

YOUTH COUNCIL FOR NORTHERN IRELAND

ANNUAL REPORT AND ACCOUNTS FOR THE YEAR ENDED 31 MARCH 2015

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

on

3 July 2015

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YOUTH COUNCIL FOR NORTHERN IRELAND

SECTION 1

MISSION/EQUALITY STATEMENTS

PLUS

CORE VALUES

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.

YOUTH COUNCIL FOR NORTHERN IRELAND

SECTION 2

STRATEGIC REVIEW OF ACTIVITIES FOR YEAR ENDING 31 MARCH 2015

STRATEGIC REVIEW OF ACTIVITIES FOR THE YEAR ENDING 31 MARCH 2015

The Youth Council's activities are reported on below within the same framework which is used for the Youth Council's annual business plan which reflects the Department of Education's 5 key priorities.

Education Priority: RAISING STANDARDS FOR ALL

YCNI has continued to facilitate a group of representatives from both statutory and voluntary sector youth work agencies, who have been refining a practical tool for measuring the educational outcomes for young people through their participation on youth organisations. Initial piloting in a small sample of such groups was completed during the year.

YCNI staff provided support and guidance to the new emerging infrastructure within the Irish Medium Youth Work sector. This included the first seminar when statutory youth work agencies, including YCNI and the Education and Library Board (ELBs), met with youth workers from the Irish Medium sector to develop a collaborative approach.

The preparation of statistical reports on the youth service for key stakeholders, including the Department of Education (DE), the Education and Training Inspectorate (ETI) and the ELBs, continues to be an important task, particularly in light of local area planning by ELB youth services. YCNI staff reports directly feed into that essential planning function.

Given the major changes in education structures within Northern Ireland, which will also impact on the Youth Service here, it was considered timely to collaborate with the University of Ulster in the compilation of a "History of The Youth Service" here. This publication will both act as an informative summary of the development of the service to date and a stimulus to further enhancement in the delivery of services to young people in the future. Given the sheer volume of material available, two volumes were considered necessary. The first volume was written by March 2015 but its publication has been delayed until early in 2015/16.

Consistent with the theme of publishing and disseminating good practice, YCNI staff have collated the delivery of programmes to young people within the fields of Community Relations, Equality and Diversity (CRED) and employability and circulated these summaries around relevant groupings.

During 2014/15, DE staff contacted YCNI on a number of occasions to seek input into responses to requests for DE comments on UK positions on EU policies and programmes. Some of these related specifically to the EU Erasmus + programme. (This is covered later in this report).

EDUCATION PRIORITY: Closing the Performance Gap, Increasing Access and Equality

YCNI has been providing strategic funding to 4 consortia of regional voluntary youth organisations for several years. This support was reviewed and revised during 2014/15. YCNI staff continued to work with the CRED Reference Group which included representatives from these consortia and DE.

The importance of both the consortia and the CRED Reference Group were highlighted in the ETI evaluation of CRED within the education sector.

The Outreach funding provided by DE supported innovative practice across 10 different Regional Voluntary Youth Organisations. The funding was reviewed and revised during the year. Representatives of the funded groups were brought together to share practice and a report was produced on this for dissemination.

The theme of YCNI funding for bodies supporting youth work with young people from Section 75 groups was again very visible in YCNI's activities during 2014/15. YCNI continued to fund the Disability Hub consortium which provided information, training and support to youth workers engaged in programmes for young people with disabilities.

YCNI also provided funding to 16 Regional Voluntary Youth Organisations to support the application of ICT to youth work practice. Once again, representatives of these groups were brought together for mutual support, good practice collated and disseminated.

YCNI also funded GLYNI who have further consolidated the development and access to their services for LGBT young people across Northern Ireland.

Child Protection was another recurring theme with YCNI providing funding to YouthNet who staged a range of child protection training courses and organised child protection vetting.

YCNI has promoted the importance of improving the employability of young people as part of the legacy of the IFI funded "Youth Works" project which targeted NEETs young people. This has involved providing support and advice to the DEL design team with its roll-out of the United Youth Programme (UYP). It has also resulted in the hosting of a major seminar in Belfast in March 2015 on the theme "Employability of Youth Work". This was attended by representatives from across Ireland and also from Belgium, Estonia and Germany. A report on the seminar will be disseminated in due course.

A major disappointment to YCNI during 2014/15 was the lack of progress in seeking a resolution to the issue of funding from the Foreign and Commonwealth Office (FCO) for the "Causeway British/Irish exchange programme". Funding has continued for this unique and valuable programme from both YCNI and the Department of Children and Youth Affairs (DCYA) in Ireland. However, its distinctive North/South and East/West dimensions remain under considerable threat without confirmation of further FCO funding or a viable alternative.

EDUCATION PRIORITY: Developing the Education Workforce

A significant development during 2014/15 was the piloting of a new OCN youth work qualification targeting part-time and voluntary youth workers in particular. 5 delivery agents were appointed through a competitive process and the courses were offered in a range of locations across Northern Ireland. A review of these pilots is nearing completion.

There continued to be a high demand for professional Youth Work Apprenticeships. In total 17 youth workers were supported financially during 2014/15.

Given the importance of continuous professional development (CPD) for all staff within the education sector, as highlighted in the Chief Inspector's Report, YCNI staff have continued to develop and refine a CPD framework that would be appropriate for the youth work sector.

Under the auspices of the North/South Education and Training Standards (NSETS) Committee, YCNI staff organised the professional endorsement of one higher education (HE) youth work course during 2014/15. Two other endorsements due in 2014/15 had to be deferred to accommodate both the HE institutions and the endorsement panels and are now arranged for early 2015/16.

EDUCATION PRIORITY: Improving the Learning Environment

The YCNI Chief Executive has supported the implementation of DE's Priorities for Youth policy by co-ordinating the planning group responsible for preparing the Regional Youth Development Plan which will guide the implementation of that policy during 2015/16.

YCNI submitted substantial responses to a number of relevant public policy consultations during 2014/15 including the SEUPB's Peace 4 proposals and OFMDFM's "Together: Building a United Community".

A major research review was also completed by the YCNI Research and Policy Officer documenting evidence of the link between youth work and educational outcomes. She also provided important advice to youth service agencies on related research.

The promotion of the EU Erasmus + programme (Youth Chapter) to youth organisations has been an important task for YCNI staff during 2014/15. This has taken the form of awareness raising seminars and circulation of e-bulletins to relevant organisations. In addition, a series of application workshops and 1-1 clinics have been held for those organisations submitting funding applications.

YCNI staff have provided feedback to DE in relation to the Erasmus + programme and participated in both regional and UK groups established to assist the National Agency responsible for the Erasmus + programme.

In collaboration with the National Youth Council of Ireland and youth work agencies in Finland, Denmark and Austria, a joint application to support research into the delivery of youth work through ICT approaches was made to the Erasmus + programme. The application was successful and the initial seminar of the consortium was held in Belfast in March 2015.

8 Regional Voluntary Youth Organisations have now enrolled to utilise the YCNI developed website-based CRED induction training programme with their volunteers.

YCNI staff allocated significant time during the latter part of 2014/15 to contributing to the DE consultation on the continuation of DE CRED funding and also the ETI review of CRED within the education sector. In addition, YCNI staff provided input to OFMDFM on the development of the TBUC summer camp initiative.

As a consequence, YCNI staff had to defer the staging of further training sessions on the application of drama within CRED youth work programmes until early 2015/16.

In addition, the outdoor education CRED resource material roll-out was deferred to synchronise with the implementation phase of the TBUC summer camp initiative in summer 2015.

EDUCATION PRIORITY: Transforming the Governance and Management of Education


Under this priority YCNI staff reviewed an earlier version of a draft funding strategy in light of the Regional Youth Development Plan for 2015/16 which was only agreed late in 2014/15.

Further detailed work will be required on this during the early part of 2015/16 which will also involve collaboration with relevant staff in the Education Authority in order to ensure that the funding strategies for regional and local youth organisations are compatible.

The 37 Regional Voluntary Youth Organisations (RVYO's) utilised their YCNI grants to continue to provide a variety of forms of support to local youth groups, enhancing the delivery of frontline services to young people and thereby improving their educational outcomes. YCNI grant-aid to these organisations enabled them to 'lever in' in excess of £5M during 2014/15 from non-DE sources.



Ms M Young
Chairperson



Mr D Guilfoyle
Chief Executive

YOUTH COUNCIL FOR NORTHERN IRELAND

SECTION 3

**DIRECTORS REPORT FOR THE YEAR ENDING
31 MARCH 2015**

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 (RVYO's).

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.

2. Business Review

The Business Plan for 2014/15 demonstrates how the work of the Youth Council promotes the five education priorities set by the Department of Education.

Of the 45 targets identified for the reporting year, 34 were fully achieved, and the remaining 8 will be achieved during 2015/16. The reasons for the delay in the achievement of 8 targets included the volume of material researched for the History of the Youth Service required longer to edit for publication, Higher Education Institutions required a deferral of their course endorsements and two EU initiatives were deferred to synchronise better with parallel EU developments.

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 2.3 to the Financial Statements.

4. Results for the Year

The financial results for the year 2014/15 are set out in detail on Page 34

- The Financial Statements relate to the year ended 31 March 2015;
- The Net Expenditure for the year was £5,172,798 (2014: £5,053,092);
- The grant allocated from the Department of Education for recurrent expenditure was £5,116,000 (2014: £4,976,000);
- The Net Expenditure, excluding Non-Cash Costs and IAS 19 adjustments amounted to £5,101,000 which is £15,000 less than the cash resources of £5,116,000 allocated by the Department of Education.

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 seek to develop closer collaborative working with relevant colleagues within the Education Authority.

7. Important Events Occurring After the Year End

The Department of Education and the Council have agreed 2015/16 funding for the Council of £4,076,000, being £1,040,000 less than Council funding for 2014/15. The Council has taken steps to be able to operate within this significantly reduced budget.

The Northern Ireland Assembly has not approved the current Budget Bill for 2015/16 at the date of approval of this Report and Accounts. Accordingly, there still remains some uncertainty over the amount of funding that will finally be made available to the Council in 2015/16.

The Council is therefore pro-actively devoting its efforts to containing its costs in 2015/16 to such an extent that it can operate within its finally agreed 2015/16 funding.

To this end, whilst re-prioritising how the Council carries out its core functions, with a view to reducing both premises and staff costs, since the year end the Council has:

- re-arranged and reduced its premises requirement to reduce its premises costs with effect from 1 July 2015 and
- asked for "expressions of interest" from Council staff for voluntary redundancy, should the Northern Ireland Executive's Transformation Fund permit the Council to launch a Voluntary Exit Scheme in order to reduce ongoing Council staff costs.

8. Research and Development

The Youth Council has continued to support research into a variety of issues of relevance to the youth sector, and in particular it continued to act as Secretariat to a cross-sectoral initiative to develop frameworks which will evidence the outcomes of youth work.

Other research-based activities have included representation on a cross-departmental initiative led by OFMDFM to develop a framework of Child Rights Indicators for Northern Ireland as well as representation on the Governance Research Project Advisory group led by Volunteer Now.

The Council continues to be represented on a number of advisory forums, including the Participation Advisory Forum (NICCY) and the Childcare Research Forum (QUB).

In early 2015, Council commenced primary research into the extent and value of ICT as a tool to deliver youth work and the findings will be disseminated regionally and integrated within an international research study.

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 2014 – March 2015

Chairperson 1. Ms Máire Young
Vice-Chairman 2. Mr Bertie Faulkner
Members 3. Mr Derek Capper
4. Mr Jim Currie
5. Mr Gerard Doran (Resigned 23/06/2014)
6. Ms Ann-Marie McClure
7. Ms June Trimble (Appointed 09/02/2015)
8. Mr Hugh Campbell (Appointed 09/02/2015)

It has been expected that the Review of Public Administration would lead to the establishment of a new Education and Skills Authority (ESA) commencing 1 January 2010. However, as the relevant enabling legislation was not agreed, this date had to be postponed. Subsequently, on Thursday, 12 February 2015 the Department of Education announced the public appointment of two new emergency members to the Youth Council. These short-term appointments have been made on an emergency basis to ensure that the YCNI continues to run smoothly until longer term arrangements can be put in place.

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 Youth Council is committed to the Better Payments Practice Code as set out in Annex 4.6 of Managing Public Money and DAO (DFP) 04/13. During the year 100% by value and number of bills were paid within 10 working days.

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

	2014/15	2013/14
Days of sickness absence	58	60.5
No of employees	14	14
Average days sickness per employee	4.14	4.32

15. Personal Data Related Incidents

There were no incidents of personal data lost during 2014/15.

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 2014/15 was carried out by NEELB. The audit focused on the adequacy and effectiveness of the Council's systems of internal control reviewing: Financial Reporting Procedures (MEMR), Creditor Payments (BACS Payments, Bank Reconciliation, Grant Payments and Governance Arrangements). The extent to which Internal Audit recommendations relating to the 2013/14 financial year were implemented was also reviewed.

On the basis of Internal Audit's evaluation of the adequacy of controls, the level of assurance given was "**substantial**", i.e. there is a robust system of risk management, control and governance which should ensure that objectives are fully achieved. Some minor issues were highlighted to improve the adequacy and/or effectiveness of 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 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).

	2015	2014
	£	£
Cost of External Audit		
Audit Services (Notional Cost)	9,300	9,300

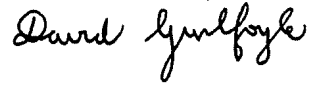
The services provided relate to the statutory audit of the Financial Statements. There were no non-audit services provided. The audit cost includes the statutory audit of the 2014/15 Financial Statements. As part of the NIAO, he and his staff are wholly independent of the Council. He reports his findings 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.

SIGNED ON BEHALF OF COUNCIL MEMBERS



Ms M Young
Chairperson



Mr D Guilfoyle
Chief Executive

REMUNERATION REPORT FOR THE YEAR ENDING 31 MARCH 2015

As part of the Internal Audit evaluation of Financial Management, 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 Management was "**Substantial**", i.e. there is a robust system of risk management, control and governance which should ensure that objectives are fully achieved.

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. The terms and conditions of service for members remain unchanged.

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

**YCNI AUDIT COMMITTEE MEMBERSHIP
April 2014 – March 2015**

Chairperson 1. Mr Bertie Faulkner
Members 2. Ms Ann-Marie McClure
3. Mr Colin Langford – Appointed – June 2011
4. Mr Jimmy Peel – Appointed June 2012

Emoluments (including salary) and pension entitlements of Senior Post holders (Audited)

Name	Salary Inc Allowance 2014/15 £000s	Pension Benefits ** 2014/15 £000s	Total 2014/15 £000s	Salary Inc Allowances 2013/14 £000s	Pension Benefits 2013/14 £000s	Total 2013/14 £000s
David Guilfoyle Chief Executive	65-70	10-15	75-80	60-65	0-5	65-70

Note 1

No benefits-in-kind were received by Mr D Guilfoyle.

*** The value of pension benefits accrued during the year is calculated as (the real increase in pension multiplied by 20) plus (the real increase in any lump sum) less (contributions made by the individual). The real increases exclude increases due to inflation or any increase or decreases due to a transfer of pension rights.*

**The relationship between the remuneration of the highest-paid employee in the Council and the median remuneration of the Council's workforce.
(Audited information)**

	2015	2014
	£'000	£'000
Band of highest paid employee's total remuneration:-		
- D Guilfoyle	65-70	60-65
Median Total Remuneration:-	31	31
Ratio – Excluding severance Pay	2.09	2.13

The underlying ratio of the highest paid employee's remuneration compared with the median total remuneration, excluding the highest paid employee, has not changed significantly this year as compared with last year.

Northern Ireland Local Government Officers' Superannuation Committee (NILGOSC) Scheme arrangements.

The Council's senior post holders belong to the Northern Ireland Local Government Officers' Superannuation Committee (NILGOSC) Scheme.

The NILGOSC Scheme is of the defined benefits type, the assets of the schemes being held in separate trustee-administered funds.

The Council's contribution to the Northern Ireland Local Government Pension Fund is determined by the fund's actuary based on a triennial valuation.

The scheme is administered by NILGOSC, Holywood Road, Belfast.

The pension costs are assessed in accordance with the advice of the independent qualified actuaries using the projected unit method.

The most up to date actuarial valuation of the Scheme was carried out as at 31 March 2013, details of which are available in the Northern Ireland Local Government Officers' Pension Fund Accounts.

Name	Accrued pension at pension age as at 31/03/15 and related lump sum £000s	Real Increase in pension and related lump sum at pension age £000s	CETV @ 31/03/15 £000s	CETV @ 31/03/14 £000s	Real increase in CETV £000s
David Guilfoyle Chief Executive	25-30 plus lump sum of 60-65	<i>0-5 plus lump sum of (0-5)</i>	594	581	6

The inflation rate used in this year's calculation is 1.2% (2014: 2.7%).

Notes:

1. Changes to the factors used to calculate CETVs were made in 2011/12.
2. Pending the outcome of a government review of the discount rate used to calculate CETVs, it should be noted that the above CETV figures may be subject to further change.
3. No benefits-in-kind were received.
4. For the above members of the NILGOSC Pension Scheme, a lump sum equal to three times the accrued pension at 31 March 2015 is also payable on retirement.

Cash Equivalent Transfer Values

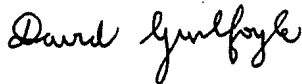
A Cash Equivalent Transfer Value (CETV) is the actuarially assessed capitalised value of the pension scheme benefits accrued by a member at a particular point in time. The benefits valued are the member's accrued benefits and any contingent spouse's pension payable from the scheme. A CETV is a payment 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 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 £15,225 comprised of £14,350 salary and £875 employer's national insurance. 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.



24 June 2015

Mr D Guilfoyle
Chief Executive/Accounting Officer

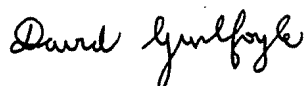
Date

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, changes 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.



24 June 2015

Mr D Guilfoyle
Chief Executive/Accounting Officer

Date

GOVERNANCE STATEMENT 2014/15

Scope of Responsibility

As Accounting Officer, I have responsibility for reviewing and maintaining a sound system of Governance, Internal Control and Risk Management within the Youth Council to support the achievements of the Youth Council's policies, aims and objectives, whilst safeguarding public funds and Departmental assets for which I am personally responsible, in accordance with the responsibilities assigned to me in Managing Public Money NI.

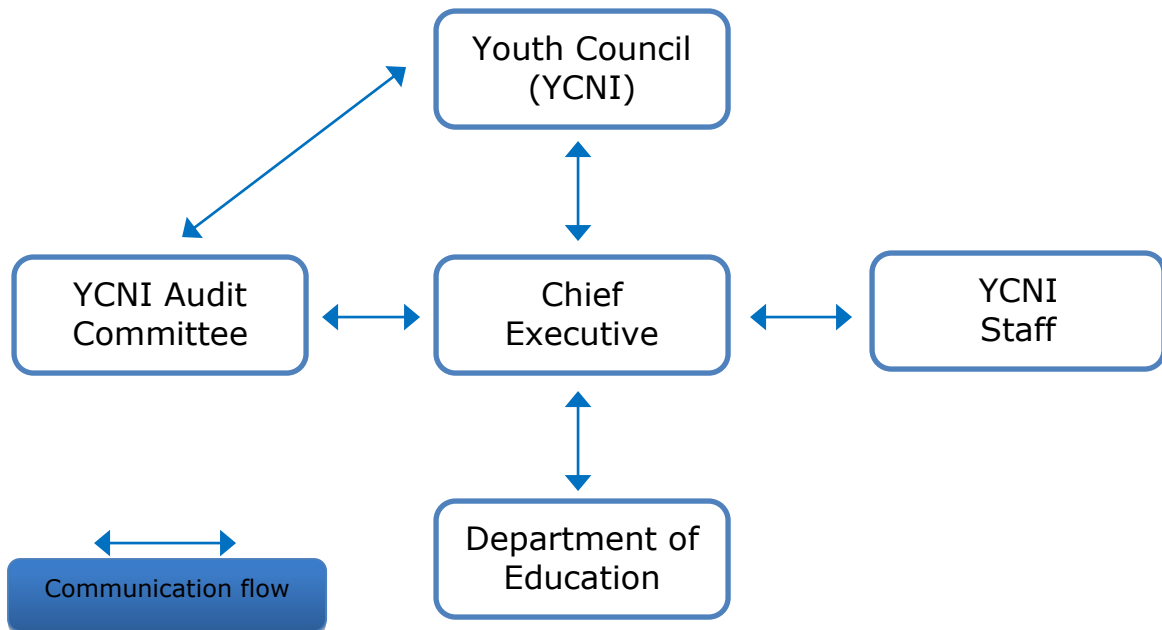
The achievement of these responsibilities is discussed at Accountability Review meetings with the Permanent Secretary of the Department of Education. I attend these meetings with my Chairperson.

Governance Framework

The governance framework comprises the systems and processes, culture and values by which the Council is directed and controlled, and its activities through which it accounts to, engages with, and assists its key stakeholders. It enables the Council to monitor the achievement of strategic objectives and to consider whether those objectives have led to the delivery of its statutory functions in an effective and efficient manner.

The governance framework has been in place for the year ended 31 March 2015 and up to the date of approval of the Annual Report and Accounts, and accords with Treasury and DFP guidance.

Youth Council Communication Flow



The Youth Council

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 (RVYO's).

The Youth Council Members are appointed by the Minister for Education and consist of a Chairperson, Vice-Chairperson and 4 Members. The membership had been increased by the Minister in February 2015 through the appointment of 2 emergency members to the Board. This was to strengthen the governing body given the steady reduction in Members in recent years.

The Chairperson conducts an annual review of Youth Council members. It includes a review of attendance, participation, and an overall assessment of contribution to the work of the Youth Council.

The Youth Council is the governing body and has a corporate responsibility for setting objectives, agreeing priorities and implementing ministerial policy.

The Youth Council, which normally meets 6 times during the year, developed and agreed a business plan for the 2014/15 year which was formally approved by the Department of Education.

It reviewed the progress and management of key risks associated with the delivery of the Youth Council's objectives regularly throughout the financial year. Attendance at Youth Council meetings during 2014/15 year is noted below:

YCNI BOARD MEETINGS
1 April 2014 – 31 March 2015

NAME	Total No. of Meetings Held	Meetings Attended	Apologies Received	No Apology
Maire Young [Chairperson]	6	6 of 6	-	-
Bertie Faulkner [Vice-Chairperson]		6 of 6	-	-
Derek Capper		6 of 6	-	-
Anne-Marie McClure		5 of 6	1	-
Gerard Doran <i>[Resigned at June 2014 Meeting]</i>		[2]	-	-
June Trimble <i>[Appointed Feb 2015]</i>		[1]	-	-
Hugh Campbell <i>[Appointed Feb 2015]</i>		[1]	-	-

The Youth Council has a small staff complement comprising of 16 members of staff (11 full-time, 5 part-time). The Chief Executive is responsible for strategic direction and advice to the Council for the day to day management of services; and the planning and allocation of resources. The Chairperson is responsible for the overall delivery of the service.

Due to serious illness, Mr J Currie was unable to participate in Council meetings during 2014/15.

Audit and Risk Assurance Committee

During 2014/15 the Audit Committee consisted of two YCNI Members and two independent non-executive members – Bertie Faulkner (Chairperson), Anne-Marie McClure (YCNI Member), Jimmy Peel (Independent) and Colin Langford (Independent). Meetings are also attended by representatives of the NI Audit Office (NIAO), Department of Education (DE), and the Head of Internal Audit, North Eastern Education & Library Board (NEELB).

The remit of the Audit Committee is to provide assurances to the Chief Executive that governance arrangements, including the management of risk, corporate governance and internal controls are operating effectively. Overall executive responsibility for matters considered by the Audit Committee rests with the Youth Council and the Accounting Officer.

During the 2014/15 financial year the Audit and Risk Assurance Committee met on 4 occasions and dealt with a wide range of issues relating to governance and accountability.

These included the consideration of:

- Risks reported by way of the YCNI's Risk Register;
- Quarterly Statement of Assurance;
- Governance Statement;
- Internal Audit Work Plan and subsequent Internal Audit Report including monitoring the effectiveness and timeliness of the completion of management responses;
- External Audit Work Plan for 2014/15;
- Annual Report and Resource Accounts for 2013/14 and
- Audit Committee Annual Report.

The Audit Committee also examined progress against previous audit reports and is satisfied that all recommendations were being adequately addressed.

Attendance at Audit and Risk Assurance Committee meetings during 2014/15 year is noted below:

**AUDIT & RISK ASSURANCE COMMITTEE
1 April 2014 – 31 March 2015**

NAME	Total No. of Meetings Held	Meetings Attended	Apologies Received	No Apology
Bertie Faulkner [Chairperson]	4	4 of 4	-	-
Anne-Marie McClure		1 of 4	3	-
Colin Langford		2 of 4	2	-
Jimmy Peel		4 of 4	-	-

- **Note**
Stand-in members for A-M McClure at two meetings were: D Capper (1) and M Young (1).

Business Plan

Youth Council members gave detailed consideration to the 2014/15 business plan at the beginning of the last financial year, and actively monitored progress, on a quarterly basis during the year, against the targets set.

Highlights of Youth Council Meetings

The Youth Council discussed a range of significant issues during the financial year including the DE draft budget for 2015/16, the proposed withdrawal of all CRED funding by DE, the Regional Youth Development Plan (2015/16) for the whole youth work sector and the potential implications for the Youth Council of the Minister's intention to establish the Education Authority.

Youth Council's Performance Including Its Assessment of Its Own Effectiveness

Youth Council members gave detailed consideration to the 2014/15 Business Plan at the beginning of the last financial year and actively monitored progress on a quarterly basis during the year against the targets set.

After each meeting of the Audit Committee, the Chairperson of the Committee reports to the Youth Council on the minutes and audit activity.

The Chairperson and Council Members reflected on the effectiveness of their operation as a Board and concluded that although their numbers had decreased over recent years, this has been compensated by the addition of two emergency members and by their in-depth knowledge of the Council's operation gained over the length of their tenure as Council members.

Account of Corporate Governance

The *Corporate Governance in Central Government Departments: Code of Good Practice (NI) 2013*, "the 2013 Code", sets out principles and provisions relating to the role and responsibilities, composition and functions for departments with a view to reporting against it on a "comply or explain basis".

Although the Code does not apply to ALB's because of their different structures, the Code leaves scope for the Council to be pragmatic in the way they implement the principles of the Code. The "comply or explain" mechanism enables the Council to deviate from the principles and supporting provisions if justifiable for the good governance of the Council.

In accordance with the Corporate Governance Framework, registers of Council members and Staff interests have been established and updated regularly. Conflicts of interest relating to Council members and Staff, actual or potential, were appropriately managed and controlled. Further disclosure of Council member's interests is provided as a note in the Youth Council Financial Statements.

At all Council meetings, a standing agenda item on declaration of interest is included and brought to the attention of Council members by the Chairperson. Codes of Conduct for Council members and Staff have been established and communicated.

An Anti-fraud Policy and Fraud Response Plan are in place. All known, suspected and proven frauds are notified to the relevant Department in accordance with agreed procedures. During the 2014/15 financial year there was 1 attempted fraud incident noted. All necessary controls and systems currently adopted by the Council were of a sufficiently robust nature as to identify the incident at the earliest opportunity which prevented any monetary loss to the Council. The Youth Council's Internal Audit provider, DE's Internal Audit Section, DFP and NIAO had been notified of the incident.

The Council has considered how the principles of good practice in corporate governance, as set out in the above code, has been applied in the Council's own

circumstances including the completion of the NIAO issued "*Corporate Governance in Central Government Departments: Code of Good Practice 2011 Compliance Checklist*" and has concluded that there was no significant omission from the Code during 2014-15.

Whistleblowing and Gift and Hospitality policies are in place and have been issued to all Staff in the Council.

Internal Audit Review

The review of internal control, including that undertaken by the Youth Council's Internal Auditors, did not identify any weaknesses in the control framework significant enough for me to draw attention to in this Governance Statement.

After each meeting of the Audit and Risk Assurance Committee, the Chairperson of the Committee reports to the Youth Council on the minutes and audit activity.

The Youth Council's Internal Auditors presented the Internal Audit Report for 2014/15 and was able to provide a '**Substantial**' level of assurance to the Chief Executive as Accounting Officer.

During the year PWC on behalf of the NIAO presented the Report to 'Those Charged with Governance' for 2013/14 to the Audit and Risk Assurance Committee and an '**Unqualified**' audit opinion was issued by the Comptroller and Auditor General.

DAO's

The Youth Council has complied with the terms of the current relevant Dear Accounting Officer letters (DAO) and managing Public Money (Northern Ireland) issued by the Department of Finance and Personnel.

Accounting Officer Authority

As Accounting Officer, I have responsibility for reviewing the effectiveness of the system of internal controls. An effective system of budget management was operated during the year with monthly and quarterly assurance statements provided to DE on finance, risk and performance as appropriate. This ensured that accurate financial records were maintained.

My review of the effectiveness of the system of internal control was informed by the work of the Internal Auditors, and also by the maintenance of the internal control framework and by any comments made by the external auditors in their management letter and other reports.

The Internal Auditors (NEELB Internal Audit), PWC on behalf of the NI Audit Office and the NI Audit Office's Auditors attend and report to the Audit Committee.

The Council will continue to ensure that Corporate Governance and Internal Controls are appropriately addressed during the coming year.

Information Assurance

All Council members play active roles in a range of youth service initiatives, both on Council-led groups and external groupings, and so are very familiar with a wide cross-section of youth service activities in which the Council participates.

In addition, several members of Council staff make presentations at Council meetings which enable members to question staff concerning any detail of the information being provided to members.

The Youth Council relies on two main sources of data to inform its deliberations, these are:

- Financial information (including monthly management accounts, MEMR returns, quarterly Financial Plan on resource expenditure and the preparation of the Audited Financial Statements);
- Internal and External Audit evidence (mainly used to assess the effectiveness of systems and processes).

The financial information presented to Council is prepared from internal financial systems which are supported by internal control frameworks and are subject to both Internal and External scrutiny.

If members request, further information can be provided in order to assist members in their decision-making processes.

Control Framework/Risk Assessment

The system of Governance, Internal Control and Risk Management is designed to manage risk to a reasonable level rather than eliminate all risk of failure, it can, therefore, only provide high and not absolute assurance on effectiveness.

The system of Internal Control is based on on-going processes designed to identify and prioritise the risks to the achievement of Youth Council policies, aims and objectives; to evaluate the likelihood of those risks being realised; the impact should they be realised; and to manage them effectively, efficiently and economically.

Data Security/Management

The Accounting Officer has ultimate responsibility for data security within the Youth Council. Given the nature of the organisation, data is limited to staff personnel records, individuals in receipt of training bursaries and organisations in receipt of Youth Council Funding. Information risks are being controlled and managed and the Youth Council continues to be a trusted custodian of personal and sensitive information.

Effective monitoring arrangements are in place to ensure the accuracy of data presented to the Council, the Audit Committee and outside bodies such as the Department of Education.

Potential Security Breaches

There were no records of any data related incidents that would constitute protective security breaches in the financial year 2014/15.

Complaints

A Customer Service Complaints Procedure is in place and is available on the Council's website. No formal complaints were received during 2014/15.

Record of Ministerial Directions

There were no Ministerial directives issued to the Youth Council during 2014/15.

Risk Management

The Youth Council is an organisation that accepts and manages risk rather than one that attempts to eliminate risk. Risks are identified, evaluated and managed to ensure that the Youth Council's exposure is within an acceptable range. As Accounting Officer, I place high value on the existence of an effective Risk Management Strategy. The Youth Council's objectives and risks have been determined and a control strategy for each of the significant risks put in place.

The Youth Council has ensured that procedures are in place for verifying that aspects of Risk Management and internal control are regularly reviewed. Risk Management has been incorporated into the corporate planning and decision-making processes of the Youth Council which is necessary in order to examine our risk appetite and the level of control required to proportionately manage our risk.

The Audit Committee Annual Report, setting out the work of the Audit Committee, was presented at a Youth Council meeting, which included a report of the Committee's role in reviewing risk managements, audit reports and financial accounts.

Key Risks and Issues within the Year

- **YCNI Pay Remit**

Failure to implement 2014/15 Civil Service Pay Award. On revised guidance issued by DFP the Youth Council re-submitted both Pay Remit and Business Case for approval by DE and DFP. This was subsequently approved by DFP and notification received from DE in May 2015.

- **Financial Management**

In relation to Financial Management, there was a risk of:

- failure to manage YCNI core costs within the 1% ceiling set for 2014/15;
- failure to commit all of the agreed grant budget for the 2014/15 financial year;
- failure to manage grant payments resulting in slower than forecast spend in year.

Our current Financial Reporting arrangements have ensured that any deviation from YCNI financial plan is quickly recognised and action taken.

Effective monitoring of Grant awards through Monitoring and Evaluation Reports and Financial Verification Visits allowed the Youth Council to approve additional spending proposals during the 2014/15 year.

- **Future of the Youth Council**

The Minister for Education wrote to the Youth Council Chairperson in March 2015 to inform the Youth Council that it was his intention to commence work to explore how all youth funding might be delivered through the Education Authority (EA). Any change to the Youth Council would require the repeal of the Youth Service (NI) Order 1989 which would be subject to the legislative process in the NI Assembly.

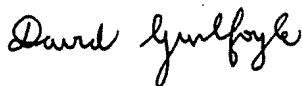
I am satisfied that all risks highlighted above are currently well managed.

Significant Governance Issues

No significant governance or material misstatements in the Financial Statements have been identified.

Conclusion

In conclusion, as Chief Executive and Accounting Officer for the Youth Council for Northern Ireland, I can confirm that the Governance Statement has been formally reviewed by the Audit Committee, that it is complete and accurately reflects the latest assessment of the state of Governance within the Council.



24 June 2015

Mr D Guilfoyle
Chief Executive/Accounting Officer

Date

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 2015 under the Youth Service (Northern Ireland) Order 1989. These comprise the Statement of Comprehensive Net Expenditure, 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 been audited.

Respective responsibilities of Accounting Officer and auditor

As explained more fully in the Statement of Accounting Officer's Responsibilities, the Accounting Officer 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 examine and certify on the financial statements in accordance with the Youth Service (Northern Ireland) Order 1989. I conducted my audit in accordance with International Standards on Auditing (UK and Ireland). Those standards require me and my staff to comply with the Financial Reporting Council'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 read all the financial and non-financial information in the Annual Report to identify material inconsistencies with the audited financial statements. If I become aware of any apparent material misstatements or inconsistencies I consider the implications for my certificate.

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

Opinion on Regularity

In my opinion, in all material respects the expenditure and income in the financial statements have been applied to the purposes intended by the Assembly and the financial transactions recorded in the financial statements 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 2015 and of the net expenditure, cash flows and changes in taxpayers' equity for the year then ended; and
- 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 made under the the Youth Service (Northern Ireland) Order 1989; and
- the information given in the Strategic Report of Activities and the Directors' Report 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 and the part of the Remuneration Report to be audited 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 Governance Statement does not reflect compliance with Department of Finance and Personnel's guidance.



KJ Donnelly
Comptroller and Auditor General
Northern Ireland Audit Office
106 University Street
Belfast
BT7 1EU

29 June 2015

YOUTH COUNCIL FOR NORTHERN IRELAND

SECTION 4

**FINANCIAL STATEMENTS FOR YEAR ENDING
31 MARCH 2015**

Statement of Comprehensive Net Expenditure

For the year ended 31 March 2015

		2014 - 15	2013 - 14
	Note	£	£
Expenditure			
Staff costs	3	728,611	723,074
Depreciation	8	488	1,669
Grants and Bursaries	4	4,168,435	4,176,298
Other expenditure	5	265,462	945,565
Notional costs	6	9,300	9,300
Net pension finance costs / (return)	17	36,000	44,000
		<u>5,208,296</u>	<u>5,899,906</u>
Income			
Income from Activities	7	(35,498)	(846,814)
		<u>(35,498)</u>	<u>(846,814)</u>
Net Expenditure	15	<u>5,172,798</u>	<u>5,053,092</u>
Other Comprehensive Expenditure			
Net Loss/(Gain) on revaluation of Property, Plant and Equipment		-	271
Actuarial Loss/(Gain) on pension scheme		115,000	(225,000)
Total Comprehensive Expenditure		<u>5,287,798</u>	<u>4,828,363</u>

The notes on pages 41 to 63 form part of these accounts.

Statement of Financial Position**As at 31 March 2015**

		2015	2014
	Notes	£	£
Non-current assets:			
Property, plant and equipment	8	564	1,052
Total non-current assets		564	1,052
Current assets:			
Trade and other receivables	10	17,800	28,916
Cash and cash equivalents	11	712,733	879,377
Total current assets		730,533	908,293
Total assets		731,097	909,345
Current liabilities			
Other liabilities	12	661,026	853,776
Total current liabilities		661,026	853,776
Non-current assets plus net current assets/(liabilities)		70,071	55,569
Non-current liabilities			
Pension Liabilities	17	(1,072,000)	(895,000)
Total non-current liabilities		(1,072,000)	(895,000)
Assets less liabilities		(1,001,929)	(839,431)
Taxpayer's equity/(deficiency)			
Revaluation reserve		3,102	3,102
General reserve	15	(1,005,031)	(842,533)
Total		(1,001,929)	(839,431)

The financial statements on pages 36 to 40 were approved by the Board on 24 June 2015 and were signed on its behalf by:

Signed: 

Ms M Young – (Chairperson)

Date – 24 June 2015

Signed: 

Mr D Guilfoyle – (Chief Executive)

Date – 24 June 2015

Statement of Cash Flows
For the year ended 31 March 2015

	Note	2014-15 £	2013-14 £
Cash flows from operating activities			
Net expenditure including notional costs		(5,172,798)	(5,053,092)
Adjustments for notional costs	6	9,300	9,300
Decrease in trade & other receivables	10	11,116	241,673
(Decrease)/Increase in trade payables	12	(192,750)	13,135
(Decrease)/Increase in Pension Liabilities		177,000	(150,000)
Depreciation charges	8	488	1,669
Actuarial Gain/(Loss) on pension scheme	17	(115,000)	225,000
Net cash outflow from operating activities		(5,282,644)	(4,712,315)
Cash flows from investing activities			
Purchase of plant and equipment	8	-	-
Net cash outflow from investing activities		-	-
Cash flows from financing activities			
Grants from parent department	15	5,116,000	4,976,000
Net financing		5,116,000	4,976,000
Net (decrease)/increase in cash and cash equivalents in the period	11	(166,644)	263,685
Cash and cash equivalents at the beginning of the period	11	879,377	615,692
Cash and cash equivalents at the end of the period	11	712,733	879,377

The notes on pages 41 to 63 form part of these accounts.

Statement of Changes in Taxpayers' Equity

For the year ended 31 March 2015

	Note	Revaluation Reserve £	General Reserve £	Total Reserves £
Balance at 1 April 2013		3,373	(999,741)	(996,368)
Changes in taxpayers' equity for 2013-14				
Net gain on revaluation of property, plant and equipment	8	(271)	-	(271)
Actuarial loss on the pension scheme	17	-	225,000	225,000
Reversal of notional costs	6	-	9,300	9,300
Net expenditure for the year	15	-	(5,053,092)	(5,053,092)
Total recognised Income and expense for 2013-14		(271)	4,818,792	4,819,063
Grant from Parent		-	4,976,000	4,976,000
Balance at 31 March 2014		3,102	(842,533)	(839,431)
Changes in taxpayers' equity for 2014-15				
Net gain/(Loss) on revaluation of property, plant and equipment	8	-	-	-
Actuarial Gain/(Loss) on the pension scheme	17	-	(115,000)	(115,000)
Reversal of notional costs	6	-	9,300	9,300
Net expenditure for the year	15	-	(5,172,798)	(5,172,798)
Total recognised Income and expense for 2014-15			(5,278,498)	(5,278,498)
Grant from Parent	15	-	5,116,000	5,116,000
Balance at 31 March 2015 -		3,102	(1,005,031)	(1,001,929)

The notes on pages 41 to 63 form part of these accounts.

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 2014-15 Government Financial Reporting Manual (FReM) issued by HM Treasury, as directed by the Department of Finance & Personnel. 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.

In Accordance with the FReM, YCNI is not able to accrue funding due from the Consolidated Fund in respect of Assembly Grant to match current liabilities recorded within the statement of financial position. Under International Accounting Standards (IAS) 1 (revised), Presentation of Financial Statements, such a closing financial position which shows a surplus of liabilities over assets requires the Accounting Officer to make an assessment of the viability of YCNI as a going concern. However, no material uncertainties affecting YCNI's ability to continue as a going concern have been assessed and these accounts have therefore been prepared under the going concern principle.

2.1 Accounting Convention

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

2.2 Financing

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

2.3 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.

2.4 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.

2.5 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.

2.6 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

Information technology and plant and machinery assets held at 31 March 2015, as per Note 8, are now fully depreciated, but still in use; however, due to the uncertainty surrounding the long-term future of these assets have not been re-lived.

2.7 **Grants Payable**

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

2.8 **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.

2.9 **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 Statement of Comprehensive Net Expenditure.

2.10 **Value added tax**

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

2.11 **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.

2.12 **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

2012-13 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.

2.13 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.

2.14 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.

3. Staff numbers and related costs

3(a) Staff costs comprise:

	2014-15		2013-14	
	Permanently employed staff			
	Total	Others	Total	
Wages and salaries	506,314	506,314	-	514,100
Members' Remuneration	18,978	-	18,978	18,978
Social security costs	41,517	40,642	875	41,978
Other pension costs	128,000	128,000	-	123,000
Total Recurring Staff Costs	694,809	674,956	19,853	698,056
Retirement costs	15,930	15,930	-	-
Staff substitution costs	17,872	-	17,872	25,018
Non-recurring staff costs	33,802	15,930	17,872	25,018
Total staff costs	728,611	690,886	37,725	723,074

3(b) Average number of persons employed

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

	2015 Total	Permanent staff	Others	2014 Total
Directly employed	14	14	-	14
Total	14	14	-	14

The above does not include individuals included under staff substitution – see note 3(a) above

4. Grants and Bursaries

	Note	2014-15	2013-14
		£	£
RVYO Infrastructure Funding		2,412,006	2,372,255
Programme Funding		331,501	301,745
Equipment Funding		150,000	99,603
CRED Funding (see note below)		167,001	171,869
Youth Outreach Initiative		409,528	465,067
Child Protection		83,000	81,000
North/South Project (NSETS)		15,213	12,258
Causeway Exchange Programme		41,884	115,927
Transitional Funding		515,002	515,002
Participation Funding		-	13,672
UK Youth Parliament		3,300	7,900
Review of Irish Medium Education		40,000	20,000
Total Grants and Bursaries		4,168,435	4,176,298

Note re CRED Funding:

CRED Funding was provided under the heading of 'Community Relations, Equality and Diversity Funding' - £167,001.

In addition to the CRED grant expenditure of £167,001 above, staff costs of £35,000 were also incurred in respect of the running of the CRED programme. This £35,000 was funded by the Department of Education's Community Cohesion Branch.

Note Re Youth Outreach Initiative Funding:

In addition to the Youth Outreach Initiative Funding of £409,528, staff costs of £55,472 were also incurred in respect of the running of the Youth Outreach Initiative Programme.

5. Other Expenditure

	Note	2014-15 £	2013-14 £
COUNCIL OPERATING COSTS:			
Rent and Service Charges		69,732	68,069
Annual and Management Accounting		7,350	11,460
Pension Professional Fee		792	960
Meetings/Seminars/Study Tours		4,348	4,508
Telephone and Postage		9,769	8,293
Software and Stationery		6,662	6,586
Staff/Members Training		2,295	12,726
Publicity and Printing		862	1,551
Travel and Subsistence- Staff		3,891	6,234
Cleaning/Repairs/Maintenance		3,561	6,394
Internal Audit Charges		1,998	1,998
Insurance		2,012	1,956
Photocopying		10,163	9,191
Literature/Subscription/Fees		6,574	3,181
Lighting and Heating		4,999	5,148
Travel and Subsistence- Members		930	868
Assets acquired under the capitalization threshold (see accounting policy 2.4)		11,840	-
Open College Network (OCN)		-	7,093
Total: Council Operating Costs		147,778	156,216

Other Expenditure (Continued)	Note	2014/15	2013/14
		£	£
TRAINING AND DEVELOPMENT COSTS:			
Continued Professional Development Support Scheme		56,877	54,981
Total Training and Development Costs		56,877	54,981

SECTOR WIDE PROJECTS:

IFI Youth Works Project		-	673,863
Geomapping Project		1,008	725
Life Maps Project – Youth Action		5,850	-
Boys Brigade Grant		-	1,500
G-Learning (Cando Street Cred)		-	4,830
International Youth Programme		-	837
Youth Work using Irish Medium Education		1,351	-
Youth in Action Programme		-	23,652
European Employability Conference		8,162	-
Disability Inclusion Training		2,057	-
JEDI Project		384	384
NIYE – Broduil Heireann Project		-	10,000
NI Youth Forum – Report Publication		-	545
Outdoor Education Launch		-	4,950
Sail Training Event		2,500	2,500
E Learning Website Design		-	3,000

SECTOR WIDE PROJECTS (Continued)	2014/15	2013/14
	£	£
History of Youth work in NI	-	6,000
Causeway Volunteering Event	-	5,560
Headliners Refurbishment Grant	1,500	-
Review of Funding Policy	-	(139)
CRED – Sharing Seminar	522	-
Other Projects	122	1,218
Currency Exchange (Gain)/Loss	4,179	943
National Youth Council of Ireland ICT	8,060	-
Erasmus+ ICT	6,609	-
Sharing the Learning Seminar	1,078	-
RVYO Quality Assurance Funding	-	(6,000)
YCNI Projects	17,425	-
Total Sector Wide Projects	60,807	734,368
Total Other Expenditure	265,462	945,565

6. Notional Costs

	2014-15	2013-14
	£	£
Notional costs incurred during the year relate to:		
Audit fee	9,300	9,300
Total Notional Costs	9,300	9,300

7. Income

	2014-15	2013-14
	£	£
North/South Project (NSETS) income	15,213	12,259
SELB Peace III Income	-	1,819
Youth in Action	-	23,651
IFI Youth Works Project	-	722,436
Causeway Project	11,884	85,927
British Council/Young Roots	8,401	722
Total Income	35,498	846,814

8. Plant and Equipment 2014/15

	Information Technology	Plant and machinery	Furniture & Fittings	Total
	£	£	£	£
Cost or valuation				
At 1 April 2014	13,399	15,635	50,219	79,253
Revaluations	139	30	-	169
At 31 March 2015	13,538	15,665	50,219	79,422
Depreciation				
At 1 April 2014	13,398	15,634	49,169	78,201
Charged in year	-	-	488	488
Revaluation	139	30	-	169
At 31 March 2015	13,537	15,664	49,657	78,858
Net book value 31 March 2015				
	1	1	562	564
Net book value 31 March 2014				
	1	1	1,050	1,052
Asset financing				
Owned	1	1	562	564
Finance Leased	-	-	-	-
Net book value 31 March 2015	1	1	562	564

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

See reference in Note 2.6 above regarding fully depreciated assets still in use not being re-lifed.

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

8. Plant and Equipment (Continued)

2013/14

	Information Technology	Plant and machinery	Furniture & Fittings	Total
	£	£	£	£
Cost or valuation				
At 1 April 2013	14,635	18,143	53,089	85,867
Revaluations	(1,236)	(2,508)	(2,870)	(6,614)
At 31 March 2014	13,399	15,635	50,219	79,253
Depreciation				
At 1 April 2013	14,634	16,779	51,462	82,875
Charged in year	-	1,181	488	1,669
Revaluation	(1,236)	(2,326)	(2,781)	(6,343)
At 31 March 2014	(13,398)	15,634	49,169	78,201
Net book value 31 March 2014	1	1	1,050	1,052
Net book value 31 March 2013	1	1,364	1,627	2,992
Asset financing				
Owned	1	1	1,050	1,052
Finance Leased	-	-	-	-
Net book value 31 March 2014	1	1	1,050	1,052

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

	2014-15	2013-14
	£	£
Amounts falling due within one year:		
Trade receivables	3,450	16,935
Prepayments and accrued income	14,350	11,981
Total	<u>17,800</u>	<u>28,916</u>

11. Cash and cash equivalents

	2014-15	2013-14
	£	£
Balance at 1 April	879,377	615,692
Net change in cash and cash equivalent balances	(166,644)	263,685
Balance at 31 March	<u>712,733</u>	<u>879,377</u>

The following balance at 31 March was held at

Commercial banks and cash in hand	712,733	879,377
Balance at 31 March	<u>712,733</u>	<u>879,377</u>

12. Trade payables and other current liabilities

	2014-15	2013-14
	£	£
Amounts falling due within one year:		
Trade payables	34,876	107,454
Other Taxation and Social Security	12,411	12,306
Accruals and deferred income	613,739	734,016
Total	<u>661,026</u>	<u>853,776</u>

13. Commitments under leases

YCNI entered into a new property lease on 1 November 2014 for a period of one year expiring on 31 October 2015. The monthly property leasing charge remains as in prior year at £3,750. The situation regarding the Council's property beyond October 2015 is currently under review.

14. Capital Commitments

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

15. General Reserve

	2015	2014
	£	£
At 1 April	(842,533)	(999,741)
Financing – Department of Education	5,116,000	4,976,000
Actuarial loss/(gain) in the pension fund	(115,000)	225,000
Net expenditure for the year	(5,172,798)	(5,053,092)
Reversal of notional costs	9,300	9,300
At 31 March	<u>(1,005,031)</u>	<u>(842,533)</u>

The position as at the year end is made up as follows:

Capital grant-in-aid	32,530	32,530
Miscellaneous net expenditure	34,439	19,937
Pension Liability	(1,072,000)	(895,000)
	<u>(1,005,031)</u>	<u>(842,533)</u>

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 former Education & Library Boards and the British Council

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

COUNCIL	ORGANISATION	POSITION	GRANT
MEMBER		HELD	AWARD
			£
Hugh Campbell	University of Ulster	Lecturer	67,770
Anne Marie McClure	Start360	Chief Executive	38,340
	YouthNet	Member	382,862
June Trimble	YouthAction NI	Director	345,351
Máire Young	Volunteer Now	Vice Chairperson	62,622

17. 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 triennial valuations using the projected unit method.

The total contributions payable to the NILGOSC scheme by YCNI for 2014/15 were £93,052 (2013/14 - £92,481).

The disclosures below relate to the funded liabilities within the NILGOSC Scheme. Details of the benefits to be paid for the period covered by this disclosure are set out in the LGPS (Benefits, Membership and Contributions) Regulations (Northern Ireland) 2009 (as amended).

The funded nature of the LGPS requires the employer and its employees to pay contributions into the Fund, calculated at a level intended to balance the pension liabilities with investment assets. Information on the framework for calculating contributions to be paid is set out in LGPS (Administration) Regulations (Northern Ireland) 2009 and the Fund's Funding Strategy Statement. The contributions to be paid until the date the next actuarial valuation of the Fund is available are set out in the Rates and Adjustment Certificate.

The Fund Administering Authority, Northern Ireland Local Government Officers' Superannuation Committee is responsible for the governance of the Fund.

17. Pension arrangements (continued)

Contributions for the accounting period ending 31 March 2016

The total estimated pension expense in the period ending 31 March 2016, including interest, based on the same assumptions, is estimated to be £175k.

Additional contributions may also become due in respect of any employer discretions to enhance members' benefits in the Fund over the next accounting period.

Assumptions

The latest actuarial valuation of Youth Council for Northern Ireland's liabilities took place as at 31 March 2013. Liabilities have been estimated by the independent qualified actuary on an actuarial basis using the projected unit credit method. The principal assumptions used by the actuary in updating the latest valuation of the Fund for IAS 19 purposes were:

Key assumptions

	31 March 2015 %p.a.	31 March 2014 %p.a.	31 March 2013 %p.a.
Discount rate	3.20%	4.30%	4.50%
Pension increases	1.80%	2.40%	2.80%
Pension accounts revaluation rate	1.80%	n/a	n/a
Salary increases	3.30%	3.90%	5.20% *

* Salary increases were assumed to be 1% p.a. until 31 March 2016, reverting to the long term assumption shown thereafter.

Mortality assumption

The mortality assumptions are based on the recent actual mortality experience of members within the Fund and allow for expected future mortality improvements. Sample life expectancies resulting from these mortality assumptions are shown below.

17. Pension arrangements (continued)	31 March 2015	31 March 2014
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Assumed Life Expectancy at Age 65

Males

Member aged 65 at accounting date	22.2	22.1
Member aged 45 at accounting date	24.4	24.3

Females

Member aged 65 at accounting date	24.7	24.6
Member aged 45 at accounting date	27.0	26.9

Asset allocation

	Value at 31 March 2015			Value at 31 March 2014	
	Quoted	Unquoted	Total		
Equities	73.0%	0.0%	73.0%	74.2%	
Property	0.0%	12.6%	12.6%	11.2%	
Government bonds	5.7%	0.0%	5.7%	5.9%	
Corporate bonds	6.5%	0.0%	6.5%	6.1%	
Cash	2.0%	0.0%	2.0%	2.6%	
Other	0.2%	0.0%	0.2%	0.0%	
Total	87.4%	12.6%	100.0%	100.0%	

Reconciliation of funded status to the Statement of Financial Position

	Value at 31 March 2015 (£M)	Value at 31 March 2014 (£M)
Fair value of assets	4.477	4.005
Present value of funded defined benefit obligation	5.549	4.900
Funded status	(1.072)	(0.895)
Impact of minimum funding requirement / asset ceiling	0.000	0.000
Asset/(liability) recognised on the Statement of Financial Position	(1.072)	(0.895)

The split of the liabilities at the last valuation between the various categories of members is as follows:

Active members	49%
Deferred Pensioners	9%
Pensioners	42%

17. Pension arrangements (continued)

Breakdown of amounts recognised in the Statement of Comprehensive Net Expenditure on the provision of services and other comprehensive income (OCI)

	Year ending 31 March 2015 (£M)	Year ending 31 March 2014 (£M)
Operating cost		
Current service cost *	0.128	0.123
Past service cost (inc. curtailments)	0.016	0.000
Settlement cost	0.000	0.000
Financing cost		
Interest on net defined benefit liability / (asset)	0.036	0.044
Pension expense recognised in statement of comprehensive net expenditure	0.180	0.167
Remeasurements in OCI		
Return on plan assets (in excess of)/below that recognised in net interest	(0.351)	(0.207)
Actuarial (gains)/losses due to changes in financial assumptions	0.491	(0.128)
Actuarial (gains)/losses due to changes in demographic assumptions	0.000	(0.143)
Actuarial (gains)/losses due to liability experience	(0.025)	0.253
Total amount recognised in OCI	0.115	(0.225)
Total amount recognised in the Statement of Comprehensive Net Expenditure and OCI	0.295	(0.058)
* Allowance for administration expenses included in current service cost (£M)	0.002	0.001

17. Pension arrangements (continued)

Changes to the present value of the defined benefit obligation

	Year ending 31 March 2015 (£M)	Year ending 31 March 2014 (£M)
Opening defined benefit obligation	4.900	4.721
Current service cost	0.128	0.123
Interest expense on defined benefit obligation	0.207	0.209
Contributions by participants	0.034	0.031
Actuarial (gains)/losses due to changes in financial assumptions	0.491	(0.128)
Actuarial (gains)/losses due to changes in demographic assumptions	0.000	(0.143)
Actuarial (gains)/losses due to liability experience	(0.025)	0.253
Net benefits paid out	(0.202)	(0.166)
Past service cost (inc. curtailments)	0.016	0.000
Net increase in liabilities from disposals/acquisitions	0.000	0.000
Settlements	0.000	0.000
Closing defined benefit obligation	5.549	4.900

Changes to the fair value of assets

	Year ending 31 March 2015 (£M)	Year ending 31 March 2014 (£M)
Opening fair value of assets	4.005	3.676
Interest income on assets	0.171	0.165
Remeasurement gains/(losses) on assets	0.351	0.207
Contributions by the employer	0.118	0.092
Contributions by participants	0.034	0.031
Net benefits paid out	(0.202)	(0.166)
Net increase in assets from disposals/acquisitions	0.000	0.000
Settlements	0.000	0.000
Closing fair value of assets	4.477	4.005

	Year ending 31 March 2015 (£M)	Year ending 31 March 2014 (£M)
Interest income on assets	0.171	0.165
Remeasurement gains/(losses) on assets	0.351	0.207
Actual return on assets	0.522	0.372

18. Contingent Liabilities

There are no contingent liabilities.

19. Losses and Special Payments

No losses and special payments that require separate disclosure because of their nature or amount were incurred (2013-14: Nil).

20. Events after the Reporting Period

Apart from as noted below, no events have arisen since the year end prior to the approval of these Financial Statements which require provision or disclosure in these Financial Statements.

As referred to in the Management Commentary preceding these Financial Statements, the Department of Education and the Council have agreed 2015/16 funding for the Council of £4,076,000, being £1,040,000 less than Council funding for 2014/15. The Council has taken steps to be able to operate within this significantly reduced budget.

The Northern Ireland Assembly has not approved the current Budget Bill for 2015/16 at the date of approval of these accounts. Accordingly, there still remains some uncertainty over the amount of funding that may be made available to the Council in 2015/16.

The Council is, therefore, pro-actively devoting its efforts to containing its costs in 2015/16 to such an extent that it can operate within its finally agreed 2015/16 Recurrent Budget.

To this end, whilst re-prioritising how the Council carries out its core functions, with a view to reducing both premises and staff costs, since the year end the Council has:

- re-arranged and reduced its premises requirement to reduce its premises costs with effect from 1 July 2015 and
- asked for "expressions of interest" from Council staff for voluntary redundancy, should the Northern Ireland Executive's Transformation Fund

permit the Council to launch a Voluntary Exit Scheme in order to reduce ongoing Council staff costs.

The Council is confident that, having taken all necessary steps, the Council will be able to meet all its liabilities as they fall due.

Apart from as noted above, and in note 21 below, no other events have arisen since the year-end which require provision or further disclosure in these Financial Statements.

21. Future of the Youth Council

Since the year end, the Department of Education has commenced a "Consultation on Proposals for the Future of the Youth Council".

The two options under consideration by the Minister will mean significant change for the Youth Council no matter what the outcome of the Consultation. The consultation process has not been completed prior to the approval of the 2014/15 financial statements, and any change to the Youth Council will require legislative change to be agreed by the Northern Ireland Assembly, the timing of which is also uncertain.

No financial obligation in relation to this exercise has arisen, either before the year end, or prior to the date of approval of the financial statements, and it is not yet possible to quantify the potential financial impact of the changes under consideration.

22. DE Outturn Statement

The Youth Council's Mainstream Resource Cash Budget Allocation from DE comprised £5,116,000 in respect of recurring costs. Net Expenditure, excluding Non-Cash costs and IAS19 adjustments, amounted to £5,101,000 during 2014/15, which is £15,000 less than the cash resources allocated by the Department.

23. Date authorised for issue

The Accounts were authorised for issue on 29 June 2015.