

YOUTH COUNCIL FOR NORTHERN IRELAND

YOUTH COUNCIL FOR NORTHERN IRELAND

**ANNUAL REPORT AND ACCOUNTS AS AT
31 MARCH 2010**

*The Accounting Officer
authorised these financial statements for issue
on
29 June 2010*

*Laid before the Northern Ireland Assembly
under Article 6(2) of the Youth Service (Northern Ireland) Order 1989.*

2 July 2010

YOUTH COUNCIL FOR NORTHERN IRELAND

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YOUTH COUNCIL FOR NORTHERN IRELAND

YOUTH COUNCIL FOR NORTHERN IRELAND

SECTION 1

MISSION/EQUALITY STATEMENTS

PLUS

CORE VALUES

YOUTH COUNCIL FOR NORTHERN IRELAND

MISSION STATEMENT

To champion the well-being, rights and participation of young people.

- by supporting the development of effective youth policies and quality youth work practice; and
- by facilitating meaningful collaboration between youth organisations and all sections with responsibility for young people.

EQUALITY STATEMENT

The Youth Council has developed and implemented an Equality Scheme, promoting equality of opportunity, and good community relations when it is carrying out its statutory functions. The Youth Council is fully committed to the fulfilment of its statutory duties under Section 75 of the Northern Ireland Act 1998.

The Youth Council for Northern Ireland in carrying out its functions has a statutory responsibility, to have due regard to the need to promote equality of opportunity:-

- Between persons of different religious belief, political opinion, racial group, age, marital status or sexual orientation;
- Between men and women generally;
- Between persons with disability and persons without; and,
- Between persons with dependants and persons without.

In addition, without prejudice to the above obligation the Youth Council for Northern Ireland should also in carrying out its functions, have regard to the desirability of promoting good relations between persons of different religious belief, political opinion or racial group.

CORE VALUES

The work of the Youth Council is underpinned by the following values, which the Council will actively apply to all areas of its work.

- **Young People Focused** – The Council believes all young people are citizens in their own right and are of equal value.
- **Equity, Diversity and Interdependence** – The Council is fully committed to the principles of Equity, Diversity & Interdependence and will apply them in all aspects of its work.
- **Excellence** – The Council believes in the importance of quality in meeting the needs of the Council's stakeholders and young people generally.
- **Partnership** – The Council believes that the needs of young people can only be fully met by effective inter-agency and inter-sectoral working.

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SECTION 2

**CHIEF EXECUTIVE'S REVIEW OF ACTIVITIES
FOR YEAR ENDING 31 MARCH 2010**

YOUTH COUNCIL FOR NORTHERN IRELAND

Chief Executive's Review of Activities for the year ending 31 March 2010

Core Aim 1

- 1.1 Council supported the Participation Network in achieving its objectives for 2009/10.
- 1.2 Council submitted a response to the consultation on the Education Advisory Forum, stressing the importance of engaging with young people.
- 1.3 Through membership of the Big Deal Steering Group, Council staff supported the achievement of its targets.

Core Aim 2

- 2.1 Council staff supported consultants in their work for DE on a new youth work strategy.
- 2.2. Council staff have continued to support the activities of key youth service working groups.
- 2.3 Council staff developed a joint youth service response to the consultation on Dormant Bank Accounts.
- 2.4 /2.5 The Council facilitated the establishment of the Youth Service Sectoral Partners Groups as a mechanism for initiating collaborative projects, including the publication of the "Shaping the Future of the Youth Service" document, and a major conference during Youth Service month in November 2009.
- 2.6 Detailed statistical analyses of youth service data were provided to a range of bodies including Department of Education, Education and Library Boards, Regional Voluntary Youth Organisations, Education and Training Inspectorate, and the Health and Social Services Boards.

Core Aim 3

- 3.1 Council staff participated in working groups which produced the OFMDFM Play and Leisure Policy, ensuring that the role of youth service was appropriately recognised within the Policy.
- 3.2 Seminar on Youth Work in Schools organised by Youth Council for teachers and youth workers.
- 3.3 Council staff have actively participated in a range of ESA Fora, promoting the appropriate recognition of the youth service within new education structures.
- 3.4 Council staff have maintained regular dialogue with NICCY on a range of relevant issues affecting the youth service and young people.
- 3.5 Dialogue between Council staff and relevant Assembly staff have helped to improve complementarity between the development of the NI Youth Assembly and the proposed Network for Youth.
- 3.5 Council submitted a response to the DSD Consultation on a Volunteering Strategy.

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- 3.5 Responses were submitted to DE in relation to the proposed ESA Director Level Structure and the reference to Youth Service within the proposed Education Bills.
- 3.6 The third Youth Work Awards event, attended by 500 participants, was staged in May 2009.
- 3.7 Council sponsored a series of events during Youth Service Month in November 2009 highlighting the importance of youth work.

Core Aim 4

- 4.1 Targets agreed for the Council under the YESIP Peace 3 Funded initiative have been achieved.
- 4.2 Council has continued to support RVYO's through the Community Relations Youth Service Support Scheme.
- 4.2 Funding was provided by Council to support Irish Medium Youth Work.
- 4.3 Funding was provided by Council to establish a "Disability Hub" to promote and support youth work with young people with disabilities.
- 4.4 Additional Funding strands introduced by Council to support work with marginalised young adults.
- 4.5 Annual Equality Report was submitted to the Equality Commission. Council implemented its Disability Action Plan.
- 4.6 Council staff promoted significant levels of involvement by youth organisations in the Youth in Action and Causeway programmes, thereby enhancing understanding and appreciation of diversity.
- 4.7 Models of good practice have been shared by youth workers through EU funded exchanges.

Core Aim 5

- 5.1 Council staff have provided support to the Curriculum Development Unit in its work on Quality Assurance including staging workshops.
- 5.2 Supported youth service partners in national qualifications development with Lifelong Learning (UK).
- 5.3 Professional validation of Churches Youth Ministry degree programme completed.
- 5.3 Report on review of North/South Education and Training Standards Committee presented to DE
- 5.4 Criteria and procedures agreed for authorising agencies to deliver training programmes.
- 5.5 Organisations offering European Voluntary Service placements supported by Council.
- 5.6 Council staff provided support to the Curriculum Development Unit in its development of materials for specific age groups.

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- 5.7 Council exceeded the targets set for participation by youth organisations in the EU Youth in Action programme.
- 5.7 EU Youth Policy Study Tour to Brussels was arranged by the Council for NI Civil Servants.
- 5.7 Independent review of international youth work programmes commissioned by Council, identifying barriers and benefits.
- 5.8 Council submitted a bid for Peace 3 Funding to support North/South links for formal and non-formal education.
- 5.9 Funding secured by Council from DE to maintain Causeway Programme.
- 5.10 Unique training initiative staged by the Council in Belfast with parallel courses for "coaches" and young people interested in applying for EU grants.
- 5.10 Meetings have been held with colleagues from Scotland and Wales in order to improve the delivery of the EU Youth in Action programme within the UK.

Core Aim 6

- 6.2 Implementation of Council's new Funding policy was reviewed with feedback from Funded groups.
- 6.2 New funding strands introduced to support work with young adults and build capacity within emerging RVYO's.
- 6.2 Additional Funding provided to RVYO's in recognition of increased energy bills.
- 6.3 Support meetings have been held with each RVYO in receipt of Infrastructure Support Funding.
- 6.5 Financial verification visits have been carried out with all RVYO's in receipt of Infrastructure Support Funding.
- 6.6 SLA's have been established with all Infrastructure Funded RVYO's, with accompanying monitoring visits and monitoring reports.
- 6.7 An appropriate SLA and funding was agreed with YouthNet to enable it to provide effective support to its members organisations.

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SECTION 3

**MANAGEMENT COMMENTARY FOR THE YEAR
ENDING 31 MARCH 2010**

YOUTH COUNCIL FOR NORTHERN IRELAND

1. Background Information

The Youth Council for Northern Ireland was established under the Youth Service (Northern Ireland) Order 1989 and set up on 1 January 1990. The Council's functions include:

- advising the Department of Education, Education and Library Boards and other bodies on the development of the youth service;
- encouraging cross-community activity by the youth service;
- encouraging the provision of facilities for the youth service and facilities which are especially beneficial to young persons; and
- encouraging and assisting the co-ordination and efficient use of the resources of the youth service.

The Youth Council may also assist the efficient provision of administrative services by regional voluntary youth organisations.

Article 5 of the Youth Service (Northern Ireland) Order 1989 enables the Department of Education (the Department) to pay grants to the Youth Council in respect of each financial year towards its expenses, subject to such conditions as the Department thinks fit.

Article 6 of the Youth Service (Northern Ireland) Order 1989 requires the Youth Council for Northern Ireland to prepare and submit to the Comptroller and Auditor General for Northern Ireland a statement of accounts for examination and certification. The Department is also required to print and lay before the Northern Ireland Assembly a copy of the certified statement of accounts of the Youth Council together with a copy of any report thereon of the Comptroller and Auditor General for Northern Ireland.

2. Business Review

The Operational Plan for 2009/10 demonstrates how the work of the Youth Council promotes the achievement of the Youth Council's Core Aims.

Of the 39 priorities detailed for the reporting year, significant progress was made against all priorities.

3. Pension Liability

Details of how pension liabilities are treated in the accounts are given in the Remuneration Report which follows, and in the accounting policies note to the financial statements.

4. Results for the Year

The financial results for the year of the Youth Council are set out in detail on Page 24.

- The Financial Statements relate to the year ended 31 March 2010.
- The net expenditure for the year was £4,476,396.
- The grant received from the Department of Education for recurrent expenditure was £4,410,000.
- The Net Expenditure after cost of capital charge and interest for the year was £4,514,441 (2009 - £4,361,442).

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5. Property, plant and equipment

The movement in property, plant and equipment for the year is shown in Note 8 to the accounts.

6. Future Developments

The Council will be playing an active role in the implementation of the ESA Convergence Delivery Plan.

7. Important Events Occurring After the Year End

Since the year end, the Council has received legal opinion that they are not required to make provision for the lump sum element of the Equal Pay claim.

8. Research and Development

As a follow-up to the ETI Inspection of the Youth Council, the Council commissioned research into the barriers and benefits relating to international youth work programmes.

9. Financial Statements

Under Article 6(2) of the Youth Service (Northern Ireland) Order 1989 the Youth Council is required to prepare a statement of accounts in the form and on the basis determined by the Department of Education with the approval of the Department of Finance and Personnel.

10. Council Membership

The following have served as Council members during the current financial year:-

YOUTH COUNCIL MEMBERSHIP April – December 2009

Chairperson 1. Ms Máire Young
Vice-Chairman 2. Mr Bertie Faulkner
Members 3. Mr Derek Capper
4. Mr Jim Currie
5. Mr Gerard Doran
6. Ms Patricia Haren
7. Ms Ann-Marie McClure
8. Mr Brian McKee
9. Mr Paul Murphy
10. Mr David Spence

YOUTH COUNCIL FOR NORTHERN IRELAND

YOUTH COUNCIL MEMBERSHIP

(As reconstituted - ESA Convergence Delivery Plan)

January – March 2010

Chairperson 1. Ms Máire Young
Vice-Chairman 2. Mr Bertie Faulkner
Members 3. Mr Derek Capper
4. Mr Jim Currie
5. Mr Gerard Doran
6. Ms Ann-Marie McClure
7. Mr Paul Murphy

Council members have corporate responsibility for ensuring that the Council complies with any statutory or administrative requirements for the use of public funds. Other important responsibilities of Council members are:

- ensuring that high standards of corporate governance are observed at all times;
- establishing the overall strategic direction of the organisation within the policy and resources framework agreed with the Minister for Education;
- ensuring that the Council operates within the limits of its statutory authority and any delegated authority agreed with the Department, and in accordance with any other conditions relating to the use of public funds;
- ensuring that, in reaching decisions, the Council has taken into account any guidance issued by the Department;
- abiding by the Seven Principles of Public Life; and
- appointing, with the Minister's approval, a Chief Executive or full-time official to the Council.

11. Charitable Donations

There were no charitable donations during the year.

12. Payment to Suppliers

The Council is committed to the prompt payment of bills for goods and services received in accordance with the Better Payment Practice Code and British Standards BS7890– Achieving Good Payment Performance in Commercial Transactions. Unless otherwise stated in the contract, payment is due within 30 days of the receipt of the goods or services, or presentation of a valid invoice or similar demand, whichever is later. During the year 100% by value and number of bills were paid within this standard.

The Youth Council is committed to the Better Payments Practice Code as set out in Annex 4.6 of Managing Public Money. DAO (DFP) 12/08. During the year 100% by value and number of bills were paid within 10 working days.

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13. Disabled Persons

The Council is committed to offering equality of opportunity for people with disabilities to make full use of the skills and abilities which they possess.

14. Sickness Absence Data

	2009/10	2008/09
Days of sickness absence	88.5	39.5
No of employees	15	17
Average days sickness per employee	5.9*	2.3

* The increase is due to two periods of long term sick leave by two members of staff.

15. Personal Data Related Incidents

There were no incidents of personal data lost during 2009/10.

16. Employee Involvement

Meetings of Council staff are held on a regular basis, and include briefings on Council business and future developments.

17. Health and Safety

The Council is committed to adhering to all existing legislation on Health and Safety at work to ensure that staff and visitors enjoy the benefits of a safe environment.

18. Company Directorships and Other Significant Interests

A register of members' interests is available and can be inspected on application to the Chief Executive's Office.

19. Financial and Other Systems

The approved Internal Audit Plan for 2009/10 was carried out by Business Services Organisation, formally known as Southern Internal Audit Service during November 2009. The audit focused on the following areas of work:-

- Financial Management Systems (Including Payroll)
- Follow-up on Grant Procedures
- Risk Management
- Data Protection Review

On the basis of Internal Audit's evaluation of the adequacy of controls, the level of assurance given was "**satisfactory**", i.e. there is some risk that objectives may not be fully achieved. Some improvements are required to enhance the adequacy and/or effectiveness of risk management, control and governance.

20. Statement of Accounts

Under Article 6 of the Youth Service (Northern Ireland) Order 1989 the Youth Council is required to prepare a statement of accounts for each financial year. These should be in accordance with the Financial Reporting Manual (FRM) issued by HM Treasury and in the form and on the basis directed by the Department of Education with the approval of

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the Department of Finance and Personnel. The accounts are prepared on an accruals basis and must give a true and fair view of the Council's state of affairs for the financial year and of the net expenditure, the cash flows and changes in taxpayers' equity for the year then ended. The statement of accounts is set out at Section 4 of this report. The accounts are prepared on a going concern basis.

21. Auditors Details

The Audit was conducted by PricewaterhouseCoopers LLP (Waterfront Plaza, 8 Laganbank Road, Belfast, BT1 3LR) acting on behalf of the Comptroller and Auditor General (Northern Ireland Audit Office 106 University Street, Belfast, BT7 1EU).

	2010	2009
	£	£
Cost of External Audit		
Audit Services (Notional Cost)	7,842	8,430

The services provided relate to the statutory audit of the Financial Statements. There were no non-audit services provided. The audit cost includes the statutory audit of the 2009/10 Financial Statements and the audit of the 2008/09 IFRS Shadow Accounts. The Financial Statements are audited by the Comptroller and Auditor General for NI (C&AG) in accordance with the Youth Service (NI) Order 1989. As part of the NIAO, he and his staff are wholly independent of the Council. He reports his findings to the NI Assembly.

The Chief Executive, as Accounting Officer, has taken steps to make himself aware of all relevant audit information and to establish that the Youth Council's auditors are aware of that information.

Insofar as the Accounting Officer is aware, there is no relevant audit information of which the auditors are unaware.

SIGNED ON BEHALF OF COUNCIL MEMBERS

Mrs M Young
Chairperson

Mr D Guilfoyle
Chief Executive

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REMUNERATION REPORT FOR THE YEAR ENDING 31 MARCH 2010

As part of the Internal Audit evaluation of Financial Systems, the Payroll System of the Youth Council is reviewed to ensure that:

- Gross Pay
- Net Pay
- Arrears of Pay
- Tax
- National Insurance Contributions (Employee and Employer)
- Superannuation Contributions (Employee and Employer)
- Voluntary Deductions

were correct and in order. The level of assurance given under Financial Systems was "**satisfactory**", i.e. there is some risk that objectives may not be fully achieved. Some improvements are required to enhance the adequacy and/or effectiveness of risk management, control and governance.

The Youth Council does not have a Remuneration Committee and other than the Chairperson and Vice Chairperson the Youth Council members do not receive emoluments.

The Chairperson and Vice Chairperson of the Youth Council are paid by the Youth Council for their duties as Chair/Vice Chairperson at a rate and on such conditions as determined by the Department of Education with approval of the Department of Finance and Personnel. Youth Council members also receive travelling and subsistence allowances for expenditure incurred at such rates and on such conditions as determined by the Youth Council subject to the approval of the Department of Education.

The remuneration of the Chief Executive is in accordance with salary scales agreed by the NI Civil Service. While the remuneration is not based on a performance related pay scheme, performance is assessed through Youth Council Meetings and reporting meetings with the Youth Council Chairperson.

Service Contracts

Officer appointments are in accordance with NI Civil Service terms and conditions and in particular are in accordance with the Youth Council for Northern Ireland's Code of Practice on Recruitment and Selection.

Unless otherwise stated below, the officers covered by this report hold appointments which are open ended until they reach normal retirement age of 65. The normal period of notice is 3 months. Policy on termination payments in relation to premature retirement are in accordance with the Local Government Pension Scheme Regulations (NI) and the Statutory Redundancy provision.

Youth Council members including the Chairperson and Vice Chairperson are appointed by the Minister. Their term of office has now been extended for the transitional period until the Education and Skills Authority is established. The terms and conditions of service for members remains unchanged.

The terms of office for Audit/HR Committee members who served during the year are as follows:

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YCNI AUDIT COMMITTEE MEMBERSHIP

April – December 2009

YCNI AUDIT COMMITTEE MEMBERSHIP

April – December 2009

Chairperson 1. Mr Bertie Faulkner
Members 2. Mr Derek Capper
3. Ms Ann-Marie McClure
4. Mr Paul Murphy
5. Mr David Spence
6. Ms Máire Young (ex-officio)

YCNI AUDIT COMMITTEE MEMBERSHIP

(As reconstituted - ESA Convergence Delivery Plan)

January – March 2010

Chairperson 1. Mr Bertie Faulkner
Members 2. Mr Derek Capper
3. Ms Ann-Marie McClure
4. Mr Paul Murphy
5. Ms Máire Young (ex-officio)

YOUTH COUNCIL FOR NORTHERN IRELAND

REMUNERATION OF SENIOR EMPLOYEES

The Chief Executive's total actual emoluments of £84,066 (2009 - £83,618) comprise a salary of £66,903 (2009 - £66,997), employer's National Insurance contributions of £6,525 (2009 - £6,571) and employer's pension contribution of £10,638 (2009 - £10,050). The Chief Executive is a member of the NILGOSC scheme. The employer's contributions to the scheme amount to 16% of the Chief Executive's salary. The period of his contract is not specified.

Emoluments of Senior Postholders (Audited)

Name	Salary	Real Increase in Pension and Related Lump Sum at Age 65	Total Accrued Pension at Age 65 at 31 March 2009 and Related Lump Sum	CETV at 31 March 2010	CETV at 31 March 2009	Real Increase in CETV after Adjustment for inflation and changes in Market Investment Factor
	£000s	£000s	£000s	£000s	£000s	£000s
David Guilfoyle Chief Executive	65 - 70	1	20 - 25 + 65 - 70 Lump Sum	578	528	43
John McCormick Director Youth Work Services	55 - 60	1	25 - 30 + 85 - 90 Lump Sum	684	664	7

The inflation adjustment factor used in all the calculations was 0%.

Salary (Audited information)

'Salary' includes gross salary; performance pay or bonuses; overtime; reserved rights to London Weighting or London allowances, recruitment and retention allowances; private office allowances and any other allowance to the extent that it is subject to UK taxation.

Benefit In Kind (Audited information)

The monetary value of benefits in kind covers any benefits provided by the employer and treated by the Inland Revenue as a taxable emolument. No senior employee received any benefit in kind during the year.

Cash Equivalent Transfer Values

A Cash Equivalent Transfer Value (CETV) is the actuarially assessed capitalised value of the pension scheme benefits accrued by a member at a particular point in time. The benefits valued are the member's accrued benefits and any contingent spouse's pension payable from the scheme. A CETV is a payment made by a pension scheme or arrangement to secure pension benefits in another pension scheme or arrangement when the member leaves a scheme and chooses to transfer the benefits accrued in their former scheme. The pension figures shown relate to the benefits that the individual has accrued as a consequence of their total membership of the pension scheme, not just their service in a senior capacity to which disclosure applies. The figures include the value of any pension benefit in another scheme or arrangement which the individual has

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transferred to the CSP arrangements. They also include any additional pension benefit accrued to the member as a result of their purchasing additional years of pension service in the scheme at their own cost. CETVs are calculated within the guidelines and framework prescribed by the Institute and Faculty of Actuaries.

Real Increase in CETV

This reflects the increase in CETV effectively funded by the employer. It does not include the increase in accrued pension due to inflation, contributions paid by the employee (including the value of any benefits transferred from another pension scheme or arrangement) and uses common market valuation factors for the start and end of the period.

Youth Council Members (Audited)

The Chairperson's actual emoluments were £15,353, comprised of £14,207 salary and £1,146 Employers National Insurance.

There were no payments for compensation for loss of office or benefits-in-kind paid to Youth Council members or senior management during the year ended 31 March 2010. No element of the remuneration package for the Chairperson, Vice Chairperson or senior management is not cash. No amounts were payable to third parties for services of Youth Council members or the Chief Executive during the year.

D Guilfoyle
Chief Executive

Date

YOUTH COUNCIL FOR NORTHERN IRELAND

STATEMENT OF YOUTH COUNCIL'S AND CHIEF EXECUTIVE'S RESPONSIBILITIES

Under Article 6(2) of the Youth Service (Northern Ireland) Order 1989 the Youth Council is required to prepare a statement of accounts in the form and on the basis determined by the Department of Education with the approval of the Department of Finance and Personnel. The accounts are prepared on an accruals basis and must give a true and fair view of the Youth Council's state of affairs at the year end and of its net expenditure, change in taxpayers' equity and cash flows for the financial year. In preparing the accounts the Council is required to:

- observe the accounts direction issued by the Department of Education including the relevant accounting and disclosure requirements, and apply suitable accounting policies on a consistent basis;
- make judgements and estimates on a reasonable basis;
- state whether applicable accounting standards have been followed, and disclose and explain any material departures in the financial statements;
- prepare the financial statements on the going concern basis, unless it is inappropriate to presume that the entity will continue in operation.

The Accounting Officer for the Department of Education has designated the Chief Executive as the Accounting Officer for the Youth Council for Northern Ireland. His relevant responsibilities as Accounting Officer including his responsibility for the propriety and regularity of the public finances and for the keeping of proper records, are set out in the Non-Departmental Public Bodies' Accounting Officer Memorandum, issued by the Department of Finance and Personnel.

YOUTH COUNCIL FOR NORTHERN IRELAND

STATEMENT ON INTERNAL CONTROL

Scope of Responsibility

As Accounting Officer, I have responsibility for maintaining a sound system of internal control that supports the achievement of Council policies, aims and objectives, set by the Council in consultation with our sponsoring Department, whilst safeguarding the public funds and Council assets for which I am personally responsible, in accordance with the responsibilities assigned to me in Managing Public Money Northern Ireland.

Purpose of the System of Internal Control

The system of internal control is designed to manage rather than eliminate the risk of failure to achieve policies, aims and objectives. It can, therefore, only provide reasonable and not absolute assurance of effectiveness. The system of internal control is based on an ongoing process designed to identify and prioritise the risks to the achievement of Council policies, aims and objectives, to evaluate the likelihood of these risks being realised and the impact should they be realised, and to manage them efficiently, effectively and economically. To support the achievement of the Council's objectives, the Council carried out an exercise to formally identify the significant risks that may affect the achievement of those objectives and have identified the most appropriate control strategy for each of the significant risks. An integral part of this exercise included the allocation of responsibility for the management of the identified risks, to the most appropriate staff. The risk framework was developed and in place by 31 March 2003 in line with Department of Finance and Personnel (DFP) guidance. The framework has been used as a risk management tool during 2003-04 and beyond. The Risk Register is reviewed on a regular basis by the Council's Internal Audit service.

Capacity to Handle Risk

The identification and impact of risk has already begun to be incorporated into the corporate planning and decision making processes of the Council. Consequently the Council ensures that there are procedures in place for verifying that internal control and aspects of risk management are regularly reviewed and reported on. The Council currently receives periodic reports from Internal Audit concerning internal control and steps are being taken to manage risks in significant areas of responsibility and monitor progress on key projects.

The Risk and Control Framework

The Council had already identified the requirement to improve the controls surrounding its grant distribution procedures. The Council has addressed these deficiencies by modifying the Letters of Offer, and by strengthening, applying and recording stricter monitoring controls over grant disbursements. This process commenced during 2007/08, has been further developed during 2008/09 and has been fully implemented in 2009/10.

In addition to the actions mentioned above, in the coming year the Council plans to:

- review and update the risk framework and other records of risk;
- ensure that the Council's Audit Committee reviews the risk framework at each of its meetings;
- arrange for reports from the various sections of the Council on internal control activities.

The Council has an Internal Audit service, currently provided by Business Services Organisation – previously known by Southern Health & Social Service Board in 2009/10, which operates to standards defined in the Government Internal Audit Manual. They

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submitted regular reports which included the Head of Internal Audit Services independent opinion on the adequacy and effectiveness of the Council's system of internal control together with recommendations for improvement.

The Internal Audit reviewed Risk Management and Financial Management as part of their 2009/10 Audit and concluded that the level of assurance was "**Satisfactory**" in both cases.

The Internal Audit carried out during 2009/10 confirmed that action taken, in respect of Risk Management, was in accordance with Treasury/DFP guidance as contained in the "Orange Book" and the "Supplement for Small Bodies".

The loss of information /data security is now an integral element of the Council's Risk Register. No loss of information/data security issues were reported in the year.

The Council has an Anti-Fraud Policy which provides guidance to staff on procedures for reporting any concerns. Fraud is one of the risks addressed in the Council's Risk Register.

Review of Effectiveness

As Accounting Officer, I have responsibility for reviewing the effectiveness of the system of internal control. My review of the effectiveness of the system of internal control is informed by the work of the Internal Auditors and comments made by the External Auditors in their Management Letter and other reports. I am advised on the implications of the result of my review of the effectiveness of the system of internal control by the Council and the Audit Committee.

Significant Internal Control Issues

The continuing uncertainty regarding the time frame for the establishment of ESA, coupled with the limited detail in relation to the ESA Convergence Delivery Plan, has caused the Council to further modify its approach to risk management and its Risk Register.

Vacancy Control has had some impact in terms of preventing the Council from making long-term staffing arrangements.

The planned significant reduction in the Department's funding support for Community Relations work will make it more difficult for the Youth Council to discharge its Statutory function of "encouraging cross-community activity in the youth service".

D Guilfoyle
Chief Executive/Accounting Officer

Date

YOUTH COUNCIL FOR NORTHERN IRELAND

YOUTH COUNCIL FOR NORTHERN IRELAND

THE CERTIFICATE OF THE COMPTROLLER AND AUDITOR GENERAL TO THE NORTHERN IRELAND ASSEMBLY

I certify that I have audited the financial statements of the Youth Council for Northern Ireland for the year ended 31 March 2010 under the provision of the Youth Service (Northern Ireland) Order 1989. These comprise the Net Expenditure Account, the Statement of Financial Position, the Statement of Cash Flows, the Statement of Changes in Taxpayers' Equity and the related notes. These financial statements have been prepared under the accounting policies set out within them. I have also audited the information in the Remuneration Report that is described in that report as having being audited.

Respective responsibilities of the Council, Chief Executive and Auditor

As explained more fully in the Statement of the Council's and Chief Executive's Responsibilities, the Council and Chief Executive is responsible for the preparation of the financial statements and for being satisfied that they give a true and fair view. My responsibility is to audit the financial statements in accordance with applicable law and International Standards on Auditing (UK and Ireland). Those standards require me and my staff to comply with the Auditing Practices Board's Ethical Standards for Auditors.

Scope of the Audit of the Financial Statements

An audit involves obtaining evidence about the amounts and disclosures in the financial statements sufficient to give reasonable assurance that the financial statements are free from material misstatement, whether caused by fraud or error. This includes an assessment of: whether the accounting policies are appropriate to the Youth Council for Northern Ireland's circumstances and have been consistently applied and adequately disclosed; the reasonableness of significant accounting estimates made by the Youth Council for Northern Ireland; and the overall presentation of the financial statements.

In addition, I am required to obtain evidence sufficient to give reasonable assurance that the expenditure and income reported in the financial statements have been applied to the purposes intended by the Assembly and the financial transactions conform to the authorities which govern them.

Opinion on Regularity

In my opinion, in all material respects the expenditure and income have been applied to the purposes intended by the Assembly and the financial transactions conform to the authorities which govern them.

Opinion on financial statements

In my opinion:

- the financial statements give a true and fair view, of the state of the Youth Council for Northern Ireland's affairs as at 31 March 2010 and of its net expenditure, cash flows and changes in taxpayers' equity for the year then ended; and

YOUTH COUNCIL FOR NORTHERN IRELAND

- the financial statements have been properly prepared in accordance with the Youth Service (Northern Ireland) Order 1989 and Department of Education directions issued thereunder.

Opinion on other matters

In my opinion

- the part of the Remuneration Report to be audited has been properly prepared in accordance with Department of Education directions issued under by the Youth Service (Northern Ireland) Order 1989; and
- the information given in the Management Commentary for the financial year for which the financial statements are prepared is consistent with the financial statements.

Matters on which I report by exception

I have nothing to report in respect of the following matters which I report to you if, in my opinion:

- adequate accounting records have not been kept; or
- the financial statements are not in agreement with the accounting records; or
- I have not received all of the information and explanations I require for my audit; or
- the Statement on Internal Control does not reflect compliance with the Department of Finance and Personnel's guidance.



K J Donnelly
Comptroller and Auditor General
Northern Ireland Audit Office
106 University Street
Belfast

29th June 2010

YOUTH COUNCIL FOR NORTHERN IRELAND

SECTION 4

**FINANCIAL STATEMENTS FOR YEAR ENDING
31 MARCH 2010**

YOUTH COUNCIL FOR NORTHERN IRELAND

Net Expenditure Account

For the year ended 31 March 2010

		2009 – 10	2008 – 09
	Note	£	£
Expenditure			
Staff costs	3	676,041	670,275
Depreciation	8	11,124	12,704
Grants and Bursaries	4	3,422,374	3,272,530
Other expenditure	5	414,610	414,059
Notional costs	6	(38,045)	(9,921)
Net return on pension finance costs	3(b)	68,000	16,000
		4,554,104	4,375,647
Income			
Income from Activities	7	77,708	25,189
		77,708	25,189
Net Expenditure		4,476,396	4,350,458
Reversal of notional costs		38,045	9,921
Tax on interest		-	1,063
Net Expenditure after cost of capital charge and interest		4,514,441	4,361,442

The notes on pages 30 to 50 form part of these accounts.

YOUTH COUNCIL FOR NORTHERN IRELAND

Statement of Financial Position

As at 31 March 2010

	Notes	2010 £	2009 Restated £	2008 Restated £
Non-current assets:				
Property, plant and equipment	8	18,021	24,608	30,668
Total non-current assets		18,021	24,608	30,668
Current assets:				
Trade and other receivables	10	51,839	39,978	45,190
Cash and cash equivalents	11	344,162	467,523	486,784
Total current assets		396,001	507,501	531,974
Total assets		414,022	532,109	562,642
Current liabilities				
Other liabilities	12	338,017	435,200	455,158
Total current liabilities		338,017	435,200	455,158
Non-current assets plus net current assets		76,005	96,909	107,484
Non-current liabilities				
Pension Liabilities	3(b)	1,921,000	874,000	379,000
Total non-current liabilities		1,921,000	874,000	379,000
Assets less liabilities		(1,844,995)	(777,091)	(271,516)
Reserves				
Revaluation reserve		3,464	(1,073)	60
General reserve		(1,848,459)	(776,018)	(271,576)
Total		(1,844,995)	(777,091)	(271,516)

YOUTH COUNCIL FOR NORTHERN IRELAND

The financial statements on pages 25 to 50 were approved by the Board on 24 June 2010 and were signed on its behalf by:

Signed..... (Chairperson)

Date.....

Signed..... (Chief Executive)

Date.....

YOUTH COUNCIL FOR NORTHERN IRELAND

Statement of Cash Flows

For the year ended 31 March 2010

	Note	2009-10	2008-09
		£	£
Cash flows from operating activities			
Net surplus after cost of capital and interest		(4,476,396)	(4,350,458)
Adjustments for notional costs	6	(38,045)	(9,921)
(Increase)/Decrease in trade & other receivables	10	(11,861)	5,212
Increase/(Decrease) in trade payables	12	(97,183)	(19,958)
Movement in Pension Liabilities		1,047,000	495,000
Taxation		-	(1,063)
Depreciation charges	8	11,124	12,704
Actuarial (loss)/gain on pension scheme	3(b)	(968,000)	(492,000)
Net cast outflow from operating activities		(4,533,361)	(4,360,484)
Cash flows from investing activities			
Purchase of plant and equipment	8	-	(7,777)
Net cast outflow from investing activities		-	(7,777)
Cash flows from financing activities			
Grants from parent department	15	4,410,000	4,349,000
Net financing		4,410,000	4,349,000
Net decrease in cash and cash equivalents in the period		(123,361)	(19,261)
Cash and cash equivalents at the beginning of the period		467,523	486,784
Cash and cash equivalents at the end of the period	11	344,162	467,523

The notes on pages 30 to 50 form part of these accounts.

YOUTH COUNCIL FOR NORTHERN IRELAND

Statement of Changes in Taxpayers' Equity

For the year ended 31 March 2010

	Note	Capital Reserve £	Reval Reserve £	I & E Reserve £	Total Reserves £
Restated balance at 1 April 2008		-	60	(271,576)	(271,516)
Changes in taxpayers' equity for 2008-09					
Net gain/(loss) on revaluation of property, plant and equipment		-	(1,133)	-	(1,133)
Actuarial gain/(loss) on the pension scheme		-	-	(492,000)	(492,000)
Reversal of notional costs		-	-	(9,921)	(9,921)
Taxation on Interest				(1,063)	(1,063)
Retained deficit		-	-	(4,350,458)	(4,350,458)
Total recognised Income and expense for 2008 – 09		-	(1,073)	(5,125,018)	(5,126,091)
Grant from Parent		-	-	4,349,000	4,349,000
Balance at 31 March 2009		-	(1,073)	(776,018)	(777,091)
Changes in taxpayers' equity for 2009-10					
Net gain/(loss) on revaluation of property, plant and equipment	8	-	4,537	-	4,537
Actuarial gain/(loss) on the pension scheme	3(b)	-	-	(968,000)	(968,000)
Reversal of notional costs		-	-	(38,045)	(38,045)
Retained Surplus/Deficit		-		(4,476,396)	(4,476,396)
Total recognised Income and expense for 2009 – 10		-	3,464	(6,258,459)	(6,254,995)
Grant from Parent	15	-	-	4,410,000	4,410,000
Balance at 31 March 2010		-	3,464	(1,848,459)	(1,844,995)

The notes on pages 30 to 50 form part of these accounts.

YOUTH COUNCIL FOR NORTHERN IRELAND

Notes to the accounts of Youth Council for Northern Ireland

1. Statement of accounting policies

These financial statements have been prepared in accordance with the 2009-10 Government Financial Reporting Manual (FReM) issued by HM Treasury. The accounting policies contained in the FReM apply International Financial Reporting Standards (IFRS) as adapted or interpreted for the public sector context.

Where the FReM permits a choice of accounting policy, the accounting policy which is judged to be most appropriate to the particular circumstances of the Youth Council for Northern Ireland for the purpose of giving a true and fair view has been selected. The particular policies adopted by the Youth Council for Northern Ireland are described below. They have been applied consistently in dealing with items that are considered material to the accounts.

Without limiting the information given, the financial statements meet the accounting and disclosure requirements of the Companies Act 2006 and of the accounting standards issued or adopted by the Accounting Standards Board, so far as those requirements are appropriate.

1.1 Accounting Convention

The financial statements have been prepared under the historical cost convention modified to account for the revaluation of non-current assets.

1.2 Financing

In accordance with the amendments to FReM, Grant in Aid has been treated as Financing and had been credited directly to the Income and Expenditure Reserve. Capital Grant in Aid has been credited to the Income and Expenditure Reserve.

1.3 Capital Charge

A charge, reflecting the cost of capital utilised by YCNI, is included in the net expenditure account. The charge is calculated at the real rate set by the Department of Finance and Personnel, currently 3.5 per cent (2008-09: 3.5 per cent) on the average carrying amount of all assets less liabilities.

YOUTH COUNCIL FOR NORTHERN IRELAND

1.4 Pensions

Past and present employees of the Youth Council for Northern Ireland participate in the Northern Ireland Local Government Officers' Superannuation Committee Scheme (The NILGOSC Scheme). The NILGOSC scheme is a "multi employer", defined benefit scheme, which provides members of participating employers with the benefits related to pay and services at rates which are defined under statutory regulations. To finance these benefits, assets are accumulated in the scheme and are held separately from the assets of the employers. The scheme is funded by employers participating in the NILGOSC scheme who pay contributions at rates determined by an independent professionally qualified actuary on the basis of regular valuations using the projected unit method.

1.5 Plant and equipment

Expenditure on plant and equipment of £3,000 or more is capitalised. On initial recognition, assets are measured at cost including any costs attributable to bringing them into working condition. The capitalisation threshold has been uplifted from £100 in previous periods to £3,000 to align with ESA's accounting policies.

1.6 Intangible assets

Purchased computer software licences are capitalised as intangible assets where expenditure of at least £3,000 is incurred. They are amortised over the shorter of the term of the licence or their useful economic lives.

1.7 Depreciation

Property, plant and equipment, with the exception of leased assets, are depreciated on a straight line basis in order to write off the cost, less estimated residual value of each asset over its expected useful life at the following rates.

Furniture and Fittings	10% per annum
Plant and Machinery	25% per annum
Information Technology	25% per annum

YOUTH COUNCIL FOR NORTHERN IRELAND

1.8 **Grants Payable**

Grants and Bursaries payable are charged to the Net Expenditure Account in the year they are authorised. Full provision is made for current year grant retentions.

1.9 **Leasing and hire purchase commitments**

Assets obtained under hire purchase contracts and finance leases are capitalised as non current assets and depreciated over the shorter of the lease term and their useful lives. Obligations under such agreements are included in trade payables net of the finance charge allocated to future periods. The finance element of the rental payment is charged to the net expenditure account so as to produce constant periodic rates of charge on the net obligations outstanding in each period.

Rentals payable under operating leases are charged against income on a straight line basis over the lease term.

1.10 **Foreign Currencies**

Monetary assets and liabilities denominated in foreign currencies are translated into sterling at the rates of exchange prevailing at the accounting date. Transactions in foreign currencies are recorded at the date of the transactions. Translation differences are dealt with in the Net Expenditure Account.

1.11 **Value added tax**

All items in these financial statements are inclusive of VAT, which is not recoverable.

1.12 **Staff costs**

Under IAS-19 Employee Benefits, all staff costs must be recorded as an expense as soon as the organisation is obligated to pay them. This includes the cost of any untaken leave as at the year end. The cost of untaken leave has been determined using data from electronic leave records.

1.13 **Accounting Estimates**

No material accounting estimates or judgements were made by YCNI in preparing these accounts.

In accordance with IAS 8, the Council has reviewed the standards, interpretations and amendments to published standards that became effective during 2009-10 and which are relevant to its operations. The Council anticipates that the adoption of these standards will have no material impact on its financial position or results of operations.

YOUTH COUNCIL FOR NORTHERN IRELAND

1.14 **Financial Instruments**

The YCNI does not hold any complex financial instruments. The only financial instruments in the accounts are receivables and payables (Notes 10 and 12). Trade receivables are recognised initially at fair value less a provision for impairment. A provision for impairment is made when there is evidence that the YCNI will be unable to collect an amount due in accordance with agreed terms.

1.15 **Segmental Reporting**

Segmental reporting as detailed by IFRS 8, Operating Segments, was considered by YCNI. The Youth Council is funded by both income received through grants (Note 4) and through funding from the Department of Education (Note 15). Expenditure is largely on programme delivery once salaries and administration costs are removed (Note 3 and 5). The Council's Chief Executive is the Chief Operating Decision Maker. Information is presented on a regular basis on income received and expenditure incurred. The information is not presented per project. Decisions taken on project delivery will be made on the initial bid for grant funding. It is not considered to be necessary to present the information per projects as operating segment.

All income and expense, Assets and Liabilities relate to the sole activity of the Youth Council. All activities of the Youth Council and assets held by the Youth Council are within the UK.

YOUTH COUNCIL FOR NORTHERN IRELAND

2. First-time adoption of International Financial Reporting Standards

	General Fund	Revaluation reserve
Taxpayers' equity at 31 March 2008 under UK GAAP	(248,451)	60
Adjustments for:		
IAS 19 Employee benefits	(23,125)	-
Taxpayers' equity at 1 April 2008 under IFRS	(271,576)	60
Taxpayers' equity at 31 March 2009 under UK GAAP	(762,775)	(1,073)
Adjustments for:		
IAS 19 Employee benefits	(13,243)	-
Taxpayers equity at 1 April 2009 under IFRS	(776,018)	(1,073)
Net expenditure for 2008-09 under UK GAAP	4,371,324	
Adjustments for:		
IAS 19 Employee Benefits	(9,882)	
Net expenditure for 2008-09 under IFRS	4,361,442	

3. Staff numbers and related costs

3(a) Staff costs comprise:

	2009-10			2008-09
	Total	Permanently employed staff	Others	Total
Wages and salaries	477,126	477,126	-	507,180
Members Remuneration	20,378	-	20,378	18,562
Social security costs	40,417	39,231	1,186	42,901
Other pension costs	138,120	138,120	-	101,632
Total Net Costs	676,041	654,477	21,564	670,275

YOUTH COUNCIL FOR NORTHERN IRELAND

3(b) Pension arrangements

YCNI participates in the Northern Ireland Local Government Officers' Superannuation Committee Scheme (The NILGOSC scheme) for the majority of its employees. The NILGOSC scheme is a "multi employer", defined benefit scheme, which provides members of participating employers with the benefits related to pay and services at rates which are defined under statutory regulations. To finance these benefits, assets are accumulated in the scheme and are held separately from the assets of the employers. The scheme is funded by employers participating in the NILGOSC scheme who pay contributions at rates determined by an independent professionally qualified actuary on the basis of regular valuations using the projected unit method.

The total contributions payable to the NILGOSC scheme by YCNI for 2009/10 were £80,334 (2008/09 - £81,852). The Council operates a defined benefit scheme in the UK.

In line with the provisions of IAS 19, quoted securities have been measured at their bid values at 31 March 2010 as opposed to mid values as was the case in prior year accounts.

3(b) Pension arrangements continued

A full actuarial valuation was carried out at 31 March 2007 and updated to 31 March 2010 by a qualified independent actuary. The major assumptions used by the actuary were:

	At 2010	At 2009
Rate of increase in salaries	5.3%	4.6%
Rate of increase in pensions in payment	3.8%	3.1%
Discount rate	5.5%	6.9%
Inflation assumption	3.8%	3.1%

YOUTH COUNCIL FOR NORTHERN IRELAND

3(b) Pension arrangements continued

The assets in the scheme and the expected rate of return were:

	Long-term rate of return expected at 2010	Value at 2010 £	Long-term rate of return expected at 2009	Value at 2009 £
Equities	7.8%	2,102,000	7.0%	1,388,000
Bonds	5.0%	382,000	5.4%	266,000
Property	5.8%	164,000	4.9%	133,000
Cash	4.8%	82,000	4.0%	114,000
Total	7.2%	2,730,000	6.5%	1,901,000
Total Market Value of Assets	7.2%		6.5%	
 Present Value of Scheme Liabilities		4,651,000		2,775,000
 Deficit in the scheme		(1,921,000)		(874,000)
 Related Deferred Tax Liability		-		-
 Net pension Liability		(1,921,000)		(874,000)

YOUTH COUNCIL FOR NORTHERN IRELAND

3(b) Pension arrangements continued

Analysis of the amount charged to operating profit

	2010	2009
	£	£
Current Service Cost	56,000	71,000
Past Service Cost	35,000	-
Curtailement and Settlements	-	-
Decrease in Irrecoverable Surplus	-	-
Total Operating Charge	<u>91,000</u>	<u>71,000</u>

Analysis of the amount charged to other finance charges

	2010	2009
	£	£
Expected Return on Employer assets	125,000	180,000
Interest on Pension Scheme Liabilities	(193,000)	(196,000)
Net Return	<u>(68,000)</u>	<u>(16,000)</u>

YOUTH COUNCIL FOR NORTHERN IRELAND

3(b) Pension arrangements continued

Analysis of amount recognised in Statement of Changes in Taxpayers Equity

	2010	2009
	£	£
Actual Return Less Expected Return on Pension	673,000	(751,000)
Scheme Assets		
Experience Gains and Losses Arising on the Scheme	-	-
Liabilities		
Changes in Assumptions Underlying the Present Value of the Scheme Liabilities	(1,641,000)	269,000
Additional actuarial loss on movement to bid value		(10,000)
	<hr/>	<hr/>
Actuarial (Loss)/Gain Recognised in Statement of Changes in Taxpayers Equity	(968,000)	(492,000)
	<hr/> <hr/>	<hr/> <hr/>

Movement in deficit during the year

	2010	2009
	£	£
Deficit in Scheme at Beginning of the Year	(874,000)	(379,000)
<u>Movement in Year:</u>		
Current Service Cost	(56,000)	(71,000)
Employer Contributions	80,000	84,000
Impact of Settlements and Curtailments	-	-
Net Return on Assets	(68,000)	(16,000)
Actuarial (Losses)/Gains	(968,000)	(482,000)
Past service costs	(35,000)	
Additional actuarial loss on movement to bid value		(10,000)
Deficit in Scheme at End of Year	<hr/> <hr/> (1,921,000)	<hr/> <hr/> (874,000)

YOUTH COUNCIL FOR NORTHERN IRELAND

3(b) Pension arrangements continued

Historic experience gains and losses

	2010	2009
	£	£
Difference Between the Expected and Actual Return Assets	673,000	(751,000)
Value of Assets	2,730,000	1,901,000
Percentage of Assets	24.7%	(39.5%)
Experience Gains/(Losses) on Liabilities	-	-
Total Present Value of Liabilities	4,651,000	2,775,000
Percentage of the Total Present Value of Liabilities	0%	0%
Actuarial Gains/(Losses) Recognised in Statement of Changes in Taxpayers Equity	(968,000)	(492,000)
Total Present Value of Liabilities	4,651,000	2,775,000
Percentage of the Total Present Value of Liabilities	(20.8%)	(17.8%)

3(c) Average number of persons employed

The average number of whole-time equivalent persons (including senior management) employed during the year was as follows:

	2010	Permanent staff	Others	2009
	Total			Total
Directly employed	15	15	-	15
Total	15	15	-	15

YOUTH COUNCIL FOR NORTHERN IRELAND

4. Grants and Bursaries

	Note	2009-10	2008-09
		£	£
RVYO Infrastructure Funding		2,147,744	1,816,866
Programme Funding		310,649	513,021
RVYO Heating Allowance		-	28,002
RVYO Capital Grant		-	45,450
Youth Outreach Initiative		250,000	250,000
TSN Workers Participation		120,000	120,000
Child Protection		95,000	100,000
North / South Project		83,000	95,000
CRYSSS (note 17)		117,981	91,066
Victims Support		70,000	76,000
Priorities for Youth		-	60,575
Causeway Exchange Programme		30,000	30,000
Strategic Funding Award (Data Collection)		63,000	-
Membership Development		35,000	-
Community Leadership Programme		84,000	46,550
Participation Co-ordination		16,000	-
Total		3,422,374	3,272,530

YOUTH COUNCIL FOR NORTHERN IRELAND

5. Other Expenditure

	Note	2009-10 £	2008-09 £
COUNCIL COSTS:			
Rent and Service Charges		71,566	67,848
Accountancy Charges		5,837	11,394
Pension Professional Fee		(4,899)	7,475
Meetings/Seminars/Study Tours		16,538	16,644
Telephone and Postage		11,520	11,929
Software and Stationery		14,046	11,527
Staff/Members Training		13,034	10,366
Publicity and Printing		2,116	10,157
Advertising		2,611	8,382
Travel and subsistence- Staff		4,244	6,890
Cleaning/Repairs/Maintenance		6,225	6,614
Agency Staff costs		10,136	5,415
Internal Audit Charges		3,019	4,827
Insurance		4,191	4,753
Photocopying		4,924	4,152
Literature/Subscription/Fees		3,593	3,826
Lighting and Heating		4,553	3,697
Travel and subsistence- Members		2,088	3,080
Leasing Charges		-	888
Bank Charges		244	466
Miscellaneous Expenses		204	283
		175,790	200,613
TRAINING AND DEVELOPMENT COSTS:			
P/T Training Youth Workers UUJ		15,100	25,000
In-Service Training		18,704	17,894
Youth Work Training Board- UUJ		14,900	12,000
RSA/OCN		-	(1,142)
Continued Professional Development Support Scheme		12,793	-
		61,497	53,752
SECTOR WIDE PROJECTS:			
Miscellaneous Grants		40,130	43,073

YOUTH COUNCIL FOR NORTHERN IRELAND

Other Expenditure (Continued)	Note	2009/10	2008/09
		£	£
NINFY Consultation		-	24,516
Geomapping Project (Note 19)		7,647	13,412
Youth Work Awards		28,803	12,991
Other Projects		5,129	10,135
Youth in Action Euro Expenditure		-	6,281
International Youth Programme		30,066	3,764
Eryica Membership Fee		-	2,209
NSETS		5,285	2,880
Youth Service Liaison Forum		70	238
Peace III (Note 18)		13,488	-
Youth Service Month		34,953	-
JEDI Project		947	4,641
Currency Exchange Loss/(Gain)		519	(1,873)
		167,037	122,267
 CONSULTANCY / RESEARCH			
Consultancy		10,286	37,427
		10,286	37,427
 Total			
		414,610	414,059
 6. Notional Costs			
		2009-10	2008-09
		£	£
Notional interest on capital employed		(45,887)	(18,351)
 Other notional costs incurred during the year relate to:			
Audit fee		7,842	8,430
		7,842	8,430
Total		(38,045)	(9,921)

YOUTH COUNCIL FOR NORTHERN IRELAND

7. Income

	2009-10	2008-09
	£	£
Miscellaneous Income	165	201
Interest Received	-	5,528
British Council / International Youth Programme	41,042	13,997
Health Promotion Agency Awards	-	3,000
NSETS income	5,427	2,463
SELB Peace III income	30,199	-
Youth Action	875	-
Total	77,708	25,189

YOUTH COUNCIL FOR NORTHERN IRELAND

8. Plant and Equipment

2009/10

	Information Technology	Plant and machinery	Furniture & Fittings	Total
	£	£	£	£
Cost or valuation				
At 1 April 2009	48,294	16,261	66,357	130,912
Additions	-	-	-	-
Revaluation	12,702	780	(122)	13,360
At 31 March 2010	60,996	17,041	66,235	144,272
Depreciation				
At 1 April 2009	38,933	14,889	52,482	106,304
Charged in year	6,477	653	3,994	11,124
Revaluation	8,193	727	(97)	8,823
At 31 March 2010	53,603	16,269	56,379	126,251
Net book value 31 March 2010	7,393	772	9,856	18,021
Net book value 31 March 2009	9,361	1,372	13,875	24,608
Asset financing				
Owned	7,393	772	9,856	18,021
Finance Leased	-	-	-	-
Net book value 31 March 2009	7,393	772	9,856	18,021

Plant and equipment is re-valued using indices provided by the Office for National Statistics.

YOUTH COUNCIL FOR NORTHERN IRELAND

8. Plant and Equipment (Continued)

2008/09

	Information Technology	Plant and machinery	Furniture & Fittings	Total
	£	£	£	£
Cost or valuation				
At 1 April 2008	72,649	32,026	65,410	170,085
Additions	4,272	1,462	2,043	7,777
Disposals	(21,526)	(18,049)	(2,899)	(42,474)
Revaluation of disposals	(1,516)	(229)	(90)	(1,835)
Revaluations	(5,585)	1,051	1,893	(2,641)
At 31 March 2009	48,294	16,261	66,357	130,912
Depreciation				
At 1 April 2008	58,719	30,747	49,951	139,417
Charged in year	7,136	1,469	4,099	12,704
Revaluation	(1,516)	(229)	(90)	(1,835)
of depreciation on disposals				
Disposals	(21,526)	(18,049)	(2,899)	(42,474)
Revaluation	(3,880)	951	1,421	(1,508)
At 31 March 2009	38,933	14,889	52,482	106,304
Net book value 31 March 2009	9,361	1,372	13,875	24,608
Net book value 31 March 2008	13,930	1,279	15,459	30,668
Asset financing				
Owned	9,361	1,372	13,875	24,608
Finance Leased	-	-	-	-
Net book value 31 March 2009	9,361	1,372	13,875	24,608

The YCNI owns all its assets and has no finance leases or PFI contracts.

YOUTH COUNCIL FOR NORTHERN IRELAND

9. Financial Instruments

As the cash requirements of the Youth Council for Northern Ireland are met through Grant-in-Aid provided by Department of Education, financial instruments play a more limited role in creating and managing risk than would apply to a non-public sector body. The majority of financial instruments relate to contracts to buy non-financial items in line with the Youth Council's expected purchase and usage requirements and the Youth Council is therefore exposed to little credit, liquidity or market risk.

10. Trade receivables and other current assets

	2009-10	2008-09	2007-08
	£	£	£
Amounts falling due within one year:			
Trade receivables	42,087	29,075	18,941
Prepayments and accrued income	9,752	10,903	26,249
Total	51,839	39,978	45,190

11. Cash and cash equivalents

	2009-10	2008-09	2007-08
	£	£	£
Balance at 1 April 2009	467,523	486,784	316,945
Net change in cash and cash equivalent balances	(123,361)	(19,261)	169,839
Balance at 31 March 2010	344,162	467,523	486,784

The following balance at 31 March 2009 was held at

Commercial banks and cash in hand	344,162	467,523	486,784
Balance at 31 March 2010	344,162	467,523	486,784

YOUTH COUNCIL FOR NORTHERN IRELAND

12. Trade payables and other current liabilities

	2009-10	2008-09	2007-08
	£	£	£
Amounts falling due within one year:			
Other taxation and social security	-	1,063	1,062
Accruals and deferred income	338,017	434,137	454,096
Total	338,017	435,200	455,158

13. Commitments under leases

Operating leases

Total future minimum lease payments under operating leases are given in the table below for each of the following periods.

	2009-10	2008-09
	£	£
Obligations under operating lease comprise:		
Buildings:	-	-
Not later than one year	34,275	-
Later than one year and not later than five years	-	63,480
Later than five years	-	-
Total	34,275	63,480

14. Capital Commitments

The Youth Council for Northern Ireland (YCNI) had no capital commitments at the Statement of Financial Position date.

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15. Income and Expenditure Reserve

	2010	2009
	£	£
At 1 April 2009	(776,018)	(271,576)
Financing – Department of Education	4,410,000	4,349,000
Actuarial (loss) in the pension fund	(968,000)	(492,000)
Net deficit for the year	(4,514,441)	(4,361,442)
At 31 March 2010	(1,848,459)	(776,018)

The position as at 31 March 2010 is made up as follows:

Capital grant-in-aid	32,530	32,530
Miscellaneous income	(48,314)	(22,056)
JEDI Project	24,371	25,317
Int Youth Programme- Youth In Action	12,927	11,164
British Council	27,000	27,000
Young Roots	24,027	24,027
Pension Liability	(1,921,000)	(874,000)
	(1,848,459)	(776,018)

16. Related Party Transactions

The Youth Council for Northern Ireland (YCNI) is a Non-Departmental Public Body (NDPB) sponsored by the Department of Education (DE).

DE is regarded as a related party. During the year, YCNI had a number of material transactions with the Department. In addition, YCNI had a small number of material transactions with other Government Departments and other central government bodies. Most of these transactions have been with the Education & Library Boards and the British Council.

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The following Council members held positions within the named organisations but were not involved in funding decisions.

COUNCIL	ORGANISATION	POSITION	GRANT
MEMBER		HELD	AWARD
Derek Capper	Scout Association NI	Member	£81,808
Anne Marie McClure	Contact Youth	Board of Management	£48,755
	Opportunity Youth	Chief Executive	£11,700
Brian McKee	YouthLink NI	Member	£170,189
David Spence	Duke of Edinburgh	Member	£56,703
	Young Farmers Clubs of Ulster	Member	£105,457
Máire Young	Voluntary Service Bureau	Vice Chairperson	£29,140

17. CRYSSS

In addition to the expenditure of £117,981 (Note 4) in respect of grants, the following additional costs were also incurred in respect of CRYSSS.

	£
Salaries	£32,689

18. PEACE III

In addition to the expenditure of £13,488 (Note 5) the following additional costs were also incurred in respect of Peace III.

Salaries	£17,176
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19. GEOMAPPING

In addition to the expenditure of £7,647 (Note 5) the following additional costs were also incurred in respect of Geomapping.

Salaries	£42,000
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20. Contingent Liabilities

There are no contingent liabilities.

21. Losses and Special Payments

No losses and special payments that require separate disclosure because of their nature or amount were incurred (2008-09: Nil)

22. Events after the Reporting Period

Since the year end, the Council has received legal opinion that they are not required to make provision for the lump sum element of the Equal Pay claim.

23. DE Outturn Statement

The Youth Council's Mainstream Resource Budget Allocation form DE comprised £4,410,000 (cash) + £31,000 (non-cash) = £4,441,000. Net Expenditure during 2009/10 amounted to £4,476,396 resulting in an overspend of £35,000 broken-down as follows: cash (£14,000 and non-cash £21,000).

The accounts were authorised for issue on 29 June 2010.