

**National Youth Federation CLG (A Company Limited by Guarantee)
Trading as: Youth Work Ireland**

**Trustees' report and
financial statements**

for the year ended 31 December 2018

**Company Registration No (CRO): 193547
Charity Exemption Tax Number: CHY 18032
Charity Regulatory Authority Number (RCN): 20068363**

National Youth Federation CLG (A Company Limited by Guarantee)

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Report of the Independent Auditors
to the members of National Youth Federation Ltd
(a company limited by guarantee)

Opinion

We have audited the accounts of National Youth Federation Limited (T/A Youth Work Ireland) (the 'charity') for the year ended 31 December 2018 which comprise the Statement of Financial Activities, the Balance Sheet, the cash flow statement and the notes to the accounts, including a summary of significant accounting policies. The financial reporting framework that has been applied in their preparation is applicable law and United Kingdom and Ireland Accounting Standards, including Financial Reporting Standard 102. The Financial Reporting Standard applicable in the UK and Republic of Ireland (Republic of Ireland Generally Accepted Accounting Practice).

In our opinion the accounts:

- give a true and fair view of the state of the charitable company's affairs as at 31 December 2018 and of its incoming resources and application of resources, including its income and expenditure, for the year then ended;
- have been properly prepared in accordance with Republic of Ireland Generally Accepted Accounting Practice; and
- have been prepared in accordance with the requirements of the Companies Act 2014.

Basis for opinion

We conducted our audit in accordance with International Standards on Auditing (Ireland) (ISAs (Ireland)) and applicable law. Our responsibilities under those standards are further described in the Auditor's responsibilities for the audit of the accounts section of our report. We are independent of the charity in accordance with the ethical requirements that are relevant to our audit of the accounts in the Republic of Ireland, including the FRC's Ethical Standard, and we have fulfilled our other ethical responsibilities in accordance with these requirements. We believe that the audit evidence we have obtained is sufficient and appropriate to provide a basis for our opinion.

Conclusions relating to going concern

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

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

Other information

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

Report of the Independent Auditors
to the members of National Youth Federation Ltd
(a company limited by guarantee)

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

Opinions on other matters prescribed by the Companies Act 2014

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

- the information given in the Trustees Report for the financial year for which the accounts are prepared is consistent with the accounts; and
- the Trustees Report has been prepared in accordance with applicable legal requirements.

We have obtained all the information and explanations which we consider necessary for the purposes of our audit.

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

Matters on which we are required to report by exception

In the light of the knowledge and understanding of the Trustees and its environment obtained in the course of the audit, we have not identified material misstatements in the Trustees Report.

We have nothing to report in respect of the following matters in relation to which the Companies Act 2014 requires us to report to you if, in our opinion:

- adequate accounting records have not been kept, or returns adequate for our audit have not been received from branches not visited by us; or
- the accounts are not in agreement with the accounting records and returns; or
- certain disclosures of trustees' remuneration specified by law are not made; or
- we have not received all the information and explanations we require for our audit.

Responsibilities of Trustees

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

In preparing the accounts, the Trustees are responsible for assessing the charity's ability to continue as a going concern, disclosing, as applicable, matters related to going concern and using the going concern basis of accounting unless the Trustees either intend to liquidate the company or to cease operations, or have no realistic alternative but to do so.

Report of the Independent Auditors (continued)
to the members of National Youth Federation Ltd
(a company limited by guarantee)

Auditor's responsibilities for the audit of the financial statements

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

A further description of our responsibilities for the audit of the accounts is located on the Financial Reporting Council's website at: <http://www.frc.org.uk/auditorsresponsibilities>.
This description forms part of our auditor's report.

This report is made solely to the charitable company's members, as a body, in accordance with section 391 of the Companies Act 2014 and regulations made under that Act. Our audit work has been undertaken so that we might state to the charitable company's members those matters we are required to state to them in an auditors' report and for no other purpose. To the fullest extent permitted by law, we do not accept or assume responsibility to anyone other than the charitable company and its members as a body, for our audit work, for this report, or for the opinions we have formed.

JL Grant

Lowry Grant
for and on behalf of
PKF-FPM ACCOUNTANTS (IRELAND) LTD
Chartered Accountants &
Registered Auditor
Unit 5B Unit 5H Fingal Bay Business Park
Balbriggan
Co Dublin

17/7/19

Date


National Youth Federation CLG (A Company Limited by Guarantee)

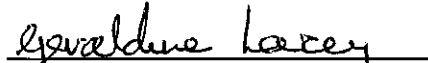
**Statement of Financial Activities
for the year ended 31 December 2018**

	Notes	Unrestricted Undesignated €	Unrestricted Designated €	Restricted €	2018 Total €	2017 Total €
Income and endowments from:						
Donations and Legacies						
Raffles		-	-	-	-	3,773
Sponsorships		-	-	1,000	1,000	4,589
Donations		4,486	-	-	4,486	13,421
Charitable Activities	3	54,444	2,090,679	511,732	2,656,855	2,505,795
Other Trading Activities	4	47,103	48,788	-	95,891	86,820
Investment Income		-	-	-	-	16
Total Income and Endowments		106,033	2,139,467	512,732	2,758,232	2,614,414
Expenditure on:						
Raising Funds	6	44,604	-	-	44,604	79,450
Charitable Activities	7	25	2,095,567	504,973	2,600,565	2,627,979
Total Expenditure		44,629	2,095,567	504,973	2,645,169	2,707,429
Net Income / (Expenditure) for the Year		61,404	43,900	7,759	113,063	(93,015)
Transfers between funds		(213)	-	213	-	-
Net movement in funds		61,191	43,900	7,972	113,063	(93,015)
Reconciliation of Funds:						
Fund Balances Brought Forward		324,623	-	11,609	336,232	429,247
Fund Balances Carried Forward	16	385,814	43,900	19,581	449,295	336,232

The Statement of Financial Activities has been prepared on the basis that all operations are continuing operations. There are not recognised gains and losses other than those passing through the Statement of Financial Activities. A detailed breakdown of the above items is included in the notes to the financial statements.

Approved by the Board on:


Bill Thompson (Treasurer)


Geraldine Lacey (Chair)

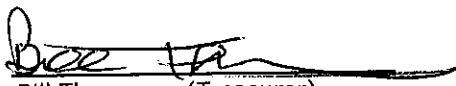
The notes on pages 55 to 71 form part of these financial statements

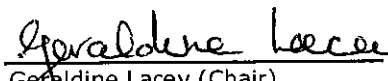
National Youth Federation CLG (A Company Limited by Guarantee)

**Statement of Other Comprehensive Income
for the year ended 31 December 2018**

	2018 €	2017 €
Net income / (expenditure for the year)	113,063	(93,015)
Other comprehensive income	<u>-</u>	<u>-</u>
Total comprehensive income for the year	113,063	(93,015)

Approved by the Board on:


Bill Thompson (Treasurer)

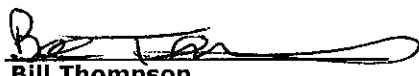

Geraldine Lacey (Chair)

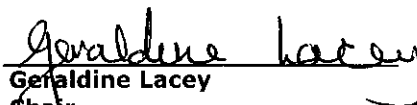
National Youth Federation CLG (A Company Limited by Guarantee)

**Balance Sheet
as at 31 December 2018**

	Notes	2018 €	2017 €
Fixed assets			
Tangible Assets	12	283,876	289,475
Current assets			
Stock	13	-	834
Debtors	14	104,512	58,541
Cash at bank & in hand		<u>400,582</u>	<u>285,916</u>
		505,094	345,291
Creditors: amounts falling due within one year	15	339,675	298,534
Net Current Assets		165,419	46,757
Total assets less current liabilities		449,295	336,232
Creditors: amounts falling due after more than one year		-	-
Net assets		<u>449,295</u>	<u>336,232</u>
Funds			
Unrestricted Funds		429,714	324,623
Restricted Funds		<u>19,581</u>	<u>11,609</u>
		<u>449,295</u>	<u>336,232</u>

The financial statements were approved by the Board on 15/6/2019 and signed on its behalf:


Bill Thompson
Treasurer


Geraldine Lacey
Chair

Company Registration No (CRO): 193547

The notes on pages 55 to 71 form part of these financial statements

National Youth Federation CLG (A Company Limited by Guarantee)

**Statement of Cash Flows
as at 31 December 2018**

	Notes	2018 £	2017 £
Cash flows from operating activities:	17		
Net cash provided by / (used in) operating activities		<u>126,150</u>	<u>(81,647)</u>
<i>Cash flows from investing activities:</i>			
Purchase of property, plant and equipment		(11,484)	(4,016)
Net cash provided by (used in) investing activities		<u>(11,484)</u>	<u>(4,016)</u>
<i>Cash flows from financing activities:</i>			
Repayments of borrowing			6,009
Net cash provided by (used in) financing activities		<u>-</u>	<u>6,009</u>
Change in cash and cash equivalents in the reporting period		114,666	(79,654)
Cash and cash equivalents at the beginning of the reporting period	18	285,916	365,570
Cash and cash equivalents at the end of the reporting period	18	400,582	285,916

National Youth Federation CLG (A Company Limited by Guarantee)

Notes to the Financial Statements for the year ended 31 December 2018

1. ACCOUNTING POLICIES

The principal accounting policies adopted, judgements and key sources of estimation uncertainty in the preparation of the financial statements are as follows:

a) Basis of preparation

The financial statements have been prepared in accordance with Accounting and Reporting by Charities: Statement of Recommended Practice applicable to charities preparing their accounts in accordance with the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102) (effective 1 January 2015) - (Charities SORP (FRS 102), the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102) and Irish Statute comprising of the Companies Act 2014.

The preparation of financial statements in compliance with FRS 102 requires the use of certain critical accounting estimates. It also requires management to exercise judgment in applying the company's accounting policies.

National Youth Federation CLG meets the definition of a public benefit entity under FRS 102. Assets and liabilities are initially recognised at historical cost or transaction value unless otherwise stated in the relevant accounting policy note(s).

b) Preparation of the accounts on a going concern basis

The December 2017 Finance Policy of the Board dictates that wherever possible the Management and F&GP prepare three to five-year business plans. These plans project the next three to five years income and expenditure. They will include details such as the reserve policy for the next three to five years. Financial decisions made by the Board are made with reference to these plans and the reserves policy contained within. The three to five year projection of Youth Work Ireland should not show an overall deficit for the three to five years.

In 2018 the Board decided to postpone the development of a new three year Business plan for the organisation. The rationale for this decision was that the Youth Services Grant (which constitutes our largest funding line), was planned for review by the Department of Children and Youth Affairs (DCYA) for the 1st Quarter of 2019. The Board felt that the outcome of this review was needed in order to develop a new Business Plan. The review has now be postponed and is rescheduled for commencement in quarter 1 of 2020. It should be noted however that many of the key elements of the last Business Plan continue to be implemented within the organisation. In particular the income diversification strategy continues to grow and we continue to attract EU funding through the Erasmus + Programme and the Peach V Programme. We are also continuing to grow funding lines from both corporate and philanthropic sources.

c) Fund Accounting

Unrestricted funds are available for use at the Boards discretion in the furtherance of the objectives of National Youth Federation Limited trading as Youth Work Ireland.

Restricted funds are funds which are to be used in accordance with specific restrictions imposed by donors or which have been raised by the Charity for particular purposes. The cost of raising and administering such funds are charged against the specific fund. The aim and use of restricted funds is set out in the notes to the financial statements. Restricted funds may only be transferred to general or designated funds once the criteria for restriction have been discharged or no longer apply.

d) Reserves policy

National Youth Federation Limited trading as Youth Work Ireland will if reasonably able maintain sufficient reserves for the following:

- Working capital (cash flow): To have adequate cash flows to provide a stable service and to provide working capital when funding is paid in arrears.
- Capital maintenance: To have sufficient funds to maintain its Fixed Assets to include where possible contingency costs.

National Youth Federation CLG (A Company Limited by Guarantee)

Notes to the Financial Statements for the year ended 31 December 2018

1. ACCOUNTING POLICIES ctd...

d) Reserves policy ctd...

- Development: To maintain enough reserves to develop the service in line with future needs of Young People and Local Member Youth Services.
- Other Contingencies: To maintain sufficient reserves for unforeseen events e.g. the loss of a major income source.
- Restricted funds: These are funds unspent at the year-end that will be spent in line with the funders wishes and intentions in future years. These funds are not available for any other use.
- Where there is insufficient funds the Board will use unrestricted reserves from previous years.

e) Income

Income from grants and donations is recognised when there is evidence of entitlement to the gift, receipt is probable and its amount can be measured reliably. Income from grants and donations is only recognised when all terms or conditions of the funder that give rise to the entitlement to the money are met.

Income from events is recognised as earned and received.

Investment income is recognised on a receivable basis. Investment income is primarily interest received on deposits held by the charity.

f) Donated services and facilities

In accordance with the Charities SORP (FRS 102), the general volunteer time of supporters is not recognised.

g) Expenditure and irrecoverable VAT

Expenditure is recognised once there is a legal or constructive obligation to make a payment to a third party, it is probable that settlement will be required and the amount of the obligation can be measured reliably. Expenditure is classified under the following activity headings:

- Costs of raising funds;
- Expenditure on charitable activities comprises those costs incurred by the charity in the delivery of its activities and services for its beneficiaries. It includes both costs that can be allocated directly to such activities and those costs of an indirect nature necessary to support them.

All costs are allocated between the expenditure categories of the Statement of Financial Activities on a basis designed to reflect the use of the resource. Costs relating to a particular activity are allocated directly, others are apportioned on an appropriate basis.

Irrecoverable VAT is charged as a cost against the activity for which the expenditure was incurred.

h) Allocation of support costs

Support costs are those functions that assist the work of the charity but do not directly undertake charitable activities. Support costs include back office costs, finance, personnel, payroll and governance costs which support the programmes and activities.

i) Tangible fixed assets and depreciation

All fixed assets are recorded at historic cost. This includes the premises at Dominic Street lower, Dublin.

The annual depreciation charge depends primarily on the estimated lives of each type and component of asset and, in certain circumstances, estimates of fair values and residual values. The directors annually review these asset lives and adjust them as necessary to reflect current thinking on remaining lives in light of technological change, prospective economic utilisation and physical condition of the assets concerned. Changes in asset lives can have significant impact on depreciation charges for the period. It is not practical to quantify the impact of changes in asset

National Youth Federation CLG (A Company Limited by Guarantee)

Notes to the Financial Statements for the year ended 31 December 2018

1. ACCOUNTING POLICIES ctd...

i) Tangible fixed assets and depreciation ctd...

lives on an overall basis, as asset lives are individually determined, and there are a significant number of asset lives in use. The impact of any change would vary significantly depending on the individual changes in assets and the classes of assets impacted.

Freehold Property	2% Straight Line
Fixtures & Fittings	20% Straight Line
Equipment	25% Straight Line
Mobile Equipment	33 1/3% Straight Line

The carrying values of tangible fixed assets are reviewed for impairment when events or circumstances indicate the carrying value may not be recoverable.

j) Debtors

Short term debtors are measured at transaction price, less any impairment. Loans receivable are measured initially at fair value, net of transaction costs, and are measured subsequently at amortised cost using the effective interest method, less any impairment.

k) Stocks of books for resale

Stock is valued at the lower of cost or net realisable value. Net realisable value comprises the actual or estimated selling price less all further costs to completion or to be incurred in marketing, selling and distribution.

l) Cash and cash equivalents

Cash is represented by cash in hand and deposits with financial institutions repayable without penalty on notice of not more than 24 hours. Cash equivalents are highly liquid investments that mature in no more than three months from the date of acquisition and that are readily convertible to known amounts of cash with insignificant risk of change in value.

In the Statement of cash flows, cash and cash equivalents are shown net of bank overdrafts that are repayable on demand and form an integral part of the company's cash management.

m) Creditors and provisions

Creditors and provisions are recognised where the charity has a present obligation resulting from a past event that will probably result in the transfer of funds to a third party and the amount due to settle the obligation can be measured or estimated reliably. Creditors and provisions are normally recognised at their settlement amount after allowing for any trade discounts due.

n) Financial instruments

The company only enters into basic financial instruments transactions that result in the recognition of financial assets and liabilities like trade and other accounts receivable and payable, loans from banks and other third parties, loans to related parties and investments in non-puttable ordinary shares. Financial assets that are measured at cost and amortised are assessed at the end of each reporting period for objective evidence of impairment. If objective evidence of impairment is found, and impairment loss is recognised in the Income statement.

For financial assets measured at amortised cost, the impairment loss is measured as the difference between an asset's carrying amount and the present value of estimated cash flows discounted at the asset's original effective interest rate. If a financial asset has a variable interest rate, the discount rate for measuring any impairment loss is the current effective interest rate determined under the contract.

For financial assets measured at cost less impairment, the impairment loss is measured as the difference between an asset's carrying amount and best estimate, which is an approximation of the amount that the company would receive for the asset if it were to be sold at the reporting date.

National Youth Federation CLG (A Company Limited by Guarantee)

Notes to the Financial Statements for the year ended 31 December 2018

1. ACCOUNTING POLICIES ctd...

n) Financial instruments ctd...

Financial assets and liabilities are offset and the net amount reported in the Statement of financial position when there is an enforceable right to set off the recognised amounts and there is an intention to settle on a net basis or to realise the asset and settle the liability simultaneously.

o) Defined Contribution Pension Plan

The company operates a defined contribution plan for its employees. A defined contribution plan is a pension plan under which the company pays fixed contributions into a separate entity. Once the contributions have been paid the company has no further payments obligations.

The contributions are recognised as an expense in the Income statement when they fall due. Amounts not paid are shown in accruals as a liability in the Statement of financial position. The assets of the plan are held separately from the company in independently administered funds.

p) Judgments in applying accounting policies and key sources of estimation uncertainty

Preparation of the financial statements requires management to make significant judgements and estimates. The items in the financial statements where these judgments and estimates have been made include: The monetary value of donated goods and services. The trustees do not consider there are any further critical judgements or sources of estimation uncertainty requiring disclosure beyond the accounting policies detailed.

2. INCOME

Turnover by Destination.

The total income of the company for the year has been derived from its principal activity wholly undertaken in Ireland.

Analysis of turnover by Country destination.

	Financial Year Ended 31-Dec-18 €	Financial Year Ended 31-Dec-17 €
Republic of Ireland	2,758,232	2,614,414
European Union	-	-
U.K.	-	-
	2,758,232	2,614,414

Accounting for Grants Received from the Irish Youth Justice Service (IYJS) on behalf of Member Youth Services

Since 1st January 2011, Youth Work Ireland has had an agreement with the Irish Youth Justice Service (IYJS) to administer the Garda Youth Diversion grants to its members as the agent of IYJS. As agent, Youth Work Ireland acts in line with the instructions of the grantor IYJS and distributes the money in a timely manner. Effectively Youth Work Ireland is a conduit through which funds are passed to the Garda Youth Diversion Projects that are funded by the IYJS. The Board of National Youth Federation CLG trading as Youth Work Ireland does not have any discretionary power on how, when or where this money is spent and this power remains in full with IYJS.

Up to 2016 Youth Work Ireland accounted for this money in the amount of €4,197,649 as if it were an income (charitable activities) and expenditure (charitable activities). The Board has since taken the view that the correct interpretation of Section 19 of the Charities SORP (FRS 102) is as below:

- Funds received by a charity as agent are not recognised as an asset in its accounts because the funds are not within its control. Consequently, the receipt of funds as agent is not recognised as income nor is its distribution recognised as the agent's expenditure.

National Youth Federation CLG (A Company Limited by Guarantee)

Notes to the Financial Statements for the year ended 31 December 2018

2. INCOME ctd...

- However, any fee receivable by a charity for acting as agent is recognised as its income. Similarly, any costs incurred by a charity in the administration of the agency arrangement are recognised as expenditure in its accounts.

In 2016 and 2017 National Youth Federation CLG did not earn any income for administering these funds. In 2018 National Youth Federation CLG will invoice its members a small fee each per Garda Youth Diversion Project for this work.

The administration costs involved would typically be a small proportion of the administration staff time and some bank fees.

In accordance with Section 19 of the SORP please find below:

- an analysis of funds received and paid by the charity as agent.
- details of any balances held as agent at the reporting date.

Accounting for Grants Received from the Irish Youth Justice Service (IYJS) on behalf of Member Youth Services ctd...

	2018 €	2017 €
Member Youth Service		
Carlow Regional Youth Service	121,942	112,213
Clare Youth Service	278,756	219,845
CDYS Youth Work Ireland	419,454	250,503
FDYS	89,400	113,810
Youth Work Ireland Galway	271,547	265,267
Kerry Diocesan Youth Service	716,971	704,044
Kildare Youth Service	258,142	263,270
Limerick Youth Service	429,000	405,595
Youth Work Ireland Louth	106,882	109,705
Youth Work Ireland Midlands	471,100	475,717
Youth Work Ireland North Connaught	328,712	306,692
Ossory Youth Service	127,450	130,699
Youth Work Ireland Tipperary	102,678	94,500
Waterford and South Tipperary Comm YS	787,985	782,263
Rounding		-2
Total receivable and payable on IYJS Grants	<u>4,510,019</u>	<u>4,234,121</u>
Advance from IYJS in 2016 refunded 2017	-	-100,000.00
Total received from IYJS	<u>4,510,019</u>	<u>4,134,121</u>
Total distributed to Member Youth Services as above	4,510,019	4,234,123
Wrong advice for CDYS November 2017 payment corre.	-	500
Total payable on behalf of IYJS	<u>4,510,019</u>	<u>4,234,621</u>

These Grants are distributed as directed by the Irish Youth Justice Service and do not contribute directly to the work of National Youth Federation CLG.

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Notes to the Financial Statements for the year ended 31 December 2018

3. INCOME FROM CHARITABLE ACTIVITIES

	2018 Unrestricted funds - undesignated €	2018 Unrestricted funds - designated €	2018 Restricted funds €	2018 Total funds €	2017 Total funds €
Grants Distributed to Member Youth Services					
Youth Services Grant - DCYA/Pobal	-	1,133,133	-	1,133,133	1,133,035
Grants retained at National Office					
Youth Services Grant /DCYA/Pobal	-	881,524	-	881,524	881,523
Youth Services Grant / DCYA/Pobal	-	51,557	-	51,557	51,655
Dail na nOg/Comhairle with Foroige/ DCYA	-	-	145,642	145,642	145,642
Young Travellers KA2+ Erasmus / Leargas	-	-	755	755	8,788
Youth Unemployment/ Statestreet	-	-	43,434	43,434	44,729
DOYIT KA2+ Erasmus / ERYICA	-	-	2,900	2,900	6,432
Diabetes Project/ HRB	-	-	-	-	1,200
Kite Builders KA1+ Erasmus/Leargas	-	-	-	-	23,059
Digital Skills KA1+ Erasmus/Leargas	-	-	-	-	7,909
Music KA2+ Erasmus/Leargas	-	-	16,314	16,314	37,193
Challenges&Changes KA1+/Erasmus/Leargas	-	-	-	-	3,597
Job Shadow/ KA1+ Erasmus/Leargas	-	-	-	-	(932)
Co-Op KA2+ Erasmus/Norwegian Agency	-	-	13,011	13,011	4,032
Future YI/KA2+ Erasmus/ VSI Creativitas	-	-	7,319	7,319	1,000
Killarney 2017/Causeway/Leargas	-	-	-	-	10,667
Friends/ Irish Youth Foundation	-	-	-	-	15,000
Peace IV Amplify	-	-	11,698	11,698	-
Peace IV Youth Network For Peace	-	-	11,798	11,798	-
LGBTI+ Strategy Grant	-	-	6,859	6,859	-
Detached Project	-	-	119,564	119,564	-
Energy for Generation - ESB	-	-	720	720	-
Ka2+ Skill IT for Youth	-	-	10,913	10,913	-
Friends Ervia	-	-	30,943	30,943	-
Work to Learn Programme Support	-	-	9,723	9,723	-
Expenses refunded for Charitable Activities					
Miscellaneous	610	-	-	610	795
Expenses refundable	8,232	-	-	8,232	-
Travel refunded for international conferences	4,954	-	13,202	18,156	-
Young Person Delegate Travel reimbursed	-	-	-	-	15,297
Travel of Seconded employee refunded	-	-	2,691	2,691	3,250
Partners asked to reimburse cost of Causeway Projects	1,980	-	-	1,980	880
LGBTI+ Meeting expenses refunded	-	-	-	-	7,650
ERYICA	-	-	-	-	4,799
European Youth Card	-	-	909	909	1,844
Friends Project Travel refunded	-	-	-	-	869
National Youth Action Group refunded	(24)	-	-	(24)	-
Motion Picture Licence for Members	-	4,750	-	4,750	-
UPS	-	7,969	-	7,969	-
Travel refund Youth Information	-	-	2,000	2,000	-
Member reimbursed expenses	21,200	-	-	21,200	-

National Youth Federation CLG (A Company Limited by Guarantee)

**Notes to the Financial Statements
for the year ended 31 December 2018**

3. INCOME FROM CHARITABLE ACTIVITIES ctd...

	2018	2018	2018	2018	2017
	Unrestricted funds -	Unrestricted funds -	Restricted funds	Total funds	Total funds
	undesignated	designated			
	€	€	€	€	€
Other Private Incomes					
UCC Youth Worker Course	-	-	61,337	61,337	54,351
Friends resilience training	-	-	-	-	6,750
Entrance Fees -Programmes	-	11,746	-	11,746	22,580
Conference Entrance Fees	-	-	-	-	8,430
Meeting Room Rentals	430	-	-	430	473
Office Rental	11,083	-	-	11,083	-
Car Park Rentals	2,880	-	-	2,880	2,880
Miscellaneous Incomes	3,099	-	-	3,099	418
	54,444	2,090,679	511,732	2,656,855	2,505,795

4. INCOME FROM TRADING ACTIVITIES

	2018	2018	2018	2018	2017
	Unrestricted funds -	Unrestricted funds -	Restricted funds	Total funds	Total funds
	undesignated	designated			
	€	€	€	€	€
Insurance Affiliations	10,000	48,788	-	58,788	49,546
Membership Fees	36,350	-	-	36,350	34,150
Merchandise Sold	15	-	-	15	2,246
Symposium Fees	-	-	-	-	390
Sale of Volunteer Pins	-	-	-	-	434
Scene Magazine Subscriptions	-	-	-	-	-
Book Sales	-	-	-	-	54
Royalties	889.88	-	-	890	-
IYWC - Fees for Seminars	(777)	-	-	(777)	-
Youth Studies Journal Income	25	-	-	25	-
General Sales Income	600	-	-	600	-
	47,103	48,788	-	95,891	86,820

5. DEPR note for Grants Received in amounts in excess of €1,000 in 2018

The Grantor	Public / Corporate	Intermediate Body	Name of Grant	Grant Term	Total Grant Approved for Grant Term	Amount Received 2018	Income Recognised in SOFA	Debtors & Grant due 31/12/2018	Creditors & Grant deferred 31/12/2018	Grant Included restricted reserves 31/12/2018	Please also see
						€	€	€	€	€	
ERASMUS	PUBLIC	ERICA	DOYIT	3RD OCT 16 - 2ND OCT 18	CLAIM DEPENDENT	4,955	2,900	2,615	-	1,160	Note 3, 16
ERASMUS KA2+	PUBLIC	NORWAY	Coperate to operate	OCT 17 - SEP 19	CLAIM DEPENDENT	7,319	13,011	-	15,049	9,078	Note 3, 16
ERASMUS	PUBLIC	LEARGAS	SKILL IT FOR YOUTH	1ST FEB 18 - 31ST JAN 20		228,456	148,496	10,913	-	10,492	Note 3, 16
DCYA	PUBLIC	POBAL - YOUTH WORK IRELAND	YOUTH SERVICES GRANT	CALENDAR YEAR 2018		1,133,133	1,133,133	1,133,133	-	-	Note 3 and Appendix 2
DCYA	PUBLIC	POBAL	YOUTH SERVICES GRANT	CALENDAR YEAR 2018		933,081	933,081	933,081	-	-	Note 3 and Appendix 2
ERASMUS	PUBLIC	LEARGAS	KA2 MUSIC	4TH JUNE 16- 4TH APRIL 18		144,342	28,563	16,314	-	-	Note 3
DCYA	PUBLIC	FOROIGE	YOUTH PARTICIPATION	2018-2019		145,642	145,642	145,642	-	-	Note 3
DCYA	PUBLIC	DCYA	LGBTI + STRAGETY GRANT	2018		6,859	6,859	6,859	-	-	Note 3

5. DEPR note for Grants Received in amounts in excess of €1,000 in 2017

<u>The Grantor</u>	<u>Public / Intermediate</u> <u>Corporate Body</u>	<u>Name of Grant</u>	<u>Grant Term</u>	<u>Total Grant</u> <u>Approved for</u> <u>Grant Term</u>	<u>Amount</u> <u>Received</u> <u>2017</u>	<u>Income</u> <u>Recognised</u> <u>in SOFA</u>	<u>Debtors &</u> <u>Grant due</u> <u>31/12/2017</u>	<u>Creditors &</u> <u>Grant</u> <u>deferred</u> <u>31/12/2017</u>	<u>Grant</u> <u>included</u> <u>restricted</u> <u>reserves</u> <u>31/12/2017</u>	<u>Please</u> <u>also see</u>
					€	€	€	€	€	
DCYA	Public	Pobal	Youth Services Grant	Calendar Year 2017	2,066,214	2,066,214	2,066,214	-	-	Note 3 and Appendix 3
DCYA	Public	Foroige	Youth Participation	Calendar Year 2017 of 3 year contract	145,642	145,642	145,642	-	-	Note 3
Statestreet	Corporate	Direct	Work To Learn - Co sponsored IYJS	2011 Phase II and Phase III	100,366	55,637	44,729	-	55,637	Note 3,17
Erasmus Ka2+	Public	Leargas	Travellers	01 Feb 15 - 30th April 2017	95,387*	15,613^	8,788	-	12,581^	Note 3
Erasmus Ka2+	Public	Leargas	Music	04 Jan 2016 - 3rd April 2018	144,342	57,737^	37,193	-	17,681^	Note 3
Erasmus Ka2+	Public	ERYICA	DOYIT	03/10/2016-02/10/2018	Claim dependent	-	5,432	6,432	-	Note 3
Health Research Board	Public	DCU	Diabetes I Workshops	2016-2018 Calendar Years	1,200	-	1,200	1,200	-	Note 3
Erasmus Ka1+	Public	Leargas	Kite builders	Feb 2017 to May 2017	23,059	23,059	23,059*	-	-	Note 3
Erasmus Ka1+	Public	Leargas	Digital Skills	Aug 2017 to Dec 2017	7,909	5,567	7,909	2,342	-	Note 3, 17
Erasmus Ka1+	Public	Leargas	Challenges & Changes	Once off in 2016	18,918**	3,597	3,597	-	-	Note 3
Erasmus Ka2+	Public	Norway	Cooperate to Operate	Oct 17 to Sep 19	Claim dependent	32,092	4,032	-	-	Note 3,17
Erasmus Ka2+	Public	VSI Creativis	Future Youth Information	Sep 17 to Apr 19	Claim dependent	-	1,000	1,000	-	Note 3
Causeway	Public	Leargas	Killarney 2017	Once off 2017	17,300***	13,840	10,667	3,173	-	Note 3
Irish Youth Foundation	Public	Direct	Friends Programme	2017	15,000	15,000	15,000	-	-	Note 3
Private	Corporate	Direct	Friends Programme	2018	50,000	50,000	-	-	50,000	

* Erasmus Grants (both KA2+ and KA1+) are subject to the activities of their contract being completed in full. The maximum receivable for this grant was €122,729 however only €95,387 of the contract terms were fulfilled by the end of the project.

** Erasmus Grants (both KA2+ and KA1+) are subject to the activities of their contract being fulfilled in full. The maximum thought receivable for this grant in 2016 was €15,322 however we received an additional €3,596 as more contract terms were fulfilled by the end of the project than expected.

*** Caseway Grants are subject to a maximum spend. Youth Work Ireland brought this project in under budget thus saving the tax payer 6.6K.

^ Includes partners' income advances.

National Youth Federation CLG (A Company Limited by Guarantee)

Notes to the Financial Statements for the year ended 31 December 2018

6. EXPENDITURE ON RAISING FUNDS

The total expenditure comprised of:

	2018	2017
	€	€
Direct Costs	7,279	30,708
Direct Salaries	23,121	34,786
Support Costs (see note 8)	14,205	13,956
	<u>44,604</u>	<u>79,450</u>

7. EXPENDITURE ON CHARITABLE ACTIVITIES

See below for analysis into Restricted and Unrestricted expenditure. The total expenditure comprised of:

	2018	2017
	€	€
Direct Costs	* 1,493,113	1,570,711*
Direct Salaries	807,897	765,120
Support Costs (see note 8)	299,555	292,148
	<u>2,600,565</u>	<u>2,627,979</u>

* Includes €1,133,133 (2017 €1,133,035) Youth Services Grant distributed to Member Youth Services.

	2018 Unrestricted funds - undesignated €	2018 Unrestricted funds - designated €	2018 Restricted funds €	2018 Total funds €	2017 Total funds €
Corporate Grant Activities					
Work to Learn/Statestreet	-	-	51,691	51,691	41,766
Friends/Private Corporate	-	-	42,184	42,184	1,923
European Funded Activities					
Travellers KA2+ Erasmus Grant-/Leargas	-	-	-	-	14,440
Music KA2+ Erasmus Grant/ Leargas	-	-	1,736	1,736	41,854
Miscellaneous European	-	-	41	41	9,332
Challenges and Changes KA1+ Erasmus Gran	-	-	-	-	2,023
Amplify and YNP Peace IV/SEUPB	-	-	35,776	35,776	268
DOYIT KA2+ Erasmus/ ERYICA	-	-	1,740	1,740	7,368
INTRO KA1+ Erasmus /ERYICA	-	-	-	-	279
Kite Builders KA1+ Erasmus/Leargas	-	-	501	501	21,306
Digital Skills KA1+ Erasmus/Leargas	-	-	-	-	6,807
Co-Op KA2+ Erasmus/Norwegian Agency	-	-	5,183	5,183	2,782
Killarney 2017 Causeway/Leargas	-	-	1,512	1,512	14,361
European Youth Card	-	-	2,736	2,736	2,859
KA1 Cultural Identity Kit	-	-	2,000	2,000	-
KA2 Future Youth Information Toolbox	-	-	4,094	4,094	-
KA2+ Skill IT for Youth	-	-	421	421	-
DCYA: Youth Services Grant Activities paid to members					
Members YSGS - DCYA/Pobal	-	1,133,133	-	1,133,133	1,133,035
DCYA: Youth Services Grant Activities at National Office					
Garda Vetting	-	45,311	-	45,311	39,455
Child Protection (Incl OG)	-	38,748	-	38,748	34,448
Irish Youth Justice Working Group	-	11,033	-	11,033	4,722
Voluntary Clubs Working Group	-	1,053	-	1,053	26
RD Network	-	16,096	-	16,096	28,347
Art Project and Nollaig	-	-	-	-	1,189
IYMAS	-	73,619	1,000	74,619	89,325

National Youth Federation CLG (A Company Limited by Guarantee)

**Notes to the Financial Statements
for the year ended 31 December 2018**

7. EXPENDITURE ON CHARITABLE ACTIVITIES ctd...

	2018 Unrestricted funds - undesignated €	2018 Unrestricted funds - designated €	2018 Restricted funds €	2018 Total funds €	2017 Total funds €
Youth Work Ireland Week	-	29,761	-	29,761	17,521
Volunteer Achievement Awards	-	-	-	-	5,949
Co-ordinating MYS	-	74,893	-	74,893	57,932
Compliance Work with Members	-	190,549	-	190,549	190,860
Non Formal Learning	-	-	-	-	2,360
Federal Development	-	50,474	-	50,474	69,953
Clubs Insurances & M Grant	-	45,717	-	45,717	58,034
Youth Clubs QSF	-	10,346	-	10,346	8,978
Collaborations and Networking	-	93,997	-	93,997	95,970
National Gay Pride (with BelongTo)	-	7,260	-	7,260	3,161
Youth Work Practise	-	34,087	-	34,087	51,308
Organisational Development	-	1,925	-	1,925	4,057
Conference Costs	-	3,943	-	3,943	26,106
Communications and Advocacy	-	121,097	-	121,097	104,226
Games and Youth Factor	-	40,313	-	40,313	76,178
Equality Consensus Process	-	51,013	-	51,013	56,137
National Youth Action Group (Both Programme and Gov)	-	18,864	1,237	20,101	17,821
UPS	-	1,499	-	1,499	-
Detached Project	-	-	119,564	119,564	-
Youth Information	-	836	-	836	-
DCYA: Foroige Contract Activities					
Comhairle/Dail na nOg DCYA/Foroige	-	-	159,180	159,180	185,196
LGBTI+	-	-	-	-	7,650
Trans L&S	-	-	3,542	3,542	-
Other Grants					
Music Education Programme – Irish					
Youth Foundation	-	-	738	738	1,699
Hear 4 U – TUSLA	-	-	-	-	250
Health Research Board	-	-	1,169	1,169	1,334
Friends Be Well Hour	-	-	4,663	4,663	16,761
Friends One For Ireland	-	-	-	-	7,640
Youth Matters - Armenia	25	-	-	25	-
Energy for Generation - ESB	-	-	720	720	-
Other Incomes					
UCC	-	-	63,545	63,545	62,983
	25	2,095,567	504,973	2,600,565	2,627,979

National Youth Federation CLG (A Company Limited by Guarantee)

**Notes to the Financial Statements
for the year ended 31 December 2018**

8. ANALYSIS AND CALCULATION OF SUPPORT COSTS

	2018	2017
	€	€
Indirect Salaries		
Facilities Management	36,203	35,189
Administration	7,740	7,523
Human Resources	-	-
Management	17,558	17,066
Finance	59,682	58,010
Allocated based on number of direct staff units	121,183	117,788
Overheads		
Allocated based on office space used	46,931	47,204
Governance Costs		
Direct Costs	28,226	22,246
Salaries of Staff that support Board activities (note 9)	38,452	48,776
Allocated based on number of direct staff units	66,678	71,022
Administration		
Finance (Audit, Legal and Interest)	(7,019)	14,236
Administration (Phones, IT and Stationery)	65,816	30,662
Management (related overheads)	4,524	2,327
Data Protection	3,675	5,363
HR and Health and Safety	11,972	17,502
Allocated based on number of direct staff units	78,968	70,090
Total Support Costs	313,760	306,104

9. RESULTS FOR THE YEAR

Operating (Deficit)/Surplus is stated after charging:

	2018	2017
	€	€
Directors Remuneration*	-	-
Depreciation of owned fixed assets	17,083	16,415
Auditors Fees	11,070	11,070
Hire of Equipment	-	-

*Directors are volunteers do not receive any remuneration or benefits. Out of pocket and travel expenses are reimbursed at rates less than or equal to Revenue Commissioner rates as per the Finance Policy found at

<http://www.youthworkireland.ie/who-we-are/financial-information>

National Youth Federation CLG (A Company Limited by Guarantee)

**Notes to the Financial Statements
for the year ended 31 December 2018**

10. PARTICULARS OF EMPLOYEES:

Employees earning in salary bands between: Current salary scales are available on <http://www.youthworkireland.ie/who-we-are/financial-information>.

The Salary of the CEO is included below and was €98,896 (2017: €97,338) before employers PRSI and employers contribution to Pension in the amount of €16,870 (2017: €16,588). The CEO has access to a company phone and laptop for business use only. Out of pocket and travel expenses are reimbursed at rates less than or equal to Revenue Commissioner rates as per the Finance Policy found at <http://www.youthworkireland.ie/who-we-are/financial-information>.

	2018 No	2017 No
€50,000 - €60,000	4	4
€60,000 - €70,000	-	-
€70,000 - €80,000	1	1
€80,000 - €90,000	-	-
€90,000 - €100,000	1	1

The average number of staff employed by the company during the financial year amounted to:

	2018 No	2017 No
Number of development staff	12	11
Number of cleaning staff (part time)	3	4
Number of administrative staff	3	3
Number of management staff	2	2
	20	20

The aggregate payroll costs of the above were:

	2018 €	2017 €
Wages and salaries	845,087	828,104
Social welfare costs	85,745	83,234
Other pension costs	59,819	55,179
	990,651	966,517

11. INTEREST PAYABLE AND SIMILAR CHARGES

	2018 €	2017 €
Interest payable on bank borrowing	-	23

The Term loan was paid in full in 2017.

National Youth Federation CLG (A Company Limited by Guarantee)

**Notes to the Financial Statements
for the year ended 31 December 2018**

12. FIXED ASSETS

Net Book Value 2018

	Freehold Land and Buildings	Furniture and Fittings	Office Equipment	Mobile Equipment	TOTAL
COST	€	€	€	€	€
At 1 January 2018	346,525	16,259	31,224	11,502	405,510
Additions	-	1,170	10,314	-	11,484
Disposals	-	-	-	-	-
At 31 December 2018	346,525	17,429	41,538	11,502	416,994
DEPRECIATION					
At 1 January 2018	69,303	12,622	27,000	7,110	116,035
Disposals	-	-	-	-	-
Charge for the year	6,932	1,327	4,990	3,834	17,083
At 31 December 2018	76,235	13,949	31,990	10,944	133,118
NET BOOK VALUE					
At 1 January 2018	277,222	3,637	4,224	4,392	289,475
At 31 December 2018	270,290	3,480	9,548	558	283,876

Net Book Value 2017

	Freehold Land and Buildings	Furniture and Fittings	Office Equipment	Mobile Equipment	TOTAL
COST	€	€	€	€	€
At 1 January 2017	346,525	15,587	29,555	9,827	401,494
Additions	-	672	1,669	1,675	4,016
Disposals	-	-	-	-	-
At 31 December 2017	346,525	16,259	31,224	11,502	405,510
DEPRECIATION					
At 1 January 2017	62,372	11,243	22,729	3,276	99,620
Disposals	-	-	-	-	-
Charge for the year	6,931	1,379	4,271	3,834	16,415
At 31 December 2017	69,303	12,622	27,000	7,110	116,035
NET BOOK VALUE					
At 1 January 2017	284,153	4,344	6,826	6,551	301,874
At 31 December 2017	277,222	3,637	4,224	4,392	289,475

13. STOCKS

	2018 €	2017 €
Cost		
Publications on hand for resale	-	834
	<u>-</u>	<u>834</u>

National Youth Federation CLG (A Company Limited by Guarantee)

**Notes to the Financial Statements
for the year ended 31 December 2018**

**14. DEBTORS: AMOUNTS FALLING DUE WITHIN
ONE YEAR**

	2018	2017
	€	€
Trade Debtors (net of provision)	47,758	15,896
Prepayments and accrued income	31,366	36,044
Other Debtors	25,388	6,601
	<u>104,512</u>	<u>58,541</u>

**15. CREDITORS: AMOUNTS FALLING DUE WITHIN
ONE YEAR**

	2018	2017
	€	€
Accruals for Grants Payable to Members	83,666	54,590
Trade Creditors	34,494	11,472
Deferred Incomes	85,464	102,869
Accruals	102,834	76,461
PAYE, PRSI and USC	26,069	22,879
Other Creditors	7,148	30,263
	<u>339,675</u>	<u>298,534</u>

Trade and other creditors are payable at various dates over the coming months in accordance with the suppliers' usual and customary credit terms.

Other taxes including social insurance are repayable at various dates over the coming months in accordance with the applicable statutory provisions.

16. ANALYSIS OF RESTRICTED FUNDS

	2018	2017
	€	€
Youth Employment - Statestreet	-	8,257
KA Digital Skills	1,102	1,102
KA2+ Co-Op	9,078	1,250
KA2+ Future Youth Information	4,225	1,000
Young Travellers KA2+ Erasmus / Leargas	755	-
DOYIT KA2+ Erasmus / ERYICA	1,160	-
Diabetes Project/ HRB	(1,169)	-
Kite Builders KA1+ Erasmus/Leargas	(501)	-
Killarney 2017/Causeway/Leargas	(1,512)	-
YP NYAG Meeting Exps charged for	(1,237)	-
Secondment Salary Refunded / UCC	483	-
Peace IV projects / SEUPB	(12,280)	-
Music Irish Youth Foundation	(738)	-
Ka2+ Skill IT for Youth	10,492	-
Work to Learn Programme Support	9,723	-
KA1 Cultural Identity Kit	(2,000)	-
Travel refund Youth Information	2,000	-
Total	<u>19,581</u>	<u>11,609</u>

National Youth Federation CLG (A Company Limited by Guarantee)

**Notes to the Financial Statements
for the year ended 31 December 2018**

Detailed Split of Restricted Funds

	Opening Balance	Income	Expenditure	Transfers	Closing Balance
	€	€	€	€	€
IYMAS Sponsorship	-	1,000	(1,000)		-
Dail na nOg/Comhairle with Foroige/ DCYA	-	158,844	(159,180)	336	-
Young Travellers KA2+ Erasmus / Leargas	-	755	-		755
Youth Unemployment/ Statestreet	8,257	43,434	(51,691)		-
DOYIT KA2+ Erasmus / ERYICA	-	2,900	(1,740)		1,160
Diabetes Project/ HRB	-	-	(1,169)		(1,169)
Kite Builders KA1+ Erasmus/Leargas	-	-	(501)		(501)
Digital Skills KA1+ Erasmus/Leargas	1,102	-	-		1,102
Music KA2+ Erasmus/Leargas	-	16,314	(1,736)	(14,578)	-
Co-Op KA2+ Erasmus/Norwegian Agency	1,250	13,011	(5,183)		9,078
Future YI/KA2+ Erasmus/ VSI Creativitas	1,000	7,319	(4,094)		4,225
Killarney 2017/Causeway/Leargas	-	-	(1,512)		(1,512)
Friends/ Irish Youth Foundation	-	-	(4,663)	4,663	-
YP NYAG Meeting Exps charged for	-	-	(1,237)		(1,237)
Travel of Seconded employee refunded/UCC	-	2,691	(2,691)		-
European Youth Card	-	909	(2,736)	1,827	-
Secondment Salary Refunded / UCC	-	61,337	(60,854)		483
Misc European / Leargas and other agencies	-	-	(41)	41	-
Peace IV projects / SEUPB	-	23,496	(35,776)		(12,280)
Friends Ervia	-	30,943	(42,184)	11,241	-
Music Irish Youth Foundation	-	-	(738)		(738)
LGBTI+ Strategy Grant	-	6,859	(3,542)	(3,317)	-
Energy for Generation - ESB	-	720	(720)		-
Ka2+ Skill IT for Youth	-	10,913	(421)		10,492
Work to Learn Programme Support	-	9,723	-		9,723
Detached Project	-	119,564	(119,564)		-
KA1 Cultural Identity Kit	-	-	(2,000)		(2,000)
Travel refund Youth Information	-	2,000	-		2,000
	11,609	512,732	(504,973)	213	19,581

National Youth Federation CLG (A Company Limited by Guarantee)

**Notes to the Financial Statements
for the year ended 31 December 2018**

17. RECONCILIATION OF NET INCOME/(EXPENDITURE) TO NET CASH FLOW FROM OPERATING ACTIVITIES

	2018	2017
	€	€
Net (expenditure)/ income for the reporting period (as per the statement of financial activities)	113,063	(93,015)
Adjustments for:		
Depreciation charges	17,083	16,415
(Increase)/decrease in stocks	834	73
(Increase)/decrease in debtors	(45,971)	(5,255)
Increase/(decrease) in creditors	41,141	135
Net cash provided by (used in) operating activities	126,150	(81,647)

18. ANALYSIS OF CASH AND CASH EQUIVALENTS

	2018	2017
	€	€
Cash At Bank	400,582	285,916
Loans < One Year	-	-
Loans > One Year	-	-
	400,582	285,916

19. SPLIT OF NET ASSETS BY FUND

	Unrestricted	Restricted	2018
	€	€	€
Fixed Assets	283,876	-	283,876
Current Assets	485,513	19,581	505,094
Current Liabilities	(339,675)	-	(339,675)
	429,714	19,581	449,295

20. PENSION COMMITMENTS

National Youth Federation limited trading as Youth Work Ireland participates in a defined contribution pension scheme for selected employees which are independently administered. The pension cost charge to the profit and loss account (Statement of Financial Activities) for the year was €59,819 (2017: €55,179) in respect of employees. The pension cost was analysed by specific entity project and then directly allocated in line with charitable activities.

21. TAXATION

No corporation taxation is payable under the provisions of section 207, 208 and 209 of the Tax Consolidation Act 1997.

National Youth Federation trading as Youth Work Ireland has registered charitable status from the Revenue Commissioners (CHY18032).

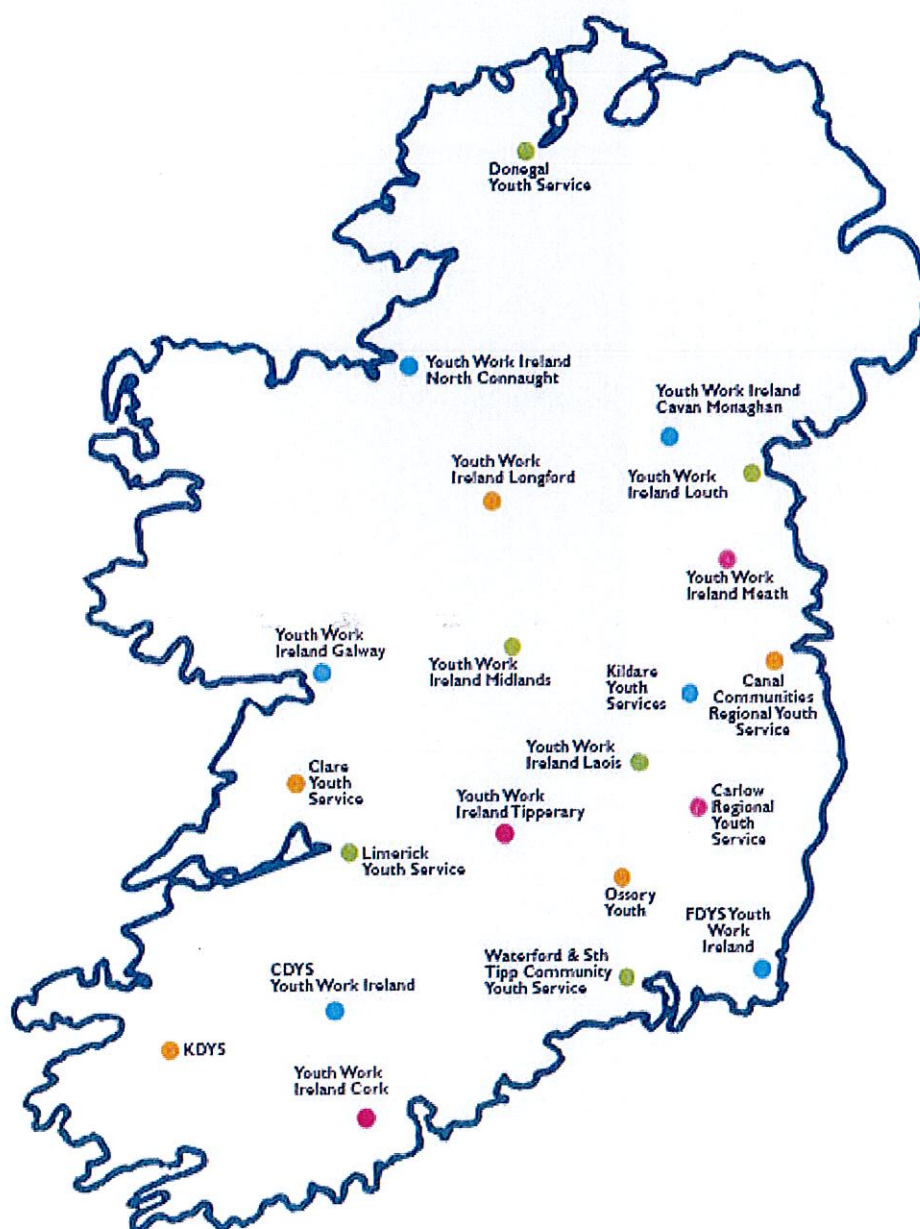
22. TRUSTEE AND RELATED PARTY TRANSACTIONS.

The directors listed as senior managers on page 2 of these accounts work at a senior management level for Member Youth Services. The Board approved the allocation of DCYA Youth Services Grant to 20 Member Youth Services in 2018 (Appendix 2) which included the Youth Services which these directors work for. There are no other related party transactions.

No trustees received remuneration or any other benefits from his/her Trusteeship with the charity in the year (2017: €nil). €3,328.12 of expenses were received by trustees (2017: €6,074.22).

No Trustee received payment for professional or other services supplied to the charity (2017: €nil).

Appendix 1: Listed below are our members and their addresses:



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Canal Communities Regional Youth Service, Bluebell Youth Centre Bluebell Road
Bluebell, Dublin 12. T: 01 473 8439

Carlow Regional Youth Service, Montgomery House, Athy Road Carlow. T: 059 913 0476

Clare Youth Service, Carmody Street Ennis, Co. Clare. T: 065 684 5350

CDYS Youth Work Ireland, Mallow Community Youth Centre, New Road, Mallow.
Cork T: 022 535 26

Donegal Youth Service Youth Work Ireland, 16-18 Port Road, Letterkenny, Co Donegal. T: 074 912 9630

FDYS Ltd, Francis Street, Wexford. T: 053 912 3262

Kildare Youth Services, Unit 34/35 1st Floor, Naas Town Centre, Naas, Co. Kildare.
T: 045 897 893

KDYS, Fairhill, Killarney, Co. Kerry. T: 064 663 1748

Limerick Youth Service, 5 Lower Glentworth Street Limerick, T: 061 412 444

Ossory Youth, Desart Hall, New Street Kilkenny, T: 056 776 1200

Waterford & South Tipperary Community Youth Service, Edmund Rice Youth &
Community Centre, Manor Street, Waterford. T: 051 309 364

Youth Work Ireland County Longford, 6 Earl Street, Longford. T: 043 334 0907

Youth Work Ireland Cork, Gurranabraher Youth and Community Resource Centre,
11b Gurranabraher Road, Cork City. T: 021 439 9862

Youth Work Ireland Galway, 41-43 Prospect Hill, Galway. T: 091 561 637

Youth Work Ireland Laois, Unit 9, James Fintan Lawlor House, James Fintan
Lawlor Avenue, Portlaoise, Co Laois. T: 057 866 5010

Youth Work Ireland Louth, 2 Courthouse Square, Dundalk, Co Louth T: 042 933 8323

Youth Work Ireland Meath, St Mary's Church Ground, Trimgate Street, Navan, Co Meath. T: 046 9093402

Youth Work Ireland Midlands Regional Office, Pump Lane, Athlone, Co. Westmeath. T: 090 647 7075

Youth Work Ireland Cavan Monaghan, Youth Information Centre, York Street, Castleblayney, Co. Monaghan. T: 042 975 1979.

Youth Work Ireland North Connaught, Rockwood Parade, Sligo, T: 071 914 4150

Youth Work Ireland Tipperary, Croke Street, Thurles, Tipperary T: 0504 234 26

Appendix2: Rules around membership of our Board (Trustees under the Charities Act 2009):

The full membership of our Board can be found on page 2.

From our Constitution Directors are appointed from panels to our Board of Management as follows.

The Board to consist of not more than 14 and not less than 10 individuals appointed as follows:

- A President to be elected at an Annual General Meeting;
- A President-elect to be elected at the Annual General Meeting of the year preceding the expiry of the term of office of the then current President;
- The Board selects a Chair from among their number at the meeting following the elective AGM.
- Not less than nine but not more than 12 (9-12) members nominated by a Member Youth Service and/or the outgoing Board and elected from three panels:
- Not less than three but not more than four (3-4) people currently involved as volunteers in Regional Management;
- Not less than three but not more than four (3-4) people currently involved as senior Regional Managers with Member Youth Services;
- Not less than three but not more than four (3-4) people chosen by Member Youth Services to represent them on the National Youth Action Group:

and

- and, in addition to the above, not less than three but not more than five (3-5) directors to be co-opted by the board.

