

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

**Annual Report and Audited Financial Statements**

**for the financial year ended 31 December 2020**

# YOUTH ADVOCATE PROGRAMMES IRELAND C.L.G.

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## **YOUTH ADVOCATE PROGRAMMES IRELAND C.L.G. TRUSTEES' AND OTHER INFORMATION**

<b>Trustees</b>	Lynette M Brown-Sow Vivian Sanks-King Donnchadh Hughes Gregory O'Leary Réidín Dunne Philip O'Callaghan Barry Martin Donal Murphy Ian Mullins Laura Curran Danielle Erica Curtis
<b>Company Secretary</b>	Gregory O'Leary
<b>Charity Number</b>	CHY18562
<b>Company Number</b>	468697
<b>Registered Office and Principal Address</b>	Lower Ground Floor Park House 191/193a North Circular Road Dublin 7
<b>Auditors</b>	Roberts Nathan Chartered Certified Accountants and Statutory Audit Firm 9 Exchange Place International Financial Services Centre Dublin 1
<b>Bankers</b>	AIB Bank plc Capel Street Dublin 1
<b>Solicitors</b>	Doyle Associates Solicitors 56 Main Street Rathfarnham Dublin 14

# YOUTH ADVOCATE PROGRAMMES IRELAND C.L.G. TRUSTEES' ANNUAL REPORT

FOR THE FINANCIAL YEAR ENDED 31 DECEMBER 2020

The trustees present their Trustees' Annual Report, combining the Directors' Report and Trustees' Report, and the audited financial statements for the financial year ended 31 December 2020.

The financial statements are prepared in accordance with the Companies Act 2014, FRS 102 "The Financial Reporting Standard applicable in the UK and Republic of Ireland" and Accounting and Reporting by Charities: Statement of Recommended Practice applicable to charities preparing their financial statements in accordance with the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102).

The Trustees' Report contains the information required to be provided in the Trustees' Annual Report under the Statement of Recommended Practice (SORP) guidelines. The trustees of the company are also charity trustees for the purpose of charity law and under the company's constitution are known as members of the board of trustees.

In this report the trustees of Youth Advocate Programmes Ireland C.L.G. present a summary of its purpose, governance, activities, achievements and finances for the financial year 2020.

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 2019), the organisation has implemented its recommendations where relevant in these financial statements.

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

## Charitable 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. We also provide Independent Advocacy Services with HSE CHO2 for the in-patient unit and CAMHS teams and Linn Dara, a HSE in patient unit in Dublin, St. John of God's and St. Patrick's Hospital.

## Achievements and Performance

Key Achievements and Performance Outcomes in 2020 include:

- The Covid 19 pandemic had a major impact on YAP Ireland in 2020 as it did on all of society. The organisation is designated an essential frontline service and continued to provide services to vulnerable children, young people and families in partnership with Tusla and the HSE.
- The new Strategic Plan 2020-2023 is being implemented though the achievement of some objectives has been delayed by the impact of Covid 19.
- We provided services to 450 young people and families in 2020.
- The outcomes for 3,127 young people and families worked with since 2011 continue to show major improvements in all domains in line with the YAP Model:
  - 81% showed an improvement in Self Esteem/ Confidence;
  - 79% improvement in Parenting Skills;
  - 78% improvement in attendance at School/Education/ Training;
  - 82% improvement in Risky Behaviour (Self).
- We hosted a successful webinar in November in lieu of our usual conference highlighting the resilience and participation of staff, young people and families throughout this very difficult year.
- We continued to grow the service for young people and young people with disabilities through joint funding between Tusla and HSE Disability services in Cavan Monaghan.
- The Independent Advocacy Service in CHO2 West and to Linn Dara in Cherry Orchard, Dublin continued with positive outcomes illustrated through the evaluation carried out by the HSE. The extension of the service to other HSE in patient units and community teams has been put on hold for the moment and we remain ready to negotiate the extension of services when the HSE are in a position to do so.
- YAP Ireland commissioned research into the Strengths and Challenges of the Community Based Advocacy Model carried out by NUI Galway. The research has confirmed the efficacy of the model and was launched in February 2020.

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FOR THE FINANCIAL YEAR ENDED 31 DECEMBER 2020

## Financial Review

The surplus for the year after providing for depreciation amounted to €281,513 (2019 - deficit €488,060).

At the end of the financial year the company has assets of €904,667 (2019 - €555,966) and liabilities of €393,081 (2019 - €325,893). The net assets of the company have increased by €281,513.

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

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

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

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

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

## Principal Risks and Uncertainties

The major risk to the organisation during 2020 was the Covid 19 pandemic which meant adapting to providing services within the context of restrictions and new Health and Safety guidelines within a very short time period. The organisation adapted well with all staff being facilitated to work remotely, systems digitized, and health and safety guidelines issued to all staff. The organisation was designated a frontline essential service and staff continued to provide face to face as well as virtual services in line with HSE guidance throughout. The impact of the pandemic continues into 2021 and staff are being prioritised for vaccination in line with the Government plan.

The funding relationship with Tusla remains very strong but the funding situation could come under strain in 2021-22 if the country goes into recession. The organisation would be hopeful that our strong performance before and throughout the pandemic will ensure the maintenance of the same level of funding in the future with the potential to grow as an integral part of the child protection and welfare service provision which is likely to be addressing the impact of the pandemic for some time to come.

The HSE contract for the Independent Advocacy Service remains uncertain post 2020 due to uncertainty as to whether the service will be extended or not. We continue to liaise closely with them.

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

## Plans for future periods

The current Strategic Plan 2020-2023 builds on the achievements of the previous Strategic Plan and is being implemented.

Strategic Plan 2020 - 2023

MISSION: A Society where all Young People and Families are Confident and Connected to their Communities.

VISION: Changing lives of children, young people and families in need of support by providing community based, strengths focused, inclusive, flexible services empowering them to achieve their own goals.

Strategic Goal 1.

We do what we say we will do - deliver high quality services in line with all legislative, financial and regulatory frameworks.

Strategic Goal 2.

To ensure that children, young people and Parents/carers views make an impact in YAP Ireland and wider society.

Strategic Goal 3.

To ensure that more children, young people and families receive services in line with the YAP model by diversifying income streams.

YAP Ireland continue to concentrate on diversifying income, though, this has been affected by the impact of the

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pandemic with many funders unable at present to discuss future provision. We expect this to change later in 2021 and are in a good position to apply for potential funding opportunities.

**Trustees**

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

	<b>Board Meetings *</b>	<b>Sub Committee</b>	<b>Sub Committee Meetings ^</b>
Lynette M Brown-Sow	1	Governance	2
Laura Curran	4	Audit	3
Danielle Erica Curtis	3	Governance	3
Réidín Dunne	4	Audit	4
Donnchadh Hughes	5	Audit	4
Barry Martin	5	Governance	4
Ian Mullins	5	Governance	4
Donal Murphy	5	Audit	4
Philip O'Callaghan	5	Audit	4
Gregory O'Leary	5	Governance	4
Vivian Sanks-King	1	Audit	1

\* Attendance at board meetings is out of 5

^ Attendance at subcommittee meetings is out of 4.

In accordance with the Articles of Association, one third (or the number nearest one third) of the directors retire by rotation. New Trustees are identified via a skills audit that is updated regularly and are recruited primarily through Board match Ireland in line with skills needed. New Board members are brought through an induction by the members of YAP Ireland's executive team and offered training during the year.

In accordance with Sections 329 of the Companies Act 2014 the Trustees and secretary of the company who held office at 31 December 2020 have no beneficial interests as the company is a company limited by guarantee having no share capital.

The secretary who served throughout the financial year was Gregory O'Leary.

**Structure, Governance and Management**

YAP Ireland is governed by the same memorandum and articles of association since it was incorporated in 2009. It is incorporated as a company limited by guarantee under the laws of the Republic of Ireland. The company is registered with the Charities Regulatory Authority and are fully compliant with regulations. In 2020 the Directors of the Board reviewed their compliance with the Charities Regulator, Code of Governance and it was signed off at the December 2020 Board meeting. The Board Handbook is being updated in line with the Code of Governance.

The Board currently has two committees, the Audit Committee and the Governance Committee

The Remuneration policy was updated in 2020 accepted by the audit committee in November 2020 and agreed at the Board meeting in December 2020. Remuneration and terms and conditions will be considered annually in line with the budget timetable and any changes are considered taking account of the National Pay and Benefits Survey for Community, Voluntary and Charitable Organisations and Public Sector Pay Scales. There is no company pension scheme though staff have access to a PRSA.

YAP Ireland continue to have an active and supportive partnership with YAP Inc in the US and with YAP services in Australia, Guatemala and Sierra Leone. Unfortunately, the YAP programme in Sweden closed in 2020. YAP Ireland is an independent entity and operating policies are not affected by our links with YAP Inc. We all benefit from sharing research, skills development, programme development, participation and voice work and an international perspective

**Reference and Administrative details**

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

# YOUTH ADVOCATE PROGRAMMES IRELAND C.L.G. TRUSTEES' ANNUAL REPORT

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## **Compliance with Sector-Wide Legislation and Standards**

The company engages pro-actively with legislation, standards and codes which are developed for the sector. Youth Advocate Programmes Ireland C.L.G. subscribes to and is compliant with the following:

- The Companies Act 2014
- The Charities SORP (FRS 102)
- The Charities Governance Code

## **Post Balance Sheet Events**

The Covid 19 pandemic continues to have a major impact on all of society and on YAP Ireland as the level of restrictions remains at a high level which impacts on service delivery. YAP Ireland is a frontline, essential service and has continued to provide services throughout the pandemic through a mix of face to face and virtual platforms. Tusla referrals have continued at more or less the usual pace and matching remains consistent. We are providing services to Oberstown Children's Detention Campus and the HSE and the Independent Advocacy Services will continue in line with restrictions.

We are planning for the phased lifting of restrictions in 2021 with parallel planning for recruitment and training.

## **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.

## **Taxation Status**

The company is a registered charity under the Taxes Consolidation Act 1997, with a charity number of CHY18562. As such the company is exempt under Sections 76 and 78 Taxes Consolidation Act 1997, from corporation tax arising on any surplus of income arising.

## **Research and development activities**

The charity has commissioned research into the positive impacts of Participation and Voice for young people and parents/carers through NUI Galway which will be completed in May 2021.

## **Branches outside the state**

The charity has no branches outside the state.

## **Political Contributions**

The charity did not make any disclosable political donations during the current financial year.

## **Auditors**

The auditors, Roberts Nathan, (Chartered Certified Accountants) have indicated their willingness to continue in office in accordance with the provisions of section 383(2) of the Companies Act 2014.

## **Statement on Relevant Audit Information**

In accordance with section 330 of the Companies Act 2014, so far as each of the persons who are directors at the time this report is approved are aware, 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.

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**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.

**Approved by the Board of Trustees on 02 June 2021 and signed on its behalf by:**

**Donnchadh Hughes**  
**Director**

**Gregory O'Leary**  
**Director**



# **YOUTH ADVOCATE PROGRAMMES IRELAND C.L.G. TRUSTEES' RESPONSIBILITIES STATEMENT**

FOR THE FINANCIAL YEAR ENDED 31 DECEMBER 2020

The trustees, who are also directors of Youth Advocate Programmes Ireland C.L.G. for the purposes of company law, are responsible for preparing the financial statements in accordance with applicable Irish law and regulations.

Irish company law requires the trustees as the directors to prepare financial statements for each financial year. Under the law the trustees have elected to prepare the financial statements in accordance with the Companies Act 2014 and FRS 102 "The Financial Reporting Standard applicable in the UK and Republic of Ireland" issued by the Financial Reporting Council. Under company law, the trustees must not approve the financial statements unless they are satisfied that they give a true and fair view of the assets, liabilities and financial position of the company as at the financial year end date and of the net income or expenditure of the company for the financial year and otherwise comply with the Companies Act 2014.

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

- select suitable accounting policies and apply them consistently;
- observe the methods and principles in the Statement of Recommended Practice: Accounting and Reporting by Charities (2019);
- make judgements and estimates that are reasonable and prudent;
- state whether the financial statements have been prepared in accordance with the relevant financial reporting framework, identify those standards, and note the effect and the reasons for any material departure from those standards; and
- prepare the financial statements on the going concern basis unless it is inappropriate to presume that the company will continue in operation.

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

The trustees are responsible for ensuring that the company keeps or causes to be kept adequate accounting records which correctly explain and record the transactions of the company, enable at any time the assets, liabilities, financial position and net income or expenditure of the company to be determined with reasonable accuracy, enable them to ensure that the financial statements and the Trustees' Annual Report comply with Companies Act 2014 and enable the financial statements to be audited. They are also responsible for safeguarding the assets of the company and hence for taking reasonable steps for the prevention and detection of fraud and other irregularities.

In so far as the trustees are aware:

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

**Approved by the Board of Trustees on 02 June 2021 and signed on its behalf by:**

**Donnchadh Hughes**  
Director

**Gregory O'Leary**  
Director

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

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

### **Opinion**

We have audited the company financial statements of Youth Advocate Programmes Ireland C.L.G. for the financial year ended 31 December 2020 which comprise the Statement of Financial Activities, the Summary Income and Expenditure Account, the Balance Sheet, the Statement of Cash Flows and the notes to the financial statements, including the summary of significant accounting policies set out in note 2. The financial reporting framework that has been applied in their preparation is Irish law and FRS 102 "The Financial Reporting Standard applicable in the UK and Republic of Ireland" and Accounting and Reporting by Charities: Statement of Recommended Practice applicable to charities preparing their accounts in accordance with FRS 102.

In our opinion the financial statements:

- give a true and fair view of the assets, liabilities and financial position of the company as at 31 December 2020 and of its surplus for the financial year then ended;
- have been properly prepared in accordance with FRS 102 "The Financial Reporting Standard applicable in the UK and Republic of Ireland", as applied in accordance with the provisions of the Companies Act 2014 and having regard to the Charities SORP; and
- have been properly prepared in accordance with the requirements of the Companies Act 2014.

### **Basis for opinion**

We conducted our audit in accordance with International Standards on Auditing (Ireland) (ISAs (Ireland)) and applicable law. Our responsibilities under those standards are described below in the Auditor's responsibilities for the audit of the financial statements section of our report. We are independent of the company in accordance with ethical requirements that are relevant to our audit of financial statements in Ireland, including the Ethical Standard for Auditors (Ireland) issued by the Irish Auditing and Accounting Supervisory Authority (IAASA), and we have fulfilled our other ethical responsibilities in accordance with these requirements. We believe that the audit evidence we have obtained is sufficient and appropriate to provide a basis for our opinion.

### **Conclusions relating to going concern**

In auditing the financial statements, we have concluded that the trustees' use of the going concern basis of accounting in the preparation of the financial statements is appropriate.

Based on the work we have performed, we have not identified any material uncertainties relating to events or conditions that, individually or collectively, may cast significant doubt on the company's ability to continue as a going concern for a period of at least twelve months from the date when the financial statements are authorised for issue.

Our responsibilities and the responsibilities of the trustees with respect to going concern are described in the relevant sections of this report.

### **Other Information**

The trustees are responsible for the other information. The other information comprises the information included in the annual report other than the financial statements and our Auditor's Report thereon. Our opinion on the financial statements does not cover the other information and, except to the extent otherwise explicitly stated in our report, we do not express any form of assurance conclusion thereon.

Our responsibility is to read the other information and, in doing so, consider whether the other information is materially inconsistent with the financial statements or our knowledge obtained in the course of the audit, or otherwise appears to be materially misstated. If we identify such material inconsistencies or apparent material misstatements, we are required to determine whether there is a material misstatement in the financial statements or a material misstatement of the other information. If, based on the work we have performed, we conclude that there is a material misstatement of this other information, we are required to report that fact. We have nothing to report in this regard.

### **Opinions on other matters prescribed by the Companies Act 2014**

In our opinion, based solely on the work undertaken in the course of the audit, we report that:

- the information given in the Trustees' Annual Report for the financial year for which the financial statements are prepared is consistent with the financial statements; and

We have obtained all the information and explanations which, to the best of our knowledge and belief, are necessary for the purposes of our audit.

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

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

## **Matters on which we are required to report by exception**

Based on the knowledge and understanding of the company and its environment obtained in the course of the audit, we have not identified any material misstatements in the Trustees' Annual Report. The Companies Act 2014 requires us to report to you if, in our opinion, the disclosures of trustees' remuneration and transactions required by sections 305 to 312 of the Act are not complied with by the company. We have nothing to report in this regard.

## **Respective responsibilities**

### **Responsibilities of trustees for the financial statements**

As explained more fully in the Trustees' Responsibilities Statement, the trustees are responsible for the preparation of the financial statements in accordance with the applicable financial reporting framework that give a true and fair view, and for such internal control as they determine is necessary to enable the preparation of financial statements that are free from material misstatement, whether due to fraud or error.

In preparing the financial statements, the trustees are responsible for assessing the company's ability to continue as a going concern, disclosing, if applicable, matters related to going concern and using the going concern basis of accounting unless management either intends to liquidate the company or to cease operations, or has no realistic alternative but to do so.

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

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

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

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

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

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

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

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

Our report is made solely to the company's members, as a body, in accordance with Section 391 of the Companies Act 2014. Our audit work has been undertaken so that we might state to the company's members those matters we are required to state to them in an Auditor's Report and for no other purpose. To the fullest extent permitted by law, we do not accept or assume any responsibility to anyone other than the company and the company's members, as a body, for our audit work, for this report, or for the opinions we have formed.

**Brendan Kean  
for and on behalf of  
Roberts Nathan**

Chartered Certified Accountants and Statutory Audit Firm  
9 Exchange Place  
International Financial Services Centre  
Dublin 1

**02 June 2021**

# YOUTH ADVOCATE PROGRAMMES IRELAND C.L.G. STATEMENT OF FINANCIAL ACTIVITIES

FOR THE FINANCIAL YEAR ENDED 31 DECEMBER 2020

	Notes	Unrestricted Funds 2020 €	Restricted Funds 2020 €	Total 2020 €	Unrestricted Funds 2019 €	Restricted Funds 2019 €	Total 2019 €
<b>Incoming Resources</b>							
Charitable activities							
Charitable Activities	5.1	-	3,568,303	3,568,303	-	3,602,640	3,602,640
Investments	5.2	22	-	22	68	-	68
Other income	5.3	1,770	-	1,770	3,092	-	3,092
Management Charge		392,970	(392,970)	-	394,805	(394,805)	-
<b>Total incoming resources</b>		<b>394,762</b>	<b>3,175,333</b>	<b>3,570,095</b>	<b>397,965</b>	<b>3,207,835</b>	<b>3,605,800</b>
<b>Resources Expended</b>							
Charitable activities	8.1	332,544	2,956,038	3,288,582	426,604	3,667,256	4,093,860
<b>Net incoming/outgoing resources before transfers</b>		<b>62,218</b>	<b>219,295</b>	<b>281,513</b>	<b>(28,639)</b>	<b>(459,421)</b>	<b>(488,060)</b>
Gross transfers between funds		-	-	-	-	-	-
<b>Net movement in funds for the financial year</b>		<b>62,218</b>	<b>219,295</b>	<b>281,513</b>	<b>(28,639)</b>	<b>(459,421)</b>	<b>(488,060)</b>
<b>Reconciliation of funds</b>							
Balances brought forward at 1 January 2020	19	446,945	(216,872)	230,073	475,584	242,549	718,133
<b>Balances carried forward at 31 December 2020</b>		<b>509,163</b>	<b>2,423</b>	<b>511,586</b>	<b>446,945</b>	<b>(216,872)</b>	<b>230,073</b>

The Statement of Financial Activities includes all gains and losses recognised in the financial year. All income and expenditure relate to continuing activities.

Approved by the Board of Trustees on 02 June 2021 and signed on its behalf by:

Donnchadh Hughes  
Director

Gregory O'Leary  
Director

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

### SUMMARY INCOME AND EXPENDITURE ACCOUNT

FOR THE FINANCIAL YEAR ENDED 31 DECEMBER 2020

	<b>Statement of Financial Activities</b>	<b>2020</b> €	2019 €
Gross income	Unrestricted funds	<b>394,762</b>	
	Restricted funds	<b>3,175,333</b>	
		<b>3,570,095</b>	3,605,800
<b>Total income</b>		<b>3,570,095</b>	3,605,800
<b>Total expenditure</b>		<b>(3,288,582)</b>	(4,093,860)
<b>Net income/(expenditure)</b>		<b>281,513</b>	(488,060)

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

Approved by the Board of Trustees on 02 June 2021 and signed on its behalf by:

**Donnchadh Hughes**  
Director

**Gregory O'Leary**  
Director

**YOUTH ADVOCATE PROGRAMMES IRELAND C.L.G.**  
**BALANCE SHEET**  
AS AT 31 DECEMBER 2020

		2020	2019
	Notes	€	€
<b>Fixed Assets</b>			
Tangible assets	14	<u>23,850</u>	<u>25,093</u>
<b>Current Assets</b>			
Debtors	15	81,063	94,797
Cash at bank and in hand		<u>799,754</u>	<u>436,076</u>
		<u>880,817</u>	<u>530,873</u>
<b>Creditors: Amounts falling due within one year</b>	16	<u>(393,081)</u>	<u>(325,893)</u>
<b>Net Current Assets</b>		<u>487,736</u>	<u>204,980</u>
<b>Total Assets less Current Liabilities</b>		<u><u>511,586</u></u>	<u><u>230,073</u></u>
<b>Funds</b>			
Restricted trust funds		2,423	(216,872)
General fund (unrestricted)		<u>509,163</u>	<u>446,945</u>
<b>Total funds</b>	19	<u><u>511,586</u></u>	<u><u>230,073</u></u>

Approved by the Board of Trustees on 02 June 2021 and signed on its behalf by:

Donnchadh Hughes  
Director

Gregory O'Leary  
Director

**YOUTH ADVOCATE PROGRAMMES IRELAND C.L.G.**  
**STATEMENT OF CASH FLOWS**  
 FOR THE FINANCIAL YEAR ENDED 31 DECEMBER 2020

	Notes	2020 €	2019 €
<b>Cash flows from operating activities</b>			
Net movement in funds		281,513	(488,060)
Adjustments for:			
Depreciation		16,626	28,213
Interest receivable and similar income		(22)	(68)
		<u>298,117</u>	<u>(459,915)</u>
Movements in working capital:			
Movement in debtors		13,734	(5,363)
Movement in creditors		67,188	(73,910)
		<u>379,039</u>	<u>(539,188)</u>
<b>Cash flows from investing activities</b>			
Interest received		22	68
Payments to acquire tangible assets		(15,383)	(6,346)
		<u>(15,361)</u>	<u>(6,278)</u>
<b>Net increase in cash and cash equivalents</b>			
		363,678	(545,466)
<b>Cash and cash equivalents at 1 January 2020</b>		<u>436,076</u>	<u>981,542</u>
<b>Cash and cash equivalents at 31 December 2020</b>	<b>24</b>	<u><u>799,754</u></u>	<u><u>436,076</u></u>



# YOUTH ADVOCATE PROGRAMMES IRELAND C.L.G.

## NOTES TO THE FINANCIAL STATEMENTS

FOR THE FINANCIAL YEAR ENDED 31 DECEMBER 2020

### 1. GENERAL INFORMATION

Youth Advocate Programmes Ireland C.L.G. is a company limited by guarantee incorporated in the Republic of Ireland. The registered office of the company is Lower Ground Floor, Park House, 191/193a North Circular Road, Dublin 7 which is also the principal place of business of the company. The financial statements have been presented in Euro (€) which is also the functional currency of the company.

### 2. SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES

The following accounting policies have been applied consistently in dealing with items which are considered material in relation to the charity's financial statements.

#### **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 2019) 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.

#### **Statement of compliance**

The financial statements of the company for the year ended 31 December 2019 have been prepared on the going concern basis and in accordance with the Statement of Recommended Practice (SORP) "Accounting and Reporting by Charities preparing their accounts in accordance with the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102) (effective 1 January 2019)" and FRS 102 "The Financial Reporting Standard applicable in the UK and Republic of Ireland".

#### **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.

#### **Income from charitable activities**

Income from charitable activities include income earned from the supply of services under contractual arrangements and from performance related grants which have conditions that specify the provision of particular services to be provided by the company. Income from government and other co-funders is recognised when the company is legally entitled to the income because it is fulfilling the conditions contained in the related funding agreements. Where a grant is received in advance, its recognition is deferred and included in creditors. Where entitlement occurs before income is received, it is accrued in debtors.

Grants from governments and other co-funders typically include one of the following types of conditions:

- Performance based conditions: whereby the company is contractually entitled to funding only to the extent that the core objectives of the grant agreement are achieved. Where the company is meeting the core objectives of a grant agreement, it recognises the related expenditure, to the extent that it is reimbursable by the donor, as income.

-Time based conditions: whereby the company is contractually entitled to funding on the condition that it is utilised in a particular period. In these cases, the company recognises the income to the extent it is utilised within the period specified in the agreement.

In the absence of such conditions, assuming that receipt is probable, and the amount can be reliably measured, grant income is recognised once the company is notified of entitlement.

Grants received towards capital expenditure are credited to the Statement of Financial Activities when received or receivable, whichever is earlier.

### **Resources Expended**

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

### **Reserves Policy**

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

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

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

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

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

### **Financial Instruments**

#### **Financial Instruments**

The company has chosen to apply the provisions of Sections 11 and 12 of FRS 102 to account for all of its financial instruments.

#### **(i) Financial Assets**

Basic financial assets, including trade and other debtors, cash and cash equivalents, short-term deposits and investments in corporate bonds, are initially recognised at transaction price (including transaction costs), unless the arrangement constitutes a financing transaction. Where the arrangement constitutes a financing transaction the resulting financial asset is initially measured at the present value of the future receipts discounted at a market rate of interest for similar debt instrument.

Trade and other debtors, cash and cash equivalents, investments in corporate bonds and financial assets from arrangements which constitute financing transactions are subsequently measured at amortised cost using the effective interest method.

At the end of each financial year financial assets measured at amortised cost are assessed for objective evidence of impairment. If there is objective evidence that a financial asset measured at amortised cost is impaired an impairment loss is recognised in profit or loss. The impairment loss is the difference between the financial asset's carrying amount and the present value of the financial assets estimated cash inflows discounted at the asset's original effective interest rate.

If, in a subsequent financial year, the amount of an impairment loss decreases and the decreases can be objectively related to an event occurring after the impairment was recognised the previously recognised impairment loss is reversed. The reversal is such that the current carrying amount does not exceed what the carrying amount would have been had the impairment loss not previously been recognised. The impairment reversal is recognised in profit or loss.

Other financial assets, including investments in equity instruments which are not subsidiaries, associates or joint ventures, are initially measured at fair value, which is normally the transaction price.

Such financial assets are subsequently measured at fair value and the changes in fair value are recognised in profit or loss, except that investments in equity instruments that are not publicly traded and whose fair values cannot be measured reliably are subsequently measured at cost less impairment.

Financial assets are de recognised when (a) the contractual rights to the cash flows from the asset expire or are settled, or (b) substantially all the risks and rewards of ownership of the financial asset are transferred to

**YOUTH ADVOCATE PROGRAMMES IRELAND C.L.G.**  
**NOTES TO THE FINANCIAL STATEMENTS**  
FOR THE FINANCIAL YEAR ENDED 31 DECEMBER 2020

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another party or (c) control of the financial asset has been transferred to another party who has the practical ability to unilaterally sell the financial asset to an unrelated third party without imposing additional restrictions.

(ii) Financial Instruments

Basic financial liabilities, including trade and other creditors, bank loans, loans from fellow group companies and preference shares, are initially recognised at transaction price, unless the arrangement constitutes a financing transaction. Where the arrangement constitutes a financing transaction the resulting financial liability is initially measured at the present value of the future payments discounted at a market rate of interest for a similar debt instrument.

Trade and other creditors, bank loans, loans from fellow group companies, preference shares and financial liabilities from arrangements which constitute financing transactions are subsequently carried at amortised cost, using the effective interest method.

Fees paid on the establishment of loan facilities are recognised as transaction costs of the loan to the extent that it is possible that some or all of the facility will be drawn down. In this case, the fee is deferred until the draw-down occurs. To the extent there is no evidence that it is probable that some or all of the facility will be drawn down, the fee is treated as a prepayment for liquidity services and amortised over the period of the facility to which it relates.

Preference shares, which result in fixed returns to the holder or are mandatorily redeemable on a specific date, are classified as financial liabilities. The dividends on these preference shares are recognised in profit or loss within 'interest payable and similar charges'.

Trade creditors are obligations to pay for goods or services that have been acquired on the ordinary course of business from suppliers. Trade creditors are classified as due within one year if payment is due within one year or less. If not, they are presented as falling due after more than one year. Trade creditors are recognised initially at transaction price and subsequently measured at amortised cost using the effective interest method.

Financial liabilities are derecognised when the liability is extinguished, that is when the contractual obligation is discharged, cancelled or expires.

**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.

**Debtors**

Debtors are recognised at the settlement amount due after any discount offered. Prepayments are valued at the amount prepaid net of any trade discounts due. Income recognised by the company from government agencies and other co-funders, but not yet received at year end, is included in debtors.

**Cash at bank and in hand**

Cash and cash equivalents comprise cash at bank and in hand, demand deposits with banks and other short term highly liquid investments with original maturities of three months or less and bank overdrafts. In the Statement of Financial Position bank overdrafts are shown within Creditors.

**Taxation**

No current or deferred taxation arises as the company has been granted charitable exemption. Irrecoverable valued added tax is expensed as incurred.

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

**3. CRITICAL ACCOUNTING JUDGEMENTS AND ESTIMATES**

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

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

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

Establishing useful economic lives for depreciation purposes of tangible fixed assets

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

**4. GOING CONCERN**

The Financial Statements have been prepared on the going concern basis which assumes the entity will continue in operational existence for the foreseeable future and for at least a period of 12 months from the date of approval of the Financial Statements.

The charity recorded a surplus for the year of €281,513 with a surplus of net funds amounting to €511,586 as at 31 December 2020. Youth Advocate Programmes Ireland has positive restricted reserves amounting to €2,423 and unrestricted reserves amounting to €509,163.

The Directors have considered the financial position and trading performance of the charity, along with the potential impact of the current government measures to address the COVID-19 Coronavirus emergency. They have prepared prudent and conservative budgets and forecasts, for the 12 months from the date of approval of the financial statements, which indicate that the charity will show a surplus for the year ended 31 December 2021. The Board of Directors acknowledge that the future success of the charity is underpinned by the successful achievement of the budgeted targets identified in the forecasts and projections in conjunction with the continued receipt of funding and support of funders.

On reviewing the year to date activities, the charity is currently on track to achieve the budgeted targets. To the date of the approval of the financial statements there has been no indication from funders of a reduction in the funding allocated to Youth Advocate Programmes Ireland CLG for the year ended 31 December 2021. The Directors acknowledge that the current COVID-19 emergency in Ireland may have a potential impact on the funding received in 2022 and beyond, however the charity is currently in discussions to expand the service offering with a number of funders in a number of areas, with a view to securing additional funding for the year ended 31 December 2021 and beyond.

As a result, while recognising that there is uncertainty about the full impact of the measures implemented by the government to address the COVID-19 emergency, the directors are satisfied that the charity has the necessary resources to continue trading for the foreseeable future and accordingly they believe that it is appropriate for the Financial Statements to be prepared on a going concern basis.

**YOUTH ADVOCATE PROGRAMMES IRELAND C.L.G.**  
**NOTES TO THE FINANCIAL STATEMENTS**  
 FOR THE FINANCIAL YEAR ENDED 31 DECEMBER 2020

continued

<b>5. INCOME</b>				
<b>5.1 CHARITABLE ACTIVITIES</b>	<b>Unrestricted Funds</b>	<b>Restricted Funds</b>	<b>2020</b>	<b>2019</b>
	€	€	€	€
Charitable Activities Income	-	<b>3,568,303</b>	<b>3,568,303</b>	3,602,640
	<u>-</u>	<u>3,568,303</u>	<u>3,568,303</u>	<u>3,602,640</u>
<b>5.2 INVESTMENTS</b>	<b>Unrestricted Funds</b>	<b>Restricted Funds</b>	<b>2020</b>	<b>2019</b>
	€	€	€	€
Bank Interest	22	-	22	68
	<u>22</u>	<u>-</u>	<u>22</u>	<u>68</u>
<b>5.3 OTHER INCOME</b>	<b>Unrestricted Funds</b>	<b>Restricted Funds</b>	<b>2020</b>	<b>2019</b>
	€	€	€	€
Sundry Income	1,770	-	1,770	3,092
	<u>1,770</u>	<u>-</u>	<u>1,770</u>	<u>3,092</u>
<b>6. INCOME</b>			<b>2020</b>	<b>2019</b>
			€	€
TUSLA			<b>3,400,303</b>	3,414,252
HSE			<b>126,752</b>	115,999
St John of Gods			<b>22,008</b>	22,438
Irish Youth Justice			<b>12,110</b>	46,385
St Patrick's Mental Health			<b>7,130</b>	3,566
Sundry Income			<b>1,770</b>	3,092
Interest Receivable			<b>22</b>	68
			<u>3,570,095</u>	<u>3,605,800</u>

**YOUTH ADVOCATE PROGRAMMES IRELAND C.L.G.**  
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**7. ANALYSIS OF GRANT INCOME**

Source	Grant title	Awarded	Recognised	Deferred	Term	Purpose
Tusla - Dublin North	Child Protection and Welfare	839,167	839,167	-	Jan - Dec 2020	Child Protection and Welfare & Family and Community support
Tusla - Cavan & Monaghan	Child Protection and Welfare	270,490	270,490	-	Jan - Dec 2020	Child Protection and Welfare
Tusla - Cavan & Monaghan	Family & Community support	37,800	46,750	15,450	Jan - Dec 2020	Family & Community support
Tusla - Cavan & Monaghan	Peer Mentoring	24,006	10,366	22,640	Jan - Dec 2020	Peer Mentoring
HSE - Cavan & Monaghan	Family & Community support	70,800	46,750	24,050	Jan - Dec 2020	Family & Community support
Tusla - Cork	Child Protection and Welfare	230,000	230,000	-	Jan - Dec 2020	Child Protection and Welfare
Tusla - Dublin North City	Child Protection and Welfare	230,914	230,914	-	Jan - Dec 2020	Child Protection and Welfare
Tusla - Dublin South Central	Child Protection and Welfare	229,510	229,510	-	Jan - Dec 2020	Child Protection and Welfare
Tusla - Dublin South West	Child Protection and Welfare	236,538	236,538	-	Jan - Dec 2020	Child Protection and Welfare
Tusla - Mid West	Child Protection and Welfare	308,967	308,967	-	Jan - Dec 2020	Child Protection and Welfare
Tusla - Louth Meath	Child Protection and Welfare	596,570	596,570	-	Jan - Dec 2020	Child Protection and Welfare & Family and Community support
Tusla – Mayo	Child Protection and Welfare	45,001	90,000	28,000	Jan - Dec 2020	Child Protection and Welfare
Tusla - Midlands	Child Protection and Welfare	130,000	130,000	-	Jan - Dec 2020	Child Protection and Welfare
Tusla - Waterford & Wexford	Child Protection and Welfare	140,000	105,535	59,362	Jan - Dec 2020	Child Protection and Welfare
Tusla - Sligo	Child Protection and Welfare	24,000	800	23,200	Jan - Dec 2020	Child Protection and Welfare
Tusla - National	Response to Covid 19 Pandemic	21,978	21,978	-	Jan – Dec 2020	One off payment to cover additional costs of response to Covid 19 Pandemic

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

FOR THE FINANCIAL YEAR ENDED 31 DECEMBER 2020

continued

**7. ANALYSIS OF GRANT INCOME (continued)**

<b>Source</b>	<b>Grant Title</b>	<b>Awarded</b>	<b>Recognised</b>	<b>Deferred</b>	<b>Term</b>	<b>Purpose</b>
HSE - CH02	HSE - CH02	80,000	80,000	-	Jan - Dec 2020	Develop, implement and maintain independent advocacy provision, providing a range of advocacy options for young people using HSE in-patient and community Child and Adolescent Mental Health Services in CHO2.
St John of Gods		22,008	22,008	-	Jan - Dec 2020	
Irish Youth Justice		12,110	12,110	-	Jan - Dec 2020	
St Patricks Mental Health		7,130	7,130	-	Jan - Dec 2020	

**YOUTH ADVOCATE PROGRAMMES IRELAND C.L.G.**  
**NOTES TO THE FINANCIAL STATEMENTS**  
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<b>8. EXPENDITURE</b>					
<b>8.1 CHARITABLE ACTIVITIES</b>	<b>Direct Costs €</b>	<b>Other Costs €</b>	<b>Support Costs €</b>	<b>2020 €</b>	<b>2019 €</b>
Charitable Activities Costs	-	187	2,928,653	2,928,840	3,463,428
Travel	-	227,983	-	227,983	416,862
Activities	-	94,614	-	94,614	137,653
Depreciation	-	16,626	-	16,626	28,213
Flexible Fund	-	9,672	-	9,672	17,426
Subscriptions	-	5,695	-	5,695	2,940
Meeting expenses	-	2,481	-	2,481	5,703
Canteen and Food	-	1,619	-	1,619	20,441
Bank Charges	-	1,052	-	1,052	1,194
	<u>-</u>	<u>359,929</u>	<u>2,928,653</u>	<u>3,288,582</u>	<u>4,093,860</u>
	<u>-</u>	<u>359,929</u>	<u>2,928,653</u>	<u>3,288,582</u>	<u>4,093,860</u>
<b>8.2 SUPPORT COSTS</b>			<b>Charitable Activities €</b>	<b>2020 €</b>	<b>2019 €</b>
General Office Admin			323,338	323,338	452,616
Training			17,965	17,965	23,808
Salaries, wages and related costs			2,557,216	2,557,216	2,967,977
Legal & Professional			17,958	17,958	14,910
Audit Fees			12,176	12,176	11,993
			<u>2,928,653</u>	<u>2,928,653</u>	<u>3,471,304</u>
			<u>2,928,653</u>	<u>2,928,653</u>	<u>3,471,304</u>
<b>9. NET INCOMING RESOURCES</b>				<b>2020 €</b>	<b>2019 €</b>
<b>Net Incoming Resources are stated after charging/(crediting):</b>					
Depreciation of tangible assets				16,626	28,213
Operating lease rentals					
- Land and buildings				99,145	125,598
				<u>115,771</u>	<u>153,811</u>
				<u>115,771</u>	<u>153,811</u>
<b>10. INVESTMENT AND OTHER INCOME</b>				<b>2020 €</b>	<b>2019 €</b>
Sundry income				1,770	3,092
Bank interest				22	68
				<u>1,792</u>	<u>3,160</u>
				<u>1,792</u>	<u>3,160</u>



**YOUTH ADVOCATE PROGRAMMES IRELAND C.L.G.**  
**NOTES TO THE FINANCIAL STATEMENTS**  
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**11. EMPLOYEES AND REMUNERATION**

**Number of employees**

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

	<b>2020</b>	2019
	<b>Number</b>	Number
Management & Support	<b>34</b>	35
Advocates (Part-Time)	<b>81</b>	115
	<u><b>115</b></u>	<u>150</u>
	<u><b>115</b></u>	<u>150</u>
The staff costs comprise:	<b>2020</b>	2019
	€	€
Wages and salaries	<b>2,318,867</b>	2,694,285
Social security costs	<b>238,349</b>	273,692
	<u><b>2,557,216</b></u>	<u>2,967,977</u>
	<u><b>2,557,216</b></u>	<u>2,967,977</u>

The Trustees of the company were not in receipt of any remuneration in respect of their holding of the office of Trustee.

There are no further disclosure under Section 305 to 306 of the Companies Act 2014, which require disclosure in the financial statements

**12. EMPLOYEE BENEFITS**

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

	<b>2020</b>	2019
	€	€
€90,000 - €100,000	<b>1</b>	1
€70,000 - €80,000	<b>1</b>	1
	<u><b>2</b></u>	<u>2</u>
	<u><b>2</b></u>	<u>2</u>

The Chief Executive Officer, Siobhan O'Dwyer, received total remuneration in the amount of €94,523 (2019 - €93,659).

**13. TRUSTEE EXPENSES**

The charity has reimbursed receipt vouched travel expenses amounting to €161 (2019: €842) to trustees in the year under review. These expenses related to travel and subsistence costs incurred in the carrying out of the duties of the trustees.

**YOUTH ADVOCATE PROGRAMMES IRELAND C.L.G.**  
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**14. TANGIBLE FIXED ASSETS**

	<b>Fixtures, fittings and equipment €</b>	<b>Total €</b>
<b>Cost</b>		
At 1 January 2020	482,984	482,984
Additions	15,383	15,383
	<u>498,367</u>	<u>498,367</u>
At 31 December 2020	498,367	498,367
<b>Depreciation</b>		
At 1 January 2020	457,891	457,891
Charge for the financial year	16,626	16,626
	<u>474,517</u>	<u>474,517</u>
At 31 December 2020	474,517	474,517
<b>Net book value</b>		
At 31 December 2020	<u><b>23,850</b></u>	<u><b>23,850</b></u>
At 31 December 2019	<u>25,093</u>	<u>25,093</u>

**14.1 TANGIBLE FIXED ASSETS PRIOR FINANCIAL YEAR**

	<b>Fixtures, fittings and equipment €</b>	<b>Total €</b>
<b>Cost</b>		
At 1 January 2019	476,638	476,638
Additions	6,346	6,346
	<u>482,984</u>	<u>482,984</u>
At 31 December 2019	482,984	482,984
<b>Depreciation</b>		
At 1 January 2019	429,678	429,678
Charge for the financial year	28,213	28,213
	<u>457,891</u>	<u>457,891</u>
At 31 December 2019	457,891	457,891
<b>Net book value</b>		
At 31 December 2019	<u><b>25,093</b></u>	<u><b>25,093</b></u>
At 31 December 2018	<u>46,960</u>	<u>46,960</u>

**15. DEBTORS**

	<b>2020 €</b>	<b>2019 €</b>
Trade debtors	<b>16,907</b>	23,231
Other debtors	<b>3,804</b>	9,662
Prepayments and accrued income	<b>60,352</b>	61,904
	<u><b>81,063</b></u>	<u>94,797</u>

**YOUTH ADVOCATE PROGRAMMES IRELAND C.L.G.**  
**NOTES TO THE FINANCIAL STATEMENTS**  
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<b>16. CREDITORS</b>	<b>2020</b>	<b>2019</b>
<b>Amounts falling due within one year</b>	<b>€</b>	<b>€</b>
Deferred Income	<b>208,702</b>	131,295
Accruals	<b>118,664</b>	142,935
Taxation and social security costs (Note 16)	<b>56,530</b>	49,687
Trade creditors	<b>6,275</b>	35
Other creditors	<b>2,910</b>	1,941
	<b>393,081</b>	<b>325,893</b>

Trade and other creditors are payable at various dates over the coming months in accordance with the suppliers' usual and customary credit terms.

Taxes including social insurance are repayable at various dates over the coming months in accordance with the applicable statutory provisions.

The term of the accruals are based on the underlying contracts.

<b>17. TAXATION AND SOCIAL SECURITY</b>	<b>2020</b>	<b>2019</b>
	<b>€</b>	<b>€</b>
<b>Creditors:</b>		
PAYE / PRSI	<b>56,530</b>	49,687

<b>18. RESERVES</b>	<b>2020</b>	<b>2019</b>
	<b>€</b>	<b>€</b>
At 1 January 2020	<b>230,073</b>	718,133
Surplus/(Deficit) for the financial year	<b>281,513</b>	(488,060)
At 31 December 2020	<b>511,586</b>	230,073

<b>19. FUNDS</b>			
<b>19.1 RECONCILIATION OF MOVEMENT IN FUNDS</b>	<b>Unrestricted Funds</b>	<b>Restricted Funds</b>	<b>Total Funds</b>
	<b>€</b>	<b>€</b>	<b>€</b>
At 1 January 2019	475,584	242,549	718,133
Movement during the financial year	(28,639)	(459,421)	(488,060)
At 31 December 2019	446,945	(216,872)	230,073
Movement during the financial year	62,218	219,295	281,513
At 31 December 2020	<b>509,163</b>	<b>2,423</b>	<b>511,586</b>

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 FOR THE FINANCIAL YEAR ENDED 31 DECEMBER 2020

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**19.2 ANALYSIS OF MOVEMENTS ON FUNDS**

	Balance 1 January 2020 €	Income €	Expenditure €	Transfers between funds €	Balance 31 December 2020 €
<b>Restricted funds</b>					
Restricted	(216,872)	3,175,333	2,956,038	-	2,423
<b>Unrestricted funds</b>					
Unrestricted	446,945	394,762	332,544	-	509,163
<b>Total funds</b>	<b>230,073</b>	<b>3,570,095</b>	<b>3,288,582</b>	<b>-</b>	<b>511,586</b>

**19.3 ANALYSIS OF NET ASSETS BY FUND**

	Fixed assets - charity use €	Current assets €	Current liabilities €	Total €
Restricted trust funds	-	653,974	(390,246)	263,728
Unrestricted general funds	23,850	225,459	(1,451)	247,858
	<b>23,850</b>	<b>879,433</b>	<b>(391,697)</b>	<b>511,586</b>

**20. 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

**21. FINANCIAL COMMITMENTS**

At 31 December 2020 the company had annual commitments under non-cancellable operating leases as follows:

	Land and Buildings 2020 €	2019 €
<b>Expiry date:</b>		
Within one year	158,951	167,330
Between one and five years	283,296	88,308
	<b>442,247</b>	<b>255,638</b>

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

**22. CAPITAL COMMITMENTS**

The charity had no material capital commitments at the financial year ended 31 December 2020.

**YOUTH ADVOCATE PROGRAMMES IRELAND C.L.G.**  
**NOTES TO THE FINANCIAL STATEMENTS**  
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**23. RELATED PARTY TRANSACTIONS**

There were no related party transactions, as defined under FRS 102 Section 33 which are required to be disclosed in the financial statements.

<b>24. CASH AND CASH EQUIVALENTS</b>	<b>2020</b>	2019
	€	€
Cash and bank balances	<b>636,621</b>	272,965
Cash equivalents	<b>163,133</b>	163,111
	<u><b>799,754</b></u>	<u>436,076</u>

**25. POST-BALANCE SHEET EVENTS**

The Covid 19 pandemic continues to have a major impact on all of society and on YAP Ireland as the level of restrictions remains at a high level which impacts on service delivery. YAP Ireland is a frontline, essential service and has continued to provide services throughout the pandemic through a mix of face to face and virtual platforms. Tusla referrals have continued at more or less the usual pace and matching remains consistent. We are providing services to Oberstown Children's Detention Campus and the HSE and the Independent Advocacy Services will continue in line with restrictions.

We are planning for the phased lifting of restrictions in 2021 with parallel planning for recruitment and training.

**26. APPROVAL OF FINANCIAL STATEMENTS**

The financial statements were approved and authorised for issue by the Board of Trustees on 02 June 2021.