

# National Youth Council of Ireland

Directors' report  
and financial statements

**Year ended 31 December 2010**

# 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

# National Youth Council of Ireland

## Directors and other information

### **Directors**

John Cahill (Vice President)  
Kieran O'Dowd (Treasurer)  
Patrick Burke  
Mark Dunwoody  
Alan Foran  
Jamie Gorman  
James McCann  
Lorraine Mulligan  
Carmel O'Connor  
James O' Leary  
David Owen  
Vicky Rattigan  
Laura Saunders

### **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 2010.

### 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 €21,611 (2009: €81,727) 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 27 November 2010, Eddie Darcy, Fran Bissett, David Brown, Brian Murtagh, Graham O'Maonaigh, Oisín O'Reilly and Moira Wynne resigned as directors of the company.

On 27 November 2010, Laura Saunders, Carmel O'Connor, Vicky Rattigan, Mark Dunwoody, David Owen, James McCann, Honor Sheridan and Lorraine Mulligan were appointed as directors of the company.

On 04 February 2011, Marie Fitzpatrick resigned as a director of the company.

On 10 March 2011, Honor Sheridan resigned as a director of the company.

On 14 April 2011, Patrick Burke was appointed as a director of the company.

On 31 August 2011, Orlaith McBride 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.

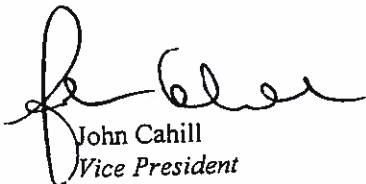
### Format of financial statements

During the year the Council voluntarily implemented the reporting requirements of the Statement of Recommended Practice - Accounting and Reporting by Charities (SORP) 2005. The prior year figures were restated consistently in accordance with the provisions of the SORP.

### 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



John Cahill  
Vice President



Kieran O'Dowd  
Honorary Treasurer

14 October 2011

## 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 2009. 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 2009.

On behalf of the board



John Cahill  
Vice President



Kieran O'Dowd  
Honorary Treasurer

14 October 2011



**KPMG**  
**Chartered Accountants**  
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 2010 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 2009. 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 2010 and of its surplus for the year then ended;
- the financial statements have been properly prepared in accordance with the Companies Acts 1963 to 2009.

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.



Chartered Accountants  
Registered Auditor

14 October 2011



# National Youth Council of Ireland

## Statement of accounting policies *for the year ended 31 December 2010*

### 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.

During the year the Council voluntarily implemented the reporting requirements of the Statement of Recommended Practice: Accounting and Reporting by Charities (SORP) 2005. The prior year reported figures were restated consistently in accordance with the provisions of the SORP.

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 2010*

### **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 2010*

#### **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**

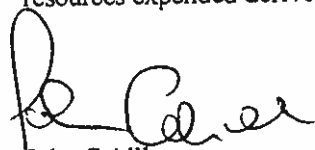
Grants and assistance received which relate to the funding of expenditure not yet incurred are deferred and included under creditors in the balance sheet.

## National Youth Council of Ireland

Statement of financial activities  
for the year ended 31 December 2010

	Notes	Restricted funds 2010 €	Unrestricted funds 2010 €	Total funds 2010 €	Total funds 2009 €
<b>Incoming resources</b>					
Incoming resources from charitable activities;					
- Grants from funders	3	1,902,909	-	1,902,909	2,078,114
Incoming resources from generated funds;					
- Activities for generating funds					
- Membership fees		-	26,960	26,960	25,220
- Conference fees		-	2,760	2,760	-
- Secretariat		-	-	-	20,000
- Investment income		-	14,547	14,547	5,873
<b>Total incoming resources</b>		<b>1,902,909</b>	<b>44,267</b>	<b>1,947,176</b>	<b>2,129,207</b>
<b>Resources expended</b>					
Charitable activities	4	1,850,831	-	1,850,831	1,979,114
Governance costs	5	-	74,734	74,734	68,366
<b>Total resource expended</b>	12	<b>1,850,831</b>	<b>74,734</b>	<b>1,925,565</b>	<b>2,047,480</b>
<b>Net incoming/(outgoing) resources</b>		<b>52,078</b>	<b>(30,467)</b>	<b>21,611</b>	<b>81,727</b>

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

  
John Cahill  
Vice President

  
Kieran O'Dowd  
Honorary Treasurer

14 October 2011

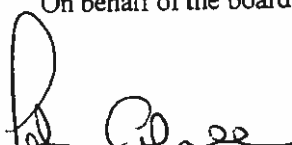
# National Youth Council of Ireland

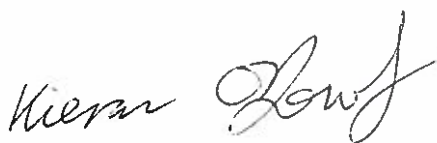
## Balance sheet

at 31 December 2010

	Note	2010 €	2009 €
<b>Fixed assets</b>			
Tangible assets	7	280,021	291,817
<b>Current assets</b>			
Debtors	8	20,391	32,829
Cash at bank and in hand		711,576	805,217
		<u>731,967</u>	<u>838,046</u>
<b>Creditors: amounts falling due within one year</b>	9	<b>(567,604)</b>	<b>(696,806)</b>
		<u>164,363</u>	<u>141,240</u>
<b>Net current assets</b>			
		<u>444,384</u>	<u>433,057</u>
<b>Total assets less current liabilities</b>			
<b>Creditors: amounts falling due after more than one year</b>	10	<b>(91,216)</b>	<b>(101,500)</b>
		<u>353,168</u>	<u>331,557</u>
<b>Net assets</b>		<u>353,168</u>	<u>331,557</u>
<b>Funded by:</b>			
Unrestricted funds			
- Unrestricted income funds	12	126,146	156,613
- Revaluation reserve	12	78,469	78,469
Restricted funds	12	148,553	96,475
		<u>353,168</u>	<u>331,557</u>

On behalf of the board

  
John Cahill  
Vice President

  
Kieran O'Dowd  
Honorary Treasurer

14 October 2011

# 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 2010, there were sixteen 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

	2010 €	2009 €
Net incoming resources for the year	21,611	81,727
<i>Stated after charging:</i>		
Auditors remuneration	11,700	11,700
Depreciation of tangible fixed assets	11,796	21,776

# National Youth Council of Ireland

## Notes (continued)

### 3 Incoming resources from charitable activities

	Unrestricted €	Restricted €	2010 Total €	2009 Total €
Youth Services Programme;	-	714,024	714,024	749,004
- Office of Minister for Children & Youth Affairs	-	48,576	48,576	52,800
- Department of Community, Equality and Gaeltacht Affairs	-	13,472	13,472	42,100
- Other	-	-	-	-
Development Education Programme;	-	259,000	259,000	289,508
- Irish Aid	-	8,000	8,000	8,000
- Trocaire	-	11,844	11,844	-
- Leagas	-	4,102	4,102	2,360
- Training Fees	-	-	-	-
Health Programme;	-	144,267	144,267	74,983
- Health Services Executive	-	144,267	144,267	74,983
- Office of Minister for Children & Youth Affairs	-	(80,000)	(80,000)	-
- Transfer funds to Child Protection Programme	-	35,000	35,000	-
- Crisis Pregnancy Agency	-	24,070	24,070	30,283
- Training & Specialist Fees	-	-	-	-
Arts Programme;	-	42,200	42,200	87,328
- The Arts Council	-	62,200	62,200	87,328
- Office of Minister for Children & Youth Affairs	-	70,500	70,500	70,000
- Residency Income	-	16,289	16,289	9,533
- Training & Certificate Fees	-	-	-	-
Dail Na Nog Programme;	-	180,580	180,580	261,381
- Office of Minister for Children & Youth Affairs	-	-	-	-
Child Protection Programme;	-	54,500	54,500	136,500
- Office of Minister for Children & Youth Affairs	-	80,000	80,000	-
- Transfer funds from Health Programme	-	5,200	5,200	-
- Training fees	-	-	-	-
Intercultural Strategy Programme;	-	8,000	8,000	-
- Dublin City Council	-	3,150	3,150	-
- Monaghan VEC	-	38,250	38,250	60,000
- Department of Education & Science	-	-	-	34,731
- The One Foundation	-	15,418	15,418	7,292
- Training fees	-	-	-	-
	-	1,902,909	1,902,909	2,078,114

## 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	2010 total	2009
		€	€	€	€	€	€	€	€	€
<b>Costs directly allocated to activities</b>										
Staff costs	Direct	491,885	148,903	116,174	77,955	87,244	72,018	54,240	1,048,219	1,099,286
Travel	Direct	30,558	4,685	5,625	3,261	148	1,973	255	46,505	39,067
Training, workshops & assessments	Direct	545	32,457	92,435	23,458	-	34,249	6,600	189,744	143,154
Research	Direct	24,911	18,306	8,231	-	-	2,742	-	54,190	38,706
Publications	Direct	15,625	584	5,445	8,497	4,314	9,633	-	44,098	62,890
Grants advanced	Direct	23,879	-	-	58,537	-	-	-	82,416	151,363
Events	Direct	10,266	33,645	9,525	-	38,413	11,187	-	103,036	149,661
Meetings, Review, Support structures	Direct	29,401	9,632	-	269	12,803	-	3,723	55,828	80,521
Advocacy	Direct	32,412	-	-	2,292	-	-	-	34,704	13,111
Evaluation	Direct	-	-	-	-	7,615	-	-	7,615	7,615
Vetting	Direct	-	-	-	-	-	3,322	-	3,322	-
<b>Support costs allocated to activities</b>										
General office and finance staff	Staff time	-	23,260	20,399	8,904	20,446	-	-	73,009	86,112
Stationery/photocopying	Usage	4,083	1,092	1,092	1,092	2,182	822	-	10,373	8,782
Communications	Usage	14,534	2,814	2,814	1,448	2,814	900	-	25,324	21,649
Maintenance & Storage	per capita	4,246	980	816	653	653	327	-	7,675	12,279
Light & Heat	per capita	7,062	1,629	1,358	1,086	1,086	543	-	12,764	15,325
Computer and website maintenance	per capita	7,787	1,797	1,498	1,198	1,198	599	-	14,077	13,136
Legal & professional	Usage	12,000	-	-	-	-	-	-	12,000	-
Insurance	per capita	3,995	922	768	615	615	307	-	7,222	6,923
Bank & Mortgage interest charges	Usage	6,914	-	-	-	-	-	-	6,914	7,748
Depreciation	per capita	6,525	1,506	1,255	1,004	1,004	502	-	11,796	21,766
<b>Total charitable expenditure</b>		<b>726,438</b>	<b>282,212</b>	<b>267,435</b>	<b>190,269</b>	<b>180,535</b>	<b>139,124</b>	<b>64,818</b>	<b>1,850,831</b>	<b>1,979,114</b>



# National Youth Council of Ireland

## Notes (continued)

### 5 Governance costs

	2010 €	2009 €
Staff costs	39,344	39,342
Board and annual assembly costs	31,747	26,199
Office and other costs	3,643	2,825
	<u>74,734</u>	<u>68,366</u>

### 6 Employee numbers and costs

	2010 €	2009 €
Average number of employees	23	23
	<u>23</u>	<u>23</u>

The aggregate payroll costs of these employees were as follows:

	2010 €	2009 €
Wages and salaries	996,538	1,004,951
Social security costs	99,242	103,975
Pension costs	64,792	59,132
	<u>1,160,572</u>	<u>1,168,058</u>

# National Youth Council of Ireland

## Notes (continued)

### 7 Tangible fixed assets

	Freehold premises €	Computer and office equipment €	Fixtures and fittings €	Total €
<b>Cost or valuation</b>				
At 1 January 2010	381,429	229,712	58,192	669,333
Additions	-	-	-	-
<b>At 31 December 2010</b>	<b>381,429</b>	<b>229,712</b>	<b>58,192</b>	<b>669,333</b>
<b>Depreciation</b>				
At 1 January 2010	102,188	226,479	48,849	377,516
Charge for year	7,629	3,233	934	11,796
<b>At 31 December 2010</b>	<b>109,817</b>	<b>229,712</b>	<b>49,783</b>	<b>389,312</b>
<b>Net book value</b>				
At 31 December 2010	271,612	-	8,409	280,021
At 31 December 2009	279,241	3,233	9,343	291,817

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.

<b>8 Debtors</b>	<b>2010 €</b>	<b>2009 €</b>
Other debtors	20,391	32,829
All debtors fall due within one year.		

# National Youth Council of Ireland

## Notes (continued)

### 9 Creditors: amounts falling due within one year

	2010 €	2009 €
Current portion of mortgage loan	10,579	10,012
Trade creditors and accruals	129,120	87,617
Sundry creditors	23,735	15,610
Deferred income	404,170	583,567
	<u>567,604</u>	<u>696,806</u>

### 10 Creditors: amounts falling due after more than one year

	2010 €	2009 €
Mortgage loan	91,216	101,500
	<u>91,216</u>	<u>101,500</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	10,579	11,142	36,847	43,227	101,795
	<u>10,579</u>	<u>11,142</u>	<u>36,847</u>	<u>43,227</u>	<u>101,795</u>
<b>At end of year</b>	<u>10,579</u>	<u>11,142</u>	<u>36,847</u>	<u>43,227</u>	<u>101,795</u>

# National Youth Council of Ireland

Notes (continued)

## 12 Funds

### (a) Reconciliation of funds

	Restricted funds €	Unrestricted income funds €	Unrestricted revaluation reserve €	Total 2010 €	Total 2009 €
Total funds at beginning of year	96,475	156,613	78,469	331,557	249,830
Net incoming/(outgoing) resources for the year	52,078	(30,467)	-	21,611	81,727
Total funds at end of year	148,553	126,146	78,469	353,168	331,557

## National Youth Council of Ireland

Notes (continued)

## 12 Funds (continued)

## (b) Movement in funds

	At 1 January 2010 €	Incoming resources €	Outgoing resources €	Transfers €	At 31 December 2010 €	At 31 December 2009 €
<b>Restricted funds</b>						
Youth Services	86,771	776,072	(726,438)	-	136,405	86,771
Development Education	3,880	282,946	(282,212)	-	4,614	3,880
Health	1,500	347,604	(267,435)	(80,000)	1,669	1,500
Arts	3,000	191,189	(190,269)	-	3,920	3,000
Dail na nOg	904	180,580	(180,535)	-	949	904
Child Protection	479	59,700	(139,124)	80,000	1,055	479
Intercultural Strategy	(59)	64,818	(64,818)	-	(59)	(59)
<b>Total restricted funds</b>	<b>96,475</b>	<b>1,902,909</b>	<b>(1,850,831)</b>	<b>-</b>	<b>148,553</b>	<b>96,475</b>
<b>Unrestricted funds</b>						
General funds	156,613	44,267	(74,734)	-	126,146	156,613
Revaluation reserve	78,469	-	-	-	78,469	78,469
<b>Total unrestricted funds</b>	<b>235,082</b>	<b>44,267</b>	<b>(74,734)</b>	<b>-</b>	<b>204,615</b>	<b>235,082</b>
<b>Total funds</b>	<b>331,557</b>	<b>1,947,176</b>	<b>(1,925,565)</b>	<b>-</b>	<b>353,168</b>	<b>331,557</b>

# 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	280,021	-	280,021
Current assets	179,244	552,723	731,967
Current liabilities	(163,434)	(404,170)	(567,604)
Long term liabilities	(91,216)	-	(91,216)
	<u>204,615</u>	<u>148,553</u>	<u>353,168</u>

### 13 Revaluation reserve

	2010 €	2009 €
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 2010, the Council owed €8,125 to Youthstart Technical Support Unit. Youthstart Technical Support Unit finished its activities on 30 June 2000.

At 31 December 2010, €2,756 was owed to the Council by Comhthraenail.

## National Youth Council of Ireland

### Notes *(continued)*

#### **15 Commitments**

At 31 December 2010 the Council had not entered into any commitments (2009: Nil).

#### **16 Approval of financial statements**

The board approved the financial statements on

12/10/11

## 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

<i>Income</i>	<b>2010</b> €	<b>2009</b> €
Youth Services	<b>776,072</b>	<b>843,904</b>
Development Education	<b>282,946</b>	<b>299,868</b>
Health	<b>267,604</b>	<b>180,248</b>
Arts	<b>191,189</b>	<b>254,189</b>
Dáil na nÓg	<b>180,580</b>	<b>261,381</b>
Child Protection	<b>139,700</b>	<b>136,500</b>
Intercultural Strategy	<b>64,818</b>	<b>102,024</b>
Membership/assembly	<b>29,720</b>	<b>25,220</b>
Investment Income	<b>14,547</b>	<b>5,873</b>
Secretariat	<b>-</b>	<b>20,000</b>
	<hr/>	<hr/>
	<b>1,947,176</b>	<b>2,129,207</b>
	<hr/>	<hr/>

# National Youth Council of Ireland

## Appendix 2

### *Expenditure*

	2010 €	2009 €
Salaries and staff expenses	620,039	682,697
Board/assembly	27,405	24,821
Telephone	17,924	14,536
Publication/media	13,771	12,610
Post/couriers	10,214	9,519
Strategic plan	5,321	4,719
Webmaster	25,733	26,590
Youth Work Services and Youth Affairs & Research	58,860	19,654
Stationery	10,921	8,390
Light, heat, cleaning	12,764	15,325
Staff recruitment	-	180
Professional fees	26,440	13,368
Bank interest	6,914	7,748
Depreciation	11,796	21,776
Insurance	7,222	6,923
Repairs and maintenance	7,673	12,279
Sundries	1,071	811
Health	237,435	148,729
Arts	174,269	253,960
Development Education	248,212	254,998
Child Protection	135,124	118,090
International	13,938	18,150
Dáil na nÓg	150,537	231,068
Staff training	545	75
Computer maintenance	14,077	13,136
Youth Information Support Partnership	12,938	15,608
Alcohol Research	-	5,273
Intercultural Strategy	64,818	101,798
Funding Campaign	-	773
Corporate Identity	4,319	3,876
Specialist Orgs	5,285	-
	<hr/>	<hr/>
	1,925,565	2,047,480
	<hr/>	<hr/>

# National Youth Council of Ireland

## Appendix 3

### Health programme

	2010 €	2009 €
<b>Income</b>		
Department of Education & Science	105,000	105,000
Health Service Executive	105,000	105,000
HSE	-	18,531
Training/Resources	17,064	9,018
Specialist Certificate	7,007	2,734
Crisis Pregnancy Agency	55,000	55,000
Carried forward from prior year	132,033	72,000
Carried forward to next year	(153,500)	(187,034)
<b>Total</b>	<b>267,604</b>	<b>180,249</b>
<b>Programme Costs</b>	<b>121,799</b>	<b>65,610</b>
Salary & Staff Expenses	19,806	21,468
Training & Resources	21,052	-
Health promoting youth services	9,525	500
Health Networking	17	972
Web Site Development	5,428	3,845
Resource Development	12,604	25,877
Specialist Certificate	12,583	20,717
Health Quality Mark Evaluation	11,521	5,531
Assist	-	1,999
H.P. Manual in youth work setting	2,014	90
Spiritual Health	-	585
Regional Workshops	8,231	331
NUIG Research	-	1,204
General Admin costs	12,855	-
Physical Health	-	-
<b>Total</b>	<b>237,435</b>	<b>148,729</b>
<b>Administration and support costs</b>	<b>30,000</b>	<b>30,000</b>
<b>Total costs</b>	<b>267,435</b>	<b>178,729</b>
<b>Surplus in year</b>	<b>169</b>	<b>1,520</b>

# National Youth Council of Ireland

## Appendix 4

### *Arts programme*

	2010 €	2009 €
<b><i>Income</i></b>		
Arts Council	60,000	69,278
Department of Minister for Children and Youth Affairs	80,000	69,278
Training & Resources	1,522	1,300
Youth Arts Certificate	14,767	8,233
Residency Grant	80,000	70,000
Carried forward to next year	101,900	(101,900)
Brought forward from prior year	(147,000)	138,000
	<hr/>	<hr/>
<b>Total</b>	<b>191,189</b>	<b>254,189</b>
	<hr/>	<hr/>
<b><i>Programme Costs</i></b>		
Salary & Staff training	81,216	99,703
Training/Meetings/Workshops/Seminars	5,249	5,306
National Youth Arts Programme / Forum meetings	269	1,233
Publications & Resources	7,866	3,883
Development of Web site	108	608
Youth Arts Certificate	18,209	18,428
Arts Artist in Residency	58,537	124,773
Arts advocacy	2,292	-
Sundry costs	523	26
	<hr/>	<hr/>
<b>Total</b>	<b>174,269</b>	<b>253,960</b>
	<hr/>	<hr/>
<b>Administration and support costs</b>	<b>16,000</b>	<b>-</b>
	<hr/>	<hr/>
<b>Total costs</b>	<b>190,269</b>	<b>253,960</b>
	<hr/>	<hr/>
<b>Surplus in year</b>	<b>920</b>	<b>229</b>
	<hr/>	<hr/>

# National Youth Council of Ireland

## Appendix 5

### *Development Education*

	2010 €	2009 €
<b><i>Income</i></b>		
Irish Aid	205,000	277,508
Trocaire	8,000	8,000
Training & Resources	4,102	2,360
Leargas	11,844	-
Brought forward from previous year	58,000	70,000
Carry forward to next year	(4,000)	(58,000)
	<hr/>	<hr/>
<b>Total</b>	<b>282,946</b>	<b>299,868</b>
	<hr/>	<hr/>
<b><i>Programme Costs</i></b>		
Salary to include Training & Expenses	153,588	144,566
Development Education Information	584	5,367
Development Education Training & Workshops	32,457	27,516
Development Education Policy & Research	18,306	22,469
Development Education supports & structures	9,632	18,582
Development Education Publications & Events	33,645	36,498
	<hr/>	<hr/>
<b>Total</b>	<b>248,212</b>	<b>254,998</b>
	<hr/>	<hr/>
<b><i>Administration and support costs</i></b>		
Administration	22,000	28,000
Staff support	12,000	16,000
	<hr/>	<hr/>
<b>Total</b>	<b>34,000</b>	<b>44,000</b>
	<hr/>	<hr/>
<b>Total Costs</b>	<b>282,212</b>	<b>298,998</b>
	<hr/>	<hr/>
<b>Surplus in year</b>	<b>734</b>	<b>870</b>
	<hr/>	<hr/>

# National Youth Council of Ireland

## Appendix 6

### *Intercultural Strategy*

	2010 €	2009 €
<b><i>Income</i></b>		
Dublin City Council	8,000	-
Monaghan VEC	3,150	-
Training income	15,418	7,293
Carry forward to next year	(16,750)	(55,000)
Brought forward from prior year	55,000	149,731
	<hr/>	<hr/>
<b>Total</b>	<b>64,818</b>	<b>102,024</b>
	<hr/>	<hr/>
<b><i>Programme Costs</i></b>		
Staff Costs	54,495	85,349
Program Costs	2,986	10,868
Network meetings/events	737	263
Training	4,249	4,468
Requested training	2,351	850
	<hr/>	<hr/>
<b>Total</b>	<b>64,818</b>	<b>101,798</b>
	<hr/>	<hr/>
<b>Administration Costs</b>	-	-
	<hr/>	<hr/>
<b>Overall Total Expenses</b>	<b>64,818</b>	<b>101,798</b>
	<hr/>	<hr/>
<b>Surplus</b>	-	226
	<hr/>	<hr/>

# National Youth Council of Ireland

## Appendix 7

### *Dáil na nÓg programme*

	2010 €	2009 €
<b>Income</b>		
Office of the Minister for Children & Youth Affairs	140,280	302,881
Brought forward from prior year	77,500	36,000
Carried forward to next year	(37,200)	(77,500)
	<hr/>	<hr/>
<b>Total</b>	<b>180,580</b>	<b>261,381</b>
	<hr/>	<hr/>
<b>Programme Costs</b>		
Salary & Staff training	87,392	110,493
Venue	26,156	29,812
Programme/Event Stationary/Reports	3,574	33,855
Delegate gift bags	-	13,200
Transport Costs	350	642
Facilitators/Volunteers/Meeting Costs	9,488	9,934
Delegate Preparation	3,139	4,180
Voting Equipment Hire	2,161	2,445
Evaluation/Review	7,615	7,615
Follow Up Meetings/ Cardiff Trip	9,664	17,230
Photography	740	1,362
Other Costs	256	300
	<hr/>	<hr/>
<b>Total</b>	<b>150,535</b>	<b>231,068</b>
	<hr/>	<hr/>
<b>Administration and support costs</b>	<b>30,000</b>	<b>30,000</b>
	<hr/>	<hr/>
<b>Total Costs</b>	<b>180,535</b>	<b>261,068</b>
	<hr/>	<hr/>
<b>Surplus in year</b>	<b>45</b>	<b>313</b>
	<hr/>	<hr/>

# National Youth Council of Ireland

## Appendix 8

### *Child Protection*

	2010 €	2009 €
<b>Income</b>		
Office of the Minister for Children and Youth Affairs	40,000	120,000
Transfer for health programme	80,000	-
Training fees	5,200	-
Brought forward from prior year	34,500	51,000
Carry forward to next year	(20,000)	(34,500)
	<hr/>	<hr/>
<b>Total</b>	<b>139,700</b>	<b>136,500</b>
	<hr/>	<hr/>
<b>Programme Costs</b>		
Salary, Staff training & Recruitment	73,991	56,994
Keeping Safe Training	333	250
Basic Awareness Module	11,819	2,760
Training Delivery	18,107	13,764
Conferences/Resources/media	11,187	4,210
Research	2,742	4,090
Website Updates	371	-
Garda Vetting & Consortium	3,322	20
Contract Training Youth Orgs.	3,076	-
Code of Good Practice	-	7,000
Sundry Costs	914	905
National Training Framework	9,262	28,097
	<hr/>	<hr/>
<b>Total</b>	<b>135,124</b>	<b>118,090</b>
	<hr/>	<hr/>
<b>Administration Costs</b>	<b>4,000</b>	<b>18,000</b>
	<hr/>	<hr/>
<b>Overall Total Expenses</b>	<b>139,124</b>	<b>136,090</b>
	<hr/>	<hr/>
<b>Surplus in year</b>	<b>576</b>	<b>410</b>
	<hr/>	<hr/>