

National Youth Council of Ireland

Directors' report and
financial statements

Year ended 31 December 2014

Registered number: 58814

National Youth Council of Ireland

Directors' report and financial statements

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National Youth Council of Ireland

Directors and other information

Directors

James O' Leary (President)
Michelle Carew (Vice President)
David Owens (Treasurer)
Elaine Nevin
Patricia McKenna
Denis O'Brien
Ian Power
Mary Hally
Mike Randall
Aileen Mulligan
Sean Finan
Gregory Moroney
Paul Gralton
Teresa Walsh
Gellert Mezza

Secretary

David Owens

Auditors

KPMG
Chartered Accountants
1 Stokes Place
St. Stephen's Green
Dublin 2

Bankers

Permanent TSB
College Green
Dublin 2

Solicitors

Matheson Ormsby Prentice
30 Herbert Street
Dublin 2

Chief office

3 Montague Street
Dublin 2

National Youth Council of Ireland

Directors' report

The directors present their annual report together with the audited financial statements for the year ended 31 December 2014.

Principal activities, business review and future outlook

The National Youth Council of Ireland works as an umbrella organisation that represents and supports the interests of national voluntary youth organisations and uses its collective experience to act on issues that impact young people. We advocate on issues affecting young people and provide evidence informed training, support and information in youth health, youth arts, development education and child protection. Our work is based on the core values of equity, volunteerism, pro-activity, interdependence, quality and representation.

The National Youth Council of Ireland is named in legislation, the Youth Work Act 2001, as the representative body for national youth work organisations. The Council receives its core funding from the Government and, to the best of its knowledge, understands that this will continue for the foreseeable future. Under the Youth Service Grant Scheme, subject to the overall budgetary situation and continued compliance with the conditions of the Scheme, the organisation is assured of receiving 75% of the cash value of the grant aid received in the previous year for ongoing programmes.

The Council has expanded its funding base over recent years and currently has funding from 20 sources.

The Council is implementing stringent measures to stabilise finances in the current economic environment including the deferral of discretionary spend and significant cost savings from major suppliers.

The Council reported a surplus of €10,773 in the year (*2013: surplus of €3,884*).

Directors and secretary

In accordance with the Articles of Association the directors shall be elected for one year only and shall be eligible for re-election.

On 14th June 2014, Noel O'Connor resigned as a director of the company

On 14th June 2014, Gellert Mezza was appointed as a director of the company.

On 11th November 2014, Teresa Walsh was appointed as a director of the company.

National Youth Council of Ireland

Directors' report *(continued)*

Post balance sheet events

There were no material post balance sheet events which require adjustment to or disclosure in the financial statements.

Adequate accounting records

The directors believe they have complied with the requirements of Section 281 of the Companies Act, 2014, with regard to adequate accounting records by employing accounting personnel with appropriate expertise and by providing adequate resources to the financial function. The accounting records of the company are maintained at 3 Montague Street, Dublin 2.

Format of financial statements

The Council voluntarily implements the reporting requirements of the Statement of Recommended Practice – Accounting and Reporting by Charities (SORP) 2005.

The Council is working towards full compliance of The Governance Code for Community and Voluntary Organisations in Ireland and Dochás' Governance Code.

Auditors

In accordance with Section 383(1) of the Companies Act, 2014, the auditors, KPMG, Chartered Accountants, will continue in office.

On behalf of the board



James O'Leary
President



David Owens
Honorary Treasurer

20 June 2015

National Youth Council of Ireland

Statement of directors' responsibilities in respect of the directors' report and the financial statements

The directors are responsible for preparing the directors' report and financial statements in accordance with applicable law and regulations.

Company law requires the directors to prepare financial statements for each financial year. Under that law the directors have elected to prepare the financial statements in accordance with accounting standards issued by the Financial Reporting Council and promulgated by the Institute of Chartered Accountants in Ireland (Generally Accepted Accounting Practice in Ireland).

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 positions of the company and of the surplus or deficit for that year.

In preparing the 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 applicable Accounting Standards have been followed, subject to any material departures disclosed and explained in the financial statements; and
- prepare the financial statements on the going concern basis unless it is inappropriate to presume that the company will continue in operation.

The directors are responsible for keeping adequate accounting records which disclose with reasonable accuracy at any time the financial position of the company and to enable them to ensure that the financial statements comply with the Companies Act, 2014. They have general responsibility for taking such steps as are reasonably open to them to safeguard the assets of the company and to prevent and detect fraud and other irregularities.

The directors are also responsible for preparing a directors' report that complies with the requirements of the Companies Act 2014.

On behalf of the board



James O'Leary
President



David Owens
Honorary Treasurer

20 June 2015



KPMG
Audit
1 Stokes Place
St. Stephen's Green
Dublin 2
Ireland

Independent auditor's report to the members of the National Youth Council of Ireland

We have audited the financial statements ("financial statements") of the National Youth Council of Ireland for the year ended 31 December 2014 which comprise the statement of financial activities, balance sheet and related notes. The financial reporting framework that has been applied in their preparation is Irish law and accounting standards issued by the Financial Reporting Council and promulgated by the Institute of Chartered Accountants in Ireland (Generally Accepted Accounting Practice in Ireland).

Opinions and conclusions arising from our audit

1 Our opinion on the financial statements is unmodified

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 2014 and of its surplus for the year then ended;
- have been properly prepared in accordance with Generally Accepted Accounting Practice in Ireland; and
- have been properly prepared in accordance with the requirements of the Companies Act 2014.

2 Our conclusions on other matters on which we are required to report by the Companies Act 2014 are set out below

We have obtained all the information and explanations which we consider necessary for the purposes of our audit.

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

In our opinion the information given in the Directors' Report is consistent with the financial statements.

3 We have nothing to report in respect of matters on which we are required to report by exception

ISAs (UK & Ireland) require that we report to you if, based on the knowledge we acquired during our audit, we have identified information in the annual report that contains a material inconsistency with either that knowledge or the financial statements, a material misstatement of fact, or that is otherwise misleading.

In addition, the Companies Act 2014 requires us to report to you if, in our opinion, the disclosures of directors' remuneration and transactions required by sections 305 to 312 of the Act are not made.



Independent auditor's report to the members of the National Youth Council of Ireland (continued)

Basis of our report, responsibilities and restrictions on use

As explained more fully in the Statement of Directors' Responsibilities set out on page 4, 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 Irish law and International Standards on Auditing (UK and Ireland). Those standards require us to comply with the Financial Reporting Council's Ethical Standards for Auditors.

An audit undertaken in accordance with ISAs (UK & Ireland) 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.

Whilst an audit conducted in accordance with ISAs (UK & Ireland) is designed to provide reasonable assurance of identifying material misstatements or omissions it is not guaranteed to do so. Rather the auditor plans the audit to determine the extent of testing needed to reduce to an appropriately low level the probability that the aggregate of uncorrected and undetected misstatements does not exceed materiality for the financial statements as a whole. This testing requires us to conduct significant audit work on a broad range of assets, liabilities, income and expense as well as devoting significant time of the most experienced members of the audit team, in particular the engagement partner responsible for the audit, to subjective areas of the accounting and reporting.

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

Sean O'Keefe
for and on behalf of
KPMG
Chartered Accountants, Statutory Audit Firm
1 Stokes Place
St. Stephen's Green
Dublin 2

20 June 2015

National Youth Council of Ireland

Statement of financial activities

for the year ended 31 December 2014

	Note	Restricted Funds 2014 €	Unrestricted Funds 2014 €	Total Funds 2014 €	Total funds 2013 €
Incoming resources					
Incoming resources from charitable activities;					
- Grants from funders	4	1,464,895	-	1,464,895	1,441,588
Incoming resources from generated funds;					
- Membership fees		-	29,913	29,913	28,870
- Conference fees		-	5,536	5,536	3,065
- Secretariat		-	4,072	4,072	2,318
- Investment income		-	1,746	1,746	3,201
Total incoming resources		1,464,895	41,267	1,506,162	1,479,042
Resources expended					
Charitable activities	5	1,447,975	-	1,447,975	1,422,041
Governance costs	6	-	47,414	47,414	53,117
Total resource expended		1,447,975	47,414	1,495,389	1,475,158
Net incoming/(outgoing) resources	13	16,920	(6,147)	10,773	3,884

The statement of financial activities includes all gains and losses in the year. All incoming resources and resources expended derive from continuing activities.

James O'Leary
President

David Owens
Honorary Treasurer

20 June 2015

National Youth Council of Ireland

Balance sheet at 31 December 2014

	<i>Note</i>	2014 €	2013 €
Fixed assets			
Tangible assets	8	261,708	255,448
Current assets			
Debtors	9	16,342	5,760
Cash at bank and in hand		458,072	481,019
		<hr/>	<hr/>
Creditors: amounts falling due within one year	10	474,414 (346,015)	486,779 (350,114)
		<hr/>	<hr/>
Net current assets		128,399	136,665
		<hr/>	<hr/>
Total assets less current liabilities		390,107	392,113
Creditors: amounts falling due after more than one year	11	(44,997)	(57,776)
		<hr/>	<hr/>
Net assets		345,110	334,337
		<hr/>	<hr/>
Funded by:			
Unrestricted funds			
- Unrestricted income funds	13	163,155	109,633
- Revaluation reserve	14	78,469	78,469
Restricted funds			
	13	103,486	146,235
		<hr/>	<hr/>
		345,110	334,337
		<hr/>	<hr/>

On behalf of the board



James O'Leary
President

David Owens
Honorary Treasurer

20 June 2015

National Youth Council of Ireland

Notes

forming part of the financial statements

1 Accounting policies

The principal accounting policies are summarised below. The accounting policies have been applied consistently throughout the year and in the preceding year.

1.1 Basis of preparation

The financial statements are prepared in accordance with Generally Accepted Accounting Principles under the historical cost convention as modified by the revaluation of freehold premises and comply with the financial reporting standards of the Financial Reporting Council as promulgated by the Institute of Chartered Accountants in Ireland.

The Council voluntarily implements the reporting requirements of the Statement of Recommended Practice: Accounting and Reporting by Charities (SORP) 2005.

The Council receives its core funding from the Government and, to the best of its knowledge, understands that this will continue for the foreseeable future. Under the Youth Service Grant Scheme, subject to the overall budgetary situation and continued compliance with the conditions of the Scheme, the organisation is assured of receiving 75% of the cash value of the grant aid received in the previous year for ongoing programmes. On this basis, the Council Members consider it appropriate to prepare the financial statements on a going concern basis.

1.2 Incoming resources

All incoming resources are included in the statement of financial activities when the Council is entitled to the income and the amount can be quantified with reasonable accuracy. The following specific policies are applied to particular categories of income:

- Incoming resources from charitable trading activities are accounted for when earned. Grants from government and other funders are recognised as income when the activities which they are intended to fund have been undertaken, the related expenditure incurred, and there is a reasonable certainty of receipt.
- Incoming resources from generated funds mainly relate to membership and conference fees and are recognised when received.
- Investment income represents interest earned on deposits held and is recognised when receivable.
- Grants towards capital expenditure are credited to deferred income and released to the statement of financial activities over the expected useful life of the related assets, by equal annual instalments.

National Youth Council of Ireland

Notes *(continued)*

1 Accounting policies *(continued)*

1.3 Resources expended

Resources expended are analysed between costs of charitable activities and governance costs. Support costs, which cannot be attributed directly to one activity, are allocated to activities in proportion to estimated benefits received.

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

Governance costs represent the salaries, direct expenditure and overhead costs incurred on the strategic as opposed to day to day management of the Council, and on compliance with constitutional and statutory requirements. All governance costs are recognised on an accruals basis.

All costs are allocated between the expenditure categories of the statement of financial activities on a basis designed to reflect the use of the resource. Costs relating to a particular activity are allocated directly; others are apportioned on an appropriate basis.

1.4 Fund accounting

Restricted funds represent grants which can only be used for particular purposes specified by the donors. Such purposes are within the overall aims of the Council.

Unrestricted funds are available for use at the discretion of the Council in furtherance of its general objectives.

1.5 Taxation

The company has been recognised by the Charities Section of the Revenue Commissioners as being a body established for charitable purposes within the meaning of Section 333 Income Tax Act 1967 and accordingly is exempt from corporation tax.

1.6 Cash flow statement

The directors are availing of the exemption in Financial Reporting Standard 1 (revised) for small companies, and accordingly, no cash flow statement is presented.

National Youth Council of Ireland

Notes (continued)

1 Accounting policies (continued)

1.7 Tangible fixed assets

Tangible fixed assets are stated at cost or at valuation less accumulated depreciation.

Depreciation is provided at rates calculated to write off the cost of each asset over its expected useful life at the following annual rates:

Freehold premises	-	2% straight line
Computer and office equipment	-	20% straight line
Fixtures and fittings	-	10% reducing balance

The Council avails of the transitional provisions of FRS 15 "Tangible Fixed Assets" in continuing to carry premises at a previous revalued amount which is being updated only for subsequent additions, disposals and depreciation.

1.8 Deferred Income

Grants and assistance received which relate to the funding of expenditure not yet incurred are deferred and included under creditors in the balance sheet. Grants towards capital expenditure are credited to deferred income and are released to the statement of financial activities over the expected useful life of the related assets, by equal annual instalments.

2 Legal status of the Council

The National Youth Council of Ireland is a company limited by guarantee and does not have share capital. At 31 December 2014, there were 15 directors whose guarantee is limited to €1 each.

3 Net incoming/(outgoing) resources for the year	2014 €	2013 €
Net incoming/(outgoing) resources for the year	10,773	3,884
<i>Stated after charging:</i>		
Auditor's remuneration – fees	9,500	9,500
Auditor's remuneration – expenses	-	-
Depreciation of tangible fixed assets	12,742	8,938
Amortisation of capital grants	(3,630)	-

National Youth Council of Ireland

Notes (continued)

4 Incoming resources from charitable activities

	Unrestricted €	Restricted €	2014 Total €	2013 Total €
Youth Services Programme;				
- Office of Minister for Children & Youth Affairs	-	551,951	551,951	573,456
- Department of Environment, Community and Local Government	-	18,840	18,840	18,840
- Department of Foreign Affairs	-	4,849	4,849	-
- Department of Minister for Children and Youth Affairs	-	4,250	4,250	-
- Other (Training and Rebate)	-	-	-	4,668
- Other (Amortisation of capital grant)	-	3,630	3,630	-
Development Education Programme;				
- Irish Aid	-	66,500	66,500	54,000
- Trocaire	-	12,500	12,500	4,000
- Concern	-	9,500	9,500	-
- Leargas	-	7,593	7,593	-
- Training Fees	-	1,496	1,496	4,694
Health Programme;				
- Health Services Executive	-	85,678	85,678	97,822
- Office of Minister for Children & Youth Affairs	-	76,792	76,792	83,940
- Crisis Pregnancy Agency	-	7,322	7,322	9,190
- National Office of Suicide Prevention	-	12,750	12,750	21,700
- HSE North East Building Resilient Communities	-	25,000	25,000	4,000
- RISE Leargas	-	9,504	9,504	-
- RISE CDYSB	-	2,000	2,000	-
- Training & Specialist Fees	-	6,479	6,479	3,758
Arts Programme;				
- The Arts Council	-	66,500	66,500	66,500
- Office of Minister for Children & Youth Affairs	-	61,556	61,556	63,954
- Residency Income	-	30,000	30,000	15,000
- Training & Certificate Fees	-	14,470	14,470	29,042
Child Protection Programme;				
- Office of Minister for Children & Youth Affairs	-	92,334	92,334	95,931
- Training fees	-	42,482	42,482	22,735
Equality & Intercultural Programme;				
- Department of Community, Environment & Local Government	-	20,724	20,724	47,100
- Council of Europe	-	9,250	9,250	-
- Leargas	-	-	-	1,182
- EU Year	-	-	-	5,000
- Pobal	-	30,689	30,689	-
- Training Fees	-	6,388	6,388	9,955
International & Structured Dialogue;				
- Department of Minister for Children & Youth Affairs	-	15,792	15,792	169,241
- Leargas re: Young Voices	-	37,404	37,404	18,846
- Leargas re: Screenagers	-	15,159	15,159	-
- Leargas NIP	-	3,015	3,015	-
- NI Youth Council re: Screenagers	-	15,593	15,593	-
- Communicating Europe Initiative	-	8,000	8,000	8,000
- European Commission re: Young Voices	-	29,353	29,353	-
- European Commission re: EU Elections Youth Forum	-	56,331	56,331	-
- Leargas BBC + Meeting	-	-	-	6,168
- Travel Reimbursements	-	3,221	3,221	2,866
		1,464,895	1,464,895	1,441,588

National Youth Council of Ireland

Notes (continued)

5 Expenditure on charitable activities

	Basis of allocation	€	Youth services programme	Development education programme	Health programme	Arts Programme	International & Structured Dialogue	Child protection programme	Equality & Intercultural programme	2014 Total	2013 Total
		€	€	€	€	€	€	€	€	€	€
<i>Costs directly allocated to activities</i>											
Staff costs	Direct		450,217	58,953	102,874	75,826	-	52,594	46,496	786,960	793,396
Travel	Direct		3,331	-	358	570	4,615	7	264	9,145	11,622
Training/workshops/assessments	Direct		-	7,053	46,121	35,058	-	53,791	633	142,656	131,664
Research	Direct		-	-	-	-	-	9	-	9	7,493
Publications/resources/web resources	Direct		14,145	4,108	3,860	7,864	-	2,905	-	32,882	51,057
Grants advanced	Direct		17,163	-	19,856	23,193	-	-	-	60,212	31,043
Events	Direct		15,631	14,559	12,008	194	154,234	93	9,462	206,181	176,857
Meetings/review/support structures	Direct		3,300	7,204	8,488	-	-	1,651	-	20,643	33,062
Advocacy	Direct		3,001	-	-	5,794	1,845	1,200	-	11,840	18,032
Vetting	Direct		-	-	-	-	-	6,564	-	6,564	4,075
<i>Support costs allocated to activities</i>											
General office and finance staff	Staff time		-	1,923	21,431	15,884	21,258	10,082	5,563	76,141	77,249
Stationery/photocopying	Usage		3,973	438	922	990	276	875	875	8,349	8,708
Communications	Usage		13,326	1,558	4,442	2,961	1,481	2,961	1,481	28,210	17,305
Maintenance & Storage	Per capita		2,525	210	526	421	-	210	210	4,102	3,080
Light & Heat	Per capita		6,307	526	1,314	1,051	-	526	526	10,250	10,571
Computer and website maintenance	Per capita		4,798	400	1,000	800	-	400	400	7,798	11,912
Audit/Legal & professional	Usage		12,041	-	-	-	-	-	-	12,041	14,070
Insurance	Per capita		3,512	293	732	585	-	293	292	5,707	5,707
Bank & Mortgage interest charges	Usage		5,543	-	-	-	-	-	-	5,543	6,200
Depreciation	Per capita		7,842	653	1,634	1,307	-	653	653	12,742	8,938
Total charitable expenditure			566,655	97,878	225,566	172,498	183,709	134,814	66,855	1,447,975	1,422,041

National Youth Council of Ireland

Notes (continued)

6 Governance costs	2014	2013
	€	€
Staff costs	37,426	39,141
Board and annual assembly costs	8,147	11,601
Office and other costs	1,841	2,375
	<hr/>	<hr/>
	47,414	53,117
	<hr/> <hr/>	<hr/> <hr/>

7 Average employee numbers by category:	2014	2013
	No.	No.
Programmes	11	11
Finance and administration	6	6
Management	<u>2</u>	<u>2</u>
	19	19
	<hr/>	<hr/>

The aggregate payroll costs of these employees were as follows:

	2014	2013
	€	€
Wages and salaries	777,996	766,922
Social security costs	82,152	80,338
Pension costs	46,103	45,898
Other compensation costs	-	-
	<hr/>	<hr/>
	906,251	893,158
	<hr/> <hr/>	<hr/> <hr/>

Included in wages, salaries and pension costs are amounts of €100,223 (2013: €100,223) paid to the CEO and €73,545 (2013: €73,545) paid to the Deputy Director.

The directors do not receive any remuneration for their services provided to the company.

National Youth Council of Ireland

Notes (continued)

8 Tangible fixed assets	Freehold premises	Computer and office equipment	Fixtures and fittings	Total
	€	€	€	€
Cost or valuation				
At beginning and end of year	381,429	232,619	58,192	672,240
Additions	-	19,002	-	19,002
Disposals	-	(226,479)	-	(226,479)
At 31 December 2014	381,429	25,142	58,192	464,763
Depreciation				
At 1 January 2014	132,704	231,952	52,136	416,792
Charge for year	7,629	4,507	606	12,742
Disposals	-	(226,479)	-	(226,479)
At 31 December 2014	140,333	9,980	52,742	203,055
Net book value				
At 31 December 2014	241,096	15,162	5,450	261,708
At 31 December 2013	248,725	667	6,056	255,448

The freehold premises were valued at €180,938 in 1994 based on estimated open market value. There have been additions of €200,491 at cost since that valuation.

During the year the company received a capital grant of €18,148 as a contribution towards expenditure on computer equipment. In accordance with accounting standards the grant has been treated as deferred income and will be amortised to the statement of financial activities on a basis consistent with the depreciation policy.

9 Debtors	2014	2013
	€	€
Other debtors	16,342	5,760

All debtors fall due within one year.

National Youth Council of Ireland

Notes (continued)

10 Creditors: amounts falling due within one year	2014	2013
	€	€
Current portion of mortgage loan	12,849	12,282
Trade creditors and accruals	116,273	94,412
Sundry creditors	6,951	19,951
Deferred income	209,942	223,469
	<u>346,015</u>	<u>350,114</u>
	<u><u>346,015</u></u>	<u><u>350,114</u></u>
11 Creditors: amounts falling due after more than one year	2014	2013
	€	€
Mortgage loan	44,997	57,776
	<u>44,997</u>	<u>57,776</u>
	<u><u>44,997</u></u>	<u><u>57,776</u></u>

The mortgage loan is secured on the company's premises.

12 Details of borrowings					
<i>Maturity analysis</i>	Within	Between	Between	After	Total
	one year	one and	two and	five	
		two years	five years	years	
	€	€	€	€	€
<i>Repayable by instalments:</i>					
Mortgage loan	12,849	13,417	31,580	-	57,846
	<u>12,849</u>	<u>13,417</u>	<u>31,580</u>	<u>-</u>	<u>57,846</u>
At end of year	12,849	13,417	31,580	-	57,846
	<u><u>12,849</u></u>	<u><u>13,417</u></u>	<u><u>31,580</u></u>	<u><u>-</u></u>	<u><u>57,846</u></u>

National Youth Council of Ireland

Notes (continued)

13 Funds

(a) Reconciliation of funds

	Restricted Funds €	Unrestricted Income funds €	Unrestricted Revaluation reserve €	Total 2014 €	Total 2013 €
Total funds at beginning of year	146,235	109,633	78,469	334,337	330,453
Net incoming/(outgoing) resources for the year	16,920	(6,147)	-	10,773	3,884
Total funds at end of year	163,155	103,486	78,469	345,110	334,337

National Youth Council of Ireland

Notes (continued)

13 Funds (continued)

(b) Movement in funds

	At 1 January 2014 €	Incoming resources €	Outgoing resources €	Transfers €	At 31 December 2014 €	At 31 December 2013 €
Restricted funds						
Arts	3,626	172,526	(172,498)	-	3,654	3,626
Child Protection	2,449	134,816	(134,814)	-	2,451	2,449
Dáil na nÓg	(3,477)	-	-	-	(3,477)	(3,477)
Development Education	(2,383)	97,589	(97,878)	-	(2,672)	(2,383)
Health	2,742	225,525	(225,566)	-	2,701	2,742
Equality & Intercultural	508	67,051	(66,855)	-	704	508
International & Structured Dialogue	-	183,868	(183,709)	-	159	-
Youth Services & Governance	142,770	583,520	(566,655)	-	159,635	142,770
Total restricted funds	146,235	1,464,895	(1,447,975)	-	163,155	146,235
Unrestricted funds						
General funds	109,633	41,267	(47,414)	-	103,486	109,633
Revaluation reserve	78,469	-	-	-	78,469	78,469
Total unrestricted funds	188,102	41,267	(47,414)	-	181,955	188,102
Total funds	334,337	1,506,162	(1,495,389)	-	345,110	334,337

National Youth Council of Ireland

Notes (continued)

13 Funds (continued)

(c) Analysis of net assets between funds

	Unrestricted funds €	Restricted funds €	Total funds €
Tangible fixed assets	261,708	-	261,708
Current assets	160,986	313,428	474,414
Current liabilities	(136,073)	(209,942)	(346,015)
Long term liabilities	(44,997)	-	(44,997)
	<u>241,624</u>	<u>103,486</u>	<u>345,110</u>

14 Revaluation reserve

	2014 €	2013 €
Balance at start and end of year	<u>78,469</u>	<u>78,469</u>

15 Related party transactions

The following entities are considered to be related parties under Financial Reporting Standard 8.

Name of entity	Nature of relationship
Youthstart Technical Support Unit	Controlled by board members of National Youth Council of Ireland
Comhthraenáil	Controlled by board members of National Youth Council of Ireland
Common Training Programme	Controlled by board members of National Youth Council of Ireland

The Council, incurs certain expenditure on behalf of the Youthstart Technical Support Unit, Comhthraenáil and Common Training Programme which it recharges to these entities.

At 31 December 2014, the Council was owed €Nil by Youthstart Technical Support Unit. Youthstart Technical Support Unit finished its activities on 30 June 2000.

At 31 December 2014, €2,375 was owed to the Council by Comhthraenáil.

At 31 December 2014, the Council was owed €Nil by Common Training Programme.

National Youth Council of Ireland

Notes *(continued)*

16 Commitments

At 31 December 2014 the Council had not entered into any commitments *(2013: Nil)*.

17 Approval of financial statements

The board approved the financial statements on 20 June 2015.

Appendices

The following information does not form part of the audited statutory financial statements and is included solely for the information of management

National Youth Council of Ireland

Appendix 1

Income

	2014 €	2013 €
Youth Services	555,581	573,456
Development Education	97,589	62,694
Health	225,525	220,410
Arts	172,526	174,496
Advocacy & Research	23,689	18,840
Child Protection	134,816	118,666
Equality & Intercultural	67,051	63,237
International	183,868	197,121
Membership/assembly	29,913	28,870
Investment Income	1,746	3,201
Training	-	1,535
Other	13,858	16,516
	<hr/>	<hr/>
	1,506,162	1,479,042
	<hr/>	<hr/>

National Youth Council of Ireland

Appendix 2

Expenditure

	2014 €	2013 €
Salaries and staff expenses	909,583	909,375
Board/volunteers	8,147	10,935
Assembly/conference	9,060	9,234
Telephone	9,971	14,314
Publication/PR	11,654	6,590
Post/couriers	5,501	3,447
Strategic plan	312	-
Webmaster	19,650	17,857
Policy, advocacy and research	23,718	19,809
Stationery	8,751	9,159
Light, heat, cleaning	10,249	10,572
Professional fees	12,041	14,070
Bank interest	5,543	6,200
Depreciation	12,743	8,939
Insurance	5,707	5,707
Repairs and maintenance	4,102	3,079
Sundries	274	-
Health	90,690	75,435
Arts	72,673	76,298
Development Education	32,926	27,684
Child Protection	60,220	61,914
International/Structured dialogue/EU Presidency	160,694	153,715
Subscriptions	3,025	2,075
Staff training	-	5,235
Computer maintenance	7,796	11,912
Equality & Intercultural	10,359	6,670
Communicating Europe	-	4,933
	<hr/>	<hr/>
	1,495,389	1,475,158
	<hr/>	<hr/>

National Youth Council of Ireland

Appendix 3

Health programme

	2014 €	2013 €
<i>Income</i>		
Department of the Minister for Children & Youth Affairs	80,792	83,940
Health Service Executive	100,000	100,000
Training/resources	3,279	3,158
National Office of Suicide Prevention	3,750	30,700
Specialist Certificate	3,200	600
HSE Connected Communities	15,072	14,000
Brought forward from prior year	35,928	24,012
Carried forward to next year	(28,000)	(36,000)
RISE	11,504	-
	<hr/>	<hr/>
Total	225,525	220,410
	<hr/>	<hr/>
<i>Programme Costs</i>		
Salary & staff expenses	103,048	112,826
Training & resources	6,946	2,374
Health promoting youth services	4,128	3,439
Resource development	-	2,320
Specialist Certificate	13,205	9,031
Health Quality Mark Evaluation	8,488	6,292
Assist	-	8,697
Spiritual Health	5,371	5,814
Mind Out	13,111	8,812
Physical Health	-	5,956
Youth Health Framework	3,360	14,468
RISE	11,558	-
Substance Use Manual	-	1,412
Building Resilient Youth Communities	19,856	4,072
Network events	450	1,663
Advocacy-Health Inequalities	3,860	958
Schools Project	184	-
	<hr/>	<hr/>
Total	193,565	188,134
	<hr/>	<hr/>
<i>Administration and support costs</i>	32,001	32,000
	<hr/>	<hr/>
Total costs	225,566	220,134
	<hr/>	<hr/>
(Deficit)/surplus in year	(41)	276
	<hr/>	<hr/>

National Youth Council of Ireland

Appendix 4

Arts programme

	2014 €	2013 €
<i>Income</i>		
Arts Council	66,500	66,500
Department of the Minister for Children and Youth Affairs	61,556	63,954
Training & Resources	6,334	7,312
Youth Arts Certificate	8,136	21,730
Residency grant	35,000	30,000
Brought forward from prior year	30,000	15,000
Carried forward to next year	(35,000)	(30,000)
	<hr/>	<hr/>
Total	172,526	174,496
	<hr/> <hr/>	<hr/> <hr/>
<i>Programme costs</i>		
Salary & staff training	77,295	74,279
Training/meetings/workshops/seminars	1,155	2,797
National Youth Arts Programme / Forum meetings	194	295
Publications & resources	7,857	14,601
Development of website	7	80
Youth Arts Certificate	18,247	21,689
Arts Artist in Residency	23,193	17,721
Arts Advocacy	5,794	6,853
Summer School	14,357	12,039
Winter School	400	-
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Total	148,499	150,354
	<hr/> <hr/>	<hr/> <hr/>
<i>Administration and support costs</i>	23,999	24,000
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Total costs	172,498	174,354
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Surplus in year	28	142
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National Youth Council of Ireland

Appendix 5

Development Education

	2014 €	2013 €
<i>Income</i>		
Irish Aid	80,000	80,000
Trocaire	7,000	7,000
Concern	5,000	4,000
Training & resources	1,496	-
Leargas	7,593	-
Irish Aid Fetac	-	4,694
Brought forward from previous year	41,500	8,500
Carry forward to next year	(45,000)	(41,500)
	<hr/>	<hr/>
Total	97,589	62,694
	<hr/>	<hr/>
<i>Programme costs</i>		
Salary to include training & expenses	58,953	29,207
Roundtable	4,512	-
Development Education training & workshops	7,053	9,467
Development Education policy & research	429	50
Development Education supports & structures	7,204	5,850
Development Education publications & events	4,108	12,067
OWW Central Event/Training/Resources	9,618	-
	<hr/>	<hr/>
Total	91,877	56,641
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<i>Administration and support costs</i>		
Administration	6,001	6,000
Staff support	-	-
	<hr/>	<hr/>
Total	6,001	6,000
	<hr/>	<hr/>
Total costs	97,878	62,641
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(Deficit)/surplus in year	(289)	53
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National Youth Council of Ireland

Appendix 6

Equality & Intercultural

	2014 €	2013 €
<i>Income</i>		
Department of Environment, Community & Local Government	20,724	47,100
Training income	1,888	4,455
Pobal	30,689	-
Council of Europe re: No Hate Campaign	9,250	-
Leargas	-	1,182
Brought forward from prior year	7,500	18,000
Carry forward to next year	(3,000)	(7,500)
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Total	67,051	63,237
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<i>Programme costs</i>		
Staff costs	46,715	46,725
Program costs	45	77
Network meetings/events	183	655
Training	633	1,557
No Hate Campaign	9,279	-
EU Year	-	1,600
Video project	-	2,552
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Total	56,855	53,166
	<hr/> <hr/>	<hr/> <hr/>
<i>Administration and support costs</i>	10,000	10,000
	<hr/> <hr/>	<hr/> <hr/>
Total costs	66,855	63,166
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Surplus in year	196	71
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National Youth Council of Ireland

Appendix 7

Child Protection

	2014 €	2013 €
<i>Income</i>		
Dept. of Children and Youth Affairs	92,334	95,931
Training Fees	24,658	10,535
Certificate in Child Protection	11,824	10,200
Brought forward from prior year	6,000	8,000
Carry forward to next year	-	(6,000)
	<hr/>	<hr/>
Total	134,816	118,666
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<i>Programme costs</i>		
Salary, staff training & recruitment	52,601	47,903
Certificate in Child Protection	19,459	23,829
Policy Development	900	900
Training	29,153	16,762
Seminars	93	1,034
Conferences/resources/media	2,905	1,062
Research	9	750
Website updates	3,933	1,118
Garda Vetting & Consortium	6,564	4,075
Sundry costs	1,246	-
Code of Good Practice	300	-
Meetings/interagency	1,651	6,973
	<hr/>	<hr/>
Total	118,814	104,406
	<hr/> <hr/>	<hr/> <hr/>
<i>Administration and support costs</i>	16,000	14,000
	<hr/> <hr/>	<hr/> <hr/>
Total costs	134,814	118,406
	<hr/> <hr/>	<hr/> <hr/>
Surplus in year	2	260
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National Youth Council of Ireland

Appendix 8

International

<i>Income</i>	2014 €	2013 €
Dept. of the Minister for Children & Youth Affairs	-	120,169
European Youth Forum	-	18,846
Leargas	-	49,072
BBC+	-	6,168
Communicating Europe	8,000	-
Other	3,221	2,866
European Commission – EU Elections	56,331	-
Leargas – Young Voices	37,404	-
Department of Children and Youth Affairs - YV	9,142	-
Leargas – Screenagers	15,159	-
Youth Council for Northern Ireland – Screenagers	15,593	-
Department of Children and Youth Affairs – Screenagers	1,774	-
European Commission – Young Voices Cycle 4	29,353	-
Department of Children and Youth Affairs – Young Voices	4,876	-
Leargas – NIP	30,375	-
Department of Children and Youth Affairs – NIP	2,140	-
Deferred to activity in 2014 – NIP	(29,500)	-
Total	183,868	197,121
<i>Programme costs</i>		
EU Presidency	-	24,406
EU Presidency Consultation	-	44,220
EU Presidency Conference	-	95,905
BBC+	-	5,761
International Program costs	4,615	4,824
European Youth Forum membership fee	1,845	1,845
EU Elections	49,581	-
Young Voices Consultations	44,319	-
Screenagers	20,646	-
Young Voices Cycle 4	33,136	-
Structured Dialogue NIP	2,173	-
Communicating Europe	4,379	-
Total	160,694	176,961
<i>Administration & support costs</i>	23,015	20,160
Total costs	183,709	197,121
Surplus in year	159	-