



**The National Council of Young Men's Christian
Associations of Ireland Limited**

Financial Statements
for the year ended 31 March 2013


Company Number: NI 15660

Charity Number: XN 45820

**The National Council of Young Men's Christian
Associations of Ireland Limited**

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**The National Council of Young Men's Christian
Associations of Ireland Limited**

Company Information
for the year ended 31 March 2013

CHAIRPERSON	Mr C Killick
SECRETARY	Mr J S Turner
TREASURER	Mr R Spratt
TRUSTEES	See Report of the Executive Committee
BANKERS	Ulster Bank Limited 11 - 16 Donegal Square East Belfast BT1 5UB
AUDITOR	JL Grant & Co Chartered Certified Accountants Unit 1, Building 10 Central Park, Mallusk Road Newtownabbey, BT36 4FS
REGISTERED OFFICE	National Centre Greenhill YMCA Donard Park Newcastle Co. Down
REGISTERED COMPANY NO.	NI 15660
REGISTERED CHARITY NO.	XN 45820



**The National Council of Young Men's Christian
Associations of Ireland Limited**

**Report of the Executive Committee
for the year ended 31 March 2013**

Introduction

The Directors of the National Council of YMCAs of Ireland Ltd,(YMCA Ireland) for the purposes of the Companies Act, submit their annual report and the audited financial statements for the year ended 31st March 2013. The report and financial statements have been prepared in accordance with the Statement of Recommended Practice "Accounting and Reporting by Charities" (SORP 2005) issued by the Charity Commission.

This report provides information on YMCA Ireland's activity and financial performance. It forms part of a range of public information designed to give an open account of our work.

Structure

YMCA Ireland is a charitable company limited by guarantee. It was incorporated on 1981 when it became independent from YMCA England.. The Company is governed by its Memorandum and Articles of Association. The company has been granted charitable status by the Inland Revenue and accordingly is exempt from income tax, corporation tax and capital gains tax. It is also registered with the new Northern Ireland Charity Commission. Its charity reference number is XN45820.

National Council is an umbrella a body for local YMCA associations. It is managed by an Executive Committee, whose members are elected at the Annual General Meeting. In addition five Honorary Officer Bearers are elected to serve on the Executive Committee, these being a Chairperson, Vice Chairperson and Honorary Treasurer President and 2 Vice Presidents and co-opted members. Currently the members of the National Executive are registered as Company Directors.

Mr C Killick	(Chairperson / President)
Ms J Morrison	(Vice President NI)
Ms T McCarthy	(Vice President Rol)
Mr R Spratt	(Treasurer Elected)
Mrs J Hewitt	(Resigned October 2012)
Mrs G Adams	
Mr J Peacock	
Mrs N Lynagh	
Mr H Dale	
Mr W Lamrock	
Ms H Faris	
Dr J Tyrrell	
Mr R Loade	(Resigned June 2012)
Mr G Dickson	
Ms J McNally	
Ms P O'Sullivan	
Mr A Hamilton	
Mr A Ewing	(Appointed October 2012)

**The National Council of Young Men's Christian
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**Report of the Executive Committee
for the year ended 31 March 2013**

Responsibilities of the Executive Committee

Company law requires the Executive to prepare financial statements for each financial year, which give a true and fair view of the state of affairs of the charity at the end of the year and of the surplus or deficiency for the year then ended.

In preparing those financial statements, the Executive are required to select suitable accounting policies of the full Financial Statements for the period ended 31 March 2013 and estimates that are prudent and reasonable. The Executive must also prepare the financial statements on the going concern basis unless it is inappropriate to assume that the charity will continue in business.

Our Vision

National Council's vision is to create learning situations for young people where they can develop physically, socially and spiritually, participating as co-creators in a shared community.

In order to fulfil this Vision, National Council exists to:

- i. support and develop local associations as they engage in action as a response to local youth and community need;
- ii. promote partnership within the movement;
- iii. ensure all practice conforms to best practice standards throughout the YMCA movement;
- iv. promote the Christian centre of the movement and encourage spiritual development

The Organisation's mission is further defined by the following statements:

- To support existing and develop new local Associations;
- To represent the Movement nationally and internationally;
- To support the development of quality youth work including coordination of national programmes at local level by giving guidance, supporting agreed standards and working in partnership with local groups;
- To maintain and develop policies relevant to the Movement's activities;
- To advocate for Local Associations with government and other national bodies;
- To support the values and promote unity within the Movement, with National Council acting as a bridge to the wider YMCA family, including the European and World Alliances;
- To facilitate the dissemination of best practice.

Review of business and future developments

The primary role of the National Council is to give support to YMCA work in our local associations. This work is ever evolving and requires National Council to support 'best practice', encourage strategic development and provide up to date information for policy development. During the year the Executive duties have included overseeing the creation and implementation of a 'Movement' Strategy and a National Council strategic plan. The following strategic themes are included:

- Mission Clarity
- Relevant Programmes
- Sustainability and Development

**The National Council of Young Men's Christian
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**Report of the Executive Committee
for the year ended 31 March 2013**

Mission Clarity

Under this theme we are working towards the following goals:

Goal 1 - To encourage **more coherence** in YMCA values, programmes and 'branding'.

This should centre around our core activities

- youth work
- health
- community engagement

Goal 2 - To raise the '**movement's** profile with policy makers through effective representation and coordinated communication through the presentation of a number of "signature programmes".

Goal 3 - To advocate for the needs of young people on issues they identify and are raised by our local practitioners.

Goal 4 - To promote a dialogue within the movement in relation to how the Christian mission can be reflected and promoted.

During the first six months of the strategy we have taken initiatives by engaging in campaigning regarding Community relations policy, ICT and youth work standards development. We have also improved internal communication with social networking development and launched our ETHOS project designed to help Trustees, workforce and youth people understand and develop the YMCA value base.

Relevant Programmes

Our second area of development has been very practical based on these goals.

Goal 1 -To support our local YMCAs to grow programmes of the best quality, that are relevant to local needs and which have **measurable outcomes** in the areas of:

Youth development; Healthy Living; Community engagement.


When possible these programme should be on an 'All Ireland' basis.

Goal 2 -To promote **collaborative working** with practitioners to assist effective dissemination of best practice through shared creativity and shared learning.

National will support the inclusion for the following themes throughout the Movement's programmes:

1. health and well being
2. international engagement
3. peace building and inter-culturalism
4. christian value base
5. personal development
6. justice and citizenship

The National Council has been very actively promoting evidencing young people's development through initiative



**The National Council of Young Men's Christian
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**Report of the Executive Committee
for the year ended 31 March 2013**

and tools such as the 'Outcomes Star' eight YMCAs have adopted this tool and 2 more are experimenting with alternative data gathering methodologies.

Within the Movement, National has encouraged collaborative working in the areas of vocational training, family work and youth mentoring. Each of these initiatives are at an early stage. Several YMCAs are in deeper discussions about fuller collaboration and joint planning and response to defined need.

Sustainability and Development

Our final priority is very relevant at this time of austerity.

Goal 1 - To investigate ways to support pilots of **social enterprise and fundraising**.

Goal 2 - To facilitate the development of resources including **best practice policies** and shared **research, development and evaluation work** which will assist with regional and local tendering.

Goal 3 - To coordinate 'movement' protocols for **geographical and thematic development** including mechanisms for shared working arrangements and lead providers. This may also involve developing policy around the merging of YMCAs and the development of new YMCAs.


This will require the development of protocols related to the geographical limits of local associations and agreement around leadership in themed areas.

Goal 4 - To provide processes that will actively encourage **good governance** including the nurturing of a new generation of leaders. This includes a commitment to examining new imaginative and creative ways of engaging young people in the management of YMCAs

Much of the time of National Staff has been devoted to giving tailored support to local associations. Staff have acted as conduits to funders and partners, training has been delivered in child protection and risk management and in-depth support has been given to Committee chairs and individual senior staff in local YMCAs. National Council is modelling research and evaluation work by having its major programmes external evaluated to help imagine new ways of working, new understanding of young people's needs and new approaches to organisational development.

The YMCA has played a full role in the following bodies within the Sector: YCARE international, National Youth Council, NYWAC, Youth Information working Group, Youthnet, YMCA Inter Councils Committee, NI Curriculum Development Unit standards Group Youth Work Training Board, Youth Service Sector Partnership Group, Youth Service Liaison Forum and the University of Ulster.

We are grateful to the Youth Council of Northern Ireland for their continued core grant aid which has been directed at capacity building within our local associations and support finance to our health and family work initiatives. Capacity building remains our central role supporting local development throughout the movement.



**The National Council of Young Men's Christian
Associations of Ireland Limited**

**Report of the Executive Committee
for the year ended 31 March 2013**

Reserves Policy

Executive committee have established a policy whereby the unrestricted funds not committed or invested in tangible fixed assets ('the free reserves') held by the charity should be three months to six months of the unrestricted resources expended, which equates to between £157,528 and £315,056 in general funds.

At this level the Executive feels that National Council would be able to continue the current activities of the charity, in the event of a significant drop in funding. It would be necessary to consider how the funding would be replaced or the activities changed.

At present free reserves excluding designated funds amount to £293,502.

These funds are held to offset any sudden changes in grant aid to the organisation, any major losses in income at Greenhill, and any financial risks in capital development.

Risk Review

The Executive committee assesses the major risks to which the charity is exposed on an ongoing basis, in particular those related to the operations and finances of the company and are satisfied that systems are in place to mitigate our exposure to the major risks.

Disclosure of Information to Auditors.

The Directors who held office at the date of approval of this Executive Committee's report confirm that, so far as they are each aware, there is no relevant audit information of which the Charitable Company's auditors are unaware; and each Director has taken all the steps they ought to have taken as a Director to make themselves aware of any relevant audit information and to establish that the Charitable Company's auditors are aware of that information.

Responsibilities of the Executive Committee

Company and charity law requires the Directors to prepare financial statements for each financial period which give a true and fair view of the state of affairs of the charity and of its financial position at the end of that period. In preparing these financial statements, the directors are required to:

- (1) select suitable accounting policies and apply them consistently;
- (2) make judgements and estimates that are reasonable and prudent;
- (3) state whether applicable accounting standards have been followed subject to any departures disclosed and explained in the financial statements; and
- (4) prepare the financial statements on the going concern basis unless it is inappropriate to presume that the charity will continue in operation.

The directors have overall responsibility for ensuring that the charity has an appropriate system of internal controls, financial and otherwise. They are also responsible for keeping proper accounting records which disclose with reasonable accuracy at any time the financial position of the charity and to enable them to ensure that the financial statements comply with the Companies Act 2006. They are also responsible for safeguarding the assets of the charity and hence for taking reasonable steps for the prevention and detection of fraud and other irregularities.

The National Council of Young Men's Christian
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Report of the Executive Committee
for the year ended 31 March 2013

Auditors

A resolution to appoint qualified auditors for the ensuing year will be proposed at the Annual General Meeting in accordance with Article 382 of the Companies Act 2006.

Registered office:

National Centre
Greenhill YMCA
Donard Park
Newcastle
Co Down

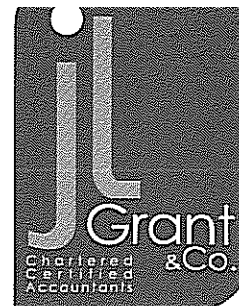
Signed by order of the Executive:



Mr J Stephen Turner
National Secretary

Approved by the Executive on:

13th September 2013



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VAT Reg. No. GB 108052547

Report of the Independent Auditors

to the members of The National Council of Young Men's Christian
Associations of Ireland Limited
(a company limited by guarantee)

We have audited the financial statements of The National Council of Young Men's Christian Associations of Ireland Limited for the year ended 31 March 2013 on pages 10 to 19. The financial reporting framework that has been applied in their preparation is applicable law and United Kingdom Accounting Standards (United Kingdom Generally Accepted Accounting Practice).

This report is made solely to the company's members, as a body, in accordance with Chapter 3 of Part 16 of the Companies Act 2006. Our audit work has been undertaken so that we might state to the company's members those matters we are required to state to them in an auditor's report and for no other purpose. To the fullest extent permitted by law, we do not accept or assume responsibility to anyone other than the company and the company's members as a body, for our audit work, for this report, or for the opinions we have formed.

RESPECTIVE RESPONSIBILITIES OF TRUSTEES AND AUDITORS

As explained more fully in the Trustees Annual Report, the trustees (who are also the directors of the charitable company for the purposes of company law) are responsible for the preparation of the financial statements and for being satisfied that they give a true and fair view.

Our responsibility is to audit and express an opinion on the financial statements in accordance with applicable law and International Standards on Auditing (UK and Ireland). Those standards require us to comply with the Auditing Practices Board's Ethical Standards for Auditors.

SCOPE OF THE AUDIT OF THE FINANCIAL STATEMENTS

An audit involves obtaining evidence about the amounts and disclosures in the financial statements sufficient to give reasonable assurance that the financial statements are free from material misstatement, whether caused by fraud or error. This includes an assessment of: whether the accounting policies are appropriate to the charitable company's circumstances and have been consistently applied and adequately disclosed; the reasonableness of significant accounting estimates made by the trustees; and the overall presentation of the financial statements. In addition, we read all the financial and non-financial information in the reports and financial statements to identify material inconsistencies with the audited financial statements. If we become aware of any apparent material misstatements or inconsistencies we consider the implications for our report.

OPINION ON FINANCIAL STATEMENTS

In our opinion the financial statements:

- give a true and fair view of the state of the charitable company's affairs as at year ended 31 March 2013 and of its incoming resources and application of resources for the year then ended;
- have been properly prepared in accordance with United Kingdom Generally Accepted Accounting Practice; and
- have been prepared in accordance with the requirements of the Companies Act 2006.



Report of the Independent Auditors (continued)

**to the members of The National Council of Young Men's Christian
Associations of Ireland Limited**
(a company limited by guarantee)

OPINION ON OTHER MATTER PRESCRIBED BY THE COMPANIES ACT 2006

In our opinion the information given in the Trustees Annual Report for the financial year for which the financial statements are prepared is consistent with the financial statements.

MATTERS ON WHICH WE ARE REQUIRED TO REPORT BY EXCEPTION

We have nothing to report in respect of the following matters where the Companies Act 2006 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 financial statements 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.

JL Grant

JL Grant (Senior Statutory Auditor)
for and on behalf of JL Grant & Co.
Statutory Auditors

22.10.13

Date

**The National Council of Young Men's Christian
Associations of Ireland Limited**

**Statement of Financial Activities
(incorporating the Income and Expenditure Account)
for the year ended 31 March 2013**

	Notes	Restricted Funds £	Unrestricted Funds £	Designated Funds £	2013 Total £	2012 Total £
Incoming Resources						
Incoming Resources from Generated Funds						
Voluntary Income - Non-Capital	8	87,867	173,238	-	261,105	256,218
Voluntary Income - Capital	8	-	-	-	-	123,956
Incoming Resources from Charitable Activities	8	-	557,592	-	557,592	509,449
Other Incoming Resources						
Other Income	8	-	8,556	-	8,556	9,255
Total Incoming Resources		87,867	739,386	-	827,253	898,878
Resources Expended						
Costs of Generating Funds						
Cost of generating voluntary income		-	2,587	-	2,587	3,452
Charitable Activities	9	261,362	656,910	860	919,132	870,025
Governance Costs	10	-	20,762	-	20,762	24,074
Other Resources Expended		-	22	-	22	45
Total Resources Expended		261,362	680,281	860	942,503	897,596
Net Incoming / (Outgoing) Resources for the year		(173,495)	59,105	(860)	(115,250)	1,282
Fund balances brought forward	7	2,429,401	318,700	45,619	2,793,720	2,792,438
Transfers between funds		5,441	(84,303)	78,862	-	-
Total Funds Carried Forward	7	2,261,347	293,502	123,621	2,678,470	2,793,720

Apart from the Capital Grant Income noted above, included in line with the Statement of Recommended Practice on Charity Accounts (Revised 2005), and detailed in note 8, all income derives from continuing activities. Therefore, no statement of recognised gains or losses is given.

The notes on pages 12 to 19 form an integral part of these financial statements.

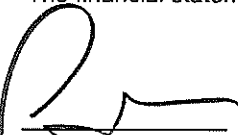
**The National Council of Young Men's Christian
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**Balance Sheet
As at 31 March 2013**

	Note	2013 £	2012 £
FIXED ASSETS			
Tangible Fixed Assets	4	2,256,465	2,429,788
CURRENT ASSETS			
Cash at bank and in hand		461,733	329,980
Debtors	5	<u>130,869</u>	<u>187,893</u>
		592,602	517,873
CREDITORS: Amounts falling due within one year	6	170,597	153,941
NET CURRENT ASSETS		422,005	363,932
NET ASSETS		<u><u>2,678,470</u></u>	<u><u>2,793,720</u></u>
REPRESENTED BY:			
FUNDING			
Unrestricted Income Funds	7	293,502	318,700
Designated Funds	7	123,621	45,619
Restricted Income Funds	7	2,261,347	2,429,401
		<u><u>2,678,470</u></u>	<u><u>2,793,720</u></u>

These accounts have been prepared in accordance with the special provisions of Part 15 of the Companies Act 2006 and the Financial Reporting Standard for Smaller Entities (effective April 2008) relating to small companies.

The financial statements were approved by the board and signed on behalf of the executive committee.



 Mr G Killick
 Chairperson

13th September 2013

Date

Company Number: NI 15660

The notes on pages 12 to 19 form an integral part of these financial statements.

Y M C

**The National Council of Young Men's Christian
Associations of Ireland Limited**

**Note to the Financial Statements
for the year ended 31 March 2013**

1. ACCOUNTING POLICIES

The following accounting policies have been applied consistently in dealing with items in the company's financial statements.

(i) Basis of Accounting

The financial statements are prepared under the historical cost convention and in accordance with the Financial Reporting Standard for Smaller Entities (eff. April 2008) and follow the recommendations in Accounting and Reporting by Charities: Statement of Recommended Practice' (revised 2008).

Exemption has been taken from preparing a cash flow statement on the grounds that the company qualifies as a small company.

(ii) Fund Accounting

General funds are unrestricted funds which are available for use at the discretion of the Trustees in furtherance of the general objectives of the Charity and which have not been designated for other purposes.

Designated funds comprise unrestricted funds that have been set aside by the Trustees for particular purposes.

General funds may be transferred to designate funds where Trustees wish to use these funds for a specific purpose. Such funds may be transferred back to general funds once the criteria for the designation have been met or are no longer applicable.

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.

(iii) Tangible Fixed Assets and Depreciation:

Tangible fixed assets are stated at cost less depreciation.

Depreciation is provided at rates calculated to write off the cost or valuation of fixed assets, less their estimated residual value, over their expected useful lives on the following basis:

Leasehold Property	4% straight line
Freehold Property	2% straight line
Cabins and chalets	4% straight line
Fixtures and fittings	
- Fittings	25% straight line
- Computer equipment	33.3% straight line
Motor vehicles	20% straight line

Y M C

**The National Council of Young Men's Christian
Associations of Ireland Limited**

**Note to the Financial Statements
for the year ended 31 March 2013**

1. ACCOUNTING POLICIES ctd

(iv) Incoming Resources

All incoming resources are included in the Statement of Financial Activities when the charity is legally entitled to the income and the amount can be quantified with reasonable accuracy. Incoming resources comprise the value of government funding receivable, fees from Greenhill, subscriptions and donations receivable and other sundry income. In line with the Statement of Recommended Practice on Charity Accounts (revised 2005), the incoming resources includes capital grants received and receivable as well as revenue grants received and receivable. Income is deferred only when the charity has to fulfill conditions before becoming entitled to it or where the donor/funder has specified that the income is to be expended in a future period.

(v) Resources Expended

Resources expended are included in the Statement of Financial Activities on an accruals basis, inclusive of any VAT which cannot be recovered.

Charitable expenditure 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.

Governance costs include those costs associated with meeting the constitutional and statutory requirements of the charity and include the audit fees and costs linked to the strategic management of the charity.

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.

(vi) Value added tax

The charity is not registered for VAT purposes, therefore irrecoverable VAT is charged to the Statement of Financial Activities, or capitalised as part of the cost of the related asset, where appropriate.

(vii) Taxation

The company is a registered charity and the charitable tax exemptions are therefore being claimed to the extent that income and/or gains are applicable and applied to charitable purposes only. These exemptions will remain in place as long as income and expenditure is applied to charitable purposes only.

(viii) Contributions to pension funds

The company operates a defined contribution pension scheme. The assets of the scheme are held separately from those of the company in an independently administered fund. The pension cost charge represents contributions payable by the company to the fund.

(ix) Foreign Exchange

Transactions in foreign currencies are recorded at the rate ruling at the date of transaction. Monetary assets and liabilities denominated in foreign currencies are retranslated at the rate of exchange ruling at the balance sheet date. All differences are taken to the statement of financial activities.

**The National Council of Young Men's Christian
Associations of Ireland Limited**

**Note to the Financial Statements
for the year ended 31 March 2013**

2. RESULTS FOR THE YEAR

The result for the year has been arrived at after charging the following:-

	2013	2012
	£	£
Auditor Remuneration	3,300	3,200
Depreciation	176,083	191,882
	179,383	195,082

3. EMPLOYEE INFORMATION

	2013	2012
	£	£
Staff Costs		
Wages and Salaries	336,484	314,707
Social Security Costs	29,631	28,650
Pension	18,070	18,298
	384,185	361,655

The average number of people employed by the company during the year was as follows:

	No.	No.
	16	18

4. FIXED ASSETS

	Cabins & Fixtures & Chalets	Fittings	Motor Vehicles	Leasehold Property	Equipment	Freehold Property	Total
COST	£	£	£	£	£	£	£
As at 1 April 2012	1,167,953	274,179	17,970	1,727,559	206,758	195,000	3,589,419
Additions	-	-	-	-	2,760	-	2,760
Disposal	-	-	-	-	-	-	-
As at 31 March 2013	1,167,953	274,179	17,970	1,727,559	209,518	195,000	3,592,179

DEPRECIATION

As at 1 April 2012	394,516	243,226	3,594	373,637	117,358	27,300	1,159,631
Disposal	-	-	-	-	-	-	-
Charge for the year	46,431	13,717	3,594	63,835	44,606	3,900	176,083
As at 31 March 2013	440,947	256,943	7,188	437,472	161,964	31,200	1,335,714

NET BOOK VALUE

As at 31 March 2013	727,006	17,236	10,782	1,290,087	47,554	163,800	2,256,465
As at 1 April 2012	773,437	30,953	14,376	1,353,922	89,400	167,700	2,429,788

5 DEBTORS: AMOUNTS DUE WITHIN ONE YEAR

	2013	2012
	£	£
Trade Debtors	12,426	6,537
Prepayments, Accrued Income and other debtors	24,326	54,739
Other Debtors	94,117	126,617
	130,869	187,893

**The National Council of Young Men's Christian
Associations of Ireland Limited**

**Note to the Financial Statements
for the year ended 31 March 2013**

6 CREDITORS: AMOUNTS FALLING DUE WITHIN ONE YEAR

	2013 £	2012 £
Trade Creditors	50,437	113,452
Accruals, Deferred Income and other creditors	112,404	38,829
Other Creditors	7,756	1,660
	170,597	153,941

7. STATEMENT OF MOVEMENTS ON RESTRICTED, UNRESTRICTED & DESIGNATED FUNDS

	Unrestricted £	Designated £	Restricted £	Total £
Balance at 1 April 2012	318,700	45,619	2,429,401	2,793,720
Net Incoming Resources for the year	59,105	(860)	(173,495)	(115,250)
Transfers between funds	(84,303)	78,862	5,441	-
Balance at 31 March 2013	293,502	123,621	2,261,347	2,678,470

Designated Funds:	£
Greenhill Marketing	2,499
M&SS Volunteer Support	11,286
M&SS Ycare	1,000
Health & Safety Fund	4,384
Greenhill Workforce Development	28,000
Ethos Development	22,000
Redundancy Provision	54,452
	123,621

**The National Council of Young Men's Christian
Associations of Ireland Limited**

**Note to the Financial Statements
for the year ended 31 March 2013**

7. STATEMENT OF MOVEMENTS ON RESTRICTED, UNRESTRICTED & DESIGNATED FUNDS ctd...

Restricted Funds:	Balance at				Balance at
	01/04/2012	Income	Expense	Transfer	31/03/2013
	£	£	£	£	£
Greenhill					
Capital Grants (net of depreciaton)	2,238,820	-	(174,562)	-	2,064,258
Programme Grants - Global Youth Work	10,620	9,042	(18,912)	-	750
Management and Support Services					
YCNi CRED	6,500	9,500	(650)	-	15,350
YCNi Connections	5,449	10,000	(7,724)	-	7,725
YCNi Data Protection	1,501	-	(985)	-	516
YCNi Training	3,800	-	-	-	3,800
YCNi Outreach and CR Project	5,073	15,250	(20,143)	(180)	-
YCNi Workforce Development	-	4,000	(4,000)	-	-
Global Youth Work Bursaries	-	8,400	(3,250)	-	5,150
Carrick Catalyst	1,740	-	-	(1,740)	-
TSB Grant	665	-	-	(665)	-
Community Relations					
Youthnet - Peace III	(12,467)	31,675	(27,236)	8,026	(2)
Portadown					
Building	167,700	-	(3,900)	-	163,800
	<u>2,429,401</u>	<u>87,867</u>	<u>(261,362)</u>	<u>5,441</u>	<u>2,261,347</u>

**The National Council of Young Men's Christian
Associations of Ireland Limited**

**Note to the Financial Statements
for the year ended 31 March 2013**

8. INCOMING RESOURCES

Voluntary Income	Restricted £	Unrestricted £	Designated £	2013 Total £	2012 Total £
Non-Capital Grants					
Donations	-	2,334	-	2,334	4,417
Marsh UK Ltd	-	-	-	-	5,250
Youth Council for NI - Core	-	170,904	-	170,904	166,270
Youth Council for NI - Participation Funding	-	-	-	-	8,742
Youth Council for NI - CR & Diversity	-	-	-	-	1,028
Youth Council for NI - Training Grant	-	-	-	-	3,800
Youth Council for NI - CRED	9,500	-	-	9,500	6,500
Youth Council for NI - Connections	10,000	-	-	10,000	-
Youth Council for NI - CR Project	250	-	-	250	-
Youth Council for NI - Outreach Youth Work	15,000	-	-	15,000	-
Youth Council for NI - Work Force Development	4,000	-	-	4,000	-
Youthnet Peace 3 - Community Relations	31,675	-	-	31,675	51,100
YMCA/Youthlink Partnership	2,292	-	-	2,292	5,661
Facilitation Fee	6,000	-	-	6,000	3,450
GYW Bursaries	8,400	-	-	8,400	-
Global Youth Work Advance	750	-	-	750	-
	<u>87,867</u>	<u>173,238</u>	<u>-</u>	<u>261,105</u>	<u>256,218</u>
Capital Grants					
Department of Education - Greenhill Capital	-	-	-	-	6,093
IFI / Rural Development Council - Greenhill Capital	-	-	-	-	46,113
Youth Council for Northern Ireland	-	-	-	-	11,000
Adventure Mark Association	-	-	-	-	750
Peoples Millions	-	-	-	-	60,000
	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>123,956</u>
Charitable Activities					
Affiliation Fees	-	9,245	-	9,245	9,861
ROI Fair Share	-	15,089	-	15,089	15,556
Greenhill Fees	-	533,258	-	533,258	484,032
	<u>-</u>	<u>557,592</u>	<u>-</u>	<u>557,592</u>	<u>509,449</u>

**The National Council of Young Men's Christian
Associations of Ireland Limited**

**Note to the Financial Statements
for the year ended 31 March 2013**


8. INCOMING RESOURCES ctd...	Restricted £	Unrestricted £	Designated £	2013 Total £	2012 Total £
Other Income:					
Greenhill	-	521	-	521	2,037
M&SS	-	8,035	-	8,035	7,218
	<u>-</u>	<u>8,556</u>	<u>-</u>	<u>8,556</u>	<u>9,255</u>
Total Incoming Resources	87,867	739,386	-	827,253	898,878

The capital grants received are for work at Greenhill.

9. Costs of Charitable Activity by Fund Type	Restricted £	Unrestricted £	Designated £	2013 Total £	2012 Total £
Community Relations	27,236	6,600	-	33,836	63,000
Greenhill	193,474	508,444	860	702,778	673,607
Management & Support Services	40,652	98,769	-	139,421	93,410
Support Costs	-	43,097	-	43,097	40,008
	<u>261,362</u>	<u>656,910</u>	<u>860</u>	<u>919,132</u>	<u>870,025</u>

9. Costs of Charitable Activity by Activity Type	Direct Costs £	Support Costs £	2013 Total £	2012 Total £
Charitable Activities				
Community Relations	33,836	-	33,836	63,000
Greenhill	702,778	205	702,983	673,607
Management & Support Services	139,421	42,892	182,313	133,418
	<u>876,035</u>	<u>43,097</u>	<u>919,132</u>	<u>870,025</u>

10. Governance Costs	Restricted £	Unrestricted £	Designated £	2013 Total £	2012 Total £
Affiliation Fees	-	10,073	-	10,073	11,020
Audit and Accounts	-	3,000	-	3,000	3,980
Currency Loss	-	-	-	-	2,262
Insurances	-	3,013	-	3,013	2,634
Legal and Professional Fees	-	1,652	-	1,652	1,229
Personnel Costs	-	756	-	756	843
Support Costs (5%)	-	2,268	-	2,268	2,106
	<u>-</u>	<u>20,762</u>	<u>-</u>	<u>20,762</u>	<u>24,074</u>



**The National Council of Young Men's Christian
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**Note to the Financial Statements
for the year ended 31 March 2013**

11. CONTINGENCIES

There exists a contingent liability to repay in whole or part capital grants received from the Department of Education, ranging from 22 to 50 years from the receipt of the grant money. There also exists a contingent liability to repay in whole or part capital grants received from the Ministry of Finance & Personnel and the International Fund for Ireland.

The title deeds of the Greenhill property are held by the Department of Education as security in relation to grants paid for financial assistance being used for proper purposes according to the Deed of Covenant and Charge.

12. MEMBERS' LIABILITY

The company is limited by guarantee and does not have a share capital. The liability of members is limited to one pound each. At 31 March 2013 there were 18 members.

13. RELATED PARTY TRANSACTIONS

During the year the National Council of Young Men's Christian Associations of Ireland Ltd entered into transactions with the National Council of Ireland YMCA Trust, a Related Party. At the Balance Sheet date the amount due from the National Council of Ireland YMCA Trust was £32,485.

The National Council of Young Men's Christian Associations of Ireland Ltd are the sole trustees of Portadown YMCA, a limited company by guarantee. This company was registered on the 4th July 2012. As yet there have been no transactions through Portadown YMCA Ltd.

The following pages do not form part of the statutory financial statements which are the subject of the independent auditor's report on pages 8 to 9.

**The National Council of Young Men's Christian
Associations of Ireland Limited**

Detailed Statement of Financial Activities
for the year ended 31 March 2013

Community Relations	2013	2,012
	£	£
Direct Charitable Activities		
Programme Costs	1,662	29,158
Salary Costs	32,174	33,842
	<u>33,836</u>	<u>63,000</u>
 Greenhill	 2013	 2012
	£	£
Cost of generating funds		
Cost of generating voluntary income	<u>2,587</u>	<u>3,452</u>
 Direct Charitable Activities		
Programme Costs	54,354	36,648
Programme Equipment	10,201	-
Salary Costs	225,778	222,277
Telephone & Admin	1,692	8,841
Heat & Light	35,079	32,833
Cleaning & Laundry	6,749	7,627
Postage	981	306
Insurance	14,313	14,122
Stationery	88	1,355
Travel	5,142	3,762
Bank Charges	469	818
Bank Interest Paid	-	45
Housing	2,334	448
Sundry	1,857	450
Motor Costs	14,152	6,134
Vending	-	1,431
Volunteer Costs	3,136	7,498
Volunteer Allowances	36,211	45,574
Food / Catering Costs	95,049	79,114
Affiliation Fees	1,456	1,514
Depreciation	172,182	187,982
Water Rates	5,977	4,888
Internet and	3,737	2,279
Maintenance	10,647	7,661
Marketing	860	-
Training Costs	334	-
Support Costs (95%)	205	-
	<u>702,983</u>	<u>673,607</u>
 Governance		
Audit and Accounts	1,500	2,110
Personnel Costs	756	843
Support Costs (5%)	11	-
	<u>2,267</u>	<u>2,953</u>
 Total Greenhill Resources Expended	 <u>707,837</u>	 <u>680,012</u>

**The National Council of Young Men's Christian
Associations of Ireland Limited**

**Detailed Statement of Financial Activities
for the year ended 31 March 2013**

Management & Support Services	2013	2012
	£	£
Direct Charitable Activities		
Programme Costs	30,268	8,363
Salary Costs	97,045	75,751
Travel	8,138	5,396
Depreciation	3,900	3,900
Training Costs	70	-
Support Costs (95%)	42,892	40,008
	<u>182,313</u>	<u>133,418</u>
Governance		
Affiliation Fees	10,073	11,020
Audit and Accounts	1,500	1,870
Insurances	3,013	2,634
Legal Fees	1,652	1,229
Currency Loss	-	2,262
Support Costs (5%)	2,257	2,106
	<u>18,495</u>	<u>21,121</u>
Other Resources Expended	<u>22</u>	<u>45</u>
Total Resources Expended	<u>200,830</u>	<u>154,584</u>
Support Costs		
Advertisng	-	188
Bank Charge	316	571
Communications	1,868	1,828
Conference and Meeting	8,105	2,049
Equipment	2,802	1,851
Postage	111	202
Rent	-	2,887
Salaries	29,188	29,785
Stationery	679	804
Travel	1,982	1,949
	<u>45,051</u>	<u>42,114</u>