

**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 2014*

**The Irish Environmental Conservation Organisation for Youth – Unesco Clubs - Limited**  
**(A company limited by guarantee and not having a share capital)**

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**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 (resigned 21 January 2014) Tom McGovern (appointed 13 October 2014) Jamie Cudden (appointed 1 February 2014) Karen Furlong (appointed 1 November 2013)
<b>Registered Office</b>	26 Clare Street Dublin 2
<b>Secretary</b>	Ann Marie Kilshaw
<b>Auditors</b>	LHM Casey McGrath Limited Chartered Certified Accountants Statutory Audit Firm 6 Northbrook Road Dublin 6
<b>Business Address</b>	7 Red Cow Lane Smithfield Dublin 7
<b>Bankers</b>	Bank of Ireland College Green Dublin 2
<b>Solicitors</b>	Lee & Sherlock Unit 5A, Ground Floor Block F, Nutgrove Office Park Rathfarnham Dublin 14
<b>Registered Number</b>	106860
<b>Date of Incorporation</b>	24 April 1985
<b>Charity Number</b>	CHY 7225

**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 2014*

The directors present their annual report and the audited financial statements for the year ended 31 December 2014.

**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 for the year, after taxation, amounted to €81,440 (2013 - €69,279).

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 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.

**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.

**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 2014*

Irish company law requires the directors to prepare financial statements for each financial year. Under that law the directors have elected to prepare the financial statements in accordance with Irish Generally Accepted Accounting Practice ("Irish GAAP"). Under the company law, the directors must not approve the financial statements unless they are satisfied that they give a true and fair view of the assets, liabilities and financial position of the company as at the financial year end date and of the profit and loss of the company for the financial year and otherwise comply with the Companies Act 2014.

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

- select suitable accounting policies for the company financial statements and then apply them consistently;
- make judgments and accounting estimates that are reasonable and prudent;
- state whether the financial statements have been prepared in accordance with applicable accounting standards, identify those standards, and note the effect and the reasons for any material departure from those standards; and
- prepare the financial statements on the going concern basis unless it is inappropriate to presume that the company will continue in business.

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

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

**Books of Account**

The measures taken by the directors to ensure compliance with the requirements of Section 282 of the Companies Act 2014, regarding adequate accounting records are the implementation of necessary policies and procedures for recording transactions, the employment of competent accounting personnel with appropriate expertise and the provision of adequate resources to the financial function. The books of account of the company are maintained at 7 Red Cow Lane, Smithfield, Dublin 7.

**Disclosure of information to auditors**

Each of the persons who are directors at the time when this Directors' Report is approved has confirmed that:

- so far as that director is aware, there is no relevant audit information of which the company's auditors are unaware, and
- that director has taken all the steps that ought to have been taken as a director in order to be aware of any relevant audit information and to establish that the company's auditors are aware of that information.

**Auditors**

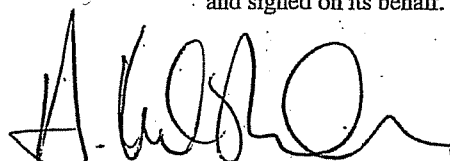
LHM Casey McGrath resigned as auditors and the directors have appointed LHM Casey McGrath Limited to fill the vacancy. LHM Casey McGrath Limited have indicated their willingness to continue in office in accordance with the provisions of Section 383(2) of the Companies Act 2014.

This report was approved by the board on

and signed on its behalf.



**Liz Carroll**  
Director



**Ann Marie Kilshaw**  
Director

**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**

We have audited the financial statements of The Irish Environmental Conservation Organisation for Youth – Unesco Clubs - Limited for the year ended 31 December 2014 which comprise the Income and Expenditure 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 Section 391 of the Companies Act 2014. Our audit work has been undertaken so that we might state to the company's members those matters we are required to state to them in an Auditors' Report and for no other purpose. To the fullest extent permitted by law, we do not accept or assume responsibility to anyone other than the company and the company's members as a body, for our audit work, for this report, or for the opinions we have formed.

**Respective responsibilities of directors and auditors**

As explained more fully in the Directors' Responsibilities Statement, the company's directors are responsible for the preparation of the financial statements and for being satisfied that they give a true and fair view and otherwise comply with the Companies Act 2014. Our responsibility is to audit and express an opinion on the financial statements in accordance with Irish law and International Standards on Auditing (UK and Ireland). Those standards require us to comply with the Financial Reporting Council's Ethical Standards for Auditors.

**Scope of the audit of the financial statements**

An audit involves obtaining evidence about the amounts and disclosures in the financial statements sufficient to give reasonable assurance that the financial statements are free from material misstatement, whether caused by fraud or error. This includes an assessment of: whether the accounting policies are appropriate to the company's circumstances and have been consistently applied and adequately disclosed; the reasonableness of significant accounting estimates made by the directors; and the overall presentation of the financial statements. In addition, we read all the financial and non-financial information in the Reports and Financial Statements for the year ended 31 December 2014 to identify material inconsistencies with the audited financial statements and to identify any information that is apparently materially incorrect based on, or materially inconsistent with, the knowledge acquired by us in the course of performing the audit. If we become aware of any apparent material misstatements or inconsistencies we consider the implications for our report.

**Opinion on financial statements**

In our opinion the financial statements:

- give a true and fair view, in accordance with Generally Accepted Accounting Practice in Ireland, of the state of the company's affairs as at 31 December 2014 and of its surplus for the year then ended; and
- have been properly prepared in accordance with the requirements of the Companies Act 2014.

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

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

**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**

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

We have nothing to report in respect of the provision in the Companies Act 2014 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 Limited**

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

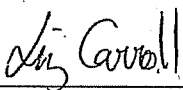
**The Irish Environmental Conservation Organisation for Youth – Unesco Clubs - Limited**  
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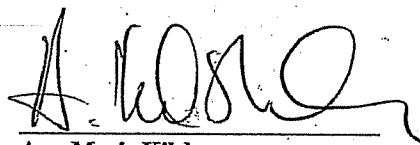
**Income and Expenditure Account**  
*for the year ended 31 December 2014*

	Note	2014 €	2013 €
<b>Income resources - continuing activities</b>	3	<b>593,774</b>	<b>561,632</b>
Programmes and services		(75,016)	(79,510)
Management and administration		(438,021)	(416,215)
<b>Net income from operating activities</b>	4	<b>80,737</b>	<b>65,907</b>
Interest receivable and similar income	5	703	3,372
<b>Surplus on ordinary activities before taxation</b>		<b>81,440</b>	<b>69,279</b>
Tax on surplus on ordinary activities		-	-
<b>Net incoming resources</b>		<b>81,440</b>	<b>69,279</b>

There were no recognised gains or losses for 2014 or 2013 other than those included in the Income and Expenditure Account 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 Irish Environmental Conservation Organisation for Youth – Unesco Clubs - Limited  
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Balance Sheet  
 as at 31 December 2014


	Note	€	2014 €	€	2013 €
<b>Fixed Assets</b>					
Tangible assets	8		29,686		20,791
<b>Current Assets</b>					
Debtors	9	9,330		21,690	
Cash at bank and in hand		1,033,672		956,789	
		<u>1,043,002</u>		<u>978,479</u>	
Creditors: amounts falling due within one year	10	(235,537)		(243,559)	
<b>Net Current Assets</b>			<u>807,465</u>		<u>734,920</u>
<b>Net Assets</b>			<u>837,151</u>		<u>755,711</u>
<b>Funded by</b>					
Premises Reserve	12		243,000		
Restricted funds			257,000		500,000
Unrestricted funds			337,151		255,711
	11		<u>837,151</u>		<u>755,711</u>

Signed on behalf of the board:



Liz Carroll  
 Director

Date: 14/12/15



Ann Marie Kilshaw  
 Director

The Irish Environmental Conservation Organisation for Youth – Unesco Clubs - Limited  
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**Cash Flow Statement**

*for the year ended 31 December 2014*

	Note	2014 €	2013 €
Net cash flow from operating activities	15	94,198	84,451
Returns on investments and servicing of finance	16	703	3,372
Capital expenditure and financial investment	16	(18,018)	(20,575)
<b>Increase in cash in the year</b>		<b>76,883</b>	<b>67,248</b>

**Reconciliation of Net Cash Flow to Movement in Net Funds**  
*for the year ended 31 December 2014*

		2014 €	2013 €
Increase in cash in the year		76,883	67,248
<b>Movement in net funds in the year</b>	17	<b>76,883</b>	<b>67,248</b>
Net funds at 1 January 2014	17	956,789	889,541
<b>Net funds at 31 December 2014</b>	17	<b>1,033,672</b>	<b>956,789</b>

The notes on pages 9 to 15 form part of these financial statements.

**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 2014*

**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 Basis of preparation of financial statements**

The financial statements have been prepared in accordance with generally accepted accounting principles under the historical cost convention and comply with financial reporting standards of the Financial Reporting Council.

**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 less depreciation. Depreciation is provided at rates calculated to write off the cost of fixed assets, less their estimated residual value, over their expected useful lives on the following bases:

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

**1.4 Operating Leases**

Rentals under operating leases are charged to the Income and Expenditure Account 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 provisions 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**

Transaction 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 within 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 six 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 2014*

**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 organisation in the event of a winding up of such amount as may be required but may not exceed €1.27.

**3. Income**

An analysis of turnover by class of business is as follows:

	2014 €	2013 €
Grants from government and other co-funders	548,989	529,048
Other Income	44,785	32,584
	<u>593,774</u>	<u>561,632</u>

During 2014 the company received a capital grant in the amount of €15,000 from the Department of Children and Youth Affairs. In accordance with SSAP 4 'Government Grants', this capital grant has been deferred in line with the consumption of economic useful life of the asset. An amount of €3,503 has been recognised as income in the financial statements for the year ended 31 December 2014 and €11,497 has been recorded in deferred income.

**4. Operating surplus**

The operating surplus is stated after charging:

	2014 €	2013 €
Depreciation of tangible fixed assets:		
- owned by the company	9,123	4,835
Auditors' remuneration	3,493	3,493
Operating lease rentals:		
- other operating leases	25,000	25,000
	<u>37,616</u>	<u>33,328</u>

**5. Interest receivable**

	2014 €	2013 €
Bank interest	703	3,372
	<u>703</u>	<u>3,372</u>

**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 2014*

**6. Staff costs**

Staff costs were as follows:

	2014	2013
	€	€
Wages and salaries	306,410	298,201
Social welfare costs	32,461	30,616
	<u>338,871</u>	<u>328,817</u>

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

	2014	2013
	No.	No.
Training and Activities	9	8
Administration	1	1
National Director	1	1
	<u>11</u>	<u>10</u>

**7. Directors' remuneration**

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 2014

8. Tangible fixed assets

	Motor vehicles €	Fixtures and fittings €	Computer equipment €	Total €
<b>Cost</b>				
At 1 January 2014	17,000	9,693	24,430	51,123
Additions	-	3,585	14,433	18,018
At 31 December 2014	17,000	13,278	38,863	69,141
<b>Depreciation</b>				
At 1 January 2014	2,125	5,404	22,803	30,332
Charge for the year	1,859	1,968	5,296	9,123
At 31 December 2014	3,984	7,372	28,099	39,455
<b>Net book value</b>				
At 31 December 2014	13,016	5,906	10,764	29,686
At 31 December 2013	14,875	4,289	1,627	20,791
In respect of prior year:				
	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

	2014 €	2013 €
Trade debtors	7,837	20,226
Prepayments and accrued income	1,493	1,464
	9,330	21,690

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 2014

10. Creditors:

Amounts falling due within one year

	2014	2013
	€	€
Other taxes (see below)	6,883	7,561
Accruals	228,654	235,998
	<u>235,537</u>	<u>243,559</u>

Other taxes

	2014	2013
	€	€
P.A.Y.E/P.R.S.I	<u>6,883</u>	<u>7,561</u>

11. Reconciliation of movement in members' funds

	2014	2013
	€	€
Opening members' funds	755,711	686,432
Surplus for the financial year	81,440	69,279
	<u>837,151</u>	<u>755,711</u>

	2014	2013
	€	€
Restricted funds 1 January 2014	500,000	500,000
Transfer from unrestricted funds	-	-
Transfer to Premises Reserve	(243,481)	-
	<u>256,519</u>	<u>500,000</u>

Restricted Funds 31 December 2014

12. Reserves

	<b>Premises Reserve</b>
	€
Transfer from restricted reserves	243,000
	<u>243,000</u>

At 31 December 2014

	<b>Premises Reserve</b>
	€
As at 31 December 2013	<u>-</u>

**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 2014*

**13. Operating lease commitments**

At 31 December 2014 the company had annual commitments under non-cancellable operating leases as follows:

	<b>Land and buildings</b>	
	<b>2014</b>	<b>2013</b>
	€	€
<b>Expiry date:</b>		
Within 1 year	<b>10,416</b>	25,000
Between 2 and 5 years	-	10,416
	<u>10,416</u>	<u>35,416</u>

The organisation currently occupies part of the property at 17 St. Andrews 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 has entered into this agreement as joint tenants and on terms which resulted in a net rental obligation of €25,000 per annum.

**14. Ultimate parent undertaking**

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

**15. Net cash flow from operating activities**

	<b>2014</b>	<b>2013</b>
	€	€
Operating surplus	<b>80,737</b>	65,907
Depreciation of tangible fixed assets	<b>9,123</b>	4,835
Decrease/(increase) in debtors	<b>12,360</b>	(8,761)
(Decrease)/increase in creditors	<b>(8,022)</b>	22,470
<b>Net cash inflow from operating activities</b>	<u><b>94,198</b></u>	<u>84,451</u>

**16. Analysis of cash flows for headings netted in cash flow statement**

	<b>2014</b>	<b>2013</b>
	€	€
<b>Returns on investments and servicing of finance</b>		
Interest received	<b>703</b>	3,372
	<u>703</u>	<u>3,372</u>
	<b>2014</b>	<b>2013</b>
	€	€
<b>Capital expenditure and financial investment</b>		
Purchase of tangible fixed assets	<b>(18,018)</b>	(20,575)
	<u>(18,018)</u>	<u>(20,575)</u>



**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 2014*

**17. Analysis of changes in net funds**

	<b>1 January 2014</b>	<b>Cash flow</b>	<b>Other non-cash changes</b>	<b>31 December 2014</b>
	€	€	€	€
Cash at bank and in hand	956,789	76,883	-	1,033,672
<b>Net funds</b>	<u>956,789</u>	<u>76,883</u>	<u>-</u>	<u>1,033,672</u>

**18. 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**  
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**Detailed Income and Expenditure Account**  
*for the year ended 31 December 2014*

	Page	2014 €	2013 €
<b>Income</b>	18	593,774	561,632
<b>Less: Overheads</b>			
Programmes and services	19	(75,016)	(79,510)
Management and administration	19	(438,021)	(416,215)
		<hr/>	<hr/>
<b>Operating surplus</b>		80,737	65,907
Interest receivable	19	703	3,372
		<hr/>	<hr/>
<b>Surplus for the year</b>		<u>81,440</u>	<u>69,279</u>

**The Irish Environmental Conservation Organisation for Youth – Unesco Clubs - Limited**  
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**Schedule to the Detailed Accounts**  
*for the year ended 31 December 2014*

	2014	2013
	€	€
<b>Income</b>		
Grants from government and other co-funders	45,751	64,310
Leargas	29,280	57,987
Department of Children and Youth Affairs - Youth Service Grant	116,635	121,179
Department of Children and Youth Affairs - Youth Capital Grant (Note 3)	3,503	-
DCYA (CDYSB) - Young Peoples Facilities and Serve Fund - YP2	65,606	73,162
Irish Aid WWGS	63,922	-
Irish Aid - Development Education Grant Scheme	70,000	70,000
FAS Greenpathways	60,727	61,049
Strabane District Council - NWHL	54,667	-
Other Income	38,898	81,361
Other Income - Domestic	44,785	32,584
	<u>593,774</u>	<u>561,632</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 2014

	2014 €	2013 €
<b>Programmes and services</b>		
Programmes and services	75,016	79,510
	<u>75,016</u>	<u>79,510</u>
	2014 €	2013 €
<b>Management and administration</b>		
Core wages	306,410	298,201
Employers PRSI contributions	32,461	30,616
Staff training	410	415
Staff welfare	12,071	8,709
Entertainment	13	1,466
Printing and stationery	3,257	9,455
Telephone and fax	4,291	4,879
General office expenses	-	563
Advertising and promotion	4,347	3,738
Auditors' remuneration	3,493	3,493
Bank interest and charges	687	536
General expenses	753	892
Rent payable	25,000	25,000
Light and heat	18,039	13,434
Insurance	4,003	3,448
Depreciation on motor vehicles	1,859	2,125
Depreciation on computer equipment	5,296	1,280
Depreciation on fixtures and fittings	1,968	1,430
Repairs and maintenance	4,556	-
Consultancy fees	6,521	4,556
Membership	1,822	1,683
Couriers	75	182
Recycling	689	114
	<u>438,021</u>	<u>416,215</u>
	2014 €	2013 €
<b>Interest receivable</b>		
Bank interest receivable	703	3,372
	<u>703</u>	<u>3,372</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 2014

Young Peoples Facilities and Services Fund - YP2

	2014 €	2013 €
<b>Income</b>		
DCYA (CDYSB) Young Peoples Facilities and Services Fund - YP2	65,606	73,162
<b>Total Income</b>	<u>65,606</u>	<u>73,162</u>
<b>Expenditure</b>		
Salaries	46,767	48,390
Programme costs	9,221	7,825
Travel and subsistence	908	640
Administration	-	1,098
Training	-	353
Rent	5,450	5,450
Heating and Electricity	1,617	1,672
Insurance	1,020	775
Materials	474	615
Postage	155	360
IT Costs	598	588
Communications	833	390
Audit fee	-	321
Bank Charges	110	87
Recruitment	-	135
<b>Total Expenditure</b>	<u>67,153</u>	<u>68,699</u>
<b>(Deficit)/Surplus</b>	<u>(1,546)</u>	<u>4,463</u>

**Employees**

Total number of employees whose total employee benefits (excluding employer pension costs) fell within the following bands:

	2014	2013
€60,000 - €69,999	1	1

There were no pension contributions paid by the employer in the current or the preceding year.