

**YOUTH ADVOCATE PROGRAMMES IRELAND C.L.G.**  
*(A COMPANY LIMITED BY GUARANTEE, NOT HAVING A SHARE CAPITAL)*

**REPORT AND FINANCIAL STATEMENTS**

**FOR THE YEAR ENDED 31 DECEMBER 2018**

# YOUTH ADVOCATE PROGRAMMES IRELAND C.L.G.

*(A COMPANY LIMITED BY GUARANTEE, NOT HAVING A SHARE CAPITAL)*

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# YOUTH ADVOCATE PROGRAMMES IRELAND C.L.G.

(A COMPANY LIMITED BY GUARANTEE, NOT HAVING A SHARE CAPITAL)

## TRUSTEES' AND OTHER INFORMATION

<b>Trustees</b>	Gregory O'Leary Réidín Dunne Keith Cassidy (Resigned 29 November 2018) Philip O'Callaghan (Appointed 28 February 2018) Barry Martin (Appointed 5 September 2018) Donal Murphy (Appointed 5 December 2018) Claire Fitzpatrick (Resigned 5 December 2018) Aidan Browne (Resigned 30 May 2018) Edel Quinn Lynette M Brown-Sow Paula Cahill O'Sullivan (Resigned 30 May 2018) Vivian Sanks-King (Appointed 1 June 2018, Resigned 30 May 2018) Donnchadh Hughes
<b>Company Secretary</b>	Gregory O'Leary (Appointed 5 December 2018) Claire Fitzpatrick (Resigned 5 December 2018)
<b>Chief Executive Officer</b>	Siobhán O'Dwyer
<b>Charity Number</b>	CHY18562
<b>Company Number</b>	468697
<b>Registered Office and Principal Address</b>	Lower Ground Floor Park House 191/193a North Circular Road Dublin 7
<b>Auditors</b>	Roberts Nathan Chartered Certified Accountants and Statutory Audit Firm 9 Exchange Place International Financial Services Centre Dublin 1
<b>Bankers</b>	AIB Bank plc Capel Street Dublin 1
<b>Solicitors</b>	Doyle Associates Solicitors 56 Main Street Rathfarnham Dublin 14

**YOUTH ADVOCATE PROGRAMMES IRELAND C.L.G.**  
*(A COMPANY LIMITED BY GUARANTEE, NOT HAVING A SHARE CAPITAL)*  
**TRUSTEES' ANNUAL REPORT**  
**FOR THE YEAR ENDED 31 DECEMBER 2018**

The trustees present their Trustees' Annual Report, combining the Directors' Report and Trustees' Report, and the audited financial statements for the year ended 31 December 2018.

The charitable company is a registered charity and hence the report and results are presented in a form which complies with the requirements of the Companies Act 2014 and, although not obliged to comply with the Statement of Recommended Practice (Charities SORP effective January 2015), the organisation has implemented its recommendations where relevant in these financial statements.

The charitable company is limited by guarantee not having a share capital.

**Trustees**

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

Gregory O'Leary  
Réidín Dunne  
Keith Cassidy (Resigned 29 November 2018)  
Philip O'Callaghan (Appointed 28 February 2018)  
Barry Martin (Appointed 5 September 2018)  
Donal Murphy (Appointed 5 December 2018)  
Claire Fitzpatrick (Resigned 5 December 2018)  
Aidan Browne (Resigned 30 May 2018)  
Edel Quinn  
Lynette M Brown-Sow  
Paula Cahill O'Sullivan (Resigned 30 May 2018)  
Vivian Sanks-King (Appointed 1 June 2018, Resigned 30 May 2018)  
Donnchadh Hughes

In accordance with the Articles of Association, one third (or the number nearest one third) of the directors retire by rotation.

**Plans for future periods**

The future objectives of the organisation are as agreed in the Strategic Plan 2017-2020:

Strategic Goal 1. To provide Quality Services to Young People and Families in line with the YAP Model.

Strategic Goal 2. To amplify the Voice of Young People and Parents/Carers in Society.

Strategic Goal 3. Organisational Effectiveness: We do what we say we will do.

We continued to work towards the objectives of the Strategic Plan in 2018 and achieved positive outcomes.

**Principal Risks and Uncertainties**

The main risk to the organisation in 2018 was the move towards commissioning services by Tusla, our primary funder. The organisation participated in a number of meetings with Tusla to ensure that we are in a position to continue to meet their priorities as commissioning is rolled out. The organisation maintains a risk register which is updated and reviewed annually

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**FOR THE YEAR ENDED 31 DECEMBER 2018**

**Objectives and Activities**

The principal activities of the company are to benefit the community by providing an alternative to the institutionalisation of vulnerable young people, through the operation of integrated, family and community-based programmes of support services for young people and their families who are in need or at risk. Youth Advocate Programmes Ireland provides intensive one to one support for up to 15 hours a week for young people and families, who are at risk of entering the care system or custody. In 2018 we rolled out the Independent Advocacy Service within HSE CHO2 for the in patient unit and CAMHS teams.

**Achievements and Performance**

Key Achievements and Performance Outcomes in 2018 include:

- The Strategic Plan 2017 - 2020 is on track and continues to be implemented.
- We provided services to 462 young people and families in 2018.
- The outcomes for 1,849 young people and families worked with since 2011 continue to show major improvements in all domains in line with the YAP Model. 82% showed an improvement in Self Esteem/ Confidence; 78% improvement in Parenting Skills; 77% improvement in attendance at School/Education/ Training; 82% improvement in Risky Behaviour (Self).
- We continued to diversify funding streams from HSE Disability and Mental Health Services.
- The Youth CEO Group carried out a piece of Action Research on the experiences of Social Work Services which they published and presented to Tusla. Tusla have agreed to take their recommendations into account as they make decisions regarding service delivery in the future.

**Financial Review**

The surplus for the year after providing for depreciation amounted to €205,362 (2017 - €247,981).

At the end of the year the organisation had total assets of €1,117,935 (2017 - €692,090) and total liabilities of €399,902 (2017 - €179,319). The net assets of the organisation has increased by €205,362.

The Directors have identified the need to maintain a Reserve in order to ensure:

- The organisation's core activities could continue to function during a period of unforeseen difficulty.
- Sufficient funding is available to meet legal and contractual obligations should the organisation need to scale back on its operations.
- Funding is available in the event of an unplanned event giving rise to an unexpected expenditure.
- Delays in receipt of funding will not give rise to cash flow difficulties

**Structure, Governance and Management**

- The company is governed by the same memorandum and articles of association since it was incorporated in 2009.
- The company is incorporated as a company limited by guarantee under the laws of the Republic of Ireland.
- YAP Ireland are registered with the Charities Regulatory Authority and are fully compliant with regulations. Board members continue to be recruited in line with the Directors Handbook.

Aidan Browne, Chair of YAP Ireland retired at the AGM in June 2018 and Donnchadh Hughes took over as chair of the Board. Claire Fitzpatrick, Company Secretary, retired at the December meeting and Greg O'Leary took over as Company Secretary. The succession planning outlined in the Board Handbook worked well.

**Reference and Administrative details**

The information required regarding Reference and Administrative details is covered on page three to the financial statements.

**Exemptions from Disclosure**

The charity is not taking advantage of any of the exemptions from disclosure provisions regarding the year under review or the preceding year.

**Funds held as Custodian Trustee on behalf of Others**

The charity and its trustees are not acting as custodian trustees on behalf of others in respect of the year under review or the preceding year.

**Auditors**

The auditors, Roberts Nathan, have indicated their willingness to continue in office in accordance with the provisions of Section 380 of the Companies Act 2014.

**Taxation Status**

The company is a close company within the meaning of the Taxes Consolidation Act, 1997.

**YOUTH ADVOCATE PROGRAMMES IRELAND C.L.G.**  
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**TRUSTEES' ANNUAL REPORT**  
**FOR THE YEAR ENDED 31 DECEMBER 2018**

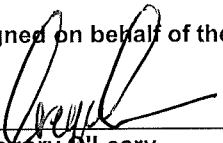
**Statement on Relevant Audit Information**

There is no relevant audit information of which the statutory auditors are unaware. The trustees have taken all steps that they ought to have taken to make themselves aware of any relevant audit information and they have established that the statutory auditors are aware of that information.


**Accounting Records**

To ensure that adequate accounting records are kept in accordance with Sections 281 to 285 of the Companies Act 2014, the directors have employed appropriately qualified accounting personnel and have maintained appropriate computerised accounting systems. The accounting records are located at the company's office at Lower Ground Floor, Park House, 191/193a North Circular Road, Dublin 7.

Signed on behalf of the Board

  
\_\_\_\_\_  
Gregory O'Leary  
Trustee

Date: 29/5/2019

  
\_\_\_\_\_  
Donnchadh Hughes  
Trustee

Date: 29/05/2019

**YOUTH ADVOCATE PROGRAMMES IRELAND C.L.G.**  
*(A COMPANY LIMITED BY GUARANTEE, NOT HAVING A SHARE CAPITAL)*  
**TRUSTEES' RESPONSIBILITIES STATEMENT**  
**FOR THE YEAR ENDED 31 DECEMBER 2018**

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

Company law requires the trustees as the directors to prepare financial statements for each financial year which give a true and fair view of the state of affairs of the charity and of the net income or expenditure of the charity for that year. In preparing these financial statements the trustees are required to:

- select suitable accounting policies and apply them consistently;
- make judgements and estimates that are reasonable and prudent;
- state whether the Charities SORP (updated 2015) has been followed;
- prepare the financial statements on the going concern basis unless it is inappropriate to presume that the charity will continue in operation.

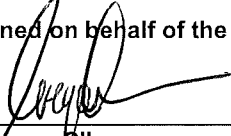
The trustees confirm that they have complied with the above requirements in preparing the financial statements.

The trustees are responsible for keeping proper accounting records which disclose with reasonable accuracy at any time the financial position of the charity and to enable them to ensure that the financial statements are prepared in accordance with accounting standards generally accepted in Ireland and with Irish Statute comprising the Companies Act 2014, and all Regulations to be construed as one with those Acts. They are also responsible for safeguarding the assets of the charity and hence for taking reasonable steps for the prevention and detection of fraud and other irregularities.

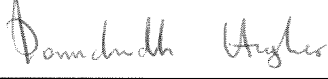
In so far as the trustees are aware:

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

Signed on behalf of the Board of Trustees

  
\_\_\_\_\_  
Gregory O'Leary  
Trustee

Date: 29/5/2019

  
\_\_\_\_\_  
Donnchadh Hughes  
Trustee

Date: 29/05/2019

# **INDEPENDENT AUDITOR'S REPORT TO THE TRUSTEES OF YOUTH ADVOCATE PROGRAMMES IRELAND C.L.G.**

*(A COMPANY LIMITED BY GUARANTEE, NOT HAVING A SHARE CAPITAL)*

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

### **Opinion**

We have audited the financial statements of Youth Advocate Programmes Ireland C.L.G. for the year ended 31 December 2018 which comprise the Statement of Financial Activities, the Summary Income and Expenditure Account, the Balance Sheet, the Cash Flow Statement, the Accounting Policies and the related notes. These financial statements have been prepared under the accounting policies set out therein. The financial reporting framework that has been applied in their preparation is Irish Law and the Statement of Recommended Practice (Charities SORP in accordance with FRS 102, effective January 2015).

In our opinion the financial statements:

- give a true and fair view of the assets, liabilities and financial position of the company as at 31 December 2018 and of its surplus for the year then ended
- Have been properly prepared in accordance with the Statement of Recommended Practice (Charities SORP in accordance with FRS 102, effective January 2015); and
- have been properly prepared in accordance with the requirements of the Companies Act 2014

### **Basis of opinion**

We conducted our audit in accordance with International Standards on Auditing (Ireland) (ISAs (Ireland)) and applicable law. Our responsibilities under those standards are further described in the 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 Standards 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 of 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 trustees' use of the going concern basis of accounting in the preparation of the financial statements is not appropriate; or
- The trustees 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 trustees 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 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:

- The information given in the Trustees' Report for the financial year for which the financial statements are prepared is consistent with the financial statements; and
- In our opinion, the Trustees' 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 purpose of the audit.

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

### **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 Trustees' Report. The Companies Act 2014 requires us to report to you if, in our opinion, the disclosures of director's remuneration and transactions required by Section 305 to 312 of the Act are not made. We have nothing to report in this regard.



**INDEPENDENT AUDITOR'S REPORT  
TO THE TRUSTEES OF YOUTH ADVOCATE PROGRAMMES IRELAND C.L.G.**  
(A COMPANY LIMITED BY GUARANTEE, NOT HAVING A SHARE CAPITAL)

**Respective responsibilities**

**Responsibilities of trustees for the financial statements**

As explained more fully in the Trustees' Responsibilities Statement, the trustees 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 trustees are responsible for assessing the company's ability to continue as a going concern, disclosing, as applicable, matters related to the going concern and using the going concern basis of accounting unless management either intends to liquidate the company or to cease operation, 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 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 contained in the appendix to this report which is to be read as an integral part of our 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.



**Brendan Kean**

for and on behalf of

**ROBERTS NATHAN**

Chartered Certified Accountants and Statutory Audit Firm

9 Exchange Place

International Financial Services Centre

Dublin 1

Date: 29 May 2019

# **YOUTH ADVOCATE PROGRAMMES IRELAND C.L.G.**

## **APPENDIX TO THE INDEPENDENT AUDITOR'S REPORT**

### **Further information regarding the scope of our responsibilities as auditor**

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

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

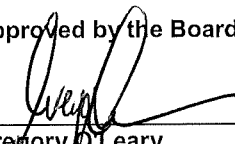
We communicate with those charged with governance regarding, among other matters, the planned scope and timing of the audit and significant audit findings, including any significant deficiencies in internal control that we identify during our audit.

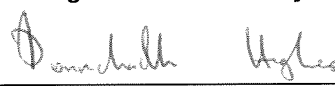
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**YOUTH ADVOCATE PROGRAMMES IRELAND C.L.G.**  
 (A COMPANY LIMITED BY GUARANTEE, NOT HAVING A SHARE CAPITAL)  
**STATEMENT OF FINANCIAL ACTIVITIES**  
**FOR THE YEAR ENDED 31 DECEMBER 2018**

	Notes	Unrestricted Funds 2018 €	Restricted Funds 2018 €	Total 2018 €	Total 2017 €
Incoming Resources					
<b>Generated funds:</b>					
<b>Investment Income</b>	4	38	-	38	44
<b>Charitable activities:</b>					
Charitable Activities Income		-	3,103,483	3,103,483	2,988,021
Other incoming resources		385,219	-	385,219	375,485
<b>Total incoming resources</b>		<b>385,257</b>	<b>3,103,483</b>	<b>3,488,740</b>	<b>3,363,550</b>
Resources Expended					
Cost of Raising Funds		-	-	-	280
<b>Resources Expended on Charitable Activities</b>					
Charitable Activities Costs		343,499	2,939,879	3,283,378	3,115,289
<b>Total Resources Expended</b>	6	<b>343,499</b>	<b>2,939,879</b>	<b>3,283,378</b>	<b>3,115,569</b>
<b>Net movement in funds for the year</b>		<b>41,758</b>	<b>163,604</b>	<b>205,362</b>	<b>247,981</b>
<b>Reconciliation of funds</b>					
Balances brought forward at 1 January 2018		433,826	78,945	512,771	264,790
<b>Balances carried forward at 31 December 2018</b>		<b>475,584</b>	<b>242,549</b>	<b>718,133</b>	<b>512,771</b>

Approved by the Board of Trustees on .....<sup>29/05/2019</sup> and signed on its behalf by:

  
 Gregory O'Leary  
 Trustee

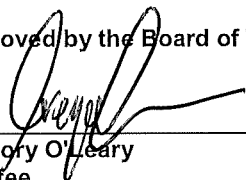
  
 Donnchadh Hughes  
 Trustee

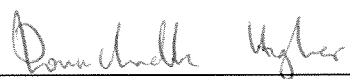
**YOUTH ADVOCATE PROGRAMMES IRELAND C.L.G.**  
 (A COMPANY LIMITED BY GUARANTEE, NOT HAVING A SHARE CAPITAL)  
**SUMMARY INCOME AND EXPENDITURE ACCOUNT**  
**FOR THE YEAR ENDED 31 DECEMBER 2018**

	Statement of Financial Activities	2018 €	2017 €
Gross income	Unrestricted funds	385,257	
	Restricted funds	<u>3,103,483</u>	
		<u>3,488,740</u>	<u>3,363,550</u>
<b>Total income</b>		<b>3,488,740</b>	<b>3,363,550</b>
<b>Total expenditure</b>		<b>(3,283,378)</b>	<b>(3,115,569)</b>
<b>Net income/(expenditure)</b>		<b><u>205,362</u></b>	<b><u>247,981</u></b>

The charitable company has no recognised gains or losses other than the surplus for the year. The results for the year have been calculated on the historical cost basis.

Approved by the Board of Trustees on 29/05/2019 and signed on its behalf by:

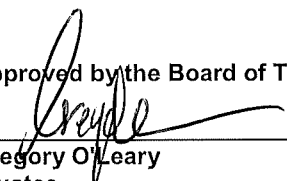
  
 \_\_\_\_\_  
 Gregory O'Leary  
 Trustee

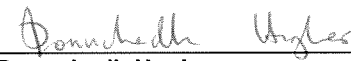
  
 \_\_\_\_\_  
 Donnchadh Hughes  
 Trustee

**YOUTH ADVOCATE PROGRAMMES IRELAND C.L.G.**  
 (A COMPANY LIMITED BY GUARANTEE, NOT HAVING A SHARE CAPITAL)  
**BALANCE SHEET**  
**AS AT 31 DECEMBER 2018**

	Notes	2018 €	2017 €
<b>Fixed Assets</b>			
Tangible assets	10	46,960	74,002
<b>Current Assets</b>			
Debtors	11	89,434	131,784
Cash and cash equivalents		981,542	486,304
<b>Creditors: Amounts falling due within one year</b>	12	1,070,976 (399,803)	618,088 (179,319)
<b>Net Current Assets</b>		671,173	438,769
<b>Total Assets less Current Liabilities</b>		718,133	512,771
<b>Funds</b>			
Restricted trust funds		242,549	78,945
General fund (unrestricted)		475,584	433,826
<b>Total funds</b>	15	718,133	512,771

Approved by the Board of Trustees on 29/05/2019 and signed on its behalf by:

  
 \_\_\_\_\_  
 Gregory O'Leary  
 Trustee

  
 \_\_\_\_\_  
 Donnchadh Hughes  
 Trustee

# YOUTH ADVOCATE PROGRAMMES IRELAND C.L.G.

(A COMPANY LIMITED BY GUARANTEE, NOT HAVING A SHARE CAPITAL)

## NOTES TO THE FINANCIAL STATEMENTS FOR THE YEAR ENDED 31 DECEMBER 2018

### 1. ACCOUNTING POLICIES

#### Basis of preparation

The financial statements have been prepared in accordance with the Statement of Recommended Practice (Charities SORP in accordance with FRS 102, effective January 2015) and with generally accepted accounting principles in Ireland and Irish statute comprising the Companies Act 2014. They comply with the financial reporting standards of the Accounting Standards Board, as promulgated by Association of Chartered Certified Accountants. The following accounting policies have been applied consistently in dealing with items which are considered material in relation to the charitable company's financial statements

#### Cash flow statement

The charitable company has availed of the exemption in FRS 102 from the requirement to produce a cash flow statement because it is classified as a small charitable company.

#### Incoming Resources

Income is recognised in the period that it is received or where the company is reasonably certain that the income will be received and the value can be measured with sufficient accuracy.

Interest income is recognised in the period in which it is earned.

#### Resources Expended

All resources expended are accounted for on an accruals basis. Charitable activities include costs of services and grants, support costs and depreciation on related assets. Costs of generating funds similarly include fundraising activities. Non-staff costs not attributed to one category of activity are allocated or apportioned pro-rata to the staffing of the relevant service. Finance, HR, IT and administrative staff costs are directly attributable to individual activities by objective. Governance costs are those associated with constitutional and statutory requirements.

#### Reserves Policy

The Directors have identified the need to maintain a Reserve in order to ensure that:

- The organisation's core activities could continue to function during a period of unforeseen difficulty.
- Funding is available in the event of an unplanned event giving rise to an unexpected expenditure.
- Any delay in receipt of funding from Funders will not give rise to cash flow difficulties rendering the organisation insolvent.
- Sufficient funding is available to meet legal and contractual obligations should the organisation need to scale back on its operations.

The calculation of the required level of Reserves is an integral part of the organisation's planning, budget and forecast cycle. It considers:

- Risks associated with each stream of income and expenditure being different from that budgeted
- Planned activity level
- Organisational commitments

The Directors believe that the organisation should hold a Reserve in the region of 45-50% of the realistic wind down scenario to meet the needs of the organisation

#### Tangible fixed assets and depreciation

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

Fixtures, fittings and equipment - 20% Straight line

The carrying value of tangible fixed assets is reviewed for impairment if events or changes in circumstances indicate that the carrying amount value may not be recoverable. Under Irish GAAP impairment is assessed by comparing the carrying value of the asset with its recoverable amount (the higher of net realisable value and value in use). Net realisable value is defined as the amount at which an asset could be disposed net of any direct selling costs. Value in use is defined as the present value of the future cash flows obtainable through the continued use of an asset including those expected to be realised on its eventual disposal.

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**NOTES TO THE FINANCIAL STATEMENTS**  
**FOR THE YEAR ENDED 31 DECEMBER 2018**

continued

**Leasing**

Rentals payable under operating leases are dealt with in the income and expenditure account as incurred over the period of the rental agreement.

**Taxation**

The company is exempt from corporation tax due to the company being a charity.

**2. CRITICAL ACCOUNTING JUDGEMENTS AND ESTIMATES**

The preparation of these financial statements requires management to make judgements, estimates and assumptions that affect the application of policies and reported amounts of assets and liabilities, income and expenses.

Judgements and estimates are continually evaluated and are based on historical experiences and other factors, including expectations of future events that are believed to be reasonable under the circumstances.

The company makes estimates and assumptions concerning the future. The resulting accounting estimates will, by definition, seldom equal the related actual results. The estimates and assumptions that have a significant risk of causing a material adjustment to the carrying amounts of assets and liabilities within the next financial year are discussed below.

(a) Establishing useful economic lives for depreciation purposes of tangible fixed assets

Long-lived assets, consisting primarily of property, plant and machinery and fixtures, fittings and equipment comprise a significant portion of the total assets. The annual depreciation charge depends primarily on the estimated useful economic lives of each type of asset and estimates of residual values. The directors regularly review the useful economic lives of these assets and change them as necessary to reflect current thinking on remaining lives in light of prospective economic utilisation and physical condition of the assets concerned. Changes in asset useful lives can have a significant impact on depreciation and amortisation charges for the period. Detail of the useful economic lives is included in the accounting policies.

<b>3. NET INCOMING RESOURCES</b>	<b>2018</b>	<b>2017</b>
	<b>€</b>	<b>€</b>
<b>Net Incoming Resources are stated after charging/(crediting):</b>		
Depreciation of tangible assets	<b>29,211</b>	32,502
Operating lease rentals		
- Land and buildings	<b>134,703</b>	134,869
	<u><u>          </u></u>	<u><u>          </u></u>
<b>4. INVESTMENT AND OTHER INCOME</b>	<b>2018</b>	<b>2017</b>
	<b>€</b>	<b>€</b>
Sundry income	<b>3,703</b>	3,948
Bank interest	<b>38</b>	44
	<u><u>          </u></u>	<u><u>          </u></u>
	<b>3,741</b>	3,992
	<u><u>          </u></u>	<u><u>          </u></u>
<b>5. Income</b>	<b>2018</b>	<b>2017</b>
	<b>€</b>	<b>€</b>
Tusla	<b>3,325,490</b>	3,267,127
HSE	<b>35,130</b>	34,784
Irish Youth Justice	<b>28,702</b>	39,085
St John of Gods	<b>22,008</b>	15,262
Fundraising Income	<b>334</b>	3,300
Interest Receivable	<b>38</b>	44
Sundry Income	<b>3,703</b>	3,948
Independent Advocacy	<b>73,335</b>	-
	<u><u>          </u></u>	<u><u>          </u></u>
	<b>3,488,740</b>	3,363,550
	<u><u>          </u></u>	<u><u>          </u></u>

# YOUTH ADVOCATE PROGRAMMES IRELAND C.L.G.

(A COMPANY LIMITED BY GUARANTEE, NOT HAVING A SHARE CAPITAL)

## NOTES TO THE FINANCIAL STATEMENTS FOR THE YEAR ENDED 31 DECEMBER 2018

continued

### 6. ANALYSIS OF RESOURCES EXPENDED

	Charitable Activities Costs 2018 €	Total 2018 €	Total 2017 €
<b>Direct costs</b>			
Cost of raising funds	-	-	280
<b>Other costs</b>			
Bank Charges	994	994	999
Activities	102,983	102,983	67,279
Flexible Fund	15,901	15,901	2,522
Travel	228,476	228,476	187,952
Meeting Expenses	14,045	14,045	11,010
Management & Board Expenditure	947	947	2,192
Subscriptions	5,903	5,903	6,052
General Expenses	-	-	2,133
Depreciation	29,211	29,211	32,502
Canteen & Food	8,577	8,577	10,017
	<u>407,037</u>	<u>407,037</u>	<u>322,658</u>
<b>Support costs:</b>	2,845,473	2,845,473	2,749,330
<b>Governance Costs:</b>	30,868	30,868	43,301
<b>Totals</b>	<u><u>3,283,378</u></u>	<u><u>3,283,378</u></u>	<u><u>3,115,569</u></u>

### 7. ANALYSIS OF SUPPORT AND GOVERNANCE COSTS

	Support 2018 €	Support 2017 €
Training	30,727	18,166
Salaries,wages and related costs	2,450,537	2,356,452
General Office Overheads	364,209	374,462
	<u>2,845,473</u>	<u>2,749,330</u>
	Governance 2018 €	Governance 2017 €
Audit Fees	11,960	13,530
Legal and professional	18,908	29,771
	<u>30,868</u>	<u>43,301</u>
<b>Total</b>	<u><u>2,876,341</u></u>	<u><u>2,356,452</u></u>



**YOUTH ADVOCATE PROGRAMMES IRELAND C.L.G.**  
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**8. EMPLOYEES AND REMUNERATION**

**Number of employees**

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

	2018 Number	2017 Number
Management & Support	29	33
Advocates (Part-Time)	93	99
	<u>122</u>	<u>132</u>

The staff costs comprise:

	2018 €	2017 €
Wages and salaries	2,225,348	2,140,950
Social security costs	225,189	215,502
	<u>2,450,537</u>	<u>2,356,452</u>

**9. EMPLOYEE BENEFITS**

The number of employees whose total employee benefits were in excess of €70,000 per annum are set out in the appropriate bands detailed below.

	2018 €	2017 €
€90,000 - €100,000	1	1
€70,000 - €80,000	1	1
	<u>2</u>	<u>2</u>

The Chief Executive Officer, Siobhan O'Dwyer, received total remuneration in the amount of €91,323 (2017 - €91,822).

**10. TANGIBLE FIXED ASSETS**

	Fixtures, fittings and equipment €	Total €
<b>Cost</b>		
At 1 January 2018	474,470	474,470
Additions	2,168	2,168
At 31 December 2018	<u>476,638</u>	<u>476,638</u>
<b>Depreciation</b>		
At 1 January 2018	400,468	400,468
Charge for the year	29,210	29,210
At 31 December 2018	<u>429,678</u>	<u>429,678</u>
<b>Net book value</b>		
At 31 December 2018	<u>46,960</u>	<u>46,960</u>
At 31 December 2017	<u>74,002</u>	<u>74,002</u>

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continued

<b>11. DEBTORS</b>		<b>2018</b>	<b>2017</b>		
		€	€		
	Trade debtors	27,464	49,777		
	Other debtors	34	305		
	Prepayments and accrued income	61,936	81,702		
		<u>89,434</u>	<u>131,784</u>		
<b>12. CREDITORS</b>		<b>2018</b>	<b>2017</b>		
<b>Amounts falling due within one year</b>		<b>€</b>	<b>€</b>		
	Credit Card	3,076	1,638		
	Trade creditors	148	424		
	Taxation and social security costs (Note 13)	41,257	43,026		
	Other creditors	110	28,819		
	Accruals	111,266	57,279		
	Deferred Income	243,946	48,133		
		<u>399,803</u>	<u>179,319</u>		
<b>13. TAXATION AND SOCIAL SECURITY</b>		<b>2018</b>	<b>2017</b>		
		€	€		
	<b>Creditors:</b>				
	PAYE / PRSI	<u>41,257</u>	<u>43,026</u>		
<b>14. ANALYSIS OF NET ASSETS BY FUND</b>					
	<b>Fixed assets</b>	<b>Current assets</b>	<b>Current liabilities</b>	<b>Total</b>	
	- charity use				
	€	€	€	€	
	<b>Restricted income</b>				
	Restricted	-	624,156	(381,607)	242,549
		<u>-</u>	<u>624,156</u>	<u>(381,607)</u>	<u>242,549</u>
	<b>Unrestricted income</b>				
	Unrestricted	46,960	443,744	(15,120)	475,584
		<u>46,960</u>	<u>1,067,900</u>	<u>(396,727)</u>	<u>718,133</u>
<b>15. ANALYSIS OF MOVEMENTS ON FUNDS</b>					
	<b>Balance</b>	<b>Incoming</b>	<b>Resources</b>	<b>Balance</b>	
	1 January	resources	expended	31 December	
	2018			2018	
	€	€	€	€	
	<b>Restricted income</b>				
	Restricted	78,945	3,103,483	(2,939,879)	242,549
		<u>78,945</u>	<u>3,103,483</u>	<u>(2,939,879)</u>	<u>242,549</u>
	<b>Unrestricted income</b>				
	Unrestricted	433,826	385,257	(343,499)	475,584
		<u>433,826</u>	<u>385,257</u>	<u>(343,499)</u>	<u>475,584</u>
	<b>Total funds</b>	<u>512,771</u>	<u>3,488,740</u>	<u>3,283,378</u>	<u>718,133</u>

**YOUTH ADVOCATE PROGRAMMES IRELAND C.L.G.**  
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**NOTES TO THE FINANCIAL STATEMENTS**  
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continued

**16. STATUS**

The charitable company is limited by guarantee not having a share capital.

The liability of the members is limited.

Every member of the company undertakes to contribute to the assets of the company in the event of its being wound up while they are members, or within one year thereafter, for the payment of the debts and liabilities of the company contracted before they ceased to be members, and the costs, charges and expenses of winding up, and for the adjustment of the rights of the contributors among themselves, such amount as may be required, not exceeding €1.27

**17. FINANCIAL COMMITMENTS**

At 31 December 2018 the company had annual commitments under non-cancellable operating leases as follows:

	Land and buildings	
	2018	2017
	€	€
<b>Expiry date:</b>		
Within one year	123,637	123,637
Between one and five years	177,068	278,251
	<b>300,705</b>	<b>401,888</b>
	<b>300,705</b>	<b>401,888</b>

The above leasing commitments are calculated based on the full term of the leases and do not take account of any break option which may be available to the organisation.

**18. RELATED PARTY TRANSACTIONS**

Youth Advocates Programs Inc is related to Youth Advocate Programmes Ireland C.L.G. by way of common directors.

In the year under review, Youth Advocate Programmes Ireland C.L.G provided services in the amount of €589 (2017 - €3,542) to Youth Advocate Programs Sweden on behalf of Youth Advocate Programs Inc.

An amount of €589 (2017 - €1,900) remains outstanding from Youth Advocate Programs Inc for these services at the year end.

**19. POST-BALANCE SHEET EVENTS**

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

**20. APPROVAL OF FINANCIAL STATEMENTS**

The financial statements were approved and authorised for issue by the Board of Trustees on  
 ..... 29 MAY 2019