

National Youth Council of Ireland
Annual Report and Audited Financial Statements
for the financial year ended 31 December 2024

KSI Faulkner Orr Limited
Behan House
10 Lower Mount Street
Dublin 2
Ireland

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

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National Youth Council of Ireland REFERENCE AND ADMINISTRATIVE INFORMATION

Directors	Garry McHugh (Resigned on 13 June 2024) Patrick Manley (Resigned on 10 December 2024) Mary Horgan Nicola Toughey Denis O'Brien Rosemarie Maughan Iarla Flynn Reuban Murray Michael Power David Backhouse Mick Ferron Gregory Tierney Carmel Walsh Eve Moody (Resigned on 13 June 2024) Conor Kirwan (Resigned on 10 December 2024) Ellen Collins (Appointed on 25 July 2024) Katie Donohoe (Appointed on 19 September 2024)
Company Secretary	Patrick Manley
Charity Number	6823
Charities Regulatory Authority Number	20013516
Company Registration Number	58814
Registered Office and Principal Address	3 Montague Street Dublin 2 Ireland
Auditors	KSI Faulkner Orr Limited Behan House 10 Lower Mount Street Dublin 2 Ireland
Principal Bankers	Permanent TSB College Green Dublin 2 Ireland Bank of Ireland Camden Street Dublin 2 Ireland
Solicitors	Mason Hayes and Curran South Bank House Barrow Street Dublin 4 Ireland

National Youth Council of Ireland DIRECTORS' ANNUAL REPORT

for the financial year ended 31 December 2024

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 2024.

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 2024.

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, the organisation has implemented its recommendations where relevant in these financial statements.

The company is limited by guarantee not having a share capital.

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 are an organisation that consults and represents our members with integrity.
- 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 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 value the diversity of the voluntary youth sector and believe that it is a key strength.

Strategic Priorities – Four Pillars:

1. NYCI and its members influence the policies available to empower and support young people.
2. NYCI supports the sector to deliver impactful, responsive and inclusive youth work.
3. NYCI achieves impact by working in partnership with its members and others.
4. NYCI is a high-performing organisation.

Enablers:

These three enablers emerged over the course of the strategic development process and consultation with our stakeholders. Each of them underpin, inform and support the delivery across our strategic plan.

1. Vision for Youth Work

The Vision for Youth Work sets out a vision for the future direction of youth work in Ireland over the next 10 years. Developed out of extensive consultations with the youth work sector, it provides a roadmap for the development of youth work policy and practice. Many of the priorities in this Strategy strive towards achieving the Vision for Youth Work.

2. Diversity & Inclusion

The diversity of the voluntary youth sector is one of its key strengths, and its vital that we continue to nurture and develop it at all levels in this Strategy. This ranges from the sector's youth work practices and approaches to the people who participate in or deliver youth work, to the policies and resources that enable youth work and supports for young people to continue to be inclusive.

National Youth Council of Ireland DIRECTORS' ANNUAL REPORT

for the financial year ended 31 December 2024

3. Collaboration

As a membership organisation, we know we are stronger together. Delivering this Strategy will involve collaboration across the organisation, with members, with the voluntary and statutory sectors, with peer organisations working in relevant sectors, with partners across government – and of course, with young people themselves

Structure, Governance and Management

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:

- Influence's 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/global youth work, equality and interculturalism, STEAM in youth work, international affairs, and child protection.
- We support networks and hubs where members can come together with others with similar aims.
- We use our subject area expertise to influence policy into practice and vice versa.

Governance

NYCI has a Board of Directors of 15 people, 12 of whom are elected from within The National Youth Council of Ireland membership and three functional directors who were selected to meet skills needs identified by the Board. 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

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

National Youth Council of Ireland DIRECTORS' ANNUAL REPORT

for the financial year ended 31 December 2024

- 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 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 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 the 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.

Board Attendance										
Name	Note	Feb-24	Mar-24	Apr-24	Jun-24	Jul-24	Sep-24	Oct-24	Dec-24	
Denis O'Brien		<input checked="" type="checkbox"/>								
Nicola Toughy		<input checked="" type="checkbox"/>	<input type="checkbox"/>	<input checked="" type="checkbox"/>	<input checked="" type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input checked="" type="checkbox"/>	<input checked="" type="checkbox"/>	<input checked="" type="checkbox"/>
Carmel Walsh		<input checked="" type="checkbox"/>	<input checked="" type="checkbox"/>	<input checked="" type="checkbox"/>	<input type="checkbox"/>	<input checked="" type="checkbox"/>	<input type="checkbox"/>	<input checked="" type="checkbox"/>	<input checked="" type="checkbox"/>	<input checked="" type="checkbox"/>
David Backhouse		<input checked="" type="checkbox"/>	<input type="checkbox"/>	<input checked="" type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input checked="" type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>
Eve Moody	Resigned June 2024	<input checked="" type="checkbox"/>	<input checked="" type="checkbox"/>	<input checked="" type="checkbox"/>	<input checked="" type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>
Garry McHugh	Resigned June 2024	<input type="checkbox"/>	<input checked="" type="checkbox"/>	<input checked="" type="checkbox"/>	<input checked="" type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>
Greg Tierney		<input checked="" type="checkbox"/>	<input checked="" type="checkbox"/>	<input checked="" type="checkbox"/>	<input checked="" type="checkbox"/>	<input type="checkbox"/>	<input checked="" type="checkbox"/>	<input checked="" type="checkbox"/>	<input checked="" type="checkbox"/>	<input checked="" type="checkbox"/>
Iarla Flynn		<input checked="" type="checkbox"/>	<input checked="" type="checkbox"/>	<input checked="" type="checkbox"/>	<input checked="" type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input checked="" type="checkbox"/>	<input checked="" type="checkbox"/>
Mary Horgan		<input checked="" type="checkbox"/>								
Michael Power		<input checked="" type="checkbox"/>	<input checked="" type="checkbox"/>	<input checked="" type="checkbox"/>	<input checked="" type="checkbox"/>	<input type="checkbox"/>	<input checked="" type="checkbox"/>	<input checked="" type="checkbox"/>	<input checked="" type="checkbox"/>	<input checked="" type="checkbox"/>
Mick Ferron		<input checked="" type="checkbox"/>	<input checked="" type="checkbox"/>	<input checked="" type="checkbox"/>	<input checked="" type="checkbox"/>	<input type="checkbox"/>	<input checked="" type="checkbox"/>	<input checked="" type="checkbox"/>	<input checked="" type="checkbox"/>	<input type="checkbox"/>
Patrick Manley	Resigned Dec 2024	<input checked="" type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input checked="" type="checkbox"/>	<input type="checkbox"/>	<input checked="" type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>
Reuban Murray		<input checked="" type="checkbox"/>	<input type="checkbox"/>	<input checked="" type="checkbox"/>	<input checked="" type="checkbox"/>					
Rosemarie Maughan		<input type="checkbox"/>	<input checked="" type="checkbox"/>	<input checked="" type="checkbox"/>	<input checked="" type="checkbox"/>	<input checked="" type="checkbox"/>	<input checked="" type="checkbox"/>	<input type="checkbox"/>	<input checked="" type="checkbox"/>	<input checked="" type="checkbox"/>
Conor Kirwan	Removed Dec 2024	<input type="checkbox"/>	<input checked="" type="checkbox"/>	<input checked="" type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>
Ellen Collins	Appointed Sep 2024	<input type="checkbox"/>	<input checked="" type="checkbox"/>	<input checked="" type="checkbox"/>	<input checked="" type="checkbox"/>	<input checked="" type="checkbox"/>				
Katie O'Donoghue	Appointed Sep 2024	<input type="checkbox"/>	<input checked="" type="checkbox"/>	<input checked="" type="checkbox"/>	<input checked="" type="checkbox"/>	<input checked="" type="checkbox"/>				
SMT:										
Mary Cunningham		<input checked="" type="checkbox"/>								
Alison Fox		<input checked="" type="checkbox"/>	<input type="checkbox"/>	<input checked="" type="checkbox"/>	<input checked="" type="checkbox"/>	<input checked="" type="checkbox"/>	<input checked="" type="checkbox"/>	<input checked="" type="checkbox"/>	<input checked="" type="checkbox"/>	<input checked="" type="checkbox"/>
Kathryn Walsh		<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input checked="" type="checkbox"/>	<input checked="" type="checkbox"/>	<input checked="" type="checkbox"/>	<input checked="" type="checkbox"/>	<input checked="" type="checkbox"/>
Paul Gordon	Resigned April 2024	<input checked="" type="checkbox"/>	<input checked="" type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>
Lynne Oglesby		<input checked="" type="checkbox"/>	<input type="checkbox"/>	<input checked="" type="checkbox"/>	<input checked="" type="checkbox"/>	<input checked="" type="checkbox"/>	<input type="checkbox"/>	<input checked="" type="checkbox"/>	<input checked="" type="checkbox"/>	<input checked="" type="checkbox"/>

The AGM of NYCI also elects a President, Vice-President, Treasurer.

National Youth Council of Ireland DIRECTORS' ANNUAL REPORT

for the financial year ended 31 December 2024

Review of Activities, Achievements and Performance

Training Programmes

- NYCI offers numerous training opportunities for member organisations and others in the wider youth sector. It is designed to support organisations integrate specialist youth work, in the following areas: Equality and Interculturalism, Youth Health Promotion, Youth Arts, Global Youth Work, STEAM in Youth Work, STEAM in Youthreach, International Affairs and Climate Justice 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, support and advice in Child Safeguarding through our Child Protection Programme.

Professional Certificates independently accredited

- NYCI offers a range of Professional Certificates, accredited by the National University of Ireland and Maynooth University. We currently offer the following accredited Professional Certificate Programmes: Certificate in Youth Health Promotion (Level 8) and Youth Mental Health; accredited by NUI Galway, Youth Arts Certificate (Level 7) and Certificate in Global Youth Work (Level 8), both 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.

NYCI Garda Vetting Consortium

- The Consortium facilitates Garda Vetting for over 100 small organisations in conjunction with the National Vetting Unit in An Garda Síochána

Skills Summary

Skills Summary is a partnership project between the National Youth Council of Ireland, SpunOut.ie, and Accenture. It is funded by the Department of Children, Equality, Disability, Integration and Youth and recognised as a measurement tool in the Youth Employability Initiative. Skills Summary is an easy to use online tool that measures the skills young people gain by participating in youth work and volunteering opportunities, building their confidence, so that they can better communicate the value of these essential transferrable life skills to future employers

North-South Practice Development Hub

The Hub is a joint initiative between NYCI and the Education Authority Youth Service in Northern Ireland. The purpose of the Hub is to strengthen and develop sustainable north-south youth work sector relationships among and between organisations, staff and volunteers. The work involves: -

- Sharing learning from research, policy and practice initiatives
- Facilitating knowledge exchange and study visits
- Co-ordinating specialist training
- Linking and supporting youth groups interested in developing cross-border projects.

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.
- National Youth Council of Ireland Annual Conference, held its Annual Conference in December of 2024 which brought together the wider youth work sector to discuss our shared [NYCI - Vision for Youth Work](#) with a particular focus on Aspects 5 and 7.

National Youth Council of Ireland DIRECTORS' ANNUAL REPORT

for the financial year ended 31 December 2024

Other 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.
- Global Youth Work Learners Network; connecting the global youth work and development education community in Ireland.

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.

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

- 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

Communications

- NYCI effectively engages a diverse audience including members, youth workers, volunteers, government bodies, young people, politicians and the media via our website, social media, and the monthly e-zine Clár na nOg. In 2024, our media presence included 880 mentions with a reach of over 76 million, valued at €2.7m.

Our digital strategy has significantly enhanced engagement across platforms. Through email marketing, Google AdWords, search engine optimization (SEO), and social media campaigns, we've driven impactful online actions, grown our audience, and fostered meaningful engagement. Key achievements include:

- **Website (youth.ie)** saw 230,000 users.
- **Google Ads** brought in 15,000 users, spending a \$62,000 ad grant.
- **Email Marketing** exceeded industry benchmarks with an open rate of over 30%.
- **SEO** new strategy in 2024 led to 82% increase in organic traffic
- **Social Media & Digital Campaigning** strategies focused on meaningful engagement. Campaign supporters list grew from 3,400 in 2023 to 7,500 in 2024.

Financial Review

The results for the financial year are set out on page 15 and additional notes are provided showing income and expenditure in greater detail.

National Youth Council of Ireland DIRECTORS' ANNUAL REPORT

for the financial year ended 31 December 2024

Financial Results

At the end of the financial year the company had gross assets of €2,631,148 (2023 - €2,373,481) and gross liabilities of €1,103,052 (2023 - €1,127,727). The net assets of the company have increased by €282,342.

Designated funds

Both the Finance and Audit Sub-Committee and the Board have concurred that continued investment in strategic initiatives is essential to achieving NYCI's long-term objectives. Accordingly, the Board has approved the allocation of an initial €70,000 from unrestricted reserves to Designated Funds for the purpose of supporting forthcoming strategic investment projects.

These designated funds will be subject to periodic review over the next five years to ensure compliance with NYCI's obligation not to retain surplus reserves beyond what is necessary, and to confirm that all funds are being appropriately directed toward the organisation's charitable objectives.

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 and reviewed to comply with the Guidance on Charity Reserves from the Charities Regulator. This policy is reviewed regularly by the Finance, Audit and Risk Sub-Committee and approved by the Board.

The Board has set a reserves policy which requires:

- Reserves are maintained at a level which ensures that The National Youth Council of Ireland has sufficient funds set aside to cover unexpected expenses or financial shortfalls, helping to maintain operations during difficult periods;
- The board can make informed decisions about funding new activities and helps in annual budgeting
- Can identify potential financial risks, such as cash flow, and supports NYCI to manage these effectively

The reserves policy explains to stakeholders, including funders and beneficiaries, why NYCI holds certain funds in reserves instead of spending them immediately. -

- 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

It is 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 cut could be made immediately should they be necessary.
- NYCI's mortgage on 3 Montague Street is fully paid off so there is no longer any liability associated with the mortgage that it has on its office premises.

Therefore, the total sum of reserves required on an ongoing basis should be in the order of €360,000 which is based on calculations developed in August 2023 and will be revised in early 2025.

At the end of 2024, as per audited accounts, Current unrestricted reserves at 31 December 2024 are €1,434,493 and included in that is a revaluation reserve of €1,053,858.

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.

Future Developments

The Directors are not expecting to make any significant changes in the nature of the business in the near future.

National Youth Council of Ireland DIRECTORS' ANNUAL REPORT

for the financial year ended 31 December 2024

Directors and Secretary

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

Garry McHugh (Resigned on 13 June 2024)
Patrick Manley (Resigned on 10 December 2024)
Mary Horgan
Nicola Toughey
Denis O'Brien
Rosemarie Maughan
Iarla Flynn
Reuban Murray
Michael Power
David Backhouse
Mick Ferron
Gregory Tierney
Carmel Walsh
Eve Moody (Resigned on 13 June 2024)
Conor Kirwan (Resigned on 10 December 2024)
Ellen Collins (Appointed on 25 July 2024)
Katie Donohoe (Appointed on 19 September 2024)

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 Patrick Manley.

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)

The Auditors

The auditors, KSI Faulkner Orr Limited have indicated their willingness to continue in office in accordance with the provisions of section 383(2) of the Companies Act 2014.

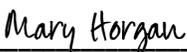
Statement on Relevant Audit Information

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.

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 7/14/2025 and signed on its behalf by:

Signed by:


Mary Horgan

DocuSigned by:


Denis O'Brien

National Youth Council of Ireland DIRECTORS' RESPONSIBILITIES STATEMENT

for the financial year ended 31 December 2024

The directors are responsible for preparing the Directors' Annual Report and Financial Statements in accordance with the Companies Act 2014 and applicable 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;
- make judgements and accounting estimates that are reasonable and prudent;
- state whether the financial statements have been prepared in accordance with applicable accounting standards, 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.

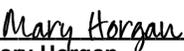
The directors confirm that they have complied with the above requirements in preparing the financial statements.

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 7/15/2025 and signed on its behalf by:

Signed by:


Mary Horgan 7772D4B4CA...

DocuSigned by:


Denis O'Brien 7777D4B4...

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 ('the Charity') for the financial year ended 31 December 2024 which comprise the Statement of Financial Activities (incorporating an Income and Expenditure Account), the Balance Sheet, the Statement of Cash Flows and the notes to the financial statements, including the 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 2024 and of its surplus 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"; 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 below 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 the 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 3 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

In auditing the financial statements, we have concluded that the directors' use of the going concern basis of accounting in the preparation of the financial statements is appropriate.

Based on the work we have performed, we have not identified any material uncertainties relating to events or conditions that, individually or collectively, may cast significant doubt on the company's ability to continue as a going concern for a period of at least twelve months from the date when the financial statements are authorised for issue.

Our responsibilities and the responsibilities of the directors with respect to going concern are described in the relevant sections of this report.

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.

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 course of 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.

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

Opinions on other matters prescribed by the Companies Act 2014

In our opinion, based on the work undertaken in the course of the audit, we report that:

- the information given in the Directors' Annual Report is consistent with the financial statements;
- the Directors' Annual Report has been prepared in accordance with the Companies Act 2014; and
- the accounting records of the company were sufficient to permit the financial statements to be readily and properly audited and the financial statements are in agreement with the accounting records.

We have obtained all the information and explanations which, to the best of our knowledge and belief, are necessary for the purposes of our audit.

In our opinion the accounting records of the company were sufficient to permit the financial statements to be readily and properly audited and the financial statements are in agreement with the accounting records.

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 complied with by the charity. We have nothing to report in this regard.

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 in accordance with the applicable financial reporting framework that 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 they either intend to liquidate the company or to cease operations, or have 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 the 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 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.

DocuSigned by:

Emma Delaney

~~Emma Delaney~~ 41A...

**for and on behalf of
KSI FAULKNER ORR LIMITED**

Statutory Auditors
Behan House
10 Lower Mount Street
Dublin 2
Ireland

7/14/2025

National Youth Council of Ireland

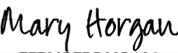
STATEMENT OF FINANCIAL ACTIVITIES

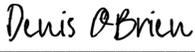
(Incorporating an Income and Expenditure Account)
for the financial year ended 31 December 2024

	Notes	Unrestricted Funds 2024 €	Restricted Funds 2024 €	Total Funds 2024 €	Unrestricted Funds 2023 €	Restricted Funds 2023 €	Total Funds 2023 €
Income							
Charitable activities							
- Grants from governments and other co-funders	5.1	77,616	3,382,025	3,459,641	20,709	3,126,246	3,146,955
Other trading activities	5.2	44,689	-	44,689	45,566	-	45,566
Total income		122,305	3,382,025	3,504,330	66,275	3,126,246	3,192,521
Expenditure							
Charitable activities	6.1	113,707	3,384,781	3,498,488	50,697	3,136,245	3,186,942
Net income/(expenditure)		8,598	(2,756)	5,842	15,578	(9,999)	5,579
Transfers between funds		-	-	-	-	-	-
Other recognised gains/(losses):							
Surplus/(deficit) for the financial year		8,598	(2,756)	5,842	15,578	(9,999)	5,579
Revaluation of property		276,500	-	276,500	-	-	-
Net movement in funds for the financial year		285,098	(2,756)	282,342	15,578	(9,999)	5,579
Reconciliation of funds:							
Total funds beginning of the year	18	1,149,395	96,359	1,245,754	1,133,817	106,358	1,240,175
Total funds at the end of the year		1,434,493	93,603	1,528,096	1,149,395	96,359	1,245,754

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 7/14/2025 and signed on its behalf by:

Signed by:

Mary Horgan

DocuSigned by:

Denis O'Brien

National Youth Council of Ireland BALANCE SHEET

as at 31 December 2024

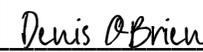
	Notes	2024 €	2023 €
Fixed Assets			
Tangible assets	12	<u>1,129,674</u>	<u>903,389</u>
Current Assets			
Debtors	13	112,032	107,674
Cash at bank and in hand	14	<u>1,389,442</u>	<u>1,362,418</u>
		<u>1,501,474</u>	<u>1,470,092</u>
Creditors: Amounts falling due within one year	15	<u>(1,076,143)</u>	<u>(1,074,915)</u>
Net Current Assets		<u>425,331</u>	<u>395,177</u>
Total Assets less Current Liabilities		<u>1,555,005</u>	<u>1,298,566</u>
Grants deferred	16	<u>(26,909)</u>	<u>(52,812)</u>
Total Net Assets		<u>1,528,096</u>	<u>1,245,754</u>
Funds			
Restricted trust funds		93,603	96,359
General fund (unrestricted)		<u>1,434,493</u>	<u>1,149,395</u>
Total funds	18	<u>1,528,096</u>	<u>1,245,754</u>

The total unrestricted funds includes a revaluation reserve of €(1,053,858) (2023 - €(782,888))

Approved by the Board of Directors on 7/14/2025 and signed on its behalf by:

Signed by:

 Mary Horgan
 E7792B7DB92B4CA...

DocuSigned by:

 Denis O'Brien
 8669337704B4...

National Youth Council of Ireland

STATEMENT OF CASH FLOWS

for the financial year ended 31 December 2024

	Notes	2024 €	2023 €
Cash flows from operating activities			
Net movement in funds		282,342	5,579
Adjustments for:			
Revaluation gain		(276,500)	-
Depreciation		56,746	49,692
Amortisation of capital grants received		(25,896)	(26,243)
		<u>36,692</u>	<u>29,028</u>
Movements in working capital:			
Movement in debtors		(4,358)	(48,532)
Movement in creditors		1,228	(119,739)
		<u>33,562</u>	<u>(139,243)</u>
Cash flows from investing activities			
Payments to acquire tangible assets		(6,538)	(24,886)
		<u>27,024</u>	<u>(164,129)</u>
Net increase/(decrease) in cash and cash equivalents		27,024	(164,129)
Cash and cash equivalents at the beginning of the year		1,362,418	1,526,547
Cash and cash equivalents at the end of the year	14	<u>1,389,442</u>	<u>1,362,418</u>

National Youth Council of Ireland

NOTES TO THE FINANCIAL STATEMENTS

for the financial year ended 31 December 2024

1. GENERAL INFORMATION

National Youth Council of Ireland is a company limited by guarantee incorporated in 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. The company number is 58814 and the charity number is 6823.

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".

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 2024 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".

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.

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.

National Youth Council of Ireland NOTES TO THE FINANCIAL STATEMENTS

for the financial year ended 31 December 2024

-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.

NYCI are now in compliance with SORP and all grants received from 2023 onwards are accounted for accordingly.

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.

Pension

The company operates a defined contribution pension scheme for employees. The assets of the scheme are held separately from those of the company. Annual contributions payable to the company's pension scheme are charged to the income and expenditure account in the period to which they relate to.

Revaluation

The company's land and building freehold are carried at fair value less any accumulated depreciation and any accumulated impairment losses. Revaluations on the property are reviewed regularly to ensure the carrying amount does not differ materially from fair value at the end of the reporting period.

If a material difference is identified, a formal revaluation is carried out. Increases are credited to the revaluation reserve unless reversing a prior decrease recognised in profit or loss. Decreases are charged to profit or loss unless offset against a revaluation reserve for the same asset.

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% & 20% 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.

Taxation

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

3. 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.

National Youth Council of Ireland

NOTES TO THE FINANCIAL STATEMENTS

for the financial year ended 31 December 2024

4. CRITICAL ACCOUNTING JUDGEMENT AND ESTIMATES

The preparation of these financial statements requires management to make judgements, estimates and assumptions that affect the application of policies and reported amounts of assets and liabilities, income and expenses.

Judgements and estimates are continually evaluated and are based on historical experiences and other factors, including expectations of future events that are believed to be reasonable under the circumstances.

The company makes estimates and assumptions concerning the future. The resulting accounting estimates will, by definition, seldom equal the related actual results. The estimates and assumptions that have a significant risk of causing a material adjustment to the carrying amounts of assets and liabilities within the next financial year are discussed below.

(a) Establishing useful economic lives for depreciation purposes of property, plant and equipment

Long lived assets, consisting primarily of, fixtures, fittings and equipment, comprise a significant portion of total assets. The annual depreciation charge depends primarily on the estimated useful economic lives of each type of asset and estimates of residual value. The directors regularly review these asset useful economic lives and change them as necessary to reflect current thinking on remaining lives in light of prospective economic utilisation and physical condition of the assets concerned. Changes in asset useful lives can have a significant impact on depreciation and amortisation charges for the period. Detail of the useful economic lives is included in the accounting policies.

5. INCOME

5.1 CHARITABLE ACTIVITIES

	Unrestricted Funds	Restricted Funds	2024	2023
	€	€	€	€
Grants from governments and other co-funders:				
Youth Services and Governance Programmes	-	1,022,998	1,022,998	1,091,513
Development Education Programme	21,145	620,237	641,382	548,915
Health Programme	6,800	340,742	347,542	274,675
Arts Programme	5,497	257,280	262,777	256,010
Child Protection Programme	33,009	150,651	183,660	155,254
Equality & Intercultural Programme	3,615	309,490	313,105	271,446
International & Structured Dialogue	-	165,367	165,367	148,717
STEAM/STEM	7,550	253,953	261,503	176,289
Skills Summary	-	100,000	100,000	100,000
NSETS	-	38,712	38,712	32,939
North/South & Peace Plus	-	122,595	122,595	91,197
	<u>77,616</u>	<u>3,382,025</u>	<u>3,459,641</u>	<u>3,146,955</u>

Detailed breakdown of income from charitable activities is attached to the appendices.

5.2 OTHER TRADING ACTIVITIES

	Unrestricted Funds	Restricted Funds	2024	2023
	€	€	€	€
Membership fees	20,000	-	20,000	20,951
Training Fees/Sundry	24,689	-	24,689	24,615
	<u>44,689</u>	<u>-</u>	<u>44,689</u>	<u>45,566</u>

continued

National Youth Council of Ireland

NOTES TO THE FINANCIAL STATEMENTS

for the financial year ended 31 December 2024

6. EXPENDITURE					
6.1 CHARITABLE ACTIVITIES					
	Direct Costs €	Other Costs €	Support Costs €	2024 €	2023 €
Youth Services and Governance Programmes	258,014	623,530	140,219	1,021,763	1,120,426
Development Education Programme	611,930	24,757	4,693	641,380	548,405
Health Programme	314,540	17,050	15,952	347,542	274,926
Arts Programme	243,776	14,700	4,302	262,778	256,010
International & Structured Dialogue	158,744	5,380	1,244	165,368	151,671
Child Protection Programme	160,660	20,157	2,843	183,660	155,254
STEAM/STEM	245,381	11,950	4,319	261,650	176,289
Skills Summary	83,839	15,688	313	99,840	102,481
Equality & Intercultural	288,138	8,251	16,719	313,108	262,035
NSETS	38,712	-	-	38,712	32,939
North/South & Peace Plus	112,397	6,900	2,033	121,330	94,207
Governance Costs (Note 6.2)	41,357	-	-	41,357	12,299
	2,557,488	748,363	192,637	3,498,488	3,186,942
6.2 GOVERNANCE COSTS					
	Direct Costs €	Other Costs €	Support Costs €	2024 €	2023 €
Governance	41,357	-	-	41,357	12,299
6.3 SUPPORT COSTS					
			Charitable Activities €	2024 €	2023 €
Cleaning			3,495	3,495	12,645
Sundry			6,224	6,224	2,388
Communications			15,267	15,267	25,837
Maintenance & Storage			2,645	2,645	2,180
Insurance			9,785	9,785	7,712
Bank interest charges			463	463	585
Audit and accountancy			8,611	8,611	8,616
Depreciation			56,756	56,756	49,692
CRM			8,626	8,626	-
Subscription			30,714	30,714	23,610
Light & Heat			4,603	4,603	9,978
Professional Fees			4,212	4,212	4,629
Computer maintenance			33,071	33,071	36,158
Stationery/photocopying			8,165	8,165	9,693
			192,637	192,637	193,723
7. ANALYSIS OF SUPPORT COSTS					
	Basis of Apportionment		2024 €	2023 €	
Cleaning			3,495	12,645	
Sundry			6,224	2,388	
Communications	per capita		15,267	25,837	
Maintenance & Storage	per capita		2,645	2,180	
Insurance	per capita		9,785	7,712	
Bank interest charges	Governance		463	585	
Audit and accountancy	per capita		8,611	8,616	
Depreciation	Governance		56,756	49,692	
CRM	per capita		8,626	-	
Subscription	per capita		30,714	23,610	
Light & Heat	per capita		4,603	9,978	
Professional Fees	Governance /per capita		4,212	4,629	
Computer maintenance	per capita		33,071	36,158	
Stationery/photocopying	Usage		8,165	9,693	
			192,637	193,723	

continued

National Youth Council of Ireland

NOTES TO THE FINANCIAL STATEMENTS

for the financial year ended 31 December 2024

8. NET INCOME	2024	2023
	€	€
Net Income is stated after charging/(crediting):		
Depreciation of tangible assets	56,756	49,692
Auditor's remuneration:		
- audit services	8,611	8,388
Amortisation of grants receivable	(25,896)	(26,243)
	<u><u> </u></u>	<u><u> </u></u>

9. EMPLOYEES AND REMUNERATION

Number of employees

The average number of persons employed during the financial year was as follows:

	2024	2023
	Number	Number
Communication, Finance and administration	5	5
Management	4	4
Programmes	25	21
	<u><u> </u></u>	<u><u> </u></u>
	34	30

The staff costs comprise:

	2024	2023
	€	€
Wages and salaries	1,591,047	1,465,866
ER PRSI	162,787	156,465
Pension	114,583	92,572
	<u><u> </u></u>	<u><u> </u></u>
	1,868,417	1,714,903

10. EMPLOYEE SALARY BANDS

The number of employees whose total employee benefits for the reporting period fell within the bands below were:

	2024	2023
	Number of Employees	Number of Employees
€60,000 - €70,000	3	4
€70,001 - €80,000	2	3
€90,001 - €100,000	1	1
	<u><u> </u></u>	<u><u> </u></u>

11. KEY MANAGEMENT PERSONAL

Total salaries including ER PRSI & Pension paid to Key Management Personnel are as follow:

	2024	2023
	€	€
CEO	119,554	114,837
Other Management	252,591	258,399
	<u><u> </u></u>	<u><u> </u></u>
	372,145	373,236

National Youth Council of Ireland NOTES TO THE FINANCIAL STATEMENTS

for the financial year ended 31 December 2024

12. TANGIBLE FIXED ASSETS

	Land and buildings freehold €	Fixtures, fittings and equipment €	Computer and office equipment €	Total €
Cost or Valuation				
At 1 January 2024	915,000	50,029	144,565	1,109,594
Additions	-	-	6,538	6,538
Revaluation	276,500	-	-	276,500
	<u>1,191,500</u>	<u>50,029</u>	<u>151,103</u>	<u>1,392,632</u>
Depreciation				
At 1 January 2024	91,500	13,980	100,725	206,205
Charge for the financial year	23,830	5,002	27,921	56,753
	<u>115,330</u>	<u>18,982</u>	<u>128,646</u>	<u>262,958</u>
Net book value				
At 31 December 2024	<u>1,076,170</u>	<u>31,047</u>	<u>22,457</u>	<u>1,129,674</u>
At 31 December 2023	<u>823,500</u>	<u>36,049</u>	<u>43,840</u>	<u>903,389</u>

A revaluation of the Property was undertaken by an independent valuer on 11 February 2025. Although the formal valuation was completed in 2025, the directors have determined that the conditions giving rise to the increase in value existed at the balance sheet date. Accordingly, the revaluation has been recognised in the financial statements for the year ended 31 December 2024, resulting in a surplus of €276,500. The revaluation surplus of €276,500 has been credited to the revaluation reserve.

13. DEBTORS

	2024 €	2023 €
Trade debtors	22,237	32,017
Other debtors	1,733	4,984
Prepayments	21,136	20,807
Accrued Income	66,926	49,866
	<u>112,032</u>	<u>107,674</u>

14. CASH AND CASH EQUIVALENTS

	2024 €	2023 €
Cash and bank balances	1,375,491	1,348,467
Cash equivalents	13,951	13,951
	<u>1,389,442</u>	<u>1,362,418</u>

15. CREDITORS

	2024 €	2023 €
Amounts falling due within one year		
Trade creditors	163,303	55,324
Taxation and social security costs	57,317	41,409
Other creditors	5,464	84,878
Pension accrual	20,236	15,117
Accruals	102,181	104,376
Deferred Income	727,642	773,811
	<u>1,076,143</u>	<u>1,074,915</u>

continued

National Youth Council of Ireland
NOTES TO THE FINANCIAL STATEMENTS

for the financial year ended 31 December 2024

16. GRANTS DEFERRED		2024	2023
		€	€
	Capital grants received and receivable		
	At 1 January 2024	139,406	139,406
		_____	_____
	Amortisation		
	At 1 January 2024	(86,601)	(60,358)
	Amortised in financial year	(25,896)	(26,243)
		_____	_____
	At 31 December 2024	(112,497)	(86,601)
		_____	_____
	Net book value		
	At 31 December 2024	26,909	52,805
		=====	=====
	At 1 January 2024	52,805	79,048
		=====	=====

17. STATE FUNDING

Grant 1

Agency	Pobal
Sponsoring Government Department	Department of Children, Equality, Disability, Integration and Youth
Grant Programme	Youth Services Grant - Main
Total Grant	€833,144
Deferred Income	€0
Term	Expires 31 December 2024
Received year end	2024
Capital grant	No
Restriction on use	Staff wages, Programme costs & overhead contribution

Grant 2

Agency	N/A
Sponsoring Government Department	Department of Children, Equality, Disability, Integration and Youth
Grant Programme & Purpose	Child Protection
Total Grant	€168,588
Deferred to 2025	€17,940.00
Term	Expires 31 December 2024
Received year end	2024
Capital grant	No
Restriction on use	Support for staff wages /programme costs & overhead contribution

Grant 3

Agency	N/A
Sponsoring Government Department	Department of Children, Equality, Disability, Integration and Youth
Grant Programme & Purpose	Dormant Account Funds - Skills Summary
Total Grant taken to income in F/S	€100,000
Deferred to 2025	€0
Term	Expires 31 December 2024
Received year end	2024
Capital grant	No
Restriction on use	Staff wages, Programme costs & overhead contribution

National Youth Council of Ireland

NOTES TO THE FINANCIAL STATEMENTS

for the financial year ended 31 December 2024

Grant 4

Agency	N/A
Sponsoring Government Department	Department of Children, Equality, Disability, Integration and Youth
Grant Programme & Purpose	NSETS
Total Grant	€35,000
Deferred	€-0
Term	Expires 31 December 2024
Received year end	2024
Capital grant	No
Restriction on use	Program costs

Grant 5

Agency	N/A
Sponsoring Government Department	Department of Children, Equality, Disability, Integration and Youth
Grant Programme	Health Programme
Total Grant	€86,952
Deferred/Returned	€0
Term	2024
Received year end	31 st December 2024
Capital grant	No
Restriction on use	Staff wages, Programme costs

Grant 6

Agency	HSE
Sponsoring Government Department	Department of Health
Grant Programme & Purpose	Youth Health Development Grant Aid Agreement Sc 39
Total Grant	€225,900
Deferred from 2024 to 2025	€15,906
Term	2024
Received year end	2024
Capital grant	No
Restriction on use	Staff wages, Programme costs & overhead contribution

Grant 7

Agency	Crisis Pregnancy Programme
Sponsoring Government Department	HSE
Grant Programme & Purpose	Health promotion & Improvement
Total Grant	€38,076
Cfwd. 2023 to 2024	€6,610
Deferred from 2024 to 2025	€6,091
Term	2024
Received year end	2024
Capital grant	No
Restriction on use	Training Programmes & Staffing costs

National Youth Council of Ireland

NOTES TO THE FINANCIAL STATEMENTS

for the financial year ended 31 December 2024

Grant 8

Agency	Arts Council
Sponsoring Government Department	Department of Tourism, Culture, Arts, Gaeltacht, Sport, and Media
Grant Programme	Strategic Funding Scheme
Total Grant	€116,000
Deferred	€1,000
Term	Expires 31 December 2024
Received year end	2024
Capital grant	No
Restriction on use	Staff wages, Programme costs & overhead contribution and Artist and Youth Work Residency Grant Scheme

Grant 9

Agency	N/A
Sponsoring Government Department	Department of Children, Equality, Disability, Integration and Youth
Grant Programme	Youth Service Grant - Programmes
Total Grant	€25,000
Deferred	€0
Term	Expires 31 December 2024
Received year end	2024
Capital grant	No
Restriction on use	Artist and Youth Work Residency Grant Scheme

Grant 10

Agency	Irish Aid
Sponsoring Government Department	Department of Foreign Affairs & Trade
Grant Programme	Development Education Strategic Partnership
Total Grant	€500,000
Cfwd. 2023 to 2024	€33,203
Term	2024
Received year end	2024
Capital grant	No
Restriction on use	Staff wages, Programme costs & overhead contribution

Grant 11

Agency	Pobal
Sponsoring Government Department	Department of Rural & Community Development
Grant Programme	SSNO Round 3 BO3427-1601
Total Grant	€79,674
Deferred to 2025	€6,179
Term	2024
Received year end	2024
Capital grant	No
Restriction on use	Staff wages, Programme costs & overhead contribution

National Youth Council of Ireland

NOTES TO THE FINANCIAL STATEMENTS

for the financial year ended 31 December 2024

Grant 12

Agency	Research Ireland
Sponsoring Government Department	Department of Further and Higher Education, Research, Innovation and Science
Grant Programme	Youth Reach
Total Grant	€183,112
Deferred 2025	€38,213
Term	2024
Received year end	2024
Capital grant	No
Restriction on use	Staff wages, Programme costs & overhead contribution

Grant 13

Agency	Research Ireland
Sponsoring Government Department	Department of Further and Higher Education, Research, Innovation and Science
Grant Programme	Youth Work
Total Grant	€219,954
Deferred 2022-2023-2024-2025	€110,901
Term	2024
Received year end	2024
Capital grant	No
Restriction on use	Staff wages, Programme costs & overhead contribution

Grant 14

Agency	N/A
Sponsoring Government Department	Department of Rural & Community Development
Grant Programme	Funding Scheme for the Community & Voluntary Pillar 2020
Total Grant	€18,840
Deferred to 2025	€0
Term	2022/2023/2024
Received year end	2024
Capital grant	No
Restriction on use	Program costs

Grant 15

Agency	EACEA - Youth
Sponsoring Government Department	N/A
Grant Programme	Structured Dialogue
Total Grant	€5,305
Deferred 2025	€0.00
Term	2022/2023/2024
Received year end	2024
Capital grant	No
Restriction on use	Staff wages, Programme costs & overhead contribution

National Youth Council of Ireland
NOTES TO THE FINANCIAL STATEMENTS
for the financial year ended 31 December 2024

Grant 16

Agency	Pobal
Sponsoring Government Department	Department of Children, Equality, Disability, Integration and Youth
Grant Programme	Dormant Account Funds - Equality Capacity
Total Grant	€50,000
Deferred	€0
Term	Expires 31 December 2024
Received year end	2024
Capital grant	No
Restriction on use	Staff wages, Programme costs & overhead contribution

Grant 17

Agency	
Sponsoring Government Department	Department of Children, Equality, Disability, Integration and Youth
Grant Programme	International & Structured Dialogue
Total Grant	€15,298
Deferred to 2025	€0
Term	2024
Received year end	2024
Capital grant	No
Restriction on use	Staff wages, Programme costs

Grant 18

Agency	N/A
Sponsoring Government Department	Department of Children, Equality, Disability, Integration and Youth
Grant Programme	Shared Services
Total Grant	€123,000
Return to department	€0
Term	Expires 31 December 20224
Received year end	2024
Capital grant	No
Restriction on use	Programme Costs only

Grant 19

Agency	N/A
Sponsoring Government Department	Department of Children, Equality, Disability, Integration and Youth
Grant Programme	Youth Climate Justice
Total Grant	€73,225
Deferred to 2025	€0
Term	Expires 31 December 2024
Received year end	2024
Capital grant	No
Restriction on use	Staff wages, Programme costs & overhead contribution

National Youth Council of Ireland
NOTES TO THE FINANCIAL STATEMENTS
for the financial year ended 31 December 2024

Grant 20

Agency	Community Foundation Ireland
Sponsoring Government Department	N/A
Grant Programme	Community Foundation Ireland
Total Grant	€31,145
Deferred to 2025	€16,139
Term	2024
Received year end	2024
Capital grant	No
Restriction on use	Programme costs

Grant 21

Agency	Co-operation Ireland
Sponsoring Government Department	Special EU Programmes Body
Grant Programme	Children & Young People PIV-001
Total Grant	€89,709
Deferred to 2025	€0
Term	April 2023-March 2024
Received year end	2024
Capital grant	No
Restriction on use	Programme costs, Staff wages

Grant 22

Agency	Co-operation Ireland
Sponsoring Government Department	Special EU Programmes Body
Grant Programme	Peace Plus
Total Grant	€32,884
Deferred to 2025	€0
Term	2024
Received year end	2024
Capital grant	No
Restriction on use	Staff wages, Programme costs & overhead contribution

National Youth Council of Ireland
NOTES TO THE FINANCIAL STATEMENTS
for the financial year ended 31 December 2024

Grant 23

Agency	EU Commission
Sponsoring Government Department	EUYD 22-24
Grant Programme	EU Delegates
Total Grant	€26,101
Deferred to 2025	€0
Term	2022-2024
Received year end	2024
Capital grant	No
Restriction on use	Programme Costs

Grant 24

Agency	
Sponsoring Government Department	Leargas
Grant Programme	Young Voices 00852
Total Grant	€3,848
Deferred from 2023	€1,106
Term	2022-2024
Received year end	2024
Capital grant	No
Restriction on use	Programme Costs

Grant 25

Agency	N/A
Sponsoring Government Department	Department of Children, Equality, Disability, Integration and Youth
Grant Programme	International Protection Integration
Total Grant	€98,277
Deferred to 2024	€95,025
Term	2024
Capital grant	No
Restriction on use	Programme Costs

Grant 26

Agency	N/A
Sponsoring Government Department	Department of Children, Equality, Disability, Integration and Youth
Grant Programme	NYO
Total Grant	€9,803
Deferred to 2025	€0
Term	2024
Received year end	31 Dec 2024
Capital grant	No
Restriction on use	Programme Costs

National Youth Council of Ireland

NOTES TO THE FINANCIAL STATEMENTS

for the financial year ended 31 December 2024

Grant 27

Agency	N/A
Sponsoring Government Department	Department of Foreign Affairs
Grant Programme	Youth Dialogue
Total Grant	€5,807
Deferred to 2025	€0
Term	2024
Received year end	2024
Capital grant	No
Restriction on use	Programme Costs

Grant 28

Agency	N/A
Sponsoring Government Department	Department of Children, Equality, Disability, Integration and Youth
Grant Programme	Youth Services Grant (National Youth Arts Programme)
Total Grant	€70,000
Deferred to 2025	€0
Term	2024
Received year end	2024
Capital grant	No
Restriction on use	Staff wages, Programme costs & overhead contribution

Grant 29

Agency	Irish Research Council
Grant Programme	Employment-Based Postgraduate Programme
Total Grant	€16,250
Deferred 2024	€0
Term	2023-2024
Received year end	2024
Capital grant	No
Restriction on use	Staff wages & Programme Costs

Grant 30

Agency	Leargas
Sponsoring Government Department	N/A
Grant Programme	European Solidarity Corps
Total Grant	€10,709
Deferred to 2024	€7,929
Accrued Income	€2,781
Term	2023-2024
Received year end	31 Dec 2024
Capital grant	No
Restriction on use	Programme Costs

National Youth Council of Ireland
NOTES TO THE FINANCIAL STATEMENTS
for the financial year ended 31 December 2024

Grant 31

Agency	Trocaire
Sponsoring Government Department	N/A
Grant Programme	Development Education
Total Grant	€6,500
Deferred to 2025	€0
Term	2024
Received year end	31 Dec 2024
Capital grant	No
Restriction on use	Programme Costs

Grant 32

Agency	Leargas
Sponsoring Government Department	Young Voices
Grant Programme	International
Total Grant	€3,986
Deferred to 2025	€0
Term	2024
Received year end	2024
Capital grant	No
Restriction on use	Programme Costs

Grant 33

Agency	Dept of an Taoiseach
Sponsoring Government Department	Shared Island Youth Forum
Grant Programme	International
Total Grant	€58,144
Deferred to 2025	€6,744
Term	2024
Received year end	2024
Capital grant	No
Restriction on use	Programme Costs

Grant 34

Agency	Leargas
Sponsoring Government Department	Youth Inclusion
Grant Programme	International
Total Grant	€4,270
Deferred 2025	€3,165
Term	2024
Received year end	2024
Capital grant	No

National Youth Council of Ireland

NOTES TO THE FINANCIAL STATEMENTS

for the financial year ended 31 December 2024

Restriction on use Programme Costs

Grant 35

Agency	Leargas
Sponsoring Government Department	Young voices
Grant Programme	International
Total Grant	€24,178
Received in 2023	€18,900 (Deferred €5,278)
Received in 2024	€7,297 (Deferred 7,297)
Deferred to 2025	€11,395
Received and reflected in 2024 Income	€1,180
Term	2024
Received year end	2024
Capital grant	No
Restriction on use	Programme Costs

Grant 36

Agency	N/A
Sponsoring Government Department	NAPAR
Grant Programme	Equality
Total Grant	€88,383
Deferred 2025	€0
Term	2024
Received year end	2024
Capital grant	No
Restriction on use	Programme Costs

Grant 37

Agency	Rowan Foundation
Sponsoring Government Department	Ireland Fund
Grant Programme	Equality
Total Grant	€50,000
Cfwd. to 2024	€46,545
Deferred 2025	€36,598
Term	2024
Received year end	2024
Capital grant	No
Restriction on use	Programme Costs

National Youth Council of Ireland
NOTES TO THE FINANCIAL STATEMENTS
for the financial year ended 31 December 2024

Grant 38

Agency	N/A
Sponsoring Government Department	DCEDIY
Grant Programme	Bonn Process
Total Grant	€39,492
Deferred to 2025	€0
Term	2024
Received year end	2024
Capital grant	No
Restriction on use	Programme costs

Grant 39

Agency	N/A
Sponsoring Government Department	CFI
Grant Programme	Development Education (4095)
Total Grant	€7000
Deferred 2025	€0.00
Term	2024
Received year end	31 Dec 2024
Capital grant	No
Restriction on use	Programme Costs

Grant 40

Agency	N/A
Sponsoring Government Department	European Youth Forum (Meet)
Grant Programme	International
Total Grant	€10,041
Deferred 2024	€0.00
Term	2024
Received year end	31 Dec 2024
Capital grant	No
Restriction on use	Programme Costs

Grant 41

Agency	Department of Children, Equality, Disability, Integration and Youth
Sponsoring Government Department	Dormant Funds Account
Grant Programme	Equality and Intercultural
Total Grant	€67,514
Deferred 2024	€0.00
Term	2024
Received year end	31 Dec 2024
Capital grant	No

National Youth Council of Ireland

NOTES TO THE FINANCIAL STATEMENTS

for the financial year ended 31 December 2024

Restriction on use

Programme Costs

18. FUNDS**18.1 RECONCILIATION OF MOVEMENT IN FUNDS**

	Unrestricted Funds €	Restricted Funds €	Total Funds €
At 1 January 2023	1,133,817	106,358	1,240,175
Movement during the financial year	15,578	(9,999)	5,579
At 31 December 2023	1,149,395	96,359	1,245,754
Movement during the financial year	285,098	(2,756)	282,342
At 31 December 2024	1,434,493	93,603	1,528,096

18.2 ANALYSIS OF MOVEMENTS ON FUNDS

	Balance 1 January 2024 €	Income €	Expenditure €	Transfers between funds €	Gains and losses €	Balance 31 December 2024 €
Restricted funds						
Arts	(5,828)	257,280	262,778	-	-	(11,326)
Child Protection	(15,785)	150,651	183,660	-	-	(48,794)
Development	27,480	620,237	641,380	-	-	6,337
Education						
Health	7,301	340,742	347,542	-	-	501
Intercultural	36,613	309,490	313,108	-	-	32,995
Strategy						
International & Structured Dialogue	4,802	165,367	165,368	-	-	4,801
STEAM	(25,272)	253,953	261,650	-	-	(32,969)
PEACE	1,434	-	-	-	-	1,434
Skills Summary	(794)	100,000	99,840	-	-	(634)
NSETS	(8,716)	38,712	38,712	-	-	(8,716)
Youth Services & Governance	67,739	1,022,998	949,413	-	-	141,324
North/South	7,385	122,595	121,330	-	-	8,650
	<u>96,359</u>	<u>3,382,025</u>	<u>3,384,781</u>	<u>-</u>	<u>-</u>	<u>93,603</u>
Unrestricted funds						
Unrestricted General	366,507	122,305	113,707	5,530	-	380,635
Revaluation Reserve	782,888	-	-	(5,530)	276,500	1,053,858
	<u>1,149,395</u>	<u>122,305</u>	<u>113,707</u>	<u>-</u>	<u>276,500</u>	<u>1,434,493</u>
Total funds	<u>1,245,754</u>	<u>3,504,330</u>	<u>3,498,488</u>	<u>-</u>	<u>276,500</u>	<u>1,528,096</u>

National Youth Council of Ireland
NOTES TO THE FINANCIAL STATEMENTS
for the financial year ended 31 December 2024

19. STATUS

The company is limited by guarantee not having a share capital.

The liability of the members is limited.

Every member of the company undertakes to contribute to the assets of the company in the event of its being wound up while they are members, or within one financial year thereafter, for the payment of the debts and liabilities of the company contracted before they ceased to be members, and the costs, charges and expenses of winding up, and for the adjustment of the rights of the contributors among themselves, such amount as may be required, not exceeding € 1.

20. POST-BALANCE SHEET EVENTS

There have been no significant events effecting the charity since the year end.

21. APPROVAL OF FINANCIAL STATEMENTS

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

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7/14/2025