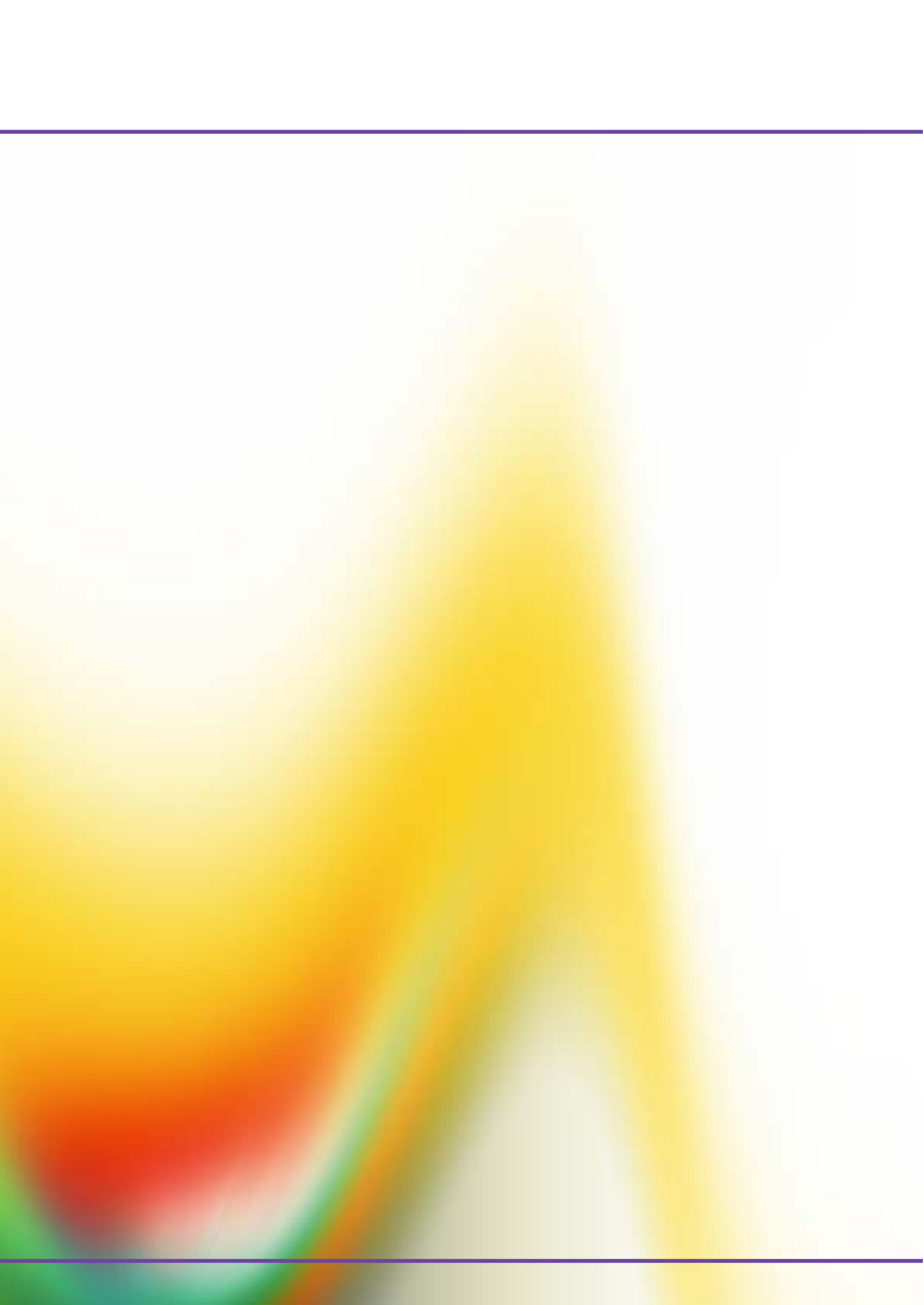


THE YOUTH COUNCIL

FOR NORTHERN IRELAND

Annual Report 2001 - 2002



## Annual Report 2001 - 2002

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## CHAIRPERSON'S FOREWORD



In my foreword to the Youth Council's Strategic Plan 2001-2004 I referred to how the design of the cover of that document sought to reflect the synergy to be gained through co-operative effort with other partners, particularly within the youth service. This annual report is presented under the five Core Aims of the Youth Council for Northern Ireland, and the activity reported on demonstrates the extent to which we work in partnership. By presenting the report in this format, we hope the contribution of the Youth Council to the lives of children and young people can be more clearly recognised.

We were particularly pleased to present to the Minister "Investing in Youth Services", prepared with representatives from the regional voluntary youth organisations. Council believes in the importance of investing in the personal and social development of our young people so that they can develop the knowledge and skills to participate in an inclusive society. Council provided guidance to public bodies who wanted meaningful consultations with young people on the issues that affected them. Our commitment to peace-building and active citizenship is demonstrated in our enthusiasm for JEDI (Joined in Equity, Diversity and Interdependence). These three areas of work encapsulate our approach to working in partnership with others in the youth service, the voluntary sector and the public sector in general.

While recognising and valuing the contributions of our external partners, I must also commend the work of staff during this period. We live in exciting times and are ready as an organisation to respond to the challenges presented to us.

A handwritten signature in black ink that reads "Máire Young". The signature is written in a cursive, flowing style.

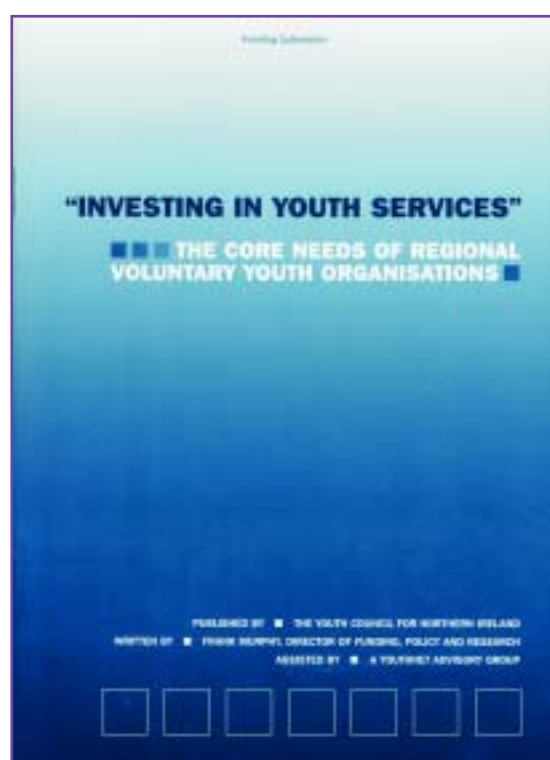
**Máire Young**  
**Chairperson**

## Ensure that the Youth Service is fully valued and effectively resourced.

- "Investing in Youth Services" business case was produced in co-operation with representatives from voluntary organisations and presented to the Minister of Education by the Council.
- 6 programmes directed by young people in final stages of editing by UTV, with guidance from the Council.

### Performance Indicators

- (i) Total non-infrastructure resources available to youth service through Youth Council and Education and Library Boards in 2001-02. £17,456,000.

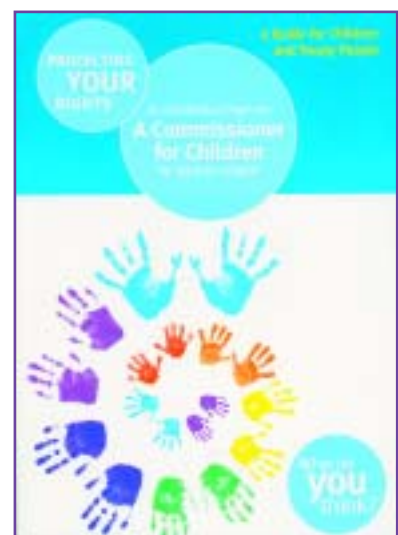


### **Ensure that government and agency policies take full cognisance of the aspirations and needs of children and young people in the development and implementation of policies and strategies.**

- Council assisted in consultation process on Children's Commissioner by funding a consultation guide targeted at children and young people.
- Update summary of key data on children and young people in Northern Ireland completed - "Barometer 2001".
- Council played an active role in facilitating a Northern Ireland response to the draft European Union Youth Policy.
- Council assisted in the establishment of an intermediary funding body for Peace 2 programme - the Youth and Education Social Inclusion Partnership.
- Guidance provided to 10 public bodies on the principles and practice of youth consultations.
- New arrangements for consulting young people within the youth service deferred pending service-wide consensus on the most appropriate infrastructure.
- Completion of the mental well-being strategy for young people deferred pending the outcome of the field-testing of the resource materials.

#### **Performance Indicators**

- (i) Agencies co-operating with the Council in development of youth work strategies - 18 bodies including Education and Library Boards, YouthNet, Northern Ireland Youth Forum, Arts Council, Health Promotion Agency, Probation Board, National Youth Agency, Action Mental Health, Lergas, Connect Youth, Rank Foundation, Save the Children, Youth Education Social Inclusion Partnership
- (ii) Government and statutory policy proposals to which the Council responded:
  - Making a Bill of Rights for Northern Ireland (Human Rights Commission)
  - Protecting our Children's Rights: a Consultation on a Commissioner for Children in Northern Ireland (OFMDFM)
  - Proposals for Executive Programme Fund for Children - Community and Voluntary Sector Involvement (DFP)
  - A Guide to Consultation Methods for NI Public Authorities (OFMDFM)
  - Physical Punishment in the Home (Office of Law Reform)



## Promote and develop youth work practice by building on local, national and international best practice.

- In partnership with the University of Ulster, YouthNet and ELBs, a successful conference for youth work practitioners was staged.
- Guidelines for Health Promotion in the youth service were drafted by Council staff and submitted to the Department.
- The curriculum document "Model for Effective Practice" was revised and updated.
- Active dialogue is continuing between youth service agencies in North and South of Ireland in order to develop "linking" structures.
- Council agreed a joint protocol with Leargas and British Council to facilitate exchange programmes, and provided advice to the Department on the promotion of school, youth and teacher exchanges.
- Personal Record of Achievement under development for young people engaged in exchange programmes.
- Targets set by Connect Youth for exchange programme scheme achieved.
- Two successful European Awareness Training Courses staged by Council.
- Council co-operated with Age Concern in staging a conference on intergenerational strategy and establishing an intergenerational forum, with a particular interest in volunteering by 50 plus age group.
- An assessment of the training needs of youth service managers was completed.
- Open College Network accreditation for the "Introduction to Youth Work" Course was successfully achieved.
- The review of the In-service Training Scheme for Full-time Youth Workers was completed.
- Research commissioned from the University of Ulster has been completed into the career routes of professionally qualified youth workers in Northern Ireland.

### Performance Indicators

- (i) Number of youth workers completing the OCR Certificate for Part-time Youth Workers in NI  
- 2001 : 226    2002 : 262
- (ii) Number of young people participating in international exchange programmes in 2001/2002  
- 867 through 40 exchange visits with a total grant allocation of £142,000
- (iii) Number of adult volunteers within the youth service  
- 2001/2002 : 18,906

## CORE AIM 4

### Promote and develop the contribution of youth work to active citizenship and peace-building.

- Council completed an audit of its policies and practice in light of the principles of equity, diversity and interdependence (EDI).
- Council assisted with the publication of the JEDI Audit of Citizenship and Community Relations Work within the Youth Service.
- Council assisted with the production and publication of JEDI documents.
- Council staff contributed to working groups developing new citizenship awards.

### Performance Indicators

- (i) Level of involvement by Council Staff and members in the JEDI Initiative within the Council - 7 in total.

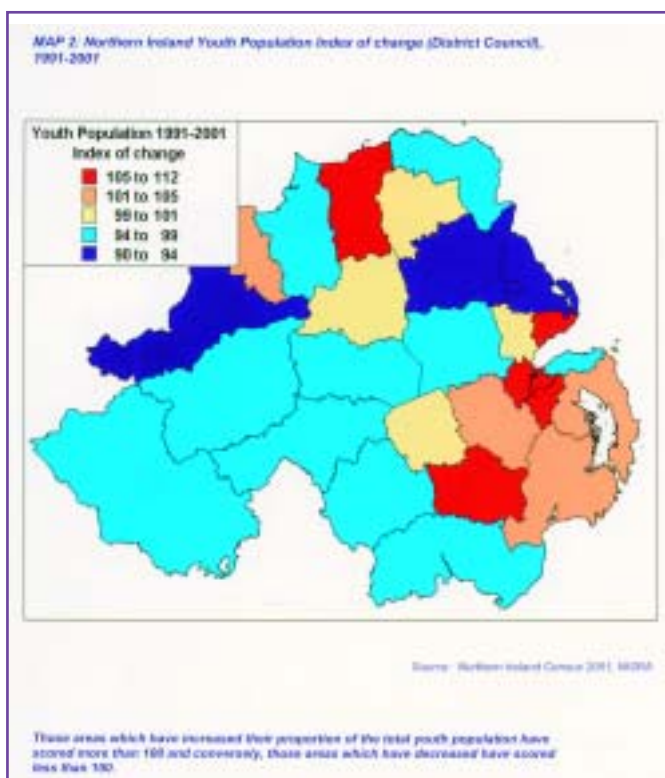


## Assist regional voluntary youth organisations in the delivery of efficient and effective services through the provision of guidance and support, and maximising the level of grant aid available from the Youth Council.

- Revised arrangements for core and curriculum grants implemented by the Council, reflecting Targeting Social Need.
- The cycle of evaluations of voluntary organisations in receipt of core grants was completed.
- Regular consultation meetings were held with representatives of regional voluntary youth organisations.
- A "Celebration of the Curriculum" seminar was staged for all voluntary organisations in receipt of curriculum grants.
- An evaluation was initiated into the current arrangements for the Council's funding of community relations work.
- The Council's geomapping project has been established with the appointment of a Research Assistant.

### Performance Indicators

- (i) Total level of funding for Regional Voluntary Youth Organisations  
- Total Core Funding for 2001/02 - £1,254,475.



## APPENDIX 1

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### YOUTH COUNCIL MEMBERSHIP 2001/02

Chairperson: Ms M Young

Vice-Chairman: Mr B Faulkner

Members:

- Mr F Barr
- Mr J Currie
- Mr J Davis (to September 2001)
- Ms C Gallick
- Mr P Hewitt
- Ms H Keenan
- Mr P Kelly (to September 2001)
- Ms L McBride
- Ms A-M McClure
- Mr J McGinley (from January 2002)
- Mr S McGlade (from January 2002)
- Mr B McKee
- Ms C McKinney
- Mr M O'Meallaigh
- Mr V Ringland

### YOUTH WORK TRAINING BOARD 2001/02

**Chairperson:** Ms A-M McClure  
**Members:** Ms J Blain (from July 2001)  
Mr E Bagues  
Ms R Burke  
Mr S Cassidy  
Ms L Leonard  
Mr J Lewis (to June 2001)  
Ms G Linford  
Ms L McBride  
Mr J McCavana  
Mr S McCready  
Mr S McGlade  
Mr M McKenna  
Ms U Meehan (from June 2001)  
Ms J Murphy (to July 2001)  
Ms T Rockett  
Ms A Taylor  
Ms M Taylor  
Ms J Trimble

### INTERNATIONAL COMMITTEE 2001/02

**Chairperson:** Mr J Currie  
**Members:** Mr B Adams  
Mr E Bagues (from September 2001)  
Mr J Caldwell  
Mr G Caul  
Ms L Clelland (to September 2001)  
Mr P Conn  
Mr P Curran  
Mr M Hegarty (from December 2001)  
Mr C Henderson  
Ms H Keenan  
Ms G Linford  
Mr H McCammon  
Mr J McCavana  
Ms A McCormick (to June 2001)  
Ms M McGeown  
Ms C Ross (from June 2001)  
Ms I Vesey

### AUDIT/HUMAN RESOURCES COMMITTEE 2001/02

**Chairperson:** Mr P Hewitt  
**Members:** Mr J Currie  
Mr B Faulkner  
Ms C Gallick  
Mr P Kelly (to September 2001)  
Ms A-M McClure  
Mr J McGinley (from January 2002)  
Ms M Young (ex-officio)

### CURRICULUM GRANTS PANEL 2001/02

**Members:** Mr F Barr  
Mr B Faulkner  
Ms C McKinney  
Mr M O'Meallaigh

## APPENDIX 3

### YOUTH COUNCIL STAFF 2001/02

Chief Executive	Mr D Guilfoyle
Director of Corporate Services & European/International Affairs	Mr A Dempster
Director of Professional Development, Curriculum & Community Relations	Mr J McCormick
Director of Finance & Policy/Research	Mr F Murphy
European/International Officer	Ms B Sweeney
Policy/Research Officer	Ms C Harvey
Community Relations Development Officer	Mr P Smyth
Training Development Officer	Mr M McAlinden (appointed March 2002)
Executive Officers	(Finance) (Personnel) (International) (Training/Curriculum) (Research)
	Ms B Clarke Mr K Traynor Ms S Rader Ms M Cunningham Ms P McKenna Mr H Lowe (appointed October 2001)
JEDI Project Staff	Ms S Gilmartin Ms N Rea (appointed August 2001) Ms H Magowan
Reception Staff	Ms C Hillock Ms A Matchett

**GRANT AID TO  
REGIONAL VOLUNTARY YOUTH ORGANISATIONS**

**1 April 2001 - 31 March 2002  
CORE FUNDING SCHEDULE**

**ORGANISATION**

Army Cadet Force Association	£2,465
Boys' & Girls' Clubs NI	£57,085
Boys' Brigade NI	£72,593
Catholic Guides of Ireland	£19,923
Church Lads' & Girls' Brigade	£2,037
Contact Youth	£37,080
Corrymeela Community	£22,346
Duke of Edinburgh's Award	£26,272
Girls' Brigade NI	£68,744
Guide Association	£56,689
International Voluntary Service	£20,589
Mencap	£26,324
Nat. Council YMCA's	£116,927
NI Deaf Youth Association	£25,157
NI Youth Forum	£73,664
Ocean Youth Trust	£10,382
PHAB NI	£46,645
Play Resource Warehouse	£13,663
PlayBoard	£63,030
Scout Association	£47,860
Scouting Ireland (CSI)	£25,515
St John Ambulance	£7,738
Share	£33,432
Voluntary Service Belfast	£16,750
Young Farmers' Clubs of Ulster	£49,298
YouthAction NI	£165,676
YouthLink NI	£76,206
YouthNet	£70,385
<b>TOTAL</b>	<b>£1,254,475</b>

## APPENDIX 5

### CURRICULUM DEVELOPMENT GRANTS 1 April 2001 - 31 March 2002

#### ORGANISATION

Action Mental Health	£10,000
Cathog	£5,000
Childline	£10,000
Church of Ireland Youth Department	£18,000
Church of Ireland Youth Department	£9,600
Contact Youth	£15,000
Disability Action	£12,400
Down's Syndrome Association	£16,100
Future Voices	£5,000
Gingerbread NI	£5,000
Gingerbread NI	£3,000
IMAYC	£8,000
Leonard Cheshire NI	£17,100
Mencap	£15,000
Nat Council of YMCA's	£10,000
Nexus Institute - Portadown	£10,000
NI Youth Forum	£8,000
NIVT	£16,200
Peace People	£15,000
PHAB	£10,000
Play Resource Warehouse	£8,000
Scout Association	£15,000
Share	£4,000
Ulster Wildlife Trust	£10,800
Voluntary Service Belfast	£12,500
Voluntary Service Belfast - Wheelworks	£5,000
Young Farmers Clubs of Ulster	£11,900
Youth Initiatives	£18,000
Youth Initiatives	£17,500
YouthAction NI	£20,000
YouthAction NI	£8,000
YouthAction NI	£13,500
YouthLink NI	£8,000
YouthNet	£10,000
<b>TOTAL</b>	<b>£380,600</b>
Boys' Brigade NI (Executive Programme Fund)	£7,650
Boys' & Girls' Clubs NI (Executive Programme Fund)	£7,500
YouthLink NI (Executive Programme Fund)	£7,500
VSB - Wheelworks (Executive Programme Fund)	£7,350
<b>TOTAL</b>	<b>£30,000</b>

**COMMUNITY RELATIONS YOUTH SERVICE  
SUPPORT SCHEME GRANTS  
1 April 2001 - 31 March 2002**

Cathog	£10,000
Catholic Guides of Ireland	£4,500
Children's Express	£4,250
Chinese Welfare Association	£5,000
Guide Association	£5,000
International Voluntary Service	£3,950
PHAB NI	£5,500
Prince's Trust	£4,000
Public Achievement	£1,900
Raleigh International	£1,450
Mencap	£5,000
Scout Association	£5,000
Voluntary Service Belfast - Wheelworks	£4,000
YouthAction NI	£4,286
YouthAction NI	£3,800
YouthLink NI	£7,500
YouthNet	£2,500
<b>TOTAL</b>	<b>£77,636</b>

NB           £9,000 also paid to JEDI Initiative  
              £600 paid for YouthAction NI evaluation



# FOREWORD AND FINANCIAL STATEMENTS 2001 - 2002

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# FOREWORD AND FINANCIAL STATEMENTS

## 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
- 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 grant 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. REVIEW OF ACTIVITIES

This financial year was the first to be covered by the Council's new Strategic Plan which placed a greater emphasis on the promotion of the youth service with a range of key stakeholders.

In co-operation with representatives from voluntary organisations funded by the Council, a substantial document was produced, "Investing in the Youth Service", which presented a strong case for an uplift in government funding for these bodies. This report was well received by the Minister for Education who committed himself to supporting the case within the Executive.

As a result of a Council approach to the UTV, the company initiated a series of 6 short programmes to be written by groups of young people drawn from youth organisations across Northern Ireland. The Council provided advice to the UTV on the programme themes and assisted in the selection and briefing of the groups involved. It is anticipated that these programmes will be broadcast in late 2002.

Early in the financial year, the Office of the First and Deputy First Minister (OFMDFM) issued a consultation document on the appointment of a Children's Commissioner in Northern Ireland. In order to improve the consultation process,

## FOREWORD AND FINANCIAL STATEMENTS

the Council funded VSB Young Citizens in Action Project to prepare a children and young persons guide, together with advice for those facilitating discussions with young people. This guide was circulated to schools and youth groups throughout Northern Ireland.

Consistent with the Council's core values, the Council provided guidance to 10 public bodies on the principles and practice of youth consultation.

An important financial initiative during the year was the establishment of suitable mechanisms to distribute Peace 2 funding to youth organisations. The Council participated as an active partner in setting up an intermediary funding body, the Youth Education Social Inclusion Partnership Board.

The Council, in partnership with the University of Ulster, YouthNet and the Education and Library Boards, staged a very successful conference on the theme "Youth Work in Contested Spaces", for youth work practitioners from a range of backgrounds. The conference received wide media coverage. In a further collaboration with Age Concern, a conference on intergenerational strategies was held, with a particular focus on volunteering by the fifty plus age group to engage in projects with young people.

In the area of curriculum, health promotion guidelines were submitted to the Department of Education and the "Model for Effective Practice" was revised and updated.

Developments in the field of training have included the "Introduction to Youth Work" course gaining accreditation from the Open College Network. A training needs assessment for youth service managers and review of the In-service Training Scheme for full-time youth workers were also completed.

On the North-South dimension, considerable activity has taken place which has included the establishment of a joint protocol with the British Council and Leargas to bring added value to the work of all three agencies in the field of exchanges. This development has been very timely given the North/South Ministerial Council's intent to enhance exchanges involving school, youth and teacher exchanges within Ireland.

In parallel with this last initiative has been the development of stronger links between youth service agencies within Ireland, and co-operation within the area of training.

On the wider international stage, the high level of exchanges between Northern Ireland, Europe and beyond continues to be maintained. There is increasing activity now on enhancing the quality of exchanges and on developing appropriate accreditation for young people participating in exchanges.

The JEDI initiative has continued its development and growing impact on the youth service. The Council was one of 9 youth services bodies which have begun to review their policies and practice in light of the core principles of equity, diversity and interdependence. The various sub-groups have begun publishing important reports on aspects of the work. The most significant of these was an audit of Citizenship and Community Relations work within the youth service which was launched by the Minister for Education in Stormont.

The Council made significant changes to its grant aid arrangements in light of feedback from organisations funded by the Council, and in response to policy

# FOREWORD AND FINANCIAL STATEMENTS

directions from the Northern Ireland Executive and the Department. This included a greater emphasis on targeting social need. Curriculum and core grants to organisations were affected by these changes.

The Council's cycle of evaluations of those voluntary bodies in receipt of core funding was completed and a unique review seminar was held involving all those organisations which had been in receipt of curriculum grants since their inception. Finally, an evaluation was initiated into the current arrangements for the funding of community relations work. This was carried out by a very experienced external evaluator.

## 3. RESULTS FOR THE YEAR

- The Financial Statements relate to the year ended 31 March 2002.
- The net recurrent expenditure for the year was £2,732,680 and capital expenditure was £15,198.
- The grant received from the Department of Education for recurrent expenditure was £2,532,000.
- £15,198 of Recurrent Grant was transferred to a Deferred Government Grant Account in respect of depreciable assets purchased from Recurrent Grant.
- The surplus for the year was £28,115. (2001 - £40,852).
- Grant-in-aid of £1,678 will be carried forward to the 2002/03 financial year. This represents 0.066% of £2,532,000 the total grant-in-aid provided by the Department.

## 4. IMPORTANT EVENTS OCCURRING AFTER THE YEAR END

There have been no significant events since the year end which would affect these Financial Statements.

## 5. RESEARCH AND DEVELOPMENT

The Council's geo-mapping initiative, on behalf of the youth service, is continuing to be developed and will permit analysis of youth service provision against social deprivation within the next financial year.

## 6. FUTURE DEVELOPMENTS

The appointment of a Children's Commissioner and publication of a draft Children and Young People's Strategy by the Northern Ireland Executive are important developments which will have a bearing on the Council's work. The Youth Council is already assisting the Children and Young Person's Unit of the Office of the First and Deputy First Minister in taking forward these initiatives.

## 7. 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.

# FOREWORD AND FINANCIAL STATEMENTS

## 8. FIXED ASSETS

The movement in Fixed Assets for the year is shown in Note 7.

## 9. COUNCIL MEMBERSHIP

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

**Chairperson**  
Mrs Máire Young

**Vice-Chairman**  
Mr Bertie Faulkner

**Members**  
Mr Fergal Barr  
Mr Jim Currie  
Mr Jackie Davis (Resigned 27 September 2001)  
Mrs Cindy Gallick  
Mr Paul Hewitt  
Miss Heidi Keenan  
Cllr Philip Kelly (Resigned 27 September 2001)  
Ms Louise McBride  
Mrs Anne-Marie McClure  
Mr John McGinley (Appointed 23 January 2002)  
Mr Stephen McGlade (Appointed 23 January 2002)  
Mr Brian McKee  
Miss Carmel McKinney  
Mr Máirtín Ó Meallaigh  
Mr Vernon Ringland

**DE Observer**  
Mr David McClarin

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;

# FOREWORD AND FINANCIAL STATEMENTS

- 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;
- appointing, with the Minister's approval, a Chief Executive or full-time official to the Council.

## 10. CHARITABLE DONATIONS

There were no charitable donations during the year.

## 11. 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 99% of bills were paid within this standard.

## 12. 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.

## 13. EMPLOYEE INVOLVEMENT

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

## 14. 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.

SIGNED ON BEHALF OF COUNCIL MEMBERS



Mrs M Young  
Chairperson

**IMPRO TO PLACE  
SIGNATURE FROM LAST  
YEARS REPORT**

Mr D Guilfoyle  
Chief Executive

# FOREWORD AND FINANCIAL STATEMENTS

## 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 income and expenditure, total recognised gains and losses 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.

## STATEMENT OF INTERNAL CONTROL - TRANSITIONAL STATEMENT

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 department's Ministers, whilst safeguarding the public funds and Council assets for which I am personally responsible, in accordance with the responsibilities assigned to me in Government Accounting. 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 the principal risks to the achievement of Council policies, aims and objectives, to evaluate the nature and extent of those risks and to manage them efficiently, effectively and economically. I expect to have the procedures in place in March 2003 necessary to implement DFP guidance. This takes account of the time needed to fully embed the processes which the Council has agreed should be established and improve their robustness.

# FOREWORD AND FINANCIAL STATEMENTS

We are carrying out appropriate procedures to ensure that we identify the Council's objectives and risks and determine a control strategy for each of the significant risks. As a result, risk ownership will be allocated to the appropriate staff and the Council will set out its attitude to risk to the achievement of the Council's objectives.

The Council is ensuring that procedures will be in place for verifying that aspects of risk management and internal control are regularly reviewed and reported on. There will be a full risk and control assessment before reporting on the year ending 31 March 2003. Risk management will be incorporated more fully into the corporate planning and decision making processes of the Council. The Council, through its Audit Committee, receives periodic reports concerning internal control. The appropriate steps are being taken to manage risks in significant areas of responsibility and monitor progress on key projects.

Following the identification of the Council's key objectives and risks, further work will be carried out to bring about more consistency in the way in which the Council treats risks.

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

- regularly review and update the record of risks facing the organisation;
- set up a system of key performance and risk indicators;
- develop and maintain an organisation-wide risk register;

The Youth Council is provided with internal audit services by Southern Internal Audit Services, a department of the Southern Health and Social Services Board, which operates to standards defined in the Government Internal Audit Manual. My review of the effectiveness of the system of financial control is informed by the work of the internal auditors, who are contracted to deliver an annual review of internal systems, the Audit Committee which oversees the work of the Youth Council, the executive managers within the Youth Council who have responsibility for the development and maintenance of the financial control framework, and comment made by the external auditors in their management letter and other reports.

**IMPRO TO PLACE  
SIGNATURE FROM LAST  
YEARS REPORT**

D Guilfoyle  
Chief Executive

Date: 16th December 2002

# FOREWORD AND FINANCIAL STATEMENTS

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

I certify that I have audited the financial statements on pages 8 to 21 under the Youth Service (Northern Ireland) Order 1989. These financial statements have been prepared under the historical cost convention, as modified by the revaluation of certain fixed assets and accounting policies set out on page 12.

### Respective responsibilities of the Youth Council For Northern Ireland, Chief Executive and Auditor

As described on page 6 the Council and the Chief Executive are responsible for the preparation of financial statements in accordance with the Youth Service (Northern Ireland) Order 1989 and Department of Education directions made thereunder and for ensuring the regularity of financial transactions. The Council and Chief Executive are also responsible for the preparation of the other contents of the Annual Report. My responsibilities, as independent auditor, are established by statute and guided by the Auditing Practices Board and the auditing profession's ethical guidance.

I report my opinion as to whether the financial statements give a true and fair view and are properly prepared in accordance with the Youth Service (Northern Ireland) Order 1989 and Department of Education directions made thereunder, and whether in all material respects the expenditure and income have been applied to the purposes intended by the Northern Ireland Assembly and the financial transactions conform to the authorities which govern them. I also report if, in my opinion, the Foreword is not consistent with the financial statements, if the Council has not kept proper accounting records, or if I have not received all the information and explanations I require for my audit.

I read the other information contained in the Annual Report and consider whether it is consistent with the audited financial statements. I consider the implications for my certificate if I become aware of any apparent misstatements or material inconsistencies with the financial statements.

I review whether the statement on page 6 reflects the Council's compliance with the Department of Finance and Personnel's guidance 'Corporate governance: statement on the system of internal financial control'. I report if it does not meet the requirements specified by the Department of Finance and Personnel, or if the statement is misleading or inconsistent with other financial information I am aware of from my audit of the financial statements.

### Basis of opinion

I conducted my audit in accordance with United Kingdom Auditing Standards issued by the Auditing Practices Board. An audit includes examination, on a test basis, of evidence relevant to the amounts, disclosures and regularity of financial transactions included in the financial statements. It also includes an assessment of the significant estimates and judgements made by the Council and Chief Executive in the preparation of the financial statements, and of whether the accounting policies are appropriate to the Youth Council's circumstances, consistently applied and adequately disclosed.

I planned and performed my audit so as to obtain all the information and explanations which I considered necessary in order to provide me with sufficient evidence to give reasonable assurance that the financial statements are free

# FOREWORD AND FINANCIAL STATEMENTS

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from material misstatement, whether caused by error, or by fraud or other irregularity and that, in all material respects, the expenditure and income have been applied to the purposes intended by the Northern Ireland Assembly and the financial transactions conform to the authorities which govern them. In forming my opinion I have evaluated the overall adequacy of the presentation of information in the financial statements.

## Opinion

In my opinion:

- the financial statements give a true and fair view of the state of affairs of the Youth Council for Northern Ireland at 31 March 2002 and of the deficit, total recognised gains and losses and cash flows for the year then ended and have been properly prepared in accordance with the Youth Service (Northern Ireland) Order 1989 and directions made thereunder by the Department of Education; and
- in all material respects the expenditure and income have been applied to the purposes intended by Northern Ireland Assembly and the financial transactions conform to the authorities which govern them.

JM Dowdall  
Comptroller and  
Auditor General  
15th January 2003

Northern Ireland Audit Office  
106 University Street  
Belfast BT7 1EU

# FOREWORD AND FINANCIAL STATEMENTS

## INCOME AND EXPENDITURE ACCOUNT FOR THE YEAR ENDED 31 MARCH 2002

	NOTES	2002 £	2001 £
<b>INCOME:</b>			
Department of Education Grants	2	2,572,802	2,659,511
Other Operating Income	3	178,650	150,590
Transfer from Deferred Government Grant - in respect of depreciation charges	12	19,815	24,597
		<u>2,771,267</u>	<u>2,834,698</u>
<b>EXPENDITURE:</b>			
Grants and Bursaries	4	1,951,840	2,069,819
Staff Costs	5	491,072	431,480
Depreciation	7	19,815	22,149
Other Operating Charges	8	269,953	267,363
Notional Cost of Audit		5,000	-
Notional Cost of Capital	9	5,472	3,035
		<u>2,743,152</u>	<u>2,793,846</u>
<b>SURPLUS FOR THE YEAR</b>		28,115	40,852
Reversing credit in respect of Notional Costs		10,472	3,035
<b>AMOUNT TRANSFERRED TO RESERVES</b>		<u>38,587</u>	<u>43,887</u>

The surplus for the year arises wholly from continuing activities.

## STATEMENT OF TOTAL RECOGNISED GAINS

Surplus for the financial year	28,115	40,852
Unrealised surplus on revaluation of fixed assets	-	491
Total recognised gains for the year	<u>28,115</u>	<u>41,343</u>
Prior period adjustment (Note 21)	<u>62,025</u>	<u>66,680</u>
Total gains recognised since last Annual Report	<u>(33,910)</u>	<u>(25,337)</u>

The notes on pages 31 to 41 form part of these financial statements.

# FOREWORD AND FINANCIAL STATEMENTS

## BALANCE SHEET AS AT 31 MARCH 2002

	NOTES	2002 £	2001 £ as restated
<b>FIXED ASSETS:</b>			
Tangible Assets	7	<u>39,660</u>	<u>43,398</u>
<b>CURRENT ASSETS:</b>			
Debtors	10	75,733	19,912
Cash at Bank and in Hand		<u>167,186</u>	<u>238,508</u>
		242,919	258,420
<b>CURRENT LIABILITIES:</b>			
Creditors -			
Amounts falling due within one year	11	<u>176,667</u>	<u>224,916</u>
<b>NET CURRENT ASSETS</b>			
		<u>66,252</u>	<u>33,504</u>
<b>TOTAL ASSETS LESS CURRENT LIABILITIES</b>			
		<u>105,912</u>	<u>76,902</u>
<b>FINANCED BY:</b>			
<b>ACCRUALS AND DEFERRED INCOME</b>			
Deferred Government Grants	12	39,660	44,024
<b>CAPITAL AND RESERVES</b>			
Income and Expenditure Account	13	66,252	27,665
Revaluation Reserve	14	-	5,213
		<u>105,912</u>	<u>76,902</u>

The notes on pages 31 to 41 form part of these Financial Statements.

**IMPRO TO PLACE** \_\_\_\_\_ Chairperson of Youth Council - Date:- 16-12-03  
**SIGNATURES FROM**  
**LAST YEARS REPORT** \_\_\_\_\_ Chief Executive of Youth Council - Date:- 16-12-03

# FOREWORD AND FINANCIAL STATEMENTS

## CASH FLOW STATEMENT FOR THE YEAR ENDED 31 MARCH 2002

	NOTES	2002 £	2001 £ as restated
Net cash inflow/(outflow) from continuing operating activities	1	(56,337)	151,442
Returns on investments and servicing of finance	3	(12)	(25)
Capital Expenditure	3	(14,973)	(31,969)
<b>INCREASE / (DECREASE) IN CASH</b>	4	<u>(71,322)</u>	<u>119,448</u>

The notes on pages 31 to 41 form part of these Financial Statements.

# FOREWORD AND FINANCIAL STATEMENTS

## NOTES TO THE CASH FLOW STATEMENT FOR THE YEAR ENDED 31 MARCH 2002

	2002	2001	
	£	£	
<b>1. RECONCILIATION OF OPERATING SURPLUS TO NET CASH INFLOW/(OUTFLOW) FROM OPERATING ACTIVITIES</b>			
Surplus for year	28,115	40,852	
Depreciation charges	19,815	22,149	
(Profit)/Loss on disposal of fixed assets	(225)	590	
(Surplus)/Deficit on revaluation of Fixed Assets	(5,839)	3,083	
Notional Cost of Capital & Audit	10,472	3,035	
Interest Paid	12	25	
Release of Deferred Government Grant to Income and Expenditure Account	(19,815)	(24,597)	
Recurrent Grants transferred to Deferred Government Grants Account	15,198	32,019	
(Increase) in Debtors	(55,821)	(3,776)	
(Decrease)/Increase in Creditors	(48,249)	78,062	
Net cash inflow/(outflow) from Operating Activities	<u>(56,337)</u>	<u>151,442</u>	
<b>2. RECONCILIATION OF NET CASH FLOW TO MOVEMENT IN NET FUNDS</b>			
(Decrease)/Increase in cash in the period	(71,322)	119,448	
Net funds at 1 April 2001	<u>238,508</u>	<u>119,060</u>	
Net funds at 31 March 2002	<u>167,186</u>	<u>238,508</u>	
<b>3. GROSS CASH FLOW</b>			
<b>Return on investments and servicing of finance</b>			
Interest paid	<u>12</u>	<u>25</u>	
	<u>12</u>	<u>25</u>	
<b>Capital Expenditure</b>			
Payments to acquire tangible fixed assets	(15,198)	(32,019)	
Receipts from sales of tangible fixed assets	225	50	
	<u>(14,973)</u>	<u>(31,969)</u>	
<b>4. ANALYSIS OF CHANGES IN NET FUNDS</b>			
	At 1 April	Cash	At 31 March
	2001	Flow	2002
	£	£	£
Cash at bank and in hand	<u>238,508</u>	<u>(71,322)</u>	<u>167,186</u>
Total	<u>238,508</u>	<u>(71,332)</u>	<u>167,186</u>

# FOREWORD AND FINANCIAL STATEMENTS

## NOTES TO THE FINANCIAL STATEMENTS FOR THE YEAR ENDED 31 MARCH 2002

### 1. ACCOUNTING POLICIES

The principal accounting policies which have been adopted in the preparation of these financial statements are as follows:-

a. The Financial Statements have been prepared under the historical cost basis of accounting. Prior to 1 April 2001, fixed assets had been included at their value to the business by reference to current costs.

b. Without limiting the information given, the financial statements meet the accounting and disclosure requirements of the Companies (Northern Ireland) Order 1986 and of the accounting standards issued or adopted by the Accounting Standards Board, so far as those requirements are appropriate. The accounts direction is reproduced as an appendix to these financial statements.

c. Recurrent government grants are of a revenue nature and are credited to income in the year to which they relate. Recurrent grants used for specific capital expenditure on depreciable assets are transferred to a Deferred Government Grant Account and released to the Income and Expenditure Account annually over the estimated useful life of the assets.

#### d. GRANTS PAYABLE :-

Grants and Bursaries payable are charged to the income and expenditure account in the year they are authorised. Full provision is made for current year grant retentions. In previous years no provision was made for current year Core Grant retentions.

#### e. RESEARCH AND DEVELOPMENT:-

Pure and Applied research expenditure, in relation to the JEDI initiative, is charged to the income and expenditure account in the year it is incurred.

#### f. OPERATING LEASE RENTALS:-

Rentals under operating leases are charged to the income and expenditure account on a straight line basis over the term of the lease.

#### g. DEPRECIATION:-

Fixed assets, 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 Fixtures and Fittings .....	10% per annum
Equipment .....	25% per annum
Computer Equipment.....	25% per annum

#### h. VALUE ADDED TAX:-

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

## FOREWORD AND FINANCIAL STATEMENTS

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**i. PENSION COSTS:-**

The pension costs in respect of employees is charged to the Income and Expenditure Account so as to recognise the cost of pensions over employees' working lives.

**j. COST OF CAPITAL:-**

In accordance with Department of Finance and Personnel guidelines, notional interest is charged on the basis of 6% of the average cost of capital employed by the Council less actual interest paid. Capital Employed is defined as total assets less current liabilities.

# FOREWORD AND FINANCIAL STATEMENTS

## NOTES TO THE FINANCIAL STATEMENTS FOR THE YEAR ENDED 31 MARCH 2002

	2002	2001
	£	£
	as restated	
<b>2. DEPARTMENT OF EDUCATION GRANTS</b>		
Recurrent Grants (DE Vote A)	2,532,000	2,691,530
DE Executive Programme Funds	56,000	-
Transfer to Deferred Government Grants Account (Note 12)	(15,198)	(32,019)
	<u>2,572,802</u>	<u>2,659,511</u>
<b>3. OTHER OPERATING INCOME</b>		
Interest Received	129	-
DE Grant re. Challenge Fund	40,000	-
JEDI Project	123,221	130,590
British Council	15,300	20,000
	<u>178,650</u>	<u>150,590</u>
<b>4. GRANTS AND BURSARIES</b>		
Grants and Bursaries paid during the year were as follows:-		
Challenge Fund	40,000	-
RVYO Core Grants	1,254,475	1,265,460
Curriculum Development Grants	410,600	313,375
Bytes Project	-	150,000
CRYSSS (Note 17)	86,386	98,510
JEDI Project (Note 18)	65,407	54,640
Causeway Exchange Programme	25,000	75,000
Health & Safety / IT / Training Grants	44,800	26,030
Facelift Grants	-	86,804
Miscellaneous Grants	25,172	-
	<u>1,951,840</u>	<u>2,069,819</u>
<b>5. STAFF COSTS</b>		
Wages & Salaries	422,743	369,792
Members Remuneration	16,315	15,660
Social Security Costs	32,545	29,149
Pension Costs	19,469	16,879
	<u>491,072</u>	<u>431,480</u>

# FOREWORD AND FINANCIAL STATEMENTS

## NOTES TO THE FINANCIAL STATEMENTS FOR THE YEAR ENDED 31 MARCH 2002

The Chief Executive's total actual emoluments of £54,091 (2001 - £51,998) comprise a salary of £47,547 (2001 - £45,579), employer's National Insurance contributions of £4,357 (2001 - £4,322) and employer's pension contribution of £2,187 (2001 - £2,097). The Chief Executive is a member of the NILGOSC scheme. The employer's contributions to the scheme amount to 4.6% of the Chief Executive's salary. The period of his contract is not specified.

The following number of employees received remuneration during the year within the range below:-

	2002 No.	2001 No.
£40,001 - £50,000	3	1

The Chairperson's actual emoluments were £13,130, comprised of £12,215 salary and £915 employers National Insurance.

The following number of members received remuneration during the year within the range band

£0 - £5,000	1	3
£5,001 - £10,000	-	-
£10,001 - £15,000	1	1
	<u>2</u>	<u>4</u>

Other than the Chairperson and Vice Chairperson, no other members received remuneration.

The average number of employees during the year was made up as follows:-

Professional Staff	11	8
Administrative Staff	8	8
	<u>19</u>	<u>16</u>

## 6. PENSION COMMITMENTS

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 results of the most recent valuation, which was conducted as at 31 March 2001, were as follows:-

# FOREWORD AND FINANCIAL STATEMENTS

## NOTES TO THE FINANCIAL STATEMENTS FOR THE YEAR ENDED 31 MARCH 2002

Main assumptions:

Rate of return on investments per annum	5.3%
Rate of general increase in salaries per annum	3.8%
Rate of pension increase per annum	2.3%

Market value of scheme's assets                      £2,293,700,000

Level of funding being the actual value of assets expressed as a percentage of the benefits accrued to members, deferred pensioners and members based on past service, and after allowing for future salary increases - 121%

The surplus is being amortised over the average remaining service life of the current membership, a period of approximately 14 years.

The total contributions payable to the NILGOSC scheme by YCNI for 2001/02 were £19,637 (2000/01 - £16,879 ).

The real increase in the value of accrued pension at 31 March 2002 for the Chief Executive is shown below. The total accrued pension figures were supplied by NILGOSC:-

<b>NAME</b>	<b>AGE</b>	<b>SALARY</b>	<b>REAL INCREASE IN PENSION</b>	<b>TOTAL ACCRUED PENSION - 31/03/2002</b>
D Guilfoyle	51	£47,547	£874	£11,632

# FOREWORD AND FINANCIAL STATEMENTS

## NOTES TO THE FINANCIAL STATEMENTS FOR THE YEAR ENDED 31 MARCH 2002

### 7. TANGIBLE FIXED ASSETS

	Furniture, Fixtures and Fittings £	Computer Equipment £	Office Equipment £	Total £
<b>VALUATION</b>				
At 1 April 2001	49,946	80,647	24,632	155,225
Reclassification of Assets	4,935	(4,935)	-	-
Disposals	(2,515)	(63,000)	(150)	(65,665)
Additions	574	11,203	3,421	15,198
Adjustment to restate at historical cost	(6,043)	38,252	445	32,654
At 31 March 2002	<u>46,897</u>	<u>62,167</u>	<u>28,348</u>	<u>137,412</u>
<b>DEPRECIATION</b>				
At 1 April 2001	33,564	58,533	19,730	111,827
Reclassification of Assets	4,682	(4,935)	-	(253)
Disposals	(2,515)	(63,000)	(150)	(65,665)
Charge for Year	4,064	13,070	2,681	19,815
Adjustment to restate at historical cost	(4,762)	36,375	415	32,028
At 31 March 2002	<u>35,033</u>	<u>40,043</u>	<u>22,676</u>	<u>97,752</u>
<b>NET BOOK VALUE</b>				
At 31 March 2002	<u>11,864</u>	<u>22,124</u>	<u>5,672</u>	<u>39,660</u>
At 31 March 2001	16,382	22,114	4,902	43,398

Reclassification of assets represents the cost and depreciation on assets sold in the previous year but posted to the wrong class of asset.

# FOREWORD AND FINANCIAL STATEMENTS

## NOTES TO THE FINANCIAL STATEMENTS FOR THE YEAR ENDED 31 MARCH 2002

	2002	2001
	£	£
	as restated	
<b>8. OTHER OPERATING CHARGES</b>		
Publicity and Printing	9,930	10,290
Lighting and Heating	2,590	2,241
Rent and Service Charges	58,694	55,556
Insurance	3,016	2,853
Software and Stationery	14,552	15,035
Telephone and Postage	9,271	13,239
(Profit)/Loss on disposal of Fixed Assets	(225)	590
(Surplus)/Deficit on revaluation of Fixed Assets	(5,839)	3,083
Travel and Subsistence - Staff	7,913	10,073
- Members	6,735	6,409
Meetings/Seminars/Study Tours	21,666	27,892
Cleaning/Repairs/Maintenance	10,298	6,050
Advertising	10,470	5,869
Photocopying	2,201	2,896
Literature/Subscriptions/Fees	5,030	5,323
Accountancy Charges	2,115	1,674
Internal Audit Charges	3,790	2,625
Miscellaneous Expenses	871	285
Euro Bureau	-	120
Staff Training	3,723	3,066
Research/Consultancy	35,485	52,680
Youth Work Odyssey Conference	15,000	-
Other Projects and Conferences	20,157	22,126
European Awareness Seminars	5,331	-
Fun Lovin' Activist Conference	10,523	-
Geo Mapping	7,823	10,081
Youth Information Project	6,929	7,979
NVQ	1,892	(697)
Bank Interest	12	25
	<u>269,953</u>	<u>267,363</u>

## 9. INTEREST PAYABLE AND SIMILAR CHARGES

Notional interest on Capital Employed	5,472	3,035
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To comply with DFP guidance an notional charge for cost of capital is required, calculated at 6%.

# FOREWORD AND FINANCIAL STATEMENTS

## NOTES TO THE FINANCIAL STATEMENTS FOR THE YEAR ENDED 31 MARCH 2002

	2002	2001
	£	£
		as restated
<b>10. DEBTORS</b>		
Amounts falling due within one year		
Trade Debtors	3,042	450
Prepayments	16,691	19,462
Other Debtors	56,000	-
	<u>75,733</u>	<u>19,912</u>
<b>11. CREDITORS</b>		
Amounts falling due within one year		
Accruals	141,488	140,517
Deferred Income	35,179	84,399
	<u>176,667</u>	<u>224,916</u>
<b>12. DEFERRED GOVERNMENT GRANTS</b>		
<b>Gross Value of Deferred Grants</b>		
At 1 April 2001	187,880	171,659
Transfer from Recurrent Grant in respect of depreciable assets (Note 2)	15,198	32,019
Transfer from revenue in respect of fixed assets written off (Note 7)	(65,665)	(15,798)
At 31 March 2002	<u>137,413</u>	<u>187,880</u>
<b>Accumulated Transfer to Revenue</b>		
At 1 April 2001	143,856	135,057
Reclassification of Assets	(253)	-
Transfer to revenue in respect of		
- depreciation charge for the year	19,815	23,957
- equipment written off during the year	(65,665)	(15,158)
At 31 March 2002	<u>97,753</u>	<u>143,856</u>
Net Value at 31 March 2002	<u>39,660</u>	<u>44,024</u>

# FOREWORD AND FINANCIAL STATEMENTS

## NOTES TO THE FINANCIAL STATEMENTS FOR THE YEAR ENDED 31 MARCH 2002

	2002	2001
	£	£
	as restated	
<b>13. INCOME AND EXPENDITURE ACCOUNT</b>		
Accumulated surplus forward at 1 April 2001 as previously reported	89,690	50,458
Prior year adjustment	<u>(62,025)</u>	<u>(66,680)</u>
Accumulated surplus forward at April 2001 as restated	27,665	(16,222)
Result for year	<u>38,587</u>	<u>43,887</u>
Accumulated surplus forward at 31 March 2002	<u><u>66,252</u></u>	<u><u>27,665</u></u>

The accumulated surplus is made up as follows:

Grant in Aid	1,678	(13,115)
European Youth Programmes	15,300	-
JEDI Project	<u>49,274</u>	<u>40,780</u>
	<u><u>66,252</u></u>	<u><u>27,665</u></u>

## 14. REVALUATION RESERVE

Balance at 1 April 2001	5,213	4,722
Uplift in cost of fixed assets	32,654	1,329
Uplift in accumulated depreciation	(32,028)	(768)
Revaluation in respect of disposals	-	(70)
Adjustment to Restate at Historical Cost	<u>(5,839)</u>	<u>-</u>
Balance at 31 March 2002	<u><u>-</u></u>	<u><u>5,213</u></u>

## 15. 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.

# FOREWORD AND FINANCIAL STATEMENTS

## NOTES TO THE FINANCIAL STATEMENTS FOR THE YEAR ENDED 31 MARCH 2002

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

<b>COUNCIL MEMBER</b>	<b>ORGANISATION</b>	<b>POSITION HELD</b>	<b>GRANT AWARD</b>
Stephen McGlade	NI Youth Forum	Executive Member	£85,264
Brian McKee	CATHOG	Director - (Youthlink)	£119,206
Vernon Ringland	NIVT	Development Officer	£16,200
Máire Young	VSB	Management Committee	£32,250

### 16. RECONCILIATION OF MOVEMENT IN FUNDS

	2002	2001
	£	£
		as restated
Surplus for the year	28,115	40,852
Surplus/(Deficit) on revaluation of Fixed Assets	(5,213)	491
Reversing credit in respect of notional costs	10,472	3,035
Transfer from Recurrent Grant	15,198	32,019
Reclassification of Assets	253	-
Release of Deferred Capital Grant	(19,815)	(24,597)
Net movement	<u>29,010</u>	<u>51,800</u>
Funds at 1 April 2001 (Originally £91,782 before prior year adjustment of £66,680)	<u>76,902</u>	<u>25,102</u>
Funds at 31 March 2002	<u><u>105,912</u></u>	<u><u>76,902</u></u>

### 17. CRYSSS

In addition to the expenditure of £86,386 in respect of grants, the following additional costs were also incurred in respect of CRYSSS.

Salaries	31,795
Administration	879
	<u><u>32,674</u></u>

### 18. JEDI

In addition to the expenditure of £65,407 the following additional costs were also incurred in respect of JEDI.

Salaries	<u><u>54,103</u></u>
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# FOREWORD AND FINANCIAL STATEMENTS

## NOTES TO THE FINANCIAL STATEMENTS FOR THE YEAR ENDED 31 MARCH 2002

### 19. KEY PERFORMANCE TARGETS

The Council's performance against its stated core aims are reported in detail within the Council's Annual Report. Some of the key targets achieved are set out below:-

- "Investing in Youth Service" - business case produced.
- Guide for young people on Children's Commissioner consultation produced.
- Protocol agreed with British Council and Leargas to facilitate exchange programmes.
- Audit of Citizenship and Community Relations Work within the Youth Service launched.
- Revised arrangements for Curriculum grants implemented.

### 20. FINANCIAL COMMITMENTS

Operating lease payments, in respect of land and buildings, payable within one year of the balance sheet date were in respect of leases expiring:

	2002 £	2001 £
Within one year	-	-
Between one and five years	-	-
After five years	41,250	41,250

### 21.

The prior year adjustment is in respect of changes in the accounting policy for accrual of retention on core grants. Under the new policy all core grants payable are recognised as an expense on the year whereas previously only 95% was recognised. As a consequence the balance sheet now recognises all liabilities arising at the financial year end.

# FOREWORD AND FINANCIAL STATEMENTS

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**ACCOUNTS DIRECTION GIVEN BY THE DEPARTMENT OF EDUCATION  
WITH THE APPROVAL OF THE DEPARTMENT OF FINANCE &  
PERSONNEL, IN ACCORDANCE WITH THE YOUTH SERVICE  
(NORTHERN IRELAND) ORDER 1989.**

The annual accounts shall give a true and fair view of the income and expenditure and cash flows for the financial year and the state of affairs as at the year-end. Subject to this requirement the Youth Council for Northern Ireland shall prepare accounts for the financial year ended 31 March 2001 and subsequent financial years in accordance with:-

- A. Non-Departmental Public Bodies Annual Report and Accounts Guidance;
- B. other guidance which the Department of Finance and Personnel may issue from time to time in respect of accounts which are required to give a true and fair view;
- C. any other specific disclosures required by the Department;

except where agreed otherwise with the Department of Finance and Personnel, in which case the exception shall be described in the notes to the accounts.

Signed by authority of the Department of Education.

W D M McClarin

## **APPLICATION OF THE ACCOUNTING AND DISCLOSURE REQUIREMENTS OF THE COMPANIES (NORTHERN IRELAND) ORDER AND ACCOUNTING STANDARDS**

### **Companies (Northern Ireland) Order**

The disclosure exemptions permitted by the Companies (Northern Ireland) Order shall not apply to the Youth Council for Northern Ireland unless specifically approved by DFP.

1. The Companies (Northern Ireland) Order requires certain information to be disclosed in the Chief Executive's Report. To the extent that it is appropriate, the information relating to the Youth Council for Northern Ireland shall be contained in the foreword.
2. When preparing its income and expenditure account, the Youth Council for Northern Ireland shall have regard to the profit and loss account format 2 prescribed in Schedule 4 to the Companies (Northern Ireland) Order.
3. When preparing its balance sheet, the Youth Council for Northern Ireland shall have regard to the balance sheet format 1 prescribed in Schedule 4 to the Companies (Northern Ireland) Order. The balance sheet totals shall be struck at "Total assets less current liabilities".
4. The Youth Council for Northern Ireland is not required to provide the additional information required by paragraph 33(3) of Schedule 4 to the Companies (Northern Ireland) Order.
5. The foreword and balance sheet shall be signed by the Accounting Officer and dated.

### **Accounting Standards**

6. The Youth Council for Northern Ireland is not required to include a note showing historical cost profits and losses as described in FRS 3.

### SCHEDULE 2

#### ADDITIONAL DISCLOSURE REQUIREMENTS

1. The foreword shall, inter alia:
  - a. state that the accounts have been prepared in a form directed by the Department with the consent of DFP in accordance with the Youth Service (Northern Ireland) Order 1989;
  - b. include a brief history of the Youth Council for Northern Ireland and its statutory background;
  - c. be submitted, in draft, to the Department for approval.
  
2. The notes to the accounts shall include details of the key corporate financial targets set by the Department together with the performance achieved.









**Youth Council for Northern Ireland**

Forestview, Purdy's Lane, Belfast BT8 7AR  
**Tel: +44 (0) 28 9064 3882 Fax: +44 (0) 28 9064 3874**  
[www.youthcouncil-ni.org.uk](http://www.youthcouncil-ni.org.uk)