

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 2016

Company Number: 468697
Charity Number: CHY18562

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

	Page
Trustees' and Other Information	3
Trustees' Annual Report	4 - 6
Statement of Trustees' Responsibilities	7
Independent Auditor's Report	8 - 9
Statement of Financial Activities	10
Summary Income and Expenditure Account	11
Balance Sheet	12
Cash Flow Statement	13
Notes to the Financial Statements	14 - 19
Supplementary Information relating to the Financial Statements	20 - 57

YOUTH ADVOCATE PROGRAMMES IRELAND C.L.G.
(A COMPANY LIMITED BY GUARANTEE, NOT HAVING A SHARE CAPITAL)
TRUSTEES' AND OTHER INFORMATION

Trustees	Claire Fitzpatrick Aidan Browne Cillian Russell (Resigned 9 June 2016) Edel Quinn Lynette M Brown-Sow Paula Cahill O'Sullivan Vivian Sanks-King Paul McGettigan Donnchadh Hughes (Appointed 9 June 2016)
Company Secretary	Claire Fitzpatrick
Chief Executive Officer	Siobhan O'Dwyer
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 Statutory Audit Firm First Floor 10/11 Exchange Place International Financial Services Centre Dublin 1
Bankers	AIB Bank Plc Capel Street Dublin 1
Solicitors	Baily Homan Smyth McVeigh 6-7 Harcourt Terrace Dublin 2

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 2016

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 2016.

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 as agreed in the Strategic Plan 2017 –2020 which has replaced the previous Corporate Plan.

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

Objective 1. To increase services to Young People and Families by over 50 in 2017.

Objective 2. To ensure the quality of the service to Young People and Families.

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

Objective 1. To increase the numbers of Young People who are involved in participation groups and Youth Forum by 30 in 2017.

Objective 2. To increase the number of Parents/Carers involved in participation groups to 30 in 2017.

Objective 3. To increase the number of Investing in Children Assessments carried out to 8 in 2017.

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

Objective 1. The Board has oversight of the work of YAP Ireland and is supporting the organisation to achieve the Mission.

Objective 2. To ensure that the Organisation has the resources to achieve our Mission.

Principal Risks and Uncertainties

The main risk to the organisation in 2016 was the continued increase in the costs of providing high quality, needs led services within budgets that had reduced significantly over the previous 3 years.

The organisation maintains a risk register which is updated and reviewed annually.

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 2016

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 2016 include:

- The new Strategic Plan 2017 –2020 was completed and sets out clear and concise goals for the organisation.
- We provided services to 533 young people and families in 2016.
- The outcomes for 1,472 young people and families worked with since 2011 continue to show major improvements in all domains in line with the YAP Model. 84% showed an improvement in Self Esteem/Confidence; 78% improvement in Parenting Skills; 78% improvement in attendance at School/Education/ Training; 84% improvement in Risky Behaviour (Self).
- We continued to diversify funding streams from HSE Disability and Mental Health Services.
- The pilot scheme with Oberstown Children's Detention Campus has been successfully completed and the service will continue in 2017 on a stand alone basis.

Financial Review

The deficit for the year after providing for depreciation amounted to €83,202 (2015 - €73,228).

At the end of the year the organisation had total assets of €447,280 (2015 - €537,258) and total liabilities of €182,491 (2015 - €189,266). The net assets of the organisation have decreased by €83,203.

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. Board Training was carried out in 2016. We continue to recruit new board members as per the Governance Code and Board Members Handbook. Registered with Charities Regulatory Authority and submitted our first Annual Report in 2016.

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.

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.

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 2016

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: 14 June 2017

Aidan Browne
Trustee

Date: 14 June 2017

YOUTH ADVOCATE PROGRAMMES IRELAND C.L.G.
(A COMPANY LIMITED BY GUARANTEE, NOT HAVING A SHARE CAPITAL)
STATEMENT OF TRUSTEES' RESPONSIBILITIES
FOR THE YEAR ENDED 31 DECEMBER 2016

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.

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: 14 June 2017

Aidan Browne
Trustee

Date: 14 June 2017

**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)

We have audited the financial statements of Youth Advocate Programmes Ireland C.L.G. for the year ended 31 December 2016 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 Acts 2014 and 2016. 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 my 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 my 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 Acts 2014 and 2016. 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. I 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.

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 charitable company's circumstances and have been consistently applied and adequately disclosed; the reasonableness of significant accounting estimates made by the trustees; and the overall presentation of the financial statements. In addition, we read all the financial and non-financial information in the Trustees' Annual Report to identify material inconsistencies with the audited financial statements. If we become aware of any apparent material misstatements or inconsistencies we consider the implications for my report.

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 I 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 C.L.G.**
(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 2016 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 Acts 2014 and 2016

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.

Matters on which I am required to report by exception

We have nothing to report in respect of the provisions in the Companies Acts 2014 and 2016 which require us to report to you if, in our opinion, the disclosures of trustees' remuneration and transactions specified by Sections 305 to 312 of the Act are not made.

Brendan Kean
for and on behalf of
Roberts Nathan

Chartered Certified Accountants and Statutory Audit Firm
First Floor
10/11 Exchange Place
International Financial Services Centre
Dublin 1

Date: 14 June 2017

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 2016

	Notes	Unrestricted Funds 2016 €	Restricted Funds 2016 €	Total 2016 €	Total 2015 €
Incoming Resources					
Generated funds:					
Investment Income	3	213	-	213	826
Charitable activities:					
Charitable Activities Income		-	2,986,159	2,986,159	2,977,633
Other incoming resources		345,204	-	345,204	398,301
Total incoming resources		345,417	2,986,159	3,331,576	3,376,760
Resources Expended					
Cost of Raising Funds		6,235	-	6,235	10,900
Resources Expended on Charitable Activities					
Charitable Activities Costs		367,957	3,040,586	3,408,543	3,439,088
Total Resources Expended	4	374,192	3,040,586	3,414,778	3,449,988
Net movement in funds for the year		(28,775)	(54,427)	(83,202)	(73,228)
Reconciliation of funds					
Balances brought forward at 1 January 2016		395,153	(47,161)	347,992	421,220
Balances carried forward at 31 December 2016		366,378	(101,588)	264,790	347,992

Approved by the Trustees on 14 June 2017 and signed on its behalf by

Claire Fitzpatrick
Trustee

Aidan Browne
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 2016

	Statement of Financial Activities	2016 €	2015 €
Gross income	Unrestricted funds	345,417	
	Restricted funds	<u>2,986,159</u>	
		<u>3,331,576</u>	<u>3,376,760</u>
Total income		3,331,576	3,376,760
Total expenditure		(3,414,778)	(3,449,988)
Net income/(expenditure)		<u>(83,202)</u>	<u>(73,228)</u>

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 14 June 2017 and signed on its behalf by

Claire Fitzpatrick
Trustee

Aidan Browne
Trustee

YOUTH ADVOCATE PROGRAMMES IRELAND C.L.G.
(A COMPANY LIMITED BY GUARANTEE, NOT HAVING A SHARE CAPITAL)
BALANCE SHEET
AS AT 31 DECEMBER 2016

	Notes	2016 €	2015 €
Fixed Assets			
Tangible assets	8	103,588	123,787
Current Assets			
Debtors	9	165,420	162,101
Cash at bank and in hand		178,272	251,370
		343,692	413,471
Creditors: Amounts falling due within one year	10	(182,490)	(189,266)
Net Current Assets		161,202	224,205
Total Assets less Current Liabilities		264,790	347,992
Funds			
Restricted trust funds		(101,588)	(47,161)
General fund (unrestricted)		366,378	395,153
Total funds	13	264,790	347,992

Approved by the Trustees on 14 June 2017 and signed on its behalf by

Claire Fitzpatrick
Trustee

Aidan Browne
Trustee

YOUTH ADVOCATE PROGRAMMES IRELAND C.L.G.
(A COMPANY LIMITED BY GUARANTEE, NOT HAVING A SHARE CAPITAL)
CASH FLOW STATEMENT
FOR THE YEAR ENDED 31 DECEMBER 2016

	Notes	2016 €	2015 €
Net cash outflow from operating activities	18	(58,825)	58,686
Returns on investments and servicing of finance	18	213	826
Capital expenditure	18	(12,807)	(117,343)
Movement in cash in the year		(71,419)	(57,831)
Reconciliation of net cash flow to movement in net debt (Note 18)			
Movement in cash in the year		(71,419)	(57,831)
Net funds at 1 January 2016		249,108	306,939
Net funds at 31 December 2016		177,689	249,108

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 2016

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

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.

Taxation

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

2. NET INCOMING RESOURCES	2016	2015
	€	€
Net Incoming Resources are stated after charging/(crediting):		
Depreciation of tangible assets	33,005	30,693
Operating lease rentals		
- Land and buildings	89,026	100,498
	<u> </u>	<u> </u>
3. INVESTMENT AND OTHER INCOME	2016	2015
	€	€
Sundry income	4,555	10,963
Bank interest	213	826
	<u> </u>	<u> </u>
	<u>4,768</u>	<u>11,789</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 2016**

continued

4. ANALYSIS OF RESOURCES EXPENDED

	Charitable Activities Costs 2016 €	Total 2016 €	Total 2015 €
Direct costs			
Cost of raising funds	6,235	6,235	10,900
Other costs			
Bank Charges	1,267	1,267	1,188
Activities	82,692	82,692	72,864
Flexible Fund	4,414	4,414	4,040
Travel	257,037	257,037	241,051
Meeting Expenses	15,798	15,798	12,634
Management & Board Expenditure	6,127	6,127	2,639
Subscriptions	2,517	2,517	5,694
General Expenses	146	146	1,212
Depreciation	33,005	33,005	30,693
Canteen & Food	7,831	7,831	18,884
	<u>410,834</u>	<u>410,834</u>	<u>390,899</u>
Support costs:	2,961,223	2,961,223	3,012,850
Governance Costs:	36,486	36,486	35,339
Totals	<u><u>3,414,778</u></u>	<u><u>3,414,778</u></u>	<u><u>3,449,988</u></u>

5. ANALYSIS OF SUPPORT AND GOVERNANCE COSTS

	Support 2016 €
Training	16,388
Salaries,wages and related costs	2,592,534
General Office Overheads	352,301
	<u>2,961,223</u>
	Governance 2016 €
Auditor's Remuneration	12,300
Legal and professional	24,186
	<u>36,486</u>
Total	<u><u>2,997,709</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 2016

continued

6. EMPLOYEES AND REMUNERATION

Number of employees

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

	2016 Number	2015 Number
Management & Support	37	32
Advocates (Part-Time)	97	137
	<u>134</u>	<u>169</u>

The staff costs comprise:

	2016 €	2015 €
Wages and salaries	2,357,439	2,413,551
Social security costs	235,097	229,235
	<u>2,592,536</u>	<u>2,642,786</u>

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.

	2016 €	2015 €
€90,000 - €100,000	<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 €90,475 (2015 - €90,398).

8. TANGIBLE FIXED ASSETS

	Fixtures, fittings and equipment €	Total €
Cost		
At 1 January 2016	458,747	458,747
Additions	12,807	12,807
At 31 December 2016	<u>471,554</u>	<u>471,554</u>
Depreciation		
At 1 January 2016	334,960	334,960
Charge for the year	33,006	33,006
At 31 December 2016	<u>367,966</u>	<u>367,966</u>
Net book value		
At 31 December 2016	<u>103,588</u>	<u>103,588</u>
At 31 December 2015	<u>123,787</u>	<u>123,787</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 2016

continued

8.1 TANGIBLE FIXED ASSETS PRIOR YEAR

	Fixtures, fittings and equipment €	Total €
Cost		
At 1 January 2015	341,404	341,404
Additions	117,343	117,343
At 31 December 2015	<u>458,747</u>	<u>458,747</u>
Depreciation		
At 1 January 2015	304,267	304,267
Charge for the year	30,693	30,693
At 31 December 2015	<u>334,960</u>	<u>334,960</u>
Net book value		
At 31 December 2015	<u>123,787</u>	<u>123,787</u>
At 31 December 2014	<u><u>37,137</u></u>	<u><u>37,137</u></u>
9. DEBTORS	2016	2015
	€	€
Trade debtors	48,796	45,524
Other debtors	32,191	38,093
Prepayments and accrued income	84,433	78,484
	<u>165,420</u>	<u>162,101</u>
10. CREDITORS	2016	2015
Amounts falling due within one year	€	€
Bank overdrafts	582	2,262
Trade creditors	761	9,010
Taxation and social security costs (Note 11)	54,304	58,825
Other creditors	45,074	34,376
Accruals	50,129	71,550
Deferred Income	31,640	13,243
	<u>182,490</u>	<u>189,266</u>

The repayment terms of trade creditors vary between on demand and 90 days and do not attract interest. The bank overdraft is repayable on demand and incurs an annualised interest rate of 6.5% over the cost of funds of the daily overdrawn balance. Taxes are subject to the terms of the relevant legislation. Interest accrues on late payment at a rate of 8% on PAYE. The terms of the other creditors, accruals and deferred income vary.

11. TAXATION AND SOCIAL SECURITY

	2016 €	2015 €
Creditors:		
PAYE / PRSI	<u>54,304</u>	<u>58,825</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 2016

continued

12. ANALYSIS OF NET ASSETS BY FUND

	Fixed assets - charity use €	Current assets €	Current liabilities €	Total €
Restricted income				
Restricted	-	65,948	(167,536)	(101,588)
Unrestricted income				
Unrestricted	103,588	277,744	(14,954)	366,378
	<u>103,588</u>	<u>343,692</u>	<u>(182,490)</u>	<u>264,790</u>

13. ANALYSIS OF MOVEMENTS ON FUNDS

	Balance 1 January 2016 €	Incoming Resources €	Resources expended €	Balance 31 December 2016 €
Restricted income				
Restricted	(47,161)	2,986,159	(3,040,586)	(101,588)
Unrestricted income				
Unrestricted	395,153	345,417	(374,192)	366,378
Total funds	<u>347,992</u>	<u>3,331,576</u>	<u>(3,414,778)</u>	<u>264,790</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 2016 the company had annual commitments under non-cancellable operating leases as follows:

	Land and buildings	
	2016 €	2015 €
Expiry date:		
Within one year	71,377	95,826
Between one and five years	247,915	266,396
In over five years	211,584	242,996
	<u>530,876</u>	<u>605,218</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 C.L.G.
 (A COMPANY LIMITED BY GUARANTEE, NOT HAVING A SHARE CAPITAL)
NOTES TO THE FINANCIAL STATEMENTS
FOR THE YEAR ENDED 31 DECEMBER 2016

continued

16. 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 €3,525 (2015 - €8,455) to Youth Advocate Programs Inc for the provision of services.

An amount of €2,100 (2015 - €430) remains outstanding from Youth Advocate Programs Inc at the year end.

17. POST-BALANCE SHEET EVENTS

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

18. CASH FLOW STATEMENT

18.1 Reconciliation of operating net movement in funds to net cash outflow from operating activities	2016	2015
		€
Net movement in funds	(83,415)	(74,054)
Depreciation	33,005	30,693
Movement in debtors	(3,319)	59,194
Movement in creditors	(5,096)	42,853
Net cash outflow from operating activities	(58,825)	58,686

18.2 CASH FLOW STATEMENT	2016	2015
	€	€
Returns on investments and servicing of finance		
Interest received	213	826
Capital expenditure		
Payments to acquire tangible assets	(12,807)	(117,343)

18.3 ANALYSIS OF CHANGES IN NET FUNDS	Opening balance	Cash flows	Closing balance
	€	€	€
Cash at bank and in hand	251,370	(73,099)	178,272
Overdrafts	(2,262)	1,680	(582)
Net funds	249,108	(71,419)	177,689

19. APPROVAL OF FINANCIAL STATEMENTS

The financial statements were approved and authorised for issue by the Board of Trustees on.....14/06/2017

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

SUPPLEMENTARY INFORMATION

RELATING TO THE FINANCIAL STATEMENTS

FOR THE YEAR ENDED 31 DECEMBER 2016

NOT COVERED BY THE REPORT OF THE AUDITORS

YOUTH ADVOCATE PROGRAMMES IRELAND C.L.G.
(A COMPANY LIMITED BY GUARANTEE, NOT HAVING A SHARE CAPITAL)
SUPPLEMENTARY INFORMATION RELATING TO THE FINANCIAL STATEMENTS
OPERATING STATEMENT
FOR THE YEAR ENDED 31 DECEMBER 2016

	Schedule	2016 €	2015 €
Income		3,326,807	3,364,971
Charitable activities and other expenses	1	<u>(3,414,777)</u>	<u>(3,449,988)</u>
		(87,970)	(85,017)
Miscellaneous income	2	<u>4,768</u>	<u>11,789</u>
Net deficit		<u><u>(83,202)</u></u>	<u><u>(73,228)</u></u>

YOUTH ADVOCATE PROGRAMMES IRELAND C.L.G.*(A COMPANY LIMITED BY GUARANTEE, NOT HAVING A SHARE CAPITAL)***SUPPLEMENTARY INFORMATION RELATING TO THE FINANCIAL STATEMENTS
SCHEDULE 1 : CHARITABLE ACTIVITIES AND OTHER EXPENSES
FOR THE YEAR ENDED 31 DECEMBER 2016**

	2016	2015
	€	€
Expenses		
National Salaries	267,946	274,302
Service Managers Salaries	192,025	223,085
Team Leader Salaries	755,379	737,410
Administrators Salaries	192,735	194,503
Advocates Wages	662,634	697,525
Advocates Administration Wages	154,843	150,406
Advocates Training Wages	58,465	58,511
Advocates Holidays	73,411	77,809
Employer's NI/PRSI contributions	235,097	229,235
Staff Support	2,246	2,697
Full Time Staff Training	11,966	21,897
Training/Away Days	2,177	11,115
Rent payable	89,026	100,498
Rent and rates	39,740	40,123
Insurance	75,367	39,537
Light and heat	10,272	18,386
Repairs and maintenance	1,134	2,593
Maintenance/ Equipment Contracts	540	3,118
Printing, postage and stationery	22,036	24,456
Advertising	2,574	1,720
Telephone	41,511	62,007
Landline/ Internet	9,019	11,637
Computer costs	44,651	38,672
Chief Executive Travel	3,666	3,798
Director of Service Travel	9,870	6,985
Finance Manager Travel	627	145
Director of Support Services Travel	2,056	1,554
Service Managers Travel	23,739	22,882
Team Leader Travel	68,851	72,912
Administrators Travel	1,611	3,161
Advocates Travel	146,617	129,614
Legal and professional	24,186	23,039
Auditor's/Independent Examiner's remuneration	12,300	12,300
Bank charges	1,261	1,188
Canteen	8,200	8,181
Food	7,831	10,703
General expenses	11,080	1,212
Activities	82,692	75,328
Flexible Fund	4,414	4,040
Meeting Expenses	15,798	12,634
Fundraising costs	3,534	44
Board Expenditure	6,127	2,639
Subscriptions	2,517	5,694
Depreciation	33,005	30,693
	<u>3,414,777</u>	<u>3,449,988</u>

YOUTH ADVOCATE PROGRAMMES IRELAND C.L.G.
(A COMPANY LIMITED BY GUARANTEE, NOT HAVING A SHARE CAPITAL)
SUPPLEMENTARY INFORMATION RELATING TO THE FINANCIAL STATEMENTS
SCHEDULE 2 : MISCELLANEOUS INCOME
FOR THE YEAR ENDED 31 DECEMBER 2016

	2016 €	2015 €
Miscellaneous Income		
Sundry income	4,555	10,963
Bank Interest	213	826
	<u>4,768</u>	<u>11,789</u>

YOUTH ADVOCATE PROGRAMMES IRELAND C.L.G

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

SUMMARY SURPLUS/(DEFICIT) PER PROGRAMME FOR THE YEAR ENDED 31 DECEMBER 2016

Programme Name	Appendix	2016 €	2015 €
National Programme	1	(28,725)	(33,810)
Fundraising Programme	2	(51)	(2,653)
Dublin 530 Programme	3	(2,204)	(1,337)
North Dublin - Dublin 531 Programme	4	-	276
South West Dublin - Dublin 532 Programme	5	(183)	-
Dublin North City - Dublin 535 Programme	6	(84)	178
Kildare Programme	7	-	-
Galway/Roscommon Programme	8	3,038	(721)
Mayo Programme	9	(3)	2
Limerick Programme	10	(9,132)	(2,272)
Cork Programme	11	(14,626)	346
Kerry Programme	12	(988)	(4)
Meath Programme	13	(14,611)	(6,702)
Louth Programme	14	9,281	(1,878)
Cavan/Monaghan Programme	15	(1,225)	(4,170)
Crisis Intervention Programme - Meath & Louth	16	(1,217)	(3,497)
Family Support Programme	17	(147)	82
Aftercare	18	-	5,776
Disability North East	19	(917)	(3,992)
Dublin South City & West Programme	20	(6,598)	-
Midlands Programme (OFF 560)	21	(876)	(542)
Midlands Programme (OF1 560)	22	-	-
Carlow/Kilkenny Programme	23	(1)	259
Roscommon Programme	24	-	1
Disability Cork Programme	25	-	(2,130)
Irish Youth Justice Service	26	(13,673)	(16,440)
Cavan - CAMHS	27	1	-
Crisis Intervention -MEA 851	28	-	-
Cavan Disability - CAV 905	29	-	-
Clare Cases - CLA 904	30	(193)	-
Disability Dublin North (DUB 905)	31	(72)	-
Louth Adult Disability - LOU 900	32	-	-
Out of Hours Service - OOH 904	33	1	-
Surplus/(Deficit) for the year		(83,202)	(73,228)

YOUTH ADVOCATE PROGRAMMES IRELAND C.L.G
(A COMPANY LIMITED BY GUARANTEE, NOT HAVING A SHARE CAPITAL)
DETAILED INCOME AND EXPENDITURE ACCOUNT
FOR THE YEAR ENDED 31 DECEMBER 2016

Appendix 1
National Programme

	2016	2015
	€	€
Income		
Management Fees	334,465	331,584
Salary Fees	-	5,648
Programme Fees	-	41,859
Interest Receivable	213	826
Sundry Income	4,555	10,963
	<u>339,234</u>	<u>390,880</u>
Expenditure		
<u>Service Delivery Costs</u>		
Salaries and wages	200,959	205,227
Team Leader Salaries	-	10,000
Administrator's salaries	16,467	65,343
Advocates' wages	-	(39)
Employers PRSI	21,837	25,016
Service Delivery Costs	502	-
Termination/redundancy costs	-	-
Chief executive's travel	2,356	3,574
Director of service's travel	788	-
Finance manager's travel	617	145
Quality assurance manager's travel	2,056	1,554
Service Manager travel	-	-
Case manager's travel	-	(31)
Administrator's travel	68	1,464
Activities	1,066	(235)
Flexible Fund	-	49
Telephone - mobile phones	6,226	5,511
Telephone - land lines/internet	1,834	2,857
	<u>254,776</u>	<u>320,434</u>
<u>Service Support Costs</u>		
Rent and rates	16,715	17,299
Light and heat	373	421
Repairs and maintenance	238	172
Maintenance/equipment contracts	473	528
IT Costs	7,244	3,989
Household and cleaning	183	485
Health and safety	-	341
Office supplies	1,710	1,921
Postage	193	848
Printing	1,035	(188)
Stationery	51	407
Food	230	1,824
Meeting expenses	3,666	2,926
Board expenditure	6,127	2,640
Conferences/Room Hire	2,441	3,544
Subscriptions	917	2,955
Staff support	1,100	596
Advocate Training	98	60
Full time staff training	3,655	8,389
External training	-	2,469
Advertising	1,266	493
Bank Charges	1,265	1,188
Insurance	31,809	13,458
Professional Fees	12,323	17,431
Accountancy & Audit Fees	11,033	12,300
Depreciation	9,036	7,761
	<u>113,183</u>	<u>104,256</u>
Surplus/(Deficit) for the year	<u>(28,725)</u>	<u>(33,810)</u>

YOUTH ADVOCATE PROGRAMMES IRELAND C.L.G
 (A COMPANY LIMITED BY GUARANTEE, NOT HAVING A SHARE CAPITAL)
DETAILED INCOME AND EXPENDITURE ACCOUNT
FOR THE YEAR ENDED 31 DECEMBER 2016

Appendix 2
Fundraising Programme

	2015	2015
	€	€
Income		
Health Service Executive	-	8,247
Fundraising Income	6,184	-
	<u>6,184</u>	<u>8,247</u>
Expenditure		
<u>Service Delivery Costs</u>		
Advocates' wages	-	1,176
Employer's PRSI	-	94
Activities	-	2,464
Telephone - mobile phones	-	650
	-	<u>4,384</u>
<u>Service Support Costs</u>		
Conference/room hire	2,700	6,472
Fundraising costs	3,535	44
	<u>6,235</u>	<u>6,516</u>
Surplus/(Deficit) for the year	<u>(51)</u>	<u>(2,653)</u>

YOUTH ADVOCATE PROGRAMMES IRELAND C.L.G
(A COMPANY LIMITED BY GUARANTEE, NOT HAVING A SHARE CAPITAL)
DETAILED INCOME AND EXPENDITURE ACCOUNT
FOR THE YEAR ENDED 31 DECEMBER 2016

Appendix 3
Dublin 530 Programme

Income	2016	2015
	€	€
Tusla	759,168	277,316
Expenditure		
<u>Service Delivery Costs</u>		
Salaries and wages	16,077	6,210
Service Managers Salaries	48,949	21,169
Team Leader Salaries	183,569	56,358
Administrator's salaries	43,074	11,191
Advocates wages	147,355	63,556
Advocates Administration Wages	35,640	12,612
Advocates Training Wages	9,796	5,102
Advocates Holidays	17,445	5,740
Employers PRSI	51,181	18,965
Director of service's travel	2,243	646
Service Manager travel	1,983	909
Case manager's travel	6,994	4,079
Administrator's travel	246	75
Advocates Travel	21,274	7,021
Activities	16,296	5,615
Flexible Fund	539	294
Telephone - mobile phones	7,518	4,777
Telephone - land lines/internet	908	552
	611,086	224,872
<u>Service Support Costs</u>		
Rent and rates	24,428	9,413
Light and heat	772	706
Repairs and maintenance	114	24
Maintenance/equipment contracts	-	110
IT Costs	8,982	3,006
Household and cleaning	1,885	443
Health and safety	-	28
Office supplies	1,329	321
Postage	1,164	257
Printing	3,072	931
Stationary	87	85
Food	2,730	1,342
Meeting expenses	2,136	846
Conferences/Room hire	1,365	209
Subscriptions	388	203
Staff support	102	126
External training	209	676
Full time staff training	1,620	670
Advertising	304	-
Insurance	10,425	2,413
Professional Fees	2,905	523
Depreciation	10,817	3,836
Management Charges	75,451	27,614
	150,286	53,781
Surplus/(Deficit) for the year	(2,204)	(1,337)

YOUTH ADVOCATE PROGRAMMES IRELAND C.L.G
(A COMPANY LIMITED BY GUARANTEE, NOT HAVING A SHARE CAPITAL)
DETAILED INCOME AND EXPENDITURE ACCOUNT
FOR THE YEAR ENDED 31 DECEMBER 2016

Appendix 4
North Dublin - Dublin 531 Programme

Income	2016	2015
	€	€
Tulsa	-	481,851
Expenditure		
<u>Service Delivery Costs</u>		
Salaries and wages	-	10,432
Service Managers Salaries	-	35,787
Team Leader Salaries	-	94,245
Administrator's salaries	-	19,819
Advocates' wages	-	105,031
Advocates Administration Wages	-	24,701
Advocates Training Wages	-	7,437
Advocates Holidays	-	11,330
Employer's PRSI	-	31,206
Chief executive's travel	-	12
Director of service's travel	-	1,105
Service Manager travel	-	746
Case manager's travel	-	5,925
Administrator's travel	-	129
Advocates Travel	-	14,752
Activities	-	10,526
Flexible Fund	-	343
Telephone - mobile phones	-	7,954
Telephone - land lines/internet	-	845
	<hr/>	<hr/>
	-	382,324
<u>Service Support Costs</u>		
Rent and rates	-	24,261
Light and heat	-	1,666
Repairs and maintenance	-	41
Maintenance/equipment contracts	-	138
IT costs	-	5,124
Household and cleaning	-	740
Health and safety	-	47
Office supplies	-	426
Postage	-	440
Printing	-	1,342
Stationary	-	144
Food	-	1,595
Meeting expenses	-	1,249
Conference/room hire	-	322
Subscriptions	-	222
Staff support	-	127
External training	-	981
Full time staff training	-	3,612
Insurance	-	4,126
Professional fees	-	894
Depreciation	-	4,030
Management Charges	-	47,724
	<hr/>	<hr/>
	-	99,251
Surplus/(Deficit) for the year	<hr/> <hr/>	<hr/> <hr/>
	-	276

YOUTH ADVOCATE PROGRAMMES IRELAND C.L.G
(A COMPANY LIMITED BY GUARANTEE, NOT HAVING A SHARE CAPITAL)
DETAILED INCOME AND EXPENDITURE ACCOUNT
FOR THE YEAR ENDED 31 DECEMBER 2016

Appendix 5
South West Dublin - Dublin 532 Programme

Income	2016 €	2015 €
Tusla	259,441	126,926
Expenditure		
<u>Service Delivery Costs</u>		
Salaries and wages	5,359	2,756
Service Managers Salaries	16,153	10,920
Team Leader Salaries	62,344	34,323
Administrator's salaries	14,263	5,554
Advocates wages	31,081	16,984
Advocates Administration Wages	10,202	6,275
Advocates Training Wages	5,255	1,362
Advocates Holidays	4,798	4,816
Employers PRSI	13,710	7,515
Chief executive's travel	56	-
Director of service's travel	745	292
Service Manager travel	3,989	1,324
Case manager's travel	6,198	3,506
Administrator's travel	81	34
Advocates Travel	7,858	2,249
Activities	7,539	2,209
Flexible Fund	234	137
Telephone - mobile phones	2,947	1,913
Telephone - land lines/internet	358	256
	193,171	102,424
<u>Service Support Costs</u>		
Rent and rates	23,706	4,365
Light and heat	1,401	421
Repairs and maintenance	57	11
Maintenance/equipment contracts	-	50
IT costs	2,876	1,371
Household and cleaning	580	198
Health and safety	-	12
Office supplies	504	218
Postage	386	116
Printing	1,021	821
Stationery	19	38
Food	288	391
Meeting expenses	1,173	307
Conferences/Room hire	454	111
Subscriptions	125	149
Staff support	74	82
Full time staff training	662	451
External training	-	163
Advertising	71	180
Insurance	3,293	1,089
Professional fees	909	236
Depreciation	3,123	1,141
Management Charges	25,729	12,578
	66,452	24,501
Surplus/(Deficit) for the year	(183)	-

YOUTH ADVOCATE PROGRAMMES IRELAND C.L.G
(A COMPANY LIMITED BY GUARANTEE, NOT HAVING A SHARE CAPITAL)
DETAILED INCOME AND EXPENDITURE ACCOUNT
FOR THE YEAR ENDED 31 DECEMBER 2016

Appendix 6
Dublin North City - Dublin 535 Programme

Income	2016	2015
	€	€
Tusla	178,914	178,914
Expenditure		
<u>Service Delivery Costs</u>		
Salaries and wages	4,019	3,937
Service Managers Salaries	11,699	14,868
Team Leader Salaries	43,746	45,391
Administrator's salaries	10,286	7,934
Advocates wages	30,390	32,262
Advocates Administration Wages	7,969	7,524
Advocates Training Wages	3,652	2,506
Advocates Holidays	3,244	3,802
Employers PRSI	11,801	10,964
Director of service's travel	536	417
Service Manager travel	2,823	400
Case manager's travel	1,702	2,591
Administrator's travel	59	49
Advocates Travel	3,574	4,190
Activities	3,879	4,443
Flexible Fund	-	273
Telephone - mobile phones	664	2,766
Telephone - land lines/internet	200	327
	140,242	144,644
<u>Service Support Costs</u>		
Rent and rates	11,677	6,750
Light and heat	668	787
Repairs and maintenance	60	116
Maintenance/equipment contracts	-	121
IT costs	2,078	1,948
Household and cleaning	460	409
Health and safety	-	118
Office supplies	254	236
Postage	278	166
Printing	734	999
Stationery	14	54
Food	213	466
Meeting expenses	400	365
Conferences/Room hire	327	131
Subscriptions	92	155
Staff support	16	75
Full time staff training	341	680
External training	27	556
Advertising	19	180
Insurance	2,457	1,557
Professional fees	653	337
Depreciation	251	176
Management Charges	17,739	17,713
	38,756	34,092
Surplus/(Deficit) for the year	(84)	178

YOUTH ADVOCATE PROGRAMMES IRELAND C.L.G
(A COMPANY LIMITED BY GUARANTEE, NOT HAVING A SHARE CAPITAL)
DETAILED INCOME AND EXPENDITURE ACCOUNT
FOR THE YEAR ENDED 31 DECEMBER 2016

Appendix 7
Kildare Programme

Income	2016	2015	
	€	€	
Tusla	-		122,927
Expenditure			
<u>Service Delivery Costs</u>			
Salaries and wages	-	2,558	
Service Managers Salaries	-	11,951	
Team Leader Salaries	-	34,963	
Administrator's salaries	-	5,157	
Advocates' wages	-	14,152	
Advocates Administration Wages	-	4,313	
Advocates Training Wages	-	2,538	
Advocates Holidays	-	2,108	
Employer's PRSI	-	6,772	
Director of service's travel	-	271	
Service Manager travel	-	1,117	
Case manager's travel	-	3,580	
Administrator's travel	-	32	
Advocates Travel	-	4,923	
Activities	-	2,152	
Flexible Fund	-	131	
Telephone - mobile phones	-	1,905	
Telephone - land lines/internet	-	157	
	-	98,779	
<u>Service Support Costs</u>			
Rent and rates	-	4,128	
Light and heat	-	461	
Repairs and maintenance	-	10	
Maintenance/equipment contracts	-	46	
IT costs	-	1,761	
Household and cleaning	-	180	
Health and safety	-	12	
Office supplies	-	206	
Postage	-	108	
Printing	-	691	
Stationary	-	36	
Food	-	259	
Meeting expenses	-	466	
Conference/room hire	-	108	
Subscriptions	-	148	
Staff support	-	50	
External training	-	127	
Full time staff training	-	429	
Advertising	-	180	
Insurance	-	1,011	
Professional fees	-	219	
Sundry expenses	-	197	
Depreciation	-	1,133	
Management Charges	-	12,182	
	-	24,148	
Surplus/(Deficit) for the year	-	-	

YOUTH ADVOCATE PROGRAMMES IRELAND C.L.G
(A COMPANY LIMITED BY GUARANTEE, NOT HAVING A SHARE CAPITAL)
DETAILED INCOME AND EXPENDITURE ACCOUNT
FOR THE YEAR ENDED 31 DECEMBER 2016

Appendix 8
Galway/Roscommon Programme

Income	2016	2015
	€	€
Tusia	333,365	333,492
Expenditure		
<u>Service Delivery Costs</u>		
Salaries and wages	9,378	6,495
Chief executive's travel	147	-
Service Managers Salaries	21,319	16,612
Team Leader Salaries	71,748	66,051
Administrator's salaries	17,880	13,092
Advocates wages	59,257	86,542
Advocates Administration Wages	12,404	13,920
Advocates Training Wages	7,294	7,063
Advocates Holidays	7,081	8,349
Employers PRSI	20,125	21,637
Director of service's travel	944	688
Service Manager travel	3,695	1,923
Case manager's travel	10,221	4,887
Administrator's travel	102	80
Advocates Travel	14,170	16,251
Activities	9,194	7,270
Flexible Fund	400	965
Telephone - mobile phones	3,877	5,772
Telephone - land lines/internet	1,165	1,327
	<hr/>	<hr/>
	270,399	278,925
<u>Service Support Costs</u>		
Rent and rates	7,000	6,500
Light and heat	1,666	1,455
Repairs and maintenance	-	52
Maintenance/equipment contracts	-	151
IT costs	3,786	2,700
Household and cleaning	668	726
Health and safety	47	71
Office supplies	244	267
Postage	276	138
Printing	699	836
Stationery	56	58
Food	1,089	331
Meeting expenses	1,858	778
Conferences/Room hire	561	215
Subscriptions	164	257
Staff support	560	17
External training	840	1,134
Full time staff training	714	801
Advertising	78	197
Insurance	4,477	2,570
Professional fees	1,134	557
Depreciation	1,277	2,357
Management Charges	32,735	33,120
	<hr/>	<hr/>
	59,928	55,288
Surplus/(Deficit) for the year	<hr/> <hr/>	<hr/> <hr/>
	3,038	(721)

YOUTH ADVOCATE PROGRAMMES IRELAND C.L.G
 (A COMPANY LIMITED BY GUARANTEE, NOT HAVING A SHARE CAPITAL)
DETAILED INCOME AND EXPENDITURE ACCOUNT
FOR THE YEAR ENDED 31 DECEMBER 2016

Appendix 9
Mayo Programme

	2016	2015
	€	€
Income		
Tusla	7,404	14,721
Expenditure		
<u>Service Delivery Costs</u>		
Salaries and wages	-	278
Service Managers Salaries	-	1,397
Team Leader Salaries	2,583	2,930
Administrator's salaries	225	139
Advocates wages	1,722	3,949
Advocates Administration Wages	622	459
Advocates Training Wages	809	84
Advocates Holidays	197	270
Employers PRSI	607	558
Service Delivery Costs	(1,616)	-
Service Manager travel	110	346
Case manager's travel	243	319
Administrator's travel	-	13
Advocates Travel	1,024	970
Activities	116	197
Telephone - mobile phones	-	135
Telephone - land lines/internet	-	128
	<u>6,642</u>	<u>12,172</u>
<u>Service Support Costs</u>		
Rent and rates	-	383
Light and heat	-	319
Repairs and maintenance	-	32
Maintenance/equipment contracts	-	19
IT costs	-	96
Household and cleaning	-	26
Office supplies	4	24
Postage	-	11
Printing	-	51
Stationery	-	10
Food	-	38
Meeting expenses	27	62
Staff support	-	17
Management Charges	734	1,459
	<u>765</u>	<u>2,547</u>
Surplus/(Deficit) for the year	<u><u>(3)</u></u>	<u><u>2</u></u>

YOUTH ADVOCATE PROGRAMMES IRELAND C.L.G
(A COMPANY LIMITED BY GUARANTEE, NOT HAVING A SHARE CAPITAL)
DETAILED INCOME AND EXPENDITURE ACCOUNT
FOR THE YEAR ENDED 31 DECEMBER 2016

Appendix 10
Limerick Programme

	2016	2015
	€	€
Income		
Tusla	308,967	308,967
Expenditure		
<u>Service Delivery Costs</u>		
Salaries and wages	6,698	6,298
Service Managers Salaries	18,587	19,364
Team Leader Salaries	67,969	87,924
Administrator's salaries	17,364	12,695
Advocates wages	54,912	46,102
Advocates Administration Wages	11,173	8,977
Advocates Training Wages	4,043	4,711
Advocates Holidays	5,415	3,414
Employers PRSI	18,744	18,795
Chief executive's travel	267	136
Director of service's travel	905	667
Service Manager travel	1,263	2,844
Case manager's travel	7,558	8,471
Administrator's travel	648	811
Advocates Travel	24,837	12,952
Activities	7,425	6,869
Flexible Fund	847	296
Telephone - mobile phones	2,914	4,435
Telephone - land lines/internet	1,290	390
	252,859	246,152
<u>Service Support Costs</u>		
Rent and rates	12,364	12,364
Light and heat	2,503	3,152
Repairs and maintenance	476	600
Maintenance/equipment contracts	-	114
IT costs	3,774	3,104
Household and cleaning	2,355	2,521
Health and safety	-	82
Office supplies	439	359
Postage	206	200
Printing	1,625	1,833
Food	573	1,344
Meeting expenses	940	364
Conferences/Room hire	550	102
Subscriptions	162	256
Staff support	27	197
External training	113	1,637
Full time staff training	703	988
Advertising	32	-
Insurance	4,462	2,491
Professional fees	1,101	540
Depreciation	1,312	1,995
Management Charges	31,523	30,843
	65,240	65,087
Surplus/(Deficit) for the year	(9,132)	(2,272)

YOUTH ADVOCATE PROGRAMMES IRELAND C.L.G
(A COMPANY LIMITED BY GUARANTEE, NOT HAVING A SHARE CAPITAL)
DETAILED INCOME AND EXPENDITURE ACCOUNT
FOR THE YEAR ENDED 31 DECEMBER 2016

Appendix 11
Cork Programme

Income	2016	2015
	€	€
Tusla	210,000	210,000
Expenditure		
<u>Service Delivery Costs</u>		
Salaries and wages	4,689	3,937
Service Managers Salaries	11,814	12,492
Team Leader Salaries	43,157	48,120
Administrator's salaries	11,283	7,934
Advocates Wages	42,705	32,763
Advocates Administration Wages	7,430	4,455
Advocates Training Wages	3,381	3,255
Advocates Holidays	3,282	6,133
Employers PRSI	13,000	11,416
Director of service's travel	589	417
Chief executive's Travel	335	-
Service Manager travel	2,038	4,814
Case manager's travel	5,864	7,427
Administrator's travel	64	49
Advocates Travel	11,700	7,587
Activities	4,460	3,389
Flexible Fund	1,023	538
Telephone - mobile phones	1,798	3,182
Telephone - land lines/internet	1,032	492
	169,644	158,401
<u>Service Support Costs</u>		
Rent and rates	17,539	16,890
Light and heat	1,560	2,602
Repairs and maintenance	-	11
Maintenance/equipment contracts	-	71
IT costs	2,608	2,830
Household and cleaning	599	797
Health and safety	-	71
Office supplies	305	262
Postage	121	268
Printing	492	603
Stationery	-	230
Food	1,267	299
Meeting expenses	612	430
Conferences/Room hire	357	64
Subscriptions	104	482
Staff support	187	335
External training	174	408
Full time staff training	547	680
Advertising	66	-
Insurance	2,845	1,557
Professional fees	2,138	337
Depreciation	1,202	1,250
Management Charges	22,260	20,776
	54,982	51,253
Surplus/(Deficit) for the year	(14,626)	346

YOUTH ADVOCATE PROGRAMMES IRELAND C.L.G
 (A COMPANY LIMITED BY GUARANTEE, NOT HAVING A SHARE CAPITAL)
DETAILED INCOME AND EXPENDITURE ACCOUNT
FOR THE YEAR ENDED 31 DECEMBER 2016

Appendix 12
 Kerry Programme

Income	2016	2015
	€	€
Tusla	24,948	10,765
Expenditure		
<u>Service Delivery Costs</u>		
Salaries and wages	-	479
Regional Managers Salaries	-	-
Service Managers Salaries	-	1,427
Team Leader Salaries	3,686	3,976
Administrator's salaries	225	125
Advocates wages	7,878	-
Advocates Administration Wages	2,913	-
Advocates Training Wages	1,289	-
Advocates Holidays	806	-
Employers PRSI	1,527	120
Service Manager travel	-	219
Case manager's travel	2,408	467
Advocates Travel	1,059	-
Activities	1,155	-
Flexible Fund	63	-
Telephone - mobile phones	-	607
Telephone - land lines/internet	-	117
	<u>23,008</u>	<u>7,535</u>
<u>Service Support Costs</u>		
Rent and rates	-	1,333
Light and heat	-	146
Repairs and maintenance	-	33
Maintenance/equipment contracts	-	30
IT costs	-	170
Household and cleaning	-	57
Office supplies	3	48
Postage	-	29
Printing	-	117
Stationery	-	44
Food	-	87
Meeting expenses	354	74
Management Charges	2,570	1,067
	<u>2,928</u>	<u>3,234</u>
Surplus/(Deficit) for the year	<u><u>(988)</u></u>	<u><u>(4)</u></u>

YOUTH ADVOCATE PROGRAMMES IRELAND C.L.G
(A COMPANY LIMITED BY GUARANTEE, NOT HAVING A SHARE CAPITAL)
DETAILED INCOME AND EXPENDITURE ACCOUNT
FOR THE YEAR ENDED 31 DECEMBER 2016

Appendix 13
Meath Programme

Income	2016	2015
	€	€
Tusla	306,337	306,337
Expenditure		
<u>Service Delivery Costs</u>		
Salaries and wages	6,698	7,479
Service Managers Salaries	19,650	20,986
Team Leader Salaries	71,947	71,219
Administrator's salaries	18,688	12,695
Advocates wages	72,844	58,463
Advocates Administration Wages	17,691	15,995
Advocates Training Wages	5,227	4,991
Advocates Holidays	8,317	7,302
Employers PRSI	22,411	19,884
Director of service's travel	969	792
Chief executive's travel	40	-
Service Manager travel	925	1,749
Case manager's travel	5,064	8,820
Administrator's travel	106	78
Advocates Travel	12,393	9,695
Activities	5,984	6,373
Flexible Fund	320	120
Telephone - mobile phones	2,788	5,417
Telephone - land lines/internet	1,375	1,421
	<u>273,437</u>	<u>253,479</u>
<u>Service Support Costs</u>		
Rent and rates	(3,181)	8,819
Light and heat	895	3,527
Repairs and maintenance	-	421
Maintenance/equipment contracts	67	462
IT costs	3,961	3,200
Household and cleaning	724	581
Health and safety	105	34
Office supplies	644	481
Postage	140	458
Printing	945	1,455
Stationery	-	148
Food	631	765
Meeting expenses	1,074	565
Conferences/Room hire	611	121
Subscriptions	180	257
Staff support	29	186
External training	300	889
Full time staff training	761	952
Advertising	34	221
Insurance	5,040	2,959
Professional fees	1,183	597
Depreciation	1,562	1,442
Management Charges	31,806	31,022
	<u>47,510</u>	<u>59,561</u>
Surplus/(Deficit) for the year	<u><u>(14,611)</u></u>	<u><u>(6,702)</u></u>

YOUTH ADVOCATE PROGRAMMES IRELAND C.L.G
(A COMPANY LIMITED BY GUARANTEE, NOT HAVING A SHARE CAPITAL)
DETAILED INCOME AND EXPENDITURE ACCOUNT
FOR THE YEAR ENDED 31 DECEMBER 2016

Appendix 14
Louth Programme

	2016	2015
	€	€
Income		
Tusla	203,080	203,080
Expenditure		
<u>Service Delivery Costs</u>		
Salaries and wages	4,019	4,330
Service Managers Salaries	12,237	14,768
Team Leader Salaries	56,547	38,824
Administrator's salaries	12,175	6,978
Advocates wages	27,629	50,666
Advocates Administration Wages	6,337	11,439
Advocates Training Wages	2,442	2,888
Advocates Holidays	3,214	3,960
Employers PRSI	12,633	13,734
Director of service's travel	620	459
Chief executive's travel	36	-
Service Manager travel	1,462	917
Case manager's travel	2,869	2,952
Administrator's travel	68	54
Advocates Travel	6,285	8,171
Activities	7,728	5,073
Flexible Fund	241	89
Telephone - land lines/internet	(1,086)	-
Telephone - mobile phones	4,508	3,359
	159,963	168,660
<u>Service Support Costs</u>		
Rent and rates	-	510
Light and heat	1,104	488
Repairs and maintenance	168	842
Maintenance/equipment contracts	-	78
IT costs	2,875	2,258
Household and cleaning	-	159
Health and safety	-	105
Office supplies	141	398
Postage	-	359
Printing	795	481
Stationery	-	30
Food	226	815
Meeting expenses	396	505
Conferences/Room hire	628	69
Subscriptions	111	195
Staff support	19	787
External training	-	708
Full time staff training	2,246	2,350
Advertising	575	-
Insurance	3,045	1,713
Professional fees	760	371
Depreciation	1,540	2,765
Management Charges	19,205	20,311
	33,836	36,299
Surplus/(Deficit) for the year	9,281	(1,878)

YOUTH ADVOCATE PROGRAMMES IRELAND C.L.G
(A COMPANY LIMITED BY GUARANTEE, NOT HAVING A SHARE CAPITAL)
DETAILED INCOME AND EXPENDITURE ACCOUNT
FOR THE YEAR ENDED 31 DECEMBER 2016

Appendix 15
Cavan/Monaghan Programme

Income	2016	2015
	€	€
Tusla	203,496	203,496
Expenditure		
<u>Service Delivery Costs</u>		
Salaries and wages	4,019	4,330
Service Managers Salaries	12,230	14,117
Team Leader Salaries	47,088	44,285
Administrator's salaries	12,089	8,728
Advocates wages	37,159	38,589
Advocates Administration Wages	6,587	5,845
Advocates Training Wages	3,912	5,103
Advocates Holidays	4,476	6,412
Employers PRSI	12,905	12,247
Director of service's travel	626	459
Service Manager travel	1,353	2,418
Case manager's travel	4,146	7,457
Administrator's travel	69	54
Advocates Travel	10,730	9,041
Activities	6,592	6,642
Flexible Fund	210	54
Telephone - land lines/internet	1,441	4,284
Telephone - mobile phones	3,176	1,497
	<u>168,807</u>	<u>171,561</u>
<u>Service Support Costs</u>		
Rent and rates	5,400	5,400
Light and heat	(1,240)	36
Repairs and maintenance	-	12
Maintenance/equipment contracts	-	78
IT costs	2,579	2,162
Health and safety	-	62
Office supplies	393	317
Postage	-	149
Printing	909	536
Stationery	-	73
Food	228	132
Meeting expenses	895	895
Conferences/Room hire	383	69
Subscriptions	112	247
Staff support	19	17
External training	5	723
Full time staff training	519	983
Advertising	98	89
Insurance	3,049	1,713
Professional fees	1,242	371
Depreciation	1,036	1,460
Management Charges	20,288	20,579
	<u>35,914</u>	<u>36,105</u>
	<u>(1,225)</u>	<u>(4,170)</u>
Surplus/(Deficit) for the year		

YOUTH ADVOCATE PROGRAMMES IRELAND C.L.G
(A COMPANY LIMITED BY GUARANTEE, NOT HAVING A SHARE CAPITAL)
DETAILED INCOME AND EXPENDITURE ACCOUNT
FOR THE YEAR ENDED 31 DECEMBER 2016

Appendix 16
Crisis Intervention Programme - Meath & Louth

Income	2016	2015
	€	€
Tusla	65,272	84,808
Expenditure		
<u>Service Delivery Costs</u>		
Salaries and wages	-	326
Service Managers Salaries	-	1,346
Team Leader Salaries	7,675	4,908
Administrator's salaries	-	413
Advocates wages	26,763	36,404
Advocates Administration Wages	5,437	7,774
Advocates Training Wages	1,456	2,594
Advocates Holidays	1,938	4,262
Employers PRSI	4,046	4,389
Service Delivery Costs	186	-
Service Manager travel	-	65
Case manager's travel	2,493	1,221
Administrator's travel	-	16
Advocates Travel	6,992	10,663
Activities	2,317	2,349
Flexible Fund	36	40
Telephone - mobile phones	361	1,349
Telephone - land lines/internet	-	131
	<u>59,702</u>	<u>78,250</u>
<u>Service Support Costs</u>		
Rent and rates	-	163
Light and heat	-	163
Repairs and maintenance	-	33
Maintenance/equipment contracts	-	226
IT costs	-	128
Household and cleaning	-	65
Office supplies	3	72
Postage	-	52
Printing	-	113
Stationery	-	39
Food	-	98
Meeting expenses	195	151
Management Charges	6,589	8,751
	<u>6,787</u>	<u>10,055</u>
Surplus/(Deficit) for the year	<u><u>(1,217)</u></u>	<u><u>(3,497)</u></u>

YOUTH ADVOCATE PROGRAMMES IRELAND C.L.G
 (A COMPANY LIMITED BY GUARANTEE, NOT HAVING A SHARE CAPITAL)
DETAILED INCOME AND EXPENDITURE ACCOUNT
FOR THE YEAR ENDED 31 DECEMBER 2016

Appendix 17
 Family Support Programme

Income	2016	2015
	€	€
Tusla	35,901	42,206
Expenditure		
<u>Service Delivery Costs</u>		
Salaries and wages	-	370
Service Managers Salaries	-	950
Team Leader Salaries	10,224	12,153
Administrator's salaries	225	185
Advocates wages	10,798	10,569
Advocates Administration Wages	3,171	3,023
Advocates Training Wages	490	1,001
Advocates Holidays	2,345	1,303
Employers PRSI	2,643	2,086
Service Delivery Costs	(240)	-
Service Manager travel	-	74
Case manager's travel	1,313	2,390
Administrator's travel	-	18
Advocates Travel	428	527
Activities	312	338
Flexible Fund	59	61
Telephone - mobile phones	698	1,300
Telephone - land lines/internet	-	111
	<u>32,465</u>	<u>36,459</u>
<u>Service Support Costs</u>		
Rent and rates	-	185
Light and heat	-	185
Repairs and maintenance	-	37
Maintenance/equipment contracts	-	259
IT costs	-	185
Household and cleaning	-	74
Office supplies	-	60
Postage	-	37
Printing	-	148
Stationery	-	33
Food	-	111
Meeting expenses	11	176
Management Charges	3,572	4,174
	<u>3,583</u>	<u>5,665</u>
Surplus/(Deficit) for the year	<u><u>(147)</u></u>	<u><u>82</u></u>

YOUTH ADVOCATE PROGRAMMES IRELAND C.L.G
 (A COMPANY LIMITED BY GUARANTEE, NOT HAVING A SHARE CAPITAL)
DETAILED INCOME AND EXPENDITURE ACCOUNT
FOR THE YEAR ENDED 31 DECEMBER 2016

Appendix 18
Aftercare

Income	2016	2015	
	€	€	
Tusla	-		26,386
Expenditure			
<u>Service Delivery Costs</u>			
Advocates wages	-	12,029	
Advocates Administration Wages	-	1,608	
Advocates Training Wages	-	116	
Advocates Holidays	-	1,175	
Employers PRSI	-	1,294	
Service Manager travel	-	467	
Advocates Travel	-	783	
Activities	-	999	
Flexible Fund	-	20	
	<hr/>	<hr/>	18,491
<u>Service Support Costs</u>			
Office supplies	-	14	
Meeting expenses	-	62	
Management Charges	-	2,042	
	<hr/>	<hr/>	2,119
Surplus/(Deficit) for the year	<hr/> <hr/>	<hr/> <hr/>	5,776

YOUTH ADVOCATE PROGRAMMES IRELAND C.L.G
 (A COMPANY LIMITED BY GUARANTEE, NOT HAVING A SHARE CAPITAL)
DETAILED INCOME AND EXPENDITURE ACCOUNT
FOR THE YEAR ENDED 31 DECEMBER 2016

Appendix 19
 Disability North East

	2016		2015
	€		€
Income			
HSE Disability	29,649		27,490
Expenditure			
<u>Service Delivery Costs</u>			
Salaries and wages	-		170
Service Managers Salaries	-		551
Chief executive's travel	124		-
Team Leader Salaries	3,518		2,095
Administrator's salaries	225		582
Advocates wages	12,339		12,016
Advocates Administration Wages	4,208		3,461
Advocates Training Wages	476		1,134
Advocates Holidays	1,244		1,302
Employers PRSI	1,965		1,749
Service Delivery Costs	(2,418)		-
Service Manager travel	228		64
Case manager's travel	1,170		294
Administrator's travel	-		16
Advocates Travel	3,320		1,877
Activities	907		997
Telephone - mobile phones	165		707
Telephone - land lines/internet	-		96
	27,471		27,111
<u>Service Support Costs</u>			
Rent and rates	-		160
Light and heat	-		160
Repairs and maintenance	-		32
Maintenance/equipment contracts	-		220
IT costs	-		124
Household and cleaning	-		64
Office supplies	-		70
Postage	-		51
Printing	-		110
Stationery	-		38
Food	-		96
Meeting expenses	65		124
Management Charges	3,029		3,120
	3,094		4,371
Surplus/(Deficit) for the year	(917)		(3,992)

YOUTH ADVOCATE PROGRAMMES IRELAND C.L.G
(A COMPANY LIMITED BY GUARANTEE, NOT HAVING A SHARE CAPITAL)
DETAILED INCOME AND EXPENDITURE ACCOUNT
FOR THE YEAR ENDED 31 DECEMBER 2016

Appendix 20
Dublin South City & West Programme

Income	2016	2015
	€	€
Tusia	198,149	190,870
Expenditure		
<u>Service Delivery Costs</u>		
Salaries and wages	4,019	3,937
Service Managers Salaries	12,616	15,293
Team Leader Salaries	35,385	49,939
Administrator's salaries	10,538	7,934
Advocates wages	48,207	33,439
Advocates Administration Wages	10,085	9,328
Advocates Training Wages	3,887	3,430
Advocates Holidays	4,504	1,370
Employers PRSI	12,906	11,838
Director of service's travel	549	417
Chief executive/Finance Managers travel	15	-
Service Manager travel	1,138	1,324
Case manager's travel	2,328	3,706
Administrator's travel	60	49
Advocates Travel	8,659	5,115
Activities	3,211	4,259
Flexible Fund	248	181
Telephone - mobile phones	2,545	3,180
Telephone - land lines/internet	212	313
	161,111	155,051
<u>Service Support Costs</u>		
Rent and rates	11,667	6,883
Light and heat	576	714
Repairs and maintenance	21	16
Maintenance/equipment contracts	-	71
IT costs	2,503	1,948
Household and cleaning	514	259
Health and safety	-	18
Office supplies	328	228
Postage	296	166
Printing	751	1,101
Stationery	14	55
Food	235	372
Meeting expenses	333	610
Conferences/Room hire	333	131
Subscriptions	101	155
Staff support	101	17
External training	10	214
Full time staff training	367	680
Advertising	19	180
Insurance	2,825	1,557
Professional fees	668	337
Depreciation	1,682	1,194
Management Charges	20,290	18,915
	43,636	35,819
Surplus/(Deficit) for the year	(6,598)	-

YOUTH ADVOCATE PROGRAMMES IRELAND C.L.G
(A COMPANY LIMITED BY GUARANTEE, NOT HAVING A SHARE CAPITAL)
DETAILED INCOME AND EXPENDITURE ACCOUNT
FOR THE YEAR ENDED 31 DECEMBER 2016

Appendix 21
Midlands Programme (OFF 560)

	2016	2015
	€	€
Income		
Tusla	140,000	110,000
Expenditure		
<u>Service Delivery Costs</u>		
Salaries and wages	2,010	3,346
Service Managers Salaries	6,772	4,686
Team Leader Salaries	32,834	17,125
Administrator's salaries	6,828	6,544
Advocates wages	27,052	24,609
Advocates Administration Wages	8,924	5,600
Advocates Training Wages	2,016	2,751
Advocates Holidays	2,899	2,703
Employers PRSI	8,763	6,580
Director of service's travel	356	354
Chief executive's travel	112	-
Service Manager travel	1,885	666
Case manager's travel	7,150	3,693
Administrator's travel	39	41
Advocates Travel	6,708	6,754
Activities	3,097	2,091
Flexible Fund	115	449
Telephone - mobile phones	1,126	1,757
Telephone - land lines/internet	290	364
	118,975	90,113
<u>Service Support Costs</u>		
Rent and rates	1,451	1,951
Light and heat	(5)	444
Postage	7	-
Repairs and maintenance	-	9
Maintenance/equipment contracts	-	60
IT costs	1,386	2,185
Household and cleaning	231	252
Health and safety	-	15
Office supplies	76	69
Printing	269	490
Food	120	102
Meeting expenses	1,627	1,396
Conferences/Room hire	217	54
Subscriptions	61	15
Staff support	11	68
Training/Away Days	7	171
Full time staff training	227	432
Advertising	13	-
Insurance	1,638	1,324
Professional fees	437	287
Depreciation	167	150
Management Charges	13,961	10,955
	21,901	20,429
Surplus/(Deficit) for the year	(876)	(542)

YOUTH ADVOCATE PROGRAMMES IRELAND C.L.G
(A COMPANY LIMITED BY GUARANTEE, NOT HAVING A SHARE CAPITAL)
DETAILED INCOME AND EXPENDITURE ACCOUNT
FOR THE YEAR ENDED 31 DECEMBER 2016

Appendix 22
Midlands Programme (OF1 560)

	2016		2015
	€		€
Income			
Tusia	1,080		4,146
Expenditure			
<u>Service Delivery Costs</u>			
Team Leader Salaries	-		800
Administrator's salaries	-		200
Service Delivery Costs	973		-
Advocates wages	-		2,162
Employers PRSI	-		280
Advocates Travel	-		161
Activities	-		132
	<u>973</u>		<u>3,735</u>
<u>Service Support Costs</u>			
Management Charges	<u>107</u>		<u>411</u>
	<u>107</u>		<u>411</u>
Surplus/(Deficit) for the year	<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)
DETAILED INCOME AND EXPENDITURE ACCOUNT
FOR THE YEAR ENDED 31 DECEMBER 2016

Appendix 23
 Carlow/Kilkenny Programme

Income	2016 €	2015 €
Tusla	6,112	2,180
Expenditure		
<u>Service Delivery Costs</u>		
Team Leader Salaries	1,901	-
Administrator's salaries	225	-
Advocates wages	2,178	848
Advocates Administration Wages	669	256
Advocates Training Wages	91	14
Advocates Holidays	230	85
Employers PRSI	517	107
Service delivery costs	(1,823)	
Advocates Travel	1,061	376
Service Manager travel	222	
Activities	236	45
	<u>5,507</u>	<u>1,730</u>
<u>Service Support Costs</u>		
Management Charges	<u>606</u>	<u>190</u>
	<u>606</u>	<u>190</u>
Surplus/(Deficit) for the year	<u><u>(1)</u></u>	<u><u>259</u></u>

YOUTH ADVOCATE PROGRAMMES IRELAND C.L.G
 (A COMPANY LIMITED BY GUARANTEE, NOT HAVING A SHARE CAPITAL)
DETAILED INCOME AND EXPENDITURE ACCOUNT
FOR THE YEAR ENDED 31 DECEMBER 2016

Appendix 24
 Roscommon Programme

Income	2016	2015
	€	€
Tusla		15,457
Expenditure		
<u>Service Delivery Costs</u>		
Salaries and wages	-	438
Service Managers Salaries	-	423
Team Leader Salaries	-	2,848
Administrator's salaries	-	80
Advocates' wages	-	3,952
Advocates Administration Wages	-	468
Advocates Holidays	-	493
Employer's PRSI	-	524
Service Manager travel	-	182
Case manager's travel	-	160
Administrator's travel	-	8
Advocates Travel	-	3,183
Activities	-	154
Telephone - mobile phones	-	153
Telephone - land lines/internet	-	64
	-	13,129
<u>Service Support Costs</u>		
Rent and rates	-	80
Light and heat	-	80
Repairs and maintenance	-	16
Maintenance/equipment contracts	-	160
IT costs	-	112
Household and cleaning	-	32
Office supplies	-	58
Postage	-	26
Printing	-	51
Stationary	-	26
Food	-	48
Meeting expenses	-	109
Management Charges	-	1,532
	-	2,327
Surplus/(Deficit) for the year	-	1

YOUTH ADVOCATE PROGRAMMES IRELAND C.L.G
 (A COMPANY LIMITED BY GUARANTEE, NOT HAVING A SHARE CAPITAL)
DETAILED INCOME AND EXPENDITURE ACCOUNT
FOR THE YEAR ENDED 31 DECEMBER 2016

Appendix 25
 Disability Cork Programme

	2016	2015
	€	€
Income		
HSE Disability	8,728	11,582
Expenditure		
<u>Service Delivery Costs</u>		
Salaries and wages	-	375
Administrator's salaries	225	(194)
Service Managers Salaries	-	1,204
Team Leader Salaries	-	1,711
Advocates wages	2,869	4,356
Advocates Administration Wages	642	651
Advocates Holidays	941	604
Employers PRSI	429	280
Service Manager travel	-	134
Case manager's travel	-	334
Administrator's travel	-	56
Advocates Travel	806	1,400
Service Delivery Costs	1,781	
Activities	94	323
Flexible Fund	76	-
Telephone - mobile phones	-	159
Telephone - land lines/internet	-	66
	<u>7,863</u>	<u>11,459</u>
<u>Service Support Costs</u>		
Rent and rates	-	159
Light and heat	-	200
Repairs and maintenance	-	34
Maintenance/equipment contracts	-	88
IT costs	-	56
Household and cleaning	-	44
Office supplies	-	56
Postage	-	25
Printing	-	50
Stationery	-	25
Food	-	78
Meeting expenses	-	78
Management Charges	865	1,359
	<u>865</u>	<u>2,253</u>
Surplus/(Deficit) for the year	<u><u>-</u></u>	<u><u>(2,130)</u></u>

YOUTH ADVOCATE PROGRAMMES IRELAND C.L.G
(A COMPANY LIMITED BY GUARANTEE, NOT HAVING A SHARE CAPITAL)
DETAILED INCOME AND EXPENDITURE ACCOUNT
FOR THE YEAR ENDED 31 DECEMBER 2016

Appendix 26
Irish Youth Justice Service

	2016		2015
	€		€
Income			
Irish Youth Justice	15,572		15,299
Expenditure			
<u>Direct Expenditure</u>			
Salaries and wages	-		594
Administrator's salaries	225		1,373
Service Managers Salaries	-		2,776
Team Leader Salaries	6,875		7,222
Advocates wages	4,716		6,947
Advocates Administration Wages	1,771		1,726
Advocates Training Wages	1,983		434
Advocates Holidays	587		877
Employers PRSI	1,580		1,184
Service Manager travel	625		181
Chief executive's travel	123		76
Case manager's travel	1,022		664
Administrator's travel	-		36
Advocates Travel	1,554		974
Activities	544		653
Service Delivery Costs	4,504		-
Telephone - mobile phones	200		735
Telephone - land lines/internet	-		126
	<u>26,309</u>		<u>26,577</u>
<u>Indirect Expenditure</u>			
Rent and rates	-		903
Light and heat	-		253
Repairs and maintenance	-		41
Maintenance/equipment contracts	-		38
IT costs	-		213
Household and cleaning	-		71
Office supplies	4		10
Postage	-		31
Printing	-		227
Stationery	-		30
Food	-		109
Meeting expenses	34		93
Management Charges	<u>2,898</u>		<u>3,145</u>
	<u>2,936</u>		<u>5,163</u>
Surplus for the year	<u>(13,673)</u>		<u>(16,440)</u>

YOUTH ADVOCATE PROGRAMMES IRELAND C.L.G
 (A COMPANY LIMITED BY GUARANTEE, NOT HAVING A SHARE CAPITAL)
DETAILED INCOME AND EXPENDITURE ACCOUNT
FOR THE YEAR ENDED 31 DECEMBER 2016

Appendix 27
Cavan - CAMHS

Income	2016	2015
	€	€
HSE Aftercare Service	8,404	-
 Expenditure		
<u>Service Delivery Costs</u>		
Advocates wages	3,786	-
Advocates Administration Wages	471	-
Advocates Training Wages	966	-
Advocates Holidays	307	-
Employers PRSI	457	-
Service Delivery Costs	90	-
Case manager's travel	90	-
Advocates Travel	1,091	-
Activities	<u>312</u>	<u>-</u>
	7,570	-
 <u>Service Support Costs</u>		
Management Charges	<u>833</u>	<u>-</u>
	<u>833</u>	<u>-</u>
 Surplus/(Deficit) for the year	 <u><u>1</u></u>	 <u><u>-</u></u>

YOUTH ADVOCATE PROGRAMMES IRELAND C.L.G
 (A COMPANY LIMITED BY GUARANTEE, NOT HAVING A SHARE CAPITAL)
DETAILED INCOME AND EXPENDITURE ACCOUNT
FOR THE YEAR ENDED 31 DECEMBER 2016

Appendix 28
 Crisis Intervention -MEA 851

	2016	2015
	€	€
Income		
Tusla	8,168	-
Expenditure		
<u>Service Delivery Costs</u>		
Advocates wages	1,397	-
Advocates Administration Wages	172	-
Advocates Holidays	125	-
Employers PRSI	135	-
Service Delivery Costs	4,770	-
Advocates Travel	571	-
Activities	188	-
	<u>7,358</u>	<u>-</u>
<u>Service Support Costs</u>		
Management Charges	810	-
	<u>810</u>	<u>-</u>
Surplus/(Deficit) for the year	<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)
DETAILED INCOME AND EXPENDITURE ACCOUNT
FOR THE YEAR ENDED 31 DECEMBER 2016

Appendix 29
 Cavan Disability - CAV 905

	2016	2015
	€	€
Income		
HSE Disability	13,189	-
Expenditure		
<u>Service Delivery Costs</u>		
Team Leader Salaries	380	-
Advocates wages	9,685	-
Advocates Administration Wages	105	-
Advocates Holidays	36	-
Employers PRSI	932	-
Service Delivery Costs	(203)	-
Case manager's travel	20	-
Advocates Travel	789	-
Activities	138	-
	<u>11,882</u>	<u>-</u>
<u>Service Support Costs</u>		
Management Charges	<u>1,307</u>	<u>-</u>
	<u>1,307</u>	<u>-</u>
Surplus/(Deficit) for the year	<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)
DETAILED INCOME AND EXPENDITURE ACCOUNT
FOR THE YEAR ENDED 31 DECEMBER 2016

Appendix 30
 Clare Cases - CLA 904

	2016	2015
	€	€
Income		
Tusla	-	-
Expenditure		
<i>Service Delivery Costs</i>		
Advocates wages	105	-
Advocates Administration Wages	7	-
Employers PRSI	10	-
Advocates Travel	53	-
	<u>174</u>	<u>-</u>
<i>Service Support Costs</i>		
Management Charges	19	-
	<u>19</u>	<u>-</u>
Surplus/(Deficit) for the year	<u><u>(193)</u></u>	<u><u>-</u></u>

YOUTH ADVOCATE PROGRAMMES IRELAND C.L.G
(A COMPANY LIMITED BY GUARANTEE, NOT HAVING A SHARE CAPITAL)
DETAILED INCOME AND EXPENDITURE ACCOUNT
FOR THE YEAR ENDED 31 DECEMBER 2016

Appendix 31
Disability Dublin North (DUB 905)

Income	2016 €	2015 €
Tusla	1,695	-
Expenditure		
<u>Service Delivery Costs</u>		
Team Leader Salaries	2,205	-
Administrator's salaries	225	-
Advocates wages	1,008	-
Advocates Administration Wages	343	-
Advocates Holidays	106	-
Employers PRSI	346	-
Service Delivery Costs	(3,046)	-
Chief executive's travel	65	-
Advocates Travel	249	-
Activities	91	-
	<u>1,592</u>	-
<u>Service Support Costs</u>		
Management Charges	175	-
	<u>175</u>	-
Surplus/(Deficit) for the year	<u><u>(72)</u></u>	<u><u>-</u></u>

YOUTH ADVOCATE PROGRAMMES IRELAND C.L.G
 (A COMPANY LIMITED BY GUARANTEE, NOT HAVING A SHARE CAPITAL)
DETAILED INCOME AND EXPENDITURE ACCOUNT
FOR THE YEAR ENDED 31 DECEMBER 2016

Appendix 32
 Louth Adult Disability - LOU 900

	2016	2015
	€	€
Income		
Tusia	1,115	-
Expenditure		
<u>Service Delivery Costs</u>		
Advocates wages	61	-
Advocates Administration Wages	14	-
Employers PRSI	6	-
Service Delivery Costs	<u>922</u>	<u>-</u>
	1,004	-
<u>Service Support Costs</u>		
Management Charges	<u>111</u>	<u>-</u>
	<u>111</u>	<u>-</u>
Surplus/(Deficit) for the year	<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)
DETAILED INCOME AND EXPENDITURE ACCOUNT
FOR THE YEAR ENDED 31 DECEMBER 2016

Appendix 33
 Out of Hours Service - OOH 904

	2016	2015
	€	€
Income		
Tusla	636	-
Expenditure		
<u>Service Delivery Costs</u>		
Advocates wages	137	-
Advocates Administration Wages	29	-
Employers PRSI	17	-
Service Delivery Costs	390	-
	<u>572</u>	<u>-</u>
<u>Service Support Costs</u>		
Management Charges	63	-
	<u>63</u>	<u>-</u>
Surplus/(Deficit) for the year	<u><u>1</u></u>	<u><u>-</u></u>