

National Youth Council of Ireland

Directors' report
and financial statements

Year ended 31 December 2009

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
Income and expenditure account	9
Balance sheet	10
Notes forming part of the financial statements	11
Appendix 1 - Income	16
Appendix 2 - Expenditure	17
Appendix 3 - Health programme	18
Appendix 4 - Arts programme	19
Appendix 5 – Development Education	20
Appendix 6 – Intercultural Strategy	21
Appendix 7 – Dáil na nÓg programme	22
Appendix 8 – Child Protection	23

National Youth Council of Ireland

Directors and other information

Directors

Eddie D'Arcy (President)
Kieran O'Dowd (Treasurer)
Fran Bissett
David Brown
John Cahill
Marie Fitzpatrick
Alan Foran
Jamie Gorman
Orlaith McBride
Brian Murtagh
James O' Leary
Graham O'Maonaigh
Oisin O'Reilly
Moirá Wynne

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 2009.

Principal activities, business review and future outlook

The National Youth Council of Ireland works on behalf of voluntary youth organisations to promote the development of services for all young people. The National Youth Council of Ireland was named in legislation, Youth Work Act 2001, as the representative body for national youth work organisations for the period ending in December 2007. The Minister for Youth Affairs has renewed that designation for a further 3 year period, which in effect confirms our Department of Education and Science core funding for a further three years. The National Youth Council of Ireland has expanded its funding base over recent years, and currently has funding from 20 sources.

The company 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 company reported an operating surplus of €81,727 (2008: deficit of €2,030) 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 28 November 2009, Karen Hannify, Michael Clancy, Derek Cleary, Finola Gallagher, Paul Gralton, Elaine Nevin and Philomena Stapleton resigned as directors of the company.

On 28 November 2009, Jamie Gorman, Fran Bissett, James O'Leary, Alan Foran, and Oisín O'Reilly were appointed directors of the company.

On 8 July 2010 Moira Wynne was appointed director of the company.

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.

National Youth Council of Ireland

Directors' report *(continued)*

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



Eddie D'Arcy
President



Kieran O'Dowd
Honorary Treasurer

S/10/10

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



Eddie D'Arcy
President



Kieran O'Dowd
Honorary Treasurer

5/10/10



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 2009 which comprise the Income and Expenditure Account, 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 2009 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.

KPMG

Chartered Accountants
Registered Auditor

5 October 2010

National Youth Council of Ireland

Statement of accounting policies *for the year ended 31 December 2009*

Basis of preparation

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

The Council 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.

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.

Stocks

Stocks are stated at the lower of cost and net realisable value.

National Youth Council of Ireland

Statement of accounting policies *(continued)* *for the year ended 31 December 2009*

Income

Income is included in the income and expenditure account on an accruals basis.

Capital grants are taken to deferred income and credited to the income and expenditure account on a basis consistent with the depreciation rate of the related assets.

Other grant income is reported in the income and expenditure account on a time apportionment basis and where necessary is deferred to match expenditure in future accounting periods. The balance of deferred income is included under creditors and separately identified.

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.

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

Income and expenditure account for the year ended 31 December 2009

	Notes	2009 €	2008 €
Income - continuing operations		2,129,207	2,292,752
Expenditure		(2,047,480)	(2,294,782)
Operating surplus/(deficit) for the year	2, 9	81,727	(2,030)
Transfer (to)/ from unrestricted funds		(81,727)	2,030
Net surplus after transfer (to)/from unrestricted funds		-	-

There are no other gains or losses other than those included in the income and expenditure account and thus a separate statement of total recognised gains and losses has not been prepared.

On behalf of the board


Eddie D'Arcy
President

 5/10/10
Kieran O'Dowd
Honorary Treasurer

National Youth Council of Ireland

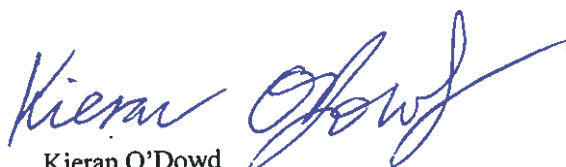
Balance sheet at 31 December 2009

	Note	2009 €	2008 €
Fixed assets			
Tangible assets	4	291,817	313,314
Current assets			
Debtors	5	32,829	16,537
Cash at bank and in hand		805,217	748,668
		<u>838,046</u>	<u>765,205</u>
Creditors: amounts falling due within one year	6	<u>(696,806)</u>	<u>(717,678)</u>
Net current assets		<u>141,240</u>	<u>47,527</u>
Total assets less current liabilities		<u>433,057</u>	<u>360,841</u>
Creditors: amounts falling due after more than one year	7	<u>(101,500)</u>	<u>(111,011)</u>
Net assets		<u>331,557</u>	<u>249,830</u>
Represented by:			
Unrestricted funds	9	253,088	171,361
Revaluation reserve	10	78,469	78,469
		<u>331,557</u>	<u>249,830</u>

On behalf of the board



Eddie D'Arcy
President



Kieran O'Dowd
Honorary Treasurer

5/10/10

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 2009, there were thirteen 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 Surplus/(deficit) for year

	2009 €	2008 €
Surplus/(deficit) for year	81,727	(2,030)
<i>Stated after charging:</i>		
Auditors remuneration	11,700	11,700
Depreciation of tangible fixed assets	21,776	24,978
Loss on disposal of fixed assets	-	3,267

3 Employee numbers and costs

	2009 €	2008 €
Average number of employees	23	23

The aggregate payroll costs of these employees were as follows:

	2009 €	2008 €
Wages and salaries	1,004,951	1,045,021
Social welfare costs	103,975	107,959
Pension costs	59,132	61,770
	1,168,058	1,214,750

National Youth Council of Ireland

Notes (continued)

4 Tangible fixed assets

	Freehold premises €	Computer and office equipment €	Fixtures and fittings €	Total €
Cost or valuation				
At 1 January 2009	381,429	229,433	58,192	669,054
Additions	-	279	-	279
At 31 December 2009	381,429	229,712	58,192	669,333
Depreciation				
At 1 January 2009	94,559	213,370	47,811	355,740
Charge for year	7,629	13,109	1,038	21,776
At 31 December 2009	102,188	226,479	48,849	377,516
Net book value				
At 31 December 2009	279,241	3,233	9,343	291,817
At 31 December 2008	286,870	16,063	10,381	313,314

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.

5 Debtors

	2009 €	2008 €
Other debtors	32,829	16,537

All debtors fall due within one year.

National Youth Council of Ireland

Notes (continued)

6 Creditors: amounts falling due within one year

	2009 €	2008 €
Current portion of mortgage loan	10,012	10,012
Trade creditors and accruals	87,617	116,146
Sundry creditors	15,610	15,610
Deferred income	583,567	575,910
	<u>696,806</u>	<u>717,678</u>

7 Creditors: amounts falling due after more than one year

	2009 €	2008 €
Mortgage loan	101,500	111,011
	<u>101,500</u>	<u>111,011</u>

8 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	10,012	10,579	36,088	54,833	111,512
	<u>10,012</u>	<u>10,579</u>	<u>36,088</u>	<u>54,833</u>	<u>111,512</u>
At end of year	<u>10,012</u>	<u>10,579</u>	<u>36,088</u>	<u>54,833</u>	<u>111,512</u>

9 Unrestricted funds

	Profit and loss account €	Unrestricted funds €	Total €
At 1 January 2009	-	171,361	171,261
Surplus/(deficit) for year	81,727	-	81,727
Transfer (to)/from	(81,727)	81,727	-
	<u>-</u>	<u>253,088</u>	<u>253,088</u>
At 31 December 2009	<u>-</u>	<u>253,088</u>	<u>253,088</u>

National Youth Council of Ireland

Notes (continued)

9 Unrestricted funds (continued)

Unrestricted funds are expendable at the discretion of the directors in furtherance of the objectives of the Company.

10 Revaluation reserve

	2009 €	2008 €
Balance at start and end of year	<u>78,469</u>	<u>78,469</u>

11 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 2009, €1,875 was owed to the Council by the Youthstart Technical Support Unit. Youthstart Technical Support Unit finished its activities on 30 June 2000.

At 31 December 2009, €2,750 was owed to the Council by the Comhthraenail.

12 Commitments

At 31 December 2009 the Council had not entered into any commitments (2008: Nil).

13 Approval of financial statements

The board approved the financial statements on

5/10/10

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

	2009 €	2008 €
Department of Education	749,004	807,227
Membership/assembly	29,585	33,666
Sundry	27,465	11,492
Health	180,250	240,172
Arts	254,189	187,282
Development Education	299,868	333,006
International	9,791	6,213
Department of Education Other	5,000	44,400
Dáil na nÓg	261,381	285,969
Child Protection	136,500	150,380
Youth Information Support Partnership	16,000	2,000
Research	52,800	27,500
Intercultural Strategy	102,024	103,000
Webmaster	-	53,195
Alcohol Research	5,350	7,250
	<hr/>	<hr/>
	2,129,207	2,292,752
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National Youth Council of Ireland

Appendix 2

Expenditure

	2009 €	2008 €
Salaries and staff expenses - core	682,697	733,540
Board/assembly	24,821	33,228
Telephone	14,536	19,650
Publication/public relations	12,610	30,613
Post/couriers	9,519	12,817
Strategic plan	4,719	33,385
Webmaster	26,590	49,153
Youth Work Services and Youth Affairs & Research	19,654	73,746
Stationery	8,390	17,781
Light, heat, cleaning	15,325	12,780
Staff recruitment	180	4,344
Professional fees	13,368	23,322
Bank interest	7,748	10,744
Depreciation	21,776	24,978
Loss on disposal of fixed assets	-	3,267
Insurance	6,923	9,148
Repairs and maintenance	12,279	12,290
Sundries	811	461
Health	148,729	197,521
Arts	253,960	169,983
Development Expenditure	254,998	289,082
Child Protection	118,090	129,907
International	18,150	13,743
Dáil na nÓg	231,068	239,979
Staff training	75	13,862
European youth forum/convention	-	2,031
Computer maintenance	13,136	15,747
Youth Information Support Partnership	15,608	1,386
Alcohol Research	5,273	6,773
Intercultural Strategy	101,798	96,047
Funding Campaign	773	2,763
Corporate Identity	3,876	10,711
	<hr/>	<hr/>
	2,047,480	2,294,782
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National Youth Council of Ireland

Appendix 3

Health programme

	2009	2008
	€	€
Income		
Department of Education & Science	105,000	142,000
Health Service Executive	105,000	142,970
HSE	18,531	-
Training/Resources	9,018	10,118
Specialist Certificate	2,734	17,084
Crisis Pregnancy Agency	55,000	-
Carried forward from prior year	72,000	-
Carried forward to next year	(187,034)	(72,000)
Total	180,249	240,172
Programme Costs		
Salary & Staff Expenses	65,610	109,065
Training & Resources	21,468	18,922
Health promoting youth services	-	1,443
Health Networking	500	879
HPYI	-	1,177
Web Site Development	972	1,387
Resource Development	3,845	-
Policy Development & Strategic Management	-	5,497
Specialist Certificate	25,877	25,804
Health Quality Mark Evaluation	20,717	7,945
Assist	5,531	14,049
H.P. Manual in youth work setting	1,999	1,673
Spiritual Health	90	6,637
Regional Workshops	585	588
NUIG Research	331	-
General Admin costs	1,204	1,157
Sexual Health	-	1,298
Total	148,729	197,521
Administration Costs		
Programme Administration Staff	14,000	12,500
Telephone/Fax/Email	1,500	3,800
Post/Couriers	1,500	3,100
Light/Heat/Cleaning	500	1,500
Insurance	1,500	1,750
Stationery/Photocopying	3,000	4,600
Computers/Equipment Usage/LapTop	2,500	5,000
Audit	2,000	2,750
Rent re office Space	3,500	6,500
Total	30,000	41,500
Total costs	178,729	239,021
Surplus in year	1,520	1,151

National Youth Council of Ireland

Appendix 4

Arts programme

	2009 €	2008 €
<i>Income</i>		
Arts Council	69,278	145,778
Department of Education & Science	69,278	154,278
Training & Resources	1,300	12,253
Youth Arts Certificate	8,233	12,973
Residency Grant	70,000	-
Carried forward to next year	(101,900)	(138,000)
Brought forward from prior year	138,000	-
	<hr/>	<hr/>
Total	254,189	187,282
	<hr/>	<hr/>
<i>Programme Costs</i>		
Salary & Staff training	99,703	76,417
Training/Meetings/Workshops/Seminars	5,306	1,822
National Youth Arts Programme / Forum meetings	1,233	1,072
Publications & Resources	3,883	3,374
Development of Web site	608	1,054
Youth Arts Certificate	18,428	36,837
Arts Artist in Residency	124,773	36,215
Survey/Study	26	13,192
	<hr/>	<hr/>
Total	253,960	169,983
	<hr/>	<hr/>
Administration costs		17,000
	<hr/>	<hr/>
Total costs	253,960	186,983
	<hr/>	<hr/>
Surplus in year	229	299
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National Youth Council of Ireland

Appendix 5

Development Education

	2009 €	2008 €
<i>Income</i>		
Irish Aid	277,508	309,806
Trocaire	8,000	13,000
Training & Resources	2,360	1,200
Brought forward from previous year	70,000	79,000
Carry forward to next year	(58,000)	(70,000)
Total	299,868	333,006
<i>Programme Costs</i>		
Salary to include Training & Expenses	144,566	150,737
Development Education Information	5,367	4,708
Development Education Training & Workshops	27,516	28,709
Development Education Policy & Research	22,469	48,553
Development Education supports & structures	18,582	12,855
Development Education Publications & Events	36,498	43,520
Total	254,998	289,082
<i>Administration Costs</i>		
Administration	28,000	26,000
Staff support	16,000	15,500
Total	44,000	41,500
Total Costs	298,998	330,582
Surplus in year	870	2,424

National Youth Council of Ireland

Appendix 6

Intercultural Strategy

	2009 €	2008 €
<i>Income</i>		
Department of Education & Science	-	39,731
Training income	7,293	-
Carry forward to next year	(55,000)	(149,731)
Brought forward from prior year	149,731	213,000
	<hr/>	<hr/>
Total	102,024	103,000
	<hr/>	<hr/>
<i>Programme Costs</i>		
Staff Costs	85,349	40,252
Consultancy Costs	-	29,243
Program Costs	10,868	26,552
Network meetings/events	263	-
Training	4,468	-
Requested training	850	-
	<hr/>	<hr/>
Total	101,798	96,047
	<hr/>	<hr/>
Administration Costs	-	6,500
	<hr/>	<hr/>
Overall Total Expenses	101,798	102,547
	<hr/>	<hr/>
Surplus	226	453
	<hr/>	<hr/>

National Youth Council of Ireland

Appendix 7

Dáil na nÓg programme

	2009	2008
	€	€
Income		
The Children's Office	302,881	313,469
Brought forward from prior year	36,000	8,500
Carried forward to next year	(77,500)	(36,000)
Total	261,381	285,969
Programme Costs		
Salary & Staff training	110,493	108,491
Venue	29,812	29,730
Programme/Event Stationary/Reports	33,855	37,580
Delegate gift bags	13,200	14,210
Transport Costs	642	2,789
Translation costs & signage	-	1,250
Broadcasting/Video/Website	-	341
Facilitators/Volunteers/Meeting Costs	9,934	15,829
Delegate Preparation	4,180	5,051
Training for Facilitators	-	341
Voting Equipment Hire	2,445	2,552
Evaluation/Review	7,615	7,695
Follow Up Meetings/ Cardiff Trip	17,230	11,342
Photography	1,362	2,049
Other Costs	300	729
Total	231,068	239,979
Administration Costs	30,000	44,545
Total Costs	261,068	284,524
Surplus in year	313	1,445

National Youth Council of Ireland

Appendix 8

Child Protection

	2009 €	2008 €
Income		
Dept. Education & Science	120,000	125,380
Brought forward from prior year	51,000	76,000
Carry forward to next year	(34,500)	(51,000)
Total	136,500	150,380
Programme Costs		
Salary, Staff training & Recruitment	56,994	99,622
Keeping Safe Training	250	5,857
Basic Awareness Module	2,760	2,966
Youth Exchange	-	501
Training Delivery	13,764	2,534
Conferences/Resources/media	4,210	55
Meetings/Interagency	-	709
Policy Development	-	1,297
Research	4,090	500
Website Updates	-	4,337
Garda Vetting & Consortium	20	3,128
Contract Training Youth Orgs.	-	25
Code of Good Practice	7,000	6,064
Sundry Costs	905	2,312
National Training Framework	28,097	-
Total	118,090	129,907
Administration Costs	18,000	18,000
Overall Total Expenses	136,090	147,907
Surplus in year	410	2,473