

National Youth Council of Ireland

Directors' report
and financial statements

Year ended 31 December 2012

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) Elaine Nevin (Vice President) David Owens (Treasurer) Patrick Burke Michelle Carew James McCann Patricia McKenna Patrick Molloy Denis O'Brien Carmel O'Connor Noel O'Connor Kieron O'Dowd Ian Power Vicky Rattigan
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 2012.

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 deficit of €22,120 (*2011: deficit of €595*) in the year.

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 28th February 2012 Patricia McKenna was appointed as director of the company.

On 24th November 2012 Denis O'Brien was appointed as a director of the company.

On 24th November 2012 Patrick Molloy was appointed as a director of the company.

On 24th November 2012 Ian Power was appointed as a director of the company.

On 24th November 2012 Alan Foran resigned as a director of the company.

On 24th November 2012 John Cahill resigned as a director of the company.

On 24th November 2012 David Brown resigned as a director of the company.

On 24th November 2012 Laura Saunders resigned 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.

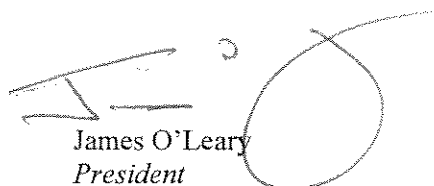
Format of financial statements

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

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

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 Financial Reporting Council 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 2012. 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 2012.

On behalf of the board



James O'Leary
President



David Owens
Honorary Treasurer



KPMG
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St. Stephen's Green
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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 2012 which comprise the statement of financial activities, balance sheet and the 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).

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 company and the company's members as a body, for our audit work, for this report, or for the opinions we have formed.

Respective responsibilities of directors and auditor

As explained more fully in the Directors' Responsibilities Statement, the directors are responsible for the preparation of the financial statements giving a true and fair view. 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 Ethical Standards for Auditors issued by the Auditing Practices Board.

Scope of the audit of the financial statements

An audit involves obtaining evidence about the amounts and disclosures in the financial statements sufficient to give reasonable assurance that the financial statements are free from material misstatement, whether caused by fraud or error. This includes an assessment of: whether the accounting policies are appropriate to the company 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. If we become aware of any apparent material misstatements or inconsistencies we consider the implications for our report.

Opinion on financial statements

In our opinion:

- the financial statements give a true and fair view, in accordance with Generally Accepted Accounting Practice in Ireland, of the state of the company's affairs as at 31 December 2012 and of its deficit for the year then ended; and
- the financial statements have been properly prepared in accordance with the Companies Acts 1963 to 2012.

Shaun Murphy • Marie Armstrong • Danna Barrett • Alan Boyle • John Bradley • Gareth Bryan • Sharon Burke • Niall Campbell
Fánicia Carroll • Brian Clavin • Jim Cleary • Colm Clifford • Kevin Cohen • Mark Collins • Ivor Conlon • Michele Connolly
Adrian Crawford • Hubert Crehan • Kifian Croke • Brian Daly • Jon D'Arcy • Michael Daughton • Paul Dobey • Eamonn Donaghy
Robert Dowley • Michael Farrell • Patrick Farrell • Caroline Flynn • Michael Gaffney • Andrew Gallagher • Laura Gallagher • Donal Gannon
Frank Gannon • Michael Gibbons • Ruaidhri Gibbons • Roger Gillespie • Colm Gorman • Seamus Hand • Johnny Hanne • John Hansen
Ken Hardy • Michael Hayes • Selwyn Hearns • Paul Halfway • Declan Keane • David Kennedy • Jonathan Lew • Liam Lynch • Olivia Lynch
Ryan McCarthy • Pat McDaid • Tom McEvoy • John McGlone • Emer McGlath • Niamh Marshall • David Meagher • Brian Morrissey
Chona Mullen • Arthur O'Brien • Colin O'Brien • Conor O'Brien • Barna O'Connell • Conall O'Halloran • Sean O'Keefe
Eoin O'Leawatha • Garrett O'Neill • Terence O'Neill • Conor O'Sullivan • Boghan Ouirgry • Vincent Reddy • Colm Rogers
Eamonn Russell • Anna Scally • Paul Toner • Eric Wallace • Kieran Wallace • David Wilkinson • Tom Woods • Lukas Ziever



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

Matters on which we are required to report by the Companies Acts 1963 to 2012

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

The financial statements are in agreement with the books of account and, in our opinion, proper books of account have been kept by the company.

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

Matters on which we are required to report by exception

We have nothing to report in respect of the provisions in the Companies Acts 1963 to 2012 which require us to report to you if, in our opinion the disclosures of directors' remuneration and transactions specified by law are not made.

Sean O'Keefe

for and on behalf of

KPMG

Chartered Accountants, Statutory Audit Firm

1 Stokes Place

St. Stephen's Green

Dublin 2

17 July 2013

Shaun Murphy • Maire Armstrong • Darina Barrett • Alan Boyne • John Bradley • Gareth Bryon • Sharon Burke • Niall Campbell
Patricia Carroll • Brian Clavin • Jim Cleary • Corm Cliford • Kevin Cohen • Mark Collins • Ivor Conlon • Michele Connolly
Adnan Crawford • Robert Crehan • Killian Croke • Brian Daly • Jon D'Arcy • Michael Daughton • Paul Dobey • Eamonn Donaghy
Robert Dowley • Michael Farrell • Patrick Farrell • Caroline Flynn • Michael Gaffney • Andrew Gallagher • Laura Gallagher • Donal Gannon
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Eoin O'Lreadha • Garrett O'Neill • Terence O'Neill • Conor O'Sullivan • Eoghan Oughey • Vincent Reilly • Colm Rogers
Eamonn Russell • Anna Scally • Paul Toner • Eric Wallace • Karan Wallace • David Wilkinson • Tom Woods • Lukas Ziewer

National Youth Council of Ireland

Statement of accounting policies

for the year ended 31 December 2012

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 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.

(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 2012

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 1 (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 2012

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

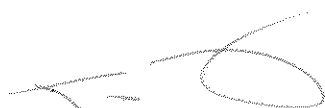
Grants and assistance received which relate to the funding of expenditure not yet incurred are deferred and included under creditors in the balance sheet.

National Youth Council of Ireland

Statement of financial activities for the year ended 31 December 2012

	<i>Notes</i>	Restricted funds 2012 €	Unrestricted funds 2012 €	Total funds 2012 €	Total funds 2011 €
Incoming resources					
Incoming resources from charitable activities:					
- Grants from funders	3	1,629,913	59,233	1,689,146	1,857,986
Incoming resources from generated funds:					
- Membership fees		-	24,010	24,010	22,435
- Conference fees		-	4,133	4,133	2,927
- Secretariat		-	6,815	6,815	6,167
- Investment income		-	4,232	4,232	6,278
Total incoming resources		1,629,913	98,423	1,728,336	1,895,793
Resources expended					
Charitable activities	4	1,686,664	-	1,686,664	1,823,100
Governance costs	5	-	63,792	63,792	73,288
Total resource expended		1,686,664	63,792	1,750,456	1,896,388
Net outgoing resources	12	(56,751)	34,631	(22,120)	(595)

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

National Youth Council of Ireland

Balance sheet at 31 December 2012

	<i>Note</i>	2012 €	2011 €
Fixed assets			
Tangible assets	7	264,386	273,222
Current assets			
Debtors	8	16,296	20,029
Cash at bank and in hand		421,112	485,735
		<hr/>	<hr/>
Creditors: amounts falling due within one year	9	437,408 (301,611)	505,764 (345,518)
		<hr/>	<hr/>
Net current assets		135,797	160,246
		<hr/>	<hr/>
Total assets less current liabilities		400,183	433,468
Creditors: amounts falling due after more than one year	10	(69,730)	(80,895)
		<hr/>	<hr/>
Net assets		330,453	352,573
		<hr/> <hr/>	<hr/> <hr/>
Funded by:			
Unrestricted funds			
- Unrestricted income funds	12	125,296	90,665
- Revaluation reserve	12	78,469	78,469
Restricted funds			
	12	126,688	183,439
		<hr/>	<hr/>
		330,453	352,573
		<hr/> <hr/>	<hr/> <hr/>

On behalf of the board



James O'Leary
President

David Owens
Honorary Treasurer

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 2012, there were 14 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 outgoing resources for the year

	2012	2011
	€	€
Net outgoing resources for the year	(22,120)	(595)
<i>Stated after charging:</i>		
Auditor's remuneration	11,000	11,000
Depreciation of tangible fixed assets	9,538	9,004

National Youth Council of Ireland

Notes (continued)

3 Incoming resources from charitable activities

	Unrestricted €	Restricted €	2012 Total €	2011 Total €
Youth Services Programme;				
- Office of Minister for Children & Youth Affairs	20,000	637,172	657,172	701,468
- Department of Community, Equality and Gaeltacht Affairs	-	20,000	20,000	20,000
- Department of Education	5,000	-	5,000	-
- Other	34,233	12,840	47,073	12,443
Development Education Programme;				
- Irish Aid	-	180,000	180,000	225,000
- Trocaire	-	7,000	7,000	6,000
- Leargas	-	2,534	2,534	-
- Training Fees	-	5,002	5,002	2,851
Health Programme;				
- Health Services Executive	-	110,382	110,382	119,842
- Office of Minister for Children & Youth Affairs	-	88,358	88,358	109,342
- Crisis Pregnancy Agency	-	8,888	8,888	32,713
- National Office of Suicide Prevention	-	37,059	37,059	4,621
- Training & Specialist Fees	-	6,320	6,320	7,520
Arts Programme;				
- The Arts Council	-	95,375	95,375	83,120
- Office of Minister for Children & Youth Affairs	-	67,320	67,320	83,120
- Residency Income	-	55,760	55,760	112,000
- Training & Certificate Fees	-	14,373	14,373	18,805
Dail Na Nog Programme;				
- Office of Minister for Children & Youth Affairs	-	80,072	80,072	128,691
Child Protection Programme;				
- Office of Minister for Children & Youth Affairs	-	100,980	100,980	133,400
- Training fees	-	4,030	4,030	200
Intercultural and Equality Programme;				
- Department of Community, Environment & Local Government	-	63,999	63,999	44,750
- Equality Authority	-	4,000	4,000	-
- Leargas	-	5,191	5,191	-
- EU Year	-	5,000	5,000	-
- Galway Survey	-	5,000	5,000	-
- Youthnet	-	12,846	12,846	-
- Monaghan VEC	-	-	-	3,250
- Training Fees	-	412	412	8,870
	59,233	1,629,913	1,689,146	1,857,986

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	Dail na nog programme	Child protection programme	Intercultural strategy programme	2012 total	2011
		€	€	€	€	€	€	€	€	€
<i>Costs directly allocated to activities</i>										
Staff costs	Direct	450,400	134,489	85,092	93,871	24,815	55,629	46,496	890,792	1,042,188
Travel	Direct	19,176	525	3,056	1,109	365	3,744	285	28,260	35,320
Training, workshops & assessments	Direct	-	9,116	106,092	47,218	-	25,314	1,737	189,477	156,623
Research	Direct	47,354	375	-	-	-	353	-	48,082	35,135
Publications	Direct	31,638	6,550	15,019	-	-	1,377	3,539	58,123	36,819
Grants advanced	Direct	20,313	-	3,015	65,243	-	-	-	88,571	133,263
Events	Direct	38,871	13,235	-	-	-	1,852	19,412	73,370	54,653
Meetings, review and support	Direct	36,274	2,018	6,275	512	25,496	1,929	14,946	87,450	82,141
Advocacy	Direct	20,194	-	-	1,780	-	-	-	21,974	16,715
Evaluation	Direct	-	-	-	-	-	-	-	-	10,521
Vetting	Direct	-	-	-	-	-	41	-	41	4,067
<i>Support costs allocated to activities</i>										
General office and finance staff	Staff time	-	25,685	23,578	16,664	23,298	9,816	5,816	104,857	119,370
Stationery/photocopying	Usage	2,445	995	995	995	1,990	1,016	1,016	9,452	9,020
Communications	Usage	8,470	2,001	2,001	2,001	1,000	1,000	1,000	17,473	17,249
Maintenance & Storage	per capita	2,497	681	567	454	454	227	227	5,107	5,725
Light & Heat	per capita	7,477	2,040	1,700	1,360	1,360	680	680	15,297	14,349
Computer and website maintenance	per capita	6,317	1,723	1,436	1,149	1,148	574	574	12,921	11,821
Legal & professional	Usage	13,000	-	-	-	-	-	-	13,000	14,157
Insurance	per capita	2,946	803	669	536	536	268	267	6,025	6,728
Bank & Mortgage interest charges	Usage	6,854	-	-	-	-	-	-	6,854	8,232
Depreciation	per capita	4,663	1,272	1,060	848	848	424	423	9,538	9,004
Total charitable expenditure		718,889	201,508	250,555	233,740	81,310	104,244	96,418	1,686,664	1,823,100

National Youth Council of Ireland

Notes *(continued)*

5 Governance costs

	2012 €	2011 €
Staff costs	45,744	50,779
Board and annual assembly costs	15,549	19,830
Office and other costs	2,499	2,679
	<hr/>	<hr/>
	63,792	73,288
	<hr/> <hr/>	<hr/> <hr/>

6 Employee numbers and costs

	2012 €	2011 €
Average number of employees	22	23
	<hr/> <hr/>	<hr/> <hr/>

The aggregate payroll costs of these employees were as follows:

	2012 €	2011 €
Wages and salaries	854,645	983,468
Social security costs	89,122	102,706
Pension costs	48,945	62,514
	<hr/>	<hr/>
	992,712	1,148,688
	<hr/> <hr/>	<hr/> <hr/>

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 1 January 2012	381,429	231,917	58,192	671,538
Additions	-	702	-	702
	<hr/>	<hr/>	<hr/>	<hr/>
At 31 December 2012	381,429	232,619	58,192	672,240
	<hr/>	<hr/>	<hr/>	<hr/>
Depreciation				
At 1 January 2012	117,446	230,153	50,717	398,316
Charge for year	7,629	1,162	747	9,538
	<hr/>	<hr/>	<hr/>	<hr/>
At 31 December 2012	125,075	231,315	51,464	407,854
	<hr/>	<hr/>	<hr/>	<hr/>
Net book value				
At 31 December 2012	256,354	1,304	6,728	264,386
	<hr/>	<hr/>	<hr/>	<hr/>
At 31 December 2011	263,983	1,764	7,475	273,222
	<hr/>	<hr/>	<hr/>	<hr/>

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	2012	2011
	€	€
Other debtors	16,296	20,029
	<hr/>	<hr/>
All debtors fall due within one year.		

National Youth Council of Ireland

Notes (continued)

9 Creditors: amounts falling due within one year

	2012 €	2011 €
Current portion of mortgage loan	11,714	11,142
Trade creditors and accruals	181,734	97,321
Sundry creditors	29,651	23,735
Deferred income	78,512	213,320
	<u>301,611</u>	<u>345,518</u>

10 Creditors: amounts falling due after more than one year

	2012 €	2011 €
Mortgage loan	69,730	80,895
	<u>69,730</u>	<u>80,895</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	11,714	12,282	39,942	17,506	81,444
	<u>11,714</u>	<u>12,282</u>	<u>39,942</u>	<u>17,506</u>	<u>81,444</u>

National Youth Council of Ireland

Notes (continued)

12 Funds

(a) Reconciliation of funds

	Restricted funds €	Unrestricted income funds €	Unrestricted revaluation reserve €	Total 2012 €	Total 2011 €
Total funds at beginning of year	183,439	90,665	78,469	352,573	353,168
Net outgoing resources for the year	(56,751)	34,631	-	(22,120)	(595)
Total funds at end of year	126,688	125,296	78,469	330,453	352,573

National Youth Council of Ireland

Notes (continued)

12 Funds (continued)

(b) Movement in funds

	At 1 January 2012 €	Incoming resources €	Outgoing resources €	Transfers €	At 31 December 2012 €	At 31 December 2011 €
Restricted funds						
Arts	4,396	232,828	(233,740)	-	3,484	4,396
Child Protection	1,423	105,010	(104,244)	-	2,189	1,423
Dail na nOg	(2,239)	80,072	(81,310)	-	(3,477)	(2,239)
Development Education	4,536	194,536	(201,508)	-	(2,436)	4,536
Health	2,014	251,007	(250,555)	-	2,466	2,014
Intercultural Strategy	407	96,448	(96,418)	-	437	407
Youth Services & Governance	172,902	670,012	(718,889)	-	124,025	172,902
Total restricted funds	183,439	1,629,913	(1,686,664)	-	126,688	183,439
Unrestricted funds						
General funds	90,665	98,423	(63,792)	-	125,296	90,665
Revaluation reserve	78,469	-	-	-	78,469	78,469
Total unrestricted funds	169,134	98,423	(63,792)	-	203,765	169,134
Total funds	352,573	1,728,336	(1,750,456)	-	330,453	352,573

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	264,386	-	264,386
Current assets	232,208	205,200	437,408
Current liabilities	(223,099)	(78,512)	(301,611)
Long term liabilities	(69,730)	-	(69,730)
	<u>203,765</u>	<u>126,688</u>	<u>330,453</u>

13 Revaluation reserve

	2012 €	2011 €
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
Comhthraenail	Controlled by board members of National Youth Council of Ireland

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

At 31 December 2012, the Council owed €6,000 to Youthstart Technical Support Unit. Youthstart Technical Support Unit finished its activities on 30 June 2000.

At 31 December 2012, the Council was owed €8,673 by Comhthraenail. The Council also owed €16,000 to Comhthraenail.

National Youth Council of Ireland

Notes *(continued)*

15 Commitments

At 31 December 2012 the Council had not entered into any commitments *(2011: Nil)*.

16 Approval of financial statements

The board approved the financial statements on 17 July 2013.

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

	2012	2011
	€	€
Youth Services	729,245	733,911
Development Education	194,536	233,851
Health	251,007	274,038
Arts	232,828	297,045
Dáil na nÓg	80,072	128,691
Child Protection	105,010	133,600
Intercultural Strategy	96,448	56,850
Membership/assembly	28,143	25,362
Investment Income	4,232	6,278
Training	6,815	6,167
	<hr/>	<hr/>
	1,728,336	1,895,793
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National Youth Council of Ireland

Appendix 2

Expenditure

	2012	2011
	€	€
Salaries and staff expenses	559,074	641,971
Board/volunteers	15,549	19,830
Assembly/conference	11,577	4,785
Telephone	12,507	13,827
Publication/media	15,253	15,703
Post/couriers	7,501	5,340
Strategic plan	11,444	15,155
Webmaster	22,872	24,088
Youth Work Services and Youth Affairs & Research	27,548	40,738
Stationery	9,452	9,495
Light, heat, cleaning	15,297	14,349
Professional fees	13,000	14,445
Bank interest	6,854	8,232
Depreciation	9,538	9,004
Insurance	6,025	6,728
Repairs and maintenance	5,107	5,725
Sundries	345	816
Health	218,555	241,693
Arts	209,733	266,169
Development Education	166,308	189,929
Child Protection	90,239	129,232
International	20,867	11,919
Dáil na nÓg	50,676	87,859
Staff training	6,211	4,884
Computer maintenance	12,921	11,821
Youth Information Support Partnership	-	823
Intercultural Strategy	86,415	52,384
Measuring Impact	22,713	9,161
Developing an evaluation framework	-	15,000
Staff Redundancy	43,424	25,283
Specialist Orgs	2,117	-
Economic Assessment	50,790	-
Referendum Costs	20,544	-
	<hr/>	<hr/>
	1,750,456	1,896,388
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National Youth Council of Ireland

Appendix 3

Health programme

<i>Income</i>	2012 €	2011 €
Department of the Minister for Children & Youth Affairs	88,358	94,500
Health Service Executive	105,000	105,000
Training/Resources	1,720	4,690
National Office of Suicide Prevention	26,840	13,840
Specialist Certificate	4,600	3,830
Crisis Pregnancy Agency	-	27,179
Carried forward from prior year	48,501	73,500
Carried forward to next year	(24,012)	(48,501)
Total	251,007	274,038
<i>Programme Costs</i>		
Salary & Staff Expenses	88,154	120,121
Training & Resources	11,657	16,667
Health promoting youth services	5,983	11,220
Health Networking	-	11,851
Resource Development	2,573	2,098
Specialist Certificate	22,451	10,312
Health Quality Mark Evaluation	6,175	19,722
Assist	10,579	13,055
Spiritual Health	13,676	8,361
NUIG Research	-	9,299
Mind Out	29,780	4,621
Evaluation	-	10,521
Physical Health	100	3,845
Youth Health framework	6,698	-
ICS X Hale Project	3,015	-
Substance use manual	17,714	-
Total	218,555	241,693
<i>Administration and support costs</i>	32,000	32,000
Total costs	250,555	273,693
Surplus in year	452	345

National Youth Council of Ireland

Appendix 4

Arts programme

	2012	2011
	€	€
<i>Income</i>		
Arts Council	67,375	70,000
Department of the Minister for Children and Youth Affairs	47,320	70,000
Training & Resources	6,691	7,330
Youth Arts Certificate	7,682	11,475
Residency Grant	30,000	80,000
Carried forward to next year	(15,000)	(88,760)
Brought forward from prior year	88,760	147,000
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Total	232,828	297,045
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<i>Programme Costs</i>		
Salary & Staff training	94,980	96,416
Training/Meetings/Workshops/Seminars	4,675	9,006
National Youth Arts Programme / Forum meetings	512	283
Publications & Resources	996	8,818
Development of Web site	-	4,076
Youth Arts Certificate	21,996	15,247
Arts Artist in Residency	65,243	111,538
Arts advocacy	1,780	2,164
Sundry costs	-	905
Summer School	19,558	17,716
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Total	209,740	266,169
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Administration and support costs	24,000	30,400
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Total costs	233,740	296,569
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(Deficit)/surplus in year	(912)	476
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National Youth Council of Ireland

Appendix 5

Development Education

	2012 €	2011 €
<i>Income</i>		
Irish Aid	180,000	225,000
Trocaire	7,500	10,000
Concern	4,000	-
Training & Resources	5,002	2,851
Leargas	2,534	-
Brought forward from previous year	4,000	-
Carry forward to next year	(8,500)	(4,000)
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Total	194,536	233,851
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<i>Programme Costs</i>		
Salary to include Training & Expenses	135,014	157,565
Development Education Information	3,530	2,014
Development Education Training & Workshops	9,116	7,448
Development Education Policy & Research	375	407
Development Education supports & structures	2,018	1,869
Development Education Publications & Events	13,780	20,626
Youth in Action Seminar	2,475	-
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Total	166,308	189,929
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<i>Administration and support costs</i>		
Administration	20,800	26,000
Staff support	14,400	18,000
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Total	35,200	44,000
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Total Costs	201,508	233,929
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Deficit in year	(6,972)	(78)
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Appendix 6

Intercultural and Equality

	2012 €	2011 €
<i>Income</i>		
Department of Environment, Community & Local Government	50,000	25,000
Monaghan VEC	-	3,230
Training income	412	8,870
Youthnet	12,846	-
Equality Authority	4,000	-
Leargas	5,190	-
EU Year	10,000	-
Galway Survey	5,000	-
Carry forward to next year	(18,000)	(27,000)
Brought forward from prior year	27,000	46,750
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Total	96,448	56,850
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<i>Programme Costs</i>		
Staff Costs	46,781	46,708
Program Costs	13,602	1,440
Network meetings/events	1,344	1,390
Training	1,737	2,846
Leargas We Are Here	8,146	-
Galway Survey	5,043	-
EU Year	6,226	-
Video Project	3,539	-
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Total	86,418	52,384
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Administration Costs	10,000	4,000
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Overall Total Expenses	96,418	56,384
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Surplus	30	466
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National Youth Council of Ireland

Appendix 7

Dáil na nÓg programme

	2012	2011
	€	€
Income		
Department of the Minister for Children & Youth Affairs	80,072	91,491
Brought forward from prior year	-	37,200
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Total	80,072	128,691
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<i>Programme Costs</i>		
Salary & Staff training	38,412	72,764
Programme/Event Stationary/Reports	-	4,588
Transport Costs	365	170
Facilitators/Volunteers/Meeting Costs	-	2,871
Delegate Preparation	-	1,615
Meetings	11,869	5,745
Other Costs	30	106
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Total	50,676	87,859
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Administration and support costs	30,634	44,020
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Total Costs	81,310	131,879
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Deficit in year	(1,238)	(3,188)
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National Youth Council of Ireland

Appendix 8

Child Protection

	2012 €	2011 €
Income		
Department of the Minister for Children and Youth Affairs	106,480	108,000
Training fees	5,030	7,100
Brought forward from prior year	1,500	20,000
Carry forward to next year	(8,000)	(1,500)
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Total	105,010	133,600
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<i>Programme Costs</i>		
Salary, Staff training & Recruitment	59,373	76,266
Certificate in Child Protection	7,930	18,411
Policy Development	1,148	1,089
Training	17,004	27,976
Conferences/Resources/media	1,852	1,401
Research	353	-
Website Updates	1,377	-
Garda Vetting & Consortium	41	4,067
Sundry Costs	380	22
Strategic review	786	-
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Total	90,244	129,232
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Administration Costs	14,000	4,000
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Overall Total Expenses	104,244	133,232
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Surplus in year	776	368
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