



2018

**Foróige Annual Report  
and Financial Statements**



# CONTENTS

Who We Are and What We Do	04
Our Purpose	04
Our Core Values	04
Where We Work	05
A Message from the Chairperson	06
A Message from the Chief Executive Officer	07
Legal and Administrative Information	08
Report of the Board	10
Strategy, Objectives and Activities	10
Summary of Activities and Achievements	10
Volunteer Led Services	10
Targeted Services	15
Education Programmes	22
Measuring Success and Learning from Programmes	26
2018 Research Findings	26
Integrated Services	28
Challenges in 2018	29
Long Term Strategy and Objectives	30
Structure, Governance and Management	32
Internal Control and Risk Management	33
Other Matters	33
Plans for the Future	34
Statement of Directors' Responsibilities	39
Independent Auditor's Report	40
Financial Statements	43

# Who we are and what we do

Foróige is a youth development organisation. We work with young people aged 10 – 25 to develop their knowledge, skills, behaviour and attitudes. We work within their communities, engaging adults to facilitate this learning and development. We are dedicated to ensuring that all young people have the chance to reach their full potential.

We believe in a world where young people have opportunities to grow and develop, one where young people are an intrinsic part of their communities and where adults and young people work in partnership to achieve this.

## Our Purpose

Foróige enables young people to involve themselves consciously and actively in their own development and in the development of their community.

We empower young people to develop their own abilities and attributes, to think for themselves, to make things happen and to contribute to their community and society. As a result, they develop greater self-confidence, self-reliance, resilience and greater capacity to take charge of their lives. Foróige's clubs, projects and programmes are designed to achieve this aim. It happens in a friendly and safe environment in which young people can meet friends and importantly have fun.

We work with adults to engage them as volunteers and provide them with the required training and supports to facilitate the development of young people.

## Our Core Values

The purpose is supported by Foróige's philosophy – our core values. These are built on the beliefs and values of our founders, volunteers, staff and young people over the past 66 years. These core values are lived by young people, volunteers and staff in their everyday interactions. In the broadest terms our philosophy can be summarised as follows:

**Each person is unique:** Each person has unique qualities and attributes. No two personalities, faces, voices, fingerprints are the same. There is only one "you" in the world and there will never be another one.

**Each person is creative:** Creativity applies to many aspects of life – solving problems, organising, the arts, communicating, caring for others. Everyone is creative in some way.

**Each person can take responsibility:** Each person can take responsibility for his or her actions. We always have a choice: in what we think, do and become. We can choose our own attitude and response to a situation.

**Each person is interdependent with others:** "No man is an island." We develop through relations with other people. We achieve more by working together. We have a need of and an obligation to each other.

**Each person can make a difference to the world:** We are here to improve the world and to change it for the better. Each person has something important to contribute to making the world a better place.

**Each person can have an influence:** Reality is not fixed. It can be changed by our actions. Each person can influence what is going on. Each can influence what they become in life.

**Each person can learn from every situation:** Learning does not stop at school. It is part of everyday living. It is a lifelong process. We can learn from each situation or difficulty we encounter. We can reflect on it and develop our thinking and behaviour accordingly.

## Where we work

Foróige works in all 26 counties of the Republic of Ireland.

We have clubs and projects in over 500 communities in Ireland in both urban and rural areas. Some communities are fortunate to have both clubs and projects.

## Numbers of Foróige Clubs & Projects



## A Message from the Chairperson

David O'Reilly

As Chairperson of Foróige I'm proud to introduce our Annual Report and Financial Statements 2018.

Foróige is a part of the story of over 50,000 young people every year. It's a privileged position and it drives us forward every day. When you visit Foróige clubs, projects and initiatives across the country you can see potential flourishing. We enable young people to find their passion, and to develop the skills, confidence and resilience they need to deal with whatever life throws at them.

What an Ireland we would be if every young person had the chance to have Foróige as part of their story.

Foróige's vision is an Ireland that believes in every young person and to believe in young people is to respect them, to fight for them and to invest in them. Access to good quality youth work could, and should, be available to every young person in Ireland. This is sadly far from the case and in many ways the very foundations on which youth work is built are being eroded through lack of investment and complacency. There is an inequality of provision in youth work in Ireland, particularly in the volunteer led sector and this needs to be recognised and addressed by policy makers.

In Foróige, we are proud of our standards, we work hard to protect and defend them and we strive to be innovators and leaders in all areas of our work. As an organisation we are operating accountably, transparently, efficiently and sustainably.

Foróige is fully compliant with the Governance Code, the Accounting Reporting by Charities: Statement of Recommended Practices (Charities SORP) and have formally adopted the Guidelines for Charitable Organisations on Fundraising from the Public. These three pillars – governance,



reporting and fundraising practices combine to provide a triple lock to guarantee the organisation's integrity to the public and to our partners and funders.

Foróige is a unique organisation, made up of a diverse network of Young People, Volunteers, Board, Staff and Supporters. The diversity of contributions offered by these groups allows Foróige to excel in what we do in a very special way. I want to take this opportunity to thank all of you for your commitment and your contribution over the last year. With your sustained support, Foróige will continue to deliver the highest quality programmes to young people, their families and communities.

[www.foroige.ie](http://www.foroige.ie)  

## A Message from the Chief Executive Officer

**Seán Campbell**

As CEO of Foróige I have the extraordinary privilege of seeing every day the transformative impact that youth work has on young people, their families and communities. I need no convincing and neither do the over 50,000 young people and 5,900 volunteers Foróige works with every year.

Ireland is a changing country, much of it for the better as a Nation that embraces equality, fairness and new opportunities. There are still areas of great concern however, areas that seem to have been forgotten, areas that need our focus and attention and that need us as Irish Citizens to ask why?

Access to youth work for all young people should be a right, not an entitlement of geography or circumstance. We have proven the benefits of youth work, we know the evidence, we know it works and we know the added value it brings to young people's development. Further to this, we know the societal cost of not investing in young people - so why are we not demanding that all young people have access to youth development opportunities beyond the classroom?

There are problems that will take millions and millions to fix and will take a long time to remedy, but there are some problems that we could help fix now and with a very small investment – access to youth work for all communities and young people is one of these. It is not a panacea for all problems, but it is an incredibly important part of the jigsaw.

If you believe that education stops at 3 o'clock when a young person walks out of the school gate then read no further. If, however, you believe like I do that education never stops, that it is life long and that almost every situation can be a learning opportunity then why do we focus so heavily on what takes place in the classroom? Education is not solely the responsibility of schools, we cannot expect schools to take the full burden of a young person's development. History shows us that there are three key pillars to a young person's education – school, home and community. All three need nurturing and



investment. I fear the importance of the community in this equation is being forgotten and lost.

We must make sure that every young person has equal access to everything that they need for a happy, healthy and fulfilled adolescence and future. This means access to youth development opportunities in their own communities. A Nation that truly values greater equality would jump at this and would make the investment necessary.

We owe it to our young people and to the future of our country to ensure that every young person in Ireland has the chance to hope and dream and that every young person has the opportunity and support they need to make those hopes and dreams a reality.

Foróige's ambition is that every young person who wants to be involved in youth work should have the opportunity to be involved in good youth work.

The choices we make today will impact on our society and our economy for generations to come, young people matter, we can and should be doing much more.

# Legal and Administrative Information

## Board Members

The following were members of the Board of Foróige at the date on which the financial statements were approved:

David O'Reilly  
Sandra McIntyre  
Paul Finn  
Aoife Nielsen  
Mary Duffy  
Jacqui O'Grady  
Iseult O'Doherty  
Wayne Travers  
David Guillfoyle  
Liam O'Driscoll  
Peter Williams  
Callum Maxwell  
Patrick O'Meara  
Rebecca Battle

## Board Committees and Other Information

### Finance Committee

Aoife Nielsen – Chair  
Sandra McIntyre  
Paul Finn  
Ruth McGarry Quinn  
Colm Beirne  
Mary Vranceanu<sup>1</sup>  
Robyn Duke<sup>1</sup>  
Eadaoin Niconuladh<sup>2</sup>  
Adam Walsh<sup>2</sup>

### Audit & Risk

Jacqui O'Grady – Chair  
Jacqueline Stephens  
Peter Williams  
Céire Boland  
Martin Mulcahy

## Governance & Nominations

Michael Lynskey<sup>1</sup>  
Sinead Daly  
Caoimhe Heaney<sup>1</sup>  
Liam O'Driscoll  
Shane Fallon  
Nicholas Culligan<sup>1</sup>  
Sandra McIntyre<sup>2</sup>  
Fergal Flood<sup>2</sup>  
Rebecca Battle<sup>2</sup>

## Human Resources & Remuneration

Mary Duffy  
Andrea Gallagher<sup>2</sup>  
Wayne Travers  
Dajana Zelic<sup>1</sup>  
Karina Tropman<sup>2</sup>  
Callum Maxwell<sup>2</sup>

## Banker

AIB  
Naas Rd  
Dublin 22

## Solicitors

Beauchamps  
Riverside Two  
Sir John Rogerson's Quay  
Dublin 2

## Auditor

Mazars  
Block 3 Harcourt Centre  
Harcourt Road  
Dublin 2

## Registered Office

Block 12D  
Joyce Way  
Park West  
Dublin 12

## Senior Management Team

Seán Campbell  
*Chief Executive Officer*  
John Cahill  
*Assistant CEO & Director of Operations*  
Rachael Murphy  
*Director of Support Services*  
Declan O'Leary  
*Manager - Cork*

<sup>1</sup> Retired from the Committee  
April 2018

<sup>2</sup> Joined the Committee May,  
2018





**“Foróige has been a life changing experience for me, and given me opportunities I couldn’t have imagined. I sit on Foróige’s board; was sent as a representative to both Áras An Uachtaráin and a European Youth Event in Strasbourg; and have gained a understanding of the world that will no doubt shape my future in countless ways.”**

**Rebecca Battle**

# Report of the Board

The Board of Foróige presents its report and consolidated financial statements for the year ended December 31, 2018.

## Strategy, Objectives and Activities

2018 was the second year of Foróige's three year strategic plan. The plan builds on the achievements and challenges of previous years and positions Foróige to meet the identified needs of young people in Ireland.

The strategy commits us to four critical impact goals:

- Enhance the quality of engagement with young people and volunteers
- Be the 'go to' youth organisation for young people and those interested in youth development- locally, nationally and internationally
- Sufficient supports in place to operate a quality organisation
- Secure adequate, sustainable funding to maintain and develop Foróige volunteer led services

Our ongoing work is described under the heading *Summary of*

*Our Activities and Achievements in 2018* while progress against the key areas is summarised under the heading *Longer Term Strategy and Objectives*.

Our strategy aligns Foróige well with government policy – *Better Outcomes, Brighter Futures and The National Youth Strategy*.

The five national outcomes from *Better Outcomes, Brighter Futures* that we want for all young people are that they;

- Are active and healthy with positive physical and mental well-being
- Are achieving their full potential in all areas of learning and development
- Are safe and protected from harm
- Have economic security and opportunity
- Are connected, respected and contributing to their world

## Summary of Activities and Achievements 2018

In 2018 we operated in 26 counties with programmes in Northern Ireland and in the USA. We focused on three main types of services – Volunteer Led Services, Targeted Services and Education Programmes. Increasingly our work contains a mixture of these components and was implemented on an integrated basis.

## Volunteer Led Services

The aim of our Volunteer Led Services is to enable young people to involve themselves consciously and actively in their own development and in the development of society facilitated by adult volunteers.

**Our main objectives are to:**

- Enable communities to develop and facilitate a range of Foróige Clubs in their own locality
- Support and develop the network of Big Brother Big Sister Mentoring Matches
- Support and develop volunteers to provide holiday programmes for young people
- Recruit, support and develop adult volunteers in their youth work roles
- Support and develop young people in their Foróige roles

## Progress Against Objectives

### Enable communities to develop and facilitate a range of Foróige Clubs in their own locality

Foróige Clubs, Foróige Juniors, Foróige Interest Groups and Foróige Cork Youth Clubs are at the heart of the organisation. These various types of clubs for young people are based on the needs of local communities. The clubs are a partnership between the young people (Members) and adult volunteers (Leaders). They facilitate the participation of young people to ensure their involvement in decision making, governance and day to day running of the groups.

Examples of what was achieved in 2018 are set out below:

- In 2018 there were **658** volunteer led Foróige Clubs – **478** Foróige Clubs; **82** Foróige Juniors; **74** Foróige Interest Groups and **24** Foróige Cork Youth Clubs. This variety of club types ensures that Foróige is able to provide an offering to different age groups and to young people with different interests.
- There were **15,633** young people involved in Foróige's Clubs in 2018 and **3,959** adult volunteers. This means that the ratio of leaders to young people is 3.9:1. This ensures that Foróige's Clubs are not only meeting but exceeding the required ratios. It also contributes to ensuring the safety and wellbeing of young people involved in Foróige's Clubs.
- A new initiative for volunteer led youth work was implemented in **North Cork and West Waterford**, funded by the Tomar Trust. It involves an intensive support to local areas to establish volunteer led youth work and implement a range of Foróige Education Programmes. To date, this initiative is demonstrating very positive results with new volunteers, young people, clubs and operations across the region. Additional funding was secured to develop a similar programme in **Longford and Leitrim** from the Social Innovation Fund Ireland. This represents a significant investment by Philanthropy in volunteer led youth work.
- In **Longford** over 5,000 young people from Foróige attended the HYPE music festival organised by volunteers for young people to provide them with the experience of attending a music festival in an alcohol free environment.
- **Kanturk Foróige Club in North Cork** raised awareness about homelessness locally and they fundraised to support a local family who had lost their home in a fire.
- The **SWAMP Foróige Club, Templeogue** organised a delegation of young people from Foróige across the country to participate in the Dublin Pride Parade in July.
- Hundreds of Foróige Clubs and groups participated in St. Patrick's Day parades throughout Ireland – demonstrating their creativity and the important role they play in their communities.

# 15,633

YOUNG PEOPLE INVOLVED IN **658** FORÓIGE  
CLUBS FACILITATED BY **3,959** VOLUNTEERS





**207 clubs, groups and individuals exhibited at the Aldi Foróige Youth Citizenship Awards 2018. Daragh Hynes became the first individual entry to win the competition.**

- **Ballineen Foróige Club, Co. Cork** participated in a volunteer designed six week education programme to promote **STEM**. In particular, they learned about engineering, research, design, prototyping, problem solving, project management and report writing. It culminated in the Ballineen Foróige Young Engineers Exhibition in February attended by local politicians and senior academics from CIT, Cork.
- The **Philadelphia Foróige Club** was officially launched in February and **New York** in October. Like all other Foróige Clubs, these clubs are run entirely by volunteers with advice and support provided by Foróige. Ciaran Cannon T.D., Minister of State for the Diaspora and International Development attended the launch in Philadelphia. It is planned to further develop such clubs with resourcing from the Department of Foreign Affairs and the support of the Irish Immigration and Cultural Centres in the USA.
- **Rathvilly Foróige Club, Co. Carlow** celebrated their 50th Anniversary. Members and leaders, past and present, celebrated the significant impact the club has made in the community across generations with a weekend of celebrations.
- **Shanagarry Foróige Club** fundraised throughout the year as part of a campaign to fundraise for a past member's treatment for a rare form of cancer in the US. They organised a sponsored walk and other Foróige Clubs from East Cork joined them en route.
- **2,000** young people from Foróige clubs attended the 10th Anniversary of Band on the Strand - a unique event organised by volunteers held in Mayo in July.
- In **Offaly**, young people from Foróige clubs created an art installation called 'Together in Community' that was prominently displayed in the Aldi Marquee at the National Ploughing Championships.
- The Annual Grange Games took place in **Sligo**. Foróige Clubs from **Sligo, Mayo, Donegal, Leitrim and Cavan** took part in a number of fun sporting activities.
- **Scariff Foróige Club, Co. Clare** partnered with their local Tidy Towns and organised for an installation of a metal Christmas tree that will be the town tree into the future.
- **Tagoat Foróige Club, Co. Wexford** undertook a local history project to find out the origins of local words and phrases. This then inspired a mural in their club meeting place.
- In June 2018, 12 young people and 4 volunteers from **The Attic Seniors Foróige Club, Co. Longford** travelled to South Africa. They volunteered in Nomzamo Township, supporting a computer skills project for women. They were also involved in building a water collection depot to assist in the conservation of water. The young people funded the trip through fundraising throughout the year.
- Foróige Clubs in **Co. Offaly** participated in their Annual Table Quiz. The winners were awarded the Pat McLoughlin Inaugural Trophy in memory of Foróige's former Chairperson who sadly passed away in 2018.
- **Lackagh Foróige Club, Co. Galway** were the winners of the ReelLife Science Competition – a competition to communicate science and technology via engaging and educational short videos. Their entry was the 'Science of Smashing' with equations, experiments and personality.
- **Naul Foróige Club, Co. Dublin** were commended for their contribution to their Tidy Towns Endeavour Award win. The club created a Pollinator Garden in the Village Square.

# 2,000

YOUNG PEOPLE FROM  
FORÓIGE ATTENDED THE  
**10<sup>th</sup> ANNIVERSARY** OF  
BAND ON THE STRAND  
IN LACKEN, CO. MAYO

### Support and develop the network of Big Brother Big Sister Mentoring Matches

The Big Brother Big Sister Programme is an internationally recognised youth mentoring programme that forms supportive friendships for young people inspiring them to brighter futures. An adult mentor (Big) is matched with a young person (Little) based on mutual interest. Matches meet for at least two hours each week and do various activities that are mainly focused on building a supportive relationship between the adult and young person. Big Brother Big Sister (BBBS) operated in 21 counties in 2018. Intensive research demonstrates that these mentoring relationships improve young people's wellbeing, social supports and relationships with others.

Some of the achievements include:

- **510** Big Brother Big Sister community based matches operated in 2018. These matches are between an adult mentor and a young person. Matches typically last 12 – 24 months and are based in the community that the young person lives in.
- Big Brother Big Sister operated in **36 schools**. Schools based matches are where an older student mentors a younger student. In 2018 there were **2,080 matches** helping to improve young peoples' hopes and aspirations for their academic achievements and combatting bullying.
- A young person involved in BBBS in **Mayo** was involved in the governance of Foróige through representing BBBS on the Reference Panel and as a member of the National Council.

### Support and develop volunteers to provide holiday programmes for young people

- In **Cork**, Foróige operate volunteer led Summer Schemes. These Summer Schemes train and support volunteers to provide summer holiday programmes for young people. They involve learning new skills such as arts and crafts, gardening, swimming and also provide recreational opportunities for young people who may not otherwise have the opportunity.
- There were **802** volunteer adults involved in planning, managing, implementing and reviewing the Summer Schemes. There were 13 Summer Schemes operated in Cork City and a further 16 in Cork County.
- **2,315** young people were involved in the Summer Schemes.

### Recruit, support and develop adults in their youth work roles

An essential element of Foróige's service is to ensure volunteers are supported to achieve their roles. In the main this is done through the provision of high quality, relevant training.

- Over **19,311 hours** of training were provided to volunteers. **3,759 training** places were taken up by volunteers. Training is an essential part of enabling adult leaders to work effectively with young people to ensure the purpose of Foróige is achieved. In 2018, **1,303** volunteers were trained in Child Protection Awareness Programmes. Volunteers availed of a range of other trainings such as **health promotion, LGBTI+ capacity building workshops, challenging disruptive behaviour, kayaking, games workshops and first aid**. There is usually no cost for volunteers availing of these trainings

**802**  
VOLUNTEERS  
INVOLVED IN  
**29** SUMMER  
SCHEMES IN  
CORK IN **2018**



- A targeted digital campaign to recruit volunteers for Big Brother Big Sister was run in 2018. The campaign generated 65% of the website traffic to the volunteer enquiry landing page. This resulted in more than **600** enquiries from people interested in becoming a Big Brother or Big Sister volunteer, with particular success in Dublin, Cork, Donegal, Galway and Sligo.
- In line with best practice and in order to improve the supports to volunteers in Foróige, the organisation introduced a new club management system using Salesforce in 2018. It is the recording system for members and leaders and their participation and engagement with Foróige. The system streamlines and modernises administration for volunteers, reduces the amount of paper record keeping for clubs and supports compliance with GDPR.

### Support and develop young people in their Foróige roles

- Young people from Foróige Clubs in **Tallaght** have been supported to play an active role in their District Council in an initiative called 'Club Voices'. The initiative aims to consult with young people locally to ensure club members have the best possible experience in their club and district. Young people participate in the District Council and advise and assist with Inter-Club Events.
- In **Mayo and West Cork** volunteers developed mechanisms to support older Foróige members to have an enhanced role in the club and to advise on the direction of Foróige in the County.
- **21** training programmes were held around the country for young people who are officers of Foróige clubs (Chairperson, Secretary, Treasurer and Communications Officer) to enable them to be effective in their roles and to learn about effective meetings and club management.
- Young people from Foróige's Reference Panel have been supported to become youth advocates through their active participation in 3 youth consultation events on the theme 'Future of Europe.' Reference Panel members facilitated discussions between young people and MEP's at events in **Dublin, Sligo and Cork** and asked their peers for their thoughts and ideas for the Future of Europe. They collated these ideas and recommendations and 23 young people from Foróige travelled to the European Youth Event in Strasbourg and presented their findings to European policy makers.

## Targeted Services

The aim of our targeted services is the provision of education, training and development programmes directly by professional youth workers, sometimes in partnership with adult volunteers, to young people facing adversity in their lives, are marginalised or at risk. Foróige operate targeted services in 22 counties of the Republic of Ireland.

### Our main objectives are to:

- Provide local, community based youth work projects catering to a broad range of young people's identified needs
- Impact upon the attitudes, behaviours and circumstances that give rise to youth offending
- Support young people and their families to strengthen positive informal social networks
- Promote healthier lifestyle choices among young people generally and to prioritise prevention interventions on those in communities who are at particular risk of problem drug/alcohol use
- Ensure that children and young people will have a voice in their individual and collective everyday lives

## Progress Against Objectives

### Provide local, community based youth work projects catering to a broad range of young people's identified needs

Foróige operate a range of projects in geographical areas that have been designated as disadvantaged. These projects aim to ensure that young people living in these areas have access to a wide range of community based, youth work programmes and activities that enable them to reach their full potential. The programmes are based on the needs and interests of the young people in the area. They are based in the communities that young people live in. These projects often identify needs that are beyond the scope of the project but due to their local networks and connections are able to refer young people to other appropriate services while continuing to engage with them through the youth project. Foróige operate these youth and community projects in 16 counties. Some of the achievements in 2018 include:

- There were **75** youth and community projects operated by Foróige in 2018.
- Over **14,950** young people were involved in these projects in 2018. These young people, mainly aged between 10 and 21 years came from a variety of socio-economic, ethnic and geographic backgrounds.
- Foróige, in partnership with Camara Ireland, was successful in a worldwide competition by google.org to fund an initiative to promote computer science education amongst young people. The project involves establishing **60 Foróige Techspaces** around the country to upskill staff and volunteers to utilise creative technology and computer science with young people.
- Projects in **Sligo, Dublin, Cavan, Monaghan and Louth** ran youth employability initiatives for 16 – 25 year olds. The projects aim to support individuals to take better control of their lives by exploring good relations, cultural identity, personal development and employment opportunities. The projects offer a range of accredited and non-accredited training and over 400 young people have been engaged to date.
- In **Athlone**, The SPECTRUM Project works with LGBTI+ young people – providing a safe place to socialise, explore issues that affect them and provide them with support if required.
- Three young people from the **Blanchardstown Computer Clubhouse** attended the Clubhouse Network Teen Summit in Boston, USA. Young people from around the globe worked on the theme of "Stand Up, Speak Out, Change the World". They explored issues relevant to them and proposed solutions through the creative use of high end technologies.
- Young people from Foróige in **Mayo, Galway, Dublin, Cork, Westmeath, Roscommon and Donegal** participated in the National Creative Techfest held in Google in November taking home 5 Awards, including the prestigious the STEMbassador Award which went to Mohammad Serajpur from Blanchardstown for his Eco-Bus Stop project – a self-charging bus stop that has advertisements and a USB phone charging station.
- Projects in **North Dublin** organised and participated in Foróige Fit Fest, 2018. Young people participated in a health and wellbeing programme over the course of 6 weeks leading to a recognition event in the Institute of Technology Blanchardstown. The aim of the initiative was to empower young people to get fit and active while learning new skills along the way.
- Young people from **Nenagh, Co. Tipperary** attended the Irish Technology Leadership Group (ITLG) Young Innovators 2018 in Shannon Airport. The young people took part in an innovation sprint to tackle sustainable development issues such as education, the environment and employment.
- 17 Young people from **Tallaght** participated in an Erasmus+ Youth Exchange with young people from Glasgow, Scotland. Together they participated in a variety of group workshops and activities with an employability theme throughout.

**14,950** YOUNG PEOPLE INVOLVED IN **75**  
FORÓIGE YOUTH AND COMMUNITY PROJECTS





**Foróige Volunteers  
engaged in LGBTI+  
Capacity Building  
Workshops across  
the country as part of  
the LGBTI+ National  
Youth Strategy 2018 -  
2020**

- **Foróige Tyrellstown** celebrated its 10th Anniversary. Current participants performed on the night, presentations were made by young people graduating from youth programmes and past members, parents and volunteers were there to mark this achievement.
- **The Loft, Donegal** ran an art programme for young people. Young people explored the history of art, developed their own styles and the programme included aspects of mindfulness to encourage young people to understand the positive impact that art can have on their mental health.

### Impact upon the attitudes, behaviours and circumstances that give rise to youth offending

Foróige operate **45** projects funded by the Irish Youth Justice Service in partnership with An Garda Síochána. These Garda Youth Diversion Projects (GYDP) are local community based projects which work with young people. The projects aim to help young people move away from behaving in a way that might get them or their friends into trouble with the law. They can help young people develop their sense of community and their social skills through different activities.

The projects offer opportunities for education, employment training, sport, art, music and other activities. Most projects operate outside of school hours. However, in areas with a high proportion of early school-leavers, activities may also be planned during the daytime.

The projects seek to encourage a better quality of life for everyone in the community and to support good relations between the Gardaí and the community.

- There were **1,700 young people** involved in 45 projects in 2018.
- GYDP project advisory committees were in operation across the country involving a range of stakeholders including community representatives, Teachers, Gardaí, Tusla and the HSE.
- Young people in a range of projects engaged in one to one

and group initiatives including motivational interviewing, skills development, community engagement, restorative practice.

- There were **65** Big Brother Big Sister (BBBS) youth mentoring matches in GYDPs in 2018. *The Future of Policing in Ireland Report* recognised the importance of the BBBS programme and the life changing impact that mentors can have.
- Young people from a variety of Foróige operated projects participated in a consultation organised by the Irish Youth Justice Service. The aim of the consultation was to ascertain young people's views on GYDPs and the impact they have on young people. One participant – Stephen Doran from Dublin spoke about the consultation at a conference for professionals involved in the youth justice system.
- Young People from the **West Limerick GYDP** took part in raising funds and awareness for the Irish Guide Dogs for the Blind Charity. The event was to run 32 marathons in 32 Counties over 16 days. Young People from the West Limerick GYDP set a target of 5km each in support of the challenge, however they managed to complete the equivalent of two full marathons collectively as well as raising hundreds of euro for the charity.
- **Knocknaheeny GYDP** in partnership with **Foróige Blarney Street YPFSF** campaigned on issues affecting young people in their area. In May, they organised and participated in a Youth Clinic. Young people spoke to experts regarding their rights and entitlements as well as pathways to education and employment. This event was the first of its kind in Cork.
- **Ryan Boyle, WEB GYDP** in Blanchardstown was the first young person from the project to be accepted to the DIT Access to Apprenticeship Course. It is a 12 week programme that allows young people to have a taster of all the apprenticeships DIT have to offer. It is a successful pathway for young people to education and employment.

# 65

BIG BROTHER BIG SISTER YOUTH  
MENTORING MATCHES IN GARDA  
YOUTH DIVERSION PROJECTS IN **2018**

- **Patrick O'Brien**, a Foróige GYDP participant, was a guest speaker at a national conference on Social Farming for professionals from all over Ireland. He spoke of how his engagement with a social farming project had given him new confidence and belief in himself. He aspires to be a farmer one day.
- **The Cable Project, Drogheda** celebrated its 10th Anniversary. Community members, past and present participants and a variety of stakeholders, including representatives from the Irish Youth Justice Service, gathered to celebrate this achievement. Past members spoke movingly of the positive impact involvement in the project has had on their lives.
- Young people from **Kilmainham** created an innovative mural that is prominently displayed in their community highlighting the importance of mental health and engaging in community activities.
- **GYDPs in Donegal** were involved in organising and participating in a major road safety conference held in Buncrana. Young people presented on their experiences with road safety and the impact it can have on young people's lives.
- Participants in a variety of GYDP Projects in North Dublin took part in a photography course, using their phones to take images depicting their everyday lives. They displayed their photos at an exhibition that was attended by **Dr. Katherine Zappone T.D., Minister for Children and Youth Affairs**.
- The **WAY GYDP** organised a Halloween Trick or Treat event. Over 200 young people participated and young people were involved in the planning and organising of the event.
- **Monaghan GYDP** partnered with Tusla and the ISPC to provide an intensive programme for 10 families that involved parenting programmes, support groups and community and family fun days. Young people were enabled to speak to Tusla about their experiences of being involved in the programme and its benefits. This additionality and engagement with other youth serving agencies enhances the work of GYDPs and enables wraparound services for vulnerable families and young people.

### Support young people and their families to strengthen positive informal social networks

In partnership with Tusla, the Child and Family Agency, Foróige operate **29** projects aimed at working with young people and supporting their families. These projects engage in a wide variety of initiatives including involving young people in educational activities and working with their families and their parents to enable them to achieve the identified outcomes for their young people.

- In 2018 Foróige tendered for and was successful in the provision of Creative Community Alternatives (CCA) Projects. These projects are aimed at providing intensive support to vulnerable young people and their families and integrating them in their communities.
- 10 Young people from the **Mid-WAY Project, Waterford** completed their Sport Leader qualification with Waterford Sports Partnership. The young people learned skills and behaviours needed to be a leader, gained knowledge of leadership opportunities in their own communities and got to lead their peers in different activities and games.
- Young people from **West Limerick Youth Initiative** were involved in a local art project based on the poetry of Michael Hartnett. They created a mural pathway which injected vibrancy into the Newcastle West streetscape.
- Three young people from the **West Limerick Youth Initiative** attended, and participated in, the Tusla Mid-West Commissioning launch and showcase event.
- **Carrick-on-Suir NYP, Tipperary** were involved in Mental Health week. They created cards which include positive mental health messages and contact details for mental health support services. These were distributed to local secondary schools in the area.
- Young people from **Mayo NYPs** were trained as youth researchers by NUIG, they undertook a research project on young people's knowledge of local support services and what young people want the adults who work with them to know. They made a video of their findings and travelled to UNESCO Headquarters in Paris to present them. They also presented their findings in their community.
- Projects in **Donegal, Sligo, Leitrim, Mayo, Roscommon, Galway, Dublin and Tipperary** continue to provide intensive support to both young people and their families through a range of programmes and interventions including parent and family support programmes.





**“Foróige is not only a safe place to go on my Friday nights, but somewhere I feel I belong. Through opportunities like leadership training and being on the Reference Panel, it has given me the confidence to do things like become the Chairperson of my local Foróige club, and made me realise that my opinion matters in the world.”**

**Alex Balfe**

**Promote healthier lifestyle choices among young people generally and to prioritise prevention interventions on those in communities who are at particular risk of problem drug/alcohol use**

Foróige operate **22** projects specifically aimed at drug education for young people, their parents and the communities in which they are based. These projects provide education and awareness programmes, information and support directly to young people through one to one or group work interventions using primary and secondary prevention approaches. Education and support services to parents are also provided.

- Over **90** young people participated in the Irish Cancer Societies' X-Hale youth awards. Young people created education videos about the risks associated with smoking and utilised social media to promote the videos
- Staff and volunteers received training in the evidence based *Putting the Pieces Together*, a resource for those working with young people at risk of drug and alcohol misuse
- **Drug Education Programmes** were run in clubs and projects throughout the country for young people, volunteers and parents.
- Parent education programmes are run extensively throughout the country, including *Strengthening Families* which is operated in Kildare and Dublin.

**Ensure that children and young people will have a voice in their individual and collective everyday lives**

A central tenet of the work of Foróige is ensuring that young people can influence decisions that affect them. To this end in 2018 there have been a number of projects and initiatives that support this aim. The structure of Foróige ensure that young people from all aspects of the work of the organisation have an opportunity to engage in influencing organisation decisions and also, decisions that affect them outside Foróige.

- **64** young people were elected to Foróige's Reference Panel from all areas of the organisation, including young people from targeted services. They held two youth participation conferences in 2018 attended by the organisation's Chairperson, Board Members, the CEO and members of the Senior Management Team. They worked on updating and expanding the 'Ready, Steady, Life' programme which is designed to support the transition of young people to independent living. They also oversaw an older members survey and developed strategies on the retention of older

members in the organisation.

- **16** young people were elected onto the National Council of Foróige. This group was constituted as a Youth Sub-Committee and met regularly to progress the work of the Reference Panel and advise the Foróige Board on young people's concerns and issues.
- **2** young people were elected as youth observers onto the Board of Foróige. They participated fully in all aspects of Board deliberations and one became a Director when he turned 18.
- Foróige manages **Hub na nÓg** under a contract with the DCYA. It is a centre of excellence to support Government Departments, State agencies and non-government organisations to give children and young people a voice on decisions that affect their lives, with a focus on seldom-heard children and young people. Key stakeholders that received child participation training and capacity building in 2018 include, HIQA Inspectors, the student voice project team of the Department of Education and Skills Inspectorate, Creative Associates of the Creative Schools Programme and Sport Ireland.
- Foróige, in partnership with Youth Work Ireland, continued to provide national support to Comhairlí na n-Óg throughout the country as well as specifically supporting them at a local level in a number of counties.
- Foróige co-ordinated and organised the Comhairle na n-Óg National Showcase in November for **480** young people representing 31 Comhairle na n-Óg across the country.
- **22** young people were trained in interview skills and were involved in numerous interview processes for Foróige staff in 2018.
- **Ryan Chaney, Adam Byrne and Jake Larkin** from Foróige's Network for Teaching Entrepreneurship Programme (NFTE) in Finglas were invited to represent the voice of young people and contribute to the development of **Future Jobs Ireland**, the Government's new economic strategy.
- **Aisling Dunphy, from Carrick-on-Suir, Tipperary** presented at a Youth Empathy Conference in NUI Galway. She outlined how her project – Angels in Wellies – provided assistance to people in Carrick-On-Suir during a flood.
- Young people from Foróige were represented at a range of national, regional and local consultation events to ensure the voices of young people are heard by policy and decision makers on issues that affect them.

## Education Programmes

The goal of our Education Programmes is to enable participating youth and adults to develop, implement and evaluate programmes that foster and promote the development of young people and their involvement in the development of their communities.

### Our main objectives are to:

Implement, support and develop the following programmes:

- Leadership for Life
- Aldi Foróige Youth Citizenship Programme
- REAL U
- Best Practice Development Team (GYDP)
- Network for Teaching Entrepreneurship

## Progress Against Objectives

### Leadership for Life

Foróige's *Leadership for Life Programme* is a personal development programme facilitated across three modules. It enables young people, no matter what their background, to develop the skills, attitudes and self-belief they need to excel in college, work and life. It equips young people to explore their vision and passion, facilitating them to develop a suite of transferrable skills such as critical thinking, communication, decision making, resilience, collaboration, empathy, creativity and problem solving.

Participants have the opportunity to demonstrate their newly developed leadership skills through a self-directed Community Action Project in Module 3. In addition, they have the option to work towards formal accreditation by NUI Galway, receiving a

Level 6 Certificate in Youth Leadership and Community Action on submission of all three completed modules for assessment. Research into the programme, conducted by NUI Galway and overseen by Penn State University in the USA, found statistically significant improvements in decision making, critical thinking, leadership skills and empathy amongst others. The programme was also shown to be a particularly impactful intervention for young people who face adversity in their lives and for young females.

- **332** young people from the Island of Ireland graduated from NUI Galway with a Level 6 certificate in Youth Leadership and Community Action. This is the greatest number of graduates in the history of the programme to date.
- **250** young people from Ireland, India and the USA participated in the 10th Annual Leadership for Life Conference in NUI Maynooth in August. Guest speakers who addressed the conference included former Irish Rugby Captain and Aldi Play Rugby Ambassador Paul O'Connell.
- **110** young people received certificates in the Dermot Early to the Youth Leadership Initiative (DEYLI) from John Horan, the President of the GAA, at a special ceremony in Croke Park in May. The DEYLI is a partnership between Foróige, the GAA and NUI Galway to develop young leaders in GAA Clubs across 10 counties across the Island of Ireland.
- The Foróige Leadership for Life Programme was successful in its application for funding to the Tomar Trust and the Social Innovation Fund under their Youth Education Fund. This funding will allow Foróige to significantly grow and develop the programme over the next three years. As a result of this investment, the programme will be available and accessible to more young people than ever before.

**250** YOUNG PEOPLE FROM  
IRELAND, INDIA AND THE USA PARTICIPATED  
IN THE **10<sup>TH</sup>** ANNUAL FORÓIGE LEADERSHIP  
FOR LIFE CONFERENCE IN **NUI MAYNOOTH**

### Aldi Foróige Youth Citizenship Programme

The Aldi Foróige Youth Citizenship Programme is a youth development programme that empowers young people to use their talents and initiative to make a positive difference to the world around them. It involves young people researching the needs of their community, organising practical action in response, evaluating the effectiveness of their work and reflecting on what they're learning along the way.

Clubs, groups and individuals who have participated in the programme can enter their Project into the **Aldi Foróige Youth Citizenship Awards**.

- **12,000** young people across 26 counties participated in the Aldi Foróige Youth Citizenship Programme in 2018.
- **317** clubs, groups and individuals participated in the Aldi Foróige Youth Citizenship Programme.
- **207** clubs, groups and projects participated in the Aldi Foróige Youth Citizenship Awards in 2018 in the City West Conference Centre in Dublin. 2,500 people attended the event and David Stanton T.D., Minister of State for Equality, Immigration and Integration and former member of Foróige opened the event. Summaries of all entries can be found at <https://www.Foróige.ie/aldiForóigeawards2018>
- Citizenship project themes included anti-bullying, climate action, inter-generational, fundraising, social inclusion, community re-generation, mental health, equality and much more.
- **Daragh Hynes**, a member of Rathoath Foróige Club, Co. Meath, was the overall winner. This is the first time in the history of the awards that an individual has won. Daragh's project involved a community fundraising and awareness campaign for a cancer charity and was an example of how one person can bring a community together.
- **22** other Youth Citizenship Projects won awards in recognition of the contribution to their community.
- The **Aldi/Foróige** partnership was renewed for a further three years and was shortlisted for the Chambers Ireland CSR Awards in the category of Excellence in CSR Communication.

### REAL U

REAL U (Relationships Explored and Life Uncovered) is a personal development and sex education programme aimed at equipping young people with the skills, knowledge and confidence to develop healthy relationships and delay the onset of early sexual activity. Informal sex education can be an important and effective way of enhancing young people's knowledge, attitudes and behaviour.

Foróige, with funding from the Crisis Pregnancy Programme, trains volunteers and staff – both internally within Foróige and also to external agencies – to run the programme with young people.

- **218** youth workers (volunteers and staff) were trained in the delivery of the REAL U programme. Of that number, 177 participants came from external organisations such as Tusla, Barnardos, ISPCC, Youth Work Ireland, HSE, Crosscare and Rehab Care.
- 15 training courses in REAL U took place in **Dublin, Carlow, Donegal, Roscommon, Cork, Galway and Wexford**.
- Avril Hickey, Training Officer with the REAL U programme attended the 10th Annual Young People's Sexual Health and Wellbeing Symposium in London and engaged with UK RSE educators and facilitators.
- **Foróige** was involved in discussions on RSE provision for young people on RTE Radio 1's Drivetime Programme.
- Foróige was invited to make a submission and present to a meeting of the **Oireachtas Joint Committee on Education and Skills** to make recommendations on the review of Relationships and Sexuality Education (RSE) in primary and post-primary schools.
- In November Foróige was represented at the RSE roundtable with the National Council for Curriculum & Assessment (NCCA) providing input on the review of RSE in schools and at the NCCA Symposium providing further input and guidance on the review of RSE in schools.

# 218

YOUTH WORKERS FROM  
FORÓIGE AND FROM  
EXTERNAL ORGANISATIONS  
SUCH AS TUSLA, ISPCC, THE  
HSE AND BARNARDOS WERE  
TRAINED IN THE DELIVERY  
OF THE FORÓIGE **REAL U**  
PROGRAMME.



A close-up photograph of a young person with dark skin and short, curly hair, wearing black-rimmed glasses. They are smiling and looking towards the camera. In their right hand, they hold a bright yellow circular object, possibly a cookie or a small ceramic piece, which is decorated with a colorful pattern of orange, red, and teal. The background is blurred, showing a red and white patterned object on the left and a green plant on the right. A green circular graphic is overlaid on the bottom left of the image, containing white text.

**Between 2017 and 2018 the number of young people involved in Foróige's NFTE programme increased by 1,780.**



### Best Practice Development Team

With funding from the Irish Youth Justice Service and in partnership with Crosscare and Youth Work Ireland, Foróige is part of the Best Practice Development Team (BPDT) for Garda Youth Diversion Projects. John Cahill, Assistant CEO of Foróige is the Chair of this group which aims to ensure that all Youth Justice Workers are trained and supported to achieve better outcomes for young people engaged in GYDPs nationally.

Foróige's involvement in the BPDT in 2018 focused on further embedding the YLS Risk Needs Assessment tool into practice by providing support to all 105 GYDPs through regular training and quality assurance measures including Communities of Practice, audits, and an inter-rater study to measure the level of consistency of the risk/need assessment tool across the GYDP network.

- A pilot commenced involving a number of GYDPs to trial an online version of the risk/need assessment tool currently in place, with the intention of transitioning to an online system in 2019.
- Staff from GYDPs – both Foróige and those operated by other youth organisations - were trained in Foróige's A Life of Choices programme, and a working group of staff from a number of Foróige GYDPs commenced work on the development of this programme for individual work.
- Foróige provided support to the Irish Youth Justice Service on a number of other initiatives in 2018, including consultation with Youth Justice Workers. The BPDT were also involved in the development of Together Stronger: Guidelines for Effective Partnership between Garda Juvenile Liaison Officers and Garda Youth Diversion Projects in conjunction with An Garda Síochána.

### Network for Teaching Entrepreneurship

Foróige's youth entrepreneurship programme, Network for Teaching Entrepreneurship (NFTE), is a cutting edge, world recognised, education and development programme. Originally from the United States of America, the programme was brought to Ireland in 2004. NFTE is committed to changing the lives of young people in disadvantaged communities by enabling them to develop core skills in business and enterprise and help them to unlock their individual talents and potential.

- **3,000** young people across 20 counties were involved in the NFTE Programme in 2018 through 79 schools and 31 youth projects.
- With additional funding from the Department of Education and Skills, there are 6 Programme Officers supporting the development of NFTE throughout the country.
- **Rachel McPartlin** (16) from Co. Leitrim, won the title Foróige Youth Entrepreneur of the Year 2018 for her business, Rachel's Heavenly Homemades, which specialises in gluten free baked goods. Rachel represented Ireland at the YouthStart European Entrepreneur of the Year Awards 2018.
- Foróige hosted the YouthStart European Entrepreneur of the Year Awards 2018 in Croke Park in Dublin. Businesses created by young people travelled from all over Europe to take part in the event having already won the National finals in their own countries. Spanish business 'Take This Way' won the overall award. The young entrepreneurs developed an app to help public transport users in Barcelona.
- The NFTE programme in Cork had its official launch in June 2018. The initiative is available for the first time in Cork thanks to funding from basis.point, an initiative of the funds industry in Ireland. An Tánaiste, Simon Coveney T.D., attended the event.

# 3,000

YOUNG PEOPLE INVOLVED IN THE NFTE  
PROGRAMME IN 20 COUNTIES THROUGH **79**  
SCHOOLS AND **31** YOUTH PROJECTS IN **2018**

## Measuring Success and Learning from programmes

Planning for best possible outcomes for young people to reach their full potential and measuring the impact and effectiveness of our projects, services and programmes is at the heart of all that we do in Foróige. Throughout all our interventions with young people we continually ask 'How are young people benefitting from their involvement in Foróige? Are they more empowered, resilient, self-reliant and confident with the capacity to take charge of their own lives and linked to their community?'

All staff are trained to assess the needs, both current and emergent, and strengths of young people using a variety of approaches including evidence based tools. Staff are also trained to develop logic models and design outcomes based programmes using "learning by doing" methodologies. Programmes and activities are planned using logic models – this enables staff, volunteers and young people to identify the desired short, medium and long term outcomes. This method of planning ensures that we can identify in advance the desired outcomes and after the programme or activity evaluate where we are in relation to these outcomes.

To assess the impact of their work, Foróige staff engage in a range of evaluation methodologies. Staff are trained in the use of reflective practice, monitoring and evidence based evaluation tools including Strengths and Difficulties Questionnaires, Children's Hope Scale and the YLS Risk Needs Assessment Tool. This method of planning and evaluation extends across all aspects of the organisation to ensure that all systems and processes are effective and efficient.

Foróige partners with academic institutions e.g. NUI Galway to develop extensive literature reviews and carry out large scale evaluations of a number of our programmes to further evidence that what we do has the desired impact. These are conducted within the limited resources of the organisation and demonstrate our commitment to ensuring best outcomes for young people.

**Foróige works towards achieving the key outcomes for young people relevant to the Department of Children and Youth Affairs Policy Objectives. These are;**

- Confidence and Agency
- Communication Skills
- Positive Relationships
- Creativity and Imagination.
- Planning and Problem Solving

## 2018 Research Findings

Foróige launched findings of research into the Big Brother Big Sister Garda Youth Diversion Project (BBBS-GYDP) Pilot in 2018. Minister of State at the Department of Justice and Equality with special responsibility for Equality, Immigration and Integration, David Stanton T.D. launched the report for Foróige.

### Key findings of the report were:

- BBBS-GYDP was well-received by all stakeholders and was seen to bring benefits to young people in a range of areas. The mentoring model complements the work of GYDPs.
- BBBS-GYDP was well implemented, in line with best practice in youth mentoring.
- Key challenges included the ongoing recruitment of suitable mentors, particularly male mentors.



**“I’ve been involved in Foróige since I was twelve and can’t imagine not being. For me Foróige is a release. You get away from the stress of everyday life, whilst developing and growing as a person.”**

**Fergal Flood**

## Integrated Services

Foróige has a number of services that work across the organisation to the benefit of Foróige, its staff, volunteers and young people. The organisation operates a shared services model because it offers best value for money, economies of scale and efficiencies to benefit Foróige, its funders, staff, volunteers and young people. These shared services include Child Safeguarding; Governance; Finance; Audit and Risk; Human Resources; Data Protection and Compliance; IT; Marketing and Communications; Funding; Training, Learning and Development; and Public Engagement. Projects contribute to the resourcing of these services enabling all to receive a professional, cost effective service. Some achievements in 2018 include:

### Child Safeguarding

Foróige have an internal working group to ensure that the organisation is fully compliant with Children First 2015 and all other relevant legislation. All staff and volunteers undergo a rigorous recruitment process that includes Garda Vetting and attend Child Protection Training.

### Governance

Foróige is fully compliant with *The Governance Code for Community, Voluntary and Charity Sector in Ireland*. The governance of Foróige is drawn from all sections of the organisation ensuring there is representation at the governance level.

Foróige have a **Staff Council** – it is a method to ensure that staff can engage directly with the Board of Foróige. The Staff Council consists of representatives from all sections of the organisation and they develop initiatives such as the Staff Engagement Survey, policy development and staff recognition.

### Human Resources

In 2018 Foróige provided a comprehensive HR service to management and staff. It provides advice and support on all areas of HR including recruitment and selection and compliance with HR legislation.

### Training, Learning and Development

Training, Learning and Development provided **534** training places to Foróige staff and **1,175** training places to other organisations. In total there were **3,560** training places availed of by volunteers in Foróige in 2018.

Foróige continued to implement a programme of Continuous Professional Development on behalf of Tusla Education and Welfare Service to School Completion Programme staff.

### Funding

Foróige successfully secured funding from a variety of sources for new and ongoing initiatives. These include:

- Funding to expand Foróige Leadership for Life Programme through the **Tomar Trust**, with match funding from the **Social Innovation Fund Ireland**.
- Support of volunteer led services and programmes in Longford and Leitrim called Foróige Futures with funding from the **Social Innovation Fund Ireland**.
- **Healthy Ireland Fund** initiatives in **Longford, South Leitrim, Sligo, Longford, Kilkenny and Donegal**.
- Funding for projects through **Creative Communities in Mayo, Cavan/Monaghan and the Midlands**.
- **Peace IV** funding for Amplify projects in partnership with Youth Action Northern Ireland in Sligo, Cavan, Monaghan, Louth.
- Funding for the Dublin South West Youth Support Programme by **Tusla**.

### Public Engagement

- In 2018 Foróige continued to expand its digital media presence. There was particular success with Instagram Stories which had a 56% increase in post views. There was a 10% increase in the number of Instagram followers, a 10% increase in Snapchat followers, a 5% increase in Twitter followers, a 3% increase in Facebook fans, and an 8% increase in the number of Unique Page Views on the Foróige website on the 2017 figures.



**Facebook Fans: 107,968**



**Twitter: 10,663**



**Instagram: 3,385**



**Snapchat: 3,300**



**Unique Page Views  
(www.Foróige.ie) : 285,428**



- Foróige engaged with politicians and other relevant public officials to promote the engagement of young people and the work of the organisation throughout 2018. Ministers, TDs and local councillors attended a variety of Foróige events. In addition Foróige attended the Ard Fheiseanna of Fine Gael, Fianna Fáil and Sinn Féin to promote the work of the organisation. Engagement with public officials is vital to ensure their understanding and support for the work of the organisation – in particular the vital work done in local communities through our volunteer led services.
- **The Gateway Project**, Athlone won the National Lottery Regional Good Causes Award and the prestigious Investing in Children Membership Award. The project was the first Foróige initiative to win both of these awards.
- Foróige was presented with the **Public Sector Magazine Award** for excellence in the Community and Recreation Category.
- **Ciara Beth Griffin** was nominated by Foróige and was selected to attend the prestigious Three Dot Dash Global Teen Leader Summit in New York in February. The event is hosted by the We Are Family Foundation, of which Musician Nile Rodgers is Founder and Chair.
- Young people and staff participated in the **All-Island Civic Dialogue on Brexit**, representing the views and opinions of young people.
- Foróige contributed to a number of policy areas in 2018 and was invited to present to 3 Joint Oireachtas Committees on the themes of Education Inequality and Disadvantage; The Future of Rural Policing and Rural Crime and a Review of Relationships and Sexuality Education.
- Foróige is represented on a variety of **networks and organisations** that contribute to the promotion of youth work nationally e.g. National Children's and Young People's Advisory Council, National Youth Council of Ireland, Prevention and Early Intervention Network and locally e.g. Children and Young People's Services Committees, Public Participation Networks, local and regional drug and alcohol task forces.

## Challenges in 2018

While Foróige has had numerous successes and highlights throughout 2018, the organisation also faced a number of challenges.

### Funding for Core and Volunteer Led Services

The majority of Foróige's funding, and particularly those for volunteer led services and infrastructure, is derived from the state. Between 2008 and 2015 Foróige received funding cuts of 33%. Since 2016 there have been small increases in funding (7.5%). These are extremely welcome however, despite economic recovery Foróige is still a long way from restoring 2008 funding levels. Foróige had to introduce salary scale reductions and increment freezes. Due to lack of funding, we have not been in a position to fully restore these in 2018.

Further, the continued lack of investment in volunteer led services is placing these services at risk. With increased compliance requirements, more is being asked of volunteers and therefore, they require more support to operate volunteer led clubs and groups. However, lack of investment is jeopardising the provision of volunteer led services.

### Complexity of Need

Young people's needs are increasingly complex. In general, a youth project cannot meet all the needs of a young person and it requires partnerships and co-operation from other youth serving agencies to meet these needs – which, due to locations, are not always available. This places pressure on volunteers and staff to try to meet the needs within limited resources.

There is a need for greater co-operation between youth serving agencies. This will ensure that there is no duplication or lack of co-ordination of services and will ensure that all vulnerable young people will receive services in a timely and effective manner.

### Sectoral Changes

Youth work in Ireland is undergoing significant change both in terms of funding and the work required to meet the funding needs. In addition, legislation such as Children's First place additional training and administration requirements on the organisation and its staff. Foróige strives not only to meet the challenges of these changes, but to contribute to consultations and engage in a meaningful way with funders and policy makers to assist in shaping these changes.

There are ever increasing compliance and regulatory requirements being placed on charities and youth work organisations. Foróige recognises and welcomes regulation and compliance requirements. However, it is proving increasingly difficult to meet all the requirements from existing resources. To date, there is no indication of any additional resources being made available to the charity and youth work sectors to assist in ensuring that all compliance requirements are met.

## Long Term Strategy and Objectives

Foróige's Strategic Plan runs from 2017 – 2020 and commits Foróige to progress against four Critical Impact Goals

Critical Impact Goals	Progress made in 2018
<ul style="list-style-type: none"> <li>Enhance the quality of engagement with young people and volunteers</li> <li>✓ Foróige is an attractive offering to young people 10 – 25</li> <li>✓ Increased number of young people engaged with Foróige</li> <li>✓ Foróige programmes and methodologies available through formal education system</li> <li>✓ Foróige provides and supports a wide range of evidence based programmes to all young people</li> <li>✓ Foróige young people representative of the broad diversity of people in Ireland</li> </ul>	<ul style="list-style-type: none"> <li>Older Members Programmes running in West Cork, Mayo and Tallaght</li> <li>Number of young people engaged in Foróige maintained</li> <li>115 schools implementing NFTE and/or BBBS</li> <li>REAL U, Life of Choices, Leadership for Life, Citizenship implemented across Foróige and with external organisations</li> <li>Young people in Foróige reflective of the diversity of young people in Ireland</li> <li>Ready, Steady, Life - a transition programme for young people moving to independent living/college updated by the National Youth Sub-Group</li> </ul>
<ul style="list-style-type: none"> <li>Be the 'go to' youth organisation for young people and those interested in youth development- locally, nationally and internationally</li> <li>✓ Foróige has meaningful engagement with all relevant statutory, political and sectoral agencies and personnel</li> <li>✓ Foróige has a presence in Northern Ireland</li> </ul>	<ul style="list-style-type: none"> <li>Foróige engaged with a broad range of stakeholders locally, regionally and nationally</li> <li>Foróige programmes operating in Northern Ireland</li> <li>Foróige Clubs operating in Philadelphia and New York</li> <li>Presented to three Joint Oireachtas Committees on issues of importance to young people</li> </ul>
<ul style="list-style-type: none"> <li>Sufficient supports in place to operate a quality organisation</li> <li>✓ Foróige staff have required supports to achieve desired outcomes for young people</li> <li>✓ Foróige provides supports to families of young people we engage with</li> <li>✓ Foróige organisation structure, systems and infrastructure are fit for purpose</li> </ul>	<ul style="list-style-type: none"> <li>Comprehensive in-service training programme for staff</li> <li>Employee Assistance Programme (EAP) operational</li> <li>All relevant policies in place and operational</li> <li>Foróige structure and operations reviewed</li> <li>Fully compliant with the Governance Code</li> </ul>
<ul style="list-style-type: none"> <li>Secure adequate, sustainable funding to maintain and develop Foróige</li> <li>✓ Foróige has a broader funding base</li> <li>✓ Foróige operating within the financial resources available</li> </ul>	<ul style="list-style-type: none"> <li>Five new funding streams secured from Government, Corporate and Philanthropic sources</li> </ul>



**Foróige Clubs  
operate in a variety  
of community  
settings including  
the Direct  
Provision Centre in  
Mosney, Co. Meath.**



## Structure, Governance and Management

Foróige is a company limited by guarantee. It develops and implements a youth education programme complementary to the home, school and work to enable young people to involve themselves consciously and actively in their own development and in the development of society. Foróige is a registered charity with the Charities Regulator (Ireland).

The Foróige Board of Directors is committed to maintaining high standards of corporate governance and the organisation is fully compliant with the requirements of *The Governance Code for Community, Voluntary and Charity Sector in Ireland*. Further, Foróige has 'Triple Lock' status with the Charities Institute of Ireland. The Board is committed to annually review compliance with the principles of the Governance Code.

Members of the Board of Directors, all of whom are non-executive, are from a diverse range of backgrounds and bring a broad range of knowledge, skills and attributes to the Board. As provided for by the Constitution, nine Board members are elected from the membership of Foróige and three Directors appointed with specific skills and expertise required. All Board members receive induction training shortly after appointment to familiarise themselves with their statutory responsibility, their role as Board members, the governance frameworks, Foróige's range of youth work and Foróige's risk environment.

There are clear distinctions between the roles of the Board of Directors and the Chief Executive Officer, to whom the day-to-day management is delegated. Matters such as policy, strategic planning and budgets are drafted by the Senior Management Team for consideration and approval by the Board who then monitor the implementation of these plans. The members of the Board, cannot, under the governing documents, receive remuneration for services to Foróige and may only be reimbursed for incidental expenses claimed.

There are four Board Committees: *Finance*, which monitors the organisation's financial results and policies; *Audit & Risk*, which monitors the control and risk management systems; *HR & Remuneration*, which monitors the HR policies and procedures and oversees pay and rewards policies across the organisation and *Governance and Nominations* which monitors the governance arrangements of Foróige. The membership of these Committees include members of the Board and also volunteers and young people who are members of the Company.

The Board met 12 times during the course of the year. 2018 was the end of the term of office of the Chairperson. Sandra McIntyre retired as Chair and a new Chair, David O'Reilly was duly elected at the 2018 AGM. The attendance below indicates the number of meetings attended out of the number of meetings eligible to attend.

Name	Meetings
Aoife Nielsen	9/12
Callum Maxwell*	6/7
Céire Boland*	1/5
David Guilfoyle	9/12
David O'Reilly	9/12
Iseult O'Doherty	9/12
Jacqui O'Grady	9/12
Liam O'Driscoll	11/12
Mary Duffy	11/12
Nicholas Culligan*	4/5
Patrick O'Meara	7/12
Paul Finn	5/12
Peter Williams	6/12
Rebecca Battle*	5/7
Sandra McIntyre	12/12
Wayne Travers	10/12

\*Under 18 years of age - Youth Representatives. The term of office for a Youth Representative is 12 months. Should a youth representative turn 18 during their term of office they become a Director

The majority of Board members had additional responsibilities in relation to Board Committees. These met during the year as follows: the Finance Committee met two times; the Audit & Risk Committee met three times; the HR & Remunerations Committee met three times and the Governance & Nominations Committee met eight times.



## Internal Control and Risk Management

Foróige operates in a wide variety of environments. As an organisation we are committed to having robust and effective systems and controls in place in all locations in order to ensure that assets are safeguarded and applied only for the purposes intended. We seek to achieve this by recruiting qualified and experienced staff, providing them with specialised training and by giving them effective support in carrying out their work. Clear policies, procedures and guidelines are in place. These systems provide a high degree of assurance that resources are properly applied. That said, no system provides absolute guarantees. For these reasons we have strong Compliance, Risk Assessment and Protected Disclosures policies and systems in place. In 2018 no instances of actual or attempted fraud was discovered.

Foróige has a risk management function that is responsible for ensuring that a comprehensive process exists to identify and rank significant organisational risks, it also considers how these are managed and how they are reported and monitored.

As part of the risk management process, an annual risk review is undertaken and the results are presented to the Board. The purpose of that review is to ensure that the organisation is not on an ongoing basis exposed to an unacceptable level of preventable risk. Appropriate systems and procedures are in place to manage these risks and provide reasonable but not absolute assurance against occurrence. Management undertakes ongoing monitoring of the level of risk and reports on this to the Board. The major risks identified in the 2018 review are listed in order of significance:

### Funding and Economic Stability

Foróige has in place strong financial controls, monitoring and budgetary procedures to ensure that all funds are expended correctly and in line with agreements with funders. However, the organisation is affected by public policy and has sought to diversify income sources to reduce exposure to any single funding stream.

### Compliance

Meeting the wide ranging compliance obligations of the organisation is more demanding than ever before. Foróige addresses this risk by benchmarking ourselves against best practice standards in all areas of our work including child protection, policies and procedures. We operate to the Triple Lock Standards of transparent reporting, good fundraising and governance. We have a professional staff, ongoing staff training and regular review of activities to ensure compliance.

### Public Perception

Foróige's commitment to applying best practice in all areas of the organisation's work minimises the potential exposure to reputational risk.

## Other Matters

### Staff and Volunteers

Foróige is an equal opportunities employer. The aim of its equal opportunities policy is to ensure that all people receive equality of opportunity regardless of gender, race, religion, disability, nationality, marital/family status and sexual orientation.

Volunteers play a vital role in the provision of services and activities. Foróige's equal opportunities policy also applies to volunteers. Young people in Foróige benefitted greatly from the guidance, support and assistance of thousands of volunteers who gave their time, expertise, commitment and energy.

The organisation acknowledges with gratitude the work of its staff and volunteers in 2018. The major achievements during the year are due to the belief and dedication of these people.

**Our Objectives as Stated in our Governing Documents**

The Constitution of Foróige states that the main object for which the organisation exists is: "...to develop and implement a youth education programme complementary to the home, school and work to enable young people to involve themselves consciously and actively in their own development and in the development of society."

It is supported by the 'ancillary objects' or aims namely:

- to provide learning experiences designed to enhance human potential and foster the personal development of its members, young people, leaders, volunteers and others through involvement in its programmes, activities and events;
- to foster the development by its members, young people, leaders, volunteers and others of essential knowledge, attitudes and skills necessary for effective living, especially

in areas such as :

- (I) family life
- (II) vocational development
- (III) recreational activity and
- (IV) democratic, civic and social activity

**Lobbying and Political Contributions**

There were no political contributions in 2018, and as a result no disclosures are required under the Electoral Act, 1997.

As required under the Regulations of Lobbying Act 2015, Foróige now records all lobbying activities and communications engages in with Designated Public Officials (DPOs). It has made the returns and submissions required by the Act.

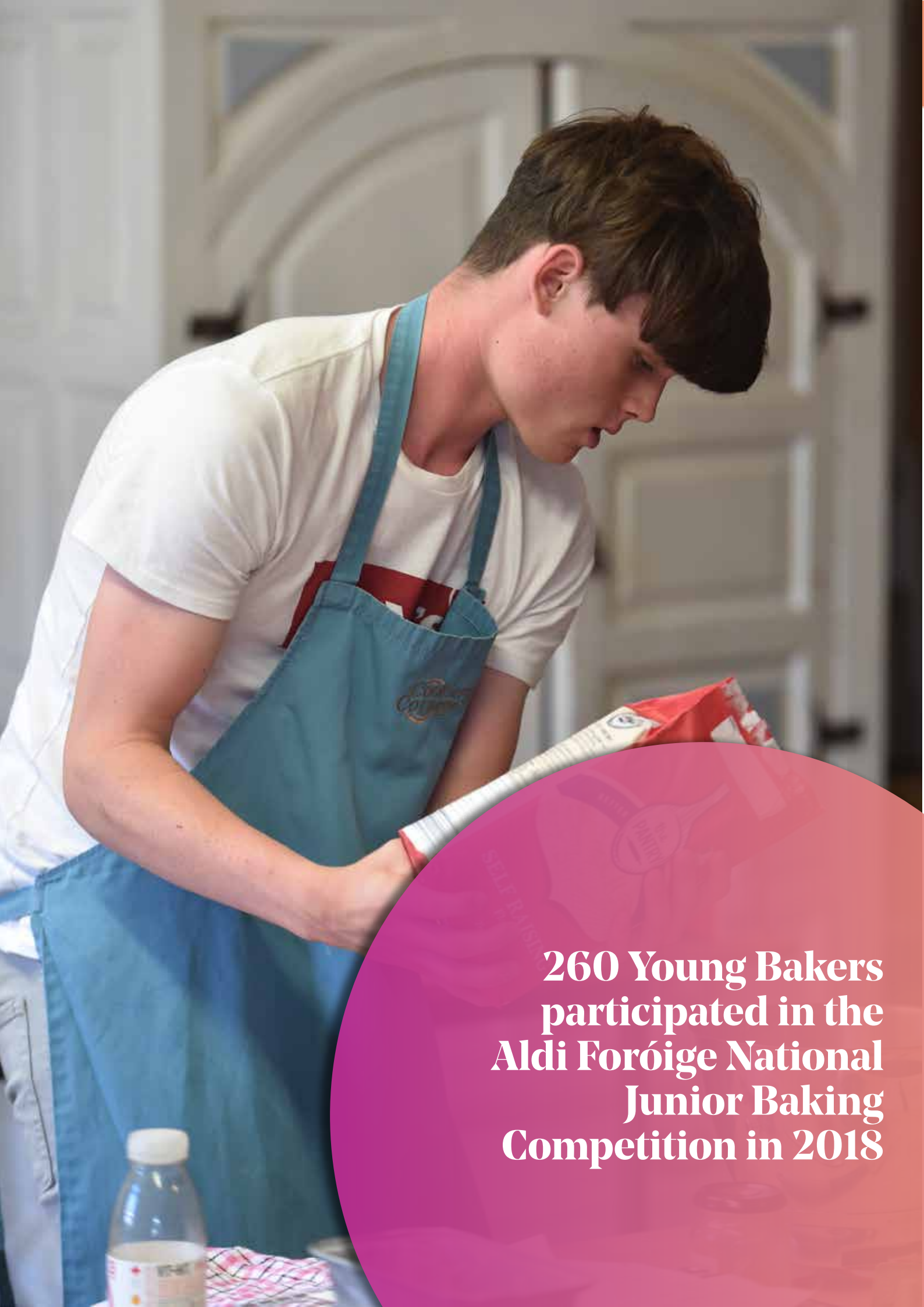
**Plans for the Future**

Foróige will continue to implement its Strategic Plan 2017 – 2020. The primary focus for 2019 is to ensure that we maintain the numbers of young people involved in Foróige, the number of projects operated by Foróige and the number of staff and volunteers engaged with Foróige.

Foróige will continue to seek the restoration of funding for volunteer led services to 2008 levels. We will continue to embed the governance structures throughout the organisation and ensure that we are fully compliant with all regulation, compliance and governance requirements.

Foróige will strengthen and expand our partnership with NUI Galway and Penn State University in the USA to ensure that Foróige has an up to date evidence base for our models and programmes for young people to ensure that we are attaining best outcomes in all areas of our work.

Foróige will continue to campaign for appropriate funding for the BBBS programme and advocate to ensure that every young person who needs a mentor has access to one.



**260 Young Bakers  
participated in the  
Aldi Foróige National  
Junior Baking  
Competition in 2018**

# Financial Statements

## Financial Review

The results for the year are presented on Page 43 & 44 in the form of a Statement of Financial Activities in order to comply with the revised Statement of Recommended Practice "Accounting and Reporting by Charities (FRS102)".

The total income for the year ended 31 December 2018 was €25,162,330 (2017 €23,437,466). There were no significant events during the year which impacted on the core financial activities.

Foróige's resources at the end of the year were in deficit by €1,009,380 (2017 €2,429,256) including a deficit in the defined benefit pension fund under the applications of FRS102 of €6,111,000 (2017 – €6,904,000) and unrestricted general funds of €265,857 (2017 - €123,750). €4,293,773 is held for restricted purposes (2017 - €3,267,156) as the funds were donated for specific programmes and projects as set out below.

Funds at December 31 2018 reserves at year end	2018	2017
Volunteer Led Services	1,223,894	641,483
Targeted Services	2,923,430	2,692,040
Education Programmes	412,306	57,383
Defined Benefit Pension Fund	(6,111,000)	(6,904,000)
Unrestricted Designated Funds	541,990	1,083,838
	(1,009,380)	(2,429,256)

## Reserves Policy

Reserves describe the part of Foróige's funds that are freely available to fund its general operations and is not subject to commitments, planned expenditure or restrictions. Consequently reserves do not include restricted funds and designated funds.

Reserves should provide Foróige with adequate financial stability and the means for it to meet its charitable objectives.

## Principal Funders

Department of Children and Youth Affairs

Education and Training Boards

Irish Youth Justice Service

TUSLA

The Health Service Executive

Pobal

## Transfers in the Statements of Financial Activity

Transfers are made from restricted funds for the management and administration of projects. Transfers from unrestricted funds are made to restricted funds to meet the shortfall on restricted projects.

## Defined Benefit Pension Plan

The last formal actuarial funding valuation of the organisation's defined benefit pension plan was carried out as at 1st November 2017. As part of this valuation it was noted that the plan met the statutory Minimum Funding Standard (MFS) as at this date and a positive Actuarial Funding Certificate was signed with an effective date of 1st November 2017. The annual MFS test as at 31st October 2018 showed that the plan met the statutory MFS as at that date.

The next formal actuarial funding valuation of the plan is due as at 1st November 2020.

## Directors and their Interests

The company is limited by guarantee and does not have a share capital. Therefore, the directors who served during the period did not have a beneficial interest in the company.

The names of the individuals who were directors at any time during the year ended 31st December 2018 and up to the date of approval of the financial statements are set out below. The directors served as follows.

	Date of Appointment	Date of Resignation
Rebecca Battle	Monday, March 25 2019	
Céire Boland		Saturday, April 28, 2018
Nicholas Culligan		Saturday, April 28, 2018
Mary Duffy		
Paul Finn		
David Guilfoyle		
Callum Maxwell	Monday, November 5, 2018	
Sandra McIntyre		
Aoife Nielsen		
Iseult O'Doherty		
Liam O'Driscoll		
Jacqui O'Grady		
Patrick O'Meara		
David O'Reilly		
Wayne Travers		
Peter Williams		

All directors serve in a voluntary capacity.

The company secretary is HBK Secretarial Services.

## Events subsequent to the year end

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

## Accounting records

The measures that the directors have taken to secure compliance with the requirements of sections 281 to 285 of the Companies Act 2014 with regard to the keeping of accounting records are the 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 Block 12D, Joyce Way, Park West, Dublin 12

## Statement on relevant audit information

In the case of each of the persons who are directors at the time this report is approved in accordance with Section 332 of the Companies Act 2014:

- So far as each director is aware, there is no relevant audit information of which the company's statutory auditors are unaware, and
- Each director has taken all the steps that he or she ought to have taken as a director in order to make himself or herself aware of any relevant audit information and to establish that the company's statutory auditors are aware of that information.

## Auditors

The auditors, Mazars, Chartered Accountants, have expressed their willingness to continue in office in accordance with Section 383(2) of the Companies Act 2014.

The financial statements were approved on behalf of the Board on 29th March 2019 on its behalf by:

David O'Reilly

DIRECTOR

Aoife Nielsen

DIRECTOR

## Directors' Responsibilities Statement

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

Irish Company law requires the directors to prepare financial statements for each financial year. Under the law, the directors have elected to prepare the financial statements in accordance with the relevant financial reporting framework the Companies Act 2014 and FRS 102 "The Financial Reporting Standard applicable in the UK and Republic of Ireland" issued by the Financial Reporting Council and promulgated by the Institute of Chartered Accountants in Ireland ("relevant financial reporting framework") and the Statement of Recommended Practice (Charities SORP (FRS102)), issued by the Charity commissioners for England and Wales and the Office of the Scottish Charities Regulator. Under company law, the directors must not approve the financial statements unless they are satisfied that they give a true and fair view of the assets, liabilities and financial position of the company as at the financial year end date and of the profit or loss of the company for the financial year and otherwise comply with the Companies Act 2014.

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

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

The directors are responsible for ensuring that the company keeps or causes to be kept adequate accounting records which correctly explain and record the transactions of the company, enable at any time the assets, liabilities, financial position and profit or loss of the company to be determined with reasonable accuracy, enable them to ensure that the financial statements and director's 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.

The directors are responsible for the maintenance and integrity of the corporate and financial information included in the company's website. Legislation in Ireland governing the preparation and dissemination of financial statements may differ from legislation in other jurisdictions.

David O'Reilly

DIRECTOR

Aoife Nielsen

DIRECTOR



## INDEPENDENT AUDITORS' REPORT TO THE MEMBERS OF FORÓIGE THE NATIONAL YOUTH DEVELOPMENT ORGANISATION LIMITED

### Report on the audit of the financial statements

#### Opinion

We have audited the financial statements of Foróige, the National Youth Development Organisation ('the company') for the year ended 31 December 2018, which comprise the Statement of Financial Activities, the Balance Sheet, the Statement of Cash Flows and notes to the financial statements, including the summary of significant accounting policies set out in note 1. The financial reporting framework that has been applied in their preparation is Irish Law and FRS 102 The Financial Reporting Standard applicable in the UK and Republic of Ireland issued by the Financial Reporting Council and promulgated by the Institute of Chartered Accounts In Ireland (Generally Accepted Accounting Practice in Ireland).

#### In our opinion the financial statements:

- give a true and fair view of the assets, liabilities and financial position of the company as at 31st December 2018 and of its results for the year then ended;
- have been properly prepared in accordance with FRS 102 The Financial Reporting Standard applicable in the UK and Republic of Ireland; and
- have been properly prepared in accordance with the requirements of the Companies Act 2014.

#### Basis for opinion

We conducted our audit in accordance with International Standards on Auditing (Ireland) (ISAs (Ireland)) and applicable law. Our responsibilities under those standards are described in the Auditor's responsibilities for the audit of the financial statements section of our report. We are independent of the company in accordance with 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 ISAs (Ireland) require 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 annual report other than the financial statements and our auditor's report thereon. Our opinion on the financial statements does not cover the other information and, except to the extent otherwise explicitly stated in our report, we do not express any form of assurance conclusion thereon.

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

## Opinions 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
- in our opinion, the directors' report has been prepared in accordance with 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 and 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

### Responsibilities of directors for the financial statements

As explained more fully in the directors' responsibilities statement set out on page 39, 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 they determine is necessary to enable the preparation of financial statements that are free from material misstatement, whether due to fraud or error.

In preparing the financial statements, the directors are responsible for assessing the 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 management either intends to liquidate the company or to cease operations, or has no realistic alternative but to do so.

### Auditor's responsibilities for the audit of the financial statements

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

A further description of our responsibilities for the audit of the financial statements is located on the IAASA's website at: [http://www.iaasa.ie/getmedia/b2389013-1cf6-458b-9b8f-a98202dc9c3a/Description of auditors responsibilities for audit.pdf](http://www.iaasa.ie/getmedia/b2389013-1cf6-458b-9b8f-a98202dc9c3a/Description%20of%20auditors%20responsibilities%20for%20audit.pdf) . This description forms part of our auditor's report.

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

Our 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 auditor's report and for no other purpose. To the fullest extent permitted by law, we do not accept or assume responsibility to anyone other than the company and the company's members, as a body, for our audit work, for this report, or for the opinions we have formed.

Tommy Doherty

for and on behalf of Mazars

Chartered Accountants & Statutory Audit Firm

Harcourt Centre,

Block 3

Harcourt Road

Dublin 2

March 29th 2019

	Notes	Restricted funds	Unrestricted funds-general	Unrestricted funds-designated	Unrestricted funds-pension	2018 Total funds	2017 Total Funds
		€	€	€	€	€	€
<b>Income</b>							
<b>Income from charitable activities</b>							
Department of Children and Youth Affairs Youth Service Grant		2,746,307	0	0	0	2,746,307	2,746,307
<b>Other income</b>		21,656,262	700,277	0	0	22,356,539	20,628,427
		<b>24,402,569</b>	<b>700,277</b>	<b>0</b>	<b>0</b>	<b>25,102,846</b>	<b>23,374,734</b>
<b>Income from other trading activities</b>							
Other trading activities		32,546	26,748	0	0	59,294	62,499
Income from investments		0	0	190	0	190	233
		<b>32,546</b>	<b>26,748</b>	<b>190</b>	<b>0</b>	<b>59,484</b>	<b>62,732</b>
<b>Total income</b>		<b>24,435,115</b>	<b>727,025</b>	<b>190</b>	<b>0</b>	<b>25,162,330</b>	<b>23,437,466</b>
<b>Expenditure</b>							
Charitable activities		24,534,793	0	0	1,118,000	25,652,793	24,925,786
Other expenditure		661	0	0	0	661	540
<b>Total expenditure</b>		<b>24,535,454</b>	<b>0</b>	<b>0</b>	<b>1,118,000</b>	<b>25,653,454</b>	<b>24,926,326</b>
<b>Net income/ (expenditure)</b>		<b>(100,339)</b>	<b>727,025</b>	<b>190</b>	<b>(1,118,000)</b>	<b>(491,124)</b>	<b>(1,488,860)</b>
<b>Transfers</b>							
<b>Transfers between funds</b>							
Income transferred		(1,238,345)	1,238,345	0	0	0	0
Expenditure transferred		2,365,301	(1,823,263)	(542,038)	0	0	0
<b>Net income/ (expenditure) before other gains and loss</b>	<b>2</b>	<b>1,026,617</b>	<b>142,107</b>	<b>(541,848)</b>	<b>(1,118,000)</b>	<b>(491,124)</b>	<b>(1,488,860)</b>

	Note	Restricted funds	Unrestricted funds-general	Unrestricted funds-designated	Unrestricted funds-pension	Total Funds	2017 Total funds
		€	€	€	€	€	€
Carried forward		1,026,617	142,107	(541,848)	(1,118,000)	(491,124)	(1,488,860)
<b>Other gains and losses</b>							
Actuarial (loss)/gain on defined benefit scheme	14	0	0	0	1,911,000	1,911,000	9,125,000
<b>Net movement in funds</b>		<b>1,026,617</b>	<b>142,107</b>	<b>(541,848)</b>	<b>793,000</b>	<b>1,419,876</b>	<b>7,636,140</b>
<b>Reconciliation of funds</b>							
Total funds (deficit) at the start of the year		<u>3,267,156</u>	<u>123,750</u>	<u>1,083,838</u>	<u>(6,904,000)</u>	<u>(2,429,256)</u>	<u>(10,065,396)</u>
<b>Total funds (deficit) at end of year</b>		<u><b>4,293,773</b></u>	<u><b>265,857</b></u>	<u><b>541,990</b></u>	<u><b>(6,111,000)</b></u>	<u><b>(1,009,380)</b></u>	<u><b>(2,429,256)</b></u>

All results derive from continuing operations.



	Notes	2018	2017
		€	€
<b>Fixed Assets</b>			
Tangible fixed assets	6	504,054	601,659
Investments	7	254	254
		<u>504,308</u>	<u>601,913</u>
<b>Current Assets</b>			
Debtors	8	728,288	442,153
Cash at bank and in hand		4,935,019	4,912,452
		<u>5,663,307</u>	<u>5,354,609</u>
<b>Current Liabilities</b>			
Creditors: (Amounts falling due within one year)	9	(1,065,995)	(1,481,774)
<b>Net Assets Excluding Pension Liability</b>		<u>5,101,620</u>	<u>4,474,744</u>
<b>Pension Liability</b>	14	(6,111,000)	(6,904,000)
<b>Net Assets Including Pension Liability</b>		<u>(1,009,380)</u>	<u>(2,429,256)</u>
<b>The Fund of the Organisation:</b>			
Restricted funds		4,293,773	3,267,156
Unrestricted funds – general		265,857	123,750
Unrestricted funds – designated		541,990	1,083,838
Unrestricted funds – pension		(6,111,000)	(6,904,000)
	11	<u>(1,009,380)</u>	<u>(2,429,256)</u>

The financial statements were approved on behalf of the Board on 29th March 2019 on its behalf by:

David O'Reilly

DIRECTOR

Aoife Nielsen

DIRECTOR

	Notes	2018	2017
		€	€
Cash generated from Operating Activities	12	97,509	399,263
Cash flows from Investing Activities			
Interest received		190	233
Expenditure on tangible fixed assets		(75,132)	(56,354)
Net cash from Investing Activities		(74,942)	(56,121)
Net Cash flows from Capital Expenditure and Financing Activities		-	-
Net increase in cash and cash equivalents		22,567	343,142
Cash and cash equivalent at beginning of period		4,912,452	4,569,310
Total cash and cash equivalent at end of period	13	4,935,019	4,912,452

## 1. ACCOUNTING POLICIES

Foróige is constituted under Irish Company law as a company limited by guarantee and is a registered charity. These financial statements have been prepared on a going concern basis and in accordance with FRS 102 "The Financial Reporting Standard applicable in the UK and Republic of Ireland" (FRS 102) and Company Law 2014. The financial statements have also been prepared in accordance with Statement of Recommended Practice (SORP) (FRS 102) "Accounting and Reporting by Charities".

### Basis of Accounts Preparation

The financial statements include all income, expenditure, assets and liabilities of Foróige, The National Youth Development Organisation and of all projects directly managed and controlled by it. The financial statements cover the period for the year ended 31 December 2018.

Foróige meets the definition of a public benefit entity under FRS102. Assets and liabilities are initially recognised at historical cost or transaction value unless otherwise stated in the relevant accounting policy notes.

As noted on the balance sheet on page 45, the organisation has a pension liability of €6.1m which is accounted for in accordance with FRS 102 and is representative of the total future liability under the Scheme arrangement determined primarily by the discount rate and conditions that exists at the balance sheet dates. Under normal accounting rules, these conditions and discount rates are revalued at each balance sheet date and can fluctuate year on year. Notwithstanding the liability at the balance sheet date, the Directors have prepared the financial statements on a going concern basis on the basis that the pension scheme adequately meets the minimum funding standard as determined independently by the Schemes Actuary and no additional funding is required by the organisation other than normal contributions to meet that liability as it may fall due in the future.

### Income

Income, primarily revenue-based grants, other than affiliation fees, are recognised in the financial year to which they relate. Income due, but not received, at the year-end is included in debtors on the balance sheet. Funds already received in respect of a specific performance by the organisation, are recognised when the organisation becomes entitled to the grant, this is classified as deferred income and is included in creditors in the balance sheet.

Income from affiliation fees is recognised in the financial year during which it is received.

### Expenditure and Irrecoverable VAT

Expenditure is recognised once there is a legal or constructive obligation to make a payment to a third party, it is probable that settlement will be required and the amount of the obligation can be measured reliably. Expenditure is classified under the following activity headings:

- Charitable activities
- Other expenditure represents those items not falling into any other heading.

Irrecoverable VAT is charged as a cost against the activity for which the expenditure was incurred.

### Allocation of Support Costs

Support costs are those functions that assist the work of the organisation but do not directly undertake charitable activities. Support costs include back office costs, finance, personnel, payroll and governance costs which support the organisation's programmes and activities. These costs have been allocated between cost of raising funds and expenditure on charitable activities. The basis on which support costs have been allocated are set out in note 18.

## Donated Services and Facilities

Donated professional services and donated facilities are recognised as income when the organisation has control over the item, any conditions associated with the donated item have been met, the receipt of economic benefit from the use by the organisation of the item is probable and that economic benefit can be measured reliably. In accordance with the Charities SORP (FRS 102), the general volunteer time is not recognised and refer to note 4 for more information about their contribution.

On receipt, donated professional services and donated facilities are recognised on the basis of the value of the gift to the charity which is the amount the charity would have been willing to pay to obtain services or facilities of equivalent economic benefit on the open market; a corresponding amount is then recognised in expenditure in the period of receipt.

## Interest receivable

Interest on funds held on deposit is included when receivable and the amount can be measured reliably by the organisation; this is normally upon notification of the interest paid or payable by the Bank.

## Tangible Fixed Assets

Fixed assets are stated at cost less accumulated depreciation. Depreciation is calculated in order to write off the cost of fixed assets, on a straight line basis, over the period of their expected useful lives. The expected useful lives of fixed assets, by reference to which depreciation is calculated, are as follows:

Education equipment	5 years
Office equipment	5 years
Motor vehicles	5 years
Furniture & fittings	10 years
Buildings	10 years
Computer equipment & software	3 years

## Financial Instruments

The Organisation only has financial assets and financial

liabilities of a kind that qualify as basic financial instruments. Basic financial instruments are initially recognised at transaction value and subsequently measured at their settlement value.

## Debtors

Trade and other debtors are recognised at the settlement amount due after any trade discount offered. Prepayments are valued at the amount prepaid net of any trade discounts due.

## Cash at Bank and in Hand

Cash at bank and cash in hand includes cash and short term highly liquid investments with a short maturity of three months or less from the date of acquisition or opening of the deposit or similar account.

## Funds

Restricted income arises when the funder has specified that the income may only be used for a particular purpose. The balance of the restricted fund at the end of the year represents income held and not yet expended for the purpose specified by the funder.

Unrestricted income is available to the organisation to use for any of the organisation's purposes. The balance at the end of the year represents assets held for general use.

Unrestricted funds that are designated are held for Capital and Development purposes.

The organisation has also recognised the cost of the pension scheme as unrestricted funds to separately show its effect on the total funds of the organisation.

## Creditors and Provisions

Creditors and provisions are recognised where the Organisation has a present obligation resulting from a past event that will probably result in the transfer of funds to a third party and the amount due to settle the obligation can be measured or estimated reliably. Creditors and provisions are normally recognised at their settlement amount after allowing for any trade discounts due.



## Leases

Operating lease costs are charged to the income and expenditure account as incurred.

## Retirement Benefit Costs

The Organisation operates two contributory pension schemes, one of the defined benefit type, and one of the defined contribution type, for employees.

### Defined Benefit Scheme

The scheme is administered by trustees. The funds of the scheme are separate from those of the Organisation. Contributions are paid to the scheme in accordance with the recommendations of independent actuaries to enable the trustees to meet from the scheme the benefits accruing in respect of current and future services.

Pension scheme assets are measured using bid value. Pension scheme liabilities are measured using a projected unit method and discounted at the current rate of return on a high quality corporate bond of equivalent term and currency to the liability. The increase/ (decrease) in the present value of liabilities of the organisation's defined benefit pension scheme expected to arise from employee service in the period is charged to resources expended. The expected return on the scheme's assets and the increase/ (decrease) during the period in the present value of the scheme's liabilities arising from the passage of time are included in other incoming resources. Actuarial gains and losses are recognised in the Statement of Financial Activities.

The pension scheme's surplus or deficit is recognised in full and presented on the face of the balance sheet.

### Defined Contribution Scheme

Pension contributions in respect of the scheme for employees are charged to resources expended as they become payable in accordance with the rules of the scheme. The assets are held separately for those of the organisation in an independently administered fund. Differences between the amounts charged

to resources expended and payments made to pension funds are treated as assets or liabilities.

## Judgements and Key Sources of Estimation Uncertainty

Preparation of the financial statements requires management to make significant judgements and estimates. The items in the financial statements where these judgments and estimates have been made include:

### *Retirement benefits*

The organisation operates two pension schemes for its employees one of which is a defined benefit scheme. The accounting policy in relation to the scheme is set out below. During the period the directors approved the underlying assumptions used in the calculation of the estimate of the liability for the scheme following input from their independent actuaries. The assumptions applied are set out in Note 14.

### *Donated services*

The company received donated services in the form of volunteer time and occupies properties at below market lease rates. Accounting standards require that donated services should be recognised in the company statement of financial activities at fair value. In accordance with the Charities SORP 102 the fair value volunteer time is not included however, management have estimated that the fair value of donated lease costs to be €200,000.

### *Going concern*

The net asset position of Foróige at 31st December 2018 was €5,101,620 before inclusion of a pension deficit of €6,111,000. The Directors have reviewed the current reserve levels, forecast income and expenditure, including the ongoing funding of the pension scheme and note that Foróige continues as a going concern. The Board of this entity will continue to focus on the long-term sustainability of Foróige and the activities which it carries out.

## 2. NET INCOME / (EXPENDITURE)

	2018	2017
The net income is stated after charging	€	€
Depreciation	172,737	180,598
Operating Lease payments	605,000	520,000
Auditors remuneration – statutory audit	70,130	70,130
Directors remuneration	0	0

## 3. WAGES AND SALARIES

	2018	2017
The average number of persons employed (excluding casual employees) (full time equivalent 391, 2017 – 359)		
Administration and Operations	426	399
Wages and salaries	15,702,222	14,908,882
Social welfare costs	1,718,812	1,602,401
Other retirement benefit costs	823,522	1,041,939
Redundancy costs	16,595	3,870
Retirement Benefit current service cost	968,000	1,377,000
	19,229,151	18,934,092

The remuneration paid to the senior management team in respect of qualifying services amounted to €444,793 (2017 - €444,421). Sean Campbell, Foróige CEO is paid €117,461 (2017 - €117,461) per year before the costs of employers PRSI. He receives a 9.5% (2017 – 9.5%) contribution to the defined benefit pension scheme.

The Senior Management team who are also considered key management personnel is made up of

Seán Campbell	Chief Executive Officer
John Cahill	Assistant Chief Executive Office
Rachael Murphy	Director of Support Services
Declan O’Leary	Regional manager (Cork) with SMT responsibilities

The number of employees whose remuneration for the year fall within the following bands are:

	2018	2017
€60,000 - €70,000	23	23
€70,000 - €80,000	14	12
€80,000 - €90,000	5	5
€90,000 - €100,000	1	1
€100,000 - €110,000	-	-
€110,000 - €120,000	-	-
€120,000 - €130,000	1	1
€130,000 - €140,000	1	1

Remuneration include salaries and employers PRSI costs.

## 4.DONATED SERVICES

### Volunteer time

Adults volunteer in Foróige in many different roles and settings, some of which are ongoing and some short term. Some 5,903 adults contributed time and skills as volunteers in Foróige in 2018. They operate in a wide range of roles including:

### Governance Volunteers

These volunteers in addition to volunteering in clubs, projects and programmes contribute additional hours to attend meetings of District Councils, National Council, Sub-committee and Board Meetings.

We estimate that Governance volunteers contributed 8,900 hours during 2018.

### Club Volunteers

Clubs open for approximately 2 hours each week for 8 months of the year. Based on a survey in 2014 volunteer attendance varies from infrequently to every week. We estimate that club volunteers contributed 226,400 hours of their time during 2018.

### Projects and Programmes Volunteers

These volunteers contribute in a number of settings including in local projects, as Big Brothers and Big Sisters in the Big Brother Big Sister programme, as mentors and judges in the Network for Teaching Entrepreneurship programme and as Summer Scheme volunteers. We estimate that volunteers within our projects and programmes contributed 120,500 hours in 2018.

### Training and Events

Volunteers within Foróige attend and facilitate at a number of events throughout the year including local recognition events and achievement days, the Aldi Foróige Youth Citizenship Awards, facilitation of local leadership, Trainer training, the Annual National Leaders conference, the Annual Leadership conference, Reference Panel meetings, Regional Conferences, Officer training and volunteer training. We estimate that volunteers contributed 41,600 hours during 2018 to training and events.

In summary we estimate volunteers contributed 397,500 hours during 2018. At the industrial average wage this would be valued at approximately €9,150,000 (2017 - €9,000,000)

However due to the nature of the estimates and in accordance with the Charity SORP this donated volunteer time has not been reflected in the financial statements.

### Below Market Value Rent

A number of Foróige projects occupied premises at below market rent within the communities in which they operate. The valuation of the rent donated by these community resources is estimated at €200,000 and is reflected in both Income and expenditure in 2018 (€197,000 in 2017)

## 5. TAXATION

The Organisation is entitled to exemption from taxation under Sections 207 and 208 Taxes Consolidation Act 1997.

The charity registration number is CHY 5359.



## 6.TANGIBLE FIXED ASSETS

	Computer Equipment & Software	Furniture & Fittings	Office Equipment	Motor Vehicles	Education Equipment	Buildings	Total
	€	€	€	€	€	€	€
<b>Cost:</b>							
At 1 January 2018	658,727	824,982	484,205	402,647	216,679	562,187	3,149,427
Additions	9,538	7,652	14,697	42,000	1,245	-	75,132
Disposals	(395,216)	(73,474)	(86,686)	(70,254)	(36,282)	-	(661,912)
At 31 December 2018	273,049	759,160	412,216	374,393	181,642	562,187	2,562,647
<b>Accumulated Depreciation:</b>							
At 1 January 2018	(640,350)	(732,943)	(444,520)	(317,218)	(199,143)	(213,594)	(2,547,768)
Charge for period	(15,112)	(40,402)	(15,045)	(39,450)	(6,509)	(56,219)	(172,737)
Disposals	395,216	73,474	86,686	70,254	36,282	-	661,912
At 31 December 2018	(260,246)	(699,871)	(372,879)	(286,414)	(169,370)	(269,813)	(2,058,593)
<b>Net Book Value:</b>							
At 31 December 2018	12,803	59,289	39,337	87,979	12,272	292,374	504,054
At 31 December 2017	18,377	92,039	39,685	85,429	17,536	348,593	601,659

## 7. INVESTMENTS

	2018	2017
	€	€
Prize Bonds	254	254
The realisable value of the investments is not less than the above stated cost.		

## 8. DEBTORS

	2018	2017
	€	€
Debtors and accrued income	655,326	341,292
Prepayments	72,962	100,861
	728,288	442,153

## 9. CREDITORS: (Amounts falling due within one year)

	2018	2017
	€	€
Deferred income 9(a)	19,454	111,300
Trade creditors and accruals	1,046,541	1,370,474
	1,065,995	1,481,774

### Trade creditors

The carrying amounts of trade and other payables approximate to their fair values largely due to the short-term maturities and nature of these instruments. The repayment terms of trade creditors vary between on demand and 90 days. No interest is payable on trade creditors.

### Taxes and Social Security Costs

Taxes and social security costs are subject to the terms of the relevant legislation. Interest accrues on late payment. No interest was due at the financial year end date.

## 9(A) DEFERRED INCOME

	2018	2017
	€	€
Opening balance	111,300	255,000
Recognised during the year	(111,300)	(255,000)
	0	0
Deferred income during year	19,454	111,300
Closing balance	19,454	111,300

## 10. COMMITMENTS

### Operating leases

The Organisation holds a number of leases for its properties around the country. There are 4 leases in operation, the duration of which ranges from 1 to 10 years. The total minimum lease payments under non-cancellable operating leases are as follows

	2018	2017
	€	€
Expiring Within one year	-	14,765
Expiring between two and five years	245,373	253,503
Expiring between six and ten years	526,150	701,500
	771,523	969,768

## 11. FUNDS OF THE ORGANISATION

	2018	2017
	€	€
Balance at beginning of year	(2,429,256)	(10,065,396)
Net expended resources	(491,124)	(1,488,860)
Actuarial gain/(loss)	1,911,000	9,125,000
Balance at end of year	(1,009,380)	(2,429,256)

## 11. FUNDS OF THE ORGANISATION (2017 MOVEMENT)

	Restricted funds	Unrestricted funds-general	Unrestricted funds-designated	Unrestricted funds-pension	2017 Total Funds
	€	€	€	€	€
<b>Income</b>					
<b>Income from charitable activities</b>					
Department of Children and Youth Affairs Youth Service Grant	2,746,307	0	0	0	2,746,307
<b>Other income</b>	20,014,489	613,938	0	0	20,628,427
	<b>22,760,796</b>	<b>613,938</b>	<b>0</b>	<b>0</b>	<b>23,374,734</b>
<b>Income from other trading activities</b>					
Other trading activities	28,392	34,107	0	0	62,499
Income from investments	0	0	233	0	233
	<b>28,392</b>	<b>34,107</b>	<b>233</b>	<b>0</b>	<b>62,732</b>
<b>Total income</b>	<b>22,789,188</b>	<b>648,045</b>	<b>233</b>	<b>0</b>	<b>23,437,466</b>
<b>Expenditure</b>					
Charitable activities	23,256,786	0	0	1,669,000	24,925,786
Other expenditure	540	0	0	0	540
<b>Total expenditure</b>	<b>23,257,326</b>	<b>0</b>	<b>0</b>	<b>1,669,000</b>	<b>24,926,326</b>
<b>Net income/(expenditure)</b>	<b>(468,138)</b>	<b>648,045</b>	<b>233</b>	<b>(1,669,000)</b>	<b>(1,488,860)</b>
<b>Transfers</b>					
<b>Transfers between funds</b>					
Income transferred	(1,147,515)	1,492,736	(345,221)	0	0
Expenditure transferred	2,382,519	(2,382,519)	0	0	0
<b>Net income/(expenditure) before other gains and loss</b>	<b>766,866</b>	<b>(241,738)</b>	<b>(344,988)</b>	<b>(1,669,000)</b>	<b>(1,488,860)</b>



	Restricted funds	Unrestricted funds-general	Unrestricted funds-designated	Unrestricted funds-pension	2017 Total funds
	€	€	€	€	€
Carried forward	766,866	(241,738)	(344,988)	(1,669,000)	(1,488,860)
<b>Other gains and losses</b>					
Actuarial (loss)/gain on defined benefit scheme	0	0	0	9,125,000	9,125,000
<b>Net movement in funds</b>	<b>766,866</b>	<b>(241,738)</b>	<b>(344,988)</b>	<b>7,456,000</b>	<b>7,636,140</b>
<b>Reconciliation of funds</b>					
Total Reserves transferred from Foróige the National Youth Development Organisation (unincorporated entity)	2,500,290	365,488	1,428,826	(14,360,000)	(10,065,396)
<b>Total funds (deficit) at end of year/ period</b>	<b>3,267,156</b>	<b>123,750</b>	<b>1,083,838</b>	<b>(6,904,000)</b>	<b>(2,429,256)</b>

## 12. CASHFLOWS FROM OPERATING ACTIVITIES

	2018	2017
	€	€
Net resources expended	(491,124)	(1,488,860)
Adjusted for:		
Depreciation	172,737	180,598
Investment income	(190)	(233)
Movements in trade and other receivables	(286,136)	(91,552)
Movements in trade and other payables	(415,778)	130,310
Pension contributions - current service cost	968,000	1,377,000
Net return on retirement benefits	150,000	292,000
<b>Net Cash generated from operating activities</b>	<b>97,509</b>	<b>399,263</b>

## 13. ANALYSIS OF NET CASH

	2018	2017
	€	€
Cash at bank and in hand	4,935,019	4,912,452

## 14. RETIREMENT BENEFITS

The Organisation operates two contributory pension schemes for employees. One scheme is of the defined benefit type and one scheme is of the defined contribution type.

### Defined Contribution Pension Scheme

The defined contribution pension costs charges in the financial statements represent the contribution payable by the Organisation during the year.

The regular cost of providing retirement pensions and related benefits is charged to the statement of financial activities over the employee's service lives on the basis of a constant percentage of earnings. The Organisation's contributions to the scheme amounted to €14,977 (2017 - €18,903)

### Defined Benefit Pension Scheme

The defined benefit pension scheme is administered by trustees. The funds of the scheme are separate from those of the Organisation. Contributions are paid to the scheme in accordance with the recommendations of independent actuaries to enable the trustees to meet from the scheme the benefits accruing in respect of current and future services.

Payments made to the fund are charged annually in the financial statements. The fund is valued every three years by a professionally qualified independent actuary. The rates of contribution are reviewed by the actuary for the continued appropriateness in the intervening year.

The table below outlines where the Organisation's total cost relating to the defined benefit plan and are included in the financial statements as follows -

	2018	2017
	€'00	€'000
Recognised in the Statement of Financial Activities	1,909	2,355
Remeasurements recognised in other comprehensive income and included in the cost of the asset	(1,911)	(9,125)
Total (income)/cost related to defined benefit pension plan	(2)	(6,770)

### Financial Assumptions

The principal assumptions used, which are based on the advice of an independent actuary are set out below:

	2018	2017
Discount Rate	2.45%	2.35%
Expected rate of return on assets at year end	2.45%	2.35%
Salary increases	1.95%	2.05%
State Pension increases	1.95%	2.05%
Pension increases	1.70%	1.80%
Discretionary Pension Increases *	0.25%	0.75%
Inflation (CPI)	1.70%	1.80%

\* For benefits earned after 1/11/2016 at the discretion of the Trustees.

At 31 December 2018, the scheme held assets in funds managed by Irish Life Investments Managers (ILIM), Northern Trust and Phoenix Ireland. The fair value of the invested assets held at 31 December 2018 was €25,731,000 (2017 - €25,812,000). The breakdown of assets between the main asset sectors is given in the table below. The expected return on the plan assets is €818,000 (2017 - €1,548,000).

Plan assets	% of the Scheme assets 2018	Market Value 2018 €'000	% of the Scheme assets 2017	Market Value 2017 €'000
Equity instruments	42%	10,896	52%	13,309
Debt securities	7%	1,804	6%	1,491
Property	8%	1,936	8%	2,073
Other	43%	11,095	34%	8,939
<b>Total</b>	<b>100%</b>	<b>25,731</b>	<b>100%</b>	<b>25,812</b>

The asset allocations at the period-end were as follows:

The movement in the defined benefit liability over the year is as follows:

	Present value of obligation	Fair value of plan assets	Total
	€'000	€'000	€'000
At 1 January 2018	32,716	(25,812)	6,904
Current service cost	1,636	-	1,636
Gain on settlements	-	-	-
Interest expense/(income)	765	(615)	150
	35,117	(26,427)	8,690
Remeasurements:			
- Return on plan assets, excluding amounts included in interest expense/(income)	-	1,433	1,433
- (Gains)/loss from change in financial assumptions	(2,062)	-	(2,062)
- Experience (gains)/losses	(1,282)	-	(1,282)
	(3,344)	1,433	(1,911)
Exchange differences			
Contributions:			
- Employers	-	(791)	(791)
- Plan participants	435	(435)	-
Payment from plans:			-
- Benefit payments	(285)	285	-
- Settlement payments	-	-	-
- Insurance premiums and Administration	(81)	204	123
At 31 December 2018	31,842	(25,731)	6,111



Prior Year

	Present value of obligation	Fair value of plan assets	Total
	€'000	€'000	€'000
At 1 January 2017	38,180	(23,820)	14,360
Current service cost	2,256	-	2,256
Gain on settlements	(324)	-	(324)
Interest expense/(income)	795	(503)	292
	40,907	(24,323)	16,584
Remeasurements:			
- Return on plan assets, excluding amounts included in interest expense/(income)	-	(1,045)	(1,045)
- (Gains)/loss from change in financial assumptions	(7,898)	-	(7,898)
- Experience (gains)/losses	(182)	-	(182)
	(8,080)	(1,045)	(9,125)
Exchange differences			
Contributions:			
- Employers	-	(686)	(686)
- Plan participants	414	(414)	-
Payment from plans:			
- Benefit payments	(305)	305	-
- Settlement payments	(152)	152	-
- Insurance premiums and Administration	(68)	199	131
At 31 December 2017	32,716	(25,812)	6,904

There were no reimbursement rights.

The last formal actuarial funding valuation of the Defined Benefit Pension plan was carried out as at 1 November 2017. This valuation set the ongoing contribution rate for the plan and noted that the plan met the Minimum Funding Standard as at that date. The MFS test as at 31 October 2018 showed that the plan continued to meet the statutory MFS as at that date.

The next formal actuarial funding valuation of the plans is due to be carried out as at 1 November 2020.

The FRS102 pension liability exceeds the balance of unrestricted funds. Restricted funds are not available to fund this liability. The organisation has not contributed to the scheme beyond the recommended employer's contribution rate and will continue to maintain this position.

## 15. INCOME FROM THE DEPARTMENT OF CHILDREN AND YOUTH AFFAIRS

The following income was received directly from the Department of Children and Youth Affairs

	2018	2017
Youth Service Grant	2,746,307	2,746,307
Network for Teaching Entrepreneurship (NFTE) Support	226,772	221,771
Dail na nOg support	505,122	443,934
Participation Hub	39,512	69,644
Other Grants	7,489	129,024
	<u>3,525,202</u>	<u>3,610,680</u>

The Department of Children and Youth Affairs Youth Services Grant is issued annual for a term of one year and is restricted to supporting the work of Foróige

	Core	Big Brother Big Sister	Total
Grant Income	2,419,236	327,071	2,746,307
Pay, Service Provision and General Administration	<u>2,419,236</u>	<u>327,071</u>	<u>2,746,307</u>
Surplus for year	-	-	-
Deficit forward from prior year	(89)	-	(89)
Deficit forward	<u>(89)</u>	<u>-</u>	<u>(89)</u>

## 16. RELATED PARTY TRANSACTION

Details of remuneration to key management is set out in note 3.

## 17. DIRECTORS EXPENSES

During 2018 Directors were reimbursed for expenses incurred in the performance of their responsibilities as directors for a total of €10,820 (2017 – €9,513).

## 18. ALLOCATION OF SUPPORT COSTS

The central operation of the organisation charges an Operation Support Cost to each Youth Service, Project or Programme operated by the organisation as a contribution towards the cost of essential professional services provided to them. Through the provision of these in-house shared services, Foróige provides a cost effective means by which staff have access to resources, knowledge, procedures, supports, controls and facilities that would otherwise be out of their financial reach. The basis on which the charge is applied to each project

is detailed below, however, on average it equates to 5% of project expenditure. The professional suite of support services provided to all Foróige operated Youth Services, Projects and Programmes through the Foróige Operation Support Charge are as follows.

**Management Support** :- Each Youth Service, Project or Programme provided by Foróige is assigned to a Foróige Area Manager. These Managers offer staff a number of key supports which ensure that the objectives of each initiative are achieved effectively, efficiently and within budget.

The range of direct management supports include:

- Recruitment
- Child protection policy and procedure implementation
- Project planning, evaluation and reporting
- Staff consultancy and problem solving
- Programme development
- Induction and In-service training
- Staff support and supervision
- Facilitates strategic and operational planning.

**Finance**:- A professional finance department which:

- Implements the financial control policies and procedures of the organisation, ensuring value for money and adherence to best practice
- Ensures compliance with legislation including FRS102 and Charities SORP and the submission of statutory returns including compliance with the Department of Expenditure and Reform relevant circulars
- Delivers on internal and external reporting requirements
- Manages the payroll, accounts payable and receivable functions

**Marketing and Communications**: - A full suite of marketing and communications services which include:

- Media relations and publicity support, including local and national media
- A full communications and marketing consultancy service
- A media monitoring and evaluation service
- Event management support
- Online communications support
- The provision of promotional literature and other promotional items

**Human Resources**:- A comprehensive range of HR services which include:

- Management of employee resources and consultancy
- Recruitment and selection
- Policies and procedure development and implementation
- Employee relations
- Legislative compliance
- HR administrative support

**Information Technology**:-An in-house IT Department, which provides:

- Centralised IT purchasing processes ensuring value for money on IT purchases for all parts of the organisation
- Policies and solutions to ensure the organisation complies with data protection and security policies and guidelines
- Basic IT support and advice for staff on IT issues
- Support of Financial, HR, Project Management Systems, Online Communications and resources and other systems throughout the organisation, ensuring accurate and timely reporting to funders and other stakeholders.

**Correlate:-** A bespoke data management and outcomes monitoring database that provides specific, tailored reports as per funder requirements relating to census data and other operational matters as required.

**Training, Learning and Development:-** Foróige's Training, Learning and Development unit enables staff and volunteers to develop the competencies to carry out their job to the highest standard in order to best facilitate youth development and ensure that the objectives of each Youth Service, Project or Programme are being achieved. The operation support charge covers the cost of training programme development, the trainer and programme materials.

Courses include:

- Induction
- Child Protection
- Organisational Procedures and Policies (such as Health and Safety)
- Drugs Awareness
- Personal Effectiveness and Facilitation Skills

**Volunteer Development** - Foróige provides support services to staff to enable them to proactively engage volunteers in roles relevant to the work of the particular project or service.

Services include:

- Staff and volunteer training
- Recruitment policy and procedures
- Garda vetting service
- Volunteer recognition and progression
- Development and dissemination of best practice guidelines on all aspects of volunteer involvement in the organisation
- Support in developing volunteer role descriptions.

### Charge amount

The Operation Support charge is calculated based on the number of staff employed in each project. The rationale for this method is that the number of staff indicates the level of activity in the project. The rate in 2018 was €402 (2017 - €402) per employee per project per month where there is no Foróige manager on site and €240 (2017 - €240) per employee per month where there is a Foróige Manager on site. 50% of the appropriate rate may be charged where an employee does not work full time hours. In keeping with Foróige policy, this charge is applied across the whole Foróige organisation.

The total charged for 2018 was €1,238,345 (2017 - €1,147,516) and this is reflected as a transfer from restricted to unrestricted reserves in the Statement of Financial Activities.

## 19. FINANCIAL INSTRUMENTS

The analysis of the carrying amounts of the financial instruments of the organisation required under Section 11 of FRS 102 is as follows

	2018	2017
	€	€
Financial Assets that are debt instruments measured at amortised cost		
Trade debtors and accrued income	655,326	341,292
Prepayments	72,962	100,861
Prize Bond investment	254	254
Cash at bank and in hand	4,935,019	4,912,452
	<u>5,663,561</u>	<u>5,354,859</u>
Financial liabilities at amortised cost		
Deferred Income	19,454	111,300
Trade Creditors and accruals	1,046,541	1,370,474
	<u>1,065,995</u>	<u>1,481,774</u>



## 20. MOVEMENT IN RESERVES

By activity	Opening Reserves	Income	Expenditure & net transfers	Closing Reserves
	€	€	€	€
Volunteer Services	641,483	6,114,674	(5,532,263)	1,223,894
Targeted Services	2,692,040	17,500,025	(17,268,635)	2,923,430
Education Programmes	57,383	1,547,441	(1,192,518)	412,306
Unrestricted Designated Funds	1,083,838	190	(542,038)	541,990
Defined Benefits Scheme	(6,904,000)	1,911,000	(1,118,000)	(6,111,000)
<b>Total</b>	<b>(2,429,256)</b>	<b>27,073,330</b>	<b>(25,653,454)</b>	<b>(1,009,380)</b>

By funder	Opening Reserves	Income	Expenditure & net transfers	Closing Reserves
	€	€	€	€
Department of Children and Youth Affairs Youth Service Grant	(89)	2,746,307	(2,746,307)	(89)
Department of Children and Youth Affairs Other grants	210,128	778,894	(772,272)	216,750
Education and Training Boards	338,958	6,406,243	(6,526,842)	218,359
Irish Youth Justice Service	398,798	5,772,739	(5,556,402)	615,135
TUSLA	508,764	3,922,445	(3,731,225)	699,984
The Health Service Executive	254,977	979,474	(970,462)	263,989
Pobal	51,729	825,650	(709,418)	167,961
CDYSB	320	138,158	(138,380)	98
Other Income	2,711,159	3,592,420	(3,384,146)	2,919,433
Pension fund	(6,904,000)	1,911,000	(1,118,000)	(6,111,000)
<b>Total</b>	<b>(2,429,256)</b>	<b>27,073,330</b>	<b>(25,653,454)</b>	<b>(1,009,380)</b>

## 21. CONTINGENCIES

Foróige, in the normal course of its activities is subject to claims and legal matters. Due to the status and likely outcome of these matters, no provision has been recognised in the financial statements.

Foróige is in the process of renewing a number of project service agreements, the costs associated with which have yet to be quantified.

## **SUPPLEMENTARY INFORMATION**

**THE FOLLOWING PAGES ARE NOT PART OF THE AUDITED FINANCIAL  
STATEMENTS AND ARE ONLY PROVIDED FOR INFORMATION PURPOSES**

RESTRICTED FUNDS		Schedule	2018	2017
CHARITABLE ACTIVITIES			€	€
Salaries and Direct Costs	1	23,171,684	21,938,717	
Administrative Support costs	2	1,363,109	1,318,069	
		24,534,793	23,256,786	

**SCHEDULES**

**1. SALARIES AND DIRECT COSTS**

	2018	2017
	€	€
Salaries and Pensions	18,261,151	17,557,092
Travel and Subsistence	934,525	769,274
Training and Programme Costs	2,347,307	2,021,537
Project Premises and operating costs	1,628,701	1,590,814
	<u>23,171,684</u>	<u>21,938,717</u>

**2. ADMINISTRATIVE SUPPORT COSTS**

	2018	2017
	€	€
Support offices premises costs	260,465	330,602
Insurance	82,954	80,979
Support offices operational costs	173,830	173,145
Public relations and advertising costs	127,129	77,397
Professional fees	18,290	46,914
Bank interest and charges	12,133	11,559
Human resources and recruitment	80,929	45,433
Audit and Accountancy Fees	67,560	70,130
Voluntary committee expenses	19,204	28,176
Information Technology	347,878	273,137
Depreciation	172,737	180,597
	<u>1,363,109</u>	<u>1,318,069</u>



## **FORÓIGE**

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