,529	22,019	30,548
Additions	17,000	1,164	2,411	20,575
At 31 December 2013	17,000	9,693	24,430	51,123
<b>Depreciation</b>				
At 1 January 2013	-	3,974	21,523	25,497
Charge for the year	2,125	1,430	1,280	4,835
At 31 December 2013	2,125	5,404	22,803	30,332
<b>Net book value</b>				
At 31 December 2013	14,875	4,289	1,627	20,791
At 31 December 2012	-	4,555	496	5,051

### 9. Debtors

	2013 €	2012 €
<b>Amounts falling due within one year:</b>		
Trade debtors	20,226	11,840
Prepayments and accrued income	1,464	1,089
	21,690	12,929

# The Irish Environmental Conservation Organisation for Youth - Unesco Clubs Limited

(A company limited by guarantee and not having a share capital)

## Notes to the Financial Statements for the year ended 31 December 2013

### 10. Creditors: Amounts falling due within one year

	2013 €	2012 €
Other taxes and social welfare costs	7,561	5,123
Accruals and deferred income	235,998	215,966
	<u>243,559</u>	<u>221,089</u>

### Other taxes

	2013 €	2012 €
P.A.Y.E/P.R.S.I	7,561	5,123
	<u>7,561</u>	<u>5,123</u>

### 11. Reconciliation of movement in members' funds

	2013 €	2012 €
Unrestricted funds 1 January 2013	186,432	202,154
Surplus/(deficit) for the financial year	69,279	(15,722)
	<u>482,297</u>	<u>186,432</u>
Unrestricted funds 31 December 2013	<u>482,297</u>	<u>186,432</u>

	2013 €	2012 €
Restricted Funds 1 January 2013	500,000	500,000
Transfer from unrestricted funds	-	-
	<u>500,000</u>	<u>500,000</u>
Restricted Funds 31 December 2013	<u>500,000</u>	<u>500,000</u>



# The Irish Environmental Conservation Organisation for Youth - Unesco Clubs Limited

(A company limited by guarantee and not having a share capital)

## Notes to the Financial Statements for the year ended 31 December 2013

### 12. Financial commitments

At 31 December 2013 the company had annual commitments under non-cancellable operating leases as follows:

	<b>Land and buildings</b>	
	<b>2013</b>	2012
	€	€
<b>Expiry date:</b>		
Within 1 year	<b>25,000</b>	25,000
Between 2 and 5 years	<b>10,416</b>	35,416
	<b>=====</b>	<b>=====</b>

The organisation currently occupies part of the property at 17 Saint Andrew Street, Dublin 2. The annual rental charge from the Office of Public Works (OPW) in regard to the entire property is currently set at €340,000 part of which is subvented by the Department of the Environment, Community and Local Government (DoECLG). This matter is the subject of ongoing discussions and negotiations with the DoECLG and the OPW. The company entered into this agreement as joint tenants and on terms which resulted in a net rental obligation of €25,000 per annum.

### 13. Ultimate parent undertaking

The ultimate controlling parties of the organisation are the members themselves.

### 14. Net cash movement from operating activities

	<b>2013</b>	2012
	€	€
Operating surplus/(deficit)	<b>65,907</b>	(17,509)
Depreciation of tangible fixed assets	<b>4,835</b>	2,468
Loss on disposal of tangible fixed assets	-	1,415
Movement in debtors	<b>(8,761)</b>	38,660
Movement in creditors	<b>22,470</b>	573
	<b>=====</b>	<b>=====</b>
<b>Net cash movement from operating activities</b>	<b>84,451</b>	25,607
	<b>=====</b>	<b>=====</b>

### 15. Analysis of cash flows for headings netted in cash flow statement

	<b>2013</b>	2012
	€	€
<b>Returns on investments and servicing of finance</b>		
Interest received	<b>3,372</b>	1,787
	<b>=====</b>	<b>=====</b>
	<b>2013</b>	2012
	€	€
<b>Capital expenditure and financial investment</b>		
Payment to acquire tangible fixed assets	<b>(20,575)</b>	(4,289)
	<b>=====</b>	<b>=====</b>

## The Irish Environmental Conservation Organisation for Youth - Unesco Clubs Limited

(A company limited by guarantee and not having a share capital)

Notes to the Financial Statements  
for the year ended 31 December 2013

### 15. Analysis of cash flows for headings netted in cash flow statement (continued)

### 16. Analysis of changes in net funds

	1 January 2013 €	Cash flow €	Other non-cash changes €	31 December 2013 €
Cash at bank and in hand	889,541	67,248	-	956,789
<b>Net funds</b>	<b>889,541</b>	<b>67,248</b>	<b>-</b>	<b>956,789</b>

### 17. Approval of financial statements

The board of directors approved these financial statements for issue on



**The Irish Environmental Conservation Organisation for Youth - Unesco Clubs  
Limited**

**Appendix 1**

The following pages do not form part of the audited financial statements.

## The Irish Environmental Conservation Organisation for Youth - Unesco Clubs Limited

(A company limited by guarantee and not having a share capital)

### Detailed Trading and Profit and Loss Account

for the year ended 31 December 2013

	Page	2013 €	2012 €
<b>Income</b>	19	<b>561,632</b>	659,152
<b>Less: Overheads</b>			
Programmes and services	20	(79,510)	(74,208)
Management and administration	20	(416,215)	(602,453)
		<hr/>	<hr/>
<b>Operating surplus/(deficit)</b>		<b>65,907</b>	(17,509)
Interest receivable	21	3,372	1,787
		<hr/>	<hr/>
<b>Net surplus/(deficit) for the year</b>		<b>69,279</b>	(15,722)
		<hr/> <hr/>	<hr/> <hr/>

## The Irish Environmental Conservation Organisation for Youth - Unesco Clubs Limited

(A company limited by guarantee and not having a share capital)

### Schedule to the Detailed Accounts for the year ended 31 December 2013

	2013 €	2012 €
<b>Income</b>		
Grants from government and other co-funders	<b>64,310</b>	172,632
Leargas	<b>57,987</b>	-
Deptment of Children and Youth Affairs - Youth Service Grant	<b>121,179</b>	134,643
CDYSB		
- Young Peoples Facilities and Services Fund - YP2	<b>73,162</b>	75,736
Irish Aid - Development Educaton Grant Scheme	<b>70,000</b>	64,916
Dept of the Envirnoment, Community & Local Government - Rent subvention	-	145,000
FAS Greenpathways	<b>61,049</b>	-
Other Income	<b>81,361</b>	41,914
Other income - Domestic	<b>32,584</b>	24,311
	<hr/> <b>561,632</b> <hr/>	<hr/> <b>659,152</b> <hr/>

## The Irish Environmental Conservation Organisation for Youth - Unesco Clubs Limited

(A company limited by guarantee and not having a share capital)

### Schedule to the Detailed Accounts for the year ended 31 December 2013

	2013 €	2012 €
<b>Programmes and services</b>		
Programmes and services	<b>79,510</b>	74,208
	<b>79,510</b>	74,208
	2013 €	2012 €
<b>Management and administration</b>		
Core wages	298,201	290,415
Employers PRSI contributions	30,616	29,717
Staff training	415	106
Staff welfare	8,709	9,469
Entertainment	1,466	1,012
Printing and stationery	9,455	1,665
Telephone and fax	4,879	6,347
General office expenses	563	1,160
Advertising	3,738	1,899
Auditors' remuneration	3,493	3,493
Bank interest and charges	536	665
General expenses	892	1,977
Rent payable	25,000	221,527
Light and heat	13,434	16,129
Insurance	3,448	2,302
Repairs and maintenance	-	3,893
Depreciation on motor vehicles	2,125	-
Depreciation on computer equipment	1,280	950
Depreciation on fixtures and fittings	1,430	1,518
Profit/loss on sale of tangible assets	-	1,415
Consultancy fees	4,556	4,905
Membership	1,683	1,488
Couriers	182	150
Recycling	114	251
	<b>416,215</b>	602,453
	<b>416,215</b>	602,453

**The Irish Environmental Conservation Organisation for Youth - Unesco Clubs Limited**

(A company limited by guarantee and not having a share capital)

**Schedule to the Detailed Accounts**  
*for the year ended 31 December 2013*

	2013 €	2012 €
<b>Interest receivable</b>		
Bank interest received	<u>3,372</u>	<u>1,787</u>

# The Irish Environmental Conservation Organisation for Youth - Unesco Clubs Limited

(A company limited by guarantee and not having a share capital)

Schedule to the Detailed Accounts  
for the year ended 31 December 2013

## Young Peoples Facilities and Services Fund - YP2

	2013 €	2012 €
<b>Income</b>		
Young Peoples Facilities and Services Fund - YP2		
CDYSB paying agency	73,162	73,756
	<u>73,162</u>	<u>73,756</u>
	2013 €	2012 €
<b>Expenditure</b>		
<b>Salaries</b>	48,390	53,389
Programme Expenses		
Programme costs	7,825	8,521
Travel and Subsistence	640	620
Administration	1,098	1,147
Training	353	548
Rent	5,450	5,270
Heating and Electricity	1,672	1,432
Insurance	775	678
Materials	615	554
Publicity	360	207
IT Costs	588	501
Communications	390	475
Audit fee	321	320
Bank Charges	87	-
Recruitment	135	94
	<u>68,699</u>	<u>73,756</u>
Total Expenditure		
	<u>68,699</u>	<u>73,756</u>
Surplus	<u>4,463</u>	<u>-</u>