

**National Youth Council of Ireland**  
**Annual Report and Audited Financial Statements**  
**for the financial year ended 31 December 2019**

KSI Faulkner Orr  
Behan House  
10 Lower Mount Street  
Dublin 2

Company Number: 58814  
Charity Number: 6823  
Charities Regulatory Authority Number: 20013516

**National Youth Council of Ireland**  
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## REFERENCE AND ADMINISTRATIVE INFORMATION

Directors	Gordon Hill Dubheasa Kelly Stephen Grasham Garry McHugh Shane Doyle Michael McLoughlin Kate Cowan Michelle Byrne Niamh Quinn Gregory Tierney (Appointed 15 July 2019) Lucy O'Donovan (Appointed 15 July 2019) Mark Kavanagh (Appointed 15 July 2019) Jack Deacon (Appointed 15 July 2019) Derrle Dillon (Appointed 15 July 2019) Nicola Toughey (Appointed 15 July 2019)
Company Secretary	Shane Doyle
Charity Number	6823
Charities Regulatory Authority Number	20013516
Company Number	58814
Registered Office and Principal Address	3 Montague Street Dublin 2 Ireland
Auditors	KSI Faulkner Orr Behan House 10 Lower Mount Street Dublin 2 Ireland
Bankers	Permanent TSB College Green Dublin 2 Ireland
Solicitors	Matheson Ormsby Prentice 30 Herbert Street Dublin 2

# National Youth Council of Ireland

## DIRECTORS' ANNUAL REPORT

for the financial year ended 31 December 2019

The directors present their Directors' Annual Report, combining the Directors' Report and Trustees' Report, and the audited financial statements for the financial year ended 31 December 2019.

The financial statements are prepared in accordance with the Companies Act 2014, FRS 102 "The Financial Reporting Standard applicable in the UK and Republic of Ireland" and Accounting and Reporting by Charities: Statement of Recommended Practice applicable to charities preparing their financial statements in accordance with the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102).

The Directors' Report contains the information required to be provided in the Directors' Annual Report under the Statement of Recommended Practice (SORP) guidelines. The directors of the company are also charity trustees for the purpose of charity law and under the company's constitution are known as members of the board of trustees.

In this report the directors of National Youth Council of Ireland present a summary of its purpose, governance, activities, achievements and finances for the financial year 2019.

The company is a registered charity and hence the report and results are presented in a form which complies with the requirements of the Companies Act 2014 and, although not obliged to comply with the Statement of Recommended Practice applicable in the UK and Republic of Ireland (FRS 102) (effective 1 January 2015), the organisation has implemented its recommendations where relevant in these financial statements.

### Mission, Objectives and Strategy

#### Mission Statement

To represent the collective voice of the youth work sector, build capacity, leadership, and influence to deliver better outcomes for young people.

Our values: -

- We believe that all young people have a right to develop a sense of belonging and empowerment in a fair and just society. We are concerned for young people disconnected from the mainstream.
- We are an organisation that promotes learning, innovation, and forward thinking.
- We believe that a strong, vibrant voluntary youth sector has a critical role to play in engaging young people.
- We believe that better outcomes are achieved when young people are involved in making decisions that affect them.
- We value volunteering and the vital role it plays in a healthy vibrant community.
- We are an organisation that consults and represents our members with integrity.
- We value the diversity of the voluntary youth sector and believe that it is a key strength.

#### Objectives

##### Outcomes

1. NYCI is a professionally run, responsive, representative organisation supporting its members to implement policies and best practice for working with young people.
2. Best practice in youth work is mainstreamed, standardised, and sustained in our member organisations.
3. Ireland's ambition for its young people is supported by sustainable, multi-annual investment in youth work.
4. The positive role and impact of youth work in achieving national outcomes and local priorities is reflected in policy and acknowledged by Government.
5. The National and European Policy agenda responds to and addresses the needs of young people.
6. NYCI is a professionally run membership organisation with capacity and resources to deliver Strategy 2022.

#### Strategy

There are Four key themes that underpin our work:

##### 1. Representing

We are a strong, coherent unifying voice for our member organisations of all sizes.

We work to ensure that the impact of the voluntary youth sector is properly understood and valued by stakeholders and decision makers; that the legislative, policy and operational environment is supportive of youth work and young people; and that the youth sector and young people are represented in settings where decisions are made.

##### 2. Supporting Quality Practice Development

We actively support community, voluntary and not for profit youth organisations to be as effective as possible in their work to deliver positive, high-quality change for young people. We emphasise the importance of strong leadership, good practice, transparency, and accountability in organisations and in demonstrating the real impact of their work.

##### 3. Promoting youth friendly policy

We ensure advocacy is one of NYCI's most essential and important tools enabling us to be an informed voice on issues that impact on young people and the youth sector. We promote young people's participation in all aspects of their lives, and in particular the principle of involving young people in public decision processes that affect their daily

## **National Youth Council of Ireland**

# **DIRECTORS' ANNUAL REPORT**

for the financial year ended 31 December 2019  
lives.

### **4. Being a vibrant membership organisation**

We ensure that NYCI is well run, responsive and effective. Our members are the lifeblood of NYCI. We are committed to ensuring that we engage our members in all aspects of our work. We strive to remain relevant to our members' needs and that we address those needs thoroughly, effectively and in a timely manner. We ensure that our members' voice is strong in shaping not just the work we do but how we do our work.

## **Structure, Governance and Management**

### **Structure**

NYCI is the representative body for voluntary youth organisations in Ireland. Our primary target group includes CEOs, staff and volunteers in youth organisations and our secondary target group includes young people. Our role: NYCI is a membership organisation that represents the shared interests of voluntary youth organisations and uses our collective expertise to act on issues that impact young people. We do this by: -

- Representing the shared interests of voluntary youth organisations.
- Building solidarity among our members.
- Advocating on issues that impact on the lives of young people.
- Promoting the development of evidence informed high quality specialist youth work practice.
- Capacity building and professional development.

Most of the work carried out by NYCI is in the areas of Policy and Advocacy and Best Practice Development.

#### **Policy and Advocacy:**

- Influences policy and legislation through engagement with Government, the political system, a broad and extensive range of statutory and voluntary agencies, other key stakeholders and through public engagement.
- Advocates on a range of economic and social policy issues impacting on young people and the youth sector.
- Represents the sector on a range of strategic bodies, committees, and advisory structures.

#### **Best Practice Development:**

The National Youth Council of Ireland offers a comprehensive training, development and consultancy service to the youth work sector and other children's and young people's organisations. We support organisations to develop their practice in specialist areas, such as youth arts, youth health promotion, development education, equality and interculturalism, STEAM in youth work, international affairs, and child protection. We encourage them to find and cooperate with others with similar aims.

### **Governance**

NYCI has a Board of Directors of 15 people all elected from within The National Youth Council of Ireland membership. The Board's role is as follows: -

- determine mission, policies, and strategic direction
- approve and monitor budgets
- other governance functions
- oversees appointment and management of the CEO

# National Youth Council of Ireland

## DIRECTORS' ANNUAL REPORT

for the financial year ended 31 December 2019

### Board members - legal duties

- Ensure that the National Youth Council of Ireland is carrying out its charitable purpose for the public benefit
- Comply with the National Youth Council of Ireland's constitution
- Ensure that the National Youth Council of Ireland keeps proper books of account
- Manage the assets of the National Youth Council of Ireland
- Make appropriate investment decisions
- Ensure the Charities Regulator is informed if you are of the opinion that there are reasonable grounds for believing a theft or fraud has occurred
- Act in the best interests of the National Youth Council of Ireland
- Ensure that the National Youth Council of Ireland is registered on the Charities Regulator's Register of Charities
- Ensure that the National Youth Council of Ireland prepares and furnishes an annual report to the Charities Regulator
- Ensure that the National Youth Council of Ireland furnishes financial accounts to the Charities Regulator
- Ensure you comply with directions issued by the Charities Regulator
- Act with reasonable care and skill

### Board members - responsibilities

- Commitment to the evolution of the National Youth Council of Ireland and support for its philosophy
- Regular attendance at Board meetings
- Shaping strategy for the development of the National Youth Council of Ireland
- Where necessary, deciding on strategic actions required to achieve the National Youth Council of Ireland's outcomes, ensuring that all activities are consistent with the National Youth Council of Ireland's vision and core values
- Representing the interests of all the National Youth Council of Ireland's members as opposed to their own organisations. Board members are elected democratically and are accountable to the National Youth Council of Ireland's AGM/AGM who elected them
- Where required, serving on sub-committees Fulfilling all the legal obligations of a member of the Board of Directors of a company limited by guarantee.
- Sub-Committees can be formed based upon terms of reference agreed by the Board
- Membership of Sub-Committees should reflect different experiences and skills. Membership may also include non-Board members.
- A record is to be kept of all sub-committee meetings and decisions
- Each sub-committee is accountable to the Board - each formal Board meeting to have an agenda item allowing a report from each sub-group
- All Sub-Committees are strictly advisory in nature
- The National Youth Council of Ireland has the following Sub-Committees: The International Advisory Committee, the Policy and Advocacy Committee, the Finance, Risk and Audit Sub-Committee, the HR and Governance Sub-Committee.
- The Officers of the Board, the President, Vice President and Treasurer of the Board together make any decisions between Board meetings as may be necessary from time to time.

### Attendance at Board meetings

Members serve a term of 3 years and must go forward for re-election at AGM each year. The Board meets at least 8 times a year and all matters discussed are treated as confidential. All elected Board members are Directors of the limited company which is a company limited by guarantee and a 'registered' charity under Irish law.

The AGM of NYC! also elects a President, Vice-President, Treasurer, and the Chair of the International Advisory Committee (IAC).

# National Youth Council of Ireland

## DIRECTORS' ANNUAL REPORT

for the financial year ended 31 December 2019

### Review of Activities, Achievements and Performance

#### Help & Advice

- Access by telephone and e-mail to information and advice on the broad range of topics that affect young people and voluntary youth work organisations
- Sign posting service - If the National Youth Council of Ireland is unable to answer a question/ query it will re-direct the query to someone who can.

#### Website: [www.youth.ie](http://www.youth.ie)

- A comprehensive one-stop information shop providing information, resources, and publications for youth organisations
- Acts as a 'sign posting facility' that provides links to other websites
- Includes dedicated area for Member Organisations

#### Training Programmes

- NYCI offers more than 40 training courses for member organisations and others in the wider youth sector. It is designed to support organisations integrate specialist youth work, such as equality and interculturalism, health promotion, development education, STEAM in youth work, international affairs and youth arts, into their core programmes through a combination of training, individual programme support and resource production. We also provide a comprehensive programme to support best practice in protecting and safeguarding children and young people.

#### Professional Certificates Independently accredited

- NYCI offers a range of Professional Certificates, accredited by the National University of Ireland. We developed the first Professional Certificates in Youth Health Promotion accredited by NUI Galway, in Youth Arts and in Child Protection and Safeguarding accredited by Maynooth University.

#### Consultancy Services.

- NYCI provides youth organisations bespoke training and consultancy services designed to meet their particular needs.

#### Health Quality Mark

- NYCI has developed the Health Quality Mark, a set of quality standards, as a health promotion initiative to enhance best practice and a high standard of quality in all aspects of health promotion in youth organisations.

#### Access All Areas

- NYCI has developed Access All Areas, a toolkit to enhance best practice and raise standards in all aspects of equality, inclusion, and inter-culturalism.

#### 8 Steps to Inclusive Youth Work

- This toolkit sets out 8 easy to follow steps, to help organisations identify how good inclusive practice is evident and measurable in the practice of youth organisations.

#### Child Protection

- NYCI provides a comprehensive child protection training information, advisory and support service for the voluntary youth sector
- Facilitates Garda Vetting for over 150 small organisations through the Child Protection Consortium.

#### Communications

- NYCI new website, social media, and monthly e-zine Clár na nOg provides news and information to our member organisations, youth workers, volunteers, semi state and not for profit organisations, government bodies, politicians, and the media.

#### Networking and Learning Events

- National Youth Council of Ireland organises a wide range of local, regional, and national events from small informal meetings and seminars or workshops to large scale conferences
- The events facilitate learning and provide opportunities for individuals and organisations to come together, share information, network, and address common needs or issues together

#### Events include:

- Heads of Organisations Meetings; meetings to ensure that Heads of Organisations are kept up to date and informed of the latest developments
- Information seminars; customised networking events that facilitate learning and strengthen competences
- Specialist Organisation Meetings; customised networking meetings that facilitate learning and strengthen competences
- Equality Network; networking meetings that facilitate sharing of information for those working in inter-cultural youth work
- Youth Arts Hubs; the youth arts programme works with ETBs to develop better regional partnerships to support youth arts provision more effectively in youth work organisations.

# National Youth Council of Ireland

## DIRECTORS' ANNUAL REPORT

for the financial year ended 31 December 2019

### Good Practice Guides

- The National Youth Council of Ireland produces a wide range of good practice guides on specialist youth work practice. See our website [www.youth.ie](http://www.youth.ie)

### Financial Review

The results for the financial year are set out on page and additional notes are provided showing income and expenditure in greater detail.

### Results and Dividends

At the end of the financial year the company has assets of €1,973,722 (2018 - €1,187,077) and liabilities of €853,858 (2018 - €788,837). The net assets of the company have increased by €721,624.

### Reserves Position and Policy

This Reserves Policy was developed by The National Youth Council of Ireland following the "Guidelines for Development of a Reserves Policy" document, published originally by The Wheel.

The Board will set a reserves policy which requires:

- Reserves are maintained at a level which ensures that The National Youth Council of Ireland's organisation's core activities could continue during a period of unforeseen difficulty.
- A proportion of reserves are maintained in a readily realisable form.

The calculation of the required level of reserves is an integral part of the organisation's planning, budget and forecast cycle.

It takes into account:

- Risks associated with each stream of income and expenditure being different from that budgeted
- Planned activity level
- Organisation's legal obligations and commitments

It would be prudent and good governance for The National Youth Council of Ireland to have a reserves level that:

- At a minimum allows it to meet its obligations as an employer by paying redundancy payments to its staff
- Allows it to implement its activity plans for an interim period should an important income stream cease unexpectedly. In acknowledgement that in a crisis certain cuts could be made immediately should they be necessary.
- Allows it to address any liability associated with the mortgage that it has on its office premises. This liability will decrease year on year until the mortgage is fully paid off.

Therefore, the total sum of reserves required on an ongoing basis should be in the order of €200,000.

At the end of 2019, as per audited accounts, Current unrestricted reserves at 31.12.2019 are €1,019,256 and included in that is a revaluation reserve of €782,888.

It is also noted that all decisions regarding the use of Reserves will be taken by the Board following consideration and recommendation from the Finance, Risk and Audit Sub-Committee, this authority should be clearly stated in the schedule of matters reserved for the Board.

### Principal Risks and Uncertainties

In the first half of 2020, the outbreak of Covid-19 spread throughout Asia, Europe and Worldwide. The initial impact of this has been severe and has resulted in a significant worldwide slowdown in economic activity. In Ireland, the economic impact of this pandemic has been characterised by the temporary closure of many businesses in "non-essential" areas to ensure that people's movements are restricted in order to slow down the spread of the virus. The effect of Covid-19 may present risks for The National Youth Council, the effects of which cannot be fully quantified at the time of approving the financial statements. As a result, the directors consider the implications of the Covid-19 pandemic to be a significant uncertainty at the time of approving the financial statements.

Although the effects cannot be fully determined, the directors believe that the main risks associated with Covid-19 are as follows.

A reduction or re-configuration of State supports for the sector from which much of NYCI's income derives  
A prolonged period of government recommendations and restrictions on the movement of people to contain the virus  
A potential reduction in activity following the lifting of restrictions which may result in reduced demand for NYCI's training and services



# National Youth Council of Ireland

## DIRECTORS' ANNUAL REPORT

for the financial year ended 31 December 2019

### Future Developments

The directors are not expecting to make any significant changes in the nature of the business in the near future. At the time of approving the financial statements, the company is exposed to the effects of the Covid-19 pandemic which may have an impact on our membership income in 2020. It is uncertain what the longer term impact will be on the organisation the Directors will carry out a detailed review of budgeted activities, both income and expenditure, for the remainder of 2020 and into 2021 and, by making reasonable assumptions, believe the main activities of The National Youth Council of Ireland can continue with modifications to ways of working and delivering services to members and by amending income and expenditure targets and budgets.

### Directors and Secretary

The directors who served throughout the financial year, except as noted, were as follows:

Gordon Hill  
Dubheasa Kelly  
Stephen Grasham  
Garry McHugh  
Shane Doyle  
Michael McLoughlin  
Kate Cowan  
Michelle Byrne  
Niamh Quinn  
Gregory Tierney (Appointed 15 July 2019)  
Lucy O'Donovan (Appointed 15 July 2019)  
Mark Kavanagh (Appointed 15 July 2019)  
Jack Deacon (Appointed 15 July 2019)  
Derrle Dillon (Appointed 15 July 2019)  
Nicola Toughey (Appointed 15 July 2019)

In accordance with the Constitution, the directors retire by rotation and, being eligible, offer themselves for re-election.

The secretary who served throughout the financial year was Shane Doyle.

### Compliance with Sector-Wide Legislation and Standards

The company engages pro-actively with legislation, standards and codes which are developed for the sector. National Youth Council of Ireland subscribes to and is compliant with the following:

- The Companies Act 2014
- The Charities SORP (FRS 102)

### Post-Balance Sheet Events

In the first half of 2020, the Covid-19 virus spread worldwide. In common with many other countries, the Irish government issued guidance and restrictions on the movement of people designed to slow the spread of this virus. In early March 2020, many businesses closed voluntarily and throughout the month more restrictions were placed on people and businesses. On 28th March, all "non-essential" businesses were ordered to close temporarily.

The National Youth Council reacted to these conditions by closing its offices with staff working from home. Whilst all face-to-face training and member events were cancelled or postponed the organisation continued to be extremely busy and effective in representing the needs of members and quickly adapted training and member engagement to on-line alternatives. Our key statutory funders confirmed funding for 2020 very quickly. Whereas there has been a forecasted diminution of activities in some areas of our business and the impact of Covid-19 medium to long term is still unclear, the Directors are satisfied that the activities of the National Youth Council can continue during 2020 and beyond.

### Auditors

KSI Faulkner Orr, were appointed auditors by the directors to fill the casual vacancy and they have expressed their willingness to continue in office in accordance with the provisions of section 383(2) of the Companies Act 2014.

### Statement on Relevant Audit Information

In accordance with section 330 of the Companies Act 2014, so far as each of the persons who are directors at the time this report is approved are aware, there is no relevant audit information of which the statutory auditors are unaware. The directors have taken all steps that they ought to have taken to make themselves aware of any relevant audit information and they have established that the statutory auditors are aware of that information.

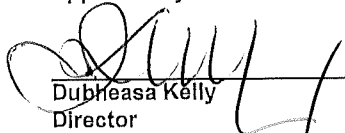
# National Youth Council of Ireland DIRECTORS' ANNUAL REPORT

for the financial year ended 31 December 2019

## Accounting Records

To ensure that adequate accounting records are kept in accordance with Sections 281 to 285 of the Companies Act 2014, the directors have employed appropriately qualified accounting personnel and have maintained appropriate computerised accounting systems. The accounting records are located at the company's office at 3 Montague Street, Dublin 2.

Approved by the Board of Directors on 17/6/2020 and signed on its behalf by:

  
Dubheasa Kelly  
Director

  
Shane Doyle  
Director

**National Youth Council of Ireland**  
**DIRECTORS' RESPONSIBILITIES STATEMENT**  
for the financial year ended 31 December 2019

The directors are responsible for preparing the financial statements in accordance with applicable Irish law and regulations.

Irish company law requires the directors to prepare financial statements for each financial year. Under the law the directors have elected to prepare the financial statements in accordance with the Companies Act 2014 and FRS 102 "The Financial Reporting Standard applicable in the UK and Republic of Ireland" issued by the Financial Reporting Council. Under company law, the directors must not approve the financial statements unless they are satisfied that they give a true and fair view of the assets, liabilities and financial position of the company as at the financial year end date and of the net income or expenditure of the company for the financial year and otherwise comply with the Companies Act 2014.

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

- select suitable accounting policies and apply them consistently;
- observe the methods and principles in the Statement of Recommended Practice: Accounting and Reporting by Charities (2015);
- make judgements and estimates that are reasonable and prudent;
- state whether the financial statements have been prepared in accordance with the relevant financial reporting framework, identify those standards, and note the effect and the reasons for any material departure from those standards; 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 confirm that they have complied with the above requirements in preparing the financial statements.


As explained in note 3, state whether the applicable in the UK and Republic of Ireland (FRS 102) (effective 1 January 2015) has been followed;


The directors are responsible for ensuring that the company keeps or causes to be kept adequate accounting records which correctly explain and record the transactions of the company, enable at any time the assets, liabilities, financial position and net income or expenditure of the company to be determined with reasonable accuracy, enable them to ensure that the financial statements and the Directors' Annual Report comply with Companies Act 2014 and enable the financial statements to be audited. They are also responsible for safeguarding the assets of the company and hence for taking reasonable steps for the prevention and detection of fraud and other irregularities.

In so far as the directors are aware:

- there is no relevant audit information (information needed by the company's auditor in connection with preparing the auditor's report) of which the company's auditor is unaware, and
- the directors have taken all the steps that they ought to have taken as directors in order to make themselves aware of any relevant audit information and to establish that the company's auditor is aware of that information.

Approved by the Board of Directors on 17/6/2020 and signed on its behalf by:

  
Dubheasa Kelly  
Director

  
Shane Doyle  
Director

# **INDEPENDENT AUDITOR'S REPORT**

## **to the Members of National Youth Council of Ireland**

### **Report on the audit of the financial statements**

#### **Opinion**

We have audited the company financial statements of National Youth Council of Ireland for the financial year ended 31 December 2019 which comprise the Statement of Financial Activities (incorporating an Income and Expenditure Account), the Balance Sheet, the Statement of Cash Flows and the related notes to the financial statements, including a summary of significant accounting policies set out in note 2. The financial reporting framework that has been applied in their preparation is Irish law and FRS 102 "The Financial Reporting Standard applicable in the UK and Republic of Ireland" and Accounting and Reporting by Charities: Statement of Recommended Practice applicable to charities preparing their accounts in accordance with FRS 102.

In our opinion the financial statements:

- give a true and fair view of the assets, liabilities and financial position of the company as at 31 December 2019 and of its net incoming resources for the financial year then ended;
- have been properly prepared in accordance with FRS 102 "The Financial Reporting Standard applicable in the UK and Republic of Ireland", as applied in accordance with the provisions of the Companies Act 2014 and having regard to the Charities SORP; and
- have been properly prepared in accordance with the requirements of the Companies Act 2014.

#### **Basis for opinion**

We conducted our audit in accordance with International Standards on Auditing (Ireland) (ISAs (Ireland)) and applicable law. Our responsibilities under those standards are further described in the Auditor's responsibilities for the audit of the financial statements section of our report. We are independent of the company in accordance with ethical requirements that are relevant to our audit of financial statements in Ireland, including the Ethical Standard for Auditors (Ireland) issued by the Irish Auditing and Accounting Supervisory Authority (IAASA), and the Provisions Available for Audits of Small Entities, in the circumstances set out in note 4 to the financial statements, and we have fulfilled our other ethical responsibilities in accordance with these requirements. We believe that the audit evidence we have obtained is sufficient and appropriate to provide a basis for our opinion.

#### **Conclusions relating to going concern**

We have nothing to report in respect of the following matters in relation to which ISAs (Ireland) require us to report to you where:

- the directors' use of the going concern basis of accounting in the preparation of the financial statements is not appropriate; or
- the directors have not disclosed in the financial statements any identified material uncertainties that may cast significant doubt about the company's ability to continue to adopt the going concern basis of accounting for a period of at least twelve months from the date when the financial statements are authorised for issue.

#### **Other Information**

The directors are responsible for the other information. The other information comprises the information included in the annual report other than the financial statements and our Auditor's Report thereon. Our opinion on the financial statements does not cover the other information and, except to the extent otherwise explicitly stated in our report, we do not express any form of assurance conclusion thereon.

In connection with our audit of the financial statements, our responsibility is to read the other information and, in doing so, consider whether the other information is materially inconsistent with the financial statements or our knowledge obtained in the audit, or otherwise appears to be materially misstated. If we identify such material inconsistencies or apparent material misstatements, we are required to determine whether there is a material misstatement in the financial statements or a material misstatement of the other information. If, based on the work we have performed, we conclude that there is a material misstatement of this other information, we are required to report that fact. We have nothing to report in this regard.

#### **Opinions on other matters prescribed by the Companies Act 2014**

Based solely on the work undertaken in the course of the audit, we report that:

- in our opinion, the information given in the Directors' Annual Report for the financial year for which the financial statements are prepared is consistent with the financial statements; and
- in our opinion, the Directors' Annual Report has been prepared in accordance with the Companies Act 2014.

We have obtained all the information and explanations which we consider necessary for the purposes of our audit. In our opinion the accounting records of the company were sufficient to permit the financial statements to be readily and properly audited. The financial statements are in agreement with the accounting records.

#### **Matters on which we are required to report by exception**

Based on the knowledge and understanding of the company and its environment obtained in the course of the audit, we have not identified any material misstatements in the Directors' Annual Report. The Companies Act 2014 requires us to report to you if, in our opinion, the disclosures of directors' remuneration and transactions required by sections 305 to 312 of the Act are not made. We have nothing to report in this regard.

# INDEPENDENT AUDITOR'S REPORT

## to the Members of National Youth Council of Ireland

### Respective responsibilities

#### Responsibilities of directors for the financial statements

As explained more fully in the Directors' Responsibilities Statement set out on page 11 the directors are responsible for the preparation of the financial statements and for being satisfied that they give a true and fair view, and for such internal control as they determine is necessary to enable the preparation of financial statements that are free from material misstatement, whether due to fraud or error.

In preparing the financial statements, the directors are responsible for assessing the company's ability to continue as a going concern, disclosing, as applicable, matters related to going concern and using the going concern basis of accounting unless management either intends to liquidate the company or to cease operations, or has no realistic alternative but to do so.

#### Auditor's responsibilities for the audit of the financial statements

Our objectives are to obtain reasonable assurance about whether the financial statements as a whole are free from material misstatement, whether due to fraud or error, and to issue an Auditor's Report that includes our opinion. Reasonable assurance is a high level of assurance, but is not a guarantee that an audit conducted in accordance with ISAs (Ireland) will always detect a material misstatement when it exists. Misstatements can arise from fraud or error and are considered material if, individually or in aggregate, they could reasonably be expected to influence the economic decisions of users taken on the basis of these financial statements.

#### Further information regarding the scope of our responsibilities as auditor

As part of an audit in accordance with ISAs (Ireland), we exercise professional judgement and maintain professional scepticism throughout the audit. We also:

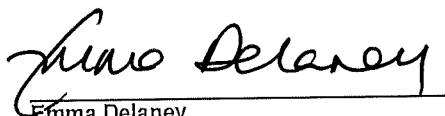
- Identify and assess the risks of material misstatement of the financial statements, whether due to fraud or error, design and perform audit procedures responsive to those risks, and obtain audit evidence that is sufficient and appropriate to provide a basis for our opinion. The risk of not detecting a material misstatement resulting from fraud is higher than for one resulting from error, as fraud may involve collusion, forgery, intentional omissions, misrepresentations, or the override of internal control.
- Obtain an understanding of internal control relevant to the audit in order to design audit procedures that are appropriate in the circumstances, but not for the purpose of expressing an opinion on the effectiveness of the company's internal control.
- Evaluate the appropriateness of accounting policies used and the reasonableness of accounting estimates and related disclosures made by directors.
- Conclude on the appropriateness of the directors' use of the going concern basis of accounting and, based on the audit evidence obtained, whether a material uncertainty exists related to events or conditions that may cast significant doubt on the company's ability to continue as a going concern. If we conclude that a material uncertainty exists, we are required to draw attention in our Auditor's Report to the related disclosures in the financial statements or, if such disclosures are inadequate, to modify our opinion. Our conclusions are based on the audit evidence obtained up to the date of our Auditor's Report. However, future events or conditions may cause the company to cease to continue as a going concern.
- Evaluate the overall presentation, structure and content of the financial statements, including the disclosures, and whether the financial statements represent the underlying transactions and events in a manner that achieves fair presentation.

We communicate with those charged with governance regarding, among other matters, the planned scope and timing of the audit and significant audit findings, including any significant deficiencies in internal control that we identify during our audit.

## INDEPENDENT AUDITOR'S REPORT to the Members of National Youth Council of Ireland

The purpose of our audit work and to whom we owe our responsibilities

Our report is made solely to the company's members, as a body, in accordance with Section 391 of the Companies Act 2014. Our audit work has been undertaken so that we might state to the company's members those matters we are required to state to them in an Auditor's Report and for no other purpose. To the fullest extent permitted by law, we do not accept or assume any 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.



Emma Delaney

for and on behalf of  
KSI FAULKNER ORR  
Behan House  
10 Lower Mount Street  
Dublin 2  
Ireland

17/6/2020

# National Youth Council of Ireland

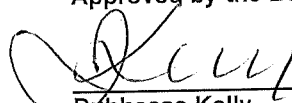
## STATEMENT OF FINANCIAL ACTIVITIES

(Incorporating an Income and Expenditure Account)  
for the financial year ended 31 December 2019

	Notes	Unrestricted Funds 2019 €	Restricted Funds 2019 €	Total 2019 €	Unrestricted Funds 2018 €	Restricted Funds 2018 €	Total 2018 €
<b>Income</b>							
Charitable activities							
- Grants from governments and other co-funders	5.1	-	2,255,742	2,255,742	-	1,783,943	1,783,943
Other trading activities	5.2	50,038	-	50,038	49,018	-	49,018
<b>Total income</b>		<b>50,038</b>	<b>2,255,742</b>	<b>2,305,780</b>	<b>49,018</b>	<b>1,783,943</b>	<b>1,832,961</b>
<b>Expenditure</b>							
Charitable activities	6.1	-	2,288,575	2,288,575	-	1,813,274	1,813,274
<b>Net income/(expenditure)</b>		<b>50,038</b>	<b>(32,833)</b>	<b>17,205</b>	<b>49,018</b>	<b>(29,331)</b>	<b>19,687</b>
Transfers between funds		-	-	-	-	-	-
<b>Other recognised gains/(losses):</b>							
Surplus/(deficit) for the financial year		50,038	(32,833)	17,205	49,018	(29,331)	19,687
Unrealised gains/(losses) on investments		704,419	-	704,419	-	-	-
<b>Net movement in funds for the financial year</b>		<b>754,457</b>	<b>(32,833)</b>	<b>721,624</b>	<b>49,018</b>	<b>(29,331)</b>	<b>19,687</b>
<b>Reconciliation of funds</b>							
Balances brought forward at 1 January 2019	16	264,799	133,441	398,240	215,781	162,772	378,553
<b>Balances carried forward at 31 December 2019</b>		<b>1,019,256</b>	<b>100,608</b>	<b>1,119,864</b>	<b>264,799</b>	<b>133,441</b>	<b>398,240</b>

The Statement of Financial Activities includes all gains and losses recognised in the financial year.  
All income and expenditure relate to continuing activities.

Approved by the Board of Directors on 17/6/2020 and signed on its behalf by:

  
Dubheasa Kelly  
Director

  
Shane Doyle  
Director

# National Youth Council of Ireland


## BALANCE SHEET

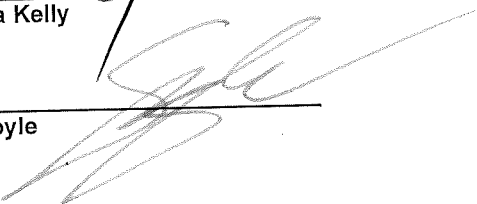
as at 31 December 2019

	Notes	2019 €	2018 €
<b>Fixed Assets</b>			
Tangible assets	11	914,512	230,399
<b>Current Assets</b>			
Debtors	12	77,716	20,531
Cash at bank and in hand		981,494	936,147
		1,059,210	956,678
Creditors: Amounts falling due within one year	13	(841,803)	(774,773)
<b>Net Current Assets</b>		217,407	181,905
<b>Total Assets less Current Liabilities</b>		1,131,919	412,304
Grants receivable	14	(12,055)	(14,064)
<b>Net Assets</b>		1,119,864	398,240
<b>Funds</b>			
Restricted trust funds		100,608	133,441
General fund (unrestricted)		1,019,256	264,799
<b>Total funds</b>	16	1,119,864	398,240

The total unrestricted funds includes a revaluation reserve of €(704,419)

Approved by the Board of Directors on 17/6/2020 and signed on its behalf by:

  
Dubheasa Kelly  
Director

  
Shane Doyle  
Director



# National Youth Council of Ireland

## STATEMENT OF CASH FLOWS

for the financial year ended 31 December 2019

	Notes	2019 €	2018 €
<b>Cash flows from operating activities</b>			
Net movement in funds		721,624	19,687
Adjustments for:			
Gains and losses on investments		(704,419)	-
Depreciation		20,309	13,580
Amortisation of capital grants received		(2,012)	(5,638)
		<u>35,502</u>	<u>27,629</u>
Movements in working capital:			
Movement in debtors		(57,185)	(20,531)
Movement in creditors		69,788	293,553
		<u>48,105</u>	<u>300,651</u>
<b>Cash flows from financing activities</b>			
Repayment of short term loan		(2,758)	(12,577)
		<u>45,347</u>	<u>288,074</u>
<b>Net decrease in cash and cash equivalents</b>		<b>936,147</b>	<b>648,073</b>
<b>Cash and cash equivalents at 1 January 2019</b>		<b>936,147</b>	<b>648,073</b>
<b>Cash and cash equivalents at 31 December 2019</b>	<b>17</b>	<b><u>981,494</u></b>	<b><u>936,147</u></b>

# National Youth Council of Ireland

## NOTES TO THE FINANCIAL STATEMENTS

for the financial year ended 31 December 2019

### 1. GENERAL INFORMATION

National Youth Council of Ireland is a company limited by guarantee incorporated in the Republic of Ireland. The registered office of the company is 3 Montague Street, Dublin 2, Ireland which is also the principal place of business of the company. The financial statements have been presented in Euro (€) which is also the functional currency of the company.

### 2. SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES

The following accounting policies have been applied consistently in dealing with items which are considered material in relation to the charity's financial statements.

#### Basis of preparation

The financial statements have been prepared under the historical cost convention, modified to include certain items at fair value. The financial statements have been prepared in accordance with the Statement of Recommended Practice (SORP) "Accounting and Reporting by Charities preparing their accounts in accordance with the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102) (effective 1 January 2015)".

The company has applied the Charities SORP on a voluntary basis as its application is not a requirement of the current regulations for charities registered in the Republic of Ireland. As permitted by the Companies Act 2014, the company has varied the standard formats in that act for the Statement of Financial Activities and the Balance Sheet. Departures from the standard formats, as outlined in the Companies Act 2014, are to comply with the requirements of the Charities SORP and are in compliance with section 4.7, 10.6 and 15.2 of that SORP.

#### Statement of compliance

The financial statements of the company for the financial year ended 31 December 2019 have been prepared on the going concern basis and in accordance with the Statement of Recommended Practice (SORP) "Accounting and Reporting by Charities preparing their accounts in accordance with the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102) (effective 1 January 2015)" and FRS 102 "The Financial Reporting Standard applicable in the UK and Republic of Ireland".

#### Fund accounting

The following are the categories of funds maintained:

#### Restricted funds

Restricted funds represent income received which can only be used for particular purposes, as specified by the donors. Such purposes are within the overall objectives of the company.

#### Unrestricted funds

Unrestricted funds consist of General and Designated funds.

- General funds represent amounts which are expendable at the discretion of the board, in furtherance of the objectives of the company.
- Designated funds comprise unrestricted funds that the board has, at its discretion, set aside for particular purposes. These designations have an administrative purpose only, and do not legally restrict the board's discretion to apply the fund.

**National Youth Council of Ireland**  
**NOTES TO THE FINANCIAL STATEMENTS**  
for the financial year ended 31 December 2019

continued

**Income**

Income is recognised by inclusion in the Statement of Financial Activities only when the company is legally entitled to the income, performance conditions attached to the item(s) of income have been met, the amounts involved can be measured with sufficient reliability and it is probable that the income will be received by the company.

**Income from charitable activities**

Income from charitable activities include income earned from the supply of services under contractual arrangements and from performance related grants which have conditions that specify the provision of particular services to be provided by the company. Income from government and other co-funders is recognised when the company is legally entitled to the income because it is fulfilling the conditions contained in the related funding agreements. Where a grant is received in advance, its recognition is deferred and included in creditors. Where entitlement occurs before income is received, it is accrued in debtors.

Grants from governments and other co-funders typically include one of the following types of conditions:

- Performance based conditions: whereby the company is contractually entitled to funding only to the extent that the core objectives of the grant agreement are achieved. Where the company is meeting the core objectives of a grant agreement, it recognises the related expenditure, to the extent that it is reimbursable by the donor, as income.

-Time based conditions: whereby the company is contractually entitled to funding on the condition that it is utilised in a particular period. In these cases the company recognises the income to the extent it is utilised within the period specified in the agreement.

In the absence of such conditions, assuming that receipt is probable and the amount can be reliably measured, grant income is recognised once the company is notified of entitlement.

Grants received towards capital expenditure are credited to the Statement of Financial Activities when received or receivable, whichever is earlier.

**Expenditure**

Expenditure is analysed between costs of charitable activities and raising funds. The costs of each activity are separately accumulated and disclosed, and analysed according to their major components. Expenditure is recognised when a legal or constructive obligation exists as a result of a past event, a transfer of economic benefits is required in settlement and the amount of the obligation can be reliably measured. Support costs are those functions that assist the work of the company but cannot be attributed to one activity. Such costs are allocated to activities in proportion to staff time spent or other suitable measure for each activity.

**Tangible fixed assets and depreciation**

Tangible fixed assets are stated at cost or at valuation, less accumulated depreciation. The charge to depreciation is calculated to write off the original cost or valuation of tangible fixed assets, less their estimated residual value, over their expected useful lives as follows:

Land and buildings freehold	- 2% Straight line
Fixtures, fittings and equipment	- 15% Straight line
Computer and office equipment	- 10% Straight line

**Debtors**

Debtors are recognised at the settlement amount due after any discount offered. Prepayments are valued at the amount prepaid net of any trade discounts due. Income recognised by the company from government agencies and other co-funders, but not yet received at financial year end, is included in debtors.

**Cash at bank and in hand**

Cash at bank and in hand comprises cash on deposit at banks requiring less than three months notice of withdrawal.

National Youth Council of Ireland  
**NOTES TO THE FINANCIAL STATEMENTS**  
for the financial year ended 31 December 2019

continued

**Taxation and deferred taxation**

No current or deferred taxation arises as the company has been granted charitable exemption. Irrecoverable valued added tax is expensed as incurred.

**3. GOING CONCERN**

During the first quarter of 2020, The Covid-19 pandemic has spread initially from Asia to Europe and subsequently worldwide. The initial economic effect of this has been a worldwide slowdown in economic activity and the loss of jobs across many businesses. In Ireland there are restrictions placed on "non-essential" businesses which has resulted in many businesses temporarily closing in measures designed to restrict the movement of people and to slow down the spread of the virus.

The impact on NYCI's activities has been minimal. The Directors have carried out a detailed review and assessment of likely income and expenditure during 2020 and beyond and are satisfied, subject to the ongoing uncertainty and having made reasonable assumptions, that NYCI can continue to carry out the majority of its activities during this time and that re-forecasted income and expenditure will allow it to continue to trade and discharge its liabilities.

The financial statements have therefore been prepared on a going concern basis.

**4. PROVISIONS AVAILABLE FOR AUDITS OF SMALL ENTITIES**

In common with many other charitable companies of our size and nature, we use our auditors to assist with the preparation of the financial statements.

**5. INCOME**

**5.1 CHARITABLE ACTIVITIES**

	Unrestricted Funds €	Restricted Funds €	2019 €	2018 €
Youth Services Programme	-	655,938	655,938	618,514
Development Education Programme	-	314,630	314,630	154,077
Health Programme	-	257,961	257,961	281,755
Arts Programme	-	252,534	252,534	198,527
Child Protection Programme	-	147,684	147,684	125,523
Equality & Intercultural Programme	-	147,829	147,829	139,064
International & Structured Dialogue	-	95,441	95,441	87,808
STEAM/STEM	-	152,782	152,782	102,690
PEACE IV	-	93,658	93,658	61,044
Skills Summary	-	86,978	86,978	1,200
NSETS	-	40,344	40,344	13,741
Targeted Training	-	9,963	9,963	-
	-	<b>2,255,742</b>	<b>2,255,742</b>	<b>1,783,943</b>

Detailed breakdown of income from charitable activities is at the end of the financial statements (note 18).

National Youth Council of Ireland  
**NOTES TO THE FINANCIAL STATEMENTS**  
for the financial year ended 31 December 2019

continued

5.2	OTHER TRADING ACTIVITIES	Unrestricted Funds €	Restricted Funds €	2019 €	2018 €
	Membership fees	37,160	-	37,160	35,779
	Training Fees/Sundry	12,878	-	12,878	13,239
		<u>50,038</u>	<u>-</u>	<u>50,038</u>	<u>49,018</u>

6. 6.1	EXPENDITURE CHARITABLE ACTIVITIES	Direct Costs €	Other Costs €	Support Costs €	2019 €	2018 €
	Development Education Programme	288,073		25,999	314,072	152,074
	Health Programme	225,379		31,999	257,378	281,262
	Arts Programme	230,214		22,002	252,216	198,194
	International & Structured Dialogue	82,315		13,000	95,315	80,281
	Child Protection Programme	132,989		14,499	147,488	124,585
	STEAM/STEM	135,893		16,799	152,692	103,025
	Peace IV	94,127			94,127	61,740
	Skills Summary	75,327		11,700	87,027	1,200
	Equality & Intercultural	125,040		22,000	147,040	139,951
	NSETS	33,955		6,000	39,955	13,741
	Youth Services Programme	507,315		193,950	701,265	657,221
		<u>1,930,627</u>	<u></u>	<u>357,948</u>	<u>2,288,575</u>	<u>1,813,274</u>

6.2	SUPPORT COSTS	Charitable Activities €	2019 €	2018 €
	General office and finance staff	162,790	162,790	59,434
	Stationery/photocopying	12,738	12,738	12,772
	Communications	27,378	27,378	14,312
	Maintenance & Storage	38,658	38,658	2,617
	Light & Heat	12,335	12,335	12,388
	Computer and website maintenance	22,191	22,191	16,051
	Audit	8,295	8,295	12,000
	Insurance	4,657	4,657	4,959
	Professional Fees	8,152	8,152	12,994
	Web maintenance & Updating	33,624	33,624	26,383
	Bank & Mortgage interest charges	404	404	1,257
	Depreciation	20,309	20,309	13,580
	Board expenses	6,417	6,417	-
		<u>357,948</u>	<u>357,948</u>	<u>188,747</u>

**National Youth Council of Ireland**  
**NOTES TO THE FINANCIAL STATEMENTS**

for the financial year ended 31 December 2019

continued

**7. ANALYSIS OF SUPPORT COSTS**

	Basis of Apportionment	2019 €	2018 €
General office and finance staff	Staff time	162,790	59,434
Stationery/photocopying	Usage	12,738	12,772
Communications	per capita	27,378	14,312
Maintenance & Storage	per capita	38,658	2,617
Light & Heat	per capita	12,335	12,388
Computer and website maintenance	per capita	22,191	16,051
Audit	per capita	8,295	12,000
Insurance	per capita	4,657	4,959
Professional Fees	per capita	8,152	12,994
Web maintenance & Updating	per capita	33,624	26,383
Bank & Mortgage interest charges	governance	404	1,257
Depreciation	per capita	20,309	13,580
Board expenses	Governance	6,417	-
		<u>357,948</u>	<u>188,747</u>

**8. NET INCOME**

	2019 €	2018 €
<b>Net Income is stated after charging/(crediting):</b>		
Depreciation of tangible assets	20,309	13,580
Amortisation of grants receivable	(2,012)	(5,638)
	<u></u>	<u></u>

**9. EMPLOYEES AND REMUNERATION**

**Number of employees**

The average number of persons employed (including executive directors) during the financial year was as follows:

	2019 Number	2018 Number
Programmes	13	12
Finance and administration	6	6
Management	2	2
	<u>21</u>	<u>20</u>

**The staff costs comprise:**

	2019 €	2018 €
Wages and salaries	<u>1,098,610</u>	<u>1,027,723</u>

**10. EMPLOYEE SALARY BANDS**

The number of employees whose total employee benefits (excluding employer pension costs) for the reporting period fell within the bands below were:

	Number of Employees	Number of Employees
€60,000 - €70,000	-	1
€70,001 - €80,000	1	-
€90,001 - €100,000	1	1
	<u></u>	<u></u>

**National Youth Council of Ireland**  
**NOTES TO THE FINANCIAL STATEMENTS**

for the financial year ended 31 December 2019

continued

**11. TANGIBLE FIXED ASSETS**

	Land and buildings freehold €	Fixtures, fittings and equipment €	Computer and office equipment €	Total €
<b>Cost or Valuation</b>				
At 1 January 2019	381,429	80,374	26,610	488,413
Revaluation	533,571	-	-	533,571
At 31 December 2019	915,000	80,374	26,610	1,021,984
<b>Depreciation</b>				
At 1 January 2019	170,848	60,556	26,610	258,014
Charge for the financial year	18,300	2,006		20,306
Revaluation	(170,848)			(170,848)
At 31 December 2019	18,300	62,562	26,610	107,472
<b>Net book value</b>				
At 31 December 2019	896,700	17,812		914,512
At 31 December 2018	210,581	19,818		230,399

The freehold premises were revalued by Lambert Smith Hampton to an open market value basis reflecting existing use on the 11th February 2019. The building at 3 Montague Street, Dublin 2 was revalued to €915,000. This valuation has been incorporated into the financial statements and resulting revaluation adjustments have been taken to the revaluation reserve. No deferred tax has been recognised on this uplift as the charity is exempt from taxation. The revaluation during the year 31 December 2019 resulted in a revaluation surplus of €704,419.

**12. DEBTORS**

	2019 €	2018 €
Other debtors	2,583	6,790
Accrued Income	75,133	13,741
	<u>77,716</u>	<u>20,531</u>

**13. CREDITORS**

Amounts falling due within one year

	2019 €	2018 €
Amounts owed to credit institutions	-	2,758
Taxation and social security costs	46,772	38,252
Other creditors	79,949	43,085
Accruals	246,351	195,387
Deferred Income	468,731	495,291
	<u>841,803</u>	<u>774,773</u>

National Youth Council of Ireland  
**NOTES TO THE FINANCIAL STATEMENTS**  
for the financial year ended 31 December 2019

continued

14. GRANTS RECEIVABLE

	2019 €	2018 €
Amortisation	14,066	16,076
At 1 January 2019	(2,011)	(2,012)
Amortised in financial year	<u>12,055</u>	<u>14,064</u>
At 31 December 2019		

15. RESERVES

	Revaluation reserve €	Funds €	Total €
At 1 January 2019	704,419	398,240	398,240
Surplus for the financial year		17,205	17,205
At 31 December 2019	<u>704,419</u>	<u>415,445</u>	<u>1,119,864</u>

16. FUNDS  
16.1 RECONCILIATION OF MOVEMENT IN FUNDS

	Unrestricted Funds €	Restricted Funds €	Total Funds €
At 1 January 2018	215,781	162,772	378,553
Movement during the financial year	49,018	(29,331)	19,687
At 31 December 2018	<u>264,799</u>	<u>133,441</u>	<u>398,240</u>
Movement during the financial year	754,457	(32,833)	721,624
At 31 December 2019	<u><u>1,019,256</u></u>	<u><u>100,608</u></u>	<u><u>1,119,864</u></u>



# National Youth Council of Ireland

## NOTES TO THE FINANCIAL STATEMENTS

continued

for the financial year ended 31 December 2019

### 16.2 ANALYSIS OF MOVEMENTS ON FUNDS

	Balance 1 January 2019 €	Income €	Expenditure €	Transfers between funds €	Gains and losses €	Balance 31 December 2019 €
<b>Restricted income</b>						
Arts	4,994	252,534	252,216	-	-	5,312
Child Protection	4,534	147,684	147,488	-	-	4,730
Development	1,473	314,630	314,072	-	-	2,031
Education						
Health	4,322	257,961	257,378	-	-	4,905
Intercultural	949	147,829	147,040	-	-	1,738
Strategy						
International & Structured Dialogue	8,058	95,441	95,315	-	-	8,184
STEAM/STEM	(1,123)	152,782	152,692	-	-	(1,033)
PEACE IV	(688)	93,658	94,127	-	-	(1,157)
Skills Summary	-	86,978	87,027	-	-	(49)
NSETS	-	40,344	39,955	-	-	389
Youth Services & Governance	110,922	665,901	701,265	-	-	75,558
	<u>133,441</u>	<u>2,255,742</u>	<u>2,288,575</u>	<u>-</u>	<u>-</u>	<u>100,608</u>
<b>Unrestricted income</b>						
Unrestricted	186,330	50,038	-	-	-	236,368
General						
Revaluation Reserve	78,469	-	-	-	704,419	782,888
	<u>264,799</u>	<u>50,038</u>	<u>-</u>	<u>-</u>	<u>704,419</u>	<u>1,019,256</u>
<b>Total funds</b>	<u><u>398,240</u></u>	<u><u>2,305,780</u></u>	<u><u>2,288,575</u></u>	<u><u>-</u></u>	<u><u>704,419</u></u>	<u><u>1,119,864</u></u>

### 16.3 ANALYSIS OF NET ASSETS BY FUND

	Fixed assets - charity use €	Current assets €	Current liabilities €	Long-term deferred income €	Total €
Restricted trust funds	-	824,945	(713,291)	-	111,654
Unrestricted general funds	914,512	234,265	(128,512)	(12,055)	1,008,210
	<u>914,512</u>	<u>1,059,210</u>	<u>(841,803)</u>	<u>(12,055)</u>	<u>1,119,864</u>

### 17. CASH AND CASH EQUIVALENTS

	2019 €	2018 €
Cash and bank balances	<u>981,494</u>	<u>936,147</u>

**National Youth Council of Ireland**  
**NOTES TO THE FINANCIAL STATEMENTS**  
for the year ended 31 December 2019

18 Incoming resources from charitable activities	Unrestricted	Restricted	2019 Total	2018 Total
	€	€	€	€
<b>1 Youth Services Programme;</b>				
Department of Minister for Children & Youth Affairs	-	608,888	608,888	594,036
Department of Environment, Community & Local Government	-	18,840	18,840	18,840
Department of Minister for Children & Youth Affairs	-	6,200	6,200	-
Department of Minister for Children & Youth Affairs	-	9,963	9,963	-
Other- Amortisation of Capital Grant	-	2,010	2,010	5,638
2019 Capital Grant	-	20,000	20,000	-
<b>2 Development Education Programme;</b>				
Irish Aid	-	202,675	202,675	89,612
Irish Aid UN Youth Delegate	-	37,740	37,740	20,058
Irish Aid UN Youth Delegate	-	19,000	19,000	-
Trocaire	-	6,000	6,000	3,500
Concern	-	9,500	9,500	7,000
Leargas	-	10,819	10,819	23,131
Communicating Europe	-	-	-	10,000
Marine Institute	-	3,713	3,713	-
SDG Towns/Travel Reimbursements/SDG Plns	-	25,283	25,283	776
<b>3 Health Programme;</b>				
Health Services Executive	-	129,500	129,500	118,500
Department of Minister for Children & Youth Affairs	-	86,952	86,952	86,952
Crisis Pregnancy Programme - Training	-	26,483	26,483	15,916
National Office of Suicide Prevention	-	4,465	4,465	3,641
Crisis Pregnancy Programme - Foundation Programme	-	6,460	6,460	19,826
HSE Resource Update	-	-	-	12,600
HSE-West	-	-	-	12,625
HSE North East & CYPSC	-	-	-	7,097
HSE - NEIC Training	-	-	-	3,500
Training & Specialist Fees	-	4,111	4,111	1,098
<b>4 Arts Programme;</b>				
The Arts Council	-	79,500	79,500	67,000
The Arts Council Residency Income	-	58,000	58,000	40,000
Department of Minister for Children & Youth Affairs	-	75,500	75,500	64,500
Department of Minister for Children & Youth Affairs Residency Income	-	25,000	25,000	25,000
STEAM School	-	10,127	10,127	-
Training & Certificate Fees	-	4,407	4,407	2,027
<b>5 Child Protection Programme;</b>				
Department of Minister for Children & Youth Affairs	-	109,168	109,168	109,168
Vetting Event	-	2,570	2,570	-
Training Fees	-	35,946	35,946	16,355
<b>6 Equality &amp; Intercultural Programme;</b>				
Pobal Round 2	-	53,787	53,787	85,938
Pobal Round 3	-	38,119	38,119	-
Irish Human Rights & Equality Commission	-	21,164	21,164	15,465
Peace Education Institute	-	12,164	12,164	9,716
Department of Minister for Children & Youth Affairs	-	5,955	5,955	5,960
Drustivo Parada Ponosa	-	-	-	16,273
Leargas - Outside In	-	10,063	10,063	-
Training Fees/Time reimbursement & Sundry Receipts	-	5,687	5,687	5,712

**7 International & Structured Dialogue**

European Commission - Structured Dialogue 2018/19	-	13,154	13,154	32,500
European Commission - Structured Dialogue 19/20	-	46,040	46,040	-
Department of Minister for Children & Youth Affairs-Structured Dialogue	-	15,299	15,299	15,299
Structured Dialogue Deferred from prior year	-	9,000	9,000	-
Structured Dialogue Deferred to next year	-	41,000	41,000	9,000
Leargas -Whats New In the EU	-	12,139	12,139	-
Leargas -Citizenship In Digital Era	-	18,641	18,641	-
Leargas - Digital Youth Work	-	9,619	9,619	-
Leargas - Young Voices	-	22,306	22,306	19,466
Leargas- Maker Space Study Visit	-	1,774	1,774	8,236
Leargas - Structured Dialogue	-	4,661	4,661	14,051
Leargas - Youth Check	-	2,215	2,215	-
Leargas - Yofest	-	-	-	4,282
Travel Reimbursements & Sundry Receipts	-	2,528	2,528	2,974
General transfer to 2020	-	20,935	20,935	-

**8 STEM/STEAM**

Science Foundation Ireland 2018/2019	-	30,440	30,440	102,163
Science Foundation Ireland 2019/2020	-	145,050	145,050	-
Science Foundation Ireland 2019/2020 Deferred to 2020	-	26,873	26,873	-
Training Income	-	4,165	4,165	527

**9 Peace4V**

Co-Operation Ireland	-	87,658	87,658	61,044
Deferred from 2018	-	6,000	6,000	-

**10 Skills Summary**

Department of Minister for Children & Youth Affairs	-	86,978	86,978	1,200
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**11 NSETS**

Department of Minister for Children & Youth Affairs	-	40,344	40,344	13741
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Incoming resources from charitable activities	-	2,255,742	2,255,742	1,783,969
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**National Youth Council of Ireland**  
**NOTES TO THE FINANCIAL STATEMENTS**  
for the year end 31 December 2019

**State Funding**

Included in this note are all funds received over €18,000

**19 Grant 1**

Agency	Pobal
Sponsoring Government Department	Department of Children & Youth Affairs
Grant Programme	Youth Services Grant - Main
Total Grant	€608,888
Expenditure	€608,888
Term	Expires 31 December 2019
Received year end	31-Dec-19
Capital grant	No
Restriction on use	Staff contribution, Program costs +overhead contribution

**Grant 2**

Agency	N/A
Sponsoring Government Department	Department of Children & Youth Affairs
Grant Programme	Youth Services Grant -Programmes
Total Grant	€306,419
Expenditure	€306,419
Term	Expires 31 December 2019
Received year end	31-Dec-19
Capital grant	No
Restriction on use	Staff contribution, Program costs +overhead contribution
Child Protection/Health/Arts/Structured Dialogue	

**Grant 3**

Agency	N/A
Sponsoring Government Department	Department of Children & Youth Affairs
Grant Programme	Dormant Account Funds - Skills Summary
Total Grant	€86,978
Expenditure	€87,027
Term	Expires 31 December 2019
Received year end	31/12/2019
Capital grant	No
Restriction on use	Staff contribution, Program costs +overhead contribution

**National Youth Council of Ireland**  
**NOTES TO THE FINANCIAL STATEMENTS**  
for the year end 31 December 2019

**Grant 4**

Agency	N/A
Sponsoring Government Department	Department of Children & Youth Affairs
Grant Programme	NSETS
Total Grant	€40,344
Expenditure	€39,955
Term	Expires 31 December 2019
Received year end	31/12/2019
Capital grant	No
Restriction on use	Program costs +overhead contribution

**Grant 5**

Agency	N/A
Sponsoring Government Department	Department of Children & Youth Affairs
Grant Programme	Capital Grants 2019
Total Grant	€20,000
Expenditure	€20,000
Term	Expires 31 December 2019
Received year end	31-Dec-19
Capital grant	Yes
Restriction on use	Improvements on premises

**Grant 6**

Agency	HSE
Sponsoring Government Department	Department of Health
Grant Programme	Grant Aid Agreement Sc 39
Total Grant	€121,500
Expenditure	€103,000
Term	2019
Received year end	31-Dec-19
Capital grant	No
Restriction on use	Staff contribution, Program costs +overhead contribution

**National Youth Council of Ireland**  
**NOTES TO THE FINANCIAL STATEMENTS**  
for the year end 31 December 2019

**Grant 7**

Agency	Crisis Pregnancy Programme
Sponsoring Government Department	HSE
Grant Programme	Health promotion & Improvement
Total Grant	€35,371
Expenditure	€32,223
Term	2018/2019/2020
Received year end	31-Dec-19
Capital grant	No
Restriction on use	Training Program

**Grant 8**

Agency	Arts Council
Sponsoring Government Department	Department of Culture Heritage & Gaeltacht
Grant Programme	Strategic Funding Scheme
Total Grant	€80,000
Expenditure	€74,000
Term	Expires 31 December 2019
Received year end	31-Dec-19
Capital grant	No
Restriction on use	Staff contribution, Program costs +overhead contribution

**Grant 9**

Agency	Arts Council
Sponsoring Government Department	Department of Culture Heritage & Gaeltacht
Grant Programme	Artist and Youth Work Residency within Strategic Funding
Total Grant	€40,000
Expenditure	€40,000
Term	Expires 31 December 2019
Received year end	31-Dec-19
Capital grant	No
Restriction on use	Program costs +overhead contribution

**National Youth Council of Ireland**  
**NOTES TO THE FINANCIAL STATEMENTS**  
for the year end 31 December 2019

**Grant 10**

Agency	Irish Aid
Sponsoring Government Department	Department of Foreign Affairs & Trade
Grant Programme	Development Education Strategic Partnership
Total Grant	€304,575
Expenditure	€202,575
Term	2018 to 31 March 2020
Received year end	2018/2019
Capital grant	No
Restriction on use	Staff contribution, Program costs +overhead contribution

**Grant 11**

Agency	N/A
Sponsoring Government Department	Department of Foreign Affairs & Trade
Grant Programme	UN Co Ordination 1901
Total Grant	€27,740
Expenditure	€15,240
Term	April 2019 to 31 March 2020
Received year end	31-Dec-19
Capital grant	No
Restriction on use	Program costs +overhead contribution

**Grant 12**

Agency	Irish Human Rights & Equality Agency
Sponsoring Government Department	N/A
Grant Programme	€20,000 tender awarded, €2390 IHREC grants scheme 2019 (Tranche 1)
Total Grant	€22,390
Expenditure	€21,154
Term	2019
Received year end	31-Dec-19
Capital grant	No
Restriction on use	Program costs +overhead contribution

**National Youth Council of Ireland**  
**NOTES TO THE FINANCIAL STATEMENTS**

for the year end 31 December 2019

**Grant 13**

Agency	Pobal
Sponsoring Government Department	Department of Rural & Community Development
Grant Programme	SSNO Round 2 BO3427-1601
Total Grant	€253,122
Expenditure	€53,733
Term	01.07.16 to 30.06.19
Received year end	31-Dec-19
Capital grant	No
Restriction on use	Staff contribution,Program costs +overhead contribution

**Grant 14**

Agency	Pobal
Sponsoring Government Department	Department of Rural & Community Development
Grant Programme	SSNO Round 3 BO3427-1601
Total Grant	€270,000
Expenditure	€39,853
Term	01.07.19 to 30.06.22
Received year end	31-Dec-19
Capital grant	No
Restriction on use	Staff contribution,Program costs +overhead contribution

**Grant 15**

Agency	Science Foundation Ireland
Sponsoring Government Department	Department of Business, Enterprise & Innovation
Grant Programme	Discover Programme
Total Grant	€252,050
Expenditure	€30,440
Term	2017/2019
Received year end	31-Dec-19
Capital grant	No
Restriction on use	Staff contribution,Program costs +overhead contribution



**National Youth Council of Ireland**  
**NOTES TO THE FINANCIAL STATEMENTS**

for the year end 31 December 2019

**Grant 16**

Agency	Science Foundation Ireland
Sponsoring Government Department	Department of Business, Enterprise & Innovation
Grant Programme	Discover Programme
Total Grant	€299,999
Expenditure	€122,254
Term	2019/2021
Received year end	31-Dec-19
Capital grant	No
Restriction on use	Staff contribution, Program costs +overhead contribution

**Grant 17**

Agency	N/A
Sponsoring Government Department	Department of Rural & Community Development
Grant Programme	Funding Scheme for the Community & Voluntary Pillar 2019
Total Grant	€18,840
Expenditure	€18,840
Term	2019
Received year end	31-Dec-19
Capital grant	No
Restriction on use	Program costs

**Grant 18**

Agency	EACEA - Youth
Sponsoring Government Department	N/A
Grant Programme	Erasmus +
Total Grant	€65,772
Expenditure	€22,007
Term	2019/20
Received year end	2019
Capital grant	No
Restriction on use	Staff contribution, Program costs +overhead contribution

**National Youth Council of Ireland**  
**NOTES TO THE FINANCIAL STATEMENTS**  
for the year end 31 December 2019

**Grant 19**

Agency	Leargas
Sponsoring Government Department	N/A
Grant Programme	Young Voices KA347051182
Total Grant	€27,189
Expenditure	€26,758
Term	2019/20
Received year end	2019
Capital grant	No
Restriction on use	Staff contribution, Program costs +overhead contribution

**Grant 20**

Agency	Leargas
Sponsoring Government Department	N/A
Grant Programme	Citizenship In a Digital Era
Total Grant	20000
Expenditure	18641
Term	2019
Received year end	2019
Capital grant	No
Restriction on use	Staff contribution, Program costs +overhead contribution

**National Youth Council of Ireland**  
**NOTES TO THE FINANCIAL STATEMENTS**  
for the financial year ended 31 December 2019

**20. POST-BALANCE SHEET EVENTS**

In the first quarter of 2020, the Covid-19 virus spread worldwide. In common with many other countries, the Irish government issued guidance and restrictions on the movement of people designed to slow the spread of this virus. In early March 2020, many businesses closed voluntarily and throughout the month more restrictions were placed on people and businesses. On 28th March, all "non-essential" businesses were ordered to close temporarily.

In light of the above event, the directors reviewed the balance sheet as at 31 December 2019 and believe that there are no financial effects of Covid-19 on the balance sheet between the year end and the date of approving the financial statements.

Therefore, there have been no adjustments because of the impact of the above events since the balance sheet date.

**21. APPROVAL OF FINANCIAL STATEMENTS**

The financial statements were approved and authorised for issue by the Board of Directors on

*DRAFT FINANCIAL STATEMENTS 5 June 2020*

NATIONAL YOUTH COUNCIL OF IRELAND

SUPPLEMENTARY INFORMATION

RELATING TO THE FINANCIAL STATEMENTS

FOR THE FINANCIAL YEAR ENDED 31 DECEMBER  
2019

NOT COVERED BY THE REPORT OF THE  
AUDITORS

National Youth Council of Ireland

SUPPLEMENTARY INFORMATION RELATING TO THE FINANCIAL STATEMENTS

for the year ended 31 December 2019

Appendix 1

	2019 €	2018 €
Income		
Youth Work Services & Governance	646,728	612,877
Development Education	314,630	154,077
Equality & Interculture	147,829	139,084
Health	257,961	261,755
Arts	252,534	196,527
International & Structured Dialogue	95,442	87,809
Child Protection	147,684	125,623
STEM/STEAM	152,782	102,690
Peace4V	93,659	61,044
NSETS	40,344	13,741
Skills Summary	86,978	1,200
Sundry	70,211	64,665
Total	<u>2,306,781</u>	<u>1,832,961</u>

**National Youth Council of Ireland**

**SUPPLEMENTARY INFORMATION RELATING TO THE FINANCIAL STATEMENTS**

for the year ended 31 December 2019

**Appendix 2**

	2019	2018
	€	€
<b>Expenditure</b>		
Salaries/Expenses & Training	1,084,800	993,822
Board/Membership	5,738	6,438
Conference/AGM/Showcase	40,985	561
Stationery & Photocopier	12,738	12,772
Communications	12,694	10,809
Light /Heat & Cleaning	12,335	12,388
Post/Couriers	3,110	3,519
Publications/Media	11,575	19,832
Repairs & Maintenance & Storage	38,659	2,616
Computer maintenance/Digital upgrade	22,191	16,051
Staff Training	4,265	2,973
Insurance	4,657	4,959
Subscriptions	1,371	1,864
Web Maintenance & Development & ongranting	52,555	66,190
Professional Fees	16,448	24,989
Bank Interest & Charges incs mortgage interest	404	1,257
Depreciation	20,306	13,580
Advocacy/Research & Social Partnership	19,871	25,067
Strategic Plan	1,740	8,958
Arts	138,119	101,360
Development Education	184,086	74,828
Equality & Interculture	46,372	35,086
Health	128,193	119,427
International/Structured Dialogue	82,315	71,661
Child Protection	85,391	85,449
STEM	75,668	70,064
Peace IV	94,127	12,397
NSETS	33,955	13,741
Skills Summary	43,942	616
Targeted Youth Funding Scheme	9,963	0
<b>Total</b>	<b>2,288,573</b>	<b>1,813,274</b>

**National Youth Council of Ireland**  
**SUPPLEMENTARY INFORMATION RELATING TO THE FINANCIAL STATEMENTS**  
for the year ended 31 December 2019

**Appendix 3 -Youth Work Services & Governance**

	2019 €	2018 €
<b>Income</b>		
Department of Children & Youth Affairs:-		
Youth Services Grant	608,888	594,037
Additional Grant Received 2014	6,200	0
Targeted Training	9,963	0
Department of Rural & Community Development	18,840	18,840
Membership Fees	37,160	35,779
Capital Grants	2,010	5,638
Capital Grant 2019	20,000	0
Sundry	12,878	13,239
NSETS	40,344	13,741
Service Fee Income	158,000	122,000
<b>Total Income</b>	<b>914,282</b>	<b>803,273</b>
<b>Expenditure</b>		
<b>Salaries Staff Expenses &amp; Training</b>	<b>577,921</b>	<b>548,877</b>
<b>Work Area's</b>	<b>176,382</b>	<b>140,786</b>
Board/Volunteers/Specialist Orgs	5,738	6,438
AGM/Showcase/Conference	40,985	561
Advocacy/Youth Guarantee/Research	19,871	25,067
Strategic Plan	1,740	8,958
Publications/Media	11,575	19,832
Web & Webmaster Costs	52,555	66,190
NSETS	33,955	13,741
Targeted Youth Funding	9,963	0
<b>Overheads</b>	<b>124,607</b>	<b>91,223</b>
Stationery & Photocopier	12,738	12,772
Communications	12,694	10,809
Light /Heat & Cleaning	12,335	12,388
Post/Couriers	3,110	3,519
Repairs & Maintenance & Storage	38,659	2,617
Computer maintenance	22,191	16,051
Insurance	4,657	4,959
Subscriptions	1,371	1,864
Professional Fees	16,448	24,989
Bank Interest & Charges	404	1,257
<b>Depreciation</b>	<b>20,306</b>	<b>13,580</b>
Freehold Property	18,300	7,629
Computers & Office Equipment	0	3,763
Fixtures & Fittings	2,006	2,188
<b>Total Expenditure</b>	<b>899,217</b>	<b>794,467</b>
<b>Surplus in year</b>	<b>15,066</b>	<b>8,807</b>

The supplementary Information does not form part of the audited financial statements

**National Youth Council of Ireland**  
**SUPPLEMENTARY INFORMATION RELATING TO THE FINANCIAL STATEMENTS**  
for the year ended 31 December 2019

<b>Health Programme</b>	<b>2019</b>	<b>2018</b>
	<b>€</b>	<b>€</b>
<b>Income</b>		
<b>Health Service Executive</b>	121,500	137,625
Main Grant		
Brought forward from previous year	26,500	23,500
Carry forward to next year	-18,500	-26,500
Crisis Pregnancy Programme	32,933	48,342
National Office of Suicide Prevention	4,465	3,641
<b>Dept. of Children &amp; Youth Affairs</b>	86,952	86,952
Training Fees		
Training/Resources/refunds	1,511	1,098
Specialist Certificate	2,600	0
Other -CYPSC	0	7,097
<b>Total</b>	<b>257,961</b>	<b>281,755</b>
<b>Programme Costs</b>		
Salary & Staff Expenses (inc training)	108,810	138,348
Training & Resources (inc SENPIC)	7,308	2,994
Training Before U Decide	3,699	7,332
Foundation Prg. Sexual Health	8,950	19,750
Specialist Certificate	5,627	5,858
Health Quality Mark Support/Assessment	37,969	7,669
ASIST	4,465	3,914
Mind Out+ Resource Development	19,740	12,755
CPA Resource	7	12,600
Sexual Health Policy	2,308	1,306
Mental Health First Aid	0	3,048
Challenging Behaviour	3,949	0
Healthy Ireland	8	3,538
Network Events	2,625	1,206
Strategic Review	2,812	8,967
Pornography	5,364	3,149
Training Provided by Other Organisations	11,222	0
Sense & Sexuality	1,200	0
Mental Health Promotion	0	762
Consent	701	0
NEIC Training	1,302	1,399
Physical Health	0	1,667
Evaluation	-2,787	10,000
<b>Total</b>	<b>225,379</b>	<b>246,262</b>
<b>Administration &amp; Support Costs</b>	<b>32,000</b>	<b>35,000</b>
<b>Total Costs</b>	<b>257,379</b>	<b>281,262</b>
<b>(Deficit)/Surplus in year</b>	<b>582</b>	<b>493</b>



**National Youth Council of Ireland**  
**SUPPLEMENTARY INFORMATION RELATING TO THE FINANCIAL STATEMENTS**  
for the year ended 31 December 2019

<b>Arts Programme</b>	<b>2019</b>	<b>2018</b>
	<b>€</b>	<b>€</b>
<b>Income</b>		
<b>Arts Council</b>		
<b>Main Grant</b>		
Brought forward from p/y	5,500	2,500
Received in 2019	80,000	70,000
Deferred to 2020	-6,000	-5,500
<b>Residency Grant Income</b>		
Brought forward from p/y	10,000	10,000
Received in 2019	48,000	50,000
Deferred to 2020	0	-10,000
<b>Dept. of Children &amp; Youth Affairs</b>		
<b>Youth Service Grant</b>		
Brought forward from p/y	5,500	0
Received in 2019	70,000	70,000
Deferred to 2020	0	-5,500
<b>Residency Grant Income</b>		
Received in 2019	25,000	25,000
Deferred to 2019		-10,000
<b>Training Income</b>		
Training & Resources	4,408	2,027
STEAM School	10,127	0
<b>Total</b>	<b>252,534</b>	<b>198,527</b>
<b>Programme Costs</b>		
Salary & Staff training	93,872	79,991
Training/Meetings/Workshops/Seminars	11,336	2,771
Networking	1,892	5,961
Resources, online supports & developments	3,879	6,143
Research	20,320	6,500
Artist in Residency	79,854	61,827
STEAM School	11,044	5,548
Arts Advocacy	2,881	5,247
Strategic Review/Needs Assessment	80	3,207
Regional Hubs	3,806	0
Youth Arts Consultation	1,250	0
<b>Total</b>	<b>230,212</b>	<b>177,195</b>
<b>Administration Costs</b>	<b>22,000</b>	<b>21,000</b>
<b>Total Costs</b>	<b>252,212</b>	<b>198,195</b>
<b>Surplus/(Deficit) in year</b>	<b>322</b>	<b>332</b>

**Note 1**

*In 2019 the Arts programme and the SFI funded STEAM project worked collaboratively on the residential training school. The STEAM staff costs are not included above.*

National Youth Council of Ireland  
SUPPLEMENTARY INFORMATION RELATING TO THE FINANCIAL STATEMENTS  
for the year ended 31 December 2019

Development Education Programme

	2019 €	2018 €
<b>Income</b>		
Irish Aid		
Strategic Partnership		
April 19-September 2019	100,000	100,000
B/Forward from P/Y re January -March 2019	31,838	21,250
Returned underspend on year to 31st March 2019	-7,063	0
October 19 - March 2020 IA/DE/2019/NYCI	180,000	0
C/F to next year Irish Aid Jan-March 2020	-102,000	-31,838
UN Youth Delegate		
Irish Aid Civil Society DE/IA/NYCI-UNYDP	10,000	10,000
B/Forward from P/Y re January -March 2019	12,500	5,500
Dept. Foreign Affairs UN Coordination Unit 1901	27,740	17,058
C/F to next year UN Youth Delegate Jan-April	-12,500	-12,500
Irish Aid		
Nairobi Summit	19,000	0
Transfer from Fetac resource update	5,000	5,000
Deferred to 2020 re resource updating	-5,000	-5,000
B/Forward from P/Y	3,000	0
Received in 2019	6,500	6,500
Deferred to 2020	-3,500	0
B/Forward from P/Y	5,000	3,000
Received in 2019	12,000	9,000
Deferred to 2020	-7,500	-8,000
SDG Towns	0	5,180
UN Delegates & SDG's	10,819	23,131
Marine Institute	3,713	0
Communicating Europe	0	10,000
Training/SDG Resources/Reimbursements/Other	44,283	10,228
C/F To 2019 General Funds Unspent	-19,000	-14,612
<b>Total</b>	<b>314,630</b>	<b>164,077</b>
<b>Programme Costs</b>		
Salary to Include Training & Expenses	105,913	61,246
Training & Development(Includes OWW)	6,396	6,667
Strategic Partnership	3,701	0
Supports & Structures	10,313	6,956
OWW Central Event/Training/Resources	43,617	28,814
UN Youth Delegates	40,368	15,169
Communicating Europe	0	6,790
SDG & UN Youth Delegates	272	9,871
SDG Expenses/Resources	11,383	761
Nairobi Summit	13,000	0
Networking /Representation	7,567	0
Podcasting	5,252	0
Atlantic Ocean Youth Ambassadors	9,925	0
Dev Ed. Monitoring & Evaluation	17,532	0
DE Organisational Efficiency	12,835	0
<b>Total</b>	<b>288,074</b>	<b>136,074</b>
<b>Administration &amp; Support Costs</b>		
Overhead contribution	15,165	9,000
Support staff to include management,press & finance	10,835	7,000
<b>Total</b>	<b>26,000</b>	<b>16,000</b>
<b>Total Costs</b>	<b>314,074</b>	<b>162,074</b>
<b>Surplus/(Deficit) in year</b>	<b>556</b>	<b>2,003</b>

The supplementary information does not form part of the audited financial statements

**National Youth Council of Ireland**

**SUPPLEMENTARY INFORMATION RELATING TO THE FINANCIAL STATEMENTS**

for the year ended 31 December 2019

**Child Protection Programme**

	2019	2018
	€	€
<b>Income</b>		
Dept. of Children & Youth Affairs	109,168	109,168
Training Fees & Vetting Event	26,516	28,355
Carry forward to next year	-3,000	-15,000
Brought Forward from prior year	15,000	3,000
<b>Total</b>	<b>147,684</b>	<b>125,523</b>
<b>Programme Costs</b>		
Salary, Staff training & Recruitment	75,407	45,785
Training	22,598	51,831
Policy Development	2,186	1,990
Resources/Publications	16,808	5,267
Websafety/ Updates	1,979	1,176
Garda Vetting & Consortium	7,169	503
Seminars	2,226	0
Sundry Costs	2,182	131
Meetings/Interagency	4,552	1,900
Strategic Review	-2,118	0
<b>Total</b>	<b>132,988</b>	<b>108,585</b>
<b>Administration &amp; Support Costs</b>	<b>14,500</b>	<b>16,000</b>
<b>Overall Total Expenses</b>	<b>147,488</b>	<b>124,585</b>
<b>(Deficit)/Surplus in year</b>	<b>195</b>	<b>938</b>

National Youth Council of Ireland  
**SUPPLEMENTARY INFORMATION RELATING TO THE FINANCIAL STATEMENTS**  
for the year ended 31 December 2019

Equality & Intercultural Programme

			2019 €	2018 €
Income				
Pobal SSNO 2	BO3427-SSNO1601	received in current yr	42,262	84,569
Pobal SSNO 2	BO3427-SSNO1601	from p/y	11,525	12,895
Pobal	BO3427-SSNO1601	to next year	0	-11,525
Pobal SSNO 3	BO3427-SSNO1901	received in current yr	45,000	0
Pobal SSNO 3	BO3427-SSNO1901	defer to next year	-5,881	0
Dept. of Children & Youth Affairs			11,208	5,960
Leargas	Outside In 1	deferred from p/y	10,063	17,557
Leargas	Outside In 1	deferred to next year	0	-10,063
Peace Institute	Outside In 2	deferred from p/y	5,000	21,273
Peace Institute	Outside In 2	Received in 2019	7,164	0
Peace Institute	Outside In 2	deferred to next year	0	-5,000
Irish Human Rights & Equality Commission(IHREC)			22,390	16,465
IHREC	Deferred to next year		-1,236	0
Training & Other Income			5,334	4,212
Carry forward to next year			-5,000	-500
Brought Forward from prior year		general	0	2,000
Brought Forward from prior year		Outside In1	0	2,222
Total			147,829	139,066
Programme Costs				
Staff Costs			78,669	
SSNO 2	BO3427-SSNO1601	36,271		88,211
SSNO 3	BO3427-SSNO1901	30,411	70,481	
Peace IV		7,253		
Erasmus		3,504		
Other		1,230	17,730	
Direct Activity Cost				
SSNO 2	BO3427-SSNO1601	4,841		4,940
SSNO 3	BO3427-SSNO1901	1,465		0
Making Links		1,294		11,059
Chameleon Project		4,755		0
Outside In 1		9,013		4,613
Outside In 2		6,475		8,074
DCYA/LGBTI		5,849		5,577
Youth Consultation		12,581		824
Total		125,040		123,297
Administration & Support Costs			22,000	16,000
Pobal SSNO 2	BO3427-SSNO1601	13,247		
Pobal SSNO 3	BO3427-SSNO1901	7,977		
Other Work Areas		776		0
Overall Total Expenses			147,040	139,297
Deficit/Surplus			<u>788</u>	<u>-232</u>

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**International /Structured Dialogue & Screenagers**

		2019 €	2018 €
<b>Income</b>			
European Commission	Structured Dialogue 19/20	46,040	0
European Commission	Structured Dialogue 18/19	13,154	41,568
Dept.of Children & Youth Affairs	Structured Dialogue 17/18	15,299	15,299
Leargas	Structured Dialogue 17/18	4,661	5,650
Deferred to next year	Structured Dialogue 17/18	-41,000	-9,000
Deferred from P/Y	Structured Dialogue 18/19	9,000	0
Leargas	Young Voices	22,306	19,466
Leargas	Young Voices deferred to 2020	-13,000	
Leargas	YoFest	0	4,282
Leargas	Youth Check	2,215	0
Leargas	Whats New in the EU	12,139	0
Leargas	Citizenship in Digital Era	18,641	0
Leargas	Digital Youth Work	9,619	0
Leargas	MakerSpace Study Visit	1,774	8,236
Dept. of Foreign Affairs	UK Youth Dialogue	13,319	0
Dept. of Foreign Affairs	UK Youth Dialogue deferred 2020	-13,319	0
Other (travel reimbursements)		2,528	2,307
General deferred to 2020		-7,935	0
<b>Total</b>		<b>95,442</b>	<b>87,808</b>
<b>Programme Costs</b>			
International Program Costs		7,179	5,837
EYF membership fee		1,984	2,058
Structured Dialogue		32,507	34,376
Whats new in the EU		10,104	0
Digital Youth Work		1,550	0
YoFest		0	9,447
Maker Space Study Visit		0	9,089
Citizenship Digital Training		15,573	0
Young Voices		13,418	10,855
<b>Total</b>		<b>82,315</b>	<b>71,661</b>
<b>Administration &amp; Support Costs</b>		<b>13,000</b>	<b>8,481</b>
<b>Overall Total Expenses</b>		<b>95,315</b>	<b>80,142</b>
<b>Deficit/Surplus</b>		<b>128</b>	<b>7,666</b>

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**STEM and STEAM**

		2019 €	2018 €
<b>Income</b>			
Science Foundation Ireland(SFI)	STEM	22,440	0
Brought forward from P/Y	STEM SFI	8,000	110,163
Deferred to next year Jan-March	STEM	0	-8,000
Science Foundation Ireland(SFI)	STEAM	145,050	
Deferred to next year (SFI)	STEAM	-26,873	
Training Income		9,342	8,627
Deferred to next year		-26,678	-21,500
Brought forward from P/Y	General	21,500	13,400
<b>Total</b>		<b>152,782</b>	<b>102,690</b>
<b>Programme Costs</b>			
Staff Costs		60,226	29,757
Training Costs		28,302	1,330
Partnership Costs		20,051	62,277
Marketing /Promotional Materials		760	502
Evaluation		4,255	5,956
Residency Grants		22,300	
<b>Total</b>		<b>135,894</b>	<b>99,821</b>
<b>Administration &amp; Support Costs</b>		<b>16,800</b>	<b>2,500</b>
<b>Overall Total Expenses</b>		<b>152,694</b>	<b>102,321</b>
<b>Deficit/Surplus</b>		<b>88</b>	<b>369</b>

**Note 1**

*In 2019 the Arts programme and the SFI funded STEAM project worked collaboratively on the residential training school. The direct costs & revenues for this are included on the Arts page.*

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**Skills Summary**

	2019 €	2018 €
<b>Income</b>		
Dept. of Children & Youth Affairs	86,978	1,200
<b>Total</b>	<b>86,978</b>	<b>1,200</b>
<b>Programme Costs</b>		
Staff Costs	31,385	616
Staff Travel /Expenses & Subsistence	2,513	
Development Costs	41,429	
<b>Total</b>	<b>75,327</b>	<b>616</b>
<b>Administration &amp; Support Costs</b>	<b>11,700</b>	<b>584</b>
<b>Overall Total Expenses</b>	<b>87,027</b>	<b>1,200</b>
<b>Deficit/Surplus</b>	<b>-49</b>	<b>-</b>

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PeaceIV

	2019	2018
	€	€
<b>Income</b>		
CoOperation Ireland	79,659	75,044
Deferred from p/y	14,000	
Deferred to next year	0	-14,000
<b>Total</b>	<b>93,659</b>	<b>61,044</b>
 <b>Programme Costs</b>		
Staff Costs	54,721	42,900
Staff travel + Subsistence	1,748	1,942
Meetings/Network	0	1,010
Learning Events	3,762	3,219
Young Voices	2,735	2,664
Practice Development	4,657	2,474
Publications	10,857	0
Other Costs	102	1,189
<b>Total</b>	<b>78,581</b>	<b>55,297</b>
 <b>Administration &amp; Support Costs</b>	<b>0</b>	<b>6,435</b>
Service Fee to CoOperation Ireland	5,124	0
Exchange losses + associated costs	10,421	0
 <b>Overall Total Expenses</b>	<b>94,127</b>	<b>61,732</b>
 <b>Deficit/Surplus</b>	<b>-468</b>	<b>-688</b>