

YOUTH ADVOCATE PROGRAMMES IRELAND LIMITED
(A COMPANY LIMITED BY GUARANTEE, NOT HAVING A SHARE CAPITAL)

REPORT AND FINANCIAL STATEMENTS

FOR THE YEAR ENDED 31 DECEMBER 2015

YOUTH ADVOCATE PROGRAMMES IRELAND LIMITED

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

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YOUTH ADVOCATE PROGRAMMES IRELAND LIMITED

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

TRUSTEES' AND OTHER INFORMATION

Trustees	Claire Fitzpatrick Aidan Browne Tommy Linnane (Resigned 10 June 2015) Cillian Russell Dermot Walsh (Resigned 10 June 2015) Edel Quinn Lynette M Brown-Sow Paula Cahill O'Sullivan Vivian Sanks-King Paul McGettigan (Appointed 2 September 2015)
Company Secretary	Ms. Claire Fitzpatrick (Appointed 10 June 2015) Dermot Walsh (Resigned 10 June 2015)
Chief Executive Officer	Siobhan O'Dwyer
Chairman	Aidan Browne
Charity Number	CHY18562
Company Number	468697
Registered Office and Principal Address	Lower Ground 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 International Financial Services Centre Dublin 1
Bankers	AIB Bank Plc Capel Street Dublin 1
Solicitors	Baily Honan Smyth McVeigh 6-7 Harcourt Terrace Dublin 2

YOUTH ADVOCATE PROGRAMMES IRELAND LIMITED

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

TRUSTEES' ANNUAL REPORT

FOR THE YEAR ENDED 31 DECEMBER 2015

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 2015.

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 trustees, who are also the directors of the charity, at the date of this report and those who served during the financial year together with the dates of any changes are set out on page 3.

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

Plans for future periods

The future objectives of the organisation are to continue to achieve the objectives outlined in the Corporate Plan including:

- To continue to expand the service into new counties in partnership with the Child and Family Agency.
- To provide services to young people with a disability or mental health condition in partnership with the HSE Disability and Mental Health services.
- To implement the Pilot Programme for Children Detention Schools successfully and agree future funding for this service.
- 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.
- Continue to diversify funding streams and capitalise on new opportunities for funding.

Principal Risks and Uncertainties

- The main risk to the organisation in 2015 were funding cuts notified in June 2015 and subsequent changes to budgets that required. The situation was managed well and services were provided in line with the budgets received. Tusla have indicated that they do not expect to reduce funding in 2016 though this is not confirmed.
- The increase in insurance premiums in 2015 also presented a challenge and will remain a risk in 2016 given the market conditions of insurance premiums increasing across the board.
- The organisation maintains a risk register which is updated and reviewed annually.

YOUTH ADVOCATE PROGRAMMES IRELAND LIMITED
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TRUSTEES' ANNUAL REPORT
FOR THE YEAR ENDED 31 DECEMBER 2015

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.

Achievements and Performance

Key Achievements and Performance Outcomes in 2015 include:

- We provided services to 550 young people and families in 2015.
- We have continued to diversify funding streams by expanding the service to direct referrals from HSE Disability Services and commencement of the pilot service with Irish Youth Justice Service for young people leaving Oberstown Detention Campus.
- We have continued to implement the Corporate Plan 2013-2018.
- The Profile of young people referred to YAP Ireland remains consistent with 75% living at home in the community and 25% in the care system.
- The Outcomes for 1289 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). 83% showed an improvement in Self Esteem/Confidence; 77% an improvement in Parenting Skills; 77% an improvement in attendance at School/Education/Training; 84% an improvement in Risky Behaviour (Self).
- Young People have been trained to be part of recruitment panels for all staff recruited in YAP Ireland which is a major achievement for the young people and staff.

Financial Review

The deficit for the year after providing for depreciation amounted to €73,228 (2014 - €26,419).

At the end of the year the organisation had total assets of €537,258 (2014 - €567,649) and total liabilities of €189,266 (2014 - €146,429). The net assets of the organisation has decreased by €73,228.

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 has a succession planning process outlined in the Board Members Handbook. Recruitment takes into account the skills, experience, equality matters to decide who will be invited to join the Board as well as who is leaving the Board in any given year. Membership can either be recommended by the existing Board, Staff, Young people, families etc. and the CEO interviews them and see if they are a fit to the organisation. Successful candidate(s) are then recommended to the nominating committee or the chair of the board for approval. Membership term is 5 years for members while those holding an office position i.e. Chair, Vice Chair and Secretary hold office for 3 years. YAP Inc board members serve for a period as agreed with YAP Inc. Removal of a Board Member for non-compliance with their duties as a Board Director must be agreed by the Board.

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

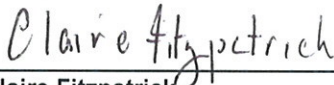
The company is a close company within the meaning of the Taxes Consolidation Act, 1997.

YOUTH ADVOCATE PROGRAMMES IRELAND LIMITED
(A COMPANY LIMITED BY GUARANTEE, NOT HAVING A SHARE CAPITAL)
TRUSTEES' ANNUAL REPORT
FOR THE YEAR ENDED 31 DECEMBER 2015

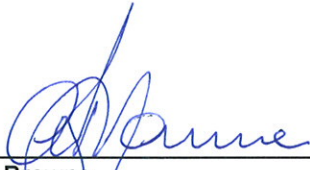
Accounting Records

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



Claire Fitzpatrick
Trustee
Date: 25/05/2016



Aidan Browne
Trustee
Date: 26/05/2016

YOUTH ADVOCATE PROGRAMMES IRELAND LIMITED

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

STATEMENT OF TRUSTEES' RESPONSIBILITIES FOR THE YEAR ENDED 31 DECEMBER 2015

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 2008) 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.

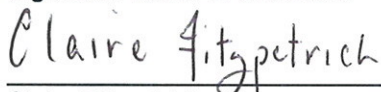
The trustees are responsible for keeping proper accounting records which disclose with reasonable accuracy at any time the financial position of the charity and to enable them to ensure that the financial statements are prepared in accordance with accounting standards generally accepted in Ireland and 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.

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

In so far as the trustees are aware:

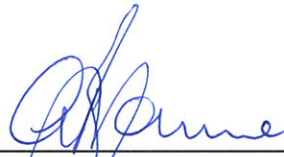
- there is no relevant audit information (information needed by the charity's auditor in connection with preparing the auditor's report) of which the charity's auditor is unaware, and
- the trustees have taken all the steps that they ought to have taken to make themselves aware of any relevant audit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

Signed on behalf of the Board



Claire Fitzpatrick
Trustee

Date: 25/05/2016



Aidan Browne
Trustee

Date: 26/05/2016

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

We have audited the financial statements of Youth Advocate Programmes Ireland Limited for the year ended 31 December 2015 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.

This report is made solely to the charitable company's trustees, 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 charitable company's trustees 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 charitable company and the charitable company's trustees as a body, for our audit work, for this report, or for the opinions we have formed.

Respective responsibilities of trustees and auditors

As described in the Statement of Trustees' Responsibilities, the charitable company's trustees are responsible for the preparation of the financial statements in accordance with applicable law and the accounting standards issued by the Financial Reporting Council (Generally Accepted Accounting Practice in Ireland).

Our responsibility is to audit the financial statements in accordance with relevant legal and regulatory requirements and International Standards on Auditing (UK and Ireland).

We report to you our opinion as to whether the financial statements give a true and fair view, in accordance with Generally Accepted Accounting Practice in Ireland, and are properly prepared in accordance with the Companies Act 2014. We state whether we have obtained all the information and explanations we consider necessary for the purposes of our audit and whether the financial statements are in agreement with the books of account. We also report to you our opinion as to:-

- whether the charitable company has kept proper books of account; and
- whether the Trustees' Annual Report is consistent with the financial statements.

We report to the members if, in our opinion, any information specified by law regarding trustees' remuneration and trustees' transactions is not given and, where practicable, include such information in our report.

We read the Trustees' Annual Report and consider the implications for our report if we become aware of any apparent misstatement within it.

Basis of opinion

We conducted our audit in accordance with International Standards on Auditing (UK and Ireland) issued by the Auditing Practices Board. An audit includes examination, on a test basis, of evidence relevant to the amounts and disclosures in the financial statements. It also includes an assessment of the significant estimates and judgements made by the trustees in the preparation of the financial statements, and of whether the accounting policies are appropriate to the charitable company's circumstances, consistently applied and adequately disclosed.

We planned and performed our audit so as to obtain all the information and explanations which we considered necessary in order to provide us with sufficient evidence to give reasonable assurance that the financial statements are free from material misstatement, whether caused by fraud or other irregularity or error.

In forming our opinion we also evaluated the overall adequacy of the presentation of information in the financial statements.

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

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 affairs of the charitable company as at 31 December 2015 and of its incoming resources and application of resources, including its income and expenditure, for the year then ended; and
- have been properly prepared in accordance with the requirements of the Companies Act 2014

We have obtained all the information and explanations that we consider necessary for the purposes of our audit. In our opinion proper books of account have been kept by the charitable company. The financial statements are in agreement with the books of account.

In our opinion the information given in the Trustees' Annual Report is consistent with the financial statements.



Brendan Kean

for and on behalf of

ROBERTS NATHAN

Chartered Certified Accountants and Registered Auditors

First Floor

10/11 Exchange Place

International Financial Services Centre

Dublin 1

Date: 25/5/2016.

YOUTH ADVOCATE PROGRAMMES IRELAND LIMITED

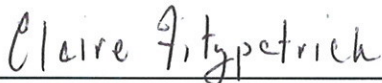
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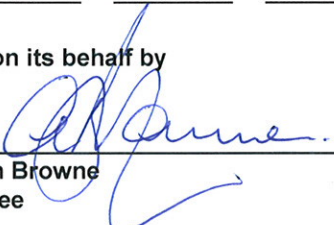
STATEMENT OF FINANCIAL ACTIVITIES

FOR THE YEAR ENDED 31 DECEMBER 2015

	Notes	Unrestricted Funds 2015 €	Restricted Funds 2015 €	Total 2015 €	Total 2014 €
Incoming Resources					
Generated funds:					
Investment and other income	3	826	-	826	1,383
Charitable activities:					
Charitable Activities Income		-	2,977,633	2,977,633	3,180,801
Other incoming resources		398,301	-	398,301	446,405
Total incoming resources		399,127	2,977,633	3,376,760	3,628,589
Resources Expended					
Cost of Raising Funds		10,900	-	10,900	5,247
Charitable activities:					
Charitable Activities Costs		424,689	3,014,399	3,439,088	3,649,761
Total resources expended	4	435,589	3,014,399	3,449,988	3,655,008
Net movement in funds for the year		(36,462)	(36,766)	(73,228)	(26,419)
Reconciliation of funds					
Balances brought forward at 1 January 2015		431,615	(10,395)	421,220	447,639
Balances carried forward at 31 December 2015		395,153	(47,161)	347,992	421,220

Approved by the Trustees on 25/05/2016 and signed on its behalf by


 Claire Fitzpatrick
 Trustee


 Aidan Browne
 Trustee

YOUTH ADVOCATE PROGRAMMES IRELAND LIMITED
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SUMMARY INCOME AND EXPENDITURE ACCOUNT
FOR THE YEAR ENDED 31 DECEMBER 2015

	Statement of Financial Activities	2015 €	2014 €
Gross income	Unrestricted funds	399,127	
	Restricted funds	2,977,633	
		3,376,760	3,628,589
Total income		3,376,760	3,628,589
Total expenditure		(3,449,988)	(3,655,008)
Net income/(expenditure)		(73,228)	(26,419)

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

Approved by the board on 25/05/2016 and signed on its behalf by

Claire Fitzpatrick
 Claire Fitzpatrick
 Trustee

Aidan Browne
 Aidan Browne
 Trustee

YOUTH ADVOCATE PROGRAMMES IRELAND LIMITED

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BALANCE SHEET

AS AT 31 DECEMBER 2015

	Notes	2015 €	2014 €
Fixed Assets			
Tangible assets	8	123,787	37,137
Current Assets			
Debtors	9	162,101	221,295
Cash at bank and in hand		251,370	309,217
		413,471	530,512
Creditors: Amounts falling due within one year	10	(189,266)	(146,429)
Net Current Assets		224,205	384,083
Total Assets less Current Liabilities		347,992	421,220
Funds			
Restricted trust funds		(47,161)	(10,395)
General fund (unrestricted)		395,153	431,615
Total funds	13	347,992	421,220

Approved by the Trustees on 25/05/2016 and signed on its behalf by

Claire Fitzpatrick
Claire Fitzpatrick
Trustee

Aidan Browne
Aidan Browne
Trustee

YOUTH ADVOCATE PROGRAMMES IRELAND LIMITED
 (A COMPANY LIMITED BY GUARANTEE, NOT HAVING A SHARE CAPITAL)
NOTES TO THE FINANCIAL STATEMENTS
FOR THE YEAR ENDED 31 DECEMBER 2015

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 Chartered Accountants Ireland. 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 company meets the size criteria for a small company set by Section 350 of the Companies Act 2014 and therefore, in accordance with Financial Reporting Standard 102, it has not prepared a cash flow statement.

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.

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.

Leasing

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

2. NET INCOMING RESOURCES	2015	2014
	€	€
Net incoming resources are stated after charging/(crediting):		
Depreciation of tangible assets	30,693	34,089
Operating lease rentals		
- Land and buildings	<u>100,498</u>	<u>67,639</u>

YOUTH ADVOCATE PROGRAMMES IRELAND LIMITED

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

NOTES TO THE FINANCIAL STATEMENTS

continued

FOR THE YEAR ENDED 31 DECEMBER 2015

3. INVESTMENT AND OTHER INCOME	2015 €	2014 €	
Sundry income	10,963	14,164	
Bank interest	826	1,383	
	<u>11,789</u>	<u>15,547</u>	
4. ANALYSIS OF RESOURCES EXPENDED	Charitable Activities Costs 2015 €	Total 2015 €	Total 2014 €
Direct costs			
Cost of raising funds	10,900	10,900	5,247
Other costs			
Bank Charges	1,188	1,188	1,317
Activities	72,864	72,864	81,464
Flexible Fund	4,040	4,040	6,087
Travel	241,051	241,051	273,183
Meeting Expenses	12,634	12,634	16,442
Management & Board Expenditure	2,639	2,639	2,926
Subscriptions	5,694	5,694	3,583
General Expenses	1,212	1,212	2,121
Depreciation	30,693	30,693	34,089
Canteen & Food	18,884	18,884	12,634
	<u>390,899</u>	<u>390,899</u>	<u>433,846</u>
Support costs:	3,012,850	3,012,850	3,144,369
Governance costs:	35,339	35,339	71,546
Totals	<u>3,449,988</u>	<u>3,449,988</u>	<u>3,655,008</u>

YOUTH ADVOCATE PROGRAMMES IRELAND LIMITED
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NOTES TO THE FINANCIAL STATEMENTS
FOR THE YEAR ENDED 31 DECEMBER 2015

continued

5. ANALYSIS OF SUPPORT AND GOVERNANCE COSTS

	Support 2015 €
Training	35,709
Salaries,wages and related costs	2,641,516
General Office Overheads	335,625
	<u>3,012,850</u>
	Governance 2015 €
Legal & Professional	23,039
Auditor's Remuneration	12,300
	<u>35,339</u>
Total	<u><u>3,048,189</u></u>

6. EMPLOYEES AND REMUNERATION

Number of employees

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

	2015 Number	2014 Number
Management & Support	32	31
Advocates (Part-Time)	137	147
	<u>169</u>	<u>178</u>

The staff costs comprise:

	2015 €	2014 €
Wages and salaries	2,413,551	2,589,917
Social security costs	229,235	250,789
	<u>2,642,786</u>	<u>2,840,706</u>

The organisation worked with a total of 254 (2014 – 274) Advocates during the year under review.

YOUTH ADVOCATE PROGRAMMES IRELAND LIMITED*(A COMPANY LIMITED BY GUARANTEE, NOT HAVING A SHARE CAPITAL)***NOTES TO THE FINANCIAL STATEMENTS**

continued

FOR THE YEAR ENDED 31 DECEMBER 2015**7. EMPLOYEE BENEFITS**

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

	2015 €	2014 €
€90,000 - €100,000	1	-
€80,000 - €90,000	-	1
	<u>1</u>	<u>1</u>

The above information relates solely to the Chief Executive Officer, Siobhan O'Dwyer, who received total remuneration in the amount of €90,398 (2014 - €87,400).

8. TANGIBLE FIXED ASSETS

	Fixtures, fittings and equipment €	Total €
Cost		
At 1 January 2015	341,404	341,404
Additions	117,343	117,343
	<u>458,747</u>	<u>458,747</u>
At 31 December 2015		
Depreciation		
At 1 January 2015	304,267	304,267
Charge for the year	30,693	30,693
	<u>334,960</u>	<u>334,960</u>
At 31 December 2015		
Net book value		
At 31 December 2015	<u>123,787</u>	<u>123,787</u>
At 31 December 2014	<u>37,137</u>	<u>37,137</u>

YOUTH ADVOCATE PROGRAMMES IRELAND LIMITED*(A COMPANY LIMITED BY GUARANTEE, NOT HAVING A SHARE CAPITAL)***NOTES TO THE FINANCIAL STATEMENTS
FOR THE YEAR ENDED 31 DECEMBER 2015**

continued

8.1 TANGIBLE FIXED ASSETS PRIOR YEAR

	Fixtures, fittings and equipment €	Total €
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	270,178	270,178
Charge for the year	34,089	34,089
At 31 December 2014	<u>304,267</u>	<u>304,267</u>
Net book value		
At 31 December 2014	<u><u>37,137</u></u>	<u><u>37,137</u></u>
At 31 December 2013	<u><u>60,122</u></u>	<u><u>60,122</u></u>
9. DEBTORS	2015	2014
	€	€
Trade debtors	45,524	117,624
Other debtors	38,093	23,997
Prepayments and accrued income	78,484	79,674
	<u>162,101</u>	<u>221,295</u>
10. CREDITORS	2015	2014
Amounts falling due within one year	€	€
Bank overdrafts	2,262	2,278
Trade creditors	9,010	3,675
Taxation and social security costs (Note 11)	58,825	48,498
Other creditors	34,376	36,561
Accruals	71,550	46,530
Deferred Income	13,243	8,887
	<u>189,266</u>	<u>146,429</u>
11. TAXATION AND SOCIAL SECURITY	2015	2014
	€	€
Creditors:		
PAYE / PRSI	<u>58,825</u>	<u>48,498</u>

YOUTH ADVOCATE PROGRAMMES IRELAND LIMITED
 (A COMPANY LIMITED BY GUARANTEE, NOT HAVING A SHARE CAPITAL)
NOTES TO THE FINANCIAL STATEMENTS
FOR THE YEAR ENDED 31 DECEMBER 2015

continued

12. ANALYSIS OF NET ASSETS BY FUND

	Fixed assets - charity use €	Current assets €	Current liabilities €	Total €
Restricted income				
Restricted	-	97,488	(144,649)	(47,161)
Unrestricted income				
Unrestricted	123,787	315,983	(44,617)	395,153
	<u>123,787</u>	<u>413,471</u>	<u>(189,266)</u>	<u>347,992</u>

13. ANALYSIS OF MOVEMENTS ON FUNDS

	Balance 1 January 2015 €	Incoming resources €	Resources expended €	Balance 31 December 2015 €
Restricted income				
Restricted	(10,395)	2,977,633	(3,014,399)	(47,161)
Unrestricted income				
Unrestricted	431,615	399,127	(435,589)	395,153
Total funds	<u>421,220</u>	<u>3,376,760</u>	<u>3,449,988</u>	<u>347,992</u>

14. 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.

15. FINANCIAL COMMITMENTS

At 31 December 2015 the company had annual commitments under non-cancellable operating leases as follows:

	Land and buildings	
	2015 €	2014 €
Expiry date:		
Within one year	95,826	79,014
Between one and five years	266,396	88,659
In over five years	242,996	9,083
	<u>605,218</u>	<u>176,756</u>

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.

YOUTH ADVOCATE PROGRAMMES IRELAND LIMITED

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

NOTES TO THE FINANCIAL STATEMENTS FOR THE YEAR ENDED 31 DECEMBER 2015

continued

16. RELATED PARTY TRANSACTIONS

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

In the year under review, Youth Advocate Programmes Ireland Limited provided services in the amount of €8,455 (2014 - €7,000) to Youth Advocate Programs Inc for the provision of services.

In the year under review, Youth Advocate Programmes Ireland Limited have written off an amount of €nil (2014 - €24,259) as being irrecoverable.

An amount of €430 (2014 - €7,000) remains outstanding from Youth Advocate Programs Inc at the year end which has been included in accrued income in both the current and preceding year.

17. TRANSITION TO CHARITIES S.O.R.P.

The year ended 31 December 2015 is the first year that the company has presented its results in compliance with Irish GAAP as set out in the Statement of Recommended Practice (Charities SORP) in accordance with Financial Reporting Standard 102. The financial statements for the year ended 31 December 2014 were prepared in compliance with the previous version of Irish GAAP (old GAAP). The date of transition to the Charities SORP, in accordance with Financial Reporting Standard 102, was 1 January 2015. Certain comparative amounts have been regrouped and restated in order to present information on a basis consistent with the current year.

18. POST-BALANCE SHEET EVENTS

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

19. APPROVAL OF FINANCIAL STATEMENTS

The financial statements were approved and authorised for issue by the Board of Trustees on 25/05/2016.