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**THE IRISH ENVIRONMENTAL CONSERVATION ORGANISATION FOR  
YOUTH - UNESCO CLUBS CLG**

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**DIRECTORS' REPORT AND FINANCIAL STATEMENTS**

**FOR THE YEAR ENDED 31 DECEMBER 2020**

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COMPANY INFORMATION

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<b>Directors</b>	Christina Nolan Marie Collins (resigned 10 December 2020) Danny Dockery Niall Jennings Orla McGreal Vivienne Kelly David Kelly
<b>Company secretary</b>	Danny Dockery
<b>Registered number</b>	106860
<b>Registered office</b>	9 Burgh Quay Dublin 2
<b>Trading Address</b>	9 Burgh Quay Dublin 2
<b>Independent auditors</b>	Nexia Smith & Williamson (Ireland) Limited Chartered Accountants & Statutory Audit Firm Paramount Court Corrig Road Sandyford Business Park Dublin 18
<b>Bankers</b>	Bank of Ireland Dublin 2
<b>Solicitors</b>	Sherlock Law Solicitors Unit 5F Nutgrove Office Park Rathfarnham Dublin 14

**DIRECTORS' REPORT  
FOR THE YEAR ENDED 31 DECEMBER 2020**

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The directors present their report and the audited financial statements for the year ended 31 December 2020.

**Principal activities**

The principal activity of the company is to protect the environment and empower young people by promoting their personal development through practical environmental conservation, education and training activities.

**Results**

The deficit for the year amounted to €9,850 (2019 - surplus €45,078).

Surpluses are retained for the future promotion of personal development of young people through practical environmental conservation education and training activities.

The full results including the statement of comprehensive income, statement of financial position, cashflow statement and notes are set out in the following pages.

**Directors**

ECO-UNESCO is governed by a Board of Directors or National Council. In accordance with the Constitution, at each Annual General Meeting all members of the National Council shall retire from office and are eligible for re-election. All Board members work in a voluntary capacity and do not receive any remuneration.

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

**Board subcommittees**

The Board is supported by the Audit Risk and Finance Committee which deals with specific aspects of the company's business. The National Director, Elaine Nevin, attends all meetings of this subcommittee.

**Political contributions**

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

**DIRECTORS' REPORT (CONTINUED)  
FOR THE YEAR ENDED 31 DECEMBER 2020**

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**Review of activity**

During 2020 ECO-UNESCO continued to run its range of youth development and environmental education programmes aimed at protecting the environment and empowering young people. These included direct youth programmes, Awards schemes, and training. The Covid 19 pandemic impacted the organisations' ability to deliver face to face services, however, from March 2020 the organisation pivoted its programmes to online delivery to minimise disruption to core services.

Core support for ECO-UNESCO's activities comes from the Department of Children, Equality, Disability, Integration and Youth under the Youth Service Grant Scheme, Irish Aid, the Department of the Environment, Climate and Communications through the Irish Environmental Network (IEN), and POBAL through the Scheme to Support National Organisations (SSNO).

In 2020 ECO-UNESCO worked with over 10,000 programme participants through our youth, education, and training programmes.

**Youth Programmes – Young People aged 10-18**

During 2020 ECO-UNESCO delivered a range of programmes aimed at working directly with young people aged 10-18.

These included:

1. The Youth for Sustainable Development (YSD) programme provided young people the opportunity to engage in education for sustainable development (ESD) activities, empowering them to act as youth leaders and peer educators. In 2020, we impacted 277 young people directly in this structured peer education programme who then carried out local environmental action projects with their peers and communities. We continued to deliver the programme in locations including Dublin, Drogheda, Carlow, Bray, Navan, and Newbridge in collaboration with local youth services and provided training to volunteers and youth leaders. Due to Covid-19 we adapted the programme for delivery online nationally, with young people attending from across Ireland weekly. We provided online opportunities for young people to participate in activities including World Water Day and Earth Day. Covid-19 restrictions limited several of our events. However, we substituted these with online workshops with public figures including Grace O'Sullivan, MEP, Minister Eamon Ryan & Minister Roderic O'Gorman. ECO-UNESCO continued to receive funding for this programme from Irish Aid's Development Education Scheme. Participants who have completed one round of the programme were re-engaged in our Youth Action Network, hosting several of our events and asking questions of Ministers.
2. ECO-UNESCO International Youth Summit – Erasmus+, through Leargas, continued to fund our International Youth Summit programme. Due to Covid-19 restrictions on international travel, the delivery of the Youth Summit scheduled for 2020 was deferred until 2021 and commenced in January. The project will now see groups from Ireland, Spain and Scotland engage online with each other and policy makers, in addition to carrying out an action project in their local areas.
3. The ECO-Choices Health and Well-Being programme ran with 475 young people in Dublin City. This programme uses environmental education methodologies and outdoor experiential recreational and educational activities to promote healthier lifestyle choices among young people from marginalised backgrounds. Covid-19 forced all engagements online, which presented challenges to engaging marginalised groups suffering from a lack of access to digital communication channels. However, these were successfully addressed, and the programme continued to meet its targets. ECO- UNESCO successfully transitioned to the new UBU funding scheme for this programme from the Department of Children, Equality, Disability, Integration and Youth.
4. In 2020 we continued to deliver a range of environmental education workshops on an ad hoc basis as well as part of the Local Authority Community Environment Action Fund and Anti-Litter Fund (reaching 823 participants). The Covid-19 school closures created some difficulty in delivering workshops in the first half of the year, but once schools returned in September, delivery increased once again through online channels. Workshops included: Climate Action; Exploring Biodiversity; 6-Steps to Success; Fast Fashion and Waste.
5. We developed our online workshops to be delivered in pre-recorded formats with 54 workshops being delivered in this format, reaching 1,233 attendees.
6. In 2020 we continued to run the Learning2Change Our World programme and worked with 10 schools with 45 workshops delivered to embed a whole-school approach to ESD. This included delivery of in-school

**DIRECTORS' REPORT (CONTINUED)  
FOR THE YEAR ENDED 31 DECEMBER 2020**

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workshops, student council trainings and teacher trainings for 14 teachers and 440 young people. Learning2Change was supported by Irish Aid through the World Wise Global Schools programme.

7. In 2020 we were awarded a grant through ReThink Ireland to run a series of ECO-Weeks. This successfully commenced in October 2020 with 364 people taking part. 3 more events will occur in 2021.
8. In June 2020 we led a consortium project of 6 youth organisations including SpunOut, Irish Girl Guides, No Name Clubs, Girls Brigade and the Young Irish Filmmakers. The Youth Climate Justice Challenge programme was awarded funding by the Department of Children, Equality, Disability, Integration and Youth under their Youth Climate Justice Fund. The programme ran successfully and engaged 88 young people taking part in 11 action projects, with an indirect reach of 22,780. Additionally, a national survey of young people's opinions on Climate Justice was run, with 1,043 respondents, highlighting the high level of concern around climate change among young people.

**Awards Programmes – Young people aged 10-18**

ECO-UNESCO continued to recognise and reward the work of young people in environmental protection and conservation through our Awards schemes. These included:

1. Young Environmentalist Awards (YEA) - In 2020, ECO-UNESCO received 492 registered project submissions from groups of young people across Ireland. 152 projects were selected as semi-finalists and were in turn brought forward to the finals as Covid-19 forced the cancellation of the semi-final events. This programme has a high impact from an environmental and a youth development perspective with Local Action Projects undertaken in a range of areas including Biodiversity, Waste, Climate Change, ECO Community Development, Eco Health & Well-being, among others. Waste (20.4%), Climate Change (16.7%) and Biodiversity (8%) were the most popular categories in 2020 with many projects focusing on issues of plastic waste and the effects of climate change on biodiversity. Eco-Community Development projects grew along with ECO-Health and Well-being category. The total number of people impacted by YEA projects in this cycle was over 25,000 (as reported by project participants).
2. We ran a support, training, and advice service with over 34 x 6 Steps to Success trainings and workshops delivered across Ireland. We hosted an 'ECO-Ideas Fest' in Dublin in January as a pilot initiative with 63 young people from 7 groups to showcase their action projects providing an opportunity for young people to get advice from 12 community leaders from the local community with experience in the environment to develop their projects further and exchange ideas. 2 YEA Webinars for Teachers were run in conjunction with Education Support Centres Ireland (ESCI).
3. Our ECO-Den semi-finals were cancelled due to Covid 19.
4. We hosted our annual Young Environmentalist Awards Ceremony during our first ECO-Week, consisting of 24 events and 602 attendees. The YEA live stream showcasing the winners was viewed by 1,196 people at time of broadcast. 100+ project finalists exhibited their work. On the day, there were 3 Overall Awards, 16 Category Awards, and 8 Special Awards presented to recognise and reward action projects. Former President of Ireland, Mary Robinson delivered a special address to the participants.
5. ECO-UNESCO continued to secure funding from the Department of the Environment, Climate and Communications, the Environmental Protection Agency and private sponsorship. Funding was also provided by Local Authorities.

**Training and Upskilling programmes – Capacity Building**

During 2020 ECO-UNESCO delivered a range of training programmes aimed at upskilling young people. These included accredited and non-accredited trainings.

1. In 2020 85 young people received QQI training. Training included QQI level 5 in Peer Education, (24 participants) and ECO Community Development (61 participants).
2. During the year, 394 young people were engaged through a variety of employability training programme including employability and careers workshop, online training, and online mock interviews; 51 young people received online employability training through Accenture's Skills 2 Succeed platform, increasing their understanding and awareness of employment practices, behaviour, and norms and 125 people took part in a series of employability focused workshops.
3. We ran a webinar for teachers in conjunction with Dublin City Council on the Nature in the Park education

**DIRECTORS' REPORT (CONTINUED)  
FOR THE YEAR ENDED 31 DECEMBER 2020**

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- resource, aimed at primary aged children, encouraging the use of local parks for learning opportunities.
4. A Total of 224 youth leaders and educators were trained through our Educators Week, YSD/ECO-Choices training, Climate Justice Training and Education Centre sessions. Additionally, support materials were developed and provided, including YEA support materials, YSD Programme Manual, Climate Justice materials, e-magazines and more.

**Digital Development**

1. Our Digital Development accelerated in 2020. We pivoted our youth and capacity building programmes to online delivery with the organisation delivering and hosting ongoing meetings, workshops, and sessions.
2. We redeveloped our workshops for online delivery, creating both live and pre-recorded workshops.
3. We redeveloped our accredited training courses, ECO-Community Development, and successfully delivered the course online.
4. We created new digital programmes including ECO-Week where we provided a week-long series of environmental workshops, seminars, and talks.
5. We created ECO@Home an online information hub on our website for young people to engage in environmental activity at home during Covid restrictions. Educator's week (a week of activities for those working with young people) was developed and delivered online. Finally, our e-learning system progressed with the initial content being finalised.

**Collaborations**

1. In 2020 we led a consortium with 5 new partners under the Climate Justice programme.
2. We developed a new collaboration with the network of Education Centres and delivered a range of webinars.
3. We collaborated with Dublin City Council on The Nature in the Park resource webinar and continued our strong collaboration with secondary schools.
4. We concluded our IEN DEAR project successfully (incl. 3 partners - Social Justice Ireland & World Vision).
5. We entered into discussions with the ECHOES project based on the Isle of Man.
6. We re-engaged with the EPA around new collaborative opportunities.
7. Our ECO-Week programme engaged 21 collaborations including friends of the Earth, UCD, IEN, USI, Gaisce, the Happy Pear, Accenture, and the Green Party.
8. We engaged in an Erasmus+ Strategic Partnership application with 5 additional partners across Europe (some new partners).
9. We collaborated with Trinity College Dublin on the Foodsmart project, an Irish Research Council funded programme to promote sustainable food sourcing.
10. We continued our engagement with Local Authorities, Education Training Boards, and Youthreach Centres.
11. We continued to engage with the Dublin Bay Biosphere and the Isle of Man Biosphere in 2020.
12. We attended the virtual launch of UNESCO's ESD 2030 programme, attended a range of online UNESCO ESD Workshops and continued to engage with ESDfor2030 programme.
13. Our work continued to promote the ideals of UNESCO.

**Regional work**

1. ECO-UNESCO continued to run its programme across Ireland through our YSD groups, our YEA project groups, workshops and trainings in collaboration with Local Authorities.
2. We offered new online national programmes and rolled out workshops and events attended by young people from across the country.
3. We ran a YEA Idea Fest in January 2020, an event to support young people taking part in the YEA programme.
4. The International Youth summit expanded our reach to countries in Europe; for our ECO Weeks we had international attendees from Alaska, Mexico, and Africa.
5. We continued to liaise with UNESCO which launched its ESD for 2030 programme with a virtual launch. We attended UNESCO's workshops throughout the year.

**Promoting Innovation**

1. We secured funding for a new Strategic partnership opportunity with a focus on transformational learning (a

**DIRECTORS' REPORT (CONTINUED)  
FOR THE YEAR ENDED 31 DECEMBER 2020**

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core aspect of the ESDfor2030 framework) and carried out a National Youth survey on Climate Change & Climate Justice carried out with 1043 young people.

2. We launched the 'I am a young environmentalist' campaign piloted in 2020, to be scaled in 2021.

**Advocacy and Representation**

ECO-UNESCO continued to advocate for youth engagement in environmental issues and the importance of education as a tool for achieving sustainability.

1. During 2020 ECO-UNESCO provided a range of opportunities for young people through various events including meetings with Ministers and the Youth Climate Justice programme.
2. We were involved in NYCI's Youth Work Changes Lives campaign to lobby for increased funding in the youth sector and were part of a NYCI delegation that met with Minister. In addition we also organised a meeting with Minister.
3. We sat on IDEA Irish Aid Development Education review task force and met with Irish Aid as part of youth sector task force and on IDEA working group on Impact Assessment.
4. During 2020 ECO-UNESCO remained active in the Department of Education and Skills Advisory Group on Education for Sustainable Development, Coalition 2030 a coalition of civil society organisations promoting the SDG's; the National Youth Council of Ireland and IDEA.

In 2020 we concluded our 3-year partnership with IEN on the successful DEAR funded project on promoting and building awareness of the SDGs in Ireland. This included the production of an SDG video as part of an SDG Youth Week of Action, SDG Learning Zones at our Young Environmentalist Awards, and the regional growth of the Youth for Sustainable Development programme.

In 2020 we continued our multi annual engagement with Irish Aid. We developed a strategic collaboration with the EPA and secured new resources through the Youth Climate Justice grant scheme, Capital Grants, Innovate Together and Leargas Strategic Partnership.

During 2020, we continued to work towards our Strategic Plan running from 2018 to 2021. In light of our work as one of Ireland's first SDG Champions, our position was extended into 2021 by the Department of the Environment, Climate and Communications.

**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, safeguard the company's assets and maintain 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' REPORT (CONTINUED)  
FOR THE YEAR ENDED 31 DECEMBER 2020**

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**Accounting records**

The measures taken by the directors to ensure compliance with the requirements of Sections 281 to 285 of the Companies Act 2014 with regard to the keeping of accounting records, are the employment of appropriately qualified accounting personnel and the maintenance of computerised accounting systems. The company's accounting records are maintained at the company's registered office at 9 Burgh Quay, Dublin 2.

**Impact of COVID 19 during the Year Ended 31 December 2020**

When lockdown was imposed in March 2020 all staff had to work remotely. We successfully leveraged our IT capabilities to ensure effectiveness of remote working and have been effective in developing our e learning capability to deliver our Workshop Programmes online. The Young Environmentalist Awards were adapted to be deliverable online. We have adapted our service schedule to allow for greater flexibility in meeting with young people throughout the day when schools were closed.

We are still evolving though we have a solid robust platform on which to enhance our delivery.

**Going concern**

Based on the available cash reserves at the year end together with committed funding for 2021, 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.

**Statement on relevant audit information**

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

- so far as the director is aware, there is no relevant audit information of which the company's auditors are unaware, and
- the 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.

**Post balance sheet events**


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

**Auditors**

The auditors, Nexia Smith & Williamson (Ireland) Limited, have indicated their willingness to continue in office in accordance with section 383(2) of the Companies Act 2014.

This report was approved by the board on

and signed on its behalf.

  
Niall Jennings (Nov 26, 2021 18:26 GMT)

**Niall Jennings**  
Director

  
Orla McGreal (Nov 22, 2021 17:31 GMT)

**Orla McGreal**  
Director

**DIRECTORS' RESPONSIBILITIES STATEMENT  
FOR THE YEAR ENDED 31 DECEMBER 2020**

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The directors are responsible for preparing the Directors' Report and the financial statements in accordance with Irish law and regulations.

Irish company law requires the directors to prepare the 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 Financial Reporting Standard 102 'The Financial Reporting Standard applicable in the UK and Republic of Ireland' .

Under company law, the directors must not approve the financial statements unless they are satisfied that they give a true and fair view of the assets, liabilities and financial position of the company as at the financial year end date, of the profit or loss for that financial year and otherwise comply with the Companies Act 2014.

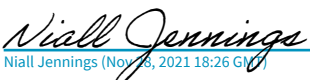
In preparing these financial statements, the directors are required to:

- select suitable accounting policies for the company's 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 requirement 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 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.

On behalf of the board

  
Niall Jennings (Nov 23, 2021 18:26 GMT)

**Niall Jennings**  
Director

**Date:** 22 Nov 2021

  
Orla McGreal (Nov 22, 2021 17:31 GMT)

**Orla McGreal**  
Director

**Date:** 22 Nov 2021

INDEPENDENT AUDITORS' REPORT TO THE MEMBERS OF THE IRISH ENVIRONMENTAL  
CONSERVATION ORGANISATION FOR YOUTH - UNESCO CLUBS CLG

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**Report on the audit of the financial statements**

**Opinion**

We have audited the financial statements of The Irish Environmental Conservation Organisation for Youth - Unesco Clubs CLG (the 'company') for the year ended 31 December 2020, which comprise the Statement of Comprehensive Income, the Statement of Financial Position, the Statement of Cash Flows, Statement of Changes in Members Funds and the notes to the financial statements, including a summary of significant accounting policies. The financial reporting framework that has been applied in their preparation is Irish law and Financial Reporting Standard 102 'The Financial Reporting Standard applicable in the UK and Republic of Ireland'.

In our opinion, the accompanying financial statements:

- give a true and fair view of the assets, liabilities and financial position of the company as at 31 December 2020 and of its surplus for the year then ended;
- have been properly prepared in accordance with Financial Reporting Standard 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 in the Auditors' responsibilities for the audit of the financial statements section of our report. We are independent of the company in accordance with the ethical requirements that are relevant to our audit of financial statements in Ireland, including the Ethical Standard 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**

We have nothing to report in respect of the following matters in relation to which ISA (Ireland) 570 requires us to report to you where:

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

**Other information**

The directors are responsible for the other information. The other information comprises the information included in the directors report and financial statements, other than the financial statements and our Auditors' 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.

**INDEPENDENT AUDITORS' REPORT TO THE OF THE IRISH ENVIRONMENTAL CONSERVATION ORGANISATION FOR YOUTH - UNESCO CLUBS (CONTINUED)**

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In connection with our audit of the financial statements, 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 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.

**Opinion on other matters prescribed by the Companies Act 2014**

Based solely on the work undertaken in the course of the audit, we report that in our opinion:

- The information given in the Directors' Report is consistent with the financial statements; and
- The Directors' Report has been prepared in accordance with applicable legal requirements.
- We have obtained all the information and explanations which we consider necessary for the purposes of our audit.
- The accounting records of the company were sufficient to permit the financial statements to be readily and properly audited, and the financial statements are in agreement with the accounting records.

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

Based on the knowledge and understanding of the company and its environment obtained in the course of the audit, we have not identified any material misstatements in the Directors' Report.

The Companies Act 2014 requires us to report to you if, in our opinion, the disclosures of directors' remuneration and transactions required by sections 305 to 312 of the Act are not made. We have nothing to report in this regard.

**Respective responsibilities and restrictions on use**

**Responsibilities of directors for the financial statements**

As explained more fully in the Directors' Responsibilities Statement on page 8, the directors are responsible for the preparation of the financial statements and for being satisfied that they give a true and fair view, and for such internal control as the directors determine is necessary to enable the preparation of 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 company's ability to continue as a going concern, disclosing, as applicable, matters related to going concern and using the going concern basis of accounting unless the management either intends to liquidate the company or to cease operations, or has no realistic alternative but to do so.

INDEPENDENT AUDITORS' REPORT TO THE OF THE IRISH ENVIRONMENTAL CONSERVATION  
ORGANISATION FOR YOUTH - UNESCO CLUBS (CONTINUED)

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**Auditors' 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 Auditors' 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.

A further description of our responsibilities for the audit of the financial statements is located on the IAASA's website at: [https://www.iaasa.ie/Publications/ISA-700-\(Ireland\)](https://www.iaasa.ie/Publications/ISA-700-(Ireland)). This description forms part of our Auditors' Report.

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

This report is made solely to the company's members 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 for our audit work, for this report, or for the opinions we have formed.



Damien Kealy (Nov 30, 2021 14:32 GMT)

Damien Kealy

for and on behalf of

**Nexia Smith & Williamson (Ireland) Limited**

Chartered Accountants & Statutory Audit Firm

Paramount Court

Corrig Road

Sandyford Business Park

Dublin 18


Date: 30th November 2021

STATEMENT OF COMPREHENSIVE INCOME  
FOR THE YEAR ENDED 31 DECEMBER 2020

	Note	2020 €	2019 €
Turnover	4	709,244	757,225
<b>Gross profit</b>		<b>709,244</b>	757,225
Programme and Services Costs		(397,779)	(460,056)
Administrative expenses		(321,315)	(252,091)
<b>Operating (loss)/profit</b>		<b>(9,850)</b>	45,078
<b>(Loss)/profit for the financial year</b>		<b>(9,850)</b>	45,078
<b>Other comprehensive income</b>			
<b>Total comprehensive income for the financial year</b>		<b>(9,850)</b>	45,078

There were no recognised gains and losses for 2020 or 2019 other than those included in the statement of comprehensive income.

Signed on behalf of the board on

  
Niall Jennings (Nov 23, 2021 18:26 GMT)

**Niall Jennings**

Director

  
Orla McGreal (Nov 22, 2021 17:31 GMT)

**Orla McGreal**

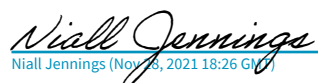
Director

The notes on pages 16 to 27 form part of these financial statements.

STATEMENT OF FINANCIAL POSITION  
AS AT 31 DECEMBER 2020

	Note	2020 €	2019 €
<b>Fixed assets</b>			
Tangible assets	7	718,810	715,628
		<u>718,810</u>	<u>715,628</u>
<b>Current assets</b>			
Debtors: amounts falling due within one year	8	9,180	3,862
Cash at bank and in hand	9	868,492	847,463
		<u>877,672</u>	<u>851,325</u>
Creditors: amounts falling due within one year	10	(319,739)	(241,509)
<b>Net current assets</b>		<u>557,933</u>	<u>609,816</u>
<b>Total assets less current liabilities</b>		<u>1,276,743</u>	<u>1,325,444</u>
Creditors: amounts falling due after more than one year	11	(162,137)	(200,988)
<b>Net assets</b>		<u><u>1,114,606</u></u>	<u><u>1,124,456</u></u>
<b>Capital and reserves</b>			
Other reserves		341,500	341,500
Profit and loss account		773,106	782,956
<b>Members' funds</b>		<u><u>1,114,606</u></u>	<u><u>1,124,456</u></u>

The financial statements were approved and authorised for issue by the board:

  
Niall Jennings (Nov 8, 2021 18:26 GMT)

**Niall Jennings**  
Director

  
Orla McGreal (Nov 22, 2021 17:31 GMT)

**Orla McGreal**  
Director

Date:

The notes on pages 16 to 27 form part of these financial statements.

**STATEMENT OF CHANGES IN MEMBERS FUNDS  
FOR THE YEAR ENDED 31 DECEMBER 2020**

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	<b>Designated Funds</b>	<b>Unrestricted Funds</b>	<b>Members Funds</b>
	€	€	€
At 1 January 2020	341,500	782,956	1,124,456
<b>Comprehensive income for the year</b>			
Deficit for the year	-	(9,850)	(9,850)
<b>At 31 December 2020</b>	<u>341,500</u>	<u>773,106</u>	<u>1,114,606</u>

**STATEMENT OF CHANGES IN MEMBERS FUNDS  
FOR THE YEAR ENDED 31 DECEMBER 2019**

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	<b>Designated Funds</b>	<b>Unrestricted Funds</b>	<b>Members Funds</b>
	€	€	€
At 1 January 2019	341,500	737,878	1,079,378
<b>Comprehensive income for the year</b>			
Surplus for the year	-	45,078	45,078
<b>At 31 December 2019</b>	<u>341,500</u>	<u>782,956</u>	<u>1,124,456</u>

The notes on pages 16 to 27 form part of these financial statements.



STATEMENT OF CASH FLOWS  
FOR THE YEAR ENDED 31 DECEMBER 2020

	2020 €	2019 €
<b>Cash flows from operating activities</b>		
(Loss)/profit for the financial year	(9,850)	45,078
<b>Adjustments for:</b>		
Depreciation of tangible assets	45,190	32,733
(Increase)/decrease in debtors	(5,318)	42,329
Increase/(decrease) in creditors	78,802	(13,192)
<b>Net cash generated from operating activities</b>	<b>108,824</b>	106,948
<b>Cash flows from investing activities</b>		
Purchase of tangible fixed assets	(48,372)	(11,409)
<b>Net cash from investing activities</b>	<b>(48,372)</b>	(11,409)
<b>Cash flows from financing activities</b>		
Repayment of loans	(38,851)	(37,364)
<b>Net cash used in financing activities</b>	<b>(38,851)</b>	(37,364)
<b>Net increase in cash and cash equivalents</b>	<b>21,601</b>	58,175
Cash and cash equivalents at beginning of year	846,064	787,889
<b>Cash and cash equivalents at the end of year</b>	<b>867,665</b>	846,064
<b>Cash and cash equivalents at the end of year comprise:</b>		
Cash at bank and in hand	868,492	847,463
Bank overdrafts	(827)	(1,399)
	<b>867,665</b>	846,064

The notes on pages 16 to 27 form part of these financial statements.

**NOTES TO THE FINANCIAL STATEMENTS  
FOR THE YEAR ENDED 31 DECEMBER 2020**

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**1. General information**

The Irish Environmental Conservation Organisation for Youth - UNESCO Clubs CLG is a private company limited by guarantee incorporated in the Republic of Ireland. The registered office and its principal place of business is 9 Burgh Quay Dublin 2.

**2. Accounting policies**

**2.1 Basis of preparation of financial statements**

The financial statements have been prepared in accordance with Financial Reporting Standard 102, the Financial Reporting Standard applicable in the UK and the Republic of Ireland and Irish statute comprising of the Companies Act 2014.

The following principal accounting policies have been applied:

**2.2 Income recognition**

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.

**2.3 Tangible fixed assets**

Tangible fixed assets under the cost model are stated at historical cost less accumulated depreciation and any accumulated impairment losses. Historical cost includes expenditure that is directly attributable to bringing the asset to the location and condition necessary for it to be capable of operating in the manner intended by management.

At each reporting date the company assesses whether there is any indication of impairment. If such indication exists, the recoverable amount of the asset is determined which is the higher of its fair value less costs to sell and its value in use. An impairment loss is recognised where the carrying amount exceeds the recoverable amount.

Depreciation is charged so as to allocate the cost of assets less their residual value over their estimated useful lives .

Depreciation is provided on the following basis:

Freehold property	-	2%	Straight line basis
Motor vehicles	-	13%	Reducing balance basis
Fixtures and fittings	-	25%	Reducing balance basis
Computer equipment	-	33%	Reducing balance basis

The assets' residual values, useful lives and depreciation methods are reviewed, and adjusted prospectively if appropriate, or if there is an indication of a significant change since the last reporting date.

Gains and losses on disposals are determined by comparing the proceeds with the carrying amount and are recognised in profit or loss.

**NOTES TO THE FINANCIAL STATEMENTS  
FOR THE YEAR ENDED 31 DECEMBER 2020**

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**2. Accounting policies (continued)**

**2.4 Taxation**

As the company is not registered for Value Added Tax, expenditure, assets, 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.

**2.5 Debtors**

Short term debtors are measured at transaction price, less any impairment. Loans receivable are measured initially at fair value, net of transaction costs, and are measured subsequently at amortised cost using the effective interest method, less any impairment.

**2.6 Cash and cash equivalents**

Cash is represented by cash in hand and deposits with financial institutions repayable without penalty on notice of not more than 24 hours. Cash equivalents are highly liquid investments that mature in no more than three months from the date of acquisition and that are readily convertible to known amounts of cash with insignificant risk of change in value.

In the Statement of Cash Flows, cash and cash equivalents are shown net of bank overdrafts that are repayable on demand and form an integral part of the company's cash management.

**2.7 Financial instruments**

The company only enters into basic financial instrument transactions that result in the recognition of financial assets and liabilities like trade and other debtors and creditors, loans from banks and other third parties, loans to related parties and investments in ordinary shares.

Financial assets that are measured at cost and amortised cost are assessed at the end of each reporting period for objective evidence of impairment. If objective evidence of impairment is found, an impairment loss is recognised in the Statement of Comprehensive Income.

For financial assets measured at cost less impairment, the impairment loss is measured as the difference between an asset's carrying amount and best estimate of the recoverable amount, which is an approximation of the amount that the company would receive for the asset if it were to be sold at the reporting date.

Financial assets and liabilities are offset and the net amount reported in the Statement of Financial Position when there is an enforceable right to set off the recognised amounts and there is an intention to settle on a net basis or to realise the asset and settle the liability simultaneously.

**2.8 Creditors**

Short term creditors are measured at the transaction price. Other financial liabilities, including bank loans, are measured initially at fair value, net of transaction costs, and are measured subsequently at amortised cost using the effective interest method.

**NOTES TO THE FINANCIAL STATEMENTS  
FOR THE YEAR ENDED 31 DECEMBER 2020**

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**2. Accounting policies (continued)**

**2.9 Government grants**

Grants are accounted under the accruals model as permitted by FRS 102. Grants relating to expenditure on tangible fixed assets are credited to profit or loss at the same rate as the depreciation on the assets to which the grant relates. The deferred element of grants is included in creditors as deferred income.

Grants of a revenue nature are recognised in the Statement of Comprehensive Income in the same period as the related expenditure.

**2.10 Holiday pay accrual**

A liability is recognised to the extent of any unused holiday pay entitlement which is accrued at the Statement of Financial Position date and carried forward to future periods. This is measured at the undiscounted salary cost of the future holiday entitlement so accrued at the Statement of Financial Position date.

**2.11 Finance costs**

Finance costs are charged to profit or loss over the term of the debt using the effective interest method so that the amount charged is at a constant rate on the carrying amount. Issue costs are initially recognised as a reduction in the proceeds of the associated capital instrument.

**2.12 Designated reserves**

Designated reserves are maintained at a level which ensures that the organisation's core activity could continue during a period of unforeseen difficulty. Designated reserves for this purpose are calculated as 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 maintenance and development fund for the organisation. The amount of reserves required for this purpose are reviewed on an annual basis by the Board of Directors.

**2.13 Borrowing costs**

All borrowing costs are recognised in profit or loss in the year in which they are incurred.

**2.14 Provisions for liabilities**

Provisions are made where an event has taken place that gives the company a legal or constructive obligation that probably requires settlement by a transfer of economic benefit, and a reliable estimate can be made of the obligation.

Provisions are charged as an expense to the Statement of Comprehensive Income in the year that the company becomes aware of the obligation, and are measured at the best estimate at the reporting date of the expenditure required to settle the obligation, taking into account relevant risks and uncertainties.

When payments are eventually made, they are charged to provision carried in the reporting date.

**NOTES TO THE FINANCIAL STATEMENTS  
FOR THE YEAR ENDED 31 DECEMBER 2020**

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**2. Accounting policies (continued)**

**2.15 Critical judgements and estimates**

The preparation of the financial statements requires management to make judgements estimates and the assumptions that affect the amounts reported for assets and liabilities as at the reporting date and the amounts reported for revenues and expenses during the year. However, the nature of estimation means that actual outcomes could differ from those estimates.

**3. Going concern**

The directors have carefully considered the impact of COVID 19, noting the widespread disruption to normal activities and the uncertainty over the duration of this disruption.

The organisation has cash reserves of €868,492 at 31st December 2020. The directors have considered the resources available and have also considered the availability of future funding and the support of its funders. The directors are in a position to manage the activities of the organisation such that existing funds available to the company together with committed funding will be sufficient to meet the organisations obligations and to continue as a going concern for a period of at least 12 months from the date of the financial statement.

On that basis, the directors do not consider that a materiality uncertainty exists in relation to going concern and have deemed it appropriate to prepare the financial statements on a going concern basis. The financial statements do not include any adjustments that would result if the organisation was unable to continue as a going concern.

**4. Income**

	<b>2020</b>	2019
	€	€
Grant income	<b>665,939</b>	709,739
Rent received	<b>26,983</b>	30,837
Other income	<b>16,322</b>	16,649
	<hr/> <b>709,244</b> <hr/>	<hr/> 757,225 <hr/>

NOTES TO THE FINANCIAL STATEMENTS  
FOR THE YEAR ENDED 31 DECEMBER 2020

5. Employees

	2020 €	2019 €
Wages and salaries	419,945	405,789
Social insurance costs	47,277	43,586
	<u>467,222</u>	<u>449,375</u>

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

	2020 No.	2019 No.
Employee numbers	<u>12</u>	<u>12</u>

6. Key management compensation

	2020 €	2019 €
Salaries and other short-term employee benefits	88,500	83,685
Pension	8,169	-
	<u>96,669</u>	<u>83,685</u>

**Salary Range**

1 employee (2019: 1) earned remuneration in excess of €70,000 per annum.

One month's additional salary was paid in the year for time off in lieu (TOIL).

Two year's pension contributions in the total sum of €8,169 were paid in the year - €4,085 for 2020 and €4,084 for 2019.

NOTES TO THE FINANCIAL STATEMENTS  
FOR THE YEAR ENDED 31 DECEMBER 2020

7. Tangible fixed assets

	Freehold property €	Motor vehicles €	Fixtures and fittings €	Computer equipment €	Total €
<b>Cost or valuation</b>					
At 1 January 2020	730,002	17,000	115,605	62,165	924,772
Additions	-	-	10	48,362	48,372
At 31 December 2020	<u>730,002</u>	<u>17,000</u>	<u>115,615</u>	<u>110,527</u>	<u>973,144</u>
<b>Depreciation</b>					
At 1 January 2020	73,000	10,572	73,023	52,549	209,144
Charge for the year on owned assets	14,609	836	10,645	19,100	45,190
At 31 December 2020	<u>87,609</u>	<u>11,408</u>	<u>83,668</u>	<u>71,649</u>	<u>254,334</u>
<b>Net book value</b>					
At 31 December 2020	<u>642,393</u>	<u>5,592</u>	<u>31,947</u>	<u>38,878</u>	<u>718,810</u>
At 31 December 2019	<u>657,002</u>	<u>6,428</u>	<u>42,582</u>	<u>9,616</u>	<u>715,628</u>

8. Debtors

	2020 €	2019 €
Trade debtors	5,567	669
Other debtors	-	458
Prepayments	3,613	2,735
	<u>9,180</u>	<u>3,862</u>

NOTES TO THE FINANCIAL STATEMENTS  
FOR THE YEAR ENDED 31 DECEMBER 2020

9. Cash and cash equivalents

	2020 €	2019 €
Cash at bank and in hand	868,492	847,463
Less: bank overdrafts	(827)	(1,399)
	<u>867,665</u>	<u>846,064</u>

10. Creditors: Amounts falling due within one year

	2020 €	2019 €
Overdrafts owed to credit institutions	827	1,399
Loans owed to credit institutions	49,593	49,593
Trade creditors	61,074	27,161
Taxation and social insurance	18,984	8,598
Accruals	43,191	42,666
Deferred income	146,070	112,092
	<u>319,739</u>	<u>241,509</u>

11. Creditors: Amounts falling due after more than one year

	2020 €	2019 €
Loans owed to credit institutions	162,137	200,988
	<u>162,137</u>	<u>200,988</u>



NOTES TO THE FINANCIAL STATEMENTS  
FOR THE YEAR ENDED 31 DECEMBER 2020

12. Loans

Analysis of the maturity of loans is given below:

	2020 €	2019 €
<b>Amounts falling due within one year</b>		
Bank loans	49,593	49,593
	<u>49,593</u>	<u>49,593</u>
<b>Amounts falling due 1-2 years</b>		
Bank loans	49,593	49,593
	<u>49,593</u>	<u>49,593</u>
<b>Amounts falling due 2-5 years</b>		
Bank loans	112,544	151,395
	<u>112,544</u>	<u>151,395</u>
	<u>211,730</u>	<u>250,581</u>

13. Bank Security

Bank of Ireland hold as security a mortgage debenture over the property at 9 Burgh Quay, Dublin 2.

14. Financial instruments

	2020 €	2019 €
<b>Financial assets</b>		
Financial assets measured at fair value through surplus or deficit	874,059	847,463
	<u>874,059</u>	<u>847,463</u>
<b>Financial liabilities</b>		
Financial liabilities measured at fair value through surplus or deficit	273,631	276,551
	<u>273,631</u>	<u>276,551</u>

Financial assets measured at fair value through surplus or deficit comprise cash and cash equivalents and trade debtors.

Financial liabilities measured at fair value through surplus or deficit comprise bank overdraft, bank loan and trade creditors.

NOTES TO THE FINANCIAL STATEMENTS  
FOR THE YEAR ENDED 31 DECEMBER 2020

15. Grant - Awarded

Grantor	Grant	Purpose of Grant	Grant Term	€
Department of Children and Youth Affairs	Youth Service Grant Scheme	Core support for National organisations to provide programmes and services to young people.	One year	133,813
Irish Environmental Network	Core Funding	Core support for National environmental organisations from the Department of Communications, Climate Action and Environment.	One year	16,773
DCEDIY/ CDETБ/ CDYSB programme	Targeted Youth Funding Scheme	To support the running of the ECO-Choices programme.	Six months	36,869
DCEDIY/CDETБ/CDYSB programme	UBU	To support the running of the Eco Choices Programme	One year six months	112,450
Department of Foreign Affairs	Development Education Grants Scheme	Funding for the delivery of the Youth for Sustainable Development Programme	One year	110,000
Environmental Protection Agency	Young Environmentalist Awards Support	To assist the running of the Young Environmentalist Awards programme	One year	30,000
Irish Environmental Network	DEAR Funding	To assist with running the youth programme of the project 'Make Ireland Sustainable for all' in conjunction with IEN, Social Justice Ireland and World Vision International.	One year	6,954
Innovate Together	Development Education	To assist with ECO - UNESCO's Education programmes	One year	20,000

**NOTES TO THE FINANCIAL STATEMENTS  
FOR THE YEAR ENDED 31 DECEMBER 2020**

Youth Climate for Justice	Development Education	To assist with ECO - UNESCO's Education programmes	One year	<b>42,625</b>
Department of Communications, Climate Action and Environment	Young Environmentalist Awards Support	To assist the running of the Young Environmentalist Awards programme	One year	<b>50,000</b>
Local Authorities	ECO-Dens - Young Environmentalist Awards Support	To assist the running of the ECO Dens of the Young Environmentalist Awards programme.	One year	<b>5,800</b>
Leargas - Erasmus+	Erasmus+	To assist with the funding of Youth Summit.	One year	<b>32,150</b>
Corporate and other sponsorship	Corporate sponsorship	To assist with the Youth Employability programme and the YEA		<b>65,588</b>
Worldwide Global Schools	Development Education Scheme NGO's	To assist with the Grant Learning2Change programme at second level	One year	<b>26,240</b>
ECO Workshop and Training		Core costs of staff funding		<b>4,638</b>
Involve/NCYI	Webmaster	To assist with website development, maintenance and communications		<b>9,845</b>
DCEDIY/ CDET/ CDYSB	DCYA Capital Grant Scheme	To support the running of the Eco Choices Programme	One year	<b>9,500</b>
Department of Children and Youth Affairs	DCYA Capital Grant Scheme	To fund Computer Equipment Improvements	One year	<b>48,399</b>
				<b><u>761,644</u></b>

NOTES TO THE FINANCIAL STATEMENTS  
FOR THE YEAR ENDED 31 DECEMBER 2020

16. Grants - Deferred Income

	Deferred income at 1 Jan 2020 €	Received in year €	Recognised in year €	Deferred to 2021 €
Leargas	-	32,150	-	32,150
Worldwide Global Schools	19,462	26,240	19,462	26,240
YEA - DCCAE	8,000	50,000	50,000	8,000
DES	10,000	10,000	10,000	10,000
Innovate Together	-	16,000	5,000	11,000
Irish Aid (Department of Foreign Affairs)	27,500	110,000	100,000	37,500
EPA - Strategic Partnership/YEA	-	30,000	13,000	17,000
CDYSB - TYFS	-	36,869	36,869	-
CDYSB - UBU	-	36,869	36,869	-
DCYA - YSG	-	133,813	133,813	-
DEAR Funding	-	6,954	6,954	-
IEN	-	16,773	16,773	-
NYCI / Webmaster Funding	-	9,845	9,845	-
POBAL - SSNO	-	90,000	90,000	-
YEA - Sponsorship	-	15,000	15,000	-
YEA - Eco Dens	-	5,800	5,800	-
Youth Climate for Justice	-	42,625	42,625	-
Local Authorities - Anti-Litter Fund/EPF	1,680	1,330	3,010	-
Local Authorities - Eco Dens	4,200	7,400	7,420	4,180
Accenture	41,250	-	41,250	-
Concern	-	12,000	12,000	-
Philanthropic - Ireland Funds	-	2,500	2,500	-
	<b>112,092</b>	<b>692,168</b>	<b>658,190</b>	<b>146,070</b>

**NOTES TO THE FINANCIAL STATEMENTS  
FOR THE YEAR ENDED 31 DECEMBER 2020**

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**17. Post balance sheet events**

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

**18. Company status**

Every member of the company undertakes to contribute to the assets of the company, in the events of the same being wound up while he is a member or within one year after he ceases to be a member, for the payments of the debts and the liabilities of the company contracted before he ceases to be a member and of the costs, charges and expenses of winding up, and for the adjustments of the rights of contributions among themselves, such as any amount may be required not exceeding €1.27.

**19. Controlling party**

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

**20. Approval of financial statements**

The board of directors approved these financial statements for issue on 16 November 2021

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**THE IRISH ENVIRONMENTAL CONSERVATION ORGANISATION FOR  
YOUTH - UNESCO CLUBS CLG**

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**DETAILED ACCOUNTS**

**FOR THE YEAR ENDED 31 DECEMBER 2020**

DETAILED PROFIT AND LOSS ACCOUNT  
FOR THE YEAR ENDED 31 DECEMBER 2020

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	2020 €	2019 €
Turnover	709,244	757,225
<b>Gross profit</b>	<b>709,244</b>	<b>757,225</b>
<b>Less: overheads</b>		
Programme and Services	(397,779)	(460,056)
Administration expenses	(321,315)	(252,091)
<b>Operating (loss)/profit</b>	<b>(9,850)</b>	<b>45,078</b>
<b>(Loss)/Profit for the year</b>	<b>(9,850)</b>	<b>45,078</b>

SCHEDULE TO THE DETAILED ACCOUNTS  
FOR THE YEAR ENDED 31 DECEMBER 2020

	2020 €	2019 €
<b>Income</b>		
Grants from government and co-funders	<b>169,359</b>	163,332
Leargas	-	34,045
Department of Children & Youth Affairs	<b>133,813</b>	128,666
Department of Children & Youth Affairs Capital Grant	<b>17,605</b>	13,008
Department of Children & Youth Affairs (CDYSB)	<b>73,738</b>	73,008
Irish Aid World Wise Global Schools	<b>19,462</b>	19,444
Department of Foreign Affairs	<b>100,000</b>	110,675
Sponsorships	<b>56,250</b>	81,953
Eco services - Dens Workshops Training	<b>20,867</b>	26,141
Involve	<b>9,845</b>	9,467
Department of Environment	<b>50,000</b>	50,000
DES	<b>10,000</b>	-
Innovate Together	<b>5,000</b>	-
Rent receivable	<b>26,983</b>	30,837
Other income	<b>16,322</b>	16,649
	<b>709,244</b>	757,225
	<b>2020 €</b>	<b>2019 €</b>
<b>Programmes and services</b>		
Programme and services	<b>90,658</b>	144,593
Salaries	<b>274,973</b>	285,823
Employers PRSI contributions	<b>32,148</b>	29,640
	<b>397,779</b>	460,056



SCHEDULE TO THE DETAILED ACCOUNTS  
FOR THE YEAR ENDED 31 DECEMBER 2020

	2020 €	2019 €
<b>Administration expenses</b>		
Core salaries	144,972	119,966
Employers PRSI contributions	15,129	13,946
Staff training	1,410	2,660
Motor and travel	2,585	2,284
Consultancy	2,444	2,546
Printing, postage and design	754	-
Telephone and fax	2,782	2,263
Computer costs	8,736	7,842
Advertising and promotion	7,808	626
Trade subscriptions	371	139
Legal and professional	10,981	6,765
Accountancy fees	4,359	6,218
Bank charges	11,037	12,779
Sundry expenses	261	4,888
Rates	169	206
Light and heat	5,351	5,277
Cleaning	892	2,960
Insurances	8,131	7,586
Repairs and maintenance	45,750	14,945
Depreciation - motor vehicles	836	961
Depreciation - computer equipment	19,100	4,587
Depreciation - fixtures and fittings	10,644	12,585
Depreciation - freehold property	14,609	14,600
Recycling	450	988
Staff Christmas Vouchers	669	-
Recruitment	1,085	4,474
	<b>321,315</b>	<b>252,091</b>

SCHEDULE TO THE DETAILED ACCOUNTS  
FOR THE YEAR ENDED 31 DECEMBER 2020

<b>Appendix I</b>	<b>2020</b>	2019
<b>TYFS</b>	<b>6m</b>	
	<b>€</b>	<b>€</b>
<b>Income</b>		
Department of Children & Youth Affairs (CDYSB)	<u><b>36,869</b></u>	<u>73,008</u>
<b>Expenses</b>		
Salaries	27,538	54,063
Programme costs	2,730	10,242
Administration	1,738	3,252
Heating and Electricity	614	1,682
Insurance	883	1,451
Bank charges	7	36
Other	1,752	3,504
	<u><b>35,262</b></u>	<u>74,230</u>
<b>Surplus/ Deficit for the year</b>	<u><b>1,607</b></u>	<u>(1,222)</u>

**Appendix II**

<b>UBU</b>	<b>2020</b>
	<b>6m</b>
	<b>€</b>
<b>Income</b>	
Department of Children & Youth Affairs (CDYSB)	<b>36,869</b>
<b>Expenses</b>	
Salaries	30,535
Programme costs	790
Administration	4,185
Heating and Electricity	107
Insurance	889
Bank charges	11
Other	1,752
	<u><b>38,269</b></u>
<b>Deficit for the year</b>	<u><b>(1,400)</b></u>

SCHEDULE TO THE DETAILED ACCOUNTS  
FOR THE YEAR ENDED 31 DECEMBER 2020

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**Appendix III**

	2020 €
<b>Income</b>	
DCYA Capital Grant	
Grant Received	9,500
<b>Expenditure</b>	
Repairs and renewals	9,500
<b>Surplus/ Deficit</b>	<u><u>-</u></u>

**Appendix IV**

	2020 €
<b>Income</b>	
DCYA Capital Grant	
Grant Received	48,399
<b>Expenditure</b>	
Repairs and renewals	48,399
<b>Surplus/ Deficit</b>	<u><u>-</u></u>