

Registered number: 458697
Charity registered number: 20071482

YOUTH ADVOCATE PROGRAMMES IRELAND CLG
(A company limited by guarantee)

TRUSTEES' REPORT AND FINANCIAL STATEMENTS
FOR THE YEAR ENDED 31 DECEMBER 2023

YOUTH ADVOCATE PROGRAMMES (IRELAND) CLG
(A company limited by guarantee)

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**REFERENCE AND ADMINISTRATIVE DETAILS OF THE COMPANY, ITS TRUSTEES AND ADVISERS
FOR THE YEAR ENDED 31 DECEMBER 2023**

Trustees	Danielle Erica Curtis Laura Curran Philip O'Callaghan Teddy Reese Janet Lincoln Gordon Walsh Eva Gurn Réidín Dunne Barry Martin (resigned 8 March 2023) Nives Paic (appointed 8 March 2023) Brendan Feehan (appointed 8 March 2023) Melissa Lynch (appointed 8 March 2023) Thomas Fedigan (appointed 7 June 2023) Declan Norgrove (appointed 13 March 2024)
Company registered number	468697
Charity registered number	20071462
Registered office	Lower Ground Floor Park House 191/193A North Circular Road Dublin 7
Company secretary	Philip O'Callaghan
Independent auditors	Woods, Delaney and Partners Limited Chartered Accountants and Statutory Audit Firm 42 Grattan Street Portlaoise Co. Laois R32 HR62
Bankers	AIB Capel Street Dublin 1
Solicitors	Rowley Law Solicitors 56A Main Street Rathfarnham Dublin 14

YOUTH ADVOCATE PROGRAMMES IRELAND CLG
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TRUSTEES' REPORT
FOR THE YEAR ENDED 31 DECEMBER 2023

The trustees present their report and the audited financial statements for the financial year ended 31 December 2023.

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 16562 and is registered with the Charities Regulatory Authority. The charity had 12 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
Philip O'Callaghan
Teddy Reese
Janel Lincoln
Gordon Walsh
Eva Gurn
Reidin Dunne
Barry Martin (resigned 8 March 2023)
Melissa Lynch (appointed 8 March 2023)
Brendan Feehan (appointed 8 March 2023)
Nives Paic (appointed March 8 2023)
Thomas Fedigan (appointed 7 June 2023)
Declan Norgrove (appointed 13 March 2024)

The secretary who served throughout the financial year was Philip O'Callaghan.

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

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TRUSTEES' REPORT (CONTINUED)
FOR THE YEAR ENDED 31 DECEMBER 2023

Principal activities and objectives

a. Policies 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 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, disabilities, 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
- No Eject, No Reject policy and Never Give-Up Approach.
- Advocates are recruited from local communities.
- Ability to respond rapidly, such as our Out of Hours Service
- Six-month model with Advocates dedicated to the case.
- Ability to provide service in any area where children are at risk or support
- 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

The company also provides Independent Advocacy Services with HSE CH02, CH09 and CH04 for the in-patient units and CAMHS teams which includes all the HSE inpatient child and adolescent units. We provide Independent Advocacy Services to St. John of God's and St. Patrick's Hospital. We also continued to provide Independent Advocacy Service for Separated Children Seeking International Protection and Transport to SCSIP.

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.

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TRUSTEES' REPORT (CONTINUED)
FOR THE YEAR ENDED 31 DECEMBER 2023

Principal activities and objectives (continued)

b. Plans for future periods

The Board agreed a new Strategic Plan for 2023 – 2026 which builds on the achievements of the previous Strategic Plan and is being implemented.

Strategic Plan 2023 -2026

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

MISSION: *We change the lives of children, young people and families by:
Providing needs-led, community based wraparound strengths focused services
Putting Children, Young People and Families at the Centre of Everything We Do
Empowering children, young people and families to achieve their goals,
Supporting them to speak up for themselves and influence change in services and society*

Strategic Objective 1: To ensure that more children, young people and families receive services in line with the YAP model, diversifying our services to ensure we have the greatest impact

Strategic Objective 2: To increase the opportunities for children, young people and parents/carers to influence change in services and wider society.

Strategic Objective 3: We do what we say we will do – we have the right organisational structure and staff resources in place to provide high quality services and facilitate growth.

Achievements and performance

a. Key achievements and performance outcomes

Key Achievements and Performance Outcomes in 2023 Include:

- The New Strategic Plan 2023-2026 was developed and agreed with staff, funders, stakeholders and young people and families and was launched in March 2023
- We provided services to 634 young people and families in 2023, including 491 in Intensive Support services and 231 through SCSIP transport and Independent Advocacy Services
- 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 2,732 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).
- The influence of YAP Ireland amplifying the voice of young people and parents grew throughout the year with presentations to the board of the Mental Health Commission regarding their investigation into CAMHS services following the Maskey review among other consultations.
- Siobhán O'Dwyer, CEO is a member of the Youth Justice Advisory Group and Tusla stakeholder engagement group on services for SCSIP. She was a member of a delegation of community and voluntary organisations who met with Minister Roderic O'Gorman in November to discuss crisis in Tusla services and alternative care.
- We continued to grow the service for young people and families with disabilities through agreements with the HSE in CH09, Dublin North with further one off agreements for services in Meath. This includes young

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TRUSTEES' REPORT (CONTINUED)
FOR THE YEAR ENDED 31 DECEMBER 2023

Achievements and performance (continued)

- people up to the age of 24.
- The pilot with Tusla Education Support Service to provide Intensive Support Services was successful with further increased funding received in 2023. The service is no longer a pilot and is expected to continue to grow over the next few years.
- We commenced providing Independent Advocacy Services to community teams in CH09.
- The transport service for Separated Children Seeking International Protection continued in 2023 and received further funding. We commenced an Independent Advocacy Service for Tusla SCSIP where age eligibility is a concern and this will continue in 2024.
- We also agreed to provide an integration support service for SCSIP in 2024.

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.

Financial review

a. Business review and financial results

The deficit for the year after providing for depreciation amounted to €62,529 (2022: surplus €311,354). In 2023 the charity had income of €4,909,005, an increase of 12% on 2022's income of €4,398,945. Expenditure amounted to €4,971,534 being an increase of 22% on 2022's expenditure of €4,087,591.

The main component of overall expenditure in 2023 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 €1,302,273 (2022: €1,192,106) and liabilities of €336,639 (2022: €183,943). The total charity funds have decreased by €62,529 to €965,634.

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

b. 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

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TRUSTEES' REPORT (CONTINUED)
FOR THE YEAR ENDED 31 DECEMBER 2023

- 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.

c. 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.

Structure, governance and management

a. 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 13 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 charity 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 2023 the Directors of the Board reviewed their compliance with the Charities Regulator, Code of Governance and it was signed off at the May Governance committee meeting.

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

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TRUSTEES' REPORT (CONTINUED)
FOR THE YEAR ENDED 31 DECEMBER 2023

Structure, governance and management (continued)

b. Trustees

	Board Meetings *	Sub Committee	Sub Committee Meetings ^
Laura Curren	2	Governance	4
Danielle Erica Curtis	1	Governance	2
Réidín Dunne	3	Audit	4
Barry Martin (resigned 8 March 2023)	1	Governance	1
Philip O'Callaghan	4	Audit	4
Eva Gurn	4	Audit	1
Teddy Reese	0	Governance	0
Janet Lincoln	3	Audit	3
Gordon Walsh	3	Governance	4
Melissa Lynch (appointed 8 March 2023)	3	Governance	3
Brendan Feehan (appointed 8 March 2023)	4	Governance	2
Naves Palc (appointed 8 March 2023)	3	Audit	3
Thomas Fedigan (appointed 7 June 2023)	0	Audit	2

The Trustees who served throughout the year, except as noted, were as outlined above.

* Attendance at board meetings is out of 4.

^ Attendance at subcommittee meetings is out of 4.

In accordance with the Articles of Association, one third (or the number nearest one third) of the 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 2023 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.

c. Company Secretary

The secretary who served in the financial year was Philip O'Callaghan.

d. 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 trustees taken as a whole have significant experience in a wide range of areas affecting the charity including but not limited to service delivery, finance, business and I.T.

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TRUSTEES' REPORT (CONTINUED)
FOR THE YEAR ENDED 31 DECEMBER 2023

Structure, governance and management (continued)

e. Trustee induction and training

The trustees are put through a formal induction course on appointment as trustee for the first time. The induction covers:

- The obligations of trustees.
- The principles underpinning the charity,
- Details of charity law.
- The reporting structure and governance including providing a copy of the constitution,
- The objectives of the charity and the trustee's 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.

f. Pay Policy for senior staff

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

Remuneration and terms and conditions are 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. The Board approved an increase of 2% in salaries and a 3 cent increase in mileage from July 2023. They also approved an employer contribution of 3% to employees PRSA in the second half of 2022.

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.

Principal risks and uncertainties

The major risk to the organisation in 2023 was ensuring we have the right organisational structure to manage growth in funding and diversity of services delivered. The organisation continues to reap the benefits of the organisation restructuring exercise carried out in 2022. We continue to employ locum posts where needed to cover maternity, sick leave and vacancies to ensure we have adequate cover at all times. A new Director of Finance and a new Director of Services were appointed in May 2023.

The funding relationship with Tusla remains very strong and the 2022 pilot projects for TESS and SCSIP transport continued and / or grew in 2023. The relationship with the HSE continues to develop though their different funding model can pose a challenge at times.

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

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TRUSTEES' REPORT (CONTINUED)
FOR THE YEAR ENDED 31 DECEMBER 2023

Future developments (continued)

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

Events after the balance sheet date

There were no significant events after the balance sheet date.

Funds held as custodian trustee on behalf of others

The charity and its trustees are not acting as custodian trustees on behalf of others in respect of the year under review or the preceding year.

Taxation status

The company has been granted charitable status under Section 207, Section 609 and Section 265 of the Taxes Consolidation Act 1997.

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.

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TRUSTEES' REPORT (CONTINUED)
FOR THE YEAR ENDED 31 DECEMBER 2023

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 that Trustee is aware, there is no relevant audit information of which the charity's auditors are unaware, and
- that 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 charity's auditors are aware of that information.

Auditors

The auditors, Woods, Delaney and Partners Limited were appointed during the year, and shall continue in office in accordance with section 383(2) of the Companies Act 2014, Trustees.

Approved by order of the members of the board of Trustees and signed on their behalf by:



Róidín Dunne
Trustee

Date: 12-6-2024.



Nives Paic
Trustee

YOUTH ADVOCATE PROGRAMMES IRELAND CLG
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**STATEMENT OF TRUSTEES' RESPONSIBILITIES
FOR THE YEAR ENDED 31 DECEMBER 2023**

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;
- observe the methods and principles in the Statement of Recommended Practice: Accounting and Reporting by Charities (2019);
- make judgments and accounting estimates that are reasonable and prudent;
- state whether the financial statements have been prepared in accordance with applicable material departures 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 business.

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.

Approved by order of the members of the board of Trustees and signed on its behalf by:


Róisín Dunne
Trustee
Date: 2-6-24


Nives Paic
Trustee

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**INDEPENDENT AUDITORS' REPORT TO THE MEMBERS OF YOUTH ADVOCATE PROGRAMMES
IRELAND CLG
FOR THE YEAR ENDED 31 DECEMBER 2023**

Opinion

We have audited the financial statements of Youth Advocate Programmes Ireland CLG (the 'charitable company') for the year ended 31 December 2023 which comprise the Statement of Financial Activities, the Statement of Financial Position, the Statement of Cash Flows and the related notes, including a summary of significant accounting policies.

The financial reporting framework that has been applied in their presentation of the financial statements is Irish law and accounting standards issued by the Financial Reporting Council including FRS 102 "The Financial Reporting Standard applicable in the UK and Republic of Ireland" (Generally Accepted Accounting Practice in Ireland).

In our opinion the financial statements

- give a true and fair view of the state of the charitable company's affairs as at 31 December 2023 and of its incoming resources and application of resources, including its income and expenditure 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"; and
- have been prepared in accordance with the requirements of the Companies Act 2014.

Basis for opinion

We have 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 the 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.

Conclusions relating to going concern

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

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

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**INDEPENDENT AUDITORS' REPORT TO THE MEMBERS OF YOUTH ADVOCATE PROGRAMMES
IRELAND CLG (CONTINUED)
FOR THE YEAR ENDED 31 DECEMBER 2023**

Other information

The other information comprises the information included in the Annual report other than the financial statements and our Auditors' report thereon. The Trustees are responsible for the other information contained within the Annual report. Our opinion on the financial statements does not cover the other information and, except to the extent otherwise explicitly stated in our report, we do not express any form of assurance conclusion thereon. Our responsibility is to read the other information and, in doing so, consider whether the other information is materially inconsistent with the financial statements or our knowledge obtained in the course of the audit, or otherwise appears to be materially misstated. If we identify such material inconsistencies or apparent material misstatements, we are required to determine whether this gives rise to a material misstatement in the financial statements themselves. 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.

Matters on which we are required to report by the Companies Act 2014

In our opinion, based on the work undertaken in the course of the audit:

- the information given in the Trustees' report for the financial year for which the financial statements are prepared is consistent with the financial statements
- the Trustees' report has been prepared in accordance with applicable legal requirements.

Responsibilities of trustees

As explained more fully in the Trustees' responsibilities statement, the Trustees (who are also the directors of the charitable company for the purposes of company law) are responsible for the preparation of the financial statements and for being satisfied that they give 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 charitable company's ability to continue as a going concern, disclosing, as applicable, matters related to going concern and using the going concern basis of accounting unless the Trustees either intend to liquidate the charitable company or to cease operations, or have no realistic alternative but to do so.

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**INDEPENDENT AUDITORS' REPORT TO THE MEMBERS OF YOUTH ADVOCATE PROGRAMMES
IRELAND CLG (CONTINUED)
FOR THE YEAR ENDED 31 DECEMBER 2023**

Auditors' responsibilities for the audit of the financial statements

The auditor's 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 individual or in the aggregate, they could reasonably be expected to influence the economic decisions of users taken on the basis of these financial statements.

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

The Auditor shall 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.

Other matters

The financial statements of the Company for the year ended 31 December 2022 were audited by Crowe Ireland, Chartered Accountants and Statutory Auditors who expressed an unmodified opinion on those statements on 24 August 2023.


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INDEPENDENT AUDITORS' REPORT TO THE MEMBERS OF YOUTH ADVOCATE PROGRAMMES
IRELAND CLG (CONTINUED)
FOR THE YEAR ENDED 31 DECEMBER 2023

Use of our report

This report is made solely to the charitable 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 charitable company's members those matters we are required to state to them in an Auditors' report and for no other purpose.

To the fullest extent permitted by law, we do not accept or assume responsibility to anyone other than the charitable company and its members, as a body, for our audit work, for this report, or for the opinions we have formed.


Woods, Delaney and Partners Limited
Chartered Accountants and Statutory Audit Firm
42 Grafton Street
Portlaoise
Co. Laois
R32 HR62

Date: 12-6-2024.

YOUTH ADVOCATE PROGRAMMES IRELAND CLG
(A company limited by guarantee)

STATEMENT OF FINANCIAL ACTIVITIES
FOR THE YEAR ENDED 31 DECEMBER 2023

	Nota	Restricted funds 2023 €	Unrestricted funds 2023 €	Total funds 2023 €	Total funds 2022 €
Income from:					
Charitable activities	4	4,907,500	-	4,907,500	4,397,630
Other Income	4	-	1,505	1,505	1,115
Total income		4,907,500	1,505	4,909,005	4,398,945
Expenditure on:					
Charitable activities	5	4,452,500	519,034	4,971,534	4,087,591
Total expenditure		4,452,500	519,034	4,971,534	4,087,591
Net income/(expenditure)		455,000	(517,529)	(62,529)	311,354
Transfers between funds	21	(574,913)	574,913	-	-
Net movement in funds		(119,913)	57,384	(62,529)	311,354
Reconciliation of funds:					
Total funds brought forward	13	415,719	612,444	1,028,163	716,809
Net movement in funds		(119,913)	57,384	(62,529)	311,354
Total funds carried forward		295,806	669,828	965,634	1,028,163

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

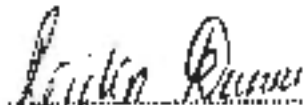
The notes on pages 15 to 36 form part of these financial statements.

YOUTH ADVOCATE PROGRAMMES IRELAND CLG
 (A company limited by guarantee)
 488697

**STATEMENT OF FINANCIAL POSITION
 FOR THE YEAR ENDED 31 DECEMBER 2023**

	Note	2023 €	2022 €
Fixed assets			
Tangible assets	8	25,089	30,497
		<u>25,089</u>	<u>30,497</u>
Current assets			
Debtors	9	137,228	123,881
Cash at bank and in hand	10	1,139,856	1,037,728
		<u>1,277,184</u>	<u>1,161,609</u>
Creditors: amounts falling due within one year	11	(338,639)	(163,943)
Net current assets		<u>948,545</u>	<u>997,666</u>
Total assets less current liabilities		<u>965,634</u>	<u>1,028,163</u>
Total net assets		<u>965,634</u>	<u>1,028,163</u>
Charity funds			
Restricted funds		295,898	415,719
Unrestricted funds		669,736	612,444
Total funds		<u>965,634</u>	<u>1,028,163</u>

The financial statements were approved and authorized for issue by the Trustees and signed on their behalf by:


 Róisín Dunne
 Trustee
 Date 12-6-24


 Nivona Patel
 Trustee

The notes on pages 19 to 36 form part of these financial statements.

YOUTH ADVOCATE PROGRAMMES IRELAND CLG
(A company limited by guarantee)

STATEMENT OF CASH FLOWS
FOR THE YEAR ENDED 31 DECEMBER 2023

	Note	2023 €	2022 €
Cash flows from charitable activities			
Movement in funds	13	(62,529)	311,354
Depreciation		9,560	7,405
Loss from fixed asset disposal		538	-
(Increase)/Decrease in debtors	8	(13,347)	(46,683)
Increase/(Decrease) in creditors	11	172,898	(94,412)
Net cash used in charitable activities		<u>106,918</u>	<u>177,664</u>
Cash flows from investing activities			
Payments to acquire tangible assets		(4,690)	(18,767)
Net cash used in investing activities		<u>(4,690)</u>	<u>(18,767)</u>
Change in cash and cash equivalents in the year		102,228	158,907
Cash and cash equivalents at the beginning of the year		1,037,728	878,821
Cash and cash equivalents at the end of the year	10	<u>1,139,956</u>	<u>1,037,728</u>

The notes on pages 19 to 36 form part of these financial statements

YOUTH ADVOCATE PROGRAMMES IRELAND CLG
(A company limited by guarantee)

NOTES TO THE FINANCIAL STATEMENTS
FOR THE YEAR ENDED 31 DECEMBER 2023

1. General information

The financial statements comprising the Statement of Financial Activities, the Statement of Financial Position, the Statement of Cash Flows and the related notes constitute the financial statements of Youth Advocate Programmes Ireland Company Limited by Guarantee for the financial year ended 31 December 2023.

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. The Company is a registered charity.

2. Accounting policies

2.1 Basis of preparation of financial statements

The financial statements have been prepared on a going concern basis, in accordance with the historical cost convention, and in accordance with FRS 102 The Financial Reporting Standard applicable in the UK and Republic of Ireland issued by the Financial Reporting Council as applied in accordance with the provisions of the Companies Act 2014, and with the Accounting and Reporting by Charities Statement of Recommended Practice applicable to charities preparing their financial statements in accordance with FRS 102 ('the Charities SORP') ('relevant financial reporting framework')

As permitted by the Companies Act 2014 ('Act'), the charity has varied the standard formats specified in that Act for the Statement of Financial Activities, the Statement of Financial Position and the Statement of Cash Flows. Departures from the standard formats as outlined in the Act, are to comply with the requirements of the Charities SORP and are in compliance with Sections 4.7, 10.6 and 15.2 of the Charities SORP.

The charity meets the definition of a public benefit entity under FRS 102. As a registered charity, the Company is exempt from the reporting and disclosure requirements to prepare a directors' report under section 325 (1) (c), Companies Act 2014 but does so in compliance with the Charities SORP. There is nothing to disclose in respect of directors' interests in shares or debentures of the Company under section 329, Companies Act 2014.

The financial statements have been presented in Euro (€) which is also the Company's functional currency (as that is the currency of the primary economic environment in which the Company operates)

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

YOUTH ADVOCATE PROGRAMMES IRELAND CLG
(A company limited by guarantee)

NOTES TO THE FINANCIAL STATEMENTS
FOR THE YEAR ENDED 31 DECEMBER 2023

2. Accounting policies (continued)

2.2 Income

Income is recognised in the Statement of Financial Activities when the Company becomes 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:

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 primarily comprises grants from government and other funders. Income from government and other funders is recognised when the charity is entitled to the income because it is fulfilling the conditions contained in the related funding agreements. Where entitlement occurs before income is received, it is accrued as income in debtors. Grants from governments and other funders can sometimes include one or more of the following types of conditions:

- Performance-based conditions, whereby the charity is contractually entitled to funding only to the extent that the core objectives of the grant agreement are achieved.
- Time-based conditions: whereby the charity is contractually entitled to funding on the condition that it is utilised in a particular period. In these cases, the charity recognises the income to the extent it is utilised within the period specified in the agreement. In the absence of such conditions, assuming that receipt is probable, and the amount can be reliably measured, grant income is recognised once the charity becomes entitled to the income.

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

Investment income

Interest on funds held on deposit is included when receivable and the amount can be measured reliably by the charity.

YOUTH ADVOCATE PROGRAMMES IRELAND CLG
(A company limited by guarantee)

**NOTES TO THE FINANCIAL STATEMENTS
FOR THE YEAR ENDED 31 DECEMBER 2023**

2. Accounting policies (continued)

2.3 Expenditure

Expenditure is recognised on the accruals basis as a liability is incurred. Expenditure includes any VAT which cannot be 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 salaries and wages, income or number of staff in each particular activity, depending on the nature of the cost.

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.

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.

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, provide funding for non-funded/ad hoc programmes or expenditure, cover day to day expenditure of the charity, provide for unanticipated expenditure and meet other contractual liabilities.

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

YOUTH ADVOCATE PROGRAMMES IRELAND CLG
(A company limited by guarantee)

**NOTES TO THE FINANCIAL STATEMENTS
FOR THE YEAR ENDED 31 DECEMBER 2023**

2. Accounting policies (continued)

2.5 Taxation

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

2.6 Tangible fixed assets and depreciation

Tangible fixed assets are initially recognised at cost. After recognition, under the cost model, tangible fixed assets are measured at cost less accumulated depreciation and any accumulated impairment losses. All costs incurred to bring a tangible fixed asset into its intended working condition should be included in the measurement of cost.

Depreciation is charged so as to allocate the cost of tangible fixed assets less their residual value over their estimated useful lives.

Depreciation is provided on the following basis:

Fixtures, fittings and equipment - 20% Straight Line

2.7 Debtors

Trade and other debtors are recognised at the settlement amount after any trade discount offered. Prepayments are valued at the amount prepaid net of any trade discounts due.

2.8 Cash and cash equivalents

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.

2.9 Liabilities and provisions

Liabilities are recognised when there is an obligation at the Balance sheet date as a result of a past event, it is probable that a transfer of economic benefit will be required in settlement, and the amount of the settlement can be estimated reliably.

Liabilities are recognised at the amount that the Company anticipates it will pay to settle the debt or the amount it has received as advanced payments for the goods or services it must provide.

Provisions are measured at the best estimate of the amounts required to settle the obligation. Where the effect of the time value of money is material, the provision is based on the present value of those amounts, discounted at the pre-tax discount rate that reflects the risks specific to the liability. The unwinding of the discount is recognised in the Statement of financial activities as a finance cost.

YOUTH ADVOCATE PROGRAMMES IRELAND CLG
(A company limited by guarantee)

**NOTES TO THE FINANCIAL STATEMENTS
FOR THE YEAR ENDED 31 DECEMBER 2023**

2. Accounting policies (continued)

2.10 Financial instruments

All financial assets and liabilities 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.

Financial assets include trade and other debtors, cash and cash equivalents. Financial assets are derecognised when and only when a) the contractual rights to the cash flows from the financial asset expire or are settled b) the charity transfers to another party substantially all of the risks and rewards of ownership of the financial asset, or c) the charity, despite having retained some significant risks and rewards of ownership, has transferred control of the asset to another party and the other party has the practical ability to sell the asset in its entirety to an unrelated third party and is able to exercise that ability unilaterally and without needing to impose additional restrictions on the transfer.

Financial liabilities include trade and other creditors. Financial liabilities are derecognised only when the obligation specified in the contract is discharged, cancelled or expires.

Balances that are classified as payable or receivable within one year on initial recognition are measured at the undiscounted amount of the cash or other consideration expected to be paid or received, net of impairment.

2.11 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.

3. Critical accounting estimates and areas of judgment

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

Critical accounting estimates and assumptions:

The Company makes estimates and assumptions concerning the future. The resulting accounting estimates and assumptions 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.

The trustees do not consider there are any critical judgements or sources of estimation requiring disclosure.

YOUTH ADVOCATE PROGRAMMES IRELAND CLG
(A company limited by guarantee)

**NOTES TO THE FINANCIAL STATEMENTS
FOR THE YEAR ENDED 31 DECEMBER 2023**

4. Income

Income from Charitable Activities is received from institutional donors such as government agencies and foundations and is analysed as follows:

	Restricted funds 2023 €	Unrestricted funds 2023 €	Total funds 2023 €
Charitable activities			
TUSLA (note 12)	4,350,219	-	4,350,219
HSE (note 12)	508,354	-	508,354
St John of Gods	24,000	-	24,000
Irish Youth Justice	17,797	-	17,797
St Patricks Mental Health	7,130	-	7,130
Total charitable activity income	4,907,500	-	4,907,500
Other income			
Sundry income	-	1,505	1,505
Total other income	-	1,505	1,505
Total 2023	4,907,500	1,505	4,909,005

YOUTH ADVOCATE PROGRAMMES IRELAND CLG
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**NOTES TO THE FINANCIAL STATEMENTS
FOR THE YEAR ENDED 31 DECEMBER 2023**

Income (continued)

	<i>Restricted funds 2022 €</i>	<i>Unrestricted funds 2022 €</i>	<i>Total funds 2022 €</i>
Charitable activities			
TUSLA	4,013,548	-	4,013,548
HSE	328,025	-	328,025
St John of Gods	24,495	-	24,495
Irish Youth Justice	24,632	-	24,632
St Patricks Mental Health	7,130	-	7,130
	<u>4,397,830</u>	<u>-</u>	<u>4,397,830</u>
Total charitable activity income			
Other income			
Sundry income	995	120	1,115
	<u>995</u>	<u>120</u>	<u>1,115</u>
Total other income			
	<u>4,398,825</u>	<u>120</u>	<u>4,398,945</u>
<i>Total 2022</i>			

Income from government and other funders is recognised in the Statement of Financial Activities when the charity is entitled to the income, when it is probable that the economic benefits associated with the funding will flow to the Charity and when the monetary value or amount of the income can be measured reliably and the costs incurred for the transaction and the costs to complete the transaction can be measured reliably.

YOUTH ADVOCATE PROGRAMMES IRELAND CLG
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**NOTES TO THE FINANCIAL STATEMENTS
FOR THE YEAR ENDED 31 DECEMBER 2023**

5. Analysis of expenditure

	Intensive support services	Mental health services	Disability support services	Other	Total 2023	Total 2022
	€	€	€	€	€	€
Charitable activities costs						
Staff costs	2,649,249	308,174	196,284	161,989	3,315,676	2,699,697
Travel costs	329,459	22,682	21,538	33,375	407,054	316,000
Activities	174,754	6,745	11,827	6,657	202,183	162,553
Rent and rates	105,874	7,054	-	-	112,928	129,855
Other costs	130,831	12,095	4,312	4,725	151,963	139,958
Total charitable activities	<u>3,390,167</u>	<u>356,750</u>	<u>233,961</u>	<u>208,926</u>	<u>4,189,804</u>	<u>3,447,053</u>
Support costs	654,703	60,153	35,366	31,508	781,730	640,538
Total	<u>4,044,870</u>	<u>416,903</u>	<u>269,327</u>	<u>240,434</u>	<u>4,971,534</u>	<u>4,087,591</u>

Analysis of support costs

Where support costs are attributable to a particular activity, the costs are allocated directly to that activity. Where support costs are incurred to further more than one activity, they are apportioned between the relevant activities based on the income generated by each activity. The allocation of the main types of support costs is detailed below

	Intensive support services	Mental health services	Disability support services	Other	Total 2023	Total 2022
	€	€	€	€	€	€
Staff costs	308,308	28,479	19,043	16,351	372,189	296,345
Insurance	94,410	9,923	5,488	5,198	115,019	103,020
Rent and rates	28,055	2,591	1,733	1,489	33,868	37,326
Meeting expense/room hire	59,619	4,269	2,484	2,111	67,483	45,909
Training	33,159	4,142	644	1,223	39,368	33,236
Recruitment	3,764	348	233	200	4,545	16,141
Depreciation	7,057	1,551	398	554	9,560	7,405
Other	121,333	6,850	5,143	4,372	139,698	101,156
Total	<u>664,703</u>	<u>60,153</u>	<u>35,366</u>	<u>31,508</u>	<u>781,730</u>	<u>640,538</u>

YOUTH ADVOCATE PROGRAMMES IRELAND CLG
(A company limited by guarantee)

NOTES TO THE FINANCIAL STATEMENTS
FOR THE YEAR ENDED 31 DECEMBER 2023

6. Employees

The average number of persons employed by the Company during the year was as follows:

	2023	2022
	No.	No.
Management & support	43	36
Advocates (part-time)	107	93
	150	129

	2023	2022
	€	€
Staff costs comprise of:		
Wages and salaries	3,315,927	2,709,495
Social security costs	345,775	280,896
Employer's PRSA contributions	26,163	4,638
	3,687,865	2,995,029

The total remuneration for key management personnel (4 people) for the financial year amounted to €366,504 (2022: €328,342). This amount includes the remuneration for the Chief Executive Officer, Siobhan O'Dwyer of €116,143 (2022: €109,267).

Remuneration includes basic pay and employer's PRSI and PRSA Contributions.

YOUTH ADVOCATE PROGRAMMES IRELAND CLG
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**NOTES TO THE FINANCIAL STATEMENTS
FOR THE YEAR ENDED 31 DECEMBER 2023**

6. Employees (continued)

Employee benefits breakdown

The number of employees whose total employee benefits were in excess of €60,000 per annum are set out in the appropriate bands detailed below

	2023 Number	2022 Number
€60,000 - €69,999	6	-
€70,000 - €79,999	-	2
€80,000 - €89,999	1	-
€100,000 - €109,999	-	1
€110,000 - €119,999	1	-
	<u>8</u>	<u>3</u>

7. Trustees' remuneration and expenses

During the year no Trustees received any remuneration (2022 - €NIL).

During the year ended 31 December 2023, expenses totaling €915 were reimbursed to or paid directly on behalf of Trustees (2022 - €129). These expenses related to meeting travel and subsistence incurred in the carrying out of the duties of the trustees.

YOUTH ADVOCATE PROGRAMMES IRELAND CLG
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**NOTES TO THE FINANCIAL STATEMENTS
FOR THE YEAR ENDED 31 DECEMBER 2023**

8. Tangible fixed assets

	Fixtures, fittings and equipment €	Total €
Cost or valuation		
At 1 January 2023	352,838	352,838
Additions	4,690	4,690
Disposals	(670)	(670)
At 31 December 2023	356,858	356,858
Depreciation		
At 1 January 2023	322,341	322,341
Charge for the year	9,580	9,580
On disposals	(132)	(132)
At 31 December 2023	331,769	331,769
Net book value		
At 31 December 2023	26,089	25,089
At 31 December 2022	30,487	30,497

9. Debtors

	2023 €	2022 €
Due within one year		
Trade debtors	64,866	51,562
Other debtors	4,465	3,497
Prepayments	77,787	68,822
	137,228	123,881

YOUTH ADVOCATE PROGRAMMES IRELAND CLG
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**NOTES TO THE FINANCIAL STATEMENTS
FOR THE YEAR ENDED 31 DECEMBER 2023**

10. Cash and cash equivalents

	2023 €	2022 €
Cash and bank balances	976,712	874,589
Cash equivalents	163,244	163,139
	<u>1,139,956</u>	<u>1,037,728</u>

11. Creditors: Amounts falling due within one year

	2023 €	2022 €
Trade creditors	11,708	2,769
Other taxation and social security	108,514	82,689
Other creditors	38,735	4,285
Accruals	177,684	74,200
	<u>336,639</u>	<u>163,943</u>

YOUTH ADVOCATE PROGRAMMES IRELAND CLG
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**NOTES TO THE FINANCIAL STATEMENTS
FOR THE YEAR ENDED 31 DECEMBER 2023**

12. State funding

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

Agency	Grant title	Awarded €	Recognised €	Term
TUSLA funding				
TUSLA – Dublin North	Child Protection & Welfare	940,840	940,840	Jan to Dec 2023
TUSLA – Dublin North City	Child Protection & Welfare	265,586	265,586	Jan to Dec 2023
TUSLA – Meath and Louth	Child Protection & Welfare	591,023	591,023	Jan to Dec 2023
TUSLA – Cavan & Monaghan	Child Protection & Welfare	311,568	311,568	Jan to Dec 2023
TUSLA – Dublin South West	Child Protection & Welfare	251,103	251,103	Jan to Dec 2023
TUSLA - Dublin South Central	Child Protection & Welfare	301,583	301,583	Jan to Dec 2023
TUSLA – Midlands	Child Protection & Welfare	138,005	138,005	Jan to Dec 2023
TUSLA – Midwest	Child Protection & Welfare	328,034	328,034	Jan to Dec 2023
TUSLA - Cork	Child Protection & Welfare	294,905	294,905	Jan to Dec 2023
TUSLA - Cavan (Disability Program)	Child Protection & Welfare	25,615	25,615	Jan to Dec 2023
TUSLA - Monaghan (Disability Program)	Child Protection & Welfare	40,128	40,128	Jan to Dec 2023
TUSLA - Louth Meath (Disability Program)	Child Protection & Welfare	8,000	8,000	Jan to Dec 2023
TUSLA - Out of Hours	Child Protection & Welfare	50,066	50,066	Jan to Dec 2023
TUSLA - Sligo CCA	Child Protection & Welfare	41,444	41,444	Jan to Dec 2023
TUSLA - Limnack CCA	Child Protection & Welfare	61,329	61,329	Jan to Dec 2023
TUSLA - Mayo CCA	Child Protection & Welfare	45,405	45,405	Jan to Dec 2023
TUSLA – TESS	Child Protection & Welfare	375,000	375,000	Jan to Dec 2023
TUSLA – UASC	Child Protection & Welfare	20,453	20,453	Jan to Dec 2023

YOUTH ADVOCATE PROGRAMMES IRELAND GLG
(A company limited by guarantee)

**NOTES TO THE FINANCIAL STATEMENTS
FOR THE YEAR ENDED 31 DECEMBER 2023**

State funding (continued)

Agency	Grant title	Awarded €	Recognised €	Term
TUSLA - Waterford Wexford CCA	Child Protection & Welfare	132,603	132,603	Jan to Dec 2023
TUSLA - SCSP	Child Protection & Welfare	127,829	127,829	Jan to Dec 2023
Total TUSLA Income		<u>4,350,219</u>	<u>4,350,219</u>	

HSE funding

HSE Disability Monaghan	Child Protection & Welfare	43,633	43,633	Jan to Dec 2023
HSE Disability - Dublin North City	Child Protection & Welfare	32,543	32,543	Jan to Dec 2023
HSE Disability - Dublin North West	Child Protection & Welfare	20,417	20,417	Jan to Dec 2023
HSE Disability - Dublin North	Child Protection & Welfare	61,250	61,250	Jan to Dec 2023
HSE - Day Opportunities	Child Protection & Welfare	48,125	48,125	Jan to Dec 2023
HSE - Limerick CAMHS	Child Protection & Welfare	1,750	1,750	Jan to Dec 2023
HSE - Laois CAMHS	Child Protection & Welfare	12,000	12,000	Jan to Dec 2023
HSE - IAS Galway	Child Protection & Welfare	86,490	86,490	Jan to Dec 2023
HSE - IAS Cork and Kerry	Child Protection & Welfare	96,363	93,363	Jan to Dec 2023
HSE - St Vincent's Fairview	Child Protection & Welfare	90,000	90,000	Jan to Dec 2023
HSE - Meath Disability	Child Protection & Welfare	15,333	15,333	Jan to Dec 2023
Total HSE income		<u>508,354</u>	<u>508,364</u>	

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 €60,000 and the overall figure for total employer pension contributions are disclosed within note 6 to the financial statements.

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

YOUTH ADVOCATE PROGRAMMES IRELAND CLG
(A company limited by guarantee)

**NOTES TO THE FINANCIAL STATEMENTS
FOR THE YEAR ENDED 31 DECEMBER 2023**

13. Funds of the charity

(i) Analysis of movements of funds

	Balance at 1 January 2023 €	Income €	Expenditure €	Transfers In/out €	Balance at 31 December 2023 €
General funds	612,444	1,505	(519,034)	574,913	669,828
Restricted funds	415,719	4,907,600	(4,452,500)	(574,913)	295,806
	<u>1,028,163</u>	<u>4,909,005</u>	<u>(4,971,534)</u>	<u>-</u>	<u>965,834</u>

(ii) Reconciliation of funds

	Restricted funds 2023 €	Unrestricted funds 2023 €	Total funds 2023 €
Funds at 1 January 2023	415,719	612,444	1,028,163
Net movement in funds	(119,913)	57,384	(62,529)
Total funds as at 31 December 2023	<u>295,806</u>	<u>669,828</u>	<u>965,634</u>

(iii) Movement in funds

	Restricted funds 2023 €	Unrestricted funds 2023 €	Total funds 2023 €
Tangible assets	-	25,089	25,089
Net current assets	295,806	644,739	940,545
Total funds as at 31 December 2023	<u>295,806</u>	<u>669,828</u>	<u>965,634</u>

YOUTH ADVOCATE PROGRAMMES IRELAND CLG
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**NOTES TO THE FINANCIAL STATEMENTS
FOR THE YEAR ENDED 31 DECEMBER 2023**

Funds of the charity (continued)

The reserves meet the requirements of the Company's reserves policy which is set out below.

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 difficulty.

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.

14. Capital commitments

The Company had no material capital commitments at the financial year ended 31 December 2023.

15. Pension commitments

The Company makes contributions to pension plans selected by relevant employees and administers contributions made by and on behalf of employees which are invested in PRSAs. The contributions payable to the retirement benefit schemes during the financial year are charged to the Statement of Financial Activities. The amount paid in the financial year was €26,163 (2022: €4,838). There were contributions included in other creditors of €11,185 (2022 - €6,617) at the balance sheet date.

16. 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.

YOUTH ADVOCATE PROGRAMMES IRELAND CLG
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NOTES TO THE FINANCIAL STATEMENTS
FOR THE YEAR ENDED 31 DECEMBER 2023

17. Financial commitments

At 31 December 2023 the Company had annual commitments under non-cancelable operating leases as follows:

	2023 €	2022 €
Expiry date:		
Within one year	52,896	52,896
Between one and five years	33,042	85,938
	<u>85,938</u>	<u>138,834</u>

18. Post balance sheet events

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

19. Financial Risk Management

The Company's activities expose it to a variety of financial risks which can include liquidity risk and credit risk. The Company has risk management policies in place to manage any financial exposures arising from same.

Liquidity risk

The Company maintains adequate reserves and adopts prudent working capital management to ensure sufficient short-term finance for continuing activities.

20. Members' liability

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

The liability of the members is limited.

Every member of the Company undertakes to contribute to the assets of the Company in the event of its being wound up while they are members or within one year thereafter for the payment of the debts and liabilities of the Company contracted before they ceased to be members and the costs, charges and expenses of winding up and for the adjustment of the rights of the contributors among themselves such amount as may be required, not exceeding €1.27.

21. Transfer between funds

Transfer between funds within the Statement of Financial Activities represents the management charge as agreed with funders.

YOUTH ADVOCATE PROGRAMMES IRELAND CLG
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**NOTES TO THE FINANCIAL STATEMENTS
FOR THE YEAR ENDED 31 DECEMBER 2023**

22. Going Concern

Having completed an assessment of the ability of the charity to continue as a going concern for a period of 12 months from the date of approval of the financial statements, no material uncertainties were identified

23. Approval of the financial statements

The financial statements were approved and authorised for issue by the Board of Trustees on 12-6-2024

YOUTH ADVOCATE PROGRAMMES IRELAND CLG
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**INCOME AND EXPENDITURE ACCOUNT
FOR THE YEAR ENDED 31 DECEMBER 2023**

**SUPPLEMENTARY INFORMATION RELATING TO THE FINANCIAL STATEMENTS
FOR THE FINANCIAL YEAR ENDED 31 DECEMBER 2023
THE FOLLOWING PAGES DO NOT FORM PART OF THE AUDITED FINANCIAL STATEMENTS**

YOUTH ADVOCATE PROGRAMMES IRELAND CLG
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INCOME AND EXPENDITURE ACCOUNT (CONTINUED)
FOR THE YEAR ENDED 31 DECEMBER 2023

	2023	2023	2022	2022
	€	€	€	€
Income				
TUSLA	4,350,219		4,013,548	
HSE	608,354		328,025	
St John of Gods	24,000		24,495	
Irish Youth Justice	17,797		24,632	
St Patrick's Mental Health	7,130		7,130	
Other Income	1,606		1,115	
	<u> </u>	<u>4,909,005</u>	<u> </u>	<u>4,398,945</u>
Gross income in the reporting period		<u>4,909,005</u>		<u>4,398,945</u>

YOUTH ADVOCATE PROGRAMMES IRELAND CLG
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INCOME AND EXPENDITURE ACCOUNT (CONTINUED)
FOR THE YEAR ENDED 31 DECEMBER 2023

	2023 €	2023 €	2022 €	2022 €
Less:				
Expenditure				
Wages and salaries	3,315,925		2,709,495	
Staff national insurance	345,775		280,696	
Staff pension costs	26,183		4,838	
Recruitment costs	14,348		27,283	
Staff support	13,866		21,217	
Staff welfare and training	39,367		33,236	
Premises cost	146,795		167,182	
Light and heat	21,510		18,153	
Repairs and maintenance	27,735		24,079	
IT costs	60,541		49,970	
Telephone and internet	52,279		42,440	
Administration	92,626		69,684	
Insurance	113,504		101,855	
Accountancy fee	15,986		14,011	
Professional fee	60,348		23,676	
Travel	410,889		322,554	
Activities	203,541		157,649	
Flexible fund	8,801		7,244	
Fundraising costs	15		124	
Depreciation	9,560		7,405	
Board meeting expenses	915		2,755	
Sundry expenses	39		980	
Bank charges	1,515		1,165	
		<u>4,971,534</u>		<u>4,087,581</u>
Total expenditure		<u>4,971,534</u>		<u>4,087,581</u>
Net (expenditure)/income for the reporting period		<u>(62,629)</u>		<u>311,354</u>

YOUTH ADVOCATE PROGRAMMES IRELAND CLG
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INCOME AND EXPENDITURE ACCOUNT (CONTINUED)
FOR THE YEAR ENDED 31 DECEMBER 2023

Summary of surplus / (deficit) per programme

	2023 €	2022 €
National Programme (appendix 1)	57,568	31,407
Fundraising (appendix 2)	(183)	120
North Dublin City & County (DUB 530) (appendix 3)	30,731	(8,045)
Dublin North City (DUB 535) (appendix 4)	3,663	(3,436)
Meath & Louth (850) (appendix 5)	22,190	(21,645)
Cavan/Monaghan (CAV 853) (appendix 6)	(47,006)	13,978
Dublin Southwest & Kildare (DUB 532) (appendix 7)	(1,484)	17,282
Dublin South City & West (DUB 534) (appendix 6)	27,449	(3,509)
Midlands (MID 550) (appendix 9)	19,387	(12,730)
Limerick & Clare (LIM260) (appendix 10)	(40,661)	(28,615)
Cork (CCR 200) (appendix 11)	5,808	(16,976)
Sligo CCA (SLI 605) (appendix 12)	(16,342)	16,891
Wexford/Waterford CCA (WAT 751) (appendix 13)	(12,520)	11,753
Limerick CCA (LIM 752) (appendix 14)	(18,431)	(1,358)
Mayo CCA (MAY 754) (appendix 15)	5,148	(11,052)
TESS (DUB 400) (appendix 16)	29,670	217,846
Out of Hours Service (OOH 670) (appendix 17)	(44)	9,120
UASC (UASC 675) (appendix 18)	(58,004)	31,437
SSCIP (SSCIP 680) (appendix 19)	13,505	-
Monaghan Disability (CAV 915) (appendix 20)	(2,093)	22,362
DNW Disability (DUB 935) (appendix 21)	(3,652)	644
DNCC Disability (DUB 940) (appendix 22)	(5,928)	6,761
DNOR Disability (DUB 945) (appendix 23)	(17,946)	80
HSE Day Opportunities (DUB 950) (appendix 24)	(16,097)	1
Limerick CAHMS (LIM 875) (appendix 25)	(43,552)	32,999
Laois CAHMS (LAO 880) (appendix 26)	5,189	-
Cork /Kerry IAS (COR 870) (appendix 27)	(1)	-
Galway IAS (GAL 650) (appendix 28)	(22)	-
SLVincent's IAS (DUB 860) (appendix 29)	-	-
Meath Disability (EIR 630) (appendix 30)	7,280	-
Cavan Disability (EIR 631) (appendix 31)	(8,867)	-
St John of God (S.J.G 660) (appendix 32)	(181)	(1)
St Patrick's Mental Health (STP 665) (appendix 33)	(200)	1
Irish Youth Justice (IYJ 665) (appendix 34)	(792)	54
Louth /Meath Disability (LOU 910) (appendix 35)	6,939	-
Carlow (CAR 275) (appendix 36)	33	10

YOUTH ADVOCATE PROGRAMMES IRELAND CLG
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INCOME AND EXPENDITURE ACCOUNT (CONTINUED)
FOR THE YEAR ENDED 31 DECEMBER 2023

Donegal (DGL 280) (appendix 37)	(3,063)	1,686
Cavan Peer Mentoring (CAV 601) (appendix 38)	-	3,659
Connolly Hospital (Blanch) (DUB 895) (appendix 39)	-	628
Investing in Children (IIC 895) (appendix 40)	-	-
	<u>(62,529)</u>	<u>311,354</u>

YOUTH ADVOCATE PROGRAMMES IRELAND CLG
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**NOTES TO THE FINANCIAL STATEMENTS
FOR THE YEAR ENDED 31 DECEMBER 2023**

Appendix 1 - National Programme

	2023 €	2022 €
Income	<u>1,898</u>	<u>-</u>
Service delivery costs		
Salaries and wages	372,188	296,343
Travel	3,650	6,553
Activities & flexible fund	9,959	5,094
Telephones	8,592	7,067
Rent, light & heat	36,631	38,848
IT professional & equipment costs	21,357	34,246
Total service delivery costs	<u>452,377</u>	<u>388,151</u>
Service support costs		
Office supplies & expenses	66,656	29,190
Management charges	(574,913)	(448,748)
Total service support costs	<u>(508,257)</u>	<u>(419,558)</u>
Total costs	<u>(55,880)</u>	<u>(31,407)</u>
Surplus / (Deficit)	<u>67,668</u>	<u>31,407</u>

YOUTH ADVOCATE PROGRAMMES IRELAND CLG
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**NOTES TO THE FINANCIAL STATEMENTS
FOR THE YEAR ENDED 31 DECEMBER 2023**

Appendix 2 - Fundraising

	2023 €	2022 €
Income	<u>(183)</u>	<u>120</u>
Surplus / (Deficit)	<u><u>(183)</u></u>	<u><u>120</u></u>

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NOTES TO THE FINANCIAL STATEMENTS
FOR THE YEAR ENDED 31 DECEMBER 2023

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

	2023 €	2022 €
Income	<u>940,840</u>	<u>872,734</u>
Service delivery costs		
Salaries and wages	628,255	592,052
Travel	42,960	50,065
Activities & flexible fund	41,449	44,353
Telephones	8,937	6,165
Rent, light & heat	27,973	30,798
IT, professional & equipment costs	16,102	17,174
Total service delivery costs	<u>765,676</u>	<u>740,607</u>
Service support costs		
Office supplies & expenses	40,940	44,171
Management charges	103,493	96,001
Total service support costs	<u>144,433</u>	<u>140,172</u>
Total costs	<u>910,109</u>	<u>880,779</u>
Surplus / (Deficit)	<u>30,731</u>	<u>(8,045)</u>

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**NOTES TO THE FINANCIAL STATEMENTS
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Appendix 4 - Dublin North City (DUB 535)

	2023	2022
	€	€
Income	<u>265,586</u>	<u>240,151</u>
Service delivery costs		
Salaries and wages	174,856	161,285
Travel	16,215	17,609
Activities & flexible fund	16,678	10,857
Telephones	1,849	1,202
Rent, light & heat	7,649	8,503
IT, professional & equipment costs	4,384	4,777
Total service delivery costs	<u>221,641</u>	<u>204,233</u>
Service support costs		
Office supplies & expenses	11,077	12,937
Management charges	29,215	26,417
Total service support costs	<u>40,292</u>	<u>39,354</u>
Total costs	<u>261,933</u>	<u>243,587</u>
Surplus / (Deficit)	<u>3,653</u>	<u>(3,436)</u>

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**NOTES TO THE FINANCIAL STATEMENTS
FOR THE YEAR ENDED 31 DECEMBER 2023**

Appendix 5 - Meath & Louth (860)

	2023 €	2022 €
Income	<u>591,023</u>	<u>578,833</u>
Service delivery costs		
Salaries and wages	358,839	386,199
Travel	44,283	36,970
Activities & flexible fund	20,576	19,230
Telephones	5,536	6,044
Rent, light & heat	26,900	39,966
IT, professional & equipment costs	10,426	12,002
Total service delivery costs	<u>467,559</u>	<u>502,411</u>
Service support costs		
Office supplies & expenses	36,262	34,395
Management charges	65,012	63,672
Total service support costs	<u>101,274</u>	<u>98,067</u>
Total costs	<u>568,833</u>	<u>600,478</u>
Surplus / (Deficit)	<u>22,190</u>	<u>(21,645)</u>

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**NOTES TO THE FINANCIAL STATEMENTS
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Appendix 5 Cavan/Monaghan (CAV 853)

	2023 €	2022 €
Income	<u>311,668</u>	<u>305,236</u>
Service delivery costs		
Salaries and wages	235,967	194,071
Travel	35,265	21,161
Activities & flexible fund	13,620	7,494
Telephones	5,804	4,118
Rent, light & heat	5,739	5,741
IT, professional & equipment costs	6,648	6,776
Total service delivery costs	<u>303,023</u>	<u>239,362</u>
Service support costs		
Office supplies & expenses	21,279	18,220
Management charges	34,272	33,576
Total service support costs	<u>55,551</u>	<u>51,796</u>
Total costs	<u>358,574</u>	<u>291,158</u>
Surplus / (Deficit)	<u>(47,006)</u>	<u>13,978</u>

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**NOTES TO THE FINANCIAL STATEMENTS
FOR THE YEAR ENDED 31 DECEMBER 2023**

**Appendix 7 - Dublin Southwest & Kildare (DUB
853)**

	2023 €	2022 €
Income	<u>251,103</u>	<u>249,000</u>
Service delivery costs		
Salaries and wages	156,660	148,390
Travel	16,916	15,015
Activities & flexible fund	10,946	13,004
Telephones	1,661	1,329
Rent, light & heat	7,812	8,695
IT, professional & equipment costs	6,085	5,160
Total service delivery costs	<u>208,980</u>	<u>191,593</u>
Service support costs		
Office supplies & expenses	16,986	12,735
Management charges	27,621	27,390
Total service support costs	<u>43,607</u>	<u>40,125</u>
Total costs	<u>252,587</u>	<u>231,718</u>
Surplus / (Deficit)	<u>(1,484)</u>	<u>17,282</u>

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**NOTES TO THE FINANCIAL STATEMENTS
FOR THE YEAR ENDED 31 DECEMBER 2023**

Appendix 8 - Dublin South City & West (DUB 534)

	2023 €	2022 €
Income	<u>301,583</u>	<u>295,490</u>
Service delivery costs		
Salaries and wages	178,693	201,185
Travel	18,343	20,834
Activities & flexible fund	17,018	18,473
Telephones	2,486	2,282
Rent, light & heat	7,584	7,474
IT professional & equipment costs	4,908	4,836
Total service delivery costs	<u>229,912</u>	<u>255,086</u>
Service support costs		
Office supplies & expenses	11,048	11,409
Management charges	33,174	32,504
Total service support costs	<u>44,222</u>	<u>43,913</u>
Total costs	<u>274,134</u>	<u>298,999</u>
Surplus / (Deficit)	<u>27,449</u>	<u>(3,509)</u>

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NOTES TO THE FINANCIAL STATEMENTS
FOR THE YEAR ENDED 31 DECEMBER 2023

Appendix 9 - Midlands (MID 550)

	2023 €	2022 €
Income	<u>138,005</u>	<u>135,200</u>
Service delivery costs		
Salaries and wages	74,586	90,341
Travel	8,707	19,998
Activities & flexible fund	5,430	5,596
Telephones	1,499	1,284
Rent, light & heat	1,957	4,382
IT, professional & equipment costs	2,522	2,729
Total service delivery costs	<u>94,701</u>	<u>124,330</u>
Service support costs		
Office supplies & expenses	8,737	8,728
Management charges	15,180	14,872
Total service support costs	<u>23,917</u>	<u>23,600</u>
Total costs	<u>118,618</u>	<u>147,930</u>
Surplus / (Deficit)	<u>19,387</u>	<u>(12,730)</u>

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**NOTES TO THE FINANCIAL STATEMENTS
FOR THE YEAR ENDED 31 DECEMBER 2023**

Appendix 10 - Limerick & Clare (LIM 260)

	2023 €	2022 €
Income	<u>328,034</u>	<u>299,326</u>
Service delivery costs		
Salaries and wages	228,563	205,379
Travel	42,456	31,596
Activities & flexible fund	15,322	11,678
Telephones	4,086	3,078
Rent, light & heat	13,441	13,146
IT professional & equipment costs	4,927	7,916
Total service delivery costs	<u>308,795</u>	<u>272,795</u>
Service support costs		
Office supplies & expenses	23,817	22,220
Management charges	36,083	32,926
Total service support costs	<u>59,900</u>	<u>55,146</u>
Total costs	<u>368,695</u>	<u>327,941</u>
Surplus / (Deficit)	<u>(40,661)</u>	<u>(28,615)</u>

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NOTES TO THE FINANCIAL STATEMENTS
FOR THE YEAR ENDED 31 DECEMBER 2023

Appendix 11 - Cork (COR 200)

	2023 €	2022 €
Income	<u>284,905</u>	<u>228,600</u>
Service delivery costs		
Salaries and wages	180,783	154,445
Travel	32,033	21,184
Activities & flexible fund	12,593	9,396
Telephones	2,571	2,138
Rent, light & heat	10,376	12,095
IT, professional & equipment costs	3,992	5,394
Total service delivery costs	<u>242,348</u>	<u>204,662</u>
Service support costs		
Office supplies & expenses	14,310	15,946
Management charges	32,439	25,168
Total service support costs	<u>46,749</u>	<u>41,114</u>
Total costs	<u>289,097</u>	<u>245,776</u>
Surplus / (Deficit)	<u>5,808</u>	<u>(16,976)</u>

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**NOTES TO THE FINANCIAL STATEMENTS
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Appendix 12 - Sligo CCA (SLI 605)

	2023	2022
	€	€
Income	<u>41,144</u>	<u>74,000</u>
Service delivery costs		
Salaries and wages	32,078	35,523
Travel	10,224	7,917
Activities & flexible fund	2,589	2,075
Telephones	668	328
Rent, light & heat	391	732
IT, professional & equipment costs	755	725
Total service delivery costs	<u>46,715</u>	<u>47,300</u>
Service support costs		
Office supplies & expenses	5,245	3,511
Management charges	4,528	6,298
Total service support costs	<u>9,771</u>	<u>9,809</u>
Total costs	<u>56,486</u>	<u>57,109</u>
Surplus / (Deficit)	<u>(15,342)</u>	<u>16,891</u>

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**NOTES TO THE FINANCIAL STATEMENTS
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Appendix 13 - Wexford/Waterford CCA (WAT 761)

	2023 €	2022 €
Income	<u>123,603</u>	<u>166,000</u>
Service delivery costs		
Salaries and wages	85,804	96,210
Travel	18,879	16,227
Activities & flexible fund	7,313	5,334
Telephones	3,121	1,416
Rent, light & heat	4,827	5,634
IT, professional & equipment costs	1,981	3,685
Total service delivery costs	<u>121,825</u>	<u>128,506</u>
Service support costs		
Office supplies & expenses	8,612	6,591
Management charges	14,586	18,150
Total service support costs	<u>23,198</u>	<u>24,741</u>
Total costs	<u>145,123</u>	<u>153,247</u>
Surplus / (Deficit)	<u>(12,520)</u>	<u>11,753</u>

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**NOTES TO THE FINANCIAL STATEMENTS
FOR THE YEAR ENDED 31 DECEMBER 2023**

Appendix 14 - Limenck CCA (LIM 752)

	2023 €	2022 €
Income	<u>61,329</u>	<u>89,000</u>
Service delivery costs		
Salaries and wages	60,635	56,340
Travel	11,378	11,631
Activities & flexible fund	3,303	3,784
Telephones	871	1,139
Rent, light & heat	1,874	2,281
IT, professional & equipment costs	1,084	1,521
Total service delivery costs	<u>89,145</u>	<u>76,696</u>
Service support costs		
Office supplies & expenses	3,869	3,672
Management charges	6,748	9,790
Total service support costs	<u>10,615</u>	<u>13,662</u>
Total costs	<u>79,760</u>	<u>90,358</u>
Surplus / (Deficit)	<u>(18,431)</u>	<u>(1,358)</u>

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**NOTES TO THE FINANCIAL STATEMENTS
FOR THE YEAR ENDED 31 DECEMBER 2023**

Appendix 15 - Mayo CCA (MAY 754)

	2023 €	2022 €
Income	<u>45,405</u>	<u>55,435</u>
Service delivery costs		
Salaries and wages	22,644	42,232
Travel	6,642	6,885
Activities & flexible fund	1,028	1,941
Telephones	373	791
Rent, light & heat	470	2,475
IT, professional & equipment costs	1,325	1,598
Total service delivery costs	<u>32,382</u>	<u>55,712</u>
Service support costs		
Office supplies & expenses	2,880	4,677
Management charges	4,995	6,098
Total service support costs	<u>7,875</u>	<u>10,775</u>
Total costs	<u>40,257</u>	<u>66,487</u>
Surplus / (Deficit)	<u>5,148</u>	<u>(11,052)</u>

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**NOTES TO THE FINANCIAL STATEMENTS
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Appendix 18 - TESS (DUB 400)

	2023 €	2022 €
Income	<u>375,000</u>	<u>250,000</u>
Service delivery costs		
Salaries and wages	215,571	22,706
Travel	24,569	514
Activities & flexible fund	6,730	458
Telephones	1,629	1,274
Rent light & heat	6,894	475
IT, professional & equipment costs	6,769	1,530
Total service delivery costs	<u>262,262</u>	<u>26,957</u>
Service support costs		
Office supplies & expenses	41,818	1,585
Management charges	41,250	3,630
Total service support costs	<u>83,068</u>	<u>5,195</u>
Total costs	<u>345,330</u>	<u>32,152</u>
Surplus / (Deficit)	<u>29,670</u>	<u>217,848</u>

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Appendix 17 – Out of Hours Service (OOH 670)

	2023 €	2022 €
Income	<u>50,066</u>	<u>45,840</u>
Service delivery costs		
Salaries and wages	35,249	23,236
Travel	3,424	3,240
Activities & flexible fund	2,890	3,019
Telephones	-	-
Rent, light & heat	-	-
IT, professional & equipment costs	971	693
Total service delivery costs	<u>42,534</u>	<u>30,188</u>
Service support costs		
Office supplies & expenses	2,069	1,490
Management charges	5,507	5,042
Total service support costs	<u>7,576</u>	<u>6,532</u>
Total costs	<u>50,110</u>	<u>36,720</u>
Surplus / (Deficit)	<u>(44)</u>	<u>9,120</u>

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Appendix 1B - UASC (UASC 675)

	2023 €	2022 €
Income	<u>20,453</u>	<u>50,000</u>
Service delivery costs		
Salaries and wages	38,978	8,226
Travel	29,419	7,673
Activities & flexible fund	2,667	609
Telephones	-	-
Rent, light & heat	-	-
IT, professional & equipment costs	395	-
Total service delivery costs	<u>71,359</u>	<u>18,508</u>
Service support costs		
Office supplies & expenses	4,848	10
Management charges	2,250	2,045
Total service support costs	<u>7,098</u>	<u>2,055</u>
Total costs	<u>78,457</u>	<u>18,563</u>
Surplus / (Deficit)	<u>(58,004)</u>	<u>31,437</u>

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Appendix 18 - SSCIP (SSCIP 680)

	2023 €	2022 €
Income	<u>127,829</u>	<u>-</u>
Service delivery costs		
Salaries and wages	87,743	-
Travel	532	-
Activities & flexible fund	3,401	-
Telephones	-	-
Rent, light & heat	-	-
IT, professional & equipment costs	3,369	-
Total service delivery costs	<u>95,035</u>	<u>-</u>
Service support costs		
Office supplies & expenses	5,228	-
Management charges	14,061	-
Total service support costs	<u>19,289</u>	<u>-</u>
Total costs	<u>114,324</u>	<u>-</u>
Surplus / (Deficit)	<u>13,505</u>	<u>-</u>

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Appendix 20 - Monaghan Disability (CAV 916)

	2023 €	2022 €
Income	<u>83,761</u>	<u>92,209</u>
Service delivery costs		
Salaries and wages	54,903	49,797
Travel	10,877	4,570
Activities & flexible fund	3,515	1,652
Telephones	539	833
Rent, light & heat	-	-
IT, professional & equipment costs	1,231	1,456
Total service delivery costs	<u>71,055</u>	<u>58,308</u>
Service support costs		
Office supplies & expenses	6,575	3,387
Management charges	9,214	8,152
Total service support costs	<u>14,789</u>	<u>11,539</u>
Total costs	<u>85,844</u>	<u>69,847</u>
Surplus / (Deficit)	<u>(2,093)</u>	<u>22,362</u>

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Appendix 21 - DNW Disability (DUB 936)

	2023 €	2022 €
Income	<u>20,417</u>	<u>9,277</u>
Service delivery costs		
Salaries and wages	19,815	5,955
Travel	964	653
Activities & flexible fund	1,036	580
Telephones	(2)	28
Rent, light & heat	-	-
IT, professional & equipment costs	(43)	99
Total service delivery costs	<u>21,770</u>	<u>7,316</u>
Service support costs		
Office supplies & expenses	53	297
Management charges	2,248	1,020
Total service support costs	<u>2,299</u>	<u>1,317</u>
Total costs	<u>24,069</u>	<u>8,633</u>
Surplus / (Deficit)	<u>(3,652)</u>	<u>644</u>

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Appendix 22 - DNCC Disability (DUB 040)

	2023 €	2022 €
Income	<u>32,543</u>	<u>39,540</u>
Service delivery costs		
Salaries and wages	30,696	22,371
Travel	1,987	3,304
Activities & flexible fund	1,728	1,272
Telephones	182	191
Rent, light & heat	-	-
IT professional & equipment costs	46	386
Total service delivery costs	<u>34,639</u>	<u>27,524</u>
Service support costs		
Office supplies & expenses	253	906
Management charges	3,679	4,349
Total service support costs	<u>3,932</u>	<u>5,255</u>
Total costs	<u>38,471</u>	<u>32,779</u>
Surplus / (Deficit)	<u>(5,928)</u>	<u>6,761</u>

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Appendix 23 - DNOR Disability (DUB 945)

	2023 €	2022 €
Income	<u>61,250</u>	<u>2,917</u>
Service delivery costs		
Salaries and wages	60,481	2,157
Travel	3,747	197
Activities & flexible fund	3,355	59
Telephones	44	29
Rent, light & heat	-	-
IT, professional & equipment costs	1,480	23
Total service delivery costs	<u>69,108</u>	<u>2,465</u>
Service support costs		
Office supplies & expenses	3,350	51
Management charges	6,738	321
Total service support costs	<u>10,088</u>	<u>372</u>
Total costs	<u>79,196</u>	<u>2,837</u>
Surplus / (Deficit)	<u>(17,946)</u>	<u>80</u>

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Appendix 24 - HSE Day Opportunities

	2023 €	2022 €
Income	48,125	2,917
Service delivery costs		
Salaries and wages	61,041	2,141
Travel	2,387	215
Activities & flexible fund	2,966	136
Telephones	128	39
Rent, light & heat	-	-
IT, professional & equipment costs	913	20
Total service delivery costs	57,435	2,551
Service support costs		
Office supplies & expenses	1,493	44
Management charges	6,294	321
Total service support costs	6,787	365
Total costs	64,222	2,916
Surplus / (Deficit)	(16,097)	1

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Appendix 26 - Limerick CAHMS (LIM 875)

	2023 €	2022 €
Income	<u>1,750</u>	<u>50,000</u>
Service delivery costs		
Salaries and wages	29,814	11,648
Travel	5,277	441
Activities & flexible fund	2,172	360
Telephones	258	546
Rent, light & heat	2,308	-
IT, professional & equipment costs	(304)	803
Total service delivery costs	<u>39,623</u>	<u>13,798</u>
Service support costs		
Office supplies & expenses	5,586	1,333
Management charges	193	1,870
Total service support costs	<u>5,779</u>	<u>3,203</u>
Total costs	<u>45,402</u>	<u>17,001</u>
Surplus / (Deficit)	<u>(43,652)</u>	<u>32,999</u>

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Appendix 26 - Laois CAHMS (LAO B80)

	2023 €	2022 €
Income	<u>12,000</u>	<u>-</u>
Service delivery costs		
Salaries and wages	4,049	-
Travel	758	-
Activities & flexible fund	518	-
Telephones	-	-
Rent, light & heat	-	-
IT, professional & equipment costs	56	-
Total service delivery costs	<u>5,381</u>	<u>-</u>
Service support costs		
Office supplies & expenses	110	-
Management charges	1,320	-
Total service support costs	<u>1,430</u>	<u>-</u>
Total costs	<u>6,811</u>	<u>-</u>
Surplus / (Deficit)	<u>5,189</u>	<u>-</u>

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Appendix 27 - Cork/Kerry IAS (COR B70)

	2023 €	2022 €
Income	<u>96,363</u>	<u>67,500</u>
Service delivery costs		
Salaries and wages	67,161	45,803
Travel	6,264	5,126
Activities & flexible fund	933	501
Telephones	508	81
Rent, light & heat	4,080	1,200
IT, professional & equipment costs	2,636	3,352
Total service delivery costs	<u>81,582</u>	<u>58,063</u>
Service support costs		
Office supplies & expenses	4,182	4,012
Management charges	10,600	7,425
Total service support costs	<u>14,782</u>	<u>11,437</u>
Total costs	<u>96,364</u>	<u>67,500</u>
Surplus / (Deficit)	<u>(1)</u>	<u>-</u>

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Appendix 2B – Galway IAS (GAL 650)

	2023 €	2022 €
Income	<u>86,490</u>	<u>84,000</u>
Service delivery costs		
Salaries and wages	63,268	55,699
Travel	6,472	6,728
Activities & flexible fund	108	215
Telephones	585	520
Rent, light & heat	1,319	2,767
IT, professional & equipment costs	2,316	2,324
Total service delivery costs	<u>74,068</u>	<u>69,253</u>
Service support costs		
Office supplies & expenses	3,331	5,507
Management charges	9,563	9,240
Total service support costs	<u>12,894</u>	<u>14,747</u>
Total costs	<u>86,962</u>	<u>84,000</u>
Surplus / (Deficit)	<u>(22)</u>	<u>-</u>

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Appendix 29 - St. Vincent's IAS (DUIB 850)

	2023 €	2022 €
Income	<u>90,000</u>	<u>16,625</u>
Service delivery costs		
Salaries and wages	69,862	12,706
Travel	622	372
Activities & flexible fund	25	143
Telephones	.	24
Rent, light & heat	.	123
IT, professional & equipment costs	2,735	514
Total service delivery costs	<u>73,244</u>	<u>13,882</u>
Service support costs		
Office supplies & expenses	6,856	914
Management charges	9,900	1,829
Total service support costs	<u>18,756</u>	<u>2,743</u>
Total costs	<u>90,000</u>	<u>16,625</u>
Surplus / (Deficit)	<u>-</u>	<u>-</u>

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Appendix 30 - Meath Disability (EIR 630)

	2023 €	2022 €
Income	<u>15,333</u>	<u>-</u>
Service delivery costs		
Salaries and wages	5,247	-
Travel	623	-
Activities & flexible fund	69	-
Telephones	18	-
Rent, light & heat	-	-
IT, professional & equipment costs	101	-
Total service delivery costs	<u>6,056</u>	<u>-</u>
Service support costs		
Office supplies & expenses	310	-
Management charges	1,687	-
Total service support costs	<u>1,997</u>	<u>-</u>
Total costs	<u>8,053</u>	<u>-</u>
Surplus / (Deficit)	<u>7,280</u>	<u>-</u>

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Appendix 31 - Cavan Disability (EIR 631)

	2023 €	2022 €
Income	<u>25,615</u>	<u>-</u>
Service delivery costs		
Salaries and wages	24,289	-
Travel	3,120	-
Activities & flexible fund	2,069	-
Telephones	146	-
Rent, light & heat	-	-
IT, professional & equipment costs	550	-
Total service delivery costs	<u>30,174</u>	<u>-</u>
Service support costs		
Office supplies & expenses	1,490	-
Management charges	2,818	-
Total service support costs	<u>4,308</u>	<u>-</u>
Total costs	<u>34,482</u>	<u>-</u>
Surplus / (Deficit)	<u>(8,867)</u>	<u>-</u>

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Appendix 12 - St John of God (SJO 660)

	2023 €	2022 €
Income	<u>24,000</u>	<u>24,495</u>
Service delivery costs		
Salaries and wages	17,328	19,349
Travel	782	685
Activities & flexible fund	23	120
Telephones	-	-
Rent, light & heat	-	-
IT professional & equipment costs	1,312	705
Total service delivery costs	<u>19,446</u>	<u>20,859</u>
Service support costs		
Office supplies & expenses	2,105	943
Management charges	2,640	2,694
Total service support costs	<u>4,745</u>	<u>3,637</u>
Total costs	<u>24,191</u>	<u>24,496</u>
Surplus / (Deficit)	<u>(191)</u>	<u>(1)</u>

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Appendix 33 - St Patrick's Mental Health (STP 066)

	2023 €	2022 €
Income	<u>7,130</u>	<u>7,130</u>
Service delivery costs		
Salaries and wages	5,651	5,885
Travel	122	20
Activities & flexible fund	-	39
Telephones	-	-
Rent, light & heat	-	-
IT, professional & equipment costs	301	145
Total service delivery costs	<u>6,074</u>	<u>6,089</u>
Service support costs		
Office supplies & expenses	472	256
Management charges	784	784
Total service support costs	<u>1,256</u>	<u>1,040</u>
Total costs	<u>7,330</u>	<u>7,129</u>
Surplus / (Deficit)	<u>(200)</u>	<u>1</u>

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Appendix 34 - Irish Youth Justice (IYJ 655)

	2023 €	2022 €
Income	<u>17,797</u>	<u>24,632</u>
Service delivery costs		
Salaries and wages	13,623	18,079
Travel	686	829
Activities & flexible fund	149	94
Telephones	192	380
Rent, light & heat	-	-
IT, professional & equipment costs	639	778
Total service delivery costs	<u>15,089</u>	<u>20,160</u>
Service support costs		
Office supplies & expenses	1,532	1,710
Management charges	1,958	2,708
Total service support costs	<u>3,490</u>	<u>4,418</u>
Total costs	<u>18,589</u>	<u>24,578</u>
Surplus / (Deficit)	<u>(792)</u>	<u>54</u>

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Appendix 35 - Louth/Meath Disability (LOU 910)

	2023 €	2022 €
Income	<u>8,000</u>	<u>-</u>
Service delivery costs		
Salaries and wages	862	-
Travel	221	-
Activities & flexible fund	63	-
Telephones	3	-
Rent, light & heat	-	-
IT, professional & equipment costs	20	-
Total service delivery costs	<u>1,149</u>	<u>-</u>
Service support costs		
Office supplies & expenses	32	-
Management charges	880	-
Total service support costs	<u>912</u>	<u>-</u>
Total costs	<u>2,061</u>	<u>-</u>
Surplus / (Deficit)	<u>5,939</u>	<u>-</u>

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Appendix 36 - Carlow (CAR 276)

	2023 €	2022 €
Income	<u>-</u>	<u>300</u>
Service delivery costs		
Salaries and wages	-	222
Travel	-	35
Activities & flexible fund	-	-
Telephones	-	-
Rent, light & heat	-	-
IT, professional & equipment costs	-	-
Total service delivery costs	<u>-</u>	<u>257</u>
Service support costs		
Office supplies & expenses	-	-
Management charges	(33)	33
Total service support costs	<u>(33)</u>	<u>33</u>
Total costs	<u>(33)</u>	<u>290</u>
Surplus / (Deficit)	<u>33</u>	<u>10</u>

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Appendix 37 - Donegal (DGL 280)

	2023 €	2022 €
Income	<u>-</u>	<u>12,250</u>
Service delivery costs		
Salaries and wages	-	6,995
Travel	-	1,910
Activities & flexible fund	-	40
Telephones	-	112
Rent, light & heat	-	-
IT, professional & equipment costs	-	8
Total service delivery costs	<u>-</u>	<u>9,065</u>
Service support costs		
Office supplies & expenses	3,063	151
Management charges	-	1,348
Total service support costs	<u>3,063</u>	<u>1,499</u>
Total costs	<u>3,063</u>	<u>10,564</u>
Surplus / (Deficit)	<u>(3,063)</u>	<u>1,686</u>

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Appendix 38 - Cavan Peer Mentoring (CAY 001)

	2023 €	2022 €
Income	<u>-</u>	<u>27,493</u>
Service delivery costs		
Salaries and wages	-	19,270
Travel	-	134
Activities & flexible fund	-	1
Telephones	-	-
Rent, light & heat	-	-
IT, professional & equipment costs	-	706
Total service delivery costs	<u>-</u>	<u>20,111</u>
Service support costs		
Office supplies & expenses	-	963
Management charges	-	2,760
Total service support costs	<u>-</u>	<u>3,723</u>
Total costs	<u>-</u>	<u>23,834</u>
Surplus / (Deficit)	<u>-</u>	<u>3,659</u>

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Appendix 39 - Connolly Hospital (Blanch) (DUB 896)

	2023	2022
	€	€
Income	<u>-</u>	<u>2 500</u>
Service delivery costs		
Salaries and wages	-	1,552
Travel	-	-
Activities & flexible fund	-	-
Telephones	-	10
Rent light & heat	-	-
IT, professional & equipment costs	-	36
Total service delivery costs	<u>-</u>	<u>1 598</u>
Service support costs		
Office supplies & expenses	-	68
Management charges	-	206
Total service support costs	<u>-</u>	<u>274</u>
Total costs	<u>-</u>	<u>1 872</u>
Surplus / (Deficit)	<u>-</u>	<u>628</u>

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Appendix 40 - Investing in Children (IC 995)

	2023 €	2022 €
Income	<u>-</u>	<u>995</u>
Service delivery costs		
Salaries and wages	-	237
Travel	-	353
Activities & flexible fund	-	41
Telephones	-	-
Rent, light & heat	-	-
IT, professional & equipment costs	-	25
Total service delivery costs	<u>-</u>	<u>656</u>
Service support costs		
Office supplies & expenses	-	230
Management charges	-	109
Total service support costs	<u>-</u>	<u>339</u>
Total costs	<u>-</u>	<u>995</u>
Surplus / (Deficit)	<u>-</u>	<u>-</u>

