

National Youth Council of Ireland

(Company Limited by Guarantee – without share capital)

Directors' report and financial statements

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National Youth Council of Ireland
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Directors and other information

Directors

Rhona Dunnett
Joanna Siewierska
Declan Burgess
Elaine Nevin
Gordon Hill
Derek Reilly
Denis O'Brien
Ian Power
Mary Hally
Mike Randall
Aileen Mulligan
Sean Finan
Gregory Moroney
Paul Gralton
Teresa Walsh

Secretary

Sean Finan

Chief office

3 Montague Street
Dublin 2

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

National Youth Council of Ireland

(Company Limited by Guarantee – without share capital)

Directors' report

The directors present their annual report together with the audited financial statements for the year ended 31 December 2015.

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 €15,262 in the year *(2014: surplus of €10,773)*.

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 23 April 2015, Gellert Mezza resigned as a director of the company.

On 20 June 2015, Rhona Dunnett, Joanna Siewierska, Declan Burgess, Gordon Hill and Derek Reilly were appointed directors of the company. Sean Finan was appointed company secretary. Michelle Carew, Patricia McKenna, Patrick Burke, James O'Leary and David Owens resigned as directors of the company. David Owens resigned as company secretary.

National Youth Council of Ireland

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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 to 285 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) FRS 102.

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

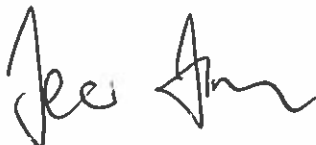
Auditors

In accordance with Section 383(2) of the Companies Act 2014, the auditors, KPMG, Chartered Accountants, will continue in office.

On behalf of the board



Ian Power
President



Sean Finan
Treasurer

21 June 2016

National Youth Council of Ireland

(Company Limited by Guarantee – without share capital)

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 FRS 102 *The Financial Reporting Standard applicable in the UK and Republic of 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 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 responsible for the maintenance and integrity of the corporate and financial information included on the company's website. Legislation in the Republic of Ireland covering the preparation and dissemination of financial statements may differ from legislation in other jurisdictions.

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



Ian Power
President



Sean Finan
Treasurer

21 June 2016



KPMG
Audit
1 Stokes Place
St. Stephen's Green
Dublin 2
D02 DE03
Ireland

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Fax +353 1 412 1122
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Independent auditor's report to the members of the National Youth Council of Ireland (*Company Limited by Guarantee – without share capital*)

We have audited the financial statements ("financial statements") of the National Youth Council of Ireland for the year ended 31 December 2015 which comprise the statement of financial activities, the balance sheet, statement of changes in equity, statement of cashflow and the related notes. The financial reporting framework that has been applied in their preparation is Irish law and FRS 102 *The Financial Reporting Standard applicable in the UK and Republic of 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 2015 and of its surplus for the year then ended;
- have been properly prepared in accordance with FRS 102 *The Financial Reporting Standard applicable in the UK and Republic of 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.

Shaun Murphy • Darina Barrett • Alan Boyne • Patricia Carroll • Brian Clavin • Colm Clifford • Mark Collins • Ivor Conlon • Hubert Crehan
Killian Croke • Eamon Dillon • Paul Dobby • Jorge Fernandez Revilla • Caroline Flynn • Laura Gallagher • Frank Gannon • Michael Gibbons
Ruaidhrí Gibbons • Roger Gillespie • Salwyn Hearn • Declan Keane • Jonathan Lew • Niamh Marshall • Ryan McCarthy • Tom McEvoy
Emer McGrath • David Meagher • Cliona Mullen • Ian Nelson • Colin O'Brien • Barrie O'Connell • Conall O'Halloran • Sean O'Keefe
Garrett O'Neill • Colm O'Sé • Vincent Reilly • Eamonn Russell • David Wilkinson

KPMG, an Irish partnership and a member firm of the KPMG network of independent member firms affiliated with KPMG International Cooperative ("KPMG International"), a Swiss entity

Offices: Dublin, Belfast, Cork and Galway

KPMG is authorised by Chartered Accountants Ireland to carry on Investment Business.



Independent auditor's report to the members of the National Youth Council of Ireland (*Company Limited by Guarantee – without share capital*) (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.

Paul O'Brien

Paul O'Brien

for and on behalf of

KPMG

Chartered Accountants, Statutory Audit Firm

1 Stokes Place

St. Stephen's Green

Dublin 2

21 June 2016

National Youth Council of Ireland
(Company Limited by Guarantee – without share capital)

Statement of financial activities
for the year ended 31 December 2015

	Note	Restricted funds 2015 €	Unrestricted funds 2015 €	Total funds 2015 €	Total funds 2014 €
Incoming resources					
Incoming resources from charitable activities:					
- Grants from funders	4	1,559,697	-	1,559,697	1,464,895
Incoming resources from generated funds;					
- Membership fees		-	31,843	31,843	29,913
- Conference fees		-	5,441	5,441	5,536
- Secretariat		-	7,548	7,548	4,072
- Investment income		-	358	358	1,746
Total incoming resources		1,559,697	45,190	1,604,887	1,506,162
Resources expended					
Charitable activities	5	1,542,301	-	1,542,301	1,447,975
Governance costs	6	-	47,324	47,324	47,414
Total resource expended		1,542,301	47,324	1,589,625	1,495,389
Net incoming/(outgoing) resources	13	17,396	(2,134)	15,262	10,773

There are no other comprehensive income and losses for the year or preceding financial year. Accordingly, no statement of other comprehensive income has been presented.

National Youth Council of Ireland
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Balance sheet
as at 31 December 2015

	<i>Note</i>	2015 €	2014 €
Fixed assets			
Tangible assets	<i>8</i>	249,821	261,708
Current assets			
Debtors	<i>9</i>	4,466	16,342
Cash at bank and in hand		523,774	458,072
		<hr/> 528,240	<hr/> 474,414
Creditors: amounts falling due within one year	<i>10</i>	(390,907)	(350,529)
		<hr/> 137,333	<hr/> 123,885
Total assets less current liabilities		387,154	385,593
Creditors: amounts falling due after more than one year	<i>11</i>	(31,296)	(44,997)
		<hr/> 355,858	<hr/> 340,596
Funded by:			
Unrestricted funds			
- Unrestricted income funds	<i>13</i>	96,838	98,972
- Revaluation reserve	<i>14</i>	78,469	78,469
Restricted funds	<i>13</i>	180,551	163,155
		<hr/> 355,858	<hr/> 340,596
		<hr/> 355,858	<hr/> 340,596

On behalf of the board



Ian Power
President



Sean Finan
Treasurer

21 June 2016

National Youth Council of Ireland
(Company Limited by Guarantee – without share capital)

Statement of changes in equity
for the year ended 31 December 2015

	Accumulated Surplus €	Restricted funds €	Total funds €
Balance at 1 January 2014	183,588	146,235	329,823
Total comprehensive income for the year	<u>(6,147)</u>	<u>16,920</u>	<u>10,773</u>
Deficit or Surplus for the year			
Balance at 31 December 2014	<u><u>177,441</u></u>	<u><u>163,155</u></u>	<u><u>340,596</u></u>

	Accumulated Surplus €	Restricted funds €	Total funds €
Balance at 1 January 2015	177,441	163,155	340,596
Total comprehensive income for the year	<u>(2,134)</u>	<u>17,396</u>	<u>15,262</u>
Deficit or Surplus for the year			
Balance at 31 December 2015	<u><u>175,307</u></u>	<u><u>180,551</u></u>	<u><u>355,858</u></u>

National Youth Council of Ireland
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Cash flow statement
for the year ended 31 December 2015

	2015 €	2014 €
Reconciliation of surplus for the year to net cash inflow from operating activities		
Operating surplus for the year	15,262	10,773
<i>Adjustments for:</i>		
Depreciation	12,839	12,742
Interest received	(358)	(1,746)
Interest payable	4,549	5,543
	<hr/>	<hr/>
	32,292	27,312
(Increase)/decrease in debtors	11,876	(10,582)
Increase/(decrease) in creditors	43,658	8,861
Increase/ (decrease) in deferred income	(3,848)	(13,527)
	<hr/>	<hr/>
Net cash from operating activities	83,978	12,064
Cash flows from investing activities		
Acquisition of tangible fixed assets	(952)	(19,002)
Interest received	358	1,746
	<hr/>	<hr/>
Net cash from investing activities	(594)	(17,256)
Cash flows from financing activities		
Payment of mortgage interest	(13,133)	(12,212)
Bank charges	(4,549)	(5,543)
	<hr/>	<hr/>
Net cash from financing activities	(17,682)	(17,755)
	<hr/>	<hr/>
Net increase in cash and cash equivalent	65,702	(22,947)
Cash and cash equivalents at 1 January	458,072	481,019
	<hr/>	<hr/>
Cash and cash equivalents at 31 December	523,774	458,072
	<hr/> <hr/>	<hr/> <hr/>

National Youth Council of Ireland

(Company Limited by Guarantee – without share capital)

Notes

forming part of the financial statements

1 Accounting policies

1.1 Basis of preparation

The financial statements were prepared for the first time in accordance with Financial Reporting Standard 102 *The Financial Reporting Standard* applicable in the UK and Republic of Ireland ("FRS 102") as issued in August 2014. The presentation currency of these financial statements is euro (€).

In the transition to FRS 102 from old Irish GAAP, the company has made measurements and recognition adjustments where relevant. An explanation of how the transition to FRS 102 has affected the financial position and financial performance of the company is provided in note 17.

The accounting policies set out below have, unless otherwise stated, been applied consistently to all periods presented in these financial statements.

Judgements made by the directors, in the application of these accounting policies that have a significant effect on the financial statement are discussed in note 18.

The Council voluntarily implements the reporting requirements of the Statement of Recommended Practice: Accounting and Reporting by Charities (SORP) FRS 102.

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

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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 Employee benefits

Defined contribution plans

Pension benefits for employees are met by payments to defined contribution pension plans. A defined contribution plan is a post-employment benefit plan under which the company pays fixed contributions into a separate entity and has no legal or constructive obligation to pay further amounts. Obligations for contributions to defined contribution pension plans are recognised as an expense in the profit and loss account in the periods during which services are rendered by employees.

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

National Youth Council of Ireland

(Company Limited by Guarantee – without share capital)

Notes (continued)

1 Accounting policies (continued)

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.

1.9 Cash and liquid resources

Within the cash flow statement, cash is defined as cash in hand, current accounts and overdrafts. Other deposits with maturity or notice periods of over one working day are classified as liquid resources.

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 2015, there were 15 directors (2014: 15) whose guarantee is limited to €1 each.

3 Net incoming/(outgoing) resources for the year	2015 €	2014 €
Net incoming/(outgoing) resources for the year	15,262	10,773
<i>Stated after charging:</i>		
Auditor's remuneration – fees	9,500	9,500
Auditor's remuneration – expenses	-	-
Depreciation of tangible fixed assets	12,839	12,742
Amortisation of capital grants	(3,630)	(3,630)

National Youth Council of Ireland

(Company Limited by Guarantee – without share capital)

Notes (continued)

4 Incoming resources from charitable activities

	Unrestricted €	Restricted €	2015 Total €	2014 Total €
Youth Services Programme;				
- Office of Minister for Children & Youth Affairs	-	551,951	551,951	551,951
- Department of Environment, Community and Local Government	-	18,840	18,840	18,840
- Department of Foreign Affairs	-	4,795	4,795	4,849
- Department of Minister for Children and Youth Affairs	-	29,995	29,995	4,250
- Other (Training and Rebate)	-	-	-	-
- Other (Amortisation of capital grant)	-	3,630	3,630	3,630
Development Education Programme;				
- Irish Aid	-	75,950	75,950	66,500
- Irish Aid (UN youth delegate)	-	13,946	13,946	-
- Trocaire	-	6,050	6,050	12,500
- Concern	-	3,000	3,000	9,500
- Leargas	-	3,129	3,129	7,593
- Millennium youth project	-	11,440	11,440	-
- European commission	-	6,500	6,500	-
- Training Fees	-	1,500	1,500	1,496
Health Programme;				
- Health Services Executive	-	116,619	116,619	85,678
- Office of Minister for Children & Youth Affairs	-	82,675	82,675	76,792
- Crisis Pregnancy Agency	-	12,030	12,030	7,322
- National Office of Suicide Prevention	-	35,596	35,596	12,750
- HSE North East Building Resilient Communities	-	28,200	28,200	25,000
- HSE Resource Training	-	3,000	3,000	-
- RISE Leargas	-	-	-	9,504
- RISE CDYSB	-	-	-	2,000
- Training & Specialist Fees	-	6,677	6,677	6,479
Arts Programme;				
- The Arts Council	-	67,394	67,394	66,500
- Office of Minister for Children & Youth Affairs	-	61,556	61,556	61,556
- Residency Income	-	31,000	31,000	30,000
- Training & Certificate Fees	-	18,869	18,869	14,470
Child Protection Programme;				
- Office of Minister for Children & Youth Affairs	-	101,430	101,430	92,334
- Training fees	-	44,970	44,970	42,482
Equality & Intercultural Programme;				
- Department of Community, Environment & Local Government	-	6,000	6,000	20,724
- Council of Europe	-	-	-	9,250
- Pobal	-	71,838	71,838	30,689
- Training Fees	-	2,164	2,164	6,388
International & Structured Dialogue:				
- Department of Minister for Children & Youth Affairs	-	13,900	13,900	15,792
- Leargas re: Young Voices	-	9,260	9,260	37,404
- Leargas re: Screenagers	-	64,407	64,407	15,159
- Leargas NIP	-	24,594	24,594	3,015
- NI Youth Council re: Screenagers	-	-	-	15,593
- Communicating Europe Initiative	-	-	-	8,000
- European Commission re: Young Voices	-	23,998	23,998	29,353
- European Commission re: EU Elections Youth Forum	-	-	-	56,331
- Travel Reimbursements	-	2,794	2,794	3,221
	-	1,559,697	1,559,697	1,464,895

National Youth Council of Ireland
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Notes (continued)

5 Expenditure on charitable activities

<i>Costs directly allocated to activities</i>	Basis of allocation	Youth services programme		Development education programme		Health programme		Arts & structured dialogue programme		International dialogue programme		Child protection programme		Equality & intercultural programme		2015 Total		2014 Total	
		€	€	€	€	€	€	€	€	€	€	€	€	€	€	€	€	€	€
Staff costs	Direct	446,086	62,517	146,547	82,669	-	57,464	50,060	845,343	786,960									
Travel	Direct	5,419	441	3,856	349	2,151	0	2,842	15,058	9,145									
Training/workshops/assessments	Direct	1,579	7,652	57,406	33,760	-	53,748	1,597	155,742	142,656									
Research	Direct	-	-	-	-	6,400	-	-	6,400	9									
Publications/resources/web resources	Direct	4,647	8,606	13,469	5,572	26,586	3,038	-	61,918	32,882									
Grants advanced	Direct	44,373	3,326	22,932	28,734	47,399	-	-	146,764	60,212									
Events	Direct	7,569	23,373	-	805	36,679	-	5,001	73,426	206,181									
Meetings/review/support structures	Direct	8,165	3,326	8,391	-	1,866	7,476	-	29,223	20,643									
Advocacy	Direct	14,511	1,016	3,181	-	-	211	-	18,919	11,840									
Vetting	Direct	-	-	-	-	-	8,099	-	8,099	6,564									
Support costs allocated to activities																			
General office and finance staff	Staff time	-	7,041	22,886	16,058	16,935	10,758	15,063	88,741	76,141									
Stationery/photocopying	Usage	3,630	443	1,328	1,100	309	846	755	8,410	8,349									
Communications	Usage	14,313	1,349	2,366	2,006	627	2,228	1,304	24,192	28,210									
Maintenance & storage	Per capita	4,160	308	770	616	-	308	-	6,163	4,102									
Light & heat	Per capita	6,755	541	1,351	1,081	-	541	542	10,811	10,250									
Computer and website maintenance	Per capita	4,346	390	975	780	-	390	919	7,800	7,798									
Audit/legal & professional	Usage	11,853	-	-	-	-	-	-	12,153	12,041									
Insurance	Per capita	3,583	288	719	575	-	288	301	5,753	5,707									
Bank & mortgage interest charges	Usage	4,549	-	-	-	-	-	-	4,549	5,543									
Depreciation	Per capita	7,747	642	1,605	1,284	-	642	919	12,839	12,742									
Total charitable expenditure		593,283	121,256	284,601	178,569	138,952	146,037	79,603	1,542,301	1,447,975									

National Youth Council of Ireland
(Company Limited by Guarantee – without share capital)

Notes (continued)

6 Governance costs	2015	2014
	€	€
Staff costs	37,757	37,426
Board and annual assembly costs	8,247	8,147
Office and other costs	1,320	1,841
	<hr/>	<hr/>
	47,324	47,414
	<hr/> <hr/>	<hr/> <hr/>

7 Average employee numbers by category	2015	2014
	No.	No.
Programmes	12	11
Finance and administration	6	6
Management	2	2
	<hr/>	<hr/>
	20	19
	<hr/> <hr/>	<hr/> <hr/>

The aggregate payroll costs of these employees were as follows:

	2015	2014
	€	€
Wages and salaries	844,091	777,996
Social security costs	89,611	82,152
Pension costs	48,769	46,103
Other compensation costs	-	-
	<hr/>	<hr/>
	982,471	906,251
	<hr/> <hr/>	<hr/> <hr/>

Included in wages, salaries and pension costs are amounts of €100,223 (2014: €100,223) paid to the CEO and €73,545 (2014: €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
(Company Limited by Guarantee – without share capital)

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	25,142	58,192	464,763
Additions	-	600	352	952
At 31 December 2015	381,429	25,742	58,544	465,715
Depreciation				
At 1 January 2015	140,333	9,980	52,742	203,055
Charge for year	7,629	4,630	580	12,839
At 31 December 2015	147,962	14,610	53,222	215,894
Net book value				
At 31 December 2015	233,467	11,132	5,222	249,821
At 31 December 2014	241,096	15,162	5,450	261,708

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 2014 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	2015	2014
	€	€
Other debtors	4,466	16,342

All debtors fall due within one year.

National Youth Council of Ireland
(Company Limited by Guarantee – without share capital)

Notes *(continued)*

10 Creditors: amounts falling due within one year	2015	2014
	€	€
Current portion of mortgage loan	13,417	12,849
Trade creditors and accruals	170,396	120,787
Sundry creditors	1,000	6,951
Deferred income	206,094	209,942
	<u>390,907</u>	<u>350,529</u>
	<u><u>390,907</u></u>	<u><u>350,529</u></u>
11 Creditors: amounts falling due after more than one year	2015	2014
	€	€
Mortgage loan	31,296	44,997
	<u>31,296</u>	<u>44,997</u>
	<u><u>31,296</u></u>	<u><u>44,997</u></u>

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

12 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	13,417	13,679	17,617	-	44,713
	<u>13,417</u>	<u>13,679</u>	<u>17,617</u>	<u>-</u>	<u>44,713</u>
At end of year	<u><u>13,417</u></u>	<u><u>13,679</u></u>	<u><u>17,617</u></u>	<u><u>-</u></u>	<u><u>44,713</u></u>

National Youth Council of Ireland
(Company Limited by Guarantee – without share capital)

Notes (continued)

13 Funds

(a) Reconciliation of funds

	Restricted funds €	Unrestricted income funds €	Unrestricted revaluation reserve €	Total 2015 €	Total 2014 €
Total funds at beginning of year	163,155	98,972	78,469	340,596	329,823
Net incoming/(outgoing) resources for the year	17,396	(2,134)	-	15,262	10,773
Total funds at end of year	180,551	96,838	78,469	355,858	340,596

National Youth Council of Ireland

(Company Limited by Guarantee – without share capital)

Notes (continued)

13 Funds (continued)

(b) Movement in funds

	At 1 January 2015 €	Incoming resources €	Outgoing resources €	Transfers €	At 31 December 2015 €	At 31 December 2014 €
Restricted funds						
Arts	3,654	178,819	(178,569)	-	3,904	3,654
Child protection	2,451	146,400	(146,037)	-	2,814	2,451
Dáil na nÓg	(3,477)	-	-	-	(3,477)	(3,477)
Development education	(2,672)	121,515	(121,256)	-	(2,413)	(2,672)
Health	2,701	284,797	(284,601)	-	2,897	2,701
Equality & intercultural	704	80,002	(79,602)	-	1,104	704
International & structured dialogue	159	138,953	(138,952)	-	160	159
Youth services & governance	159,635	609,211	(593,283)	-	175,563	159,635
Total restricted funds	163,155	1,559,697	(1,542,301)	-	180,551	163,155
Unrestricted funds						
General funds	98,972	45,190	(47,324)	-	96,838	98,972
Revaluation reserve	78,469	-	-	-	78,469	78,469
Total unrestricted funds	177,441	45,190	(47,324)	-	175,307	177,441
Total funds	340,596	1,604,887	(1,589,625)	-	355,858	340,596

National Youth Council of Ireland
(Company Limited by Guarantee – without share capital)

Notes *(continued)*

13 Funds *(continued)*

(c) Analysis of net assets between funds

	Unrestricted funds €	Restricted funds €	Total funds €
Tangible fixed assets	249,821	-	249,821
Current assets	154,214	374,026	528,240
Current liabilities	(144,995)	(245,912)	(390,907)
Long term liabilities	(31,296)	-	(31,296)
	<u>227,744</u>	<u>128,114</u>	<u>355,858</u>

14 Revaluation reserve	2015	2014
	€	€
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 FRS 102.

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 2015, the Council was owed €Nil by Youthstart Technical Support Unit (2014: €Nil). Youthstart Technical Support Unit finished its activities on 30 June 2000.

At 31 December 2015, €2,375 was owed to the Council by Comhthraenáil (2014: €2,375).

At 31 December 2015, the Council was owed €Nil by Common Training Programme (2014: €Nil).

National Youth Council of Ireland
(Company Limited by Guarantee – without share capital)

Notes *(continued)*

16 Commitments

At 31 December 2015 the Council had not entered into any commitments *(2014: €Nil)*.

17 Explanation of transition to FRS102 from old Irish GAAP

As stated in note 1 these are the Council's first financial statements prepared in accordance with FRS 102. The accounting policies set out in note 1 have been applied in preparing the financial statements for the year ended 31 December 2015 and the comparative information presented in these financial statements for the year ended 31 December 2014. In preparing its FRS 102 balance sheet, the Council has adjusted amounts reported previously in financial statements prepared in accordance with its old basis of accounting (Irish GAAP). An explanation of how the transition from Irish GAAP to FRS 102 has affected the Company's financial position and financial performance is set out in the following tables.

	Profit for the year ended 31 December 2014 €	Equity as at 31 December 2014 €	Equity as at 31 December 2013 €
Amount under old Irish GAAP	10,773	345,110	334,337
Adjustments to:			
<i>Profit or loss</i>			
Holiday accrual	-	(4,514)	(4,514)
	<hr/>	<hr/>	<hr/>
Amount under FRS 102	10,773	340,596	329,823
	<hr/> <hr/>	<hr/> <hr/>	<hr/> <hr/>

18 Accounting estimates and judgements

Holiday pay accrual for prior year has been estimated based on current experience.

The assumption used in the above key estimate and judgement is not expected to cause a material adjustment to the carrying amounts of liabilities within the next financial year.

19 Approval of financial statements

The board approved the financial statements on 21 June 2016.

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
(Company Limited by Guarantee – without share capital)

Appendix 1

Income

	2015	2014
	€	€
Youth services	551,951	555,581
Development education	121,515	97,589
Health	284,797	225,525
Arts	178,819	172,526
Advocacy & research	23,635	23,689
Child protection	146,400	134,816
Equality & intercultural	80,002	67,051
International & structured dialogue	138,953	183,868
Membership	31,843	29,913
Investment income	358	1,746
Skills summary	27,000	-
Capital grant	3,630	3,630
Other	15,984	10,228
	<hr/>	<hr/>
	1,604,887	1,506,162
	<hr/> <hr/>	<hr/> <hr/>

National Youth Council of Ireland
(Company Limited by Guarantee – without share capital)

Appendix 2

Expenditure

	2015 €	2014 €
Salaries and staff expenses	984,826	909,583
Board/volunteers	7,497	8,147
Assembly/conference	8,318	9,060
Telephone	11,305	9,971
Publication/PR	8,106	11,654
Post/couriers	3,545	5,501
Strategic plan	-	312
Webmaster	19,276	19,650
Policy, advocacy and research	19,000	23,718
Stationery	8,853	8,751
Light, heat, cleaning	10,811	10,249
Professional fees	17,153	12,041
Bank interest	4,549	5,543
Depreciation	12,839	12,743
Insurance	5,752	5,707
Repairs and maintenance	6,163	4,102
Sundries	809	274
Health	106,054	90,690
Arts	72,400	72,673
Development education	47,739	32,926
Child protection	64,573	60,220
International and structured dialogue	121,081	160,694
Subscriptions	3,155	3,025
Staff training	1,371	-
Computer maintenance	7,800	7,796
Equality & intercultural	9,440	10,359
Skills summary	27,210	-
	<hr/> 1,589,625 <hr/>	<hr/> 1,495,389 <hr/>

National Youth Council of Ireland
(Company Limited by Guarantee – without share capital)

Appendix 3

Health programme

	2015 €	2014 €
Income		
Department of the Minister for Children & Youth Affairs	80,792	80,792
Health Service Executive	155,419	100,000
Crisis Pregnancy Agency	10,615	-
Training/resources	1,477	3,279
National Office of Suicide Prevention	39,000	3,750
Specialist Certificate	3,600	3,200
HSE Connected Communities	35,000	15,072
HSE re training & resource reprint	18,000	-
HSE SPHE	11,600	-
Brought forward from prior year	28,000	35,928
Carried forward to next year	(98,706)	(28,000)
RISE	-	11,504
	<hr/>	<hr/>
Total	284,797	225,525
	<hr/> <hr/>	<hr/> <hr/>
Programme Costs		
Salary & staff expenses	147,982	103,048
Training & resources	4,191	6,946
Health promoting youth services	10,716	4,128
Resource development	150	-
Specialist Certificate	17,856	13,205
Health Quality Mark Evaluation	7,192	8,488
Assist	8,851	-
Spiritual Health	11,337	5,371
Mind Out	4,879	13,111
Physical Health	169	-
Youth Health Framework	-	3,360
RISE	-	11,558
Engage	980	-
SPHE	10,913	-
Building Resilient Youth Communities	22,932	19,856
Network events	50	450
Advocacy-Health Inequalities	1,982	3,860
Schools Project	2,421	184
	<hr/>	<hr/>
Total	252,601	193,565
	<hr/> <hr/>	<hr/> <hr/>
Administration and support costs	32,000	32,000
	<hr/> <hr/>	<hr/> <hr/>
Total costs	284,601	225,565
	<hr/> <hr/>	<hr/> <hr/>
(Deficit)/surplus in year	196	(40)
	<hr/> <hr/>	<hr/> <hr/>

National Youth Council of Ireland
(Company Limited by Guarantee – without share capital)

Appendix 4

Arts programme

	2015 €	2014 €
<i>Income</i>		
Arts Council	67,394	66,500
Department of the Minister for Children and Youth Affairs	61,556	61,556
Training & resources	9,229	6,334
Youth Arts Certificate	9,640	8,136
Residency grant	-	35,000
Brought forward from prior year	35,000	30,000
Carried forward to next year	(4,000)	(35,000)
	<hr/>	<hr/>
Total	178,819	172,526
	<hr/> <hr/>	<hr/> <hr/>
<i>Programme costs</i>		
Salary & staff training	83,018	77,295
Training/meetings/workshops/seminars	1,815	1,155
National Youth Arts Programme / forum meetings	805	194
Publications & resources	5,572	7,857
Development of website	-	7
Youth Arts Certificate	12,004	18,247
Arts artist in residency	28,734	23,193
Arts advocacy	3,181	5,794
Summer school	14,342	14,357
Winter school	4,897	400
Cultural Pilot	703	-
	<hr/>	<hr/>
Total	155,071	148,499
	<hr/> <hr/>	<hr/> <hr/>
<i>Administration and support costs</i>	23,500	23,999
	<hr/> <hr/>	<hr/> <hr/>
Total costs	178,571	172,498
	<hr/> <hr/>	<hr/> <hr/>
Surplus in year	248	28
	<hr/> <hr/>	<hr/> <hr/>

National Youth Council of Ireland
(Company Limited by Guarantee – without share capital)

Appendix 5

Development Education

	2015 €	2014 €
Income		
Irish Aid	75,000	80,000
Brought forward from previous year re: Fetac	20,000	24,000
Brought forward from previous year: Jan - March 2016	17,500	(37,500)
Trocaire	6,500	7,000
Concern	9,000	5,000
Training & resources	1,500	1,496
Leargas	3,129	7,593
Irish Aid UN youth Delegate	13,946	-
Millennium Youth Project	11,440	-
European Commission	6,500	-
Brought forward from previous year Trocaire/ Concern	7,500	17,500
C/f to next year Irish Aid Jan - March 2016	(18,750)	-
C/f to 2016 Irish Aid Fetac unspent and net of reallocations	(12,800)	-
C/f to 2016 Trocaire/ Concern	(13,950)	(7,500)
C/f to 2016 Irish Aid re: resource updating	(5,000)	-
	<hr/>	<hr/>
Total	121,515	97,589
	<hr/> <hr/>	<hr/> <hr/>
Programme costs		
Salary to include training & expenses	62,958	58,953
Development Education Roundtable	5,134	4,512
Fetac Training & Development	6,238	7,053
Development Education Policy & Network	1,016	429
Development Education Supports & Structures	3,326	7,204
Development Education Publications & Events	-	4,108
OWW Central Event/Training/Resources	13,255	9,618
UN Youth Delegates	10,222	-
Millennium Youth Projects	6,399	-
European Commission Essay Competition	1,709	-
	<hr/>	<hr/>
Total	110,257	91,877
	<hr/> <hr/>	<hr/> <hr/>
Administration and support costs		
Administration	7,000	6,001
Staff support	4,000	-
	<hr/>	<hr/>
Total	11,000	6,001
	<hr/> <hr/>	<hr/> <hr/>
Total costs	121,257	97,878
	<hr/> <hr/>	<hr/> <hr/>
(Deficit)/surplus in year	258	(289)
	<hr/> <hr/>	<hr/> <hr/>

National Youth Council of Ireland
(Company Limited by Guarantee – without share capital)

Appendix 6

Equality & Intercultural

	2015	2014
	€	€
<i>Income</i>		
Department of Environment, Community & Local Government	-	20,724
Training income	3,164	1,888
Pobal	81,838	30,689
Council of Europe re: No Hate Campaign	10,000	9,250
Leargas	-	-
Brought forward from prior year	3,000	7,500
Carry forward to next year	(18,000)	(3,000)
	<hr/>	<hr/>
Total	80,002	67,051
	<hr/> <hr/>	<hr/> <hr/>
<i>Programme costs</i>		
Staff costs	51,029	46,715
Program costs	299	45
Network meetings/events	8	183
Training	698	633
No Hate Campaign	4,694	9,279
EU Year	-	-
Video project	-	-
Staff Travel and Subsistence	2,772	-
	<hr/>	<hr/>
Total	59,500	56,855
	<hr/> <hr/>	<hr/> <hr/>
<i>Administration and support costs</i>	20,102	10,000
	<hr/> <hr/>	<hr/> <hr/>
Total costs	79,602	66,855
	<hr/> <hr/>	<hr/> <hr/>
Surplus in year	400	196
	<hr/> <hr/>	<hr/> <hr/>

National Youth Council of Ireland
(Company Limited by Guarantee – without share capital)

Appendix 7

Child Protection

	2015	2014
	€	€
<i>Income</i>		
Dept. of Children and Youth Affairs	101,430	92,334
Training fees	35,770	24,658
Certificate in Child Protection	9,700	11,824
Brought forward from prior year	-	6,000
Carry forward to next year	(500)	-
	<hr/>	<hr/>
Total	146,400	134,816
	<hr/> <hr/>	<hr/> <hr/>
<i>Programme costs</i>		
Salary, staff training & recruitment	64,414	52,601
Certificate in Child Protection	17,386	19,459
Policy development	211	900
Training	35,319	29,153
Seminars	-	93
Conferences/resources/media	538	2,905
Research	-	9
Website updates	433	3,933
Garda vetting & consortium	8,099	6,564
Sundry costs	611	1,246
Code of Good Practice	2,500	300
Meetings/interagency	527	1,651
	<hr/>	<hr/>
Total	130,038	118,814
	<hr/> <hr/>	<hr/> <hr/>
<i>Administration and support costs</i>	16,000	16,000
	<hr/> <hr/>	<hr/> <hr/>
Total costs	146,037	134,814
	<hr/> <hr/>	<hr/> <hr/>
Surplus in year	363	2
	<hr/> <hr/>	<hr/> <hr/>

National Youth Council of Ireland
(Company Limited by Guarantee – without share capital)

Appendix 8

International

	2015	2014
	€	€
Income		
Dept. of the Minister for Children & Youth Affairs	6,400	-
Communicating Europe	-	8,000
Other	2,794	3,221
European Commission – EU Elections	-	56,331
Leargas – Young Voices	-	37,404
Department of Children and Youth Affairs - YV	-	9,142
Leargas – Screenagers	66,407	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	23,998	29,353
Department of Children and Youth Affairs – Young Voices	7,500	4,876
Leargas – NIP	-	30,375
Department of Children and Youth Affairs – NIP	-	2,140
		(29,500)
Deferred to activity in 2015 – NIP	29,500	
Leargas Screenagers deferred 2016	(2,000)	-
Refund to Leargas re Structured Dialogue 2014	(3,906)	-
Leargas	9,259	-
Transfer to provision re final assessment	(1,000)	-
	<hr/>	<hr/>
Total	138,952	183,868
	<hr/> <hr/>	<hr/> <hr/>
Programme costs		
International Program costs	2,151	4,615
European Youth Forum membership fee	1,865	1,845
EU Elections	-	49,581
Young Voices Consultations	-	44,319
Screenagers	49,773	20,646
Young Voices Cycle 4	9,524	33,136
Structured Dialogue NIP	23,764	2,173
Communicating Europe	-	4,379
Annual Structured Dialogue	34,004	-
	<hr/>	<hr/>
Total	121,081	160,694
	<hr/> <hr/>	<hr/> <hr/>
Administration & support costs	17,871	23,015
	<hr/> <hr/>	<hr/> <hr/>
Total costs	138,952	183,709
	<hr/> <hr/>	<hr/> <hr/>
Surplus in year	-	159
	<hr/> <hr/>	<hr/> <hr/>

National Youth Council of Ireland
(Company Limited by Guarantee – without share capital)

Directors' report and
financial statements

Year ended 31 December 2015

Registered number: 58814