

YOUTH ADVOCATE PROGRAMMES IRELAND LIMITED
(A Company limited by guarantee and not having a share capital)


**DIRECTORS' REPORT AND
FINANCIAL STATEMENTS**

**FOR THE YEAR ENDED
31 DECEMBER 2014**

We hereby certify that the attached financial statements on pages 1 to 17 are a true copy of the financial statements of Youth Advocate Programmes Ireland Limited as laid before the Annual General Meeting of the year ended 31 December 2014.



.....
Claire Fitzpatrick
Director



.....
Dermot Walsh
Secretary

YOUTH ADVOCATE PROGRAMMES IRELAND LIMITED
(A Company Limited by Guarantee and not having a Share Capital)

**DIRECTORS' REPORT AND
FINANCIAL STATEMENTS**

**FOR THE YEAR ENDED
31 DECEMBER 2014**

REGISTERED NUMBER: 468697

YOUTH ADVOCATE PROGRAMMES IRELAND LIMITED

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FOR THE YEAR ENDED 31 DECEMBER 2014**

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YOUTH ADVOCATE PROGRAMMES IRELAND LIMITED

INFORMATION PAGE FOR THE YEAR ENDED 31 DECEMBER 2014

DIRECTORS

Tommy Linnane (Chair)	
Aidan Browne (Vice Chair)	
Andrew O'Shaughnessy	Resigned 2nd December 2014
Cillian Russell	
Claire Fitzpatrick	
Dermot Walsh	
Edel Quinn	Appointed 2nd December 2014
Lynette M Brown-Sow	
Paula Cahill O'Sullivan	
Vivian Sang King	Appointed 11th June 2014

SECRETARY

Dermot Walsh

REGISTERED OFFICE

3rd Floor,
Park House,
191-193A North Circular Road,
Dublin 7.

REGISTERED NUMBER

468697

BUSINESS ADDRESS

3rd Floor,
Park House,
191-193A North Circular Road,
Dublin 7.

AUDITORS

Roberts Nathan
Chartered Certified Accountants
and Registered Auditors,
First Floor,
10/11 Exchange Place,
IFSC,
Dublin 1.

YOUTH ADVOCATE PROGRAMMES IRELAND LIMITED

**INFORMATION PAGE
FOR THE YEAR ENDED 31 DECEMBER 2014**

PRINCIPAL BANKERS

AIB Bank PLC.,
Capel Street,
Dublin 1.

SOLICITORS

Sean Gallagher & Co,
Solicitor,
Merchants Quay,
Dublin 8.

PROGRAMME LOCATIONS

Cavan
Clare
Cork
Dublin North
Dublin North City
Dublin South City
Dublin South West
Galway
Kerry
Kildare
Laois
Limerick
Longford
Louth
North Tipperary
Offaly
Mayo
Meath
Monaghan
Roscommon
Westmeath
West Wicklow

CHARITY NUMBER

CHY18562

YOUTH ADVOCATE PROGRAMMES IRELAND LIMITED

DIRECTORS' REPORT FOR THE YEAR ENDED 31 DECEMBER 2014

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

RESULTS AND DIVIDENDS

	€
(Deficit) on ordinary activities before taxation for the financial year	(26,424)
(Deficit) on ordinary activities after taxation for the financial year	<u>(26,424)</u>
Retained (deficit) for the financial year	<u><u>(26,424)</u></u>

PRINCIPAL ACTIVITY

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.

Key Achievements in 2014 include:

- a) We provided services to 569 young people and families in 2014. We achieved this despite further budget cuts by growing the service into new areas funded by the Child and Family Agency.
- b) We have continued to diversify funding streams by expanding the service to direct referrals from HSE Disability Services and agreement to pilot a service to the Children Detention Schools which will start in 2015.
- c) We have continued to implement the Corporate Plan 2013 - 2018.
- d) The Profile of young people referred to YAP Ireland remains consistent with 76% living at home in the community and 24% in the care system. We are seeing a small increase in the number of ethnic minority young people referred to YAP which reflects the increase in diversity within Irish society as a whole.
- e) The Outcomes for 1049 young people worked with since 2011 continue to show major improvements in all the domains in line with the YAP Model and the NUI Maynooth Research (2014).
- f) The Youth CEO group and Youth Forum prioritised young people being part of the recruitment of staff in 2014 and have worked towards this with staff. This will be implemented in 2015.

GOVERNANCE

The Board is committed to maintaining the highest standards of Corporate Governance and has determined that the organisation should comply with the principles outlined in "The Governance Code for Community, Voluntary and Charitable Organisations" (as produced by the Corporate Governance Association of Ireland, in association with various voluntary and charitable organisations).

Board Members, all of whom are non-executive, are drawn from diverse backgrounds in business and their professions and bring a broad range of experience and skills to Board deliberations.

There are clear distinctions between the role of the Board and the Executive Management Team to which day to day management is delegated. Matters such as Policy, Strategic Planning and Budgets are prepared by the Executive 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 the organisation and may only be reimbursed for incidental expenses claimed.

The Board in 2014 reviewed its performance in line with the Governance Code and the introduction of the Charity Regulator. The Board will continue to develop in line with the changes expected by the Charity Legislation.

YOUTH ADVOCATE PROGRAMMES IRELAND LIMITED

DIRECTORS' REPORT FOR THE YEAR ENDED 31 DECEMBER 2014

POLITICAL DONATIONS

There were no political contributions in 2014 and as a result, no disclosures are required under the Electoral Act, 1997.

FUTURE OBJECTIVES

To continue to achieve the objectives as outlined in the Corporate Plan including:

- a) To continue to expand the service into new counties in partnership with the Child and Family Agency.
- b) To provide services to young people with a disability or mental health condition in partnership with the HSE Disability and Mental Health services.
- c) To implement the Pilot Programme for Children Detention Schools successfully and agree future funding for this service.
- d) To continue to review Board performance and structures in line with the expectations of the Charity Regulator and Legislation.
- e) Ensure that young people and families have the opportunity to influence YAP services and policies as well as other agencies and in particular, the Child and Family Agency. The Youth CEO group and Youth Forum will be active and influential.
- f) Continue to diversify funding streams and capitalise on new opportunities for funding.

PRINCIPAL RISKS AND UNCERTAINTIES

In common with many charities in Ireland, the principal risk and uncertainty of Youth Advocate Programmes Ireland Limited relates to the ability of the company to obtain funding to support its operations.

REVIEW OF THE BUSINESS AND FUTURE DEVELOPMENTS

A review of the operations of the company during the financial year and the results of those operations are as follows:

Operating results for the year were as anticipated by the directors. The directors are of the opinion that the company will continue in operation for the foreseeable future.

IMPORTANT EVENTS SINCE THE YEAR END

No matters or circumstances have arisen since the end of the financial year which significantly affected or may significantly affect the operation of the company, the results of those operations, or the state of affairs of the company in financial years subsequent to the financial year ending 31 December 2014.

DIRECTORS AND THEIR INTERESTS

The company is limited by guarantee and does not have any share capital, therefore the directors do not hold any beneficial interests at the balance sheet date.

YOUTH ADVOCATE PROGRAMMES IRELAND LIMITED

**DIRECTORS' REPORT
FOR THE YEAR ENDED 31 DECEMBER 2014**

DIRECTORS' RESPONSIBILITIES STATEMENT

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

Irish company law requires the directors to prepare financial statements for each financial period which give a true and fair view of the state of the affairs of the company and of the profit or loss of the company for that period. Under that law the directors have elected to prepare the financial statements in accordance with Irish Generally Accepted Accounting Practice in Ireland including the accounting standards issued by the Financial Reporting Council and promulgated by the Association of Chartered Certified Accountants in Ireland.

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;
- 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 keeping proper books of account that disclose with reasonable accuracy at any time the financial position of the company and enable them to ensure that the financial statements comply with the Companies Acts, 1963 to 2013. They are also responsible for safeguarding the assets of the company and hence for taking reasonable steps for the prevention and detection of fraud and other irregularities.

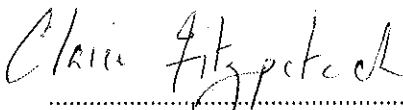
BOOKS AND ACCOUNTING RECORDS

The directors are responsible for ensuring that proper books and records, as outlined in Section 202 of the Companies Act, 1990 are kept. The directors through the use of appropriate procedures and systems and the employment of competent persons have ensured that measures are in place to secure compliance with these requirements. These books and records are maintained at the company's registered office.

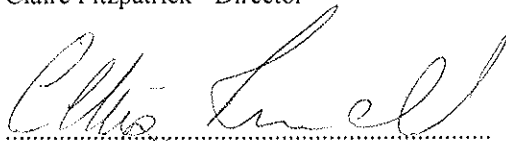
AUDITORS

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

On behalf of the board:



.....
Claire Fitzpatrick - Director



.....
Cillian Russell - Director

Date: 29/05/2015

YOUTH ADVOCATE PROGRAMMES IRELAND LIMITED

INDEPENDENT AUDITORS' REPORT TO THE MEMBERS OF YOUTH ADVOCATE PROGRAMMES IRELAND LIMITED

We have audited the financial statements of Youth Advocate Programmes Ireland Limited for the year ended 31 December 2014 which comprise the Income and Expenditure Account, the Balance Sheet, the Cashflow Statement and the related notes. The financial reporting framework that has been applied in their preparation is Irish Law and accounting standards issued by the Financial Reporting Council and promulgated by the Association of Chartered Certified Accountants in Ireland (Generally Accepted Accounting Practice in Ireland).

This report is made solely to the company's members, as a body, in accordance with Section 193 of the Companies Act 1990. Our Audit has been undertaken so that we might state to the company's members, those matters we are required to state to them in an auditors' report and for no other purpose. To the fullest extent permitted by law, we do not accept or assume responsibility to anyone other than the company and the company's members as a body, for our audit work, for this report, or for the opinions we have formed.

RESPECTIVE RESPONSIBILITIES OF DIRECTORS AND AUDITORS

As explained more fully in the Directors' Responsibilities Statement set out on page 5, the Directors are responsible for the preparation of the Financial Statements giving a true and fair view. Our responsibility is to audit and express an opinion on the Financial Statements in accordance with Irish law and International Standards on Auditing (UK and Ireland). Those standards require us to comply with the Auditing Practices Board's Ethical Standards for Auditors.

SCOPE OF THE AUDIT OF THE FINANCIAL STATEMENTS

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

OPINION

In our opinion the Financial Statements:

- give a true and fair view in accordance with Generally Accepted Accounting Practice in Ireland of the state of the company's affairs as at 31 December 2014 and of its deficit for the year then ended; and
- have been properly prepared in accordance with the requirements of the Companies Acts, 1963 to 2013.

MATTERS ON WHICH WE ARE REQUIRED TO REPORT BY THE COMPANIES ACTS 1963 TO 2013

- We have obtained all the information and explanations which we consider necessary for the purposes of our audit.
- In our opinion proper books of account have been kept by the company.
- The Financial Statements are in agreement with the books of account.

YOUTH ADVOCATE PROGRAMMES IRELAND LIMITED

**INCOME AND EXPENDITURE ACCOUNT
FOR THE YEAR ENDED 31 DECEMBER 2014**

	Notes	2014 €	2013 €
INCOME		3,979,089	4,121,175
Administrative expenses		(4,005,513)	(4,170,064)
(DEFICIT) ON ORDINARY ACTIVITIES BEFORE TAXATION	2	(26,424)	(48,889)
Tax on (deficit)/surplus on ordinary activities	3	-	-
(DEFICIT)/SURPLUS FOR THE YEAR		(26,424)	(48,889)
ACCUMULATED SURPLUS BROUGHT FORWARD		447,644	496,533
ACCUMULATED SURPLUS CARRIED FORWARD		421,220	447,644

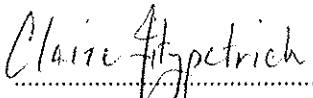
Continuing Operations

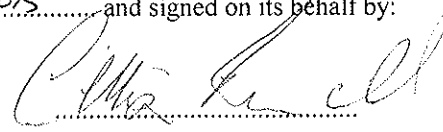
None of the company's activities were acquired or discontinued during the above two financial years.

Total recognised gains and losses

There are no recognised gains or losses other than the surplus or deficit for the above two financial years.

The financial statements were approved by the board on 29/05/2015 and signed on its behalf by:


.....
Claire Fitzpatrick
Director

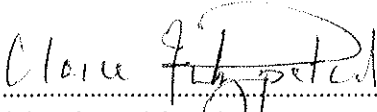

.....
Cillian Russell
Director

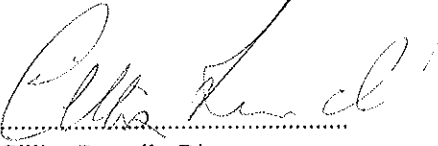
YOUTH ADVOCATE PROGRAMMES IRELAND LIMITED

**BALANCE SHEET
AS AT 31 DECEMBER 2014**

	Notes	2014 €	2013 €
FIXED ASSETS			
Tangible assets	5	<u>37,137</u>	<u>60,120</u>
CURRENT ASSETS			
Debtors	6	221,295	231,913
Cash at bank and in hand		<u>309,217</u>	<u>406,860</u>
		<u>530,512</u>	<u>638,773</u>
CREDITORS: amounts falling due within one year			
Creditors	7	<u>146,429</u>	<u>251,249</u>
NET CURRENT ASSETS		<u>384,083</u>	<u>387,524</u>
TOTAL ASSETS LESS CURRENT LIABILITIES		<u>421,220</u>	<u>447,644</u>
REPRESENTED BY			
Accumulated surplus	8	<u>421,220</u>	<u>447,644</u>

The financial statements were approved by the board on 29/05/2015 and signed on its behalf by/


.....
Claire Fitzpatrick - Director


.....
Cillian Russell - Director

YOUTH ADVOCATE PROGRAMMES IRELAND LIMITED

**CASH FLOW STATEMENT
FOR THE YEAR ENDED 31 DECEMBER 2014**

	Notes	2014 €	2014 €	2013 €	2013 €
NET CASH (OUTFLOW)/INFLOW FROM OPERATING ACTIVITIES	12		(87,922)		108,116
RETURNS ON INVESTMENTS AND SERVICING OF FINANCE					
Interest received		1,383		2,326	
Interest paid		-		-	
Interest element of finance lease rentals		-		-	
NET CASH INFLOW FROM RETURNS ON INVESTMENTS AND SERVICING OF FINANCE			1,383		2,326
TAXATION			-		-
CAPITAL EXPENDITURE					
Payments to acquire tangible fixed assets		(11,104)		(11,467)	
NET CASH OUTFLOW FOR CAPITAL EXPENDITURE			(11,104)		(11,467)
(DECREASE)/INCREASE IN CASH IN THE YEAR	13		(97,643)		98,975

YOUTH ADVOCATE PROGRAMMES IRELAND LIMITED

NOTES TO THE FINANCIAL STATEMENTS FOR THE YEAR ENDED 31 DECEMBER 2014

1. STATEMENT OF ACCOUNTING POLICIES

1.1. Basis of Preparation

The financial statements are prepared on the going concern basis and in accordance with Irish Generally Accepted Accounting Practice and Irish statute comprising the Companies Acts 1963 to 2013. Accounting standards generally accepted in Ireland in preparing financial statements giving a true and fair view are those promulgated by the Association of Chartered Certified Accountants and issued by the Financial Reporting Council.

1.2. Cash Flow Statement FRS1

The company is limited by guarantee and therefore, in accordance with Financial Reporting Standard 1: "Cash flow statements", it is required to prepare a cash flow statement.

1.3. Income

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.

1.4. Taxation (Current and Deferred)

Current taxation represents the amount expected to be paid or recovered in respect of taxable profits for the year and is calculated using taxation rates and laws that have been enacted or substantively enacted at the balance sheet date.

Deferred taxation is recognised in respect of all timing differences that have originated but not reversed at the balance sheet date where transactions or events have occurred at that date that will result in an obligation to pay more or a right to pay less taxation in the future except as follows:

Deferred taxation assets are recognised only to the extent that it is considered more likely than not that there will be suitable taxable profits from which the future reversal of the underlying timing differences can be deducted.

Deferred taxation is measured on an undiscounted basis at the taxation rates that are expected to apply in the periods in which the timing differences are reversed, based on taxation rates and laws enacted or substantively enacted at the balance sheet date.

YOUTH ADVOCATE PROGRAMMES IRELAND LIMITED

NOTES TO THE FINANCIAL STATEMENTS FOR THE YEAR ENDED 31 DECEMBER 2014

1.5. Tangible fixed assets and depreciation

Tangible fixed assets are stated at historical costs or revalued amounts less accumulated depreciation and provisions for impairment.

The cost of an asset is made up of the purchase price of the asset plus any costs directly attributable to bringing the asset into working condition for its intended use.

Depreciation is calculated to write off the original cost of the asset or the revalued amount less the estimated residual value on a straight-line basis over its estimated useful economic life as follows:

Fixtures and Fittings - 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.

2. OPERATING (DEFICIT)	2014	2013
	€	€
Operating (deficit) is stated after charging:		
Depreciation of tangible assets	<u>34,087</u>	<u>35,023</u>

3. TAXATION

As a result of the company's charitable status, no charge to corporation tax arises under the provision of Section 207 of The Taxes Consolidation Act 1997.

YOUTH ADVOCATE PROGRAMMES IRELAND LIMITED

NOTES TO THE FINANCIAL STATEMENTS FOR THE YEAR ENDED 31 DECEMBER 2014

4. EMPLOYEES

Number of employees

The average monthly numbers of employees (including the directors) during the year were:

	2014	2013
	Number	Number
Management & Support	40	33
Advocates (Part time)	274	268
	<u>314</u>	<u>301</u>

Employment costs

	2014	2013
	€	€
Wages and salaries	2,549,260	2,680,024
Employer's PRSI Contributions	250,771	221,208
Redundancy costs	40,646	-
	<u>2,840,677</u>	<u>2,901,232</u>

5. TANGIBLE ASSETS

	Fixtures and	Total
	Fittings	€
	€	€
Cost		
At 1 January 2014	330,300	330,300
Additions	11,104	11,104
At 31 December 2014	<u>341,404</u>	<u>341,404</u>
Depreciation		
At 1 January 2014	270,180	270,180
Charge for the year	34,087	34,087
At 31 December 2014	<u>304,267</u>	<u>304,267</u>
Net book values		
At 31 December 2014	<u>37,137</u>	<u>37,137</u>
At 31 December 2013	<u>60,120</u>	<u>60,120</u>

YOUTH ADVOCATE PROGRAMMES IRELAND LIMITED

NOTES TO THE FINANCIAL STATEMENTS FOR THE YEAR ENDED 31 DECEMBER 2014

6. DEBTORS

	2014	2013
	€	€
Trade debtors	133,224	173,788
Other debtors	7,800	28,555
Prepayments	23,032	29,570
Accrued Income	57,239	-
	<u>221,295</u>	<u>231,913</u>

**7. CREDITORS: AMOUNTS FALLING DUE
WITHIN ONE YEAR**

	2014	2013
	€	€
Trade creditors	3,675	22,155
Credit cards	2,278	4,871
Wages control account	36,493	41,969
Deferred Income	8,887	5,205
Sundry creditors	68	60
Accruals	46,530	107,987
	<u>97,931</u>	<u>182,247</u>

TAXATION CREDITORS

PAYE/ PRSI	48,498	69,002
	<u>146,429</u>	<u>251,249</u>

8. ACCUMULATED SURPLUS

	Income and expenditure account	Total
	€	€
At 1 January 2014	447,644	447,644
(Deficit) for the year	(26,424)	(26,424)
At 31 December 2014	<u>421,220</u>	<u>421,220</u>

YOUTH ADVOCATE PROGRAMMES IRELAND LIMITED

NOTES TO THE FINANCIAL STATEMENTS FOR THE YEAR ENDED 31 DECEMBER 2014

9. RELATED PARTY TRANSACTIONS

9.1	<u>Related Party Name</u>	<u>Relationship Between the Parties</u>
-----	---------------------------	---

Youth Advocate Programs, Inc.

Directors in Common

9.2	<u>Related Party Balances</u>	2014	2013
-----	-------------------------------	------	------

€

€

Amount owed by Youth Advocate Programs, Inc.

-

24,259

In the year under review, Youth Advocate Programmes Ireland, have written off €24,259. Which was due from Youth Advocate Programs, Inc. This balance was deemed not recoverable.

During the year under review Youth Advocate Programmes Ireland provided services in the amount of €7,000 to Youth Advocate Programs, Inc. This balance is included in accrued income.

10. DIRECTORS AND THEIR INTERESTS

The company is limited by guarantee and does not have any share capital, therefore the directors do not hold any beneficial interests at the balance sheet date.

YOUTH ADVOCATE PROGRAMMES IRELAND LIMITED

NOTES TO THE FINANCIAL STATEMENTS FOR THE YEAR ENDED 31 DECEMBER 2014

11. TRANSACTIONS WITH DIRECTORS

The following directors had given interest free loans to the company during the year under review. The movements on these loans are as follows:

	Amount Outstanding		Maximum in
	2014	2013	year
	€	€	€
Tommy Linnane	-	-	-
Aidan Browne	-	-	-
Andrew O'Shaughnessy	-	-	-
Cillian Russell	-	-	-
Claire Fitzpatrick	-	-	-
Dermot Walsh	-	-	-
Edel Quinn	-	-	-
Lynette M Brown-Sow	-	-	-
Paula Cahill O'Sullivan	-	-	-
Vivian Sang King	-	-	-

There were no related party transactions with the director during the year.

Andrew O'Shaughnessy resigned as director and Edel Quinn and Vivian Sang King were appointed as directors during the year.

12. RECONCILIATION OF OPERATING (DEFICIT) TO NET CASH (OUTFLOW)/INFLOW FROM OPERATING ACTIVITIES

	2014	2013
	€	€
Operating (deficit)	(26,424)	(48,889)
Depreciation of tangible fixed assets	34,087	35,023
Decrease in debtors	10,618	123,034
(Decrease)/increase in creditors within one year	(104,820)	1,274
Interest recieved	(1,383)	(2,326)
Net cash inflow from operating activities	<u>(87,922)</u>	<u>108,116</u>

YOUTH ADVOCATE PROGRAMMES IRELAND LIMITED

NOTES TO THE FINANCIAL STATEMENTS FOR THE YEAR ENDED 31 DECEMBER 2014

13. ANALYSIS OF CHANGES IN NET FUNDS

	Opening balance €	Cash flows €	Closing balance €
Cash at bank and in hand	406,860	(97,643)	309,217
Net funds	<u>406,860</u>	<u>(97,643)</u>	<u>309,217</u>

14. LEGAL STATUS

The company is limited by guarantee and has no share capital.

15. APPROVAL OF FINANCIAL STATEMENTS

The financial statements were approved by the Board on24/05/2015.....