

**Company Number: 468697**

**Registered Charity Number: 20071462**

**CHY Number: CHY 18562**

**YOUTH ADVOCATE PROGRAMMES IRELAND  
COMPANY LIMITED BY GUARANTEE**

**ANNUAL REPORT AND FINANCIAL STATEMENTS  
FOR THE YEAR ENDED 31 DECEMBER 2021**

**YOUTH ADVOCATE PROGRAMMES IRELAND  
COMPANY LIMITED BY GUARANTEE**

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**YOUTH ADVOCATE PROGRAMMES IRELAND  
COMPANY LIMITED BY GUARANTEE**

**TRUSTEES AND OTHER INFORMATION**

<b>Trustees</b>	Danielle Erica Curtis Laura Curran Ian Mullins Donal Murphy Barry Martin Vivian Sanks-King (resigned 8 December 2021) Philip O'Callaghan Rèidín Dunne Gregory O'Leary Donnchadh Hughes Lynette M Brown-Sow (resigned 8 December 2021)
<b>Company Secretary</b>	Gregory O'Leary
<b>Company Number</b>	468697
<b>Registered Charity Number</b>	20071462
<b>CHY Number</b>	CHY 18562
<b>Registered Office and Business Address</b>	Lower Ground Floor Park House 191/193A North Circular Road Dublin 7
<b>Independent Auditors</b>	Crowe Ireland Chartered Accountants and Statutory Audit Firm 40 Mespil Road Dublin 4
<b>Bankers</b>	AIB Bank plc Capel Street Dublin 1
<b>Solicitors</b>	Doyle Associates Solicitors 56A Main Street Rathfarnham Dublin 14

**YOUTH ADVOCATE PROGRAMMES IRELAND  
COMPANY LIMITED BY GUARANTEE**

**TRUSTEES' ANNUAL REPORT  
FOR THE YEAR ENDED 31 DECEMBER 2021**

The trustees present their report and the audited financial statements for the financial year ended 31 December 2021.

**REFERENCE AND ADMINISTRATIVE DETAILS**

The organisation is a charitable company with a registered office at Lower Ground Floor Park House, 191-193A North Circular Road, Dublin 7. The company's registered number is 468697.

The charity has been granted charitable tax status under Sections 207 and 208 of the Taxes Consolidation Act 1997, Charity Revenue Number CHY 18562 and is registered with the Charities Regulatory Authority. The charity had 9 trustees at the balance sheet date.

The CEO is Siobhán O'Dwyer, who has a significant number of relevant years' experience. The day-to-day management of the charity is undertaken by the executive management team led by the CEO.

Details of the external advisors engaged by the Charity for each of Bankers, Solicitors and Auditors are provided in the Trustees and Other Information page of these financial statements. The Company does not engage the services of any investment managers, as it does not hold any investments.

**TRUSTEES AND SECRETARY**

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

Danielle Erica Curtis  
Laura Curran  
Ian Mullins  
Donal Murphy  
Barry Martin  
Vivian Sanks-King (resigned 8 December 2021)  
Philip O'Callaghan  
Rèidín Dunne  
Gregory O'Leary  
Donnchadh Hughes  
Lynette M Brown-Sow (resigned 8 December 2021)

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

In accordance with the Constitution, one-third of the trustees retire by rotation and being eligible, offer themselves for re-election.

# **YOUTH ADVOCATE PROGRAMMES IRELAND COMPANY LIMITED BY GUARANTEE**

## **TRUSTEES' ANNUAL REPORT (CONTINUED) FOR THE YEAR ENDED 31 DECEMBER 2021**

### **PRINCIPAL ACTIVITIES AND OBJECTIVES**

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.

The principal activities of the company and the objects for which it is established 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.

The company has developed programmes using The YAP Model to address a range of needs in partnership with TUSLA Child & Family Services, the HSE and Irish Youth Justice. The programmes can be provided to a range of client groups including young people at risk of care or custody, young people with mild learning difficulties, mental health issues, drug misuse or those in custody moving back to the community. The YAP Model is a unique way of providing intensive, needs-led, wraparound, focused support to children, young people and families who are struggling with a range of issues in their lives. It is evidence-based, achieving positive outcomes with young people and families within their communities, through the employment of community-based advocates. An individual service plan based on the strengths of the young person and their family is developed and offers a wraparound approach to address the needs of the young person within their family and local community. YAP's goal is to empower young people and their families and to put in place supports that will remain after programme involvement has ended. The model is flexible and can be adapted to meet the needs of a wide range of client groups.

The Principles of the YAP Model are:

- Provides up to 15 hours of one-to-one support for a young person or family per week who are at risk of entering the care system or custody
- Flexible service tailored to specific needs which uses a strength based, wraparound approach
- No Eject, No Reject policy and Never Give-Up Approach.
- Advocates are recruited from local communities
- Ability to respond rapidly, such as our Crisis Intervention Service.
- Six-month model with Advocates dedicated to the case.
- Ability to provide service in any area where children are at risk or support is needed.
- On-call support service available to families and staff 24 hours a day, 365 days a year.
- Outcomes' measurement system in place to assess the impact of the YAP programme.
- Monitoring calls during the case gives parents/carers the opportunity to feedback to YAP on the quality of the service.
- Ability to respond quickly to set up services in new areas and respond to emerging needs.

**YOUTH ADVOCATE PROGRAMMES IRELAND  
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**TRUSTEES' ANNUAL REPORT (CONTINUED)  
FOR THE YEAR ENDED 31 DECEMBER 2021**

The company also provides 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.

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

**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 and our performance throughout 2020 and 2021 has placed us in a very strong position to continue growing services particularly with the HSE in 2022.

**ACHIEVEMENTS AND PERFORMANCE**

Key Achievements and Performance Outcomes in 2021 include:

- The Covid 19 pandemic continued to have a major impact on YAP Ireland in 2021 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, the HSE and community and voluntary partners.
- The 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 548 young people and families in 2021, an increase in the numbers from 2020.

**YOUTH ADVOCATE PROGRAMMES IRELAND  
COMPANY LIMITED BY GUARANTEE**

**TRUSTEES' ANNUAL REPORT (CONTINUED)  
FOR THE YEAR ENDED 31 DECEMBER 2021**

- We responded to the demand for more emergency and rapid response support for young people out of home as prioritised by Tusla.
- The outcomes for 2,506 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 number of successful webinars throughout the year which were very well attended. We highlighted the importance of putting children, young people and families at the centre of services and reducing a silo mentality in services and policies; We relaunched the YAPAbility programme and launched the NUI Galway research into participation in YAP Ireland.
- The Minister for Children, Equality, Integration, Disability and Youth, Roderic O’Gorman TD spoke at our webinar as did the CEO of Tusla, Bernard Gloster, Minister of State, Anne Rabbitte TD and senior civil servants. The influence of YAP Ireland amplifying the voice of young people and parents grew throughout the year which was very important in a time of great change and therefore, opportunity.
- We facilitated a number of stakeholder groups with young people and families with HIQA on the Draft National Standards for Children’s Services which was highly valued by our colleagues in HIQA.
- We continued to grow the service for young people and 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. We had ongoing conversations with the HSE about rolling out the service to the other CHO area’s and inpatient units.
- YAP Ireland commissioned research into the importance of Participation and Voice to young people and families in YAP Ireland through NUI Galway and the research was extremely positive.

**GRANT MAKING POLICY**

To date the charity has not engaged in the provision of grants to suitable parties. As such, the charity does not have a grant making policy.

**SOCIAL INVESTMENT**

During the financial year the charity did not make any social investments nor are there any legacy programme related investments to disclose.

**YOUTH ADVOCATE PROGRAMMES IRELAND  
COMPANY LIMITED BY GUARANTEE**

**TRUSTEES' ANNUAL REPORT (CONTINUED)  
FOR THE YEAR ENDED 31 DECEMBER 2021**

**BUSINESS REVIEW AND FINANCIAL RESULTS**

The surplus for the year after providing for depreciation amounted to €205,223 (2020 - surplus €281,513). In 2021, the charity had income of €3,975,802, an increase of 11% on 2020's income of €3,570,095. Expenditure amounted to €3,770,579 being an increase of 15% on 2020's expenditure of €3,288,582.

The main component of overall expenditure in 2021 was, as in previous years, staff costs related to the provision of the services and programmes run by the charity.

At the end of the financial year the company has assets of €975,164 (2020 €904,667) and liabilities of €258,355 (2020 - €393,081). The total charity funds have increased by €205,223 to €716,809 of which €135,945 relates to restricted funds.

Against a continuing backdrop of limited resources, challenges over funding and the difficulties caused by the pandemic, the charity, with the aid of sound financial management and the support of both its staff and volunteers generated a reasonable financial outcome for the year. The Trustees are satisfied with the level of retained reserves at the year end.

**RESERVES POLICY**

The Trustees 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 Trustees 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.

**INVESTMENT POLICY**

The charity has a general power of investment and so enjoys considerable freedom to invest in such investment assets as they see fit. In deciding on any investments, the charity takes into account the social, environmental and its ethical impacts of these investments and only invests in assets that have a positive impact on all three.

The company does not make programme related investments in the form of interest free loans to other charities which in turn provide services to beneficiaries of this charity.



**YOUTH ADVOCATE PROGRAMMES IRELAND  
COMPANY LIMITED BY GUARANTEE**

**TRUSTEES' ANNUAL REPORT (CONTINUED)  
FOR THE YEAR ENDED 31 DECEMBER 2021**

**STRUCTURE, GOVERNANCE AND MANAGEMENT**

The organisation is a charitable company limited by guarantee. The company does not have a share capital and consequently the liability of members is limited, subject to an undertaking by each member to contribute to the net assets or liabilities of the company on winding up such amounts as may be required not exceeding €1.27.

The charity was established under a constitution which established the objects and powers of the charitable company and is governed under its Constitution and managed by its Trustees.

The charity has 11 Trustees who meet on a quarterly basis and are responsible for the strategic direction of the charity. At these meetings the Trustees are provided with the key performance and risk indicators. The charity is run on a day-to-day basis by its chief executive officer and executive management team who are responsible for ensuring that the charity meets its short and long term aims and that the day-to-day operations run smoothly. The CEO and board have delegated authority, within terms of delegation approved by the board, for operational matters including finance and employment.

There is clear division of responsibility at the company with the Board / Trustees retaining control over major decisions. The Board / Trustees retain overall responsibility for the strategic development of the company in close liaison with the executive officers.

Board members do not receive any remuneration in respect of their services to the charity. There have been no contracts or arrangements entered into during the financial year in which a board member was materially interested or which were significant in relation to the charity's activities.

The company is registered with the Charities Regulatory Authority and is fully compliant with the Charities Act 2009. 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 was updated in line with the Code of Governance and accepted by the Board in June 2021.

The Board has two committees, the Audit Committee and the Governance Committee. The terms of reference of these committees are agreed by the Board. The company also maintains a risk register.

**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	3	Governance	0
Laura Curran	3	Audit, to Governance	2
Danielle Erica Curtis	2	Governance	4
Réidín Dunne	4	Audit	3
Donnchadh Hughes	4	Audit	4
Barry Martin	3	Governance	2
Ian Mullins	3	Governance, to Audit	3
Donal Murphy	4	Audit	3
Philip O'Callaghan	4	Audit	3
Gregory O'Leary	3	Governance	4
Vivian Sanks-King	1	Audit	0

\* Attendance at board meetings is out of 4

^ Attendance at sub committee meetings is out of 4.

# **YOUTH ADVOCATE PROGRAMMES IRELAND COMPANY LIMITED BY GUARANTEE**

## **TRUSTEES' ANNUAL REPORT (CONTINUED) FOR THE YEAR ENDED 31 DECEMBER 2021**

In accordance with the Articles of Association, one third (or the number nearest one third) of the Trustees 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 2021 had no beneficial interest in the company on either the first or last day of the financial year as the company is a company limited by guarantee having no share capital.

### **COMPANY SECRETARY**

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

### **Recruitment of Trustees**

The directors of the company are also the Charity's trustees. The Constitution provides for a minimum of 3 trustees and a maximum of 15. Trustees are appointed by the rules detailed in its Constitution.

The trustee's taken as a whole have significant experience in a wide range of areas effecting the charity including but not limited to finance, business and I.T.

### **Trustee induction and training**

The trustees are put through a formal induction course on appointment as trustee for the first time and are put through an orientation day. The induction courses cover:

- The obligations of trustees
- Details of charity law
- The reporting structure and governance including providing a copy of the constitution
- The objectives of the charity and the trustees position in trying to achieve these
- Details of future plans and current financial position
- The business plan and future financial performance of the charity
- The decision making process of the charity
- Formally being introduced to the key management personnel including trustees
- Procedures with regard to trustee expenses

Trustees are unpaid and details of trustee expenses and any related party transactions are disclosed in these financial statements.

### ***Pay policy for senior staff***

The trustees consider themselves and the senior management team to comprise the key management personnel of the charity in charge of directing and controlling the day to day operations.

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.

**YOUTH ADVOCATE PROGRAMMES IRELAND  
COMPANY LIMITED BY GUARANTEE**

**TRUSTEES' ANNUAL REPORT (CONTINUED)  
FOR THE YEAR ENDED 31 DECEMBER 2021**

**FUTURE DEVELOPMENTS**

The trustees are not expecting to make any significant changes in the nature of the company's charitable activities in the near future. In planning its future activities, the trustees will seek to develop the company's activities whilst managing any remaining impact from the pandemic which is now thankfully receding.

**PRINCIPAL RISKS AND UNCERTAINTIES**

The major risk to the organisation during 2021 was the Covid 19 pandemic, providing services within the context of restrictions and changing Health and Safety Guidelines as the different stages of the pandemic unfolded. The organisation due to our amazing, resilient staff managed the situation very well and children, young people and families received high quality services throughout. 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 funding relationship with Tusla remains very strong with extra funding provided in 2021 to mitigate some of the impact of the pandemic and the SLA's for 2022 are agreed at the same level as 2021. The organisation is confident that we are in a very strong position to grow our services to support Tusla and the HSE to meet the added demands for service that have been generated by the pandemic.

The organisation is poised for growth particularly for the Independent Advocacy Service for CAMHS community and inpatient units funded by the HSE. We need to ensure that we have the right organisational structure in place to manage this growth and maintain our high standards of governance, financial, legal and service delivery.

The organisation has and will be affected by the increase in the Cost of Living and Fuel prices and will have to ensure that we can meet those added costs within a sustainable funding model.

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

**EVENTS AFTER THE BALANCE SHEET DATE**

Covid-19 has had a significant adverse impact on society and economic activity globally since March 2020. Whilst the Irish government has noted that the pandemic is not over given the possibility of new variants emerging with increased levels of transmissibility, the outlook is positive which is evidenced by the fact that other than certain testing and close contact requirements, all other remaining pandemic related government restrictions were phased out between 22 January and 6 March 2022. The legal requirement to wear a face covering no longer applies although it remains a recommendation on public transport and in healthcare settings, protective measures in schools have ceased, a phased return to offices is underway, all restrictions on indoor hospitality and entertainment venues have been lifted and from 6 March 2022, all restrictions have been removed for travelling to Ireland. There is growing optimism that the pandemic is receding which is encouraging for the company, the wider economy and society in general.

The HSE are moving forward on contracting with us to provide Independent Advocacy Services in Cork/Kerry and in other CAMHS services across the country. This is a very positive development and we expect this service to expand across the country in 2022.

**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.

**YOUTH ADVOCATE PROGRAMMES IRELAND  
COMPANY LIMITED BY GUARANTEE**

**TRUSTEES' ANNUAL REPORT (CONTINUED)  
FOR THE YEAR ENDED 31 DECEMBER 2021**

**TAXATION STATUS**

The company has been granted charitable status under Section 207, Section 609 and Section 266 of the Taxes Consolidation Act 1997.

**RESEARCH AND DEVELOPMENT ACTIVITIES**

The NUI Galway research was completed in May 2021 and launched in October. We are currently exploring commissioning longitudinal research into the outcomes for children, young people and families in 2022 by investing part of the reserve. We are also considering whether to commission a Social Return on Investment report in partnership with Tusla.

**POLITICAL CONTRIBUTIONS**

The company made no political contributions or donations during the year.

**ACCOUNTING RECORDS**

The measures taken by the directors to ensure compliance with the requirements of Sections 281 to 285 of the Companies Act 2014 with regard to the keeping of accounting records, are the employment of appropriately qualified accounting personnel and the maintenance of computerised accounting systems. The company's accounting records are located at the company's office at Lower Ground Floor, Park House, 191/193a North Circular Road, Dublin 7.

**GOVERNANCE CODE**

In November 2018, the Charities Regulator published its Code of Governance ("Code") and organisations had to be fully compliant by 31 December 2020. This new code is principles-based and is similar to the Governance Code for Community, Voluntary and Charitable Organisations. The company is fully compliant and continues to meet all of its obligations pertaining to the Code. Prior to the introduction of the Charities Regulator's Governance Code, the company was in compliance with the voluntary code of governance for community, voluntary and charitable organisations.

**BENEFICIAL OWNERSHIP**

Article 30(1) of the EU's Fourth Anti-Money Laundering Directive (4AMLD) requires all EU Member States to put into national law provisions requiring corporate and legal entities to obtain and hold adequate, accurate and current information on their beneficial owner(s) in their own internal beneficial ownership register.

During 2019, this directive was implemented by the Department of Finance in Ireland. The company filed its return on the Register of Beneficial Ownership and has continued to meet its obligations pertaining to keeping its internal and external Register up to date.

**STATEMENT ON RELEVANT AUDIT INFORMATION**

Each of the persons who are trustees at the time when this Trustees' Report is approved has confirmed that:

- so far as the trustee is aware, there is no relevant audit information of which the Company's auditors are unaware, and
- the trustee has taken all the steps that ought to have been taken as a trustee in order to be aware of any relevant audit information and to establish that the Company's auditors are aware of that information.

**YOUTH ADVOCATE PROGRAMMES IRELAND  
COMPANY LIMITED BY GUARANTEE**

**TRUSTEES' ANNUAL REPORT (CONTINUED)  
FOR THE YEAR ENDED 31 DECEMBER 2021**

**AUDITORS**

The auditors, Crowe Ireland, being eligible were appointed to office and will be proposed for reappointment in accordance with section 383(2) of the Companies Act 2014.

This report was approved by the board and signed on its behalf.

DocuSigned by:

*Donnchadh Hughes*

35060A01FCB54B0  
Donnchadh Hughes  
Trustee  
Date: 22/6/2022

DocuSigned by:

*Gregory O'Leary*

85B3665091464FA  
Gregory O'Leary  
Trustee  
Date: 22/6/2022

**YOUTH ADVOCATE PROGRAMMES IRELAND  
COMPANY LIMITED BY GUARANTEE**

**TRUSTEES' RESPONSIBILITIES STATEMENT  
FOR THE YEAR ENDED 31 DECEMBER 2021**

The Trustees, who are also directors of Youth Advocate Programmes Ireland Company Limited by Guarantee, for the purposes of company law, are responsible for preparing the Trustees' Annual Report and the financial statements in accordance with Irish law and regulations.

Irish Company law requires the Trustees to prepare financial statements for each financial year. Under the law the Trustees have elected to prepare the financial statements in accordance with Companies Act 2014 and accounting standards issued by the Financial Reporting Council including FRS 102 The Financial Reporting Standard applicable in the UK and Ireland (Generally Accepted Accounting Practice in Ireland) as modified by the Statement of Recommended Practice "Accounting and Reporting by Charities" effective 1 January 2019 ("relevant financial reporting framework").

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 to the financial year end 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 then apply them consistently.
- Make judgements and accounting estimates that are reasonable and prudent;
- Observe the methods and principles in the Statement of Recommended Practice: Accounting and Reporting by Charities (2019);
- State whether the financial statements have been prepared in accordance with applicable accounting standards, 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 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 Trustees' Annual Report comply with the 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.

**INDEPENDENT AUDITOR'S REPORT TO THE MEMBERS OF  
YOUTH ADVOCATE PROGRAMMES IRELAND COMPANY LIMITED BY GUARANTEE**

**REPORT ON THE AUDIT OF THE FINANCIAL STATEMENTS**

**Opinion**

We have audited the financial statements of Youth Advocate Programmes Ireland Company Limited by Guarantee (the 'Company') for the year ended 31 December 2021, which comprise the Statement of Financial Activities (Including the Income and Expenditure Account), the Balance Sheet, the Statement of Cash Flows and the related notes to the financial statements, including a summary of significant accounting policies. The financial reporting framework that has been applied in their preparation is Irish law and Financial Reporting Standard 102 'The Financial Reporting Standard applicable in the UK and Republic of Ireland' as modified by the Statement of Recommended Practice *Accounting and Reporting by Charities effective 1 January 2019*.

In our opinion, the accompanying financial statements:

- Give a true and fair view of the assets, liabilities and financial position of the Company as at 31 December 2021 and of its net movement in funds for the year then ended;
- Have been properly prepared in accordance with Financial Reporting Standard 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 requirement 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 further described in the Auditors' responsibilities for the audit of the financial statements section of our report. We are independent of the Company in accordance with the ethical requirements that are relevant to our audit of financial statements in Ireland, including the Ethical Standard 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.

**CONCLUSION 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.

**INDEPENDENT AUDITOR'S REPORT TO THE MEMBERS OF  
YOUTH ADVOCATE PROGRAMMES IRELAND COMPANY LIMITED BY GUARANTEE**

**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 Auditors' 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 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 THE OTHER MATTERS PRESCRIBED BY THE COMPANIES ACT 2014**

Based solely on the work undertaken in the course of the audit we report that:

- In our opinion, the information given in the Trustees' Report is consistent with the financial statements and
- In our opinion, the Trustees' Report has been prepared in accordance with applicable legal requirements.

We have obtained all the information and explanations which we consider 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, and the financial statements are in agreement with the accounting records.

**MATTERS ON WHICH WE ARE REQUIRED TO REPORT BY EXCEPTION**

Based on the knowledge and understanding of the Company and its environment obtained in the course of the audit we have not identified any material misstatements in the Trustees' Report.

The Companies Act 2014 requires us to report to you if, in our opinion the disclosures of trustees' remuneration and transactions required by sections 305 to 312 of the Act are not made. We have nothing to report in this regard.

**RESPECTIVE RESPONSIBILITIES AND RESTRICTIONS ON USE**

**RESPONSIBILITIES OF TRUSTEES FOR THE FINANCIAL STATEMENTS**

As explained more fully in the Trustees' Responsibilities Statements on page 14, the trustees are responsible for the preparation of the financial statements and for being satisfied that they give us a true and fair view, and for such internal control as the trustees 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 n going concern, disclosing, as applicable, matters related to going concern and using the going concern basis of accounting unless the management either intends to liquidate the Company or to cease operations or has no realistic alternative but to do so.



# **INDEPENDENT AUDITOR'S REPORT TO THE MEMBERS OF YOUTH ADVOCATE PROGRAMMES IRELAND COMPANY LIMITED BY GUARANTEE**

## **AUDITORS 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 Auditors' 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 the aggregate, they could reasonably be expected to influence the economic decisions of user taken on the basis of these financial statements.

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 misstatements of the (consolidated) 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 trustee's 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 going concerns. 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 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 COMPANY LIMITED BY GUARANTEE**

**THE PURPOSE OF OUR AUDIT WORK AND TO WHOM WE OWE OUR RESPONSIBILITIES**

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



Shaw McClung

For and on behalf of

**Crowe Ireland**

Chartered Accountants and

Statutory Audit Firm

40 Mespil Road

Dublin 4

Date: 24 June 2022

**YOUTH ADVOCATE PROGRAMMES IRELAND  
COMPANY LIMITED BY GUARANTEE**

**STATEMENT OF FINANCIAL ACTIVITIES  
(INCLUDING THE INCOME AND EXPENDITURE ACCOUNT)  
FOR THE FINANCIAL YEAR ENDED 31 DECEMBER 2021**

	Notes	Restricted Funds 2021 €	Unrestricted Funds 2021 €	Total Funds 2021 €	Restricted Funds 2020 €	Unrestricted Funds 2020 €	Total Funds 2020 €
<b>Income</b>							
Charitable activities	4	3,975,062	-	3,975,062	3,568,303	-	3,568,303
Investments	4	-	6	6	-	22	22
Other Income	4	-	734	734	-	1,770	1,770
Management Charge		<u>(437,255)</u>	<u>437,255</u>	<u>-</u>	<u>(392,970)</u>	<u>392,970</u>	<u>-</u>
<b>Total Income</b>		<u><b>3,537,807</b></u>	<u><b>437,995</b></u>	<u><b>3,975,802</b></u>	<u><b>3,175,333</b></u>	<u><b>394,762</b></u>	<u><b>3,570,095</b></u>
<b>Expenditure</b>							
Charitable Activities	5	<u>3,404,285</u>	<u>366,294</u>	<u>3,770,579</u>	<u>2,956,038</u>	<u>332,544</u>	<u>3,288,582</u>
<b>Total Expenditure</b>		<u><b>3,133,252</b></u>	<u><b>637,327</b></u>	<u><b>3,770,579</b></u>	<u><b>2,956,038</b></u>	<u><b>332,544</b></u>	<u><b>3,288,582</b></u>
<b>Net income / (expenditure)</b>		<u><b>133,522</b></u>	<u><b>71,701</b></u>	<u><b>205,223</b></u>	<u><b>219,295</b></u>	<u><b>62,218</b></u>	<u><b>281,513</b></u>
Transfer between funds		<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>
Net movement in funds		<u><b>133,522</b></u>	<u><b>71,701</b></u>	<u><b>205,223</b></u>	<u><b>219,295</b></u>	<u><b>62,218</b></u>	<u><b>281,513</b></u>
<b>Reconciliation of funds</b>							
Total funds brought forward		<u><b>2,423</b></u>	<u><b>509,163</b></u>	<u><b>511,586</b></u>	<u><b>(216,872)</b></u>	<u><b>446,945</b></u>	<u><b>230,073</b></u>
<b>Total funds carried forward</b>		<u><b>135,945</b></u>	<u><b>580,864</b></u>	<u><b>716,809</b></u>	<u><b>2,423</b></u>	<u><b>509,163</b></u>	<u><b>511,586</b></u>

The statement of financial activities includes all gains and losses recognised in the financial year.

All income and expenditure relate to continuing activities.

**YOUTH ADVOCATE PROGRAMMES IRELAND  
COMPANY LIMITED BY GUARANTEE**

**BALANCE SHEET  
AS AT 31 DECEMBER 2021**

	Notes	2021 €	2020 €
<b>Fixed Assets</b>			
Tangible Assets	9	19,145	23,850
<b>Current Assets</b>			
Debtors	10	77,198	81,063
Cash at bank and in hand	11	878,821	799,754
		<u>956,019</u>	<u>880,817</u>
<b>Creditors: Amounts falling due within one year</b>	12	<b>(258,355)</b>	<b>(393,081)</b>
		<u>697,664</u>	<u>487,736</u>
<b>NET CURRENT ASSETS</b>		<b>697,664</b>	<b>487,736</b>
		<u>716,809</u>	<u>511,586</u>
<b>Total Assets Less Current Liabilities</b>		<b>716,809</b>	<b>511,586</b>
 <b>THE FUNDS OF THE CHARITY</b>			
Restricted Funds	15	135,945	2,423
Unrestricted Funds	15	580,864	509,163
		<u>716,809</u>	<u>511,586</u>
<b>TOTAL CHARITY FUNDS</b>		<b>716,809</b>	<b>511,586</b>

22/6/2022

The financial statements were approved by the Board of Trustees on \_\_\_\_\_ and signed on its behalf by:

DocuSigned by:  
*Donnchadh Hughes*  
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Donnchadh Hughes  
Trustee

DocuSigned by:  
*Gregory O'Leary*  
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Gregory O'Leary  
Trustee

**YOUTH ADVOCATE PROGRAMMES IRELAND  
COMPANY LIMITED BY GUARANTEE**

**STATEMENT OF CASH FLOWS  
FOR THE YEAR ENDED 31 DECEMBER 2021**

	Notes	2021 €	2020 €
<b>Cash flow from operating activities</b>			
Net movement in funds	5	<b>205,223</b>	281,513
Depreciation		<b>7,137</b>	16,626
Loss from fixed assets disposal		<b>219</b>	-
Interest receivable and similar income		<b>(6)</b>	(22)
Decrease in debtors		<b>3,865</b>	13,734
(Decrease) / increase in creditors		<b>(134,726)</b>	67,188
<b>Cash generated from operations</b>		<b>81,712</b>	379,039
<b>Cash flows from investing activities</b>			
Interest receivable		<b>6</b>	22
Payments to acquire tangible assets		<b>(2,651)</b>	(15,383)
<b>Net cash flow from investing activities</b>		<b>(2,645)</b>	(15,361)
<b>Reconciliation to cash at bank and in hand</b>			
<b>Net increase/(decrease) in cash and cash equivalents</b>		<b>79,067</b>	363,678
<b>Cash and cash equivalents at 1 January 2021</b>		<b>799,754</b>	436,076
<b>Cash and cash equivalents at 31 December 2021</b>		<b>878,821</b>	799,754

**YOUTH ADVOCATE PROGRAMMES IRELAND  
COMPANY LIMITED BY GUARANTEE  
NOTES TO THE FINANCIAL STATEMENTS  
FOR THE YEAR ENDED 31 DECEMBER 2021**

**1. GENERAL INFORMATION**

The Financial Statements comprising the Statement of Financial Activities (including the Income and Expenditure Account), the Balance Sheet, Statement of Cash Flows and the related notes constitute the individual financial statements of Youth Advocate Programmes Ireland Company Limited by Guarantee for the financial year ended 31 December 2021.

Youth Advocate Programmes Ireland Company Limited by Guarantee is a company limited by guarantee (registered under Part 18 of the Companies Act 2014), incorporated and registered in the Republic of Ireland (CRO number 468697). The Registered Office is Lower Ground Floor, Park House, 191/193A North Circular Road, Dublin 7, which is also the principal place of activities of the company. The nature of the company's operations and its principal activities are set out in the Trustees' Report.

**2. ACCOUNTING POLICIES**

**2.1 BASIS OF PREPARATION OF FINANCIAL STATEMENTS**

The financial statements have been prepared on the going concern basis and in accordance with the historical cost convention modified to include certain items at fair value. The financial reporting framework that has been applied in their preparation is the Companies Act 2014 (The Act) and FRS 102 The Financial Reporting Standard applicable in the UK and Republic of Ireland issued by the Financial Reporting Council as modified by the Statement of Recommended Practice "Accounting and Reporting by Charities" effective 1 January 2019.

The charity has applied the Charities SORP on a voluntary basis as its application is not a requirement of the current regulations for charities registered in the Republic of Ireland however it is considered best practice. As noted below, the Trustees consider the adoption of the SORP requirements as the most appropriate accounting practice and presentation to properly reflect and disclose the activities of the organisation.

The preparation of financial statements in compliance with FRS 102 as modified by the Statement of Recommended Practice "Accounting and Reporting by Charities" effective 1 January 2019 requires the use of certain critical accounting estimates. It also requires management to exercise judgment in applying the Company's accounting policies.

The financial statements have been presented in Euro (€) which is also the Company's functional currency.

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

**2.2 INCOME**

Income is recognised in the Statement of Financial Activities when the company becomes legally entitled to the income, when the amount concerned can be quantified with reasonable accuracy and when it is probable that the income will be received. Categories of income are accounted for as follows:

**YOUTH ADVOCATE PROGRAMMES IRELAND  
COMPANY LIMITED BY GUARANTEE**

**NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)**

**FOR THE YEAR ENDED 31 DECEMBER 2021**

**Donations and legacies:** Voluntary income comprising donations, gifts and legacies are recognised where there is entitlement, where receipt is probable, and where the amount can be measured with sufficient reliability. Such income is deferred when the donor specifies that the grant or donation must only be used in future accounting periods or the donors have imposed conditions which must be met before the charity has unconditional entitlement.

**Income from charitable activities:** Income from charitable activities comprises grants from government and other funders. Income from charitable activities, whether capital or revenue grants, is recognised when the charity has entitlement to the funds, any performance conditions attached to the grants have been met, it is probable that the income will be received, and the amount can be measured reliably. Grants, where entitlement is not conditional on the delivery of a specific performance by the charity is recognised within income from donations and legacies. Grants, where related to performance and specific deliverables, are accounted for as the charity earns the right to consideration by its performance are included within income from charitable activities.

**Donated services:** Donated services are included at the fair value to the charity where this can be quantified. Donations in kind are included at their estimated fair value to the charity in both income and expenditure in the year of receipt. Resources received from non-exchange transactions for which the company entity has benefited include voluntary services. The value of services provided by volunteers has not been included in these accounts because they can't be quantified.

**Deferred income and accrued income** Deferred income arises in respect of grants received in circumstances where the performance conditions have not been met by financial year end. Accrued income is accrued as a debtor on the balance sheet where income has not yet been received but all criteria for recognition have been satisfied.

### **2.3 EXPENDITURE**

Expenditure is recognised on the accruals basis as a liability is incurred. Expenditure includes any VAT which cannot be fully recovered and is reported as part of the expenditure to which it relates. All costs are allocated between the expenditure categories in the statement of financial activities on a basis designed to reflect the use of the resource. Costs relating to a particular activity are allocated directly, others are apportioned on an appropriate basis based on numbers of staff in each particular activity.

#### **Raising funds**

Cost of raising funds comprises the costs associated with attracting voluntary income, and includes staff and related costs, costs of fund raising and an allocation of support and management costs.

#### **Expenditure on charitable activities**

Expenditure on charitable activities comprises those costs incurred by the charity in the delivery of its activities and services for its beneficiaries. It includes both costs that can be allocated directly to such activities and those costs of an indirect nature necessary to support them.

**YOUTH ADVOCATE PROGRAMMES IRELAND  
COMPANY LIMITED BY GUARANTEE**

**NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)**

**FOR THE YEAR ENDED 31 DECEMBER 2021**

**Governance costs**

Governance costs include those costs associated with meeting the constitutional and statutory requirements of the charity and include audit fees, cost of legal advice for trustees and costs linked to the strategic management of the charity including the cost of trustee meetings.

**Allocation of support costs**

Support costs are those costs incurred on functions that assist the work of the charity but do not directly undertake charitable activities. Support costs include human resources, finance, information technology, facilities and governance costs. These costs have been allocated between the cost of raising funds and expenditure on charitable activities.

**Employee benefits**

The costs of short-term employee benefits are recognised as a liability and an expense.

**2.4 FUND ACCOUNTING**

The following funds are operated by the charity:

**Restricted funds**

Restricted funds comprise grants, donations and sponsorships received which can only be used for particular purposes, as specified by the donors or sponsorship programmes, which are binding on the charity. Such purposes are within the charity's overall objectives.

**Unrestricted funds**

Unrestricted funds comprise General and Designated funds.

- General funds are amounts which can be spent at the discretion of the Trustees / Board in furtherance of the company's charitable objectives and which have not been designated for other purposes. Such funds may be held in order to finance working capital or capital expenditure.

- Designated funds are unrestricted funds that the Trustees / Board has, at its discretion, set aside for particular purposes.

**2.5 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.



**YOUTH ADVOCATE PROGRAMMES IRELAND  
COMPANY LIMITED BY GUARANTEE**

**NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)**

**FOR THE YEAR ENDED 31 DECEMBER 2021**

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 decrease 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 those 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 derecognised 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 another party or 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.

**YOUTH ADVOCATE PROGRAMMES IRELAND  
COMPANY LIMITED BY GUARANTEE**

**NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)**

**FOR THE YEAR ENDED 31 DECEMBER 2021**

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

**2.6 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.

**2.7 LEASING**

Rentals payable under operating leases are dealt with in the Statement of Financial Activities as incurred over the period of the rental agreement.

Benefits received and receivable as an incentive to sign an operating lease are recognised on a straight line basis over the lease term, unless another systematic basis is representative of the time pattern of the lessee's benefit from the use of the leased asset.

**2.8 GOVERNMENT GRANTS AND LOANS**

Grants and Loans are accounted under the performance model as permitted by FRS 102. Grants relating to expenditure on tangible fixed assets are credited to the Statement of Financial Activities at the same rate as the depreciation on the assets to which the grant relates. The deferred element of grants is included in creditors as deferred income.

Grants of a revenue nature are recognised in the Statement of Financial Activities in the same period as the related expenditure.

**2.9 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-founders, but not yet received at year end, is included in debtors.

**2.10 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 Balance Sheet bank overdrafts are shown within Creditors.

**YOUTH ADVOCATE PROGRAMMES IRELAND  
COMPANY LIMITED BY GUARANTEE**

**NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)**

**FOR THE YEAR ENDED 31 DECEMBER 2021**

**2.11 TAXATION**

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

**3. SIGNIFICANT ACCOUNTING JUDGEMENTS AND KEY SOURCES OF ESTIMATION UNCERTAINTY**

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 trustees 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.

**Going concern**

The trustees have assessed whether the use of the going concern assumption is appropriate in preparing these financial statements. The trustees have made this assessment for a period of one year from the date of approval of these financial statements. The trustees have concluded that there are no material uncertainties related to events or conditions that may cast significant doubt on the ability of the company to continue as a going concern.

**YOUTH ADVOCATE PROGRAMMES IRELAND  
COMPANY LIMITED BY GUARANTEE**

**NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)**

**FOR THE YEAR ENDED 31 DECEMBER 2021**

**4. INCOMING RESOURCES**

	Restricted Funds €	Unrestricted Funds €	Total 2021 €	Total 2020 €
<b>Charitable Activities</b>				
TUSLA	3,758,481	-	3,758,481	3,400,303
HSE	148,225	-	148,225	126,752
St John of Gods	24,000	-	24,000	22,008
Irish Youth Justice	37,226	-	37,226	12,110
St Patrick's Mental Health	7,130	-	7,130	7,130
	<u>3,975,062</u>	<u>-</u>	<u>3,975,062</u>	<u>3,568,303</u>
<b>Investments</b>				
Interest Income	-	6	6	22
		<u>6</u>	<u>6</u>	<u>22</u>
<b>Other Income</b>				
Sundry Income	-	734	734	1,770
	<u>-</u>	<u>734</u>	<u>734</u>	<u>1,770</u>
<b>Management Charge</b>	(437,255)	437,255	-	-
<b>Total Income</b>	<u>3,537,807</u>	<u>437,995</u>	<u>3,975,802</u>	<u>3,570,095</u>

**YOUTH ADVOCATE PROGRAMMES IRELAND  
COMPANY LIMITED BY GUARANTEE**

**NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)**

**FOR THE YEAR ENDED 31 DECEMBER 2021**

**5. EXPENDED RESOURCES**

	Restricted Funds €	Unrestricted Funds €	Total 2021 €	Total 2020 €
Wages and salaries	2,581,748	271,905	2,853,653	2,577,216
Charitable Activities Expenses	754,319	81,874	836,193	642,629
Administration expenses	61,863	11,733	73,596	72,111
Depreciation	6,355	782	7,137	16,626
	<u>3,404,285</u>	<u>366,294</u>	<u>3,770,579</u>	<u>3,288,582</u>

**ANALYSIS OF EXPENDITURE**

	Direct Cost €	Other Cost €	Support Cost €	Total 2021 €	Total 2020 €
Charitable activities cost		-	3,334,916	3,334,916	2,928,840
Travel	-	281,411	-	281,411	227,983
Activities	-	127,284	-	127,284	94,614
Flexible Fund	-	13,888	-	13,888	9,672
Depreciation	-	7,137	-	7,137	16,626
Subscriptions	-	3,741	-	3,741	5,695
Meeting expenses	-	393	-	393	2,481
Canteen and Food	-	794	-	794	1,619
Bank charges	-	1,015	-	1,015	1,052
	<u>-</u>	<u>435,663</u>	<u>3,334,916</u>	<u>3,770,579</u>	<u>3,288,582</u>

**ANALYSIS OF SUPPORT COSTS**

	2021 €	2020 €
Salaries & wages	2,853,653	2,557,216
Administration expenses	427,533	323,338
Training	24,053	17,965
Legal and professional	17,684	17,958
Audit fee	11,993	12,176
	<u>3,334,916</u>	<u>2,928,653</u>

**YOUTH ADVOCATE PROGRAMMES IRELAND  
COMPANY LIMITED BY GUARANTEE**

**NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)**

**FOR THE YEAR ENDED 31 DECEMBER 2021**

**6. NET MOVEMENTS IN FUNDS**

	<b>2021</b>	2020
	€	€
Net movement in funds is stated after charging:		
Depreciation	<b>7,137</b>	16,626
Operating lease rentals – land and buildings	<b>159,962</b>	99,144
Auditor remuneration (inclusive of VAT)	<b>11,993</b>	12,176
	<u><u>          </u></u>	<u><u>          </u></u>

**7. EMPLOYEES**

**Number of employees**

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

	<b>2021</b>	2020
	Number	Number
Management & Support	<b>35</b>	34
Advocates (Part-Time)	<b>99</b>	81
	<u><u>          </u></u>	<u><u>          </u></u>
	<b>134</b>	115
	<u><u>          </u></u>	<u><u>          </u></u>

**Staff costs are comprised of:**

	<b>2021</b>	2020
	€	€
Wages and salaries	<b>2,583,265</b>	2,312,403
Social Security costs	<b>256,851</b>	238,349
Redundancy payment	-	6,464
	<u><u>          </u></u>	<u><u>          </u></u>
	<b>2,840,116</b>	2,557,216
	<u><u>          </u></u>	<u><u>          </u></u>

The Chief Executive Officer, Siobhan O'Dwyer, received total remuneration in the amount of €97,369 (2020: €94,523)

**YOUTH ADVOCATE PROGRAMMES IRELAND  
COMPANY LIMITED BY GUARANTEE**

**NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)**

**FOR THE YEAR ENDED 31 DECEMBER 2021**

**Employment benefits breakdown**

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>2021</b>	2020
	<b>Number</b>	Number
€70,000 - €80,000	1	1
€90,000 - €100,000	1	1
	<u>2</u>	<u>2</u>
	<u>2</u>	<u>2</u>

The trustees were not in receipt of any remuneration in respect of their holding of the office of Trustee in the current or preceding financial year.

**8. TRUSTEE EXPENSES**

The charity has reimbursed receipt vouched travel expenses amounting to €nil (2020: €161) 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  
COMPANY LIMITED BY GUARANTEE**

**NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)**

**FOR THE YEAR ENDED 31 DECEMBER 2021**

**9. TANGIBLE ASSETS**

	<b>Fixtures, fittings and equipment</b>	<b>Total</b>
	€	€
<b>Cost</b>		
At 1 January 2021	498,367	498,367
Additions	2,651	2,651
Disposals	(166,937)	(166,937)
	<u>334,081</u>	<u>334,081</u>
<b>At 31 December 2021</b>	<b>334,081</b>	<b>334,081</b>
<b>Depreciation</b>		
At 1 January 2021	(474,517)	(474,517)
Charge for the year	(7,137)	(7,137)
Disposals	166,718	166,718
	<u>(314,936)</u>	<u>(314,936)</u>
<b>At 31 December 2021</b>	<b>(314,936)</b>	<b>(314,936)</b>
<b>Net book values</b>		
<b>At 31 December 2021</b>	<b>19,145</b>	<b>19,145</b>
	<u>23,850</u>	<u>23,850</u>
At 31 December 2020	23,850	23,850
	<u>23,850</u>	<u>23,850</u>
<b>10. DEBTORS</b>		
	<b>2021</b>	2020
	€	€
Trade debtors	6,138	16,907
Other debtors	3,497	3,804
Prepayments and accrued income	67,563	60,352
	<u>77,198</u>	<u>81,063</u>
	<b>77,198</b>	<b>81,063</b>



**YOUTH ADVOCATE PROGRAMMES IRELAND  
COMPANY LIMITED BY GUARANTEE**

**NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)**

**FOR THE YEAR ENDED 31 DECEMBER 2021**

**11. CASH AND CASH EQUIVALENTS**

	<b>2021</b>	2020
	€	€
Cash and bank balances	<b>715,682</b>	636,621
Cash equivalents	<b>163,139</b>	163,133
	<u><b>878,821</b></u>	<u>799,754</u>

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

	<b>2021</b>	2020
	€	€
Trade creditors	<b>2,570</b>	6,275
Accruals	<b>60,556</b>	118,664
Taxation and social security costs	<b>68,599</b>	56,530
Deferred income (note 13)	<b>124,498</b>	208,702
Other creditors	<b>2,132</b>	2,910
<b>Total</b>	<u><b>258,355</b></u>	<u>393,081</u>
Other taxes and social security costs include: PAYE and PRSI	<u><b>68,599</b></u>	<u>56,530</u>

**13. DEFERRED INCOME**

	<b>2021</b>	2020
	€	€
Deferred income at 1 January	<b>208,702</b>	131,295
Deferred during the year	<b>124,498</b>	208,702
Credited to Statement of Financial Activities	<b>(208,702)</b>	(131,295)
<b>Deferred income at 31 December</b>	<u><b>124,498</b></u>	<u>208,702</u>

**YOUTH ADVOCATE PROGRAMMES IRELAND  
COMPANY LIMITED BY GUARANTEE**

**NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)**

**FOR THE YEAR ENDED 31 DECEMBER 2021**

**14. STATE FUNDING**

The following information in relation to grants is given to comply with the Department of Public Expenditure and Reform Circular 13/2014;

<b>Agency</b>	<b>Grant Title &amp; Purpose</b>	<b>Total Fund Awarded</b>	<b>Total Fund Recognised</b>	<b>Total Fund Deferred</b>	<b>Term</b>
Tusla – Dublin North	Child Protection & Welfare	879,167	879,167	-	Jan to Dec 2021
Tusla – Dublin North City	Child Protection & Welfare	230,914	230,914	-	Jan to Dec 2021
Tusla – Meath	Child Protection & Welfare	335,363	335,363	-	Jan to Dec 2021
Tusla – Louth	Child Protection & Welfare	221,207	221,207	-	Jan to Dec 2021
Tusla – Cavan & Monaghan	Child Protection & Welfare	303,496	303,496	-	Jan to Dec 2021
Tusla – Dublin South West	Child Protection & Welfare	247,538	247,538	-	Jan to Dec 2021
Tusla – Dublin South Central	Child Protection & Welfare	275,518	275,520	-	Jan to Dec 2021
Tusla – Midlands	Child Protection & Welfare	130,000	130,000	-	Jan to Dec 2021
Tusla – Midwest	Child Protection & Welfare	308,967	308,967	-	Jan to Dec 2021
Tusla – Cork	Child Protection & Welfare	220,000	220,000	-	Jan to Dec 2021
Tusla – Cavan Monaghan (Disability Program)	Child Protection & Welfare	37,800	49,950	3,299	Jan to Dec 2021
Tusla – Cavan & Monaghan (Peer Mentoring)	Family & Community Support	2,360	22,600	2,399	Jan to Dec 2021
Tusla – Out of hours	Child Protection & Welfare	26,143	26,000	-	Jan to Dec 2021

**YOUTH ADVOCATE PROGRAMMES IRELAND  
COMPANY LIMITED BY GUARANTEE**

**NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)**

**FOR THE YEAR ENDED 31 DECEMBER 2021**

**14. STATE FUNDING (CONTINUED)**

<b>Agency</b>	<b>Grant Title</b>	<b>Total Fund Awarded</b>	<b>Total Fund Recognised</b>	<b>Total Fund Deferred</b>	<b>Term</b>
Tusla – Sligo	Child Protection & Welfare	24,000	18,200	29,000	Jan to Dec 2021
Tusla – Midwest	Child Protection & Welfare	120,000	127,000	-	Jan to Dec 2021
Tusla – Mayo	Child Protection & Welfare	47,000	61,000	14,000	Jan to Dec 2021
Tusla – Waterford Wexford	Child Protection & Welfare	120,000	144,365	35,000	Jan to Dec 2021
Tusla – Limerick	Child Protection & Welfare	127,000	98,000	29,000	Jan to Dec 2021
Tusla – Covid-19	Child Protection & Welfare	155,619	155,619	-	Jan to Dec 2021
HSE Disability - Cavan	Child Protection & Welfare	37,800	50,050	11,800	Jan to Dec 2021
HSE Disability - Dublin North City	Child Protection & Welfare	4,750	4,750	-	Jan to Dec 2021
HSE Disability - Dublin North	Child Protection & Welfare	15,000	15,000	-	Jan to Dec 2021

The board confirms that the funding was used in accordance with the conditions outlined in each letter of offer and that there are adequate controls in place to manage grant income. All grants received are revenue grants and no capital grants were received during the year.

The grants are restricted and used solely in the provision of services in line with the charity's objectives.

The number of employees whose total employee benefits for the reporting period fell within each band of €10,000 from €70,000 and the overall figure for total employer pension contributions are disclosed within note 7 to the financial statements.

The charity has also obtained tax clearance and is in compliance with Circular 44/2006.

**YOUTH ADVOCATE PROGRAMMES IRELAND  
COMPANY LIMITED BY GUARANTEE**

**NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)**

**FOR THE YEAR ENDED 31 DECEMBER 2021**

**15. FUNDS OF THE CHARITY**

**(i) Reconciliation of Funds**

	<b>Restricted Funds</b>	<b>Unrestricted Funds</b>	<b>Total Funds</b>
Funds at 1 January 2021	2,423	509,163	511,586
Net movement in funds	133,522	71,701	205,223
<b>Fund balances at 31 December 2021</b>	<b>135,945</b>	<b>580,864</b>	<b>716,809</b>

**(ii) Analysis of net assets between funds**

	<b>Restricted Funds</b>	<b>Unrestricted Funds</b>	<b>Total Funds</b>
Tangible Assets	-	19,145	19,145
Net Current Assets	135,945	561,719	697,664
<b>Total Funds as at 31 December 2021</b>	<b>135,945</b>	<b>580,864</b>	<b>716,809</b>

**(iii) Movement in Funds**

	<b>Balance 01/01/2021</b>	<b>Income</b>	<b>Expenditure</b>	<b>Transfers between Funds</b>	<b>Balance 31/12/2021</b>
	€	€	€	€	€
Restricted funds	2,423	3,537,807	(3,404,285)	-	135,945
Unrestricted funds	509,163	437,995	(366,294)	-	580,864
<b>Total</b>	<b>511,586</b>	<b>3,975,802</b>	<b>(3,770,579)</b>	<b>-</b>	<b>716,809</b>

**16. CAPITAL COMMITMENTS**

The company had no material capital commitments at the financial year ended 31 December 2021.

**YOUTH ADVOCATE PROGRAMMES IRELAND  
COMPANY LIMITED BY GUARANTEE**

**NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)**

**FOR THE YEAR ENDED 31 DECEMBER 2021**

**17. FINANCIAL COMMITMENTS**

At 31 December 2021 the company had annual commitments under non-cancellable operating leases as follows:

	<b>2021</b>	<b>2020</b>
<b>Expiry date:</b>	<b>€</b>	<b>€</b>
Within one year	<b>52,896</b>	158,951
Between one and five years	<b>176,320</b>	283,296
	<u><b>229,216</b></u>	<u>442,247</u>

**18. 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.

**19. STATUS**

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.

**20. CONTINGENT LIABILITIES**

As outlined in Note 4 and 14, the company has received government grants for revenue and capital purposes. Should these grants not be used for the purpose specified, the grants will become repayable in whole or in part.

**21. APPROVAL OF FINANCIAL STATEMENTS**

The board of trustees approved these financial statements for issue on 22 June 2022.

**SUPPLEMENTARY INFORMATION RELATING TO THE FINANCIAL STATEMENTS  
FOR THE FINANCIAL YEAR ENDED 31 DECEMBER 2021  
THE FOLLOWING PAGES DO NOT FORM PART OF THE AUDITED FINANCIAL STATEMENTS**

**YOUTH ADVOCATE PROGRAMMES IRELAND COMPANY LIMITED BY GUARANTEE**

**SUPPLEMENTARY INFORMATION RELATING TO THE FINANCIAL STATEMENTS**

**DETAILED INCOME AND EXPENDITURE ACCOUNT**

**FOR THE FINANCIAL YEAR ENDED 31 DECEMBER 2021**

	2021	2020
	€	€
<b>Income</b>		
TUSLA	3,758,481	3,400,303
HSE	68,225	126,752
S John of Gods	24,000	22,008
Irish Youth Justice	37,226	12,110
St Patrick's Mental Health	7,130	7,130
Independent Advocacy	80,000	-
Interest income	6	22
Sundry Income	734	1,770
	<u>3,975,802</u>	<u>3,570,095</u>

<b>Expenditure</b>		
Wages & Salaries	2,840,116	2,557,216
Temporary staff costs	13,537	-
Staff support	1,714	17,965
Staff welfare & training	24,053	5,067
Premises cost	174,546	114,099
Repairs and Maintenance	1,766	777
Telephone	59,192	40,218
IT costs	42,903	40,139
Foreign exchange variance	6	-
Printing, postage and, stationery	17,394	19,093
Insurance	87,737	81,769
Ads	19,491	6,144
Accountancy fee	11,993	12,176
Professional fee	17,684	17,958
Travel	273,049	215,238
Room hire and meeting expenses	8,362	11,775
Activities	127,284	94,614
Flexible Fund	13,888	9,672
Depreciation	7,137	16,626
Subscriptions	3,741	5,695
Board meeting expenses	393	2,481
Sundry expenses	22,784	17,189
Canteen and Food	794	1,619
Bank charges	1,015	1,052
	<u>3,770,579</u>	<u>3,288,582</u>

**YOUTH ADVOCATE PROGRAMMES IRELAND COMPANY LIMITED BY GUARANTEE**

**SUPPLEMENTARY INFORMATION RELATING TO THE FINANCIAL STATEMENTS**

**DETAILED INCOME AND EXPENDITURE ACCOUNT**

**FOR THE FINANCIAL YEAR ENDED 31 DECEMBER 2021**

		2021	2020
		€	€
	<b>Appendix</b>		
National Programme	1	<b>71,651</b>	60,456
Fundraising Programme	2	<b>50</b>	-
North Dublin City & County (DUB 530)	3	<b>7,003</b>	28,859
Dublin North City (DUB 535)	4	<b>8,773</b>	(6,863)
Meath (MEA 850)	5	<b>(16,692)</b>	67,435
Louth (LOU 852 & LOU/MEA 904)	6	<b>39,638</b>	(10,041)
Cavan/Monaghan (CAV 853 & 902)	7	<b>7,715</b>	25,408
Dublin South West & Kildare (DUB 532)	8	<b>(1,758)</b>	26,685
Dublin South City & West (DUB 534)	9	<b>26,801</b>	19,981
Midlands (MID 550)	10	<b>(8,417)</b>	19,960
Limerick & Clare (LIM/CLA 260)	11	<b>42,537</b>	17,502
Cork (COR 200)	12	<b>28,641</b>	16,437
Cavan Disability (CAV 915)	13	<b>21</b>	48
Cavan Peer Mentoring (CAV 601)	14	<b>(9)</b>	(150)
Sligo (SLI 605)	15	<b>77</b>	47
Cork CAMHS	16	<b>-</b>	4,049
DNOR disability (DUB 935)	17	<b>332</b>	-
DNCIT disability (DUB 940)	18	<b>534</b>	-
Out of Hours Service (OOH 904)	19	<b>(1,625)</b>	8,572
Investing in Children	20	<b>(594)</b>	-
St John of Gods	21	<b>189</b>	(18)
St Patrick's Mental Health	22	<b>197</b>	-
Irish Youth Justice Service	23	<b>(373)</b>	810
Galway Mental Health (GAL CHW)	24	<b>21</b>	2,132
Waterford / Wexford CCA (WAT751)	25	<b>253</b>	3
Limerick CCA (LIM 752)	26	<b>74</b>	(226)
Mayo CCA (MAY 754)	27	<b>184</b>	427



**Appendix 1 - National Programme**

	2021	2020
	€	€
<b><u>Income</u></b>		
Management Fees	437,255	392,970
Interest Receivable	6	22
Sundry Income	684	-
	<u>437,945</u>	<u>392,992</u>
<b><u>Expenditure</u></b>		
<b>Service Delivery Costs</b>		
Salaries & Wages	214,063	211,892
Administrator's salaries	30,592	27,772
Employers PRSI	25,909	26,188
Termination/redundancy costs	-	6,464
Chief executive's travel	570	999
Director of Services Travel	34	175
Finance Manager's travel	52	70
Team Leader Travel	-	172
Director of Support Services Travel	147	392
Service Manager travel	50	-
Administrator's travel	155	321
Activities	25	-
Flexible fund	-	11
Telephone – mobile phones	4,368	3,981
Telephone – land lines/internet	219	120
Service Delivery Costs	-	5,164
Rent and rates	35,514	14,146
Light and heat	1,484	1,513
IT Costs	4,787	5,044
Stationery	73	54
Printing	445	427
Postage	146	525
Food	439	232
Advertising	31	1,176
Temp Agency Staff Costs	1,341	-
Professional Fees	3,256	2,450
	<u>323,700</u>	<u>309,288</u>
<b>Service Support Costs</b>		
Repairs and maintenance	-	-
Household and cleaning	1,547	1,214
Health and safety	100	138
Office supplies	1,024	747
Publications	13,760	1,100
Meeting expenses	724	909
Board expenditure	393	2,481
Conference/Room Hire	531	-
Subscriptions	90	383
Staff support	1,093	177
Full time staff training	86	2,183
External training	452	2,447
Away Days	8,159	-
Bank charges	101	104
Insurance	8,695	8,103
Accountancy & Audit Fees	1,190	1,200
Payroll Bureau Fees	105	96
Depreciation	782	1,966
Sundry Expenses	3,762	-
	<u>42,594</u>	<u>23,248</u>
<b>Surplus</b>	<u>71,651</u>	<u>60,456</u>

**Appendix 2 - Fundraising**

	2021 €	2020 €
<b>Income</b>		
Fundraising Income	50	-
	<hr/> 50	<hr/> -
<b>Surplus</b>	<hr/> 50	<hr/> -
	<hr/> <hr/>	<hr/> <hr/>

**Appendix 3 - North Dublin City & County (DUB 530)**

	2021 €	2020 €
<b><u>Income</u></b>		
Tusla	869,167	839,167
Tusla – additional Income	10,000	-
Tusla – Covid 19	33,282	-
	<hr/> 912,449	<hr/> 839,167
<b><u>Expenditure</u></b>		
<b>Service Delivery Costs</b>		
Salaries & Wages	19,021	20,626
Service Managers Salaries	42,050	49,921
Team Leader Salaries	154,339	173,781
Administrator's salaries	63,452	62,386
Advocates Wages	192,578	146,718
Advocates administration wages	52,054	40,986
Advocates Training Wages	11,885	15,427
Advocates Holidays	20,874	15,041
Employers PRSI	54,381	53,624
Chief executive's travel	-	17
Director of Services Travel	103	195
Service Manager travel	312	473
Team Leader Travel	3,852	3,158
Administrator's travel	-	6
Advocates Travel	51,123	36,068
Activities	42,302	31,841
Flexible fund	5,999	2,807
Telephone - mobile phones	11,940	6,610
Telephone - land lines/internet	1,009	1,007
Service Delivery Costs	-	(339)
Rent and rates	25,555	3,298
Light and heat	2,317	2,693
IT Costs	8,286	8,543
Stationery	122	119
Printing	1,016	1,133
Postage	404	485
Food	48	293
Advertising	1,055	707
Temp Agency Staff Costs	2,761	-
Professional Fees	3,071	3,582
	<hr/> 771,909	<hr/> 681,206
<b>Service Support Costs</b>		
Repairs and maintenance	-	250
Household and cleaning	2,701	2,560
Health and safety	92	165
Office supplies	1,020	1,130
Meeting expenses	2,545	2,355
Conference/Room Hire	312	-
Subscriptions	720	1,421
Staff support	268	1,187
Full time staff training	620	1,685
Advocate Training	347	379
External training	2,033	885
Bank charges	208	232
Away Days	286	-
Insurance	18,030	18,012
Payroll Bureau Fees	183	183
Accountancy & Audit Fees	2,454	2,711
Depreciation	1,351	3,639
Management charges	100,369	92,308
	<hr/> 133,539	<hr/> 127,972
<b>Surplus</b>	<hr/> <b>7,001</b>	<hr/> <b>28,859</b>

**Appendix 4 - Dublin North City (DUB 535)**

	2021 €	2020 €
<b>Income</b>		
Tusla	230,914	230,914
Tusla – Covid funding	10,534	-
	<hr/> 241,448	<hr/> 230,914
<b>Expenditure</b>		
<b>Service Delivery Costs</b>		
Salaries & Wages	5,322	5,566
Service Managers Salaries	12,015	13,224
Team Leader Salaries	43,610	45,990
Administrator's salaries	17,461	17,150
Advocates Wages	45,281	51,405
Advocates administration wages	12,365	12,530
Advocates Training Wages	3,352	3,230
Advocates Holidays	1,894	7,205
Employers PRSI	14,325	15,775
Chief executive's travel	-	4
Director of Services Travel	3	386
Service Manager travel	232	74
Team Leader Travel	631	992
Advocates Travel	12,791	12,515
Activities	12,113	8,485
Flexible fund	684	98
Telephone - mobile phones	2,977	2,574
Telephone - land lines/internet	275	272
Service Delivery Costs	-	(93)
Rent and rates	7,032	625
Light and heat	657	723
IT Costs	2,369	2,283
Stationery	34	32
Printing	263	261
Postage	96	133
Food	20	80
Advertising	279	289
Temp Agency Staff Costs	760	-
Professional Fees	919	984
	<hr/> 197,760	<hr/> 202,792
<b>Service Support Costs</b>		
Household and cleaning	777	701
Health and safety	25	30
Office supplies	186	271
Meeting expenses	494	535
Conference/Room Hire	85	-
Subscriptions	196	376
Staff support	13	285
Full time staff training	43	418
Advocate Training	96	76
External training	227	113
Away Days	81	-
Bank charges	57	64
Insurance	4,961	4,949
Accountancy & Audit Fees	677	743
Payroll Bureau Fees	52	49
Depreciation	386	974
Management charges	26,559	25,401
	<hr/> 34,915	<hr/> 34,985
<b>Surplus / (deficit)</b>	<hr/> 8,773	<hr/> (6,863)

**Appendix 5 - Meath – MEA 850**

	2021 €	2020 €
<b><u>Income</u></b>		
Tusla	313,366	313,366
Tusla – Additional Income	21,997	21,996
Tusla – Covid funding	12,213	-
Tusla – CCA Funding	-	40,000
	<hr/>	<hr/>
	<b>347,576</b>	<b>375,362</b>
<b><u>Expenditure</u></b>		
<b>Service Delivery Costs</b>		
Salaries & Wages	7,703	7,911
Service Managers Salaries	17,577	19,646
Team Leader Salaries	66,082	63,255
Administrator's salaries	24,703	24,003
Advocates Wages	75,359	45,218
Advocates administration wages	16,114	9,184
Advocates Training Wages	5,587	2,284
Advocates Holidays	8,108	5,190
Employers PRSI	21,582	18,268
Chief executive's travel	-	171
Director of Services Travel	-	464
Team Leader Travel	1,104	1,541
Service Manager travel	53	195
Administrator's travel	-	35
Advocates Travel	22,594	12,844
Activities	8,522	4,990
Telephone - mobile phones	3,625	2,118
Telephone - land lines/internet	1,641	1,505
Service Delivery Costs	-	-128
Rent and rates	21,996	21,996
Light and heat	2,572	2,879
IT Costs	3,315	3,204
Stationery	26	21
Printing	372	777
Postage	372	221
Food	-	116
Advertising	318	373
Temp Agency Staff Costs	1,075	-
Professional Fees	1,195	1,365
	<hr/>	<hr/>
	<b>311,595</b>	<b>249,646</b>
<b>Service Support Costs</b>		
Repairs and maintenance	91	-
Maintenance/Equipment Contracts	158	-
Household and cleaning	2,911	3,875
Health and safety	200	80
Office supplies	531	377
Meeting expenses	190	440
Conference/Room Hire	237	756
Subscriptions	260	471
Staff support	-	316
Advocate Training	61	629
Full time staff training	444	454
External training	532	157
Bank charges	81	89
Away Days	120	-
Insurance	7,022	6,900
Payroll Bureau Fees	77	69
Accountancy & Audit Fees	958	1,020
Depreciation	567	1,358
Management charges	38,233	41,290
	<hr/>	<hr/>
	<b>52,673</b>	<b>58,281</b>
	<hr/>	<hr/>
<b>(Deficit)/Surplus</b>	<b>(16,692)</b>	<b>67,435</b>
	<hr/> <hr/>	<hr/> <hr/>

**Appendix 6 - Louth – LOU 852 & LOU/MEA 904)**

	2021 €	2020 €
<b><u>Income</u></b>		
TUSLA	207,740	207,740
TUSLA – Additional income	13,467	
TUSLA – Covid funding	8,142	-
	<u>229,349</u>	<u>221,208</u>
<b><u>Expenditure</u></b>		
<b>Service Delivery Costs</b>		
National Salaries	4,840	5,734
Service Managers Salaries	12,654	13,542
Team Leader Salaries	34,713	42,883
Administrators Salaries	17,365	16,871
Advocates Wages	29,563	43,962
Advocates Administration Wages	4,733	9,081
Advocates Training Wages	2,171	2,843
Advocates Holidays	2,524	4,255
Employers PRSI	10,870	14,240
CEO Travel	-	-
Director of Services Travel	55	326
Service Managers Travel	687	753
Team Leader Travel	346	1,422
Administrators Travel	-	34
Advocates Travel	7,076	14,219
Activities	3,642	4,713
Flexible Fund	-	21
Mobile Phones	2,594	1,431
Land Lines/Internet	928	957
Service Delivery Costs	-	(90)
Rent & Rates	13,468	13,468
Light & Heat	1,366	1,416
IT Costs	1,977	2,254
Stationery	4	15
Printing	262	256
Postage	124	52
Food	-	78
Advertising	267	153
Temp Agency Staff Costs	756	-
Professional Fees	841	962
	<u>153,826</u>	<u>195,851</u>
<b>Service Support Cost</b>		
Households & Cleaning	2,483	1,787
Health and Safety	528	48
Office Supplies	377	503
Meeting Expenses	192	420
Conferences/Room Hire	89	811
Subscriptions	205	341
Staff Support	-	317
Full Time Staff Training	20	109
Advocate Training	46	9
External Training	593	108
Away Days	71	-
Bank Charges	57	62
Insurance	4,936	4,850
Accountancy & Audit Fees	674	717
Payroll Bureau Fees	46	48
Depreciation, Office Fur. & Equip	340	935
Management Charges	25,228	24,333
	<u>35,885</u>	<u>35,398</u>
<b>Surplus / (deficit)</b>	<u>39,638</u>	<u>(10,041)</u>

**Appendix 7 - Cavan / Monaghan (CAV 853 & 902)**

	2021 €	2020 €
<b><u>Income</u></b>		
TUSLA	293,496	269,490
TUSLA – additional income	10,000	1,000
TUSLA – Covid 19	20,389	-
	<hr/>	<hr/>
	323,885	270,490
<b><u>Expenditure</u></b>		
<b>Service Delivery Costs</b>		
National Salaries	6,300	4,519
Service Managers Salaries	13,405	16,872
Team Leader Salaries	56,058	56,113
Administrators Salaries	22,184	21,592
Advocates Wages	64,052	32,470
Advocates Administration Wages	26,725	10,190
Advocates Training Wages	3,641	5,351
Advocates Holidays	7,064	3,853
Employers PRSI	20,518	15,514
Director of Services Travel	103	820
Finance Manager Travel	-	-
Director of Support Services Travel	-	-
Service Managers Travel	546	974
Team Manager's Travel	-	3,846
Team Leader Travel	1,454	-
Advocates Travel	20,422	9,116
Activities	7,886	4,079
Flexible Fund	1,214	369
Mobile Phones	4,006	1,462
Land Lines/Internet	1,576	2,401
Service Delivery Costs	-	(115)
Rent & Rates	5,400	5,400
Light & Heat	-	-
IT Costs	3,045	3,024
Stationery	5	19
Printing	343	828
Postage	315	616
Food	18	99
Advertising	1,473	210
Temp Agency Staff Costs	966	-
Professional Fees	1,074	1,276
	<hr/>	<hr/>
	269,793	200,898
<b>Service Support Cost</b>		
Health and Safety	144	82
Office Supplies	1,104	1,574
Meeting Expenses	282	719
Conferences/Room Hire	110	1,273
Subscriptions	255	426
Staff Support	134	608
Full Time Staff Training	448	138
Advocate Training	28	426
External Training	305	486
Away Days	110	-
Bank Charges	73	80
Insurance	6,306	6,196
Accountancy & Audit Fees	861	915
Payroll Bureau Fees	71	61
Depreciation, Office Fur. & Equip	519	1,184
Management Charges	35,627	30,016
	<hr/>	<hr/>
	46,377	44,184
<b>Surplus</b>	<hr/> <hr/>	<hr/> <hr/>
	7,715	25,408

**Appendix 8 - Dublin South West & Kildare (DUB 532)**

	2021	2020
	€	€
<b><u>Income</u></b>		
TUSLA	236,538	236,538
TUSLA – additional income	11,000	-
TUSLA – Covid 19	10,867	-
	<hr/>	<hr/>
	<b>258,405</b>	236,538
<b><u>Expenditure</u></b>		
<b>Service Delivery Costs</b>		
National Salaries	5,222	5,651
Service Managers Salaries	12,690	14,370
Team Leader Salaries	45,140	45,129
Administrators Salaries	17,885	17,370
Advocates Wages	57,204	35,796
Advocates Administration Wages	13,239	9,437
Advocates Training Wages	2,174	2,692
Advocates Holidays	5,091	4,846
Employers PRSI	15,816	13,923
CEO Travel	-	10
Director of Services Travel	-	14
Service Managers Travel	442	377
Team Manager's Travel	1,290	-
Team Leader Travel	-	1,523
Administrators Travel	-	2
Advocates Travel	19,384	7,610
Activities	9,945	6,081
Flexible Fund	1,550	1,466
Mobile Phones	2,704	1,370
Land Lines/Internet	277	262
Service Delivery Costs	-	-93
Rent & Rates	7,203	731
Light & Heat	682	739
IT Costs	2,536	2,279
Stationery	34	33
Printing	269	263
Postage	123	152
Food	46	80
Advertising	279	257
Temp Agency Staff Costs	778	-
Professional Fees	865	989
	<hr/>	<hr/>
	<b>222,868</b>	173,359
<b>Service Support Cost</b>		
Repairs & Maintenance	250	-
Households & Cleaning	813	717
Health and Safety	26	29
Office Supplies	628	249
Meeting Expenses	57	161
Conferences/Room Hire	86	-
Subscriptions	199	366
Staff Support	13	287
Full Time Staff Training	45	1,314
Advocate Training	130	37
External Training	240	498
Away Days	85	-
Bank Charges	59	64
Insurance	5,082	4,993
Accountancy & Audit Fees	694	737
Payroll Bureau Fees	55	50
Depreciation, Office Fur. & Equip	408	973
Management Charges	28,425	26,019
	<hr/>	<hr/>
	<b>37,295</b>	36,494
	<hr/>	<hr/>
<b>(Deficit)/Surplus</b>	<b>(1,758)</b>	26,685



**Appendix 9 - Dublin South City & West (DUB 534)**

	2021 €	2020 €
<b>Income</b>		
TUSLA (Formerly HSE)	224,510	194,510
TUSLA – Additional income	51,010	35,000
TUSLA – Covid 19	10,242	-
	<hr/> 285,762	<hr/> 229,510
<b>Expenditure</b>		
<i>Service Delivery Costs</i>		
National Salaries	4,943	4,520
Service Managers Salaries	11,913	10,754
Team Leader Salaries	41,815	42,194
Administrators Salaries	16,976	14,285
Advocates Wages	58,973	44,254
Advocates Administration Wages	11,945	10,165
Advocates Training Wages	3,188	3,611
Advocates Holidays	6,986	4,631
Employers PRSI	15,140	13,641
CEO Travel	-	6
Director of Services Travel	-	250
Service Managers Travel	174	555
Team Leader Travel	1,266	913
Advocates Travel	21,070	10,887
Activities	9,763	7,774
Flexible Fund	1,005	1,847
Mobile Phones	2,532	1,557
Land Lines/Internet	267	223
Service Delivery Costs	-	(76)
Rent & Rates	6,169	432
Light & Heat	609	649
IT Costs	2,282	2,002
Stationery	33	27
Printing	256	216
Postage	126	126
Food	-	66
Advertising	278	156
Temp Agency Staff Costs	739	-
Professional Fees	822	814
	<hr/> 219,270	<hr/> 176,479
<b>Service Support Cost</b>		
Households & Cleaning	729	596
Health and Safety	24	24
Office Supplies	385	226
Meeting Expenses	85	170
Conferences/Room Hire	84	-
Subscriptions	194	307
Staff Support	13	183
Full Time Staff Training	41	100
Advocate Training	144	51
External Training	527	484
Away Days	78	-
Bank Charges	56	53
Insurance	4,824	4,106
Accountancy & Audit Fees	658	606
Payroll Bureau Fees	50	43
Depreciation, Office Fur. & Equip	365	855
Management Charges	31,434	25,246
	<hr/> 39,691	<hr/> 33,050
<b>Surplus</b>	<hr/> <hr/> 26,801	<hr/> <hr/> 19,981

**Appendix 10 - Midlands – MID 550**

	2021 €	2020 €
<b>Income</b>		
TUSLA	130,000	130,000
TUSLA – Covid funding	5,930	-
	<u>135,930</u>	<u>130,000</u>
<b>Expenditure</b>		
<b>Service Delivery Costs</b>		
National Salaries	2,573	2,259
Service Managers Salaries	7,211	6,620
Team Leader Salaries	29,107	25,351
Administrators Salaries	9,854	8,086
Advocates Wages	21,055	12,233
Advocates Administration Wages	9,237	7,616
Advocates Training Wages	1,313	1,405
Advocates Holidays	2,538	1,654
Employers PRSI	8,215	6,751
Director of Services Travel	14	-
Service Managers Travel	324	334
Team Leader Travel	5,843	3,340
Advocates Travel	9,855	4,143
Activities	4,774	2,735
Flexible Fund	1,247	828
Mobile Phones	1,533	1,167
Land Lines/Internet	400	259
Service Delivery Costs	-	(51)
Rent & Rates	3,830	2,440
Light & Heat	543	238
IT Costs	1,426	1,164
Stationery	31	10
Printing	148	193
Postage	160	337
Food	13	44
Advertising	130	101
Temp Agency Staff Costs	428	-
Professional Fees	475	543
	<u>122,277</u>	<u>89,800</u>
<b>Service Support Cost</b>		
Households & Cleaning	170	209
Health and Safety	126	25
Office Supplies	409	652
Meeting Expenses	109	204
Conferences/Room Hire	46	-
Subscriptions	107	186
Staff Support	-	192
Full Time Staff Training	110	59
Advocate Training	408	41
External Training	2,105	658
Away Days	51	-
Bank Charges	32	35
Insurance	2,793	2,744
Accountancy & Audit Fees	381	405
Payroll Bureau Fees	32	26
Depreciation, Office Fur. & Equip	239	504
Management Charges	14,952	14,300
	<u>22,070</u>	<u>20,240</u>
<b>(Deficit)/Surplus</b>	<u><u>(8,417)</u></u>	<u><u>19,960</u></u>

**Appendix 11 - Limerick and Clare (LIM/CLA 260)**

	2021 €	2020 €
<b>Income</b>		
TUSLA	308,967	308,967
TUSLA – Covid funding	14,094	-
	<b>323,061</b>	<b>308,967</b>
<b>Expenditure</b>		
<b>Service Delivery Costs</b>		
National Salaries	5,861	6,826
Service Managers Salaries	15,956	17,253
Team Leader Salaries	57,757	58,886
Administrators Salaries	23,354	22,670
Advocates Wages	38,799	38,513
Advocates Administration Wages	12,522	14,854
Advocates Training Wages	2,727	7,274
Advocates Holidays	3,147	5,031
Employers PRSI	16,146	17,508
CEO Travel	122	148
Director of Services Travel	-	398
Director of Support Services Travel	153	-
Service Managers Travel	756	1,454
Team Leader Travel	1,734	5,518
Administrators Travel	431	315
Advocates Travel	17,740	14,636
Activities	6,892	5,376
Flexible Fund	1,045	672
Mobile Phones	3,485	2,918
Land Lines/Internet	1,580	1,232
Service Delivery Costs	-	-121
Rent & Rates	11,624	12,364
Light & Heat	2,292	1,858
IT Costs	3,268	3,245
Stationery	5	456
Printing	823	746
Postage	536	345
Food	7	150
Advertising	343	686
Temp Agency Staff Costs	1,017	-
Professional Fees	1,130	1,290
	<b>231,252</b>	<b>242,501</b>
<b>Service Support Cost</b>		
Repairs & Maintenance	1,037	261
Households & Cleaning	2,118	1,979
Health and Safety	143	21
Office Supplies	511	532
Meeting Expenses	291	380
Conferences/Room Hire	210	629
Subscriptions	253	439
Staff Support	115	863
Full Time Staff Training	187	159
Advocate Training	131	125
External Training	296	697
Away Days	247	-
Bank Charges	77	84
Insurance	6,638	6,522
Accountancy & Audit Fees	906	964
Payroll Bureau Fees	68	65
Depreciation, Office Fur. & Equip	507	1,258
Management Charges	35,537	33,986
	<b>49,272</b>	<b>48,964</b>
<b>Surplus</b>	<b>42,537</b>	<b>17,502</b>

**Appendix 12 - Cork (COR 200)**

	2021 €	2020 €
<b>Income</b>		
TUSLA	220,000	220,000
TUSLA – Covid funding	10,036	10,000
	<hr/>	<hr/>
	<b>230,036</b>	<b>230,000</b>
<b>Expenditure</b>		
<b>Service Delivery Costs</b>		
National Salaries	4,848	5,085
Service Managers Salaries	10,454	11,353
Team Leader Salaries	38,665	39,823
Administrators Salaries	16,628	16,158
Advocates Wages	31,706	35,895
Advocates Administration Wages	11,577	14,085
Advocates Training Wages	2,229	2,346
Advocates Holidays	3,871	3,559
Employers PRSI	11,941	13,329
CEO Travel	180	184
Director of Services Travel	-	131
Director of Support Services Travel	67	-
Service Managers Travel	4	606
Team Leader Travel	451	3,434
Administrators Travel	243	170
Advocates Travel	7,534	8,590
Activities	5,282	6,799
Flexible Fund	12	494
Mobile Phones	2,568	1,593
Land Lines/Internet	919	857
Service Delivery Costs	-	(6,086)
Rent & Rates	11,108	13,606
Light & Heat	1,013	1,058
IT Costs	2,025	2,014
Stationery	24	14
Printing	251	275
Postage	361	575
Food	23	141
Advertising	211	315
Temp Agency Staff Costs	724	916
Professional Fees	804	-
	<hr/>	<hr/>
	<b>165,723</b>	<b>177,319</b>
<b>Service Support Cost</b>		
Repairs & Maintenance	-	191
Households & Cleaning	2,485	1,612
Health and Safety	144	19
Office Supplies	495	300
Meeting Expenses	345	343
Conferences/Room Hire	173	499
Subscriptions	170	302
Staff Support	65	252
Full Time Staff Training	21	104
Advocate Training	373	125
External Training	203	868
Away Days	73	-
Bank Charges	55	60
Insurance	4,727	4,644
Accountancy & Audit Fees	645	687
Payroll Bureau Fees	47	46
Depreciation, Office Fur. & Equip	347	892
Management Charges	25,304	25,300
	<hr/>	<hr/>
	<b>35,672</b>	<b>36,244</b>
	<hr/>	<hr/>
<b>Surplus</b>	<b>28,641</b>	<b>16,437</b>
	<hr/> <hr/>	<hr/> <hr/>

**Appendix 13 - Cavan Disability (CAV 915)**

	2021 €	2020 €
<b><u>Income</u></b>		
TUSLA	-	46,750
TUSLA – additional income		
Release of 2020 deferred income	15,450	-
Income	37,800	-
Deferred income	(3,300)	-
	<u>49,950</u>	<u>-</u>
Tusla – Covid 19	2,449	-
HSE Disability		
Release of 2020 deferred income	24,050	-
Income	37,800	-
Deferred income	(11,800)	-
	<u>50,050</u>	<u>46,750</u>
	<u>102,449</u>	<u>93,500</u>
<b><u>Expenditure</u></b>		
<b>Service Delivery Costs</b>		
National Salaries	285	284
Service Managers Salaries	2,751	3,059
Team Leader Salaries	14,328	15,733
Administrators Salaries	5,714	5,587
Advocates Wages	24,961	23,275
Advocates Administration Wages	14,149	6,390
Advocates Training Wages	1,070	4,130
Advocates Holidays	3,295	2,662
Employers PRSI	6,368	5,959
Team Leader Travel	130	667
Advocates Travel	9,876	7,651
Activities	2,721	2,085
Flexible Fund	-	63
Mobile Phones	1,357	843
Service Delivery Costs	-	(30)
Rent & Rates	-	900
IT Costs	686	677
Stationery	22	5
Printing	86	84
Postage	19	69
Food	-	25
Advertising	70	49
Temp Agency Staff Costs	249	316
Professional Fees	276	-
	<u>88,413</u>	<u>80,483</u>
<b>Service Support Cost</b>		
Health and Safety	-	10
Office Supplies	92	171
Meeting Expenses	-	58
Conferences/Room Hire	25	-
Subscriptions	57	110
Staff Support	-	85
Full Time Staff Training	7	35
Advocate Training	-	9
External Training	539	35
Away Days	25	-
Bank Charges	19	21
Insurance	1,624	1,596
Accountancy & Audit Fees	222	236
Payroll Bureau Fees	16	16
Depreciation, Office Fur. & Equip	120	302
Management Charges	11,269	10,285
	<u>14,015</u>	<u>12,969</u>
<b>Surplus</b>	<u>21</u>	<u>48</u>

**Appendix 14 - Cavan Peer Mentoring – CAV 601**

	2021 €	2020 €
<b><u>Income</u></b>		
TUSLA	-	10,366
TUSLA – Additional income		-
<i>Release of 2020 deferred income</i>	<b>22,640</b>	-
<i>Income</i>	<b>2,360</b>	-
<i>Deferred income</i>	<b>(2,400)</b>	-
	<b>22,600</b>	<b>10,366</b>
<b><u>Expenditure</u></b>		
Service Delivery Costs		
National Salaries	(4)	284
Service Managers Salaries	2,868	611
Team Leader Salaries	11,714	5,949
Administrators Salaries	1,912	664
Employers PRSI	1,736	817
Service Managers Travel	80	-
Team Leader Travel	159	389
Activities	4	-
Mobile Phones	60	11
Service Delivery Costs	-	(4)
IT Costs	476	203
Stationery	-	1
Printing	28	10
Postage	6	2
Food	-	3
Advertising	2	10
Temp Agency Staff Costs	82	-
Professional Fees	91	34
	<b>19,214</b>	<b>8,984</b>
<b><u>Service Support Cost</u></b>		
Health and Safety	-	1
Office Supplies	9	5
Meeting Expenses	106	37
Conferences/Room Hire	4	-
Subscriptions	9	10
Staff Support	-	3
Full Time Staff Training	5	11
Advocate Training	-	-
External Training	48	10
Away Days	17	-
Bank Charges	6	2
Insurance	537	190
Accountancy & Audit Fees	73	28
Payroll Bureau Fees	11	4
Depreciation, Office Fur. & Equip	84	91
Sundry Expenses	-	1,140
Management Charges	2,486	-
	<b>3,395</b>	<b>1,532</b>
<b>(Deficit)</b>	<b>(9)</b>	<b>(150)</b>

**Appendix 15 - Sligo (SLI 605)**

	2021	2020
	€	€
<b>Income</b>		
TUSLA	-	800
TUSLA – additional income		
Release of 2020 deferred income	23,200	-
Income	24,000	-
Deferred income	(29,000)	-
	<u>18,200</u>	<u>800</u>
<b>Expenditure</b>		
<b>Service Delivery Costs</b>		
Service Managers Salaries	1,218	-
Team Leader Salaries	5,676	-
Administrators Salaries	1,358	-
Advocates Wages	1,458	110
Advocates Administration Wages	758	59
Advocates Training Wages	515	-
Advocates Holidays	240	44
Employers PRSI	1,172	20
Team Leader Travel	245	235
Advocates Travel	1,346	94
Activities	286	25
Mobile Phones	250	26
Land Lines/Internet	76	-
Rent & Rates	370	-
Light & Heat	126	-
IT Costs	249	-
Printing	27	-
Postage	12	52
Advertising	18	-
Temp Agency Staff Costs	79	-
Professional Fees	70	-
	<u>15,549</u>	<u>665</u>
<b>Service Support Cost</b>		
Households & Cleaning	22	-
Health and Safety	21	-
Office Supplies	24	-
Conferences/Room Hire	9	-
Subscriptions	17	-
Full Time Staff Training	27	-
External Training	25	-
Bank Charges	4	-
Insurance	370	-
Payroll Bureau Fees	3	-
Depreciation, Office Fur. & Equip	50	-
Management Charges	2,002	88
	<u>2,574</u>	<u>88</u>
<b>Surplus</b>	<u><u>77</u></u>	<u><u>47</u></u>

**Appendix 16 – Cork CAMHS**

	2021	2020
	€	€
<b><u>Income</u></b>		
Tusla	-	16,500
	-----	-----
	-	-
<b><u>Expenditure</u></b>		
<b>Service Delivery Costs</b>		
National Salaries	-	300
Service Managers Salaries	-	550
Team Leader Salaries	-	2,100
Administrators Salaries	-	650
Advocates Wages	-	1,335
Advocates Administration Wages	-	1,553
Advocates Administration Wages	-	478
Advocates Holidays	-	262
Employers PRSI	-	729
Team Leader Travel	-	31
Advocates Travel	-	695
Activities	-	255
Mobile Phones	-	156
Service Delivery Costs	-	1,512
	-----	-----
	-	10,606
<b>Service Support Cost</b>		
Staff Support	-	30
Management Charges	-	1,815
	-----	-----
	-	1,845
	-----	-----
<b>Surplus</b>	-----	-----
	-----	4,049
	=====	=====



**Appendix 17 - DNOR Disability (DUB 935)**

	2021	2020
	€	€
<b><u>Income</u></b>		
HSE Disability	15,000	-
	<hr/> 15,000	<hr/> -
<b><u>Expenditure</u></b>		
<b>Service Delivery Costs</b>		
Service Managers Salaries	579	-
Team Leader Salaries	3,150	-
Administrators Salaries	1,154	-
Advocates Wages	3,657	-
Advocates Administration Wages	439	-
Advocates Holidays	588	-
Employers PRSI	927	-
Team Leader Travel	35	-
Advocates Travel	1,102	-
Activities	590	-
Mobile Phones	65	-
IT Costs	143	-
Printing	17	-
Postage	11	-
Advertising	11	-
Temp Agency Staff Costs	49	-
Professional Fees	55	-
	<hr/> 12,572	<hr/> -
<b>Service Support Cost</b>		
Office Supplies	14	-
Conferences/Room Hire	4	-
Subscriptions	10	-
Full Time Staff Training	1	-
External Training	14	-
Away Days	5	-
Bank Charges	4	-
Insurance	322	-
Accountancy & Audit Fees	44	-
Payroll Bureau Fees	4	-
Depreciation, Office Fur. & Equip	24	-
Management Charges	1,650	-
	<hr/> 2,096	<hr/> -
<b>Surplus</b>	<hr/> <hr/> 332	<hr/> <hr/> -

**Appendix 18 - DNCIT Disability (DUB 940)**

	2021 €	2020 €
<b><u>Income</u></b>		
HSE Disability	4,750	-
	<u>4,750</u>	<u>-</u>
Expenditure		
Service Delivery Costs		
Service Managers Salaries	208	-
Team Leader Salaries	486	-
Administrators Salaries	111	-
Advocates Wages	1,762	-
Advocates Administration Wages	261	-
Employers PRSI	222	-
Advocates Travel	336	-
Activities	211	-
Mobile Phones	4	-
IT Costs	22	-
Advertising	1	-
Professional Fees	4	-
	<u>3,628</u>	<u>-</u>
Service Support Cost		
Office Supplies	1	-
Subscriptions	1	-
External Training	2	-
Away Days	3	-
Bank Charges	1	-
Insurance	38	-
Accountancy & Audit Fees	14	-
Payroll Bureau Fees	1	-
Depreciation, Office Fur. & Equip	4	-
Management Charges	523	-
	<u>588</u>	<u>-</u>
<b>Surplus</b>	<u><u>534</u></u>	<u><u>-</u></u>

**Appendix 19 - Out of Hours Services – OOH 904**

	2021 €	2020 €
<b>Income</b>		
TUSLA	21,000	34,198
TUSLA – Additional income	5,000	-
TUSLA – Covid 19	3,977	-
	<u>29,977</u>	<u>34,198</u>
<b>Expenditure</b>		
<u>Service Delivery Costs</u>		
Service Managers Salaries	1,723	301
Team Leader Salaries	5,871	2,973
Administrators Salaries	2,280	1,473
Advocates Wages	7,275	7,120
Advocates Administration Wages	1,730	1,210
Advocates Training Wages	-	257
Advocates Holidays	176	118
Employers PRSI	1,842	1,223
Advocates Travel	3,527	4,161
Activities	2,243	2,082
Mobile Phones	120	53
Service Delivery Costs	-	(8)
IT Costs	286	114
Stationery	1	1
Printing	34	22
Postage	5	5
Food	-	8
Advertising	57	18
Temp Agency Staff Costs	99	-
Professional Fees	111	88
	<u>27,380</u>	<u>21,219</u>
<b>Service Support Cost</b>		
Health and Safety	-	7
Office Supplies	28	11
Meeting Expenses	-	13
Conferences/Room Hire	18	-
Subscriptions	42	54
Staff Support	-	7
Full Time Staff Training	3	6
External Training	29	6
Away Days	10	-
Bank Charges	7	5
Insurance	645	422
Accountancy & Audit Fees	88	62
Payroll Bureau Fees	7	3
Depreciation, Office Fur. & Equip	48	49
Management Charges	3,297	3,762
	<u>4,222</u>	<u>4,407</u>
<b>(Deficit)/Surplus</b>	<u>(1,625)</u>	<u>8,572</u>

**Appendix 20 - Investing in Children**

	2021 €	2020 €
<b><u>Income</u></b>		
Sundry Income	-	1,770
	<hr/> -	<hr/> 1,770
<b><u>Expenditure</u></b>		
<b>Service Delivery Costs</b>		
Team Leader Salaries	-	750
Team Leader Travel	-	175
Service Delivery Costs	-	423
	<hr/> -	<hr/> 1,348
<b>Service Support Cost</b>		
Meeting Expenses	-	40
Subscriptions	594	-
Sundry Expenses	-	187
Management Charges	-	195
	<hr/> 594	<hr/> 422
	<hr/>	<hr/>
<b>(Deficit)</b>	<hr/> <b>(594)</b>	<hr/> <b>-</b>

**Appendix 21 – St. John of Gods**

	2021 €	2020 €
<b><u>Income</u></b>		
St John of Gods	24,000	22,008
	<hr/>	<hr/>
	<b>24,000</b>	<b>22,008</b>
<b><u>Expenditure</u></b>		
<b>Service Delivery Costs</b>		
Service Managers Salaries	2,036	1,768
Team Leader Salaries	13,462	10,550
Administrators Salaries	1,665	1,473
Employers PRSI	1,588	1,513
Director of Services Travel	-	155
Service Managers Travel	76	45
Team Leader Travel	574	278
Activities	230	71
Flexible Fund	36	-
Mobile Phones	56	9
Service Delivery Costs	-	2,422
IT Costs	445	379
Stationery	-	1
Printing	85	77
Postage	3	5
Food	-	6
Advertising	2	19
Temp Agency Staff Costs	72	-
Professional Fees	80	81
	<hr/>	<hr/>
	<b>20,410</b>	<b>18,852</b>
<b>Service Support Cost</b>		
Health and Safety	-	1
Office Supplies	41	11
Meeting Expenses	17	10
Conferences/Room Hire	4	-
Subscriptions	9	21
Staff Support	-	7
Full Time Staff Training	5	20
External Training	44	19
Away Days	16	-
Bank Charges	5	5
Insurance	473	422
Accountancy & Audit Fees	65	62
Payroll Bureau Fees	10	7
Depreciation, Office Fur. & Equip	72	168
Management Charges	2,640	2,421
	<hr/>	<hr/>
	<b>3,401</b>	<b>3,174</b>
	<hr/>	<hr/>
<b>Surplus / (deficit)</b>	<b>189</b>	<b>(18)</b>
	<hr/>	<hr/>

**Appendix 22 - St Patrick's Mental Health**

	2021	2020
	€	€
<b><u>Income</u></b>		
St Patrick's Mental Health	7,130	7,130
	<u>7,130</u>	<u>7,130</u>
<b><u>Expenditure</u></b>		
<b>Service Delivery Costs</b>		
National Salaries	285	283
Service Managers Salaries	815	298
Team Leader Salaries	4,038	1,248
Administrators Salaries	270	263
Employers PRSI	402	231
Director of Services Travel	-	148
Service Managers Travel	-	82
Team Leader Travel	16	52
Activities	18	57
Mobile Phones	14	2
Service Delivery Costs	-	3,436
IT Costs	108	55
Printing	4	4
Postage	1	19
Food	-	1
Advertising	-	3
Temp Agency Staff Costs	12	-
Professional Fees	13	14
	<u>5,996</u>	<u>6,196</u>
<b>Service Support Cost</b>		
Office Supplies	19	2
Meeting Expenses	-	26
Conferences/Room Hire	1	-
Subscriptions	2	3
Staff Support	-	1
Full Time Staff Training	1	3
External Training	11	3
Away Days	4	-
Bank Charges	1	1
Insurance	77	75
Accountancy & Audit Fees	10	11
Payroll Bureau Fees	3	1
Depreciation, Office Fur. & Equip	24	24
Management Charges	784	784
	<u>937</u>	<u>934</u>
<b>Surplus</b>	<u>197</u>	<u>-</u>

**Appendix 23 - Irish Youth Justice Service**

	2021 €	2020 €
<b><u>Income</u></b>		
Irish Youth Justice	35,008	12,110
St John of Gods	2,219	-
	<u>37,227</u>	<u>12,110</u>
<b><u>Expenditure</u></b>		
<b>Service Delivery Costs</b>		
National Salaries	289	-
Service Managers Salaries	796	235
Team Leader Salaries	12,943	4,094
Administrators Salaries	3,078	384
Advocates Wages	4,397	1,817
Advocates Administration Wages	2,254	615
Advocates Training Wages	1,500	346
Advocates Holidays	1,518	257
Employers PRSI	2,470	819
CEO Travel	-	57
Team Leader Travel	31	13
Advocates Travel	705	36
Activities	652	77
Mobile Phones	743	156
Service Delivery Costs	-	(5)
IT Costs	465	135
Stationery	1	-
Printing	46	24
Postage	23	4
Food	-	4
Advertising	58	10
Temp Agency Staff Costs	132	-
Professional Fees	147	89
	<u>32,248</u>	<u>9,167</u>
<b>Service Support Cost</b>		
Office Supplies	45	9
Publications	-	-
Meeting Expenses	6	5
Conferences/Room Hire	20	-
Subscriptions	45	28
Staff Support	-	11
Full Time Staff Training	5	9
External Training	46	7
Away Days	17	-
Bank Charges	10	6
Insurance	859	473
Accountancy & Audit Fees	117	162
Payroll Bureau Fees	11	6
Depreciation, Office Fur. & Equip	76	85
Management Charges	4,095	1,332
	<u>5,352</u>	<u>2,133</u>
<b>(Deficit)/Surplus</b>	<u>(373)</u>	<u>810</u>

**Appendix 24 - Galway Mental Health**

	2021 €	2020 €
<b><u>Income</u></b>		
Independent Advocacy	80,000	80,002
	<u>80,000</u>	<u>80,002</u>
<b><u>Expenditure</u></b>		
<b>Service Delivery Costs</b>	<b>3,839</b>	<b>4,214</b>
Service Managers Salaries		
Team Leader Salaries	40,367	42,216
Administrators Salaries	6,048	5,876
Employers PRSI	5,099	5,731
Service Managers Travel	143	1,490
Team Leader Travel	6,673	4,789
Activities	163	305
Mobile Phones	311	342
Land Lines/Internet	309	518
Service Delivery Costs	-	(5,635)
Rent & Rates	1,772	2,256
Light & Heat	415	537
IT Costs	1,466	1,640
Stationery	21	8
Printing	239	292
Postage	20	98
Food	64	24
Advertising	6	74
Temp Agency Staff Costs	263	-
Professional Fees	290	325
	<u>67,508</u>	<u>65,100</u>
<b>Service Support Cost</b>		
Households & Cleaning	166	384
Health and Safety	91	20
Office Supplies	228	474
Meeting Expenses	208	201
Conferences/Room Hire	12	-
Subscriptions	28	82
Staff Support	-	26
Full Time Staff Training	87	75
External Training	540	74
Away Days	52	-
Bank Charges	20	22
Insurance	1,719	1,689
Accountancy & Audit Fees	235	250
Payroll Bureau Fees	34	29
Depreciation, Office Fur. & Equip	251	644
Management Charges	8,800	8,800
	<u>12,471</u>	<u>12,770</u>
<b>Surplus</b>	<u>21</u>	<u>2,132</u>



**Appendix 25 - Waterford and Wexford (CCA WAT 751)**

	2021	2020
	€	€
<b><u>Income</u></b>		
TUSLA – Covid funding	5,965	-
TUSLA – CCA Funding	<u>144,365</u>	<u>105,532</u>
	<b>150,330</b>	<b>105,532</b>
<b><u>Expenditure</u></b>		
<b>Service Delivery Costs</b>		
National Salaries	1,849	850
Service Managers Salaries	7,719	6,729
Team Leader Salaries	34,721	25,120
Administrators Salaries	12,597	9,593
Advocates Wages	18,332	10,861
Advocates Administration Wages	8,467	6,631
Advocates Training Wages	6,080	1,651
Advocates Holidays	2,421	1,718
Employers PRSI	9,175	6,556
CEO Travel	65	97
Director of Services Travel	-	116
Service Managers Travel	2,172	656
Team Leader Travel	1,705	2,679
Advocates Travel	6,607	4,971
Activities	2,467	2,463
Flexible Fund	420	283
Mobile Phones	2,047	792
Service Delivery Costs	-	(55)
Rent & Rates	6,016	3,500
Light & Heat	76	200
IT Costs	1,660	1,285
Stationery	3	9
Printing	114	146
Postage	221	98
Food	90	61
Advertising	699	328
Temp Agency Staff Costs	592	-
Professional Fees	580	575
	<u>126,895</u>	<u>87,913</u>
<b>Service Support Cost</b>		
Repairs & Maintenance	-	75
Households & Cleaning	-	200
Health and Safety	-	21
Office Supplies	657	150
Meeting Expenses	432	590
Conferences/Room Hire	65	130
Subscriptions	145	211
Staff Support	-	136
Full Time Staff Training	18	59
Advocate Training	610	105
External Training	140	444
Away Days	64	-
Bank Charges	43	37
Insurance	3,611	2,876
Accountancy & Audit Fees	528	437
Payroll Bureau Fees	39	27
Depreciation, Office Fur. & Equip	294	509
Management Charges	16,536	11,609
	<u>23,182</u>	<u>17,616</u>
<b>Surplus</b>	<u>253</u>	<u>3</u>

**Appendix 26 - Limerick CCA (LIM 752)**

	2021	2020
	€	€
<b><u>Income</u></b>		
TUSLA – Covid funding	4,974	-
TUSLA – CCA Funding		
Release of 2020 deferred income	36,000	-
Income	120,000	60,000
Deferred income	<u>(29,000)</u>	<u>(36,000)</u>
	131,974	24,000
<b><u>Expenditure</u></b>		
<b>Service Delivery Costs</b>		
National Salaries	751	235
Service Managers Salaries	3,426	942
Team Leader Salaries	20,607	2,178
Administrators Salaries	6,377	1,604
Advocates Wages	32,478	6,839
Advocates Administration Wages	8,392	1,467
Advocates Training Wages	3,755	655
Advocates Holidays	4,608	961
Employers PRSI	7,528	1,442
Service Managers Travel	73	-
Team Leader Travel	1,068	114
Advocates Travel	15,709	3,001
Activities	4,563	815
Flexible Fund	-	50
Mobile Phones	1,311	312
Rent & Rates	740	-
Light & Heat	115	-
IT Costs	917	124
Stationery	2	1
Printing	41	35
Postage	201	5
Advertising	70	13
Temp Agency Staff Costs	316	-
Professional Fees	<u>281</u>	<u>113</u>
	113,329	20,906
<b>Service Support Cost</b>		
Repairs & Maintenance	230	-
Households & Cleaning	163	-
Health and Safety	29	-
Office Supplies	325	48
Meeting Expenses	79	-
Conferences/Room Hire	37	-
Subscriptions	77	46
Staff Support	-	42
Full Time Staff Training	63	12
Advocate Training	32	486
External Training	652	3
Away Days	38	-
Bank Charges	22	7
Insurance	1,835	30
Accountancy & Audit Fees	281	-
Payroll Bureau Fees	22	6
Depreciation, Office Fur. & Equip	169	-
Management Charges		2,640
	<u>14,517</u>	<u>3,320</u>
	<u>18,571</u>	<u>3,320</u>
<b>Surplus / (deficit)</b>	<u>74</u>	<u>(226)</u>

**Appendix 27 - Mayo CCA (MAY 754)**

	2021 €	2020 €
<b><u>Income</u></b>		
TUSLA – Covid funding	2,525	-
Tusla – CCA funding		73,001
Release of 2020 deferred income	28,000	
Income	47,000	45,000
Deferred income	(14,000)	(28,000)
	<u>63,525</u>	<u>90,001</u>
<b><u>Expenditure</u></b>		
<b>Service Delivery Costs</b>		
National Salaries	1,264	-
Service Managers Salaries	3,359	2,366
Team Leader Salaries	12,860	7,856
Administrators Salaries	5,682	4,797
Advocates Wages	8,785	20,719
Advocates Administration Wages	2,301	7,443
Advocates Training Wages	633	677
Advocates Holidays	673	2,089
Employers PRSI	3,479	4,549
Team Leader Travel	1,916	3,265
Advocates Travel	5,109	10,775
Activities	1,991	3,509
Flexible Fund	677	664
Mobile Phones	717	595
Land Lines/Internet	330	518
Service Delivery Costs	-	-28
Rent & Rates	2,164	3,984
Light & Heat	320	453
IT Costs	665	471
Stationery	17	7
Printing	85	183
Postage	49	198
Food	27	110
Advertising	70	98
Temp Agency Staff Costs	247	-
Professional Fees	274	303
	<u>53,694</u>	<u>75,601</u>
<b>Service Support Cost</b>		
Households & Cleaning	138	419
Health and Safety	113	26
Office Supplies	192	444
Meeting Expenses	14	59
Conferences/Room Hire	24	-
Subscriptions	57	110
Staff Support	-	53
Full Time Staff Training	55	22
Advocate Training	-	357
External Training	67	622
Away Days	24	-
Bank Charges	19	19
Insurance	1,611	1,520
Accountancy & Audit Fees	220	223
Payroll Bureau Fees	15	11
Depreciation, Office Fur. & Equip	110	188
Management Charges	6,988	9,900
	<u>9,647</u>	<u>13,973</u>
<b>Surplus</b>	<u>184</u>	<u>427</u>