

OUR PURPOSE  
YOUR POTENTIAL



# FORÓIGE

Annual Report & Financial  
Statements 2015



BELIEVING IN  
A BRIGHTER  
FUTURE  
FOR IRELAND'S  
YOUNG PEOPLE





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*Charity Registration Number* CHY 5359

*Company Registration Number:* 552248

*Registered Office* Block 12D,  
Joyce Way,  
Parkwest,  
Dublin 12.

*Board of Directors*

Michael Lynskey	Chairperson
Charlene Butler	Appointed 25/4/15
Sinead Daly	Appointed 6/11/14
Mary G Duffy	Appointed 25/4/15
Paul Finn	Appointed 6/11/14
Avril Flannery	Appointed 24/7/15
Conor Hodgins	Resigned 25/4/15
Michael Kiernan	Appointed 25/4/15
Lauren Lehane	Appointed 25/4/15
Paul Maher	Resigned 25/4/15
Ruth McGarry Quinn	Resigned 25/4/15
Sandra McIntrye	Appointed 25/4/15
Brendan Moore	Appointed 25/4/15
	Resigned 14/11/15
Eamonn Mullen	Resigned 25/4/15
Aoife Nielsen	Appointed 25/4/15
Iseult O'Doherty	Appointed 24/7/15
Liam O'Driscoll	Appointed 25/4/15
Jacqui O'Grady	Appointed 24/7/15
Stephen O'Leary	Resigned 25/4/15

*Senior Management Team*

Seán Campbell	Chief Executive Officer
John Cahill	Assistant Chief Executive Officer
Rachael Murphy	Director of Support Services
Declan O'Leary	Regional Manager (Cork) with SMT responsibilities

*Secretary* HBK Secretarial Services

*Bankers* AIB, Naas Road, Dublin 22

*Solicitors* Arthur Cox, Earlsfort Centre, Earlsfort Terrace, Dublin 2

Ronan Daly Jermyn, 2 Park Place, Citygate Park, Mahon, Cork

Beauchamps, Riverside Two, Sir John Rogerson's Quay, Dublin 2

*Auditors* Mazars, Harcourt Centre, Block 3, Harcourt Road, Dublin 2

*Insurance Brokers* JLT Insurance Brokers Ireland Ltd., Warrington House, Mount Street Crescent, Dublin 2

*Pension Consultants* Mercer, Charlotte House, Charlemount Street, Dublin 2

# WELCOME...

It has been a great privilege to have had the opportunity to be Chairperson of the National Council of Foróige over the last two years. This great organisation has played a significant part in my life and I am very proud to have been involved as both member and volunteer.

2015 will stand out in Foróige's history as the year that the organisation changed its governance structure for the first time in 40 years. I feel particularly honoured to have had the opportunity to be Foróige Chairperson during this time. We took this decision not because our governance was broken or facing a crisis, but to make sure that we have the correct governance in place so that we can grow and develop to be the Foróige that we want and need to be.

One of the most important changes that this makes possible is for more volunteers and young people, from across all aspects of Foróige's work, to be able to be involved in shaping and guiding the organisation at National Council and Executive level.

The voice of Young People is central to what we do and now 16 young people sit on the National Council – this is a powerful endorsement of the importance of the youth voice being present at and contributing to Foróige at the highest level.

As with every year, 2015 brought its share of highlights and challenges to Foróige. The organisation has had much success in attracting support from corporates like Aldi and others. We have won Government contracts to roll out more Projects in many areas across the country. Doors are beginning to open that we never thought possible. All of this success does not happen by chance, it requires pre-planning, hard work and a vision and belief in the true potential of this great organisation by the National Executive and Foróige Management and Staff team. I would like to thank each and every one of you for the important part that you play.

While all of this begins to fall into place, Foróige continues to struggle with the levels of funding being invested in the volunteer-led element of our work. While our Government funding was not cut this year, neither was it increased, thus continuing the financial pressure that has come to bear on the organisation over the last number of years. Since I have become Chairperson, one of the things that frustrated me most is the lack of understanding and appreciation by policy makers of the role that volunteers play in communities across Ireland. The recent pattern of investment in young people and youth services leads me to believe that it is considered that volunteerism comes at no or little cost at all and is possible with no investment. **It is not.** To enable volunteers to do the



work they so freely and expertly do it is vital that we have a professional infrastructure and back-up in place.

Over 400,000 hours were given by volunteers in Foróige last year alone. This is an enormous commitment and contribution by volunteers to young people and the future prosperity of our State.

I call on the incoming Minister for Children and Youth Affairs to:

1. Invest in volunteerism
2. Invest in the supports that make volunteerism possible
3. Invest in Foróige's club, project and mentoring models
4. Invest in our young people

I would also like to credit the over 50,000 young people Foróige worked with in 2015 for the great inspiration they have provided me with. One of the greatest privileges of my own life is to be a Foróige volunteer and to witness how young people develop and grow through their involvement in our organisation. Sometimes this change is big, sometimes it is small – but it is always remarkable.

All young people, no matter what their background, should have the opportunity to engage in programmes that will allow them to reach their full potential. Unlocking a young person's potential creates a future where anything is possible for them and for us.

So whether it's in the form of time or money there is no more important an investment that we as individuals and as a Nation can make than facilitating young people to realise – and share – their full potential.

**Michael Lynskey**

**Chairperson of the National Council of Foróige**

# Structure, Governance and the Management of the Organisation

## Legal and Administrative Information

The directors present their report together with the audited financial statements for the period from date of incorporation (6 November 2014) to 31 December 2015. Foróige, the National Youth Development Organisation is a company limited by guarantee, not having a share capital, registered in Dublin, Ireland.

The governing document is in the form of a Memorandum and Articles of Association as filed in the Companies Registration Office.

Under the Companies Act 2014, there is a requirement to have the words Company Limited by Guarantee added to the end of the company name unless exemption is granted under Section 1180 of the Act. This exemption is in place for the company.

## Governance

Prior to incorporation as a company limited by guarantee, Foróige was an unincorporated National Youth Organisation, which was governed by a constitution. As at January 1<sup>st</sup> 2015, all of the assets, liabilities and operations of the unincorporated organisation transferred to the company limited by guarantee.

Foróige's Governance is fully outlined in the Memorandum and Articles of Association.

Members of the National Council (the Company) are elected every two years from three electoral colleges:

- Volunteer Associations
- Designated Leaders in Clubs affiliated with Foróige
- Reference Panel members (elected for a one year term)

The Board of Directors (National Executive) is elected from among the members of the National Council – again in electoral colleges:

- Maximum of 6 representatives from Designated Leaders in Clubs affiliated with Foróige
- Maximum of 3 representatives from Volunteer Associations
- Two representatives from the Reference Panel members (note: should one or both be over the age of 18 they shall automatically be Directors of the company, otherwise they are on the Board as observers)

Neither the National Council nor Board of Foróige are remunerated for their services to the Organisation; however, nominal travel costs are paid for attendance at meetings and special events. Details of director's expenses and related party transactions are disclosed in note 17 & 18 to the accounts.

The Board controls the work of Foróige. It determines its policies and monitors the work carried out by, or on account of, the organisation. The Board meet a minimum of ten times per year.



## Induction Training for National Council/National Executive

On election, the members of the National Council are briefed on their role and responsibilities as National Council members. Training includes comprehensive documents designed to familiarise them with the Organisation's structures and controls.

The Board complete a training needs analysis and specific training tailored to their needs is provided for them.

In addition, both the National Council and Board receive a detailed Governance Manual outlining roles, responsibilities and duties.

The Board has four Committees:



**Audit  
& Risk**



**Finance**



**Human  
Resources**



**Governance  
& Nominations**

Each Board Committee has a clear Terms of Reference agreed and signed off by the Board.

The day to day operations, management and leadership of the Organisation is delegated to the Chief Executive Officer who oversees a professional staff employed by Foróige to assist in achieving the Organisation's objectives. The Chief Executive Officer attends meetings of the National Council and National Executive and reports on the affairs of the Organisation.

Membership of the Board Committees were established in July 2015 and each committee had a minimum of one meeting by December 2015.



### Finance Committee

The main purpose of the Finance Committee is to advise and support the Treasurer (Chairperson of the Finance Committee) in ensuring that the use of Foróige's resources are effectively and efficiently planned and controlled and that Board members have the financial information they need to make good decisions.

Membership of the committee consists of a minimum of three members appointed by the Board. The Chairperson of the Finance Committee, who must be a Director shall be the Treasurer. Other members of the Finance Committee are drawn from Board Members and the membership of the company. Members of the Finance Committee in 2015 were:  
Chairperson: Sandra McIntyre; Barbara Daly; Paul Finn; Ruth McGarry Quinn & Liam O'Driscoll.

The specific responsibilities of the Finance Committee are:

- Financial Planning
- Financial Control
- Financial Reporting
- Financial Risk & Internal Audit
- External Audit



## Human Resources and Remuneration

The main purpose of the Human Resources and Remuneration Committee is to ensure that Foróige is a good employer of staff and volunteers and complies with all legal requirements and best practice in relation to Human Resources.

The Human Resources and Remuneration Committee has a minimum of three members appointed by the Board. The Chairperson of the Human Resources and Remuneration Committee is a Director.

Members of the Human Resources and Remuneration Sub-Committee in 2015 were: Chairperson: Mary G. Duffy; Paul Maher; Rebeckha Doyle; Andrea Gallagher; Nathan Boles; Michael Kiernan & Jody Taylor

The specific responsibilities of the Human Resources and Remuneration Committee are:

- Ensure effective implementation of an annual Human Resources Plan and Volunteer Development Plan
- Oversight of Human Resources and volunteering policy and procedure development, implementation and review
- Oversight of recruitment and selection
- Partake in Disciplinary and Grievance procedures as appropriate



## Governance & Nominations

The main purpose of the Governance and Nominations Committee is to support the Board in the effective Governance of Foróige and oversee the nominations process for External Appointees to the Board

The Governance and Nominations Committee has a minimum of three members appointed by the Board. The Chairperson of the Governance and Nominations Committee is a Director.

Members of the Governance & Nominations Committee in 2015 were: Chairperson: Sinead Daly; Eamonn Mullen, Michael Lynskey, Lauren Lehane & Daniel Wooley

The specific duties of the Governance & Nominations Committee are:

- Compliant with and review with Memorandum and Articles of Association
- Oversight and review of Foróige By-Laws, Code of Conduct and Code of Governance
- Development of electoral regulations and oversight of the process
- Oversight of the process for recruiting, selecting and recommending individuals with specific expertise required by the Board for election to the Board
- Review of roles, performance, training and skills, and induction of board members and committee



## Audit & Risk

The main purpose of the Audit and Risk Committee is to serve as a focal point for communication between other directors, the external auditors, the internal auditors (if any) and management as their duties relate to financial and other reporting, internal controls, risk management, and the external and internal (if any) audits.

The Audit & Risk Committee has a minimum of three members appointed by the Board. The Chairperson of the Audit and Risk Committee is a Director.

Members of the Audit & Risk Committee in 2015 were: Chairperson: Jacqui O'Grady; Tom Madden & Conor Swift



## Risks and Uncertainties

The major risks to which the Organisation is exposed, as identified by the Board, have been reviewed and systems and procedures have been established to manage these risks. Foróige recognises the need to continuously update and strengthen our processes for risk management and have established the Audit and Risk sub-committee of the Board to oversee this process.

External risks are monitored and reviewed on a regular basis. Internal risks are minimised by the implementation of procedures for authorisation of all transactions and projects and by timely reporting at Board level. All procedures are periodically reviewed to ensure that they are relevant to the Organisation's needs.

The risk register has identified the following principal areas of risk and uncertainties to the Organisation

### Strategic

The risks identified as strategic relate to management systems and processes. The Organisation's new governance and subcommittee structures following incorporation have addressed these risks along with a formalised conflict of interest policy.

### Operational

Child protection is of primary importance to Foróige and policies are created to ensure that the welfare of young people is of paramount importance. In all aspects of our engagement with young people we aim to:

- exercise positive and developmental leadership and support
- create appropriate structures and a safe setting
- provide safe and appropriate programmes and activities

In this way the dignity of young people is both respected and promoted and they can grow into more confident, caring and creative human beings. Foróige's child protection policy ensures that robust procedures are in place to safeguard both staff and young people.



### Financial

Foróige has been impacted by cuts in Government funding and the cessation of philanthropic funding in recent years and has had to adjust its expenditure to reflect lower levels of income both to central services and within projects. A comprehensive financial control and reporting system is in place to ensure that all expenditure is in line with confirmed income sources.

### Compliance

Foróige is committed to compliance with all regulatory and statutory requirements along with recognised code and regulations within the sector. Foróige is presenting these financial statements in accordance with the Statement of Recommended Practice (SORP) for Charities. Foróige has welcomed the establishment of the Charities Regulatory Authority in Ireland.

### Reputational

Foróige recognises the importance of protecting and maintaining its positive reputation. The board is satisfied that the effective management of the risk areas identified above, along with a commitment to applying best practice in all areas of the organisation's work, minimise the potential exposure to negative reputational risk.

## Remuneration for key management personnel

The directors consider that the board of directors and the senior management team are the key management personnel of the company in charge of directing and controlling, running and operating the organisation on a day-to-day basis.


All directors give of their time freely and no director received remuneration in the year. Details of director's expenses and related party transactions are disclosed in notes 17 & 18 to the accounts.

Foróige is committed to attracting and retaining high quality staff at all levels to provide the services of the organisation.

Senior Management salaries were originally set according to Department of Education Grades – CEO Category 2, Principal Officer GS5 and Principal Officer GS2. However, these salaries have been reduced over the past five years in line with reductions across all grades.

## Objectives and Activities

Foróige empowers young people to develop their own abilities and attributes, to think for themselves, to make things happen and to contribute to their community and society. For young people this leads to outcomes of increased self-confidence, self-reliance, resilience and a greater capacity to take charge of their lives.



*The purpose of the Foróige is to enable young people to involve themselves consciously and actively in their own development and in the development of society*

### THE OBJECTIVES OF FORÓIGE ARE:

- \* to develop and implement youth education programmes complementary to home, school and work to enable young people to involve themselves consciously and actively in their own development and in the development of society
- \* to provide learning experiences designed to enhance the human potential and foster the personal development of young people, volunteer leaders and others through involvement in its programmes, activities and events
- \* to foster the development by young people of essential knowledge, attitudes and skills necessary for effective living, especially in areas such as: family life, vocational development, recreational activity and democratic, civic and social activity
- \* to involve, as volunteers, young people, parents and other adults in facilitating the development of themselves, others and their communities

## Activities

Foróige engages with young people aged 10-21 (with a focus on 10 – 18) each year through volunteer-led clubs and staff-led youth projects and operates in the 26 counties of the Republic of Ireland.

A critical feature of Foróige's work is that young people are voluntarily engaged in services based on their needs and interests. Programmes and activities take place in settings and at times that are appropriate to young people and volunteers. This includes group work, individual work, family support and outreach. Foróige works in partnership with local communities, statutory agencies and other non-governmental organisations with similar objectives.

Foróige provides a universal service (a baseline level of service available to all young people aged 10 – 18) through our volunteer led services. In addition, Foróige engages vulnerable young people who require additional support through a range of targeted services and projects. Such projects enable young people to navigate issues associated with poverty, marginalisation and social exclusion, under-achievement at school, early school leaving, youth crime, substance abuse and family difficulties in a safe friendly environment.

### THE ACTIVITIES OF FORÓIGE MAY BE CATEGORISED AS FOLLOWS:

- \* YOUTH CRIME DIVERSION \*
- \* VOLUNTEER LED YOUTH WORK AND CENTRAL SERVICE \*
- \* YOUTH CENTRES \*
- \* YOUTH AND COMMUNITY \*
- \* DRUG EDUCATION AND PREVENTION \*
- \* FORÓIGE PROGRAMMES \*
- \* HEALTH AND WELLBEING \*
- \* PEACE AND RECONCILIATION \*
- \* YOUTH PARTICIPATION \*
- \* YOUTH AND FAMILY SUPPORT \*
- \* VOLUNTEER LED YOUTH WORK - INDIVIDUAL \*
- \* MENTORING PROGRAMMES \*

The income and costs associated with these activities are analysed in note 21. Young people may be involved in one or more of the above. The main methodology of Foróige is experiential learning – 'learning by doing'. This is facilitated by the flexibility of the learning settings. Learner motivation and commitment are sustained by the voluntary nature of participation in the activity or programme, with control residing in the hands of the learner.

Foróige is community based and its leadership is rooted in volunteerism. Volunteers and staff facilitate learning rather than taking a didactic or dogmatic approach. They do this by using the experiential learning cycle to draw out learning from the youth work activities.

## ALL FORÓIGE CLUBS, PROJECTS, SERVICES AND PROGRAMMES ARE DESIGNED TO ACHIEVE OUTCOMES IN THE FOLLOWING WAY:

1. Build self-esteem and confidence through challenging experiences
2. Develop the ability to manage personal and social relationships
3. Provide learning opportunities that allow young people to gain knowledge and develop new skills
4. Build young people's capacity to consider risks and consequences, make informed decisions and take responsibility



## FORÓIGE – BELIEVING IN A BRIGHTER FUTURE!

Foróige programmes and activities are outcomes focused and staff and volunteers are enabled to plan accordingly. Desired outcomes are dependent on the needs and interests of the young person. Following the publication in 2014, of *Better Outcomes, Brighter Futures – A National Policy Framework* the National Youth Strategy was published. Foróige was closely involved in its development through engagement on the Advisory Committee and also by seconding a member of staff to be part of the National Youth Strategy Project team.

The National Youth Strategy builds on *Better Outcomes, Brighter Futures* and its aim is to enable all young people to realise their maximum potential, by respecting their rights and hearing their voices, while protecting and supporting them as they transition from childhood to adulthood.



## The National Youth Strategy

The National Youth Strategy sets out key objectives under each of the five national outcomes identified in *Better Outcomes, Brighter Futures*:



### Outcome 1: Active and healthy, physical and mental well-being



#### Objective 1

Young people enjoy a healthy lifestyle, in particular with regard to their physical, mental and sexual health and well-being.

### Outcome 2: Achieving full potential in all areas of learning and development

#### Objective 2

Young people benefit from involvement in recreational and cultural opportunities including youth work, arts, and sports.



### Outcome 3: Safe and protected from harm



#### Objective 3

Young people's core skills, competencies and attributes are enhanced and promoted through accessible, responsive, formal and non-formal education and learning opportunities.

#### Objective 4

Young people benefit from strengthened transition supports at all levels as they move through the education system.

#### Objective 5

Young people, and in particular vulnerable and marginalised young people, are supported to feel safe at home, in school, in their communities and online, and are empowered to speak out when feeling unsafe or vulnerable.

#### Objective 6

Young people have safe places and spaces where they can socialise and develop.



### Outcome 4: Economic security and opportunity

#### Objective 7

Young people are better able to participate in the labour market through enhanced employability skills that complement formal learning and training qualifications and entrepreneurship opportunities.

#### Objective 8

Young people are a particular focus in policies that address social inclusion and poverty.



### Outcome 5: Connected, respected and contributing to their world

#### Objective 9

Young people are included in society, are environmentally aware, their equality and rights are upheld, their diversity celebrated, and they are empowered to be active global citizens.

#### Objective 10

Young people's autonomy is supported, their active citizenship fostered, and their voice strengthened through political, social and civic engagement.

Foróige contributes to achieving these outcomes and objectives through its programmes and services and looks forward to working with the Department of Children and Youth Affairs to further articulate its role for example, Foróige has developed several manualised, evidence-based programmes for staff and volunteers to implement to achieve the desired outcomes with young people.

## Achievements and Performance

In 2015 Foróige engaged with over 50,000 young people and 5,500 volunteers in a variety of youth work initiatives, interventions and settings.

### Organisation

2015 was the final year of Foróige's three year Strategic Plan. The plan built on the learning and successes of the previous Strategic Plan and refined the strategy to focus on three critical impact goals:

- Increase the quality of engagement with young people and therefore the numbers of young people engaged
- Be the 'go to' organisation for young people and those interested in youth development
- Strengthen our financial and organisational sustainability

The Strategic Plan has been operationalised through the development of a Strategy Map and a Balanced Scorecard. This is cascaded throughout the organisation and allows for a two way flow of communication in relation to strategies, objectives, targets and organisation performance.



## OUR PURPOSE:

to enable young people to involve themselves consciously and actively in their own development and in the development of society

## PEOPLE POWERING POSSIBILITY

WOAH!

## OUR VISION:

An Ireland that believes in every young person

the  
empowering  
young people  
programme

foróige

## CRITICAL IMPACT GOALS

\* Strengthen our financial and organisational sustainability

\* Increase the quality of engagement with young people and therefore the numbers involved

\* Be the 'go to' organisation for young people and those interested in youth development

## STAKEHOLDERS

★ Mobilise our supporters to champion our need for funding

★ Excite and align a wider range of donors and funders about our vision

♥ Inspire young people and volunteers to be part of and influence Foróige

Demonstrate to external stakeholders how we address their needs

## CAPACITIES

Create and share compelling and powerful messages about our work

Provide an excellent supporter journey for all our donors and volunteers

Scale up and deliver locally, nationally and internationally

Management and governance aligned and driving critical impact goals

## LEARNING & DEVELOPMENT

Volunteers enjoying a broader range of opportunities and responsibility

Identify and respond to young people's needs with innovative programmes

Enable staff and volunteers to support young people to influence

Inspire and support staff to implement the strategy

Board, staff, volunteers and young people enabled and supported to deliver our critical impact goals

## RESOURCES

Web, social media and new technology are fully integrated in Foróige

★ Realise and implement the new, more resilient funding model

★ [www.foroige.ie](http://www.foroige.ie) ★

★ Embed business development into Foróige that maximises Intellectual Property

BUILD THE BELIEVE IN YOUNG PEOPLE CAMPAIGN

## ORGANISATION PERFORMANCE IS SET AGAINST FOUR KEY AREAS:

1. Stakeholders – young people, volunteer and funders
2. Capacities – organisation competencies
3. Learning and development – organisation and people
4. Resources – finance, IT, HR etc.

Three year objectives were set in each of these areas designed to achieve the critical impact goals.

The overarching focus in 2015 was to continue to engage young people in high quality, outcomes focused programmes tailored to their needs and interests while minimising the impact of continued decreasing financial resources.

The priority, as in previous years, was to maintain a service to as many young people as possible but financial considerations resulted in a reduction in services to young people in some areas and in central supports available to staff and volunteers.



## Achievements and Performance

2015 was a year that saw great challenges but also great successes for Foróige. There were no cuts in Government funding in 2015 – the first time in six years. However, there were no increases in funding to existing projects and services which meant that there was constant vigilance and focus on maintaining services to young people, volunteers and staff within existing resources while trying to access additional funds.

For the third year in a row there has been an increase in the numbers of young people engaged in volunteer-led youth work and an increase in the number of clubs and groups affiliated to Foróige. The process of Governance change continued throughout 2015. This involved changing the legal entity of Foróige from an unincorporated association to a company limited by guarantee, without share capital. The first AGM of the new company was held in 2015. Foróige remains signed up to the Governance Code and is 'on the code-adoption journey'.

Young people represented Foróige at international awards, on the US Embassy youth committee, in the media and directly influenced organisation decisions. Volunteers availed of greater development opportunities, developed and delivered training to young people and their peers and were afforded increased opportunities to engage with the organisation.

Staff continued to demonstrate their dedication and commitment to Foróige and represented the organisation at local, regional, national, European and international levels presenting the work of the organisation and the achievements of young people.

Foróige volunteers continued to demonstrate their unfailing dedication and commitment to youth development. They provide leadership and direction to the organisation through their involvement in initiatives additional to their role such as District Council, facilitating the Reference Panel and Leadership Programme and involvement in training teams.

More than 300 young people attended the sixth annual Youth Leadership Conference held in NUI Maynooth in 2015.

Delegates from seven countries – Palestine, Saudi Arabia, India, Denmark, the USA and Ireland North and South heard from inspirational leaders including International Peacekeeper Ian White MBE, Chief Commissioner of the Irish Human Rights and Equality Commission and former Ombudsman for Children Emily Logan and Director General of the Free Legal Advice Centre Noeline Blackwell. During the week-long conference, the young people worked together to break down barriers and learn the skills and attitudes to become strong leaders who have the ambition and courage to change the world around them.



## SUMMARY OF PROGRESS AGAINST OBJECTIVES

 = WE'RE ON TRACK

 = WE'RE DELAYED BUT WILL BE ACHIEVED

## Stakeholders

Inspire young people and volunteers to be part of and influence Foróige 

In 2014, over 50,000 young people and 5,500 volunteers were engaged with Foróige through a variety of volunteer led clubs and staff led projects and services.



### Young People in Foróige's Governance

In 2015, in line with the Governance change, young people from clubs and projects were granted parity of esteem. Throughout the country in January and February young people got together at Regional Conferences (volunteer led clubs) and Regional Seminars (youth participation structures) and elected their representatives onto the expanded Reference Panel of Foróige. This was the first time that young people from projects were able to engage in this process.

At the Reference Panel in February, the members elected 16 representatives (from both Clubs and Projects) onto the National Council. Prior to this, there had only been four young people from Foróige Clubs only on the National Council.

From the 16 young people elected onto the National Council, two were elected onto the Board – Liam O'Driscoll and Lauren Lehane. As both turned 18 during their term of office they became Directors on the Board.

The 16 representatives on the National Council participated in the National Council meetings and also participated in the Youth Sub-Committee of the Board.

Young people were actively engaged in influencing decision making in Foróige through engagement in the above structures, inputting into the development of the new strategic plan and developing the themes for the 2016 Foróige Promise.

### Volunteers in Foróige's Governance

In line with the Governance change, volunteers from both projects and clubs were elected onto the National Council and from this, five adult leaders from clubs and three from projects and services were elected onto the Board. Again, this was the first time that volunteers from projects and service had the opportunity to directly engage with the governance of the organisation.

### Other Volunteer Involvement

Volunteers were involved in a variety of additional activities throughout 2015 including facilitating at the Leadership Conference and the Reference Panel, participating in interviews, involvement in Board Committees and sub-groups, part of the National Quality Standards Implementation Team, organising county baking competitions and involvement in developing gardens displayed at the National Ploughing Championships.

### Mobilise our supporters to champion our need for funding



Throughout 2015 Foróige continued to engage with politicians and decision-makers to assist in the need for additional funding. The work of the organisation has been highly praised and it is clear that there is a huge amount of goodwill towards Foróige.

There were two meetings with An Taoiseach, Enda Kenny to promote our cause for increased funding and both were positive meetings.

Foróige has maintained and further developed good relationships with the Department of Children and Youth Affairs, Irish Youth Justice, Túsla and ETBI. A memorandum of understanding has been agreed with the ETBI.

We developed closer links with the Department of Enterprise who are extremely supportive of the NFTE programme and are supportive of a potential partnership with Enterprise Ireland.



PIC: Daragh Mc Sweeney



### Excite and align a wider range of donors and funders about our vision



A consortium including youth organisations in Northern Ireland has been developed to access Peace IV funds to implement agreed programmes in all Border Counties.

In 2015 there was an exciting development when Patrick Coveny, Greencore CEO and Gary Kennedy, Greencore Chairman hosted a dinner on behalf of Foróige for CEOs some of the top companies in Ireland. He called on their support for Foróige and this has resulted in some concrete donations and leads.

The European Parliament in Dublin contracted Foróige to develop a short video focused on the EU and young people and Foróige was successful in securing the tender to provide the Citizen School's project.

Foróige also engaged with the Magnitude Foundation that resulted in a Foróige young person receiving a full scholarship for her time in college with additional supports such as mentoring and work experience.

The most exciting development in 2015 was securing a three year partnership with Aldi Ireland. They collaborated with us in Citizenship 2015 and also facilitated Foróige to have a presence at the National Ploughing Championships through their sponsorship of the National Junior Baking Competition and the 'Time Travel' Gardens.

## Demonstrate to external stakeholders how we address their needs



Foróige maintained and developed relationships with significant funders throughout the course of 2015 including Túsla (the Child and Family Agency), the Department of Children and Youth Affairs, the Irish Youth Justice Service and ETBI among others.

With changes in personnel in both DCYA, Túsla and IYJS, Foróige hosted individual information events to outline our work and how it is tailored to meeting their needs.

In response to understanding more about the work Foróige does we were successful in securing a contract from Túsla to develop and provide a Continuous Professional Development Service for one of its projects.

A number of new projects came on stream in 2015 including Family Support projects funded by Túsla and additional Garda Youth Diversion Projects funded through IYJS.

IYJS continued to fund the Best Practice Initiative – a project managed by Foróige that supports all GYDPs in the area of Best Practice.

## Create and share compelling and powerful messages about our work



Foróige continued to develop its online presence through social media channels. Facebook likes continue to grow with over 70,000 by December 2015.

Quarterly staff and volunteer newsletters were disseminated widely throughout the organisation and beyond, providing an insight in to the wide ranging work of Foróige.

In December, Mosney donated billboard space to Foróige which gave the organisation the opportunity to build awareness of the organisation and feature compelling messages about our work on billboards throughout the country.



## Provide an excellent supporter journey for all our donors and funders



Salesforce (a customer relationship management tool) continues to be utilised for engagement with supporters. Two multimedia newsletters were disseminated during the year. Development of Salesforce began to enable the organisation to utilise it with a wide range of funders and supporters.

However, changes to the Strategy regarding fundraising has meant that the emphasis has moved away from this approach.



### Scale up and deliver locally, nationally and internationally



Due to financial constraints in 2015 this objective was de-prioritised. Foróige remain clients of Enterprise Ireland to enable exploration of programme implementation in other territories and the organisation also maintained international links. However, scaling up was simply not possible due to lack of resources.

### Management and governance aligned and driving critical impact goals



2015 was an historic year for Foróige with the full change from an association to a company limited by guarantee. This change in governance and the accompanying changes in governance structures has enabled the Board to be closely aligned to the strategic direction of Foróige with a broader representation of the organisation involved in the governance.

The Board and National Council have been closely involved in reviewing the previous Strategic Plan and developing the new plan. This has enabled the governance and management to have shared ownership and clarity of the future direction of the organisation.

### Volunteers enjoying a broader range of opportunities and responsibilities



Many volunteers participated in training in Foróige programmes that enabled them to train young people in a variety of programmes such as Leadership, Be Healthy Be Happy and REAL U amongst others.

Volunteers were involved in a variety of additional activities throughout 2015 including facilitating at the Leadership Conference and the Reference Panel, participating in interviews, involvement in Board Committees and sub-groups, part of the National Quality Standards Implementation Team, organising county baking competitions and involvement in developing gardens displayed at the National Ploughing Championships. Training teams of leaders continued to operate throughout the country providing peer training and support.

Volunteers played an active role in facilitating training for young people for the Dermot Early Leadership Programme and 22 volunteers graduated from NUIG with a Level 7 Foundation Diploma in Training and Education.

The Volunteer Portal, a source of information for volunteers, was fully implemented and open to all registered volunteers in Foróige. It provides information on the latest news, policies, procedures and guidelines, upcoming events and includes a facility for discussion forums.





## Identify and respond to young people's needs with innovative programmes



### Health

The Real U, a sexual health programme, received continuing funding from the Crisis Pregnancy Programme to ensure its continued implementation with professionals working with young people. The manual was revised and updated and online training in some of the modules was developed for professionals.

In addition, staff and volunteers received training in the Foróige Be Healthy, Be Happy Programme – a health promotion programme for young people.

FAB FEB was once again a huge success with clubs and groups focusing on anti-bullying throughout the month of February. Clubs and projects engaged in activities such as Information evenings on mental health, awareness campaigns and developing short videos.

### External Recognition

Young people in Foróige enjoyed success at the X-Hale Youth Awards, run by the Irish Cancer Society. These awards recognise videos with an anti-smoking message and both the Quad, Roscommon and the Gateway, Athlone were Award winners. A special mention to Sophia Hogan who won the Best Actress Award.

Another winning club was Oldcastle Foróige Club, Co. Meath who won a Road Safety Leading Lights Special Recognition Award for their project on road safety.

The TACT Project, Togher County Cork were the inaugural winners of the Youth Tidy Towns Award for their work in their local community.

### Citizenship

With the Aldi partnership, Citizenship was a huge success. The programme had over 200 registrations of interest, 135 entries and 121 participants in the Awards. Clubs and groups from across Ireland engaged in such diverse programmes as health promotion, community clean ups, gardening, history projects, children's activities and many, many more.

The awards were held in the RDS on 24<sup>th</sup> October with workshops, entertainment and silent discos for young people. 121 projects were judged throughout the day and there were 10 gold star winners, 5 silver stars winners, 6 bronze star winners, 11 'ones to watch' and 4 Board Display winners. Messages of support were sent to the participants from famous faces such as Colin Farrell, Brian O'Driscoll, Saoirse Ronan, Dan Carter, Amy Huberman, Bernard Brogan, Gordon Darcy, Shane Filan, Hector Ó hEochagáin, Darren Kennedy, Jack Conan, Nadia Ford and Shane Lowry, while Ruth Scott from 2FM hosted the festivities throughout the day.

Over 1,500 young people attended the awards on the day and the overall winner was Mohill Foróige Club for their memorial project in honour of Mohill's sole Titanic victim, farm labourer Matthew Sadler (19).



## Leadership

The Leadership Programme continued to go from strength to strength with courses run locally through Foróige clubs and projects, the Dermot Early Leadership Programme and the Albert Schweitzer Leadership for Life Conference. In October 146 young people graduated from National University of Ireland, Galway with a Level 6 Certificate in Youth Leadership.



## Gardening

Two Foróige clubs and two Foróige projects had the opportunity of working with Diarmuid Gavin to design gardens on the theme of Time Travel that were on display at the National Ploughing Championships. It was a huge success (and a lot of hard work) and even the President came to pay the Gardens a visit.



## Enterprise

2015 was a successful year for young entrepreneurs engaging with the NFTE Programme with the project 'Milseog na Mara' winning the national award and going on to win the European Young Entrepreneurs of the Year Award at a ceremony in Budapest.



## Enable all staff and volunteers to support young people to influence organisation decisions that affect them



The Reference Panel of the Organisation met twice during the year. It consists of 64 young people from Foróige Clubs, elected at Regional Conferences and Regional Seminars. The work of the Reference Panel was diverse with the first part of the meeting looking at positive mental health and the second meeting focused on the organisation's strategic plan and the development of the 2016 Foróige's Promise.

As a result of the governance change there was a significant increase in the number of youth participation structures which enable young people involved in projects to have their say.

## Inspire and support staff to implement the strategy



Staff development remains a focus of the organisation. As a result of staffing changes and restructuring within Foróige, there was a revised approach to Training, Learning and Development for staff. It has become a specific function within Foróige.

Training, Learning and Development focuses on a systematic approach to training staff and volunteers, building a culture of learning and development that meets Organisational needs and matches training given with implementation on the ground, followed up with an ongoing process of quality assurance.

There were 130 training places provided to staff in 2015. In addition, a framework for training was developed and piloted.

The staff portal continued to be a critical source of information for staff with increasing numbers of staff utilising the site. It hosts a range of information including latest news items, policies, procedures and guidelines and training resources. In 2015 it was refreshed to become more user friendly.

A staff council was established in 2015. It consists of staff representatives from all areas and its function is to examine matters related to all staff and to formulate recommendations to the Management and Board of Foróige. It aims to provide a mechanism to hear staff views, communicate issues, provide feedback and contribute to the strategic direction of the organisation.

In 2015, staff participated in an online survey regarding the future development of the strategy and a focus group of senior youth officers, assistant managers and project leaders was facilitated to further explore the views of staff in relation to the development of the strategy.

## Governance, staff, volunteers and young people enabled and supported to deliver our critical impact goals



Foróige continued to ensure that all policies and procedures are up to date and relevant to the work of the organisation.

## Web, social media and new technology are fully integrated in Foróige



Foróige's presence on Facebook, Twitter, YouTube, Instagram and LinkedIn has strengthened throughout the year with interaction between Foróige, young people and volunteers increasing dramatically. During 2015, our Facebook likes grew from 55,000 to over 70,000.

Foróige has embraced new technologies, including the use of the Cloud and in particular the use of Google Apps in our day to day work which allows for effective communications and collaboration across the Organisation. The use of Agresso for both Finance and HR are being utilised fully.

Extensive training in the use of Correlate has been implemented and there has been a marked improvement in the quality of information coming from Correlate.

The Club Management system was revised based on feedback and 2014 and resulted in the greatest number of clubs being affiliated to the organisation by year end.



### Realise and implement the new, more resilient funding model



Funding continues to be a priority of the Organisation and it is still the intention to move from the dependence on government funding by broadening the range of funders of the Organisation. This includes, but is not limited to, accessing European funding, income generation through provision of services and tendering for specific pieces of work that are in keeping with the objectives of the Organisation.

As part of a consortium of other grantees of the Atlantic Philanthropies, Foróige has been developing its expertise in accessing European funding and we have also been working with partners in Northern Ireland to seek to develop a programme focused on peace and reconciliation with young people through the development of their leadership skills.



### Embed Business Development into Foróige that maximises intellectual property



Foróige was successful in securing some small contracts with full cost recovery during the past year. However, large scale projects as a source of income are proving slow to develop. Our ongoing relationship with Enterprise Ireland has led to some interesting leads that will be pursued in 2016. External organisations have shown increased interest in accessing training provided by Foróige and we will continue to develop these relationships.

## Future Plans

The future plans of the Organisation are aimed at achieving the revised critical impact goals, currently in development as is the new three year Strategic Plan. The focus for the Organisation for 2016 will be to implement actions and strategies that are in line with the high level critical impact goals in the areas of engagement of young people, financial management, staff and volunteer development and increasing the profile of the organisation.

We will continue to monitor the Organisation's performance through the use of the Balanced Scorecard. Foróige will focus on the Citizenship Programme and its partnership with Aldi to ensure the greatest benefit to young people and seek to engage greater numbers of young people in the programme.

There will be an enhanced focus on securing additional funding sources for the organisation through European Funding, corporate sponsorship and lobbying.

We will continue to monitor and implement the governance change and ensure that it is effectively governing the organisation.



FORÓIGE FOR A BETTER FUTURE!



# OUR PURPOSE YOUR POTENTIAL



## Financial Review

The results for the year are presented on pages 27 and 28 in the form of a Statement of Financial Activities in order to comply with the revised Statement of Recommended Practice "Accounting and Reporting by Charities (2015)".

The total income for the year ended 31 December 2015 was €20,483,084. Other than the transfer of assets and liabilities as set out in note 16, there were no significant events during the year, which impacted on the core financial activities.

Foróige's resources at the end of the year were in deficit by €1,901,314 including a deficit in the defined benefit pension fund under the application of FRS102 of €5,534,000 and unrestricted general funds of €646,913. €1,901,935 is held for restricted purposes as the funds were donated for specific programmes and projects as set out below.

### Restricted Funds at December 31 2015

Volunteer Led Youth work & Central Services	(41,663)
Youth Crime Diversion	302,395
Youth and Community	330,200
Youth and Family support	251,511
Youth Centres & Services	436,792
Drug Education & Prevention	181,683
Foróige Programmes	106,145
Mentoring Programmes	12,102
Health & Wellbeing	138,674
Youth Participation	81,772
Specialist Projects	102,323
	<hr/>
	1,901,935

In addition, €1,083,838 of the available resources are held in unrestricted funds designated for capital and development purposes.

## Reserves Policy

The Board of Directors has set a reserves policy which requires that:

- Reserves are maintained at a level which ensures that the Organisation's core activity could continue during a period of unforeseen difficulty. These unrestricted reserves should be approximately equivalent to three months core expenditure.
- A proportion of reserves are maintained in a realisable form.

The calculation of the required level of reserves is an integral part of the Organisation's planning, budget and forecast cycle.

Unrestricted reserves including designated reserves and excluding pension liability equate to 5 month's core expenditure at 31 December 2015.

## Principal Funders

Department of Children and Youth Affairs  
Education and Training Boards  
Health Service Executive  
Irish Youth Justice Service  
TÚSLA

## Transfers in the statements of Financial Activity

Transfers are made from restricted funds for the management and administration of projects. Transfers from unrestricted funds are made to restricted funds to meet the shortfall on restricted projects.

## Defined Benefit Pension Plan

The last formal actuarial funding valuation of the Organisation's Defined Benefit pension plan was carried out as at 1 November 2014. As part of this valuation it was noted that the plan met the statutory Minimum Funding Standard (MFS) as at this date and a positive Actuarial Funding Certificate was signed with an effective date of 31 October 2014. The annual MFS test as at 31 October 2015 showed that the plan met the statutory MFS as at that date.

The next formal actuarial funding valuation of the plan is due as at 1 November 2017 and statutory MFS test as at 31 October 2016.

## Directors and their interests

The company is limited by guarantee and does not have a share capital. Therefore, the directors who served during the period did not have a beneficial interest in the company.

The names of the individuals who are directors at any time during the year ended 31 December 2015 and up to the date of approval of the financial statements are set out below. Unless otherwise indicated, the directors were appointed on incorporation and served as follows:

	Date of Appointment	Date of Resignation
Ruth McGarry Quinn		April 25 2015
Eamonn Mullen		April 25 2015
Paul Finn		
Paul Maher		April 25 2015
Michael Lynskey		
Sinead Daly		
Stephen O'Leary		April 25 2015
Conor Hodgins		April 25 2015
Charlene Butler	April 25 2015	
Mary G Duffy	April 25 2015	
Michael Kiernan	April 25 2015	
Lauren Lehane	April 25 2015	
Sandra McIntyre	April 25 2015	
Brendan Moore	April 25 2015	November 14 2015
Aoife Nielsen	April 25 2015	
Liam O'Driscoll	April 25 2015	
Avril Flannery	July 24 2015	
Iseult O'Doherty	July 24 2015	
Jacqui O'Grady	July 24 2015	

All directors serve in a voluntary capacity.

The company secretary is HBK Secretarial Services.

## Events subsequent to the year end

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

## Accounting records

The measures that the directors have taken to secure 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 maintained at the company's registered office at Block 12D, Joyce Way, Parkwest, Dublin 12.

## Auditors

The auditors, Mazars, Chartered Accountants, have expressed their willingness to continue in office in accordance with Section 383(2) of the Companies Act 2014.

The financial statements were approved on behalf of the Board on 23rd March 2016 .

Michael Lynskey	)	DIRECTOR
	)	

Sandra McIntyre	)	DIRECTOR
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## Directors' Responsibilities Statement

The directors are responsible for preparing the Annual Report and the financial statements in accordance with applicable Irish law and regulations.

Irish Company law requires the directors to prepare financial statements for each financial year. Under the law, the directors have elected to prepare the financial statements in accordance with Irish Generally Accepted Accounting Practice Financial Reporting Standard applicable in the UK and ROI (FRS102) and Charities SORP (FRS102). Under company law, the directors must not approve the financial statements unless they are satisfied that they give a true and fair view of the assets, liabilities and financial position of the company as at the financial year end date and of the profit or loss of the company for the financial year and otherwise comply with the Companies Act 2014.

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

- select suitable accounting policies and then apply them consistently;
- make judgements and estimates that are reasonable and prudent;
- state whether the financial statements have been prepared in accordance with applicable accounting standards, identify those standards, and note the effect and the reasons for any material departure from those standards; and
- prepare the financial statements on the going concern basis unless it is inappropriate to presume that the company will continue in business.

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

The directors 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 profit or loss of the company to be determined with reasonable accuracy, enable them to ensure that the financial statements and director's 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.

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



## INDEPENDENT AUDITORS' REPORT TO THE MEMBERS OF FORÓIGE THE NATIONAL YOUTH DEVELOPMENT ORGANISATION

We have audited the financial statements of Foróige The National Youth Development Organisation for the period from date of incorporation (6 November 2014) to 31 December 2015 which comprise the Statement of Financial Activities, the Balance Sheet, the Statement of Cash Flow and the related notes. The relevant financial reporting framework that has been applied in their preparation is the Companies Act 2014 and FRS102. The financial Reporting Standard applicable in the UK and Republic of Ireland as promulgated by the Institute of Chartered Accountants in Ireland (Generally Accepted Accounting Practice in Ireland).

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

### Respective responsibilities of directors and auditors

As explained more fully in the Directors' Responsibilities Statement, the directors are responsible for the preparation of the financial statements and for being satisfied that they give a true and fair view and otherwise comply with the Companies Act 2014. Our responsibility is to audit and express an opinion on the financial statements in accordance with the Companies Act 2014 and International Standards on Auditing (UK and Ireland). Those standards require us to comply with the Auditing Practices Board's Ethical Standards for Auditors.

### Scope of the audit of the financial statements

An audit involves obtaining evidence about the amounts and disclosures in the financial statements sufficient to give reasonable assurance that the financial statements are free from material misstatement, whether caused by fraud or error. This includes an assessment of: whether the accounting policies are appropriate to the company's circumstances and have been consistently applied and adequately disclosed; the reasonableness of significant accounting estimates made by the directors; and the overall presentation of the financial statements. In addition, we read all the financial and non-financial information in the annual report to identify material inconsistencies with the audited financial statements and to identify any information that is apparently materially incorrect based on, or materially inconsistent with, the knowledge acquired by us in the course of performing the audit. If we become aware of any apparent material misstatements or inconsistencies we consider the implications for our report.

### Opinion on financial statements

In our opinion the financial statements:

- give a true and fair view of the assets, liabilities, and financial position of the company as at 31 December 2015 and of its results for the period then ended; and
- have been properly prepared in accordance with Generally Accepted Accounting Practice in Ireland and in particular with the requirements of the Companies Act 2014.

## INDEPENDENT AUDITORS' REPORT TO THE MEMBERS OF FORÓIGE THE NATIONAL YOUTH DEVELOPMENT ORGANISATION LIMITED

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

- We have obtained all the information and explanations which we consider necessary for the purposes of our audit.
- In our opinion the accounting records of the company were sufficient to permit the financial statements to be readily and properly audited.
- The financial statements are in agreement with the accounting records.
- In our opinion the information given in the directors' report is consistent with the financial statements.

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

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

Tommy Doherty  
For and on behalf of Mazars  
Chartered Accountants & Statutory Audit Firm  
Harcourt Centre  
Block 3  
Harcourt Road  
Dublin 2

23 March 2016

Notes	Restricted funds	Unrestricted funds-general	Unrestricted funds-designated	Unrestricted funds-pension	2015 Total funds
	€	€	€	€	€
<b>Income</b>					
<b>Income from charitable activities</b>					
Department of Children and Youth Affairs Youth Service Grant	2,551,737	0	0	0	2,551,737
Other income	17,208,102	573,515	30,000	0	17,811,617
	<b>19,759,839</b>	<b>573,515</b>	<b>30,000</b>	<b>0</b>	<b>20,363,354</b>
<b>Income from other trading activities</b>					
Other trading activities	58,975	60,496	0	0	119,471
Income from investments	0	0	259	0	259
	<b>58,975</b>	<b>60,496</b>	<b>259</b>	<b>0</b>	<b>119,730</b>
<b>Total income</b>	<b>19,818,814</b>	<b>634,011</b>	<b>30,259</b>	<b>0</b>	<b>20,483,084</b>
<b>Expenditure</b>					
Charitable activities	20,560,077	0	0	1,794,000	22,354,077
Other expenditure	9,376	0	0	0	9,376
<b>Total expenditure</b>	<b>20,569,453</b>	<b>0</b>	<b>0</b>	<b>1,794,000</b>	<b>22,363,453</b>
<b>Net income/(expenditure)</b>	<b>(750,639)</b>	<b>634,011</b>	<b>30,259</b>	<b>(1,794,000)</b>	<b>(1,880,369)</b>
<b>Transfers</b>					
<b>Transfers between funds</b>					
Income transferred	(991,240)	976,182	15,058	0	0
Expenditure transferred	2,141,794	(2,096,345)	(45,449)	0	0
<b>Net income/(expenditure) before other gains and loss</b>	<b>2</b>	<b>399,915</b>	<b>(132)</b>	<b>(1,794,000)</b>	<b>(1,880,369)</b>

	Note	Restricted funds	Unrestricted funds-general	Unrestricted funds-designated	Unrestricted funds-pension	2015 Total funds
		€	€	€	€	€
Carried forward		399,915	(486,152)	(132)	(1,794,000)	(1,880,369)
<b>Other gains and losses</b>						
Actuarial gain on defined benefit scheme	14	0	0	0	7,375,000	7,375,000
<b>Net movement in funds</b>		<b>399,915</b>	<b>(486,152)</b>	<b>(132)</b>	<b>5,581,000</b>	<b>5,494,631</b>
<b>Reconciliation of funds</b>						
Total Reserves transferred from Foróige the National Youth Development Organisation (unincorporated entity)	16	1,502,020	1,133,065	1,083,970	(11,115,000)	(7,395,945)
<b>Total funds (deficit) at end of period</b>		<b>1,901,935</b>	<b>646,913</b>	<b>1,083,838</b>	<b>(5,534,000)</b>	<b>(1,901,314)</b>

All results derive from continuing operations.



	Notes	2015
		€
<b>Fixed Assets</b>		
Tangible fixed assets	6	708,328
Investments	7	254
		<u>708,582</u>
<b>Current Assets</b>		
Debtors	8	396,971
Cash at bank and in hand		4,048,367
		<u>4,445,338</u>
<b>Current Liabilities</b>		
Creditors: (Amounts falling due within one year)	9	<u>1,521,234</u>
<b>Net Assets Excluding Pension Liability</b>		<b>3,632,686</b>
<b>Pension Liability</b>	14	<u>(5,534,000)</u>
<b>Net Assets Including Pension Liability</b>		<b>(1,901,314)</b>
<b>The Funds of the Organisation:</b>		
Restricted funds		1,901,935
Unrestricted funds – general		646,913
Unrestricted funds – designated		1,083,838
Unrestricted funds – pension		<u>(5,534,000)</u>
	11	<u><b>(1,901,314)</b></u>

The financial statements were approved on behalf of the Board on 23<sup>rd</sup> March 2016 by:

Michael Lynskey	)	CHAIRPERSON
	)	
Sandra McIntyre	)	TREASURER
	)	

	Notes	2015
		€
<b>Cash generated from Operating Activities</b>	<b>12</b>	504,020
<b>Cash flows from Investing Activities</b>		
Interest received		259
Expenditure on tangible fixed assets		(71,655)
<b>Net cash from Investing Activities</b>		(71,396)
<b>Net Cash flows from Capital Expenditure and Financing Activities</b>		
Cash introduced by Foróige (unincorporated entity)		3,615,743
<b>Net increase in cash and cash equivalents</b>	<b>13</b>	4,048,367
Cash and cash equivalent at beginning of period		0
<b>Total cash and cash equivalent at end of period</b>		4,048,367

## 1. ACCOUNTING POLICIES

The significant accounting policies adopted by the company are as follows:

Foróige is constituted under Irish company law as a company limited by guarantee and is a registered charity. In prior years, company law scoped out companies not trading for gain for the members from the requirements with regard to formats and content of financial statements which applied to for profit companies thus permitting the adoption of a format appropriate to a charity. Accordingly, Foróige has adopted and reported its performance for the financial year in the format of the SORP's statement of financial activities (SOFA).

The Companies Act 2014 became effective in law on 1 June 2015 and from that date applies the format and content of financial statements requirements appropriate for a company trading for the profit of its members to a company that is a not for profit organisation such as Foróige.

In order to provide information relevant to understanding the stewardship of the directors and the performance and financial position of the charity, Foróige has prepared its financial statements in accordance with the formats provided for in the Charities SORP. Had the company format and content of financial statements requirements suitable for a company trading for the profit of its members been presented instead, a profit and loss account with related notes showing items such as turnover and cost of sales would have been reported along with a profit on ordinary activities before taxation.

The financial statements have been prepared in accordance with Company Law and the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS102) (effective 1 January 2015) – Charities SORP (FRS102) as published by the Charity Commission for England and Wales, who are recognised by the Financial Reporting Council (FRC) as the appropriate body to issue SORP's for the charity sector. Financial reporting in line with SORP is considered best practice for charities in Ireland. As noted above, the directors consider that the adoption of the SORP requirements is the most appropriate accounting to properly reflect and disclose the activities of the organisation.

### Basis of Accounts Preparation

The financial statements include all income, expenditure, assets and liabilities of Foróige, The National Youth Development Organisation and of all projects directly managed and controlled by it. The financial statements cover the period from date of incorporation (6 November 2014), to 31 December 2015

Foróige meets the definition of a public benefit entity under FRS102. Assets and liabilities are initially recognised at historical cost or transaction value unless otherwise stated in the relevant accounting policy notes.

### Income

Income, primarily revenue-based grants, other than affiliation fees, are recognised in the financial year to which they relate. Income due, but not received, at the year-end is included in debtors on the balance sheet. Funds already received in respect of a specific performance by the Organisation, are recognised when the Organisation becomes entitled to the grant, this is classified as deferred income and is included in creditors in the balance sheet.

Income from affiliation fees is recognised in the financial year during which it is received.

### Expenditure and irrecoverable VAT

Expenditure is recognised once there is a legal or constructive obligation to make a payment to a third party, it is probable that settlement will be required and the amount of the obligation can be measured reliably. Expenditure is classified under the following activity headings:

- Charitable activities
- Other expenditure represents those items not falling into any other heading.

Irrecoverable VAT is charged as a cost against the activity for which the expenditure was incurred.

## Allocation of support costs

Support costs are those functions that assist the work of the Organisation but do not directly undertake charitable activities. Support costs include back office costs, finance, personnel, payroll and governance costs which support the Organisation's programmes and activities. These costs have been allocated between cost of raising funds and expenditure on charitable activities. The basis on which support costs have been allocated are set out in note 19.

## Donated services and facilities

Donated services and donated facilities are recognised as income when the organisation has control over the item, any conditions associated with the donated item have been met, the receipt of economic benefit from the use by the organisation of the item is probable and that economic benefit can be measured reliably. In accordance with the Charities SORP (FRS 102), the general volunteer time is not recognised. More detail is given in note form.

On receipt, donated services and donated facilities are recognised on the basis of the value of the gift to the charity which is the amount the charity would have been willing to pay to obtain services or facilities of equivalent economic benefit on the open market; a corresponding amount is then recognised in expenditure in the period of receipt.

## Interest receivable

Interest on funds held on deposit is included when receivable and the amount can be measured reliably by the organisation; this is normally upon notification of the interest paid or payable by the Bank.

## Tangible fixed assets

Fixed assets are stated at cost less accumulated depreciation. Depreciation is calculated in order to write off the cost of fixed assets, on a straight line basis, over the period of their expected useful lives. The expected useful lives of fixed assets, by reference to which depreciation is calculated, are as follows:

Education equipment	5 years
Office equipment	5 years
Motor vehicles	5 years
Furniture & fittings	10 years
Buildings	10 years
Computer equipment & software	3 years

## Financial instruments

The Organisation only has financial assets and financial liabilities of a kind that qualify as basic financial instruments. Basic financial instruments are initially recognised at transaction value and subsequently measured at their settlement value.

## Debtors

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

## Cash at bank and in hand

Cash at bank and cash in hand includes cash and short term highly liquid investments with a short maturity of three months or less from the date of acquisition or opening of the deposit or similar account.



## Funds

Restricted income arises when the funder has specified that the income may only be used for a particular purpose. The balance of the restricted fund at the end of the year represents income held and not yet expended for the purpose specified by the funder.

Unrestricted income is available to the Organisation to use for any of the Organisation's purposes. The balance at the end of the year represents assets held for general use.

Unrestricted funds that are designated are held for Capital and Development purposes.

The organisation has also recognised the cost of the pension scheme as unrestricted funds to separately show its effect on the total funds of the Organisation.

## Creditors and provisions

Creditors and provisions are recognised where the Organisation has a present obligation resulting from a past event that will probably result in the transfer of funds to a third party and the amount due to settle the obligation can be measured or estimated reliably. Creditors and provisions are normally recognised at their settlement amount after allowing for any trade discounts due.

## Leases

Operating lease costs are charged to the income and expenditure account as incurred.

## Retirement benefit costs

The Organisation operates two contributory pension schemes, one of the defined benefit type, and one of the defined contribution type, for employees.

### Defined Benefit Scheme

The scheme is administered by trustees. The funds of the scheme are separate from those of the Organisation. Contributions are paid to the scheme in accordance with the recommendations of independent actuaries to enable the trustees to meet from the scheme the benefits accruing in respect of current and future services.

Pension scheme assets are measured using bid value. Pension scheme liabilities are measured using a projected unit method and discounted at the current rate of return on a high quality corporate bond of equivalent term and currency to the liability. The increase/ (decrease) in the present value of liabilities of the Organisation's defined benefit pension scheme expected to arise from employee service in the period is charged to resources expended. The expected return on the scheme's assets and the increase/ (decrease) during the period in the present value of the scheme's liabilities arising from the passage of time are included in other incoming resources. Actuarial gains and losses are recognised in the Statement of Financial Activities.

The pension scheme's surplus or deficit is recognised in full and presented on the face of the balance sheet.

### Defined contribution scheme

Pension contributions in respect of the scheme for employees are charged to resources expended as they become payable in accordance with the rules of the scheme. The assets are held separately for those of the Organisation in an independently administered fund. Differences between the amounts charged to resources expended and payments made to pension funds are treated as assets or liabilities.

## Judgements and key sources of estimation uncertainty

Preparation of the financial statements requires management to make significant judgements and estimates. The items in the financial statements where these judgments and estimates have been made include

### *Retirement benefits*

The Organisation operates two pension schemes for its employees one of which is a defined benefit scheme. The accounting policy in relation to the scheme is set out above. During the period the directors approved the underlying assumptions used in the calculation of the estimate of the liability for the scheme following input from their independent actuaries.

### *Donated services*

The company received donated services in the form of volunteer time and occupies properties at below market lease rates. Accounting standards require that donated services should be recognised in the company statement of financial activities at fair value. In accordance with the Charities SORP FRS102 the fair value of volunteer time is not included however, management have estimated that the fair value of donated lease costs to be €235,000.

### *Going concern*

The net asset position of Foróige at 31 December 2015 was €3,632,686 before inclusion of a pension deficit of €5,534,000. The Directors have reviewed the current reserve levels, forecast income and expenditure, including the ongoing funding of the pension scheme and note that Foróige continues as a going concern. The Board of this entity will continue to focus on the long-term sustainability of Foróige and the activities which it carries out.

**2. NET INCOME****2015**

The net income is stated after charging :

Depreciation	174,758
Operating lease payments	667,000
Auditors' remuneration – statutory audit	74,370
Director's remuneration	0
	<hr/>

**3. WAGES AND SALARIES****2015****No.**

The average number of persons employed (excluding casual employees) (full time equivalent 312):

Administration and operations	345
	<hr/>

€

Wages and salaries	13,236,112
Social Welfare costs	1,422,882
Other retirement benefit costs	887,565
Retirement benefit current service cost	1,538,000
	<hr/>
	17,084,559
	<hr/>

The remuneration paid to the senior management team in respect of qualifying services amounted to €435,735. Seán Campbell, Foróige's CEO is paid €115,158 per year before costs of employers PRSI. He receives a 9.5% contribution to the defined benefit pension scheme.

The Senior Management team who are also considered key management personnel is made up of:

Seán Campbell	Chief Executive Officer
John Cahill	Assistant Chief Executive Officer
Rachael Murphy	Director of Support Services
Declan O'Leary	Regional Manager (Cork) with SMT responsibilities

The number of employees whose remuneration for the year fall within the following bands are:

**2015****No.**

€70,000 - €80,000	4
€80,000 - €90,000	5
€90,000 - €100,000	1
€100,000 - €110,000	-
€110,000 - €120,000	-
€120,000 - €130,000	2

Emoluments include salaries and employer PRSI costs. No benefit in kind applies.

## 4. DONATED SERVICES

### Volunteer Time

Some 6,000 adults contributed time and skills as volunteers in Foróige in 2015. They operate in a wide range of roles, primarily as volunteer youth leaders and mentors, but also in roles in local and regional leadership, national Governance, volunteer support and organisational support.

The amount of time contributed varies significantly. A review of volunteer time in 2015 indicated that Foróige Volunteers contributed 403,000 hours in 2015. At the minimum wage this would be valued at approximately €3,500,000. However due to the nature of the estimates and in accordance with the Charity SORP this donated volunteer time has not been reflected in the financial statements.

### Below Market Value Rent

A number of Foróige projects occupied premises at below market value rent within the communities in which they operate. The valuation of the rent donated by these community resources is estimated at €235,000 and is reflected in both Income and expenditure in 2015

- 5. The Organisation is entitled to exemption from taxation under Sections 207 and 208 Taxes Consolidation Act 1997. The charity registration number is CHY 5359.**

## 6. TANGIBLE FIXED ASSETS

	Computer Equipment & Software	Furniture & Fittings	Office Equipment	Motor Vehicles	Education Equipment	Buildings	Total
	€	€	€	€	€	€	€
<b>Cost:</b>							
On incorporation	622,960	786,811	425,767	247,397	186,668	562,187	2,831,790
Additions	4,042	11,306	10,446	38,600	7,261	0	71,655
Disposals	0	0	0	0	0	-	0
At 31 December 2015	627,002	798,117	436,213	285,997	193,929	562,187	2,903,445
<b>Accumulated Depreciation:</b>							
On incorporation	(616,414)	(556,038)	(400,886)	(232,751)	(166,833)	(47,437)	(2,020,359)
Charge for period	(7,949)	(59,802)	(21,988)	(21,013)	(10,287)	(53,719)	(174,758)
Disposals							
At 31 December 2015	(624,363)	(615,840)	(422,874)	(253,764)	(177,120)	(101,156)	(2,195,117)
<b>Net Book Value:</b>							
At 31 December 2015	2,639	182,275	13,339	32,233	16,809	461,031	708,328



**7. INVESTMENTS****2015**

€

Prize Bonds

254

The realisable value of the investments is not less than the above stated cost.

**8. DEBTORS****2015**

€

Debtors and accrued income

224,831

Related party loan receivable (note 17)

60,000

Prepayments

112,140

396,971

**9. CREDITORS:** (Amounts falling due within one year)**2015**

€

Deferred income 9(a)

488,445

Trade creditors and accruals

1,032,789

1,521,234

**Trade Creditors**

The carrying amounts of trade and other payables approximate to their fair values largely due to the short-term maturities and nature of these instruments. The repayment terms of trade creditors vary between on demand and 90 days. No interest is payable on trade creditors.

**Taxes and Social Security Costs**

Taxes and social security costs are subject to the terms of the relevant legislation. Interest accrues on late payment. No interest was due at the financial year end date.

**9a. Deferred income**

Transferred on incorporation

115,000

Recognised during the year

(115,000)

0

Deferred income during year

488,445

Closing balance

488,445

## 10. COMMITMENTS (Operating Leases)

The Organisation holds a number of leases for its properties around the country. There are 6 leases in operation, the duration of which ranges from 1 to 5 years. The total minimum lease payments under non-cancellable operating leases are as follows

	2015 €
Within one year	114,615
Between two and five years	217,683
	<hr/> 332,298 <hr/>

## 11. FUNDS OF THE ORGANISATION

	2015 €
Balance transferred from Foróige (unincorporated entity)	(7,395,945)
Net expended resources	(1,880,369)
Actuarial gain	7,375,000
	<hr/> (1,901,314) <hr/>

## 12. CASHFLOWS FROM OPERATING ACTIVITIES

	2015 €
Net resources expended	(1,880,369)
Adjusted for:	
Depreciation	174,758
Investment income	(259)
Movements in trade and other receivables	(14,073)
Movements in trade and other payables	429,963
Pension contributions - current service cost	2,133,000
Net return on retirement benefits	(339,000)
	<hr/> 504,020 <hr/>
<b>Net Cash used in operating activities</b>	

## 13. ANALYSIS OF NET CASH

	2015 €
Cash at bank and in hand	4,048,367

## 14. RETIREMENT BENEFIT COSTS

The Organisation operates two contributory pension schemes for employees. One scheme is of the defined benefit type and one scheme is of the defined contribution type.

### Defined Contribution Pension Scheme

The defined contribution pension cost charges in the financial statements represent the contribution payable by the Organisation during the year.

The regular cost of providing retirement pensions and related benefits is charged to the statement of financial activities over the employee's service lives on the basis of a constant percentage of earnings. The Organisation's contributions to the scheme amounted to €26,113 in 2015.

### Defined Benefit Pension Scheme

The defined benefit pension scheme is administered by trustees. The funds of the scheme are separate from those of the Organisation. Contributions are paid to the scheme in accordance with the recommendations of independent actuaries to enable the trustees to meet from the scheme the benefits accruing in respect of current and future services.

Payments made to the fund are charged annually in the financial statements. The fund is valued every three years by a professionally qualified independent actuary. The rates of contribution are reviewed by the actuary for the continued appropriateness in the intervening year.

The table below outlines the Organisation's total cost relating to the defined benefit plan and are included in the financial statements as follows -

	2015
	€'000
Recognised in the Statement of Financial Activities	1,794
Remeasurements recognised in other comprehensive income and included in the cost of the asset	(7,375)
	<hr/>
Total cost related to defined benefit pension plans	(5,581)
	<hr/>

### Financial Assumptions

The principal assumptions used, which are based on the advice of an independent actuary are set out below:

	2015
Inflation	1.5%
Rate of Increase in Salaries	2.5%
Rate of Increase in Pension payments	1.5%
Discount Rate	2.9%

## 14. RETIREMENT BENEFIT COSTS (continued)

At 31 December 2015 the scheme held assets in funds managed by Irish Life Investments Managers (ILIM), Northern Trust and Phoenix Ireland. The fair value of the invested assets held at 31 December 2015 was €21,382,000. The breakdown of assets between the main asset sectors is given in the table below. The expected return on the plan assets is €1,561,000.

Plan assets	% of the Scheme assets	Market Value €'000
The asset allocations at the period-end were as follows:		
Equity securities	49%	10,403
Debt securities	7%	1,419
Property	9%	1,889
Other	35%	7,671
Total	100%	21,382

The movement in the defined benefit liability over the period is as follows:

	Present value of obligation €'000	Fair value of plan assets €'000	Total €'000
<b>At 1 January 2015 (date of transfer)</b>	30,376	(19,261)	11,115
Current service cost	2,133	0	2,133
Interest expense/(income)	725	(469)	256
	33,234	(19,730)	13,504
Remeasurements:			
- Return on plan assets, excluding amounts included in interest expense/(income)	0	(1,092)	(1,092)
- (Gains)/loss from change in financial assumptions	(5,367)	0	(5,367)
- Experience (gains)/losses	(916)	0	(916)
	(6,283)	(1,092)	(7,375)
Exchange differences			
Contributions:			
- Employers	0	(745)	(745)
- Plan participants	393	(393)	0
Payment from plans:	(347)	347	0
- Benefit payments	(81)	231	150
<b>At 31 December 2015</b>	26,916	(21,382)	5,534

There were no reimbursement rights.



## 15. INCOME FROM THE DEPARTMENT OF CHILDREN AND YOUTH AFFAIRS

The following income was received directly from the Department of Children and Youth Affairs

	2015
	€
Youth Service Grant scheme (Pobal)	2,551,737
Network for Teaching Entrepreneurship (NFTE) support	40,000
Pinelodge Mayo Centre support	15,000
Dáil na nÓg support	321,159
Attic Youth café Capital Grant	15,000
	<hr/>
	2,942,896

## 16. ASSETS/LIABILITIES TRANSFERRED FROM FORÓIGE

On the 25th of July 2014 the Members of Foróige the unincorporated Organisation voted to amend the constitution of the Organisation to give the National Council the power to transfer the assets, liabilities and activities of Foróige the National Youth Development Organisation to a company incorporated under the Companies Act 1963, without share capital, the liability which is limited by guarantee of its members.

The new company was incorporated on the 6th of November 2014 and at the 1st of January 2015 the assets, liabilities and activities were transferred with no gain or loss being realised on the transfer.

Foróige the National Youth Development Organisation (limited by guarantee) has continued the activities of Foróige with no interruption in service.

### Net Assets/(Liabilities) transferred from Foróige at January 1<sup>st</sup> 2015

	€
Fixed assets	811,430
Investments	254
Debtors	382,898
Cash at Bank and in hand	3,615,743
Creditors	(1,091,270)
Pension liability	(11,115,000)
	<hr/>
Total Net Liabilities	(7,395,945)
	<hr/>
Analysed in the Statement of Financial Activities:	
Restricted Funds	1,502,020
Unrestricted Funds General	1,133,065
Unrestricted Funds Designated	1,083,970
Unrestricted Funds Pension	(11,115,000)
	<hr/>
	(7,395,945)

Included in fixed assets above, is a property which was revalued to fair value at the date of transfer.

## 17. RELATED PARTY TRANSACTION

In 2013 Foróige the unincorporated entity provided €120,000 to the Attic Café Limited to purchase a building in Longford Town. This loan was taken over by the new legal entity at date of transfer. The Attic Youth Café Limited has renovated the building into a youth café and centre. No repayments were made to Foróige during the year and the balance outstanding at the year-end is €60,000. The Attic Youth Café Limited has a director who is a member of the National Council of Foróige. The Attic Youth Café Limited together with Foróige intend to increase the scope of the youth work conducted in the Longford region. Foróige hold a lien over the building until the loan has been repaid.

Details of remuneration to key management is set out in note 3.

## 18. DIRECTORS EXPENSES

During 2015 Directors were reimbursed for expenses incurred in the performance of their responsibilities as directors for a total of €10,515.

## 19. ALLOCATION OF SUPPORT COSTS

The central operation of the Organisation charges an Operation Support Cost to each Youth Service, Project or Programme operated by the Organisation as a contribution towards the cost of essential professional services provided to them. Through the provision of these in-house shared services, Foróige provides a cost effective means by which staff have access to resources, knowledge, procedures, supports, controls and facilities that would otherwise be out of their financial reach. The basis on which the charge is applied to each project is detailed below, however, on average it equates to 5% of project expenditure. The professional suite of support services provided to all Foróige operated Youth Services, Projects and Programmes through the Foróige Operation Support Charge are as follows.

### Management Support:

Each Youth Service, Project or Programme provided by Foróige is assigned to a Foróige Area Manager. These Managers offer staff a number of key supports which ensure that the objectives of each initiative are achieved effectively, efficiently and within budget.

The range of direct management supports include:

- Recruitment
- Child protection policy and procedure implementation
- Project planning, evaluation and reporting
- Staff consultancy and problem solving
- Programme development
- Induction and In-service training
- Staff support and supervision
- Strategic and operational planning.
- Monthly management accounts for each project

## 19. ALLOCATION OF SUPPORT COSTS (continued)

### Finance:

A professional finance department which:

- Implements the financial control policies and procedures of the organisation, ensuring value for money and adherence to best practice
- Ensures compliance with legislation and the submission of statutory returns
- Delivers on internal and external reporting requirements
- Manages the payroll, accounts payable and receivable functions

### Marketing and Communications:

A full service suite of marketing and communications services which include:

- Media relations and publicity support, including local and national media
- A full communications and marketing consultancy service
- A media monitoring and evaluation service
- Event management support
- Online communications support
- The provision of promotional literature and other promotional items

### Human Resources:

A comprehensive range of HR services which include:

- Management of employee resources and consultancy
- Recruitment and selection
- Policies and procedure development and implementation
- Employee relations
- Legislative compliance
- HR administrative support

### Information Technology:

An in-house IT Department which provides:

- Centralised IT purchasing processes ensuring value for money on IT purchases for all parts of the organisation
- Policies and solutions to ensure the organisation complies with data protection and security policies and guidelines
- Basic IT support and advice for staff on IT issues
- Support of Financial, HR, Project Management Systems, Online Communications and resources and other systems throughout the organisation, ensuring accurate and timely reporting to funders and other stakeholders.

### Correlate:

A bespoke data management and outcomes monitoring database that provides specific, tailored reports as per funder requirements relating to census data and other operational matters as required.

### Training, Learning and Development:

Foróige's Training, Learning and Development unit enables staff and volunteers to develop the competencies to carry out their job to the highest standard in order to best facilitate youth development and ensure that the objectives of each Youth Service, Project or Programme are being achieved. The operation support charge covers the cost of training programme development, the trainer and programme materials.

## 19. ALLOCATION OF SUPPORT COSTS (continued)

Courses include:

- Induction
- Child Protection
- Organisational Procedures and Policies (such as Health and Safety)
- Drugs Awareness
- Personal Effectiveness and Facilitation Skills

### Volunteer Development:

Foróige provides support services to staff to enable them to proactively engage volunteers in roles relevant to the work of the particular project or service.

Services include:

- Staff and volunteer training
- Recruitment policy and procedures
- Garda vetting service
- Volunteer recognition and progression
- Development and dissemination of best practice guidelines on all aspects of volunteer involvement in the organisation
- Support in developing volunteer role descriptions.

### Charge Amount

The Operation Support charge is calculated based on the number of staff employed in each project. The rationale for this method is that the number of staff indicates the level of activity in the project.

The total charged for 2015 was €991,241 and this is reflected as a transfer from restricted to unrestricted reserves in the Statement of Financial Activities.

## 20. FINANCIAL INSTRUMENTS

The analysis of the carrying amounts of the financial instruments of the Organisation required under Section 11 of FRS 102 is as follows

**2015**

Financial Assets that are debt instruments measured at amortised cost

Trade debtors and accrued income	224,831
Related party loan receivable	60,000
Prepayments	112,140
Prize Bond investment	254
Cash at bank and in hand	4,048,367
	<hr/> 4,445,592 <hr/>

Financial liabilities at amortised cost

Deferred Income	488,445
Trade Creditors and accruals	1,032,796
	<hr/> 1,521,241 <hr/>



## 21. MOVEMENT ON RESTRICTED RESERVES PER CHARITABLE ACTIVITY

	Restricted Reserve transferred from Foróige	Income from Charitable Activities	Expenditure on Charitable Activities & net transfers	Support Costs	Closing Restricted Reserve
	€	€	€	€	€
Volunteer Led Youth Work & Central Services	(51,059)	2,785,845	2,761,977	14,472	(41,663)
Youth Crime Diversion	143,557	4,651,095	4,265,459	226,798	302,395
Youth and Community	305,615	2,791,175	2,553,335	213,255	330,200
Youth and Family Support	171,625	2,702,819	2,481,198	141,735	251,511
Youth Centres & Services	297,235	2,277,937	2,011,589	126,790	436,793
Drug Education and Prevention	168,711	1,643,488	1,516,474	114,042	181,683
Foróige Programmes	309,859	319,196	510,250	12,660	106,145
Mentoring Programme	(7,523)	1,050,568	958,583	72,360	12,102
Health and Wellbeing	109,716	931,805	848,211	54,636	138,674
Youth Participation	11,695	445,773	361,204	14,492	81,772
Specialist Projects	42,589	219,113	159,379	0	102,323
<b>Total</b>	<b>1,502,020</b>	<b>19,818,814</b>	<b>18,427,659</b>	<b>991,240</b>	<b>1,901,935</b>

## 22. CONTINGENCIES

Foróige, in the normal course of its activities is subject to claims and legal matters. Due to the status and likely outcome of these matters, no provision has been recognised in the financial statements.

## SUPPLEMENTARY INFORMATION

THE FOLLOWING PAGES ARE NOT PART OF THE AUDITED  
FINANCIAL STATEMENTS AND ARE ONLY PROVIDED FOR  
INFORMATION PURPOSES



CHARITABLE ACTIVITIES	Schedule	2015
		€
Salaries and Direct Costs	1	19,416,565
Administrative Support costs	2	1,143,512
		<u>20,560,077</u>

**SCHEDULES****1. SALARIES AND DIRECT COSTS****2015**

€

Salaries and Pensions	15,546,559
Travel and Subsistence	613,708
Training and Programme Costs	1,791,551
Project Premises and operating costs	1,464,747
	<u>19,416,565</u>

**2. ADMINISTRATIVE SUPPORT COSTS****2015**

€

Support offices premises costs	269,445
Insurance	63,211
Support offices operational costs	200,118
Public relations and advertising costs	106,885
Professional fees	29,255
Bank interest and charges	11,965
Human resources and recruitment	13,123
Audit and Accountancy Fees	74,370
Voluntary committee expenses	21,180
Information Technology	200,216
Depreciation	153,744
	<u>1,143,512</u>



YOUNG PEOPLE LEADING  
HAPPIER, HEALTHIER  
& MORE FULFILLED LIVES





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