

National Youth Council of Ireland

Directors' report
and financial statements

Year ended 31 December 2013



National Youth Council of Ireland

Directors' report and financial statements

<i>Contents</i>	<i>Page</i>
Directors and other information	1
Directors' report	2
Statement of directors' responsibilities	4
Independent auditor's report	5
Statement of accounting policies	7
Statement of financial activities	10
Balance sheet	11
Notes forming part of the financial statements	12
Appendix 1 - Income	22
Appendix 2 - Expenditure	23
Appendix 3 - Health programme	24
Appendix 4 - Arts programme	25
Appendix 5 – Development Education	26
Appendix 6 – Intercultural Strategy	27
Appendix 7 – Dáil na nÓg programme	28
Appendix 8 – Child Protection	29
Appendix 9 – International & EU Presidency programme	30

National Youth Council of Ireland

Directors and other information

Directors

James O' Leary (President)
Elaine Nevin (Vice President)
David Owens (Treasurer)
Patrick Burke
Michelle Carew
Patricia McKenna
Denis O'Brien
Noel O'Connor
Ian Power
Mary Hally
Mike Randall
Aileen Mulligan
Sean Finan
Gregory Moroney
Paul Galton

Secretary

Mary Cunningham

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 2013.

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 profit of €3,884 in the year (*2012: deficit of €22,120*).

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 19th January 2013, Mary Hally was appointed as a director of the company.

On 30th November 2013, James McCann resigned as a director of the company.

On 30th November 2013, Carmel O'Connor resigned as a director of the company.

On 30th November 2013, Kieran O'Dowd resigned as a director of the company.

On 30th November 2013, Patrick Molloy resigned as a director of the company.

On 30th November 2013, Victoria Rattigan resigned as a director of the company.

On 30th November 2013, Mike Randall was appointed as a director of the company.

On 30th November 2013, Aileen Mulligan was appointed as a director of the company.

On 30th November 2013, Sean Finan was appointed as a director of the company.

On 30th November 2013, Gregory Moroney was appointed as a director of the company.

On 30th November 2013, Paul Gralton 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.

Books of account

The directors believe that they have complied with the requirements of Section 202 of the Companies Act, 1990, with regard to books of account by employing accounting personnel with appropriate expertise and by providing adequate resources to the financial function. The books of account 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 160(2) of the Companies Act, 1963, the auditors, KPMG, Chartered Accountants, will continue in office.

On behalf of the board



James O'Leary
President



David Owens
Honorary Treasurer

26 May 2014

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 Generally Accepted Accounting Practice in Ireland, comprising applicable law and the accounting standards issued by the Accounting Standards Board and promulgated by the Institute of Chartered Accountants in Ireland.

The company's financial statements are required by law to give a true and fair view of the state of affairs of the company and of its surplus or deficit for that period.

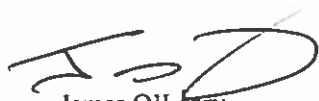
In preparing the financial statements, the directors are required to:

- select suitable accounting policies and then apply them consistently;
- make judgements and estimates that are reasonable and prudent; 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 proper books of account 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 Acts, 1963 to 2013. They are also responsible 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 Acts 1963 to 2013.

On behalf of the board



James O'Leary
President



David Owens
Honorary Treasurer

26 MAY 2014



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 of the National Youth Council of Ireland for the year ended 31 December 2013 which comprise the statement of financial activities, balance sheet and related notes. These financial statements have been prepared under the accounting policies set out therein.

This report is made solely to the company's members, as a body, in accordance with section 193 of the Companies Act, 1990. 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 Council and the Council's members, as a body, for our audit work, for this report, or for the opinions we have formed.

Respective responsibilities of board members and auditors

The directors' responsibilities for preparing the directors' report and the financial statements in accordance with applicable law and the accounting standards issued by the Accounting Standards Board and promulgated by the Institute of Chartered Accountants in Ireland (Generally Accepted Accounting Practice in Ireland) are set out in the statement of directors' responsibilities on page 4.

Our responsibility is to audit the financial statements in accordance with relevant legal and regulatory requirements and International Standards on Auditing (UK and Ireland).

We report to you our opinion as to whether the financial statements give a true and fair view and have been properly prepared in accordance with the Companies Acts 1963 to 2013. We also report to you whether, in our opinion: proper books of account have been kept by the company and whether the information given in the directors' report is consistent with the financial statements. In addition we state whether we have obtained all the information and explanations necessary for the purposes of our audit and whether the financial statements are in agreement with the books of account.

We also report to you if, in our opinion, any information specified by law regarding directors' remuneration and directors' transactions is not disclosed and where practicable, include such information in our report.

We read the directors' report and consider implications for our report if we become aware of any apparent misstatements within it.



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

Basis of audit opinion

We conducted our audit in accordance with International Standards on Auditing (UK and Ireland) issued by the Auditing Practices Board. An audit includes examination, on a test basis, of evidence relevant to the amounts and disclosures in the financial statements. It also includes an assessment of the significant estimates and judgements made by the directors in the preparation of the financial statements, and of whether the accounting policies are appropriate to the company's circumstances, consistently applied and adequately disclosed.

We planned and performed our audit so as to obtain all the information and explanations which we considered necessary in order to provide us with sufficient evidence to give reasonable assurance that the financial statements are free from material misstatement, whether caused by fraud or other irregularity or error. In forming our opinion we also evaluated the overall adequacy of the presentation of information in the financial statements.

Opinion

In our opinion:

- the financial statements give a true and fair view, in accordance with Generally Accepted Accounting Practice in Ireland, of the state of the company's affairs as at 31 December 2013 and of its surplus for the year then ended;
- the financial statements have been properly prepared in accordance with the Companies Acts 1963 to 2013.

We have obtained all the information and explanations which we consider necessary for the purposes of our audit. In our opinion proper books of account have been kept by the company. The financial statements are in agreement with the books of account.

In our opinion the information given in the directors' report is consistent with the financial statements.

Sean O'Keefe

for and on behalf of

KPMG

Chartered Accountants, Statutory Audit Firm

1 Stokes Place

St. Stephen's Green

Dublin 2

26 May 2014

National Youth Council of Ireland

Statement of accounting policies *for the year ended 31 December 2013*

Accounting policies

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

(a) 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 Accounting Standards Board 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.

(b) 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.

National Youth Council of Ireland

Statement of accounting policies *(continued)* for the year ended 31 December 2013

Accounting policies *(continued)*

(c) 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.

(d) 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.

(e) 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.

(f) Cash flow statement

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

National Youth Council of Ireland

Statement of accounting policies *(continued)* *for the year ended 31 December 2013*

Accounting policies *(continued)*

(g) 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.

(h) 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.

National Youth Council of Ireland

Statement of financial activities for the year ended 31 December 2013

	Notes	Restricted Funds 2013 €	Unrestricted Funds 2013 €	Total Funds 2013 €	Total funds 2012 €
Incoming resources					
Incoming resources from charitable activities;					
- Grants from funders	3	1,441,588	-	1,441,588	1,689,146
Incoming resources from generated funds;					
- Membership fees		-	28,870	28,870	24,010
- Conference fees		-	3,065	3,065	4,133
- Secretariat		-	2,318	2,318	6,815
- Investment income		-	3,201	3,201	4,232
Total incoming resources		1,441,588	37,454	1,479,042	1,728,336
Resources expended					
Charitable activities	4	1,422,041	-	1,422,041	1,686,664
Governance costs	5	-	53,117	53,117	63,792
Total resource expended		1,422,041	53,117	1,475,158	1,750,456
Net incoming/(outgoing) resources	12	19,547	(15,663)	3,884	(22,120)

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

26 May 2014

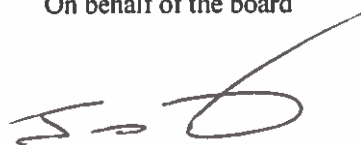
National Youth Council of Ireland

Balance sheet

at 31 December 2013

	<i>Note</i>	2013 €	2012 €
Fixed assets			
Tangible assets	7	255,448	264,386
Current assets			
Debtors	8	5,760	16,296
Cash at bank and in hand		481,019	421,112
		<hr/>	<hr/>
Creditors: amounts falling due within one year	9	486,779 (350,114)	437,408 (301,611)
		<hr/>	<hr/>
Net current assets		136,665	135,797
		<hr/>	<hr/>
Total assets less current liabilities		392,113	400,183
Creditors: amounts falling due after more than one year	10	(57,776)	(69,730)
		<hr/>	<hr/>
Net assets		334,337	330,453
		<hr/>	<hr/>
Funded by:			
Unrestricted funds			
- Unrestricted income funds	12	109,633	125,296
- Revaluation reserve	12	78,469	78,469
Restricted funds	12	146,235	126,688
		<hr/>	<hr/>
		334,337	330,453
		<hr/> <hr/>	<hr/> <hr/>

On behalf of the board



James O'Leary
President



David Owens
Honorary Treasurer

26 May 2014

National Youth Council of Ireland

Notes

forming part of the financial statements

1 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 2013, there were 15 directors whose guarantee is limited to €1 each.

Due to its status as a voluntary youth organisation, the Council is exempt from the reporting and disclosure requirements of the Companies (Amendment) Act, 1986, under Section 2(1)(a) of that Act.

2 Net incoming/(outgoing) resources for the year

	2013 €	2012 €
Net incoming/(outgoing) resources for the year	3,884	(22,120)
<i>Stated after charging:</i>		
Auditor's remuneration	9,500	11,000
Depreciation of tangible fixed assets	8,938	9,538

National Youth Council of Ireland

Notes (continued)

3 Incoming resources from charitable activities

	Unrestricted	Restricted	2013 Total	2012 Total
	€	€	€	€
Youth Services Programme;				
- Office of Minister for Children & Youth Affairs	-	573,456	573,456	657,172
- Department of Community, Equality and Gaeltacht Affairs	-	18,840	18,840	20,000
- Department of Education	-	-	-	5,000
- Communicating Europe Initiative	-	8,000	8,000	-
- Other	-	4,668	4,668	47,073
Development Education Programme;				
- Irish Aid	-	54,000	54,000	180,000
- Trocaire	-	4,000	4,000	7,000
- Leargas	-	-	-	2,534
- Training Fees	-	4,694	4,694	5,002
Health Programme;				
- Health Services Executive	-	97,822	97,822	110,382
- Office of Minister for Children & Youth Affairs	-	83,940	83,940	88,358
- Crisis Pregnancy Agency	-	9,190	9,190	8,888
- National Office of Suicide Prevention	-	21,700	21,700	37,059
- HSE North East Building Resilient Communities	-	4,000	4,000	-
- Training & Specialist Fees	-	3,758	3,758	6,320
Arts Programme;				
- The Arts Council	-	66,500	66,500	95,375
- Office of Minister for Children & Youth Affairs	-	63,954	63,954	67,320
- Residency Income	-	15,000	15,000	55,760
- Training & Certificate Fees	-	29,042	29,042	14,373
Dáil na nÓg Programme;				
- Office of Minister for Children & Youth Affairs	-	-	-	80,072
Child Protection Programme;				
- Office of Minister for Children & Youth Affairs	-	95,931	95,931	100,980
- Training fees	-	22,735	22,735	4,030
Intercultural Strategy Programme;				
- Department of Community, Environment & Local Government	-	47,100	47,100	63,999
- Equality Authority	-	-	-	4,000
- Leargas	-	1,182	1,182	5,191
- EU Year	-	5,000	5,000	5,000
- Galway Survey	-	-	-	5,000
- Youthnet	-	-	-	12,846
- Training Fees	-	9,955	9,955	412
International & EU Presidency;				
- Department of Minister for Children & Youth Affairs	-	120,169	120,169	-
- Leargas EU Consultations	-	49,072	49,072	-
- European Youth Forum	-	18,846	18,846	-
- Leargas BBC+ Meeting	-	6,168	6,168	-
- Travel Reimbursements	-	2,866	2,866	-
	-	1,441,588	1,441,588	1,689,146

National Youth Council of Ireland

Notes (continued)

4 Expenditure on charitable activities

	Basis of allocation	Youth services programme		Development education programme		Health programme		Arts Programme		International & EU Presidency programme		Child protection programme		Intercultural Strategy programme		2013 Total		2012 Total	
		€	€	€	€	€	€	€	€	€	€	€	€	€	€	€	€	€	€
<i>Costs directly allocated to activities</i>																			
Staff costs	Direct	460,145	28,957	112,700	74,056	23,249	47,793	46,496	890,792										
Travel	Direct	4,790	250	125	223	5,895	110	229	28,260										
Training, workshops & assessments	Direct	5,235	9,467	40,487	34,327	-	40,591	1,557	189,477										
Research	Direct	6,743	-	-	-	-	750	-	48,082										
Publications	Direct	11,523	5,319	15,881	14,681	-	1,102	2,551	58,123										
Grants advanced	Direct	16,388	-	-	14,655	-	-	-	88,571										
Events	Direct	12,295	6,748	7,619	2,198	145,886	2,111	-	73,370										
Meetings, review, and support	Direct	2,197	5,901	10,364	3,361	1,932	6,974	2,333	87,450										
Advocacy	Direct	9,321	-	958	6,853	-	900	-	21,974										
Vetting	Direct	-	-	-	-	-	4,075	-	41										
<i>Support costs allocated to activities</i>																			
General office and finance staff	Staff time	-	3,550	23,548	17,037	17,473	9,580	6,061	104,857										
Stationery/photocopying	Usage	3,893	458	1,374	916	235	916	916	9,452										
Communications	Usage	8,674	961	1,923	1,923	1,421	1,442	961	17,473										
Maintenance & Storage	Per capita	1,895	79	395	316	79	158	158	5,107										
Light & Heat	Per capita	6,506	271	1,355	1,084	271	542	542	15,297										
Computer and website maintenance	Per capita	7,331	305	1,527	1,222	305	611	611	12,921										
Legal & professional	Usage	14,070	-	-	-	-	-	-	13,000										
Insurance	Per capita	3,512	146	732	585	146	293	293	6,025										
Bank & Mortgage interest charges	Usage	6,200	-	-	-	-	-	-	6,854										
Depreciation	Per capita	5,501	229	1,146	917	229	458	458	9,538										
Total charitable expenditure		586,219	62,641	220,134	174,354	197,121	118,406	63,166	1,686,664										

National Youth Council of Ireland

Notes (continued)

5 Governance costs

	2013 €	2012 €
Staff costs	39,141	45,744
Board and annual assembly costs	11,601	15,549
Office and other costs	2,375	2,499
	<hr/>	<hr/>
	53,117	63,792
	<hr/>	<hr/>

6 Employee numbers and costs

	2013 €	2012 €
Average number of employees	19	22
	<hr/>	<hr/>

The aggregate payroll costs of these employees were as follows:

	2013 €	2012 €
Wages and salaries	766,922	854,645
Social security costs	80,338	89,122
Pension costs	45,898	48,945
	<hr/>	<hr/>
	893,158	992,712
	<hr/>	<hr/>

Included in wages, salaries and pension costs are amounts of €100,223 (2012: €100,223) paid to the CEO and €73,545 (2012: €73,545) paid to the Deputy Director.

National Youth Council of Ireland

Notes (continued)

7 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
At 31 December 2013	381,429	232,619	58,192	672,240
Depreciation				
At 1 January 2013	125,075	231,315	51,464	407,854
Charge for year	7,629	637	672	8,938
At 31 December 2013	132,704	231,952	52,136	416,792
Net book value				
At 31 December 2013	248,725	667	6,056	255,448
At 31 December 2012	256,354	1,304	6,728	264,386

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.

8 Debtors

	2013	2012
	€	€
Other debtors	5,760	16,296

All debtors fall due within one year.

National Youth Council of Ireland

Notes (continued)

9 Creditors: amounts falling due within one year

	2013 €	2012 €
Current portion of mortgage loan	12,282	11,714
Trade creditors and accruals	94,412	181,734
Sundry creditors	19,951	29,651
Deferred income	223,469	78,512
	<u>350,114</u>	<u>301,611</u>

10 Creditors: amounts falling due after more than one year

	2013 €	2012 €
Mortgage loan	57,776	69,730
	<u>57,776</u>	<u>69,730</u>

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

11 Details of borrowings

<i>Maturity analysis</i>	Within one year €	Between one and two years €	Between two and five years €	After five years €	Total €
<i>Repayable by instalments:</i>					
Mortgage loan	12,282	12,849	44,927	-	70,058
	<u>12,282</u>	<u>12,849</u>	<u>44,927</u>	<u>-</u>	<u>70,058</u>
At end of year	<u>12,282</u>	<u>12,849</u>	<u>44,927</u>	<u>-</u>	<u>70,058</u>

National Youth Council of Ireland

Notes (continued)

12 Funds

(a) Reconciliation of funds

	Restricted Funds €	Unrestricted Income funds €	Unrestricted Revaluation reserve €	Total 2013 €	Total 2012 €
Total funds at beginning of year	126,688	125,296	78,469	330,453	352,573
Net incoming/(outgoing) resources for the year	19,547	(15,663)	-	3,884	(22,120)
Total funds at end of year	146,235	109,633	78,469	334,337	330,453

National Youth Council of Ireland

Notes (continued)

12 Funds (continued)

(b) Movement in funds

	At 1 January 2013 €	Incoming resources €	Outgoing resources €	Transfers €	At 31 December 2013 €	At 31 December 2012 €
Restricted funds						
Arts	3,484	174,496	(174,354)	-	3,626	3,484
Child Protection	2,189	118,666	(118,406)	-	2,449	2,189
Dáil na nÓg	(3,477)	-	-	-	(3,477)	(3,477)
Development Education	(2,436)	62,694	(62,641)	-	(2,383)	(2,436)
Health	2,466	220,410	(220,134)	-	2,742	2,466
Intercultural Strategy	437	63,237	(63,166)	-	508	437
International & EU Presidency	-	197,121	(197,121)	-	-	-
Youth Services & Governance	124,025	604,964	(586,219)	-	142,770	124,025
Total restricted funds	126,688	1,441,588	(1,422,041)	-	146,235	126,688
Unrestricted funds						
General funds	125,296	37,454	(53,117)	-	109,633	125,296
Revaluation reserve	78,469	-	-	-	78,469	78,469
Total unrestricted funds	203,765	37,454	(53,117)	-	188,102	203,765
Total funds	330,453	1,479,042	(1,475,158)	-	334,337	330,453

National Youth Council of Ireland

Notes (continued)

12 Funds (continued)

(c) Analysis of net assets between funds

	Unrestricted funds €	Restricted funds €	Total funds €
Tangible fixed assets	255,448	-	255,448
Current assets	117,075	369,704	486,779
Current liabilities	(126,645)	(223,469)	(350,114)
Long term liabilities	(57,776)	-	(57,776)
	<u>188,102</u>	<u>146,235</u>	<u>334,337</u>

13 Revaluation reserve

	2013 €	2012 €
Balance at start and end of year	<u>78,469</u>	<u>78,469</u>

14 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 2013, the Council owed €6,000 to Youthstart Technical Support Unit. Youthstart Technical Support Unit finished its activities on 30 June 2000.

At 31 December 2013, €2,375 was owed to the Council by Comhthraenáil.

At 31 December 2013, the Council owed €6,000 to Common Training Programme.

National Youth Council of Ireland

Notes *(continued)*

15 Commitments

At 31 December 2013 the Council had not entered into any commitments (2012: Nil).

16 Approval of financial statements

The board approved the financial statements on

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

	2013 €	2012 €
Youth Services	604,964	729,245
Development Education	62,694	194,536
Health	220,410	251,007
Arts	174,496	232,828
Dáil na nÓg	-	80,072
Child Protection	118,666	105,010
Intercultural Strategy	63,237	96,448
International & EU Presidency programme	197,121	-
Membership/assembly	31,935	28,143
Investment Income	3,201	4,232
Training	2,318	6,815
	<hr/>	<hr/>
	1,479,042	1,728,336
	<hr/> <hr/>	<hr/> <hr/>

National Youth Council of Ireland

Appendix 2

Expenditure

	2013 €	2012 €
Salaries and staff expenses	588,020	559,074
Board/volunteers	10,935	15,549
Assembly/conference	9,234	11,577
Telephone	14,314	12,507
Publication/media	7,008	15,253
Post/couriers	3,447	7,501
Strategic plan	-	11,444
Webmaster	17,857	22,872
Policy, advocacy and research	19,809	27,548
Stationery	9,159	9,452
Light, heat, cleaning	10,572	15,297
Professional fees	14,070	13,000
Bank interest	6,200	6,854
Depreciation	8,938	9,538
Insurance	5,707	6,025
Repairs and maintenance	3,079	5,107
Sundries	-	345
Health	188,134	218,555
Arts	150,354	209,733
Development Education	56,641	166,308
Child Protection	104,406	90,239
International and EU Presidency	176,961	20,867
Dáil na nÓg	-	50,676
Staff training	5,235	6,211
Computer maintenance	11,912	12,921
Intercultural Strategy	53,166	86,415
Measuring Impact	-	22,713
Staff Redundancy	-	43,424
Specialist Orgs	-	2,117
Economic Assessment	-	50,790
Referendum Costs	-	20,544
	<hr/>	<hr/>
	1,475,158	1,750,456
	<hr/> <hr/>	<hr/> <hr/>

National Youth Council of Ireland

Appendix 3

Health programme

	2013 €	2012 €
<i>Income</i>		
Department of the Minister for Children & Youth Affairs	83,940	88,358
Health Service Executive	100,000	105,000
Training/resources	3,158	1,720
National Office of Suicide Prevention	30,700	26,840
Specialist Certificate	600	4,600
HSE Connected Communities	14,000	-
Brought forward from prior year	24,012	48,501
Carried forward to next year	(36,000)	(24,012)
	<hr/>	<hr/>
Total	220,410	251,007
	<hr/> <hr/>	<hr/> <hr/>
<i>Programme Costs</i>		
Salary & staff expenses	112,826	88,154
Training & resources	2,374	11,657
Health promoting youth services	3,439	5,983
Resource development	2,320	2,573
Specialist Certificate	9,031	22,451
Health Quality Mark Evaluation	6,292	6,175
Assist	8,697	10,579
Spiritual Health	5,814	13,676
Mind Out	8,812	29,780
Physical Health	5,956	100
Youth Health Framework	14,468	6,698
ICS X Hale Project	-	3,015
Substance Use Manual	1,412	17,714
Building Resilient Youth Communities	4,072	-
Network events	1,663	-
Advocacy-Health Inequalities	958	-
	<hr/>	<hr/>
Total	188,134	218,555
	<hr/> <hr/>	<hr/> <hr/>
<i>Administration and support costs</i>	32,000	32,000
	<hr/> <hr/>	<hr/> <hr/>
Total costs	220,134	250,555
	<hr/> <hr/>	<hr/> <hr/>
Surplus in year	276	452
	<hr/> <hr/>	<hr/> <hr/>

National Youth Council of Ireland

Appendix 4

Arts programme

	2013 €	2012 €
<i>Income</i>		
Arts Council	66,500	67,375
Department of the Minister for Children and Youth Affairs	63,954	47,320
Training & Resources	7,312	6,691
Youth Arts Certificate	21,730	7,682
Residency grant	30,000	30,000
Brought forward from prior year	15,000	88,760
Carried forward to next year	(30,000)	(15,000)
	<hr/>	<hr/>
Total	174,496	232,828
	<hr/> <hr/>	<hr/> <hr/>
<i>Programme costs</i>		
Salary & staff training	74,279	94,980
Training/meetings/workshops/seminars	2,797	4,675
National Youth Arts Programme / Forum meetings	295	512
Publications & resources	14,601	996
Development of website	80	-
Youth Arts Certificate	21,689	21,996
Arts Artist in Residency	17,721	65,243
Arts Advocacy	6,853	1,780
Summer School	12,039	19,558
	<hr/>	<hr/>
Total	150,354	209,740
	<hr/> <hr/>	<hr/> <hr/>
<i>Administration and support costs</i>	24,000	24,000
	<hr/> <hr/>	<hr/> <hr/>
Total costs	174,354	233,740
	<hr/> <hr/>	<hr/> <hr/>
Surplus/(deficit) in year	142	(912)
	<hr/> <hr/>	<hr/> <hr/>

National Youth Council of Ireland

Appendix 5

Development Education

	2013 €	2012 €
<i>Income</i>		
Irish Aid	80,000	180,000
Trocaire	7,000	7,500
Concern	4,000	4,000
Training & resources	-	5,002
Leargas	-	2,534
Irish Aid Fetac	4,694	-
Brought forward from previous year	8,500	4,000
Carry forward to next year	(41,500)	(8,500)
	<hr/>	<hr/>
Total	62,694	194,536
	<hr/> <hr/>	<hr/> <hr/>
<i>Programme costs</i>		
Salary to include training & expenses	29,207	135,014
Development Education information	-	3,530
Development Education training & workshops	9,467	9,116
Development Education policy & research	50	375
Development Education supports & structures	5,850	2,018
Development Education publications & events	12,067	13,780
Youth in Action Seminar	-	2,475
	<hr/>	<hr/>
Total	56,641	166,308
	<hr/> <hr/>	<hr/> <hr/>
<i>Administration and support costs</i>		
Administration	6,000	20,800
Staff support	-	14,400
	<hr/>	<hr/>
Total	6,000	35,200
	<hr/> <hr/>	<hr/> <hr/>
Total costs	62,641	201,508
	<hr/> <hr/>	<hr/> <hr/>
Surplus/(deficit) in year	53	(6,972)
	<hr/> <hr/>	<hr/> <hr/>

National Youth Council of Ireland

Appendix 6

Intercultural Strategy

	2013 €	2012 €
<i>Income</i>		
Department of Environment, Community & Local Government	47,100	50,000
Training income	4,455	412
Youthnet	-	12,846
Equality Authority	-	4,000
Leargas	1,182	5,190
EU Year	-	10,000
Galway Survey	-	5,000
Brought forward from prior year	18,000	27,000
Carry forward to next year	(7,500)	(18,000)
	<hr/>	<hr/>
Total	63,237	96,448
	<hr/>	<hr/>
<i>Programme costs</i>		
Staff costs	46,725	46,781
Program costs	77	13,602
Network meetings/events	655	1,344
Training	1,557	1,737
Leargas We Are Here	-	8,146
Galway Survey	-	5,043
EU Year	1,600	6,226
Video project	2,552	3,539
	<hr/>	<hr/>
Total	53,166	86,418
	<hr/>	<hr/>
<i>Administration and support costs</i>	10,000	10,000
	<hr/>	<hr/>
Total costs	63,166	96,418
	<hr/>	<hr/>
Surplus in year	71	30
	<hr/>	<hr/>

National Youth Council of Ireland

Appendix 7

Dáil na nÓg programme

	2013 €	2012 €
<i>Income</i>		
Department of the Minister for Children & Youth Affairs	-	80,072
Brought forward from prior year	-	-
Carried forward to next year	-	-
	<hr/>	<hr/>
Total	-	80,072
	<hr/>	<hr/>
<i>Programme costs</i>		
Salary & staff training	-	38,412
Transport costs	-	365
Meetings	-	11,869
Other costs	-	30
	<hr/>	<hr/>
Total	-	50,676
	<hr/>	<hr/>
<i>Administration and support costs</i>	-	30,624
	<hr/>	<hr/>
Total costs	-	81,310
	<hr/>	<hr/>
Surplus/(deficit) in year	-	(1,238)
	<hr/>	<hr/>

National Youth Council of Ireland

Appendix 8

Child Protection

	2013 €	2012 €
<i>Income</i>		
Dept. of Children and Youth Affairs	95,931	106,480
Training Fees	10,535	5,030
Certificate in Child Protection	10,200	-
Brought forward from prior year	8,000	1,500
Carry forward to next year	(6,000)	(8,000)
	<hr/>	<hr/>
Total	118,666	105,010
	<hr/> <hr/>	<hr/> <hr/>
<i>Programme costs</i>		
Salary, staff training & recruitment	47,903	59,373
Certificate in Child Protection	23,829	7,930
Policy Development	900	1,148
Training	16,762	17,004
Seminars	1,034	-
Conferences/resources/media	1,062	1,852
Research	750	353
Website updates	1,118	1,377
Garda Vetting & Consortium	4,075	41
Sundry costs	-	380
Strategic review	-	781
Meetings/interagency	6,973	-
	<hr/>	<hr/>
Total	104,406	90,244
	<hr/> <hr/>	<hr/> <hr/>
<i>Administration and support costs</i>	14,000	14,000
	<hr/> <hr/>	<hr/> <hr/>
Total costs	118,406	104,244
	<hr/> <hr/>	<hr/> <hr/>
Surplus in year	260	776
	<hr/> <hr/>	<hr/> <hr/>

National Youth Council of Ireland

Appendix 9

International & EU Presidency programme

	2013 €	2012 €
<i>Income</i>		
Dept. of the Minister for Children & Youth Affairs	120,169	6,000
European Youth Forum	18,846	-
Leargas	49,072	-
BBC+	6,168	-
Vote @ 16	-	5,708
Other	2,866	2,668
	<hr/>	<hr/>
Total	197,121	14,376
	<hr/> <hr/>	<hr/> <hr/>
<i>Programme costs</i>		
EU Presidency	24,406	3,072
EU Presidency Consultation	44,220	-
EU Presidency Conference	95,905	-
BBC+	5,761	-
International Program costs	4,824	6,670
European Youth Forum membership fee	1,845	3,689
Vote @ 16	-	7,436
	<hr/>	<hr/>
Total	176,961	20,867
	<hr/> <hr/>	<hr/> <hr/>
<i>Administration & support costs</i>	20,160	-
	<hr/> <hr/>	<hr/> <hr/>
Total costs	197,121	20,867
	<hr/> <hr/>	<hr/> <hr/>
Surplus in year	-	(6,491)
	<hr/> <hr/>	<hr/> <hr/>