FINAL REPORT 2012
European Youth Forum

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Youth in Action – Action 4.2
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1. INTRODUCTORY NOTES

This report refers to activities carried out by the European Youth Forum (hereafter Youth Forum or YFJ) during 2012, in accordance with its objectives and Work Plan, as well as to the financial details of the operation for the reporting year. The information provided here refers mainly to the work carried out under the Operating Grant Agreement with DG EAC (2012-0270), which covers most of the work carried out by the Youth Forum. The description of the activities and actions carried out under the framework of the contract are explained with some detail in chapter B. ACTIVITIES REPORT.

The information concerning the Youth Forum's financial operation for 2012, the final results, the profit & loss accounts and budget execution, and the overall and per Budget Headings, are presented in chapter C. FINANCIAL REPORT.

Nevertheless, there are activities and costs that were not included under the aforementioned agreement, which, for matters of clarity and transparency, are also referred to in the Financial Report.

I. ACTIVITIES REPORT

01. YOUNG VOLUNTEERS BUILDING EUROPE

2012 has seen some major steps forward for the Youth Forum in the recognition of volunteers and their crucial contribution in building Europe. The Youth Forum has fought to ensure a legacy for the European Year of Volunteering 2011 towards the different institutional and civil society partners. The Youth Forum strove especially for a rights-based approach to volunteering, promoting in particular the Charter for the Rights and Responsibilities of Volunteers. It welcomes crucial steps during 2012, which include more recognition of Non-Formal Education and is pleased with the work done on quality in Non-Formal Education.

Volunteering

Nearly five years of discussion, debate, and consideration of the rights of volunteers culminated in the launch of the European Charter on the Rights and Responsibilities of Volunteers at the European Parliament in September 2012. The Charter sets out a structure for safe and quality volunteering, addressed toward decision-makers at all levels, as well as volunteers and volunteering-involving organisations. 2012 also was a year to ensure a legacy for the European Year of Volunteering 2011, with the Youth Forum leading the efforts to establish the European Alliance for Volunteering, the follow-on from the Civil Society Alliance formed during the year.

The Youth Forum's rights-based approach to volunteering provided the guiding principles for the Youth Forum's years of work on developing the Charter on the Rights and Responsibilities of Volunteers. Work on this topic had started in 2008 with the "European framework for the rights of the volunteer", drafted by the Youth Forum. A wide consultation with our members accompanied the whole process, as well as other volunteering organisations such as those involved in the European Year of Volunteering Alliance and volunteers themselves. The rights of volunteers was a focus of the II Youth Convention on
Volunteering, organised by the Youth Forum in September 2011 at the European Parliament.

In June the Charter gained the strong support of the European Parliament in its Report on Cross-Border Volunteering. In September, it was officially launched in seven different languages at the European Parliament in a high-level event hosted by Marian Harkin MEP. The subsequent debate on volunteers' rights and how to advocate for these in the future set the scene for the next phase, having a concrete effect on developing volunteering infrastructure across Europe. With both the European Parliament and the Commission calling for Member States to ensure clear legal frameworks for volunteering, many organisations expressed their enthusiasm to be involved in campaigns on this subject. The Youth Forum Working Group on Volunteering were closely involved in the development, approval and translation of the Charter.

The Youth Forum was deeply involved in the establishment of the new European Alliance for Volunteering (EAV), a follow-up to the Civil Society cooperation that existed during the European Year for Volunteering 2011. The previous Alliance for the European Year of Volunteering was dissolved in March 2012. As part of the Preparatory Working Group tasked with putting together the EAV, the work programme and legal structure for the EAV were developed in a process that involved close consultation with possible future members of the EAV. The Youth Forum Working Group on Volunteering also contributed to this process.

Evidence for stronger recognition of Non-Formal Education

The recognition of Non-Formal Education (NFE) and the impact of youth organisations as key providers of quality education were at the core of our efforts in 2012. The Forum kept its leading role in this process by providing evidence-based research and closely monitoring and influencing policy developments in education and youth, while strengthening its coordination with educational stakeholders.

The Forum commissioned a study on "The Impact of Non-Formal Education in Youth Organisations on Young People's Employability." Conducted by the University of Bath and GHK Consulting. The findings prove that long-lasting and frequent engagement and participation in NFE in youth organisations bring high soft-skills development. Skills developed are closely linked to those demanded by employers. This research provides the long-awaited evidence of the need for more political and financial investment in youth organisations to ensure that they can deliver quality Non-Formal Education to more young people, thus providing more needed skills to more young people and ensuring a better access to the labour market.

The 2012 Non Formal Education Week further contributed to discussing and exploring ways to push forward the recognition of NFE in both policy and practice, and at national and European levels. The week-long series of events brought together youth organisations, policy and decision-makers, institutions, employers and private sector representatives, and various civil society organisations, in an interactive space to establish dialogue and learn from each other on the latest developments on recognition policy and practices in NFE, while enhancing their advocacy work in this field. The event contributed to further understanding on the role that youth organisations play as key providers of NFE and the social impact of their educational work, hence contributing to the discussions on the development of targeted and effective policies in the field of education and youth in Europe, such as the Council Recommendation on the validation of non-formal learning.
Further steps were taken in the consolidation of the Framework for Quality Assurance of Non-Formal Education developed by the Forum. Since its start in 2008, a pilot project phase and a series of training cycles were held in order to build the capacity of its member organisations to implement Quality Assurance in their educational projects. In 2012 new youth organisations participated in the trainings and got to discover the value of quality indicators and peer-feedback to assure quality of their NFE projects. The actors involved in the project developed a Manual on Quality Assurance of NFE as a support tool to the capacity building and implementation of this process.

Cooperation and partnerships are instrumental to maximise efforts and reach the expected results. Therefore, the Forum continued to share its expertise and to coordinate efforts with other institutions and partners working towards the recognition of NFE. The Forum was an active member of the Expert Group on the Recognition of Non-formal Education/Learning and Youth Work led by the Youth Partnership of the EU/CoE, as well as of the Youthpass Advisory Group. Building on the constructive cooperation in the previous years, the European Youth Forum and EUCIS-LLL (European Civil Society Platform on Life-Long Learning) officially signed a partnership to strengthen the position of education, training and youth stakeholders at European Level and increase the impact on EU policy in education. This resulted in an active participation and contribution of the work by the Coalition on "Erasmus for All" monitoring the new Youth programme.

KEY FINDINGS: Research NFE & Employability

Responses from 250 youth organisations & 1301 young people from over 40 countries across Europe

Long-lasting and frequent engagement and participation in youth organisations brings high soft-skills development.

Amongst the six skills mostly demanded by employers, five are also among those developed through involvement in youth organisations: communication, teamwork, decision-making, organisational skills and self-confidence. For non-formal education activities abroad, this includes higher development of language, intercultural and leadership skills.

Experience in youth organisation and the skills this develops are valued by employers especially when young people have no — or very little — formal working experience, thus making the work of youth organisation an important contribution to the transition of young people from education to the labour market.

The participation in youth organisation is particularly valuable in developing social capital (network and connections) and in creating new vocation paths, especially for NEETs, early school leavers and young migrants.

YM+

The Platform for Young Migrants YM+, a project of the Youth Forum, came to an end in 2012, after enabling advocacy and outreach for many youth migrant organisations to the European level. The Youth Forum proposed to consolidate the platform and move towards an independent and self-sustaining entity. However the funding support ended from external funders. YM+ members continue to be enabled to attend European level activities, such as the European Integration Forum and the Roma Youth Action Plan.
The Youth Forum aimed to gather and develop tools to reach out to a greater diversity of young people. After holding a Roundtable to gather best practices in April 2012, a number of useful publications and case studies were collected.

**For less Visa Barriers for young volunteers**

Visa regimes constitute one of the greater barriers for youth mobility. This has therefore been the focus of work of the Forum in this area. The Youth Forum advocated for better rules for visas for cross-border youth activities through the revision of the so-called “Visa Directive.” The Forum is also part of the Steering Group establishing the European Platform for Learning Mobility in the youth field to be founded in March 2013. The Youth on the Move card, due to be launched in 2013 will also be a useful tool to encourage youth mobility. However, it is important that such a card builds on the existing ones and incorporates new elements related to promoting European mobility opportunities and recognition of non-formal education and volunteering outcomes.

**02. Strong Youth Organisations for Strong Civil Society**

In 2012 the Forum focused on all aspects that youth organisations bring to society, building sustainable support mechanisms to enable more and more diverse young people to fulfil their potential in youth organisations and contributing to creating a more connected society. A strong youth sector also contributes to a stronger European civil society through structured and civil dialogue, as well as to Europe as a responsible actor at the global level. By building capacity, we focused on the knowledge support to youth organisations and their platforms. On the other hand, the Youth Forum advocated for strong institutional support and more investment in youth from the local to the global levels in order to create a favourable environment, in which youth organisations and platforms can develop. The recognition of youth work and the importance of youth participation also moved forward in several European countries and at global level in the UN system.

**Invest in Youth**

During 2012 the Forum focused on advocating for more investment in youth and especially towards the new EU programme for Education, Training, Youth and Sport as well as on mainstreaming and prioritising youth within the EU’s Multi-annual framework (MFF) 2014-2020.

The advocacy regarding the “Erasmus for All” programme targeted the European Parliament and the EU Council of Ministers, calling for a strong and independent Youth in Action Programme for non-formal education, youth work and democratic youth organisations. Regarding advocacy towards the Council, the Forum worked closely with its members in order to ensure that the needs of the youth field and youth organisations in general would be taken into account in their positioning.

As an outcome in May 2012, the Council reached its General Partial Agreement, which included many of the points that the Forum had advocated for: a specific youth chapter with youth-field related aims and objectives, and support for European Youth organisations.

The Forum worked even closer with the European Parliament and ran extensive advocacy and lobbying in order to ensure that its demands were taken into account in its position.
The outcome was very positive - all the key demands of the Forum were included: a separate youth chapter called Youth in Action with its own budget line, aims and objectives linked to the EU Youth strategy, three key actions in line with the Forum proposal, support for European youth organisations, inclusion of the volunteer time contribution as co-funding, non-formal education as understood by the Forum was streamlined in the programme, and the request for civil society organisations to be consulted on the monitoring and implementation of the programme.

Besides the advocacy regarding the legal basis, the Forum worked with the European Commission on the administrative grants of youth organisations, participated in the stakeholder consultation of the Commission regarding the users guide, and started developing its own position on the latter.

Many activities and events were organised focusing on the advocacy process during 2012: the Forum was invited as expert to the CULT committee hearing on the “Erasmus for All” programme in March; several bilateral meetings with the shadow rapporteurs of the European Parliament and the Youth Intergroup regarding the new programme; meeting with Commissioner Vassiliou in June regarding the administrative grants; stakeholder breakfast for the Youth Working Party of the Council and MEPs was organised in September - just to mention a few.

The Youth in Action expert group was instrumental in supporting the work of the Forum. During 2012 it focused mainly on developing recommendations to the Council and to the European Parliament regarding the new programme and started developing the Forum’s position on the users guide.

Regarding the European Council and the overall MFF advocacy, in cooperation with the National Youth Councils and Political Party Youth Organisations, the Forum sent a letter to each Prime Minister/Head of State asking for her/his support for an increase in the budget of the programme and, more generally, for investing in youth in the next MFF. The Forum also continued working with the European Parliament in order to translate youth mainstreaming as a key point in the European Parliament interim report on the MFF. As an outcome of this advocacy process, the European Parliament report on the MFF strongly favours mainstreaming youth within the MFF, sets youth as a priority, and supports the specific financial instruments dedicated to youth.

To support the advocacy work of the Forum and its members, the Forum developed the LoveYouthFuture platform (www.loveyouthfuture.eu) - calling for more investments in youth at all levels: local, regional, national and European. The Forum developed tools for its members to act in order to spread the message from local level to the European level. Everyone can express support in the webpage of the campaign, members have tools to advocate towards the decision makers and the Non Formal Education activity raises awareness among young people of the importance of investing in youth.

The Forum continued participating to the Programme Committee and Evaluation Committee meetings of the Youth in Action programme as an observer, and worked with the Education and Culture Executive Agency of the European Commission to improve the implementation and user-friendliness of the programme.
EU BUDGET FOR YOUTH REVEALED

Youth unemployment costs the taxpayer approximately €100 billion per year in 21 member states = Not investing in youth is costly!

20% of population of Europe are young people.

Direct support for European youth policy, youth work and youth organisations represents 0,09% of the EU budget.

The Lifelong Learning Programme is 0,7% of the EU budget for 2007-2013.

European Social Fund programmes included around 4.5 million for young people (15-24 years old), accounting for 28% the total in 2010 = via the ESF 2,1% of the total EU budget flows to youth.

YIA+LLP+ESF for youth 207-2013 = 2,9% of the total EU budget

Young farmers benefit from the CAP directly for 5 billion euros during 2007-2013, which is only 0,5% of the total EU budget.

2012 the YiA programme supported with administrative grants (maximum 50 000 euros annually) 60 European Youth Organisations.

Supporting new National Youth Councils in Europe

The Youth Forum continued to give special attention to the youth councils of Poland, Serbia and Bulgaria. However since these councils developed considerably over the past years, the Forum also supported the developments in other countries.

Organisational strengthening and strategic planning were the core objectives for two events planned for Krovna organizacija Srbije (KOMS, Serbia) and for Polskiej Rady Organizacji Młodzieżowych (PROM, Poland). These events were the beginning of a consultative process, of which the final goal is to establish an action-plan and a strategy for the newly established NYCs and build a more inclusive platform, where the members feel included in the processes, thereby creating a more sustainable organisation.

In Macedonia, a contested draft youth law was finally withdrawn, ending a long battle by parts of civil society contesting it. However, the involvement in this process lead to many youth organisations cooperating on a range of issues, which ultimately lead to an event where the foundation for a future permanent coalition of youth organisations was established aiming at establishing a National Youth council in Macedonia in 2013.

In Hungary, the Youth Forum also organised an event to lay the foundation for a future youth council. There, the momentum created was significant, and the Hungarian NYC was eventually established in December.

In 2012 the Forum could welcome another constituted NYC: in Montenegro Crnogorski Omladinski Forum (COF), which was established in June after years of consolidation. Since then, COF has looked inwards at developing its own capacity and reaching out to new member organisations.
The Youth Work Development working group developed recommendations for how to include more international non-governmental youth organisations in the work done by the Forum on youth work development, and concentrated on global and inter-regional cooperation amongst youth organisations. It also contributed to the drafting of publications focused on the impact of youth work and sustainability of National Youth Councils.

Global Youth Work

The work of the Youth Forum in strengthening its inter-regional and global youth cooperation also continued progressing. The Forum worked closely with the International Non-Governmental Youth Organisations and Regional Youth Platforms in the frame of the International Coordination Meeting of Youth Organisations (ICMYO).

Throughout 2012, the Forum remained actively engaged in the Africa-Europe youth cooperation. The creation of the Africa-Europe Youth Platform was among the core actions implemented. Designed to plan, monitor, implement and evaluate the Africa-Europe youth cooperation programme, the Platform represents an important step forward towards a more comprehensive and coordinated dialogue and cooperation.

In the run up to the 7th EU-LAC/1st EU-CELAC Summit of Heads of State and Government, the Youth Forum also continued advocating for the setting-up of a coordinated strategy on youth in the partnership between the European Union and Latin America and the Caribbean (EU-LAC). Reaffirming the strength of the inter-regional youth cooperation, the Euro-Latin American and Caribbean Youth Forum (FEULAC) issued a joint statement on the key issues and recommendations regarding the EU-LAC cooperation and, in particular, the central theme of the Heads of State and Government Summit: "Alliance for Sustainable Development: Promoting Investments of Social and Environmental Quality".

Also bearing fruit was the Youth Forum’s cooperation with the Arab and Mediterranean region. In responding to the new political context in the region, the Forum stepped up efforts in strengthening the political dialogue among all relevant stakeholders, at civil society and institutional level, along with enhanced support to capacity building initiatives to establish and consolidate national and regional youth structures. In doing so, the Forum contributed to a more coordinated and effective cooperation.

The Forum’s work on creating a more coherent and articulated system for the three Universities – University on Youth and Development (Spain), the University on Participation and Citizenship (Uruguay), and the African University on Youth and Development (Cape Verde) – also moved ahead with the formalisation of the Network of Universities on Youth and Global Citizenship; a partnership that continued to grow with the pilot experience of the Mediterranean University on Youth and Development.

New Media & Sustainable Development

A large part of this year’s work in the area of New Media was marked by the adoption of the Policy Paper on New Media and Internet Governance (April 2012). Increased youth participation was ensured in both European Dialogue on Internet Governance and Internet Governance Forum, the two main internet governance stakeholder conferences. In June, the Youth Forum and youth representatives participated to EuroDIG in Stockholm, where Member Organisations successfully organised the 2nd edition of the New Media Summer School "The Web of Tomorrow is Yours," recognised as a best practice in capacity building of civil society in this field. In November, for the first time, a youth event was held at the
Besides its work in the renewed framework of European cooperation in the youth field, the Youth Forum reached out to other stakeholders in various policy areas. The Forum especially reinforced its relations with the European Parliament, either in its cooperation with the intergroup on youth, or through more thematic advocacy. The intergroup held several meetings in cooperation with the Forum and took an active part in organising the YO! Fest on internships. It also proved to be a good relay for our message on the future youth programme in the Parliament. On this crucial topic, the Forum also established direct contact with key Members of the European Parliament working specifically on the programme, such as MEP Pack, Chairwoman of the Committee on Culture and Education, or MEPs Kalfin and Böge, who prepare the positions of the Parliament on the Multi-annual Financial Framework, and can thus ensure that the Youth programme will be adequately funded.

On more thematic processes, the Forum sustained its strong engagement in favour of youth employment as well as its work on the transition from education to work in close cooperation with the Directorate General for Employment and Social Affairs in the European Commission, or with other Civil Society organisations via the Social Platform. The Forum monitored youth-related developments in the implementation of Europe 2020 Strategy, and contributed to important steps of the European Semester, pushing for a
stronger emphasis on youth and clear measures to combat the impact of the crisis on young people's lives, now reflected in the Annual Growth Survey 2013.

**Council of Europe**

In 2012 the European Youth Forum sustained its close cooperation with the Youth Department of the Democratic Citizenship and Participation Directorate and persisted in mainstreaming the debate on youth rights in the Council of Europe. In particular the Forum contributed to the work of the co-management bodies of the youth sector, the Partnership between the European Commission and the Council of Europe in the field of youth, and processes and projects addressing specific topics, such as the second phase of the Enter! Project on the access of young people to Social Rights, the Follow-up Group of the project "Young People Combating Hate Speech Online," and the Follow-up Group on the Participation of Children and Young people. Furthermore, the Forum met with the Children's Rights Department of the Directorate General of Human Rights and Rule of Law and identified common grounds of potential fruitful collaboration with particular regard to the field of children and young people's participation.

Through its participation to the statutory bodies of the Youth Department, the Forum continuously partook in the preparation of the Conference of Minister responsible for youth and to the youth event prior to it, to which the Forum was an official co-organising partner. The Forum submitted comments, inputs and amendments to the draft Declaration aimed at being adopted during the Conference with the aim of strengthening the rights-based approach, promoting the empowerment of young people and the debate on the possibility of ad-hoc legal instruments, stressing the need of strong systems of collection of youth rights violations cases. While on one hand, the Forum is satisfied of how the youth event produced an outcome document of high quality thanks to the high number of participants and their different background, it is quite disappointed that the Ministerial Conference failed its highest objective of producing a final declaration able to commit the Member States to improved access of young people to their rights. Given the reasons for the lack of consensus, however, the Forum firmly stood up for fundamental freedoms and young people's access to their rights. Furthermore, the Forum participated actively – during the statutory meetings - to the discussion on the political follow-up to the Ministerial Conference and to the development of proposals for the future flagship projects, mainstreaming the work of youth organisations and its potential, especially in the field of Non-Formal Education, access to social rights, youth participation and gender equality.

The Youth Forum was asked to contribute to the Parliamentary Assembly Outline Report "The young generation sacrificed: social, economic and political implications of the financial crisis." This was a fruitful occasion for the promotion of youth autonomy, the need of adopting a full rights-based approach, and the urgency of fighting social exclusion through specific youthful measures, including an increased support to youth organisations. This outline report led to the adoption of the correspondent PACE Resolution 1885 (2012), which explicitly endorses many of the inputs provided by the Forum: the need of a Youth Guarantee, the urgency of adopting the Quality Internships Charter, the importance of ensuring young people access to social protection schemes, and the crucial role that can be played by youth entrepreneurship.

**United Nations**

In the wake of the International Year of Youth August 2010-2011, the United Nations (UN) placed a renewed emphasis on youth again in 2012. As the debate on how to enhance
youth development and more effectively engage young people in the UN system was launched with the Youth 21 Initiative, the Secretary-General of the United set youth as a priority in his next five-year action plan. Addressing the needs of the largest generation of young people the world has ever known by deepening the focus on youth of the existing programmes was among the key priorities announced by Ban Ki-Moon. With this, the Secretary-General committed to developing and implementing an action plan on youth, to creating a youth volunteer programme and appointing a Special Advisor on Youth.

Welcoming this step forward in prioritising youth in the UN agenda, the Youth Forum strongly advocated for a meaningful engagement of young people and youth organisations in global governance and in the UN system, through participatory and accountable mechanisms; acknowledging their legitimate and valuable contribution to development and the goals of the UN. This approach was extended to the Youth Forum’s participation in the UN Commission on Social Development and the UN General Assembly, as well as the several initiatives and meetings convened by the different UN entities - participation guided by the World Programme of Action for Youth and the implementation of its priorities and the internationally agreed development goals, namely the Millennium Development Goals.

Leading up to 2015, the United Nations also put in place a series of consultations that intended to promote the discussion among all stakeholders and provide inputs to the next generation of the global development agenda. Aimed at playing a full role in this process, the European Youth Forum joined Beyond 2015 global campaign and contributed to several consultations. While advocating for a participatory and inclusive process, in particular as regards young people, the Forum called for a development framework that includes a stronger focus on youth, with special attention to marginalised and socially excluded groups, and that empowers youth organisations as key actors of development.

03. RIGHTS-BASED APPROACH FOR AN INCLUSIVE AND PARTICIPATORY EUROPE

The full realisation of the rights of young people is a pre-requisite to further developing and building a democratic Europe with a sound social and economic model at all levels and that is able to ensure the full development of the human and social potential of young people. The sustainability of this European model depends on the contribution of young people to restoring a dynamic equilibrium between the social, economic and environmental dimensions of development, avoiding the threats of marginalisation of an entire generation, and stressing the importance of mainstreaming non-discrimination especially on the grounds of age. In 2012 the deep crisis affecting Europe challenged these goals. Nevertheless the Forum pursued promising successes in increasing the institutional recognition of a rights-based approach to youth policy, be it on the right to participation, to employment, or generally ensuring a legal base for the rights of young people in Europe.

Youth-Rights Advocacy

The European Youth Forum continued investing its efforts towards a full recognition of Youth Rights focusing on research and the collection of evidence on one side, and on advocacy actions on the other, supported by the work of its Expert Group on Youth Rights (EGYR).

In 2012, the EGYR’s work focused on a briefing note and survey on youth rights disseminated through the Platform in order to involve a wider range of Members in the debate, and to raise the global awareness of youth rights concepts and potentialities. The
survey showed the crucial role that Member Organisations play in training and capacity building in this field. On another level, the EGYR continued its research aimed at identifying possible gaps in the implementation of youth rights in Europe, and developed a draft list of Youth Rights based on an extensive mapping of the actual legal tools protecting the rights of young people.

Furthermore, a mapping exercise of the age limits in use in European countries was conducted with the aim of gathering evidence of the gaps and the weaknesses that affect young people's access to rights. The membership of the Youth Forum discussed the list of rights as well as ways of defining, prioritising and clustering Youth Rights in a more coherent manner. The debate on the legal recognition of Youth Rights addressed the different advocacy actions options available and possible ways forward for the European Youth Forum. This represented a crucial constructive debate, which built a strong framework for both the finalisation of the report and the development of a Policy Paper on Youth Rights. The EGYR finalised its report which included evidence related to the status of youth rights and their institutional protection, but also coherent recommendations to the Forum's membership on possible research and advocacy actions as a way forward.

Following the adoption of the Policy Paper on Youth Rights laying out the framework of future advocacy actions of the Forum in the field of Youth Rights, the Youth Forum organised a policy training on Youth Rights. The training focused on concepts and definitions of the rights-based approach and its application in the field of youth policy, and exchanged views and best practices with representatives of the Finnish Human Rights Center, European Network of Women and Save the Children Finland.

The 9th CoE Conference of Ministers responsible for Youth and the Youth Event held in St Petersburg in September 2012 were devoted to the topic of young people's access to rights. The Forum co-organised the Youth Event and contributed to the development of the discussions that lead to the final outcome document: several proposals of research, advocacy and lobby actions are contained in this document representing a concrete step forward in the promotion of youth rights (See the Council of Europe section for more).

A final draft of the new edition of the publication "The international law on youth rights" was produced. An academic researcher will review this draft in view of the finalisation of the book, foreseen in 2013. The book, originally written by and released in 1995, is a collection and analysis of legal texts related to youth rights, and represents an important academic point of reference in this field.

In the framework of the fruitful collaboration with the Advisory Council on Youth of the Council of Europe, the Forum supported the preparation and the follow-up of a meeting between the Advisory Council Chair and the Deputy Registrar of the European Court on Human Rights. One of the main results of this was that the Advisory Council obtained a first collection of proper case law regarding youth rights in the framework of the Court that was shared with the Forum. This could serve as the basis for analysing the status of youth rights violations, investigating to what extent this tool is used by young people, how "youth friendly" it is, and how it could be used more.

The Forum actively strengthened relevant partnerships in this field. It contributed to the work of the Social Platform Fundamental Rights and Anti-discrimination (FRAND) Working Group and, in particular, to the SP paper on "Investing in Equality". It attended the 5th Fundamental Rights Platform meeting of the Fundamental Rights Agency (FRA) and started investigating with the FRA Director the possibility of being involved in the internal
drafting of research proposals regarding young people that could start in 2013. It also re-
joined the Children Rights Action Group and supported its lobby work on how the Multi-
Annual Financial Framework affects children and young people.

Youth Employment

The European Youth Forum actively advocated for the overall improvements for young
people on the labour market to allow them to have more sustainable jobs, decent income
and access to social protection. Due to the high youth unemployment levels across
Europe, the topic has not only gained political visibility but more is being done to practically
improve the situation. Various European and international institutions are addressing the
topic, and many recognise the European Youth Forum as an important stakeholder to work
with. Besides the regular contacts with the European Commission and the European
Parliament, this year the Youth Forum succeeded in establishing more structured
cooperation on youth employment with institutions such as the International Labour
Organisation (ILO), Organisation for Economic Cooperation and Development (OECD),
European Economic and Social Committee (EESC), and European Trade Union
Confederation (ETUC). The Youth Forum was also actively involved in youth employment
events organised by the Danish and Cyprus EU Presidencies.

The main success of this process was the elevated interest in the topic in the media and
society, and that the European Commission foresees to come forward with a European
Quality Framework on Traineeships by the end of 2012. More than 30 MEPs and
approximately 50 different organisations and companies currently support the European
Quality Charter on Internships and Apprenticeships.

The Youth Forum has also enjoyed unprecedented success in its work on promoting a
European Youth Guarantee at both national and European levels. In September 2012 the
Forum produced its publication 'A Youth Guarantee for Europe' and accompanying info-
graphic on the Youth Guarantee and Youth Unemployment in Europe. These documents,
which were an elaboration of the 2010 Position Paper on the Youth Guarantee, became a
reference point for both member organisations and the EU institutions. Based on this work
and contacts established within the EU institutions, the Youth Forum was given the
opportunity to contribute directly to the European Commission’s Youth Employment
Package. Many of the Forum's recommendations and positions were taken on board and
the proposal for a Youth Guarantee, which was a core part of this package, explicitly
recognised the situation of young people on the labour market and the unique role of youth
organisations as representatives of young people. As a result of intensive advocacy since
2010, the Forum has been successful in introducing the Youth Guarantee into the political
agenda of the EU and making it the flagship policy of the EU on youth employment.

As part of continuous effort towards advocating for better quality internships and
apprenticeships for young people in Europe, the Youth Forum organised the Yo! Fest:
Intern Action Day, which took place on the Esplanade of the European Parliament
in Brussels. It gathered member organisations and partners, different institutions and
organisations, interns and apprentices themselves, and a general public of several
thousand people. It was a day full of activities raising awareness about the situation of
interns in Europe, was a moment for publicity of the Youth Forum’s initiative and for
officially handing over the Charter with all its signatures to European Parliament President
Martin Schulz and European Commission Director-General for Employment, Koos
Richelle. As part of the event, the European Parliament Youth Intergroup organised a
debate with employers entitled “Are students and school students welcome in
enterprises?”
Following the adoption of the Position Paper on Youth Entrepreneurship, the Youth Forum positioned itself as an important stakeholder with regard to the topic. This involved representing the Youth Forum's new positions at meetings, speaking at events and disseminating the document to a wide audience of policy makers and other partners. The Forum was recognised as the interlocutor for the topic by the OECD, among other institutions, and received invitations to intervene at many high-level meetings.

Youth Employment Action continued to grow and develop in 2012. Organisations within the group became core consultative partners in the youth employment policy for the Forum and were fundamental to the development of the Forum's positions on employment and social affairs throughout the year. The opportunities for exchange and policy updates provided through this group resulted in a marked increase in capacity and expertise among participating organisations. As a result of the work of the Forum and its members in Youth Employment Action, the youth guarantee was pushed to the top of the political agenda in several countries in Europe.

**Social inclusion**

The Forum was involved in the European Platform Against Poverty and Social Exclusion (EPAP) Stakeholder Dialogue. This is a group composed mainly of representatives from NGOs that are active at EU level in the areas of employment, social affairs and inclusion, representatives of the social partners at EU level, representatives of the regional and local authorities as well as representatives from international organisations. This group is an answer to the Europe 2020 Strategy's acknowledgment of the decisive need for partnership and for extending commitment and ownership.

In November 2012 the Youth Forum organised a Roundtable on the Social Inclusion of Young People in the European Parliament. This event provided a unique opportunity for exchange between academic experts, policy makers and young people on the issue of social inclusion. The event raised the profile of the issue in a European context and strengthened the reputation of the Youth Forum as a core organisation in social inclusion policy.

Besides its involvement in the Steering Group of the Social Platform, the Forum also followed and contributed to the work of the Social Policy Working Group.

**Youth unemployment in numbers:**

- Cost of Youth Unemployment in the EU: €153 billion
- Number of young people unemployed in the EU: 5.678 million
- Rise in youth unemployment in 2012: 279 000
- Youth unemployment rate in the EU: 23.4 %
- Estimated cost of a Youth Guarantee: €21 billion*

*according to the ILO

- Percentage of young people not in employment, education or training: 12.8%
- Maximum period of unemployment by which a young person should be offered a job, training or re-training under a youth guarantee: 4 months
- Number of countries in Europe with a youth guarantee currently in place: 5
- Time in which it takes for the state to recuperate the economic investment in young people through the youth guarantee: 1 year*

*Based on Swedish model

- Number of countries where youth unemployment is more than 2% of GDP: 6
Views and downloads of Youth Forum's Youth Guarantee publication and infographic: 6334

Vote @ 16

As participation in the democratic process and the right to vote are key elements of citizenship, lowering the voting age to 16 and citizenship education are integral parts of the European Youth Forum’s efforts to contribute to active citizenship of young people in Europe.

In this context and after the Parliamentary Assembly of the Council of Europe adopted the Resolution 1826 "Expansion of democracy by lowering the voting age to 16" in 2011, the Forum ran a Pan-European campaign towards the adoption of the Written Declaration 27 on lowering the voting age to 16.

The Forum officially launched the Pan-European campaign on vote at 16 on 8th May 2012 in the European Parliament. This included an Expert Group meeting, a capacity building event for members, the website/Facebook/Twitter launch and a political debate in the European Parliament. The capacity building event allowed the participants to join a detailed European level advocacy training towards MEPs, a briefing on the campaign timeline, a training on how to act as multiplier and how to develop national action plans, a communication training, and a visit of the Parlamentarium in Brussels. The political debate on “Vote at 16 - Expanding Democracy in Europe” in the European Parliament, organised in cooperation with MEP , laid the foundation for the Written Declaration in the Parliament.

The Declaration submitted and strongly supported by (Austria; EPP), (Spain; S&D), (France; Green/EFA), (Germany; Green/EFA), and (UK; ALDE) aimed at ensuring that Europe grants young people the rights that fit their duties by lowering the electoral age to 16.

The Written Declaration was launched on 10th September and was open for signature until 13th December 2012. The Forum organised advocacy missions to the European Parliament plenary sessions, including members of the Board and experts from MOs, in September, October, November and December 2012.

The Declaration closed with 177 support signatures by MEPs on 13th December 2012. It is a success that this number of MEPs supported the initiative, calling on the Member States to lower the voting age to 16, to strengthen civic education in schools, to adapt teacher training and to foster cooperation with non-formal education providers.

The Campaign website (http://www.voteat16.eu), Facebook page (www.facebook.com/voteat16eu) and Twitter account (#voteat16) will continue to be an online source for the topic of vote at 16, providing information on why lowering the voting age is relevant, the European reality and Country specific information.

European Youth Capital

The ‘European Youth Capital’ is a title granted to a European city for a period of one year, during which it is given the chance to showcase its youth-related cultural, social, political and economic life and development. The initiative encourages the implementation of new
ideas and innovative projects with regards to the active participation of young people in society, and seeks to present a role model for the further development of other European municipalities.

In order to maintain and improve youth participation at local level and to foster the implementation of the “Revised European Charter on Participation of Young People on local and regional life”, the Forum continued the facilitation of the selection procedure, in particular the work of the jury, composed of institutional, civil society, media and academic partners. The European Youth Capital 2015, Cluj-Napoca (Romania), was announced during the ceremony at the General Assembly, hosted by EYC 2013 Maribor (Slovenia).

On the basis of cooperation plans outlined in Memorandums of Understanding (MoU) with the selected cities, the Forum continued its cooperation with the cities in order to ensure youth participation and a European dimension in every step of the project. In this context the European Youth Forum held several bilateral coordination and monitoring meetings with the municipalities of Antwerp (EYC 2011), Braga (EYC 2012) and Maribor (EYC2013) and Thessaloniki. Additionally the Forum conducted an evaluation of the first 3 editions of the EYC, which gives a foundation for the general development of this project. Lastly, the Forum convened a European Youth Capital Coordination meeting, inviting all EYC's for common discussions on the future of the project, as well as allowing best practise exchange.

League of the Young Voters

The European Youth Forum, together with two co-founders, Votewatch and IDEA, is setting up the League of Young Voters (LYV) as a major initiative to mobilise young people in elections. The League of Young Voters aims to become the main electoral platform for young people in Europe during the European elections in 2014, by countering the rising detachment of young people towards politics, but more importantly by engaging youth in a dialogue with policy makers.

In 2012, the League of Young Voters progressed rapidly. All major European political parties agreed to sign official agreements with the League, which included the agreement to take on youth issues identified by the League in their political campaigns. The Forum was successful in its application for funding for the first year (2012-2013) from the Open Society Institute, and continues to seek other sources of funding. It was in regular contact with LiJOT to ensure that a pilot phase was carried out in the context of the elections in Lithuania in October 2012.

The Forum continues working towards establishing the LYV as a separate AISBL under Belgian law, while ensuring that the Forum keeps oversight of the new entity. End of 2012, the Forum launched its strategy towards ensuring that the League is replicated in EU Member States, and began approaching NYC's in this regard, as well as approaching INGYOs in order to ensure direct links between the LYV and their campaigns for the European elections 2014.

04. ORGANISATIONAL DEVELOPMENT AND COMMUNICATIONS

Quality support to the membership

In May 2012 the Youth Forum continued its support to the members through various initiatives. Firstly the annual membership support week, which included the fourth edition
of the Secretary-General’s Day and session on Press & Communication. Moreover an informal network of administrators and persons responsible for finances was successfully launched towards the end of the year.

2012 also saw the launch of the new database system, resulting in a better information management within the Youth Forum and allowing a more streamlined support to our member organisations. By bringing together the information and contact details of member organisations and linking it with the participation information of their various individual members, the database provides a better overview and statistics of the involvement in the different activities of the Youth Forum.

In April 2012 a Membership Survey was launched, gathering information from our members on various topics including governance, financial management, membership figures, etc. Through the survey there is greater insight of the needs and strengths of the members.

To support the work of the platform and its member organisations, the European Youth Forum continued developing its Pool of Trainers and Facilitators. Throughout 2012 the Pool was involved in the different working structures of the Youth Forum and provided training and facilitation support in over 25 events from our Member Organisations, our Partners and the Youth Forum itself.

**Pool of Trainers**

- European Students Union / ESU
- Lithuanian Youth Council / LiJOT
- European Federation for Intercultural Learning / EFIL
  - European Educational Exchanges - Youth for Understanding/EEE-YFU
  - Youth Environment Europe / YEE
  - Youth for exchange and Understanding / YEU
- Alliance of European Voluntary Organisations / ALLIANCE
  - Catalan Youth Council / CNJC
  - International Young Nature Friends / IYNF
  - International Young Nature Friends / IYNF
  - Association des Etats Généraux des Etudiants de l'Europe / AEGEE
  - Italian Youth Council / FNG
  - Latvian Youth Council / LJP
    - Don Bosco Youth Net /
  - Youth Express Network / Y-E-N
  - World Organisation of the Scout Movement / WOSM
- Young European Federalists / JEF
  - Portuguese Youth Council / CNJ
  - Youth for Exchange and Understanding / YEU
  - Association des Etats Généraux des Etudiants de l'Europe / AEGEE
  - Lithuanian Youth Council / LiJOT
  - Slovenian Youth Council / MSS
  - Portuguese Youth Council / CNJ
  - Young European Federalists / JEF
  - Rural Youth Europe /
  - Service Civil International / SCI
    - Young Men Christian Association / YMCA
    - Estonian Youth Council / ENL
European Bureau for Conscientious Objection / EBCO – Active
A Visible Platform

In 2012, the Youth Forum consolidated its position as the reference for youth issues and policy at EU level and in Brussels. Thanks to an increased number of media contacts and successful campaigns, we reached out to even larger European-wide media coverage, including major national newspaper, Brussels-based EU outlets, as well as European radio networks and extensive online references.

The highlight of the year was certainly the cooperation with the European Institutions for the “Peace-Europe-Future” online contest, to bring 4 young people to Oslo as part of the EU delegation receiving the Nobel Peace Prize 2012. The contest also brought visibility to our campaign for more investment in youth, LoveYouthFuture. Other main events of the year were the General Assembly, where a new leadership was elected and the YO! Fest – Intern Action Day, with the launch of the European Charter for Quality Internships, as a wake-up call for the rights of young interns in Europe.

More hot topics that brought media attention to our platform included the European Youth Capital, our work on Youth Employment with the promotion of a Youth Guarantee in Europe, and, above all, our call for more investment in youth in the next EU budget 2014-2020, with the LoveYouthFuture campaign.

A clear success was achieved when moving from reporting to interacting. Great visibility came with the media partnership with Eur any - the European radio network - with which two major live radio debates were organised. The debates, one focusing on internships on Intern Action Day and one special LoveYouthFuture debate with European Commissioner for Youth, Androulla Vassiliou on investing in youth, were both live streamed and followed by national reporting from national radios such as Radio France International (F), Radio 24 (IT), Radio Romania International (RO), Skai Radio (GR) and student radios.

Additionally, the Youth Forum co-organised several live streamed events: a debate on the EU budget and the 2014-2020 MFF co-organised with MEP Kalfin, as well as the signing of the European Charter for Quality Internships and Apprenticeships with Microsoft Europe.

This year’s three editions of the YO! Mag focused on Growing Up, Futurama and Geopolitics, featuring articles, illustrations and pictures from our team of correspondents and over 15 external contributors.

Finally, during the year, the Youth Policy Watch was sent 23 times to over 4,000 contacts, relevant stakeholders and decision-makers, reaching its 69th edition at the end of December 2012.

Social Media

This year brought the Youth Forum’s social media engagement to new heights. In employing new methods to give our audience compelling social experiences, we have
been able to encourage advocacy amongst our existing followers, whilst exposing new users to our brand and values through organic conversations.

In 2012 the Youth Forum for the first time began utilising commercial advertising tools, to better shape content for specific audiences. This has led to a particularly notable rise in interactions with users on Twitter and Facebook (including many international institutions and decision makers) and ensured further visibility to the Youth Forum.

Highlights:

In the midst of the May European Summit, President Herman Van Rompuy used the Forum’s #YFJ hashtag in relation to youth employment.

In November, during the Youth Forum’s General Assembly, our Facebook page reached out to more than 100,000 unique visitors.

December saw the Forum as a facilitating partner in a Twitter chat on Youth Employment with Commissioner László Andor, with the focus on the launch of the Employment Package.

Publications

- Annual Report 2011 // 2,000 Copies
- YO! #1 / 2012 – Growing Up // 3,000 Copies
- 12th University on Youth and Development // 500 Copies
- YO! #2 / 2012 – Futurama // 3,000 Copies
- II Youth Convention on Volunteering – Final Report // 500 Copies
- European Charter on the Rights and Responsibilities of Volunteers // Online Publication
- Help Wanted – Youth Guarantee Infographic // 2,000 Copies
- A Youth Guarantee for Europe // Online Publication
- YO! #3 / 2013 - Geopolitics // 3,000 Copies
- The Value of Youth Work // 2,000 Copies
- LoveYouthFuture 2013 Calendar // 1,000 Copies
- LoveYouthFuture Postcards // 500 Copies x 3 designs
- LoveYouthFuture Stickers // 1,200 Copies

Our media presence in numbers

1 European media partnership with Euranet
32 Press Releases
8 TV appearances
27 radio interviews
12 print press reports
48 online news reports

Facebook
From 20,840 (31/12/2011) to 31,133 (31/12/2012) Facebook fans - reaching out to an average of 40,000 to a maximum of almost 100,000 people per week!
81.5% of fans between 18-34 years old
Top 3 countries of fans: Turkey, Italy, Greece
Top 3 cities of fans: Brussels (Belgium), Istanbul (Turkey), Athens (Greece)

Most shared stories:

The European Youth Capital 2015 is... Cluj-Napoca (Romania)! (24/11/2012) – 360 likes, 423 shares, 19 comments.

9 November 1989. Europe gets rid of the Berlin Wall, and one more barrier towards a peaceful Europe. We like! (9 November 2012) – 324 likes, 251 shares, 6 comments.

Twitter
4,671 followers
Trending hash-tags: #YFJ, #peace4eu, #loveyouthfuture, #youthguarantee

Highlights of the year in tweets:

From the GA: “Should we adopt compulsory bubble-making equipment for any future Youth Forum statutory meeting? Show your bubbles if you agree! #YFJ”

A successful Secretariat: We won! Best in house team at #epaaawards, our intern Thomas picked up the prize! pic.twitter.com/M2lawiT3 #YFJ #qualityinternships (picture?)

From Russia, with love: STAND UP FOR #YOUTHRIGHTS. Everywhere. For all. Even in Russia. http://tinyurl.com/bv4pu2u #freepussyriot #loveyouthfuture #YFJ (picture?)

Herman Van Rompuy: @EUhvr: What we can do for growth: invest in skills and training, especially for young people. #euco #yfj

NOT INVESTING in YOUTH costs us 100 billion euro per year: http://t.co/B3W1FS9v #YFJ #youth @euhvr @eu_commission @eucouncilpress

Vimeo
9 new videos
36 videos in total

Flickr
12 new sets
571 new pictures
I. OVERVIEW OF FINANCIAL OPERATION

A. Summary

Finances and Administration

2012 represented the end of a cycle in terms of European Youth Forum management, as the Board was finishing its mandate and a bi-annual Work Plan for 2011-12 was still on-going. In terms of finances, a central focus must be put on budget execution over the year.

The Youth in Action Programme, which includes, within Action 4.2, the support to the European Youth Forum, settled at a maximum of €2.448.000 for 2012.

In what concerns the execution of the agreement with DG EAC, there was a slight under expenditure (1,07%), meaning that the total amount applicable to the EU grant amounts to €2.886.828 with the final EU contribution calculated at €2.421.808,67. Consequently, there is a grant reduction of €26.191,33. Comparing to previous years, in 2011, the reduction amounted 0,65% (€15.051,53); in 2010, it amounted 2,98% (€69.362); in 2009, it amounted to 6,31% (€184.859). These positive results are due to an increase in the amount invested in the Forum’s activities and advocacy processes, and an improvement capacity to execute the activities planned for 2012.

As required by the EU financial regulations and the agreement, there was not a surplus coming out of the funds allocated to the operating grant agreement.

Of the remainder of the YFJ budget, not linked to the operating grant agreement with DG EAC under the Youth in Action Program, there was a surplus of €66.563.

It is important to reiterate that the Youth Forum strives for correctness and clarity in its accounts, which is essential for both the members and the Forum’s partner institutions; this is why the auditing procedures in place are so significant, as much the internal audit and the consultancy role of the Financial Control Commission, as the external auditors, Ernst & Young (appointed by the General Assembly in Kyiv).

OVERALL BUDGET EXECUTION

The biggest portion of the Budget refers to the running costs of the Programs and Activities of Advocacy and Policy Development 43,51%.

The Operational Costs represent 42,53% and refer to the running and legal costs of the organization, as well as employment costs.

The costs with Governance represent 13,95% and include all the costs with the Statutory and Governance bodies.
INCOMES

In terms of incomes, almost 87% of the Youth Forum's income stems from the annual grants from international institutions. 83.9% of the total income in 2012 came from the EU budget through the grant from DG Education and Culture, while around 3.2% was from grants by the European Youth Foundation of the Council of Europe. The Membership fees contributed to 2%, the Volunteer Time Contribution contributed to 4.8%, and Partnerships and other incomes contributed 6.1% of the overall incomes.

B. Agreement

The contract referring to the Operating Grant Convention 2012-0270 between the Directorate General Education and Culture and the European Youth Forum for the year 2012 was signed on 30th April 2012.

This contract is established within the framework of the new Youth in Action Programme, within Action 4 - "Youth Support System", measure 2 - "Support to the European Youth Forum".

The Youth Forum received the first installment of €1.224.000 after the signature of the contract, on 9th May 2012. The second installment (€979.200) was received on 19th December 2012.

The total expenditure foreseen under the Operating Grant Agreement was €2.917.240, of which €148.500 corresponding to an in-kind contribution coming from volunteer time, with a contribution from DG EAC of €2.448.000.
C. Budgetary Execution

As mentioned, the total of expenditures related to the operating grant for 2012 were lower than expected by €-26,191 (a variation of 1.07% of the total budget).

This is the result of different factors, one of these being the concerted effort to be more conservative in the budget planning. Being a non-governmental organisation, the Youth Forum needs to ensure that it will not over-spend, which would immediately cause a loss at the end of the period. This needs to be combined with the obligation to execute the Work Plan approved by the Member Organisations, ensuring that there are enough resources for all the planned activities and actions and for the running of the organisation from 1 January to 31 December. Therefore, it was possible to ensure that no activity or action would be jeopardised by a lack of funds and that the costs for the execution of the Work Plan would not go over the available resources.

As mentioned, the under-spend equates to 1.07% of the YFJ budget. This represents an excellent budget execution, it highlights the commitment of the Youth Forum to responsible budget management – funds are not spent just because they are available but because there is a justified need for their usage.

The variations that existed in terms of the contractual budget were very different between the different Items of Eligible Costs in the budget (hereafter referred to as Budget Headings).

Activities that were not included in the contract with DG EAC, as well as expenditures that could represent non-eligible costs according to EC financial regulations - such as interest, reimbursement of part of the social reserves, costs from previous years, or potential double-funding - are not part of the report on the financial operation linked to the operating grant agreement (and therefore are not to be considered for the evaluation of the contract execution), but are nonetheless explained further on in detail, for the sake of clarity.

<table>
<thead>
<tr>
<th>EXPENDITURES</th>
<th>BUDGET – CONTRACT</th>
<th>BUDGET – EXECUTION</th>
</tr>
</thead>
<tbody>
<tr>
<td></td>
<td>DG EAC</td>
<td>Co-Funding</td>
</tr>
<tr>
<td>TOTAL - EU Oper. Grant Agreement</td>
<td>2,448,000</td>
<td>490,240</td>
</tr>
<tr>
<td>A. Advocacy and Policy Development</td>
<td>1,113,750</td>
<td>163,150</td>
</tr>
<tr>
<td>B. Governance</td>
<td>281,910</td>
<td>200,300</td>
</tr>
<tr>
<td>C. Operational Costs</td>
<td>1,052,340</td>
<td>105,790</td>
</tr>
</tbody>
</table>

This table is divided according to the following items:

1. **Budget – Execution**: this section refers to the execution from 1st January 2012 until 31st December 2012.
2. **DG EAC**: direct contribution for the eligible costs allocated from DG EAC grant.
3. **Total**: total of eligible costs foreseen for the entire year.
4. **Expenditures**: the value executed for the period in question (1 Jan – 31 December).
5. **Percentage**: percentage comparison between the execution for the period and the total foreseen for the year.

More details on each budget heading and its budget lines can be found in point “IV. EXPENDITURES” and point “V. INCOME.”
For simplification, the values in the featured tables or the text throughout the report are usually rounded to the nearest unit.

D. Non-eligible Costs

Our evaluation of the expenditures and budget execution of the financial operation related to the Operating Grant Agreement is that there are not non-eligible costs included in this report. This is due to the fact that the application for 2012 already excluded activities or costs that could be considered as non-eligible.

The Youth Forum budget presented with the application was separated into ‘Total to be considered for DG EAC Grant’ and ‘Non-eligible Costs for EU Grant’, which represented the expenditures foreseen in the overall budget of the Youth Forum, but not submitted to the DG EAC Grant due to the fact that they represent non-eligible costs according to the European Commission regulations.

For a matter of ensuring the clarity of the Youth Forum accounts and procedures, these other costs are also explained in the report, under “Costs not included in DG EAC Grant”.

E. Funding

The total co-funding raised by the Youth Forum during 2012 amounts to €465,018,89 comes from co-funding, including the Volunteer Time Contribution (VTC), divided as follows:

<table>
<thead>
<tr>
<th>INCOMES</th>
<th>BUDGET - CONTRACT</th>
<th>BUDGET - EXECUTION</th>
</tr>
</thead>
<tbody>
<tr>
<td></td>
<td>DG EAC Co-Funding Total</td>
<td>Incomes Percentage</td>
</tr>
<tr>
<td>A. European Commission funding</td>
<td>2,448,000</td>
<td>2,448,000</td>
</tr>
<tr>
<td>B. Non-EC funding</td>
<td>617,740</td>
<td>617,740</td>
</tr>
<tr>
<td>1. Council of Europe</td>
<td>91,640</td>
<td>91,640</td>
</tr>
<tr>
<td>2. Membership fees</td>
<td>100,000</td>
<td>100,000</td>
</tr>
<tr>
<td>3. Partnerships &amp; other incomes</td>
<td>277,600</td>
<td>277,600</td>
</tr>
<tr>
<td>4. Partnerships (VTC)</td>
<td>148,500</td>
<td>148,500</td>
</tr>
<tr>
<td>Total - EU Oper. Grant Agreement</td>
<td>2,448,000</td>
<td>617,740</td>
</tr>
</tbody>
</table>

This table is divided according to the following items:

A. Council of Europe (CoE): co-funding from annual commitments, such as annual grants from the Council of Europe Membership Fees;

B. Membership Fees: co-funding from annual commitments, such as the Membership Fees;

C. Partnerships & Other incomes: co-funding mostly from partnership projects, such as activities supported by Member Organisations or national/local authorities or grants from Foundations for specific projects Fees – hereafter referred to as FR;

D. Volunteer Time Contribution (VTC): valued in-kind contributions based on volunteers work on Youth Forum activities.

The co-funding has been gathered by following these main rules:

- The costs are clearly identifiable and controllable.
- The costs and income are included in the bookkeeping.
The co-funding and costs are directly related to the execution of the Work Plan and/or the general aims of the YFJ as an association.

F. Contractual Obligations

This chapter outlines the main contractual requirements for the YFJ included in the contract for this grant.

The reason to include this in the final financial report is that the Youth Forum would like to underline that the responsibilities mentioned in the contract are taken with the utmost seriousness.

Article II.1. Responsibility

The operation for the year 2012 has been carried out under the responsibility of the Youth Forum. The Youth Forum and its legal representatives are therefore responsible for the operational and financial management in accordance with the rules and regulations in place. The responsibility for the proper use of the grant remains with the Youth Forum regardless of the financial audits (internal, external and by the European Commission) that have taken place and of the acceptance of the financial report transmitted by the YFJ to the European Commission.

Article II.12. Eligible costs

The contract states that costs are eligible insofar as the following conditions are fulfilled. Eligible costs have to be:

- necessary to carry out the operation.
- directly linked to the subject matter of the agreement.
- in line with normal market conditions.
- entered in the official accounts.
- identifiable and controllable.

The Youth Forum certifies that the above-mentioned rules have been followed.¹

Article II.15.4 Profit

In the year 2012, with regards to the financial operation under the operating grant, there was a surplus of €26.191,33 considering the total foreseen contribution of €2.448.000 from DG EAC. Based on the contractual terms (Point II.15.4), we expect, considering that the total of payments so far was under the required amount, the Youth Forum to receive a balance payment of €218.608,67 from DG EAC.

As a matter of information and clarity, the final results for 2012 of the Youth Forum indicate a positive result of €66.633,74. This result comes from activities and resources not covered by the operating grant agreement, as explained in further detail below.

Article II.17.2. Bookkeeping evidence needs to be kept for 5 years

The contract outlines that the Youth Forum needs to keep track of the financial data for up to 5 years after the completion of the operation and acceptance of the financial reports. The Youth Forum has complied with the contractual obligations since its establishment².

¹ The procedures for financial management and bookkeeping are regulated by the Youth Forum internal Financial Guidelines. The Internal Financial Guidelines are available for consultation at www.youthforum.org and are attached to this report.
² Concerning the previous agreements established with Forum Jeunesse de l'Union Européenne
G. Audit and Bookkeeping

The Youth Forum has an accounting system in place based on the general accounting plan for Belgium. As this plan does not provide an overview of the costs related to Youth Forum activities, as approved by its members and presented to DG EAC (structured by budget headings and detailed with budget lines), integrated in the accountancy system there is a partition based upon cost centers. Therefore, the accountancy framework now includes two parallel, though integrated, accounting systems – general accountancy and analytical accountancy (cost-centers).

The financial reports of the Youth Forum include all the expenditure and income for 2012, either included or not in the Operating Grant Agreement. For all the entries in the bookkeeping the Youth Forum has all necessary documents in its accounting documentation.

The accuracy of the procedures and of the bookkeeping was also confirmed by the external auditors (Ernst & Young) and by an internal audit carried out by the Financial Control Commission of the Youth Forum (a statutory body).

The audit carried out by the external auditors (Ernst & Young) focused both on the general and analytical accountancy reporting, and, as before, on the cost allocation structure used in the budget, as approved by the Youth Forum members.

The result of the audit is available as an attachment to this report: "Audit Report on the financial Statements as of 31 December 2012" (annex 2).

Responding to the requests addressed in 2006 by DG EAC to the Youth Forum in terms of including extra-information from the accountancy, included in the annexes are also a description of the costs allocation for 2012 (annex 4), an extract from the Profit & Loss accounts 2011 (annex 5), a detailed list of all the payments made in 2012 (Annex 7), and a detailed list of all the movements as registered in the accounts (Annex 6).

H. Costs not included in DG EAC Grant

The Youth Forum3 faced several constraints concerning the operating grant from the EC DG EAC in past years due to problems in the application of the rules concerning non-eligible costs (NEC).

These expenditures included partnership activities that applied or may apply to EU funding; overspending (or budget overruns) in the different Budget Headings, when exceeding the percentage stipulated; or even bank interest.

Previously, when presenting the budget to DG EAC, the Youth Forum presented all the expenditures included in the budget approved by its Member Organisations. As expenditures classed as non-eligible costs were not considered by DG EAC in the calculation of the total grant (when determining the balance payment), the corresponding NEC amount was therefore deducted from the final grant payments meaning a loss to the Youth Forum over several years.

In order to try to find a solution that would be good for both parties (allowing the Youth Forum to allocate resources other than those allocated to the operating grant and to comply with the EC Financial Regulations), a common understanding was reached concerning the non-eligible costs between the Youth Forum and DG EAC.

On the basis of this common understanding, based on ARTICLE II.15 of the agreement, the Youth Forum should:

- present only the budgeted activities and amounts that are suitable to be

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3 Concerning the agreements established at the time with Forum Jeunesse de l'Union Européenne
considered by the EC as eligible costs, instead of presenting all of its budgeted activities and costs (including potentially non-eligible costs) when applying to the EU for the operating grant;

- cover the non-eligible costs with funding not considered for the non-Community funding requirement on the grant, as long as the requirement for 16.09% of non-Community funding covering the total amount of eligible costs is fulfilled;

- present a full summary statement of the receipts and expenditures for the period, clarifying which are, from all the expenditures, those to be considered for the EC final grant calculation and those considered as non-eligible, when delivering the financial reports;

- have the grant reduced if there is a surplus for the period (year) to which the application refers, up to the same amount of the surplus of the grant.

Therefore, we also include in this report reference to the costs not included under the DG EAC Grant (which include non-eligible costs).

<table>
<thead>
<tr>
<th>Total Included in DG EAC Grant</th>
<th>Total Contractual Budget</th>
<th>Real Expenses Declared</th>
<th>% of variation</th>
<th>Co-funding</th>
</tr>
</thead>
<tbody>
<tr>
<td>Costs not included in DG EAC Grant (Non-eligible Costs)</td>
<td>2,917,240</td>
<td>2,886,828</td>
<td>-1.97%</td>
<td>465,018.89</td>
</tr>
<tr>
<td>Total Costs</td>
<td>148,500</td>
<td>177,563,28</td>
<td>119.57%</td>
<td>3,065,740</td>
</tr>
</tbody>
</table>

Incomes and Costs not included in DG EAC Grant (€46,752,61) will be explained with further detail in this report. (point 'VI. NON-EU OPERATING GRANT COSTS & INCOMES').

II. EXPENDITURES

A. Advocacy and Policy Development

The total execution so far within this Budget Heading is going according to plan. Detailed explanation will be provided below.

<table>
<thead>
<tr>
<th>Budget Line EXPENDITURES</th>
<th>BUDGET - CONTRACT</th>
<th>BUDGET - EXECUTION</th>
</tr>
</thead>
<tbody>
<tr>
<td></td>
<td>DG EAC</td>
<td>Co-Funding</td>
</tr>
<tr>
<td>A. Advocacy and Policy Development</td>
<td>1,113,790</td>
<td>163,150</td>
</tr>
<tr>
<td>1. Young Volunteers: Builders of European Society</td>
<td>84,375</td>
<td>46,300</td>
</tr>
<tr>
<td>2. Strong Youth Organisations for stronger Civil Society</td>
<td>84,375</td>
<td>46,300</td>
</tr>
<tr>
<td>3. Youth Rights for an Inclusive and Participatory Europe</td>
<td>84,375</td>
<td>46,300</td>
</tr>
<tr>
<td>4. Human resources costs</td>
<td>777,709</td>
<td>259</td>
</tr>
<tr>
<td>5. Working structures</td>
<td>31,970</td>
<td>17,750</td>
</tr>
<tr>
<td>6. Other costs</td>
<td>50,656</td>
<td>6,260</td>
</tr>
</tbody>
</table>

A.1. Young Volunteers: Builders of European Society

Total Budgeted: €130,675 (Vol. Time Contr. of €5,940)

Co-funding: Gen. Funds €23,800 / Fund-Rais. €25,000 / VTC €7,260
<table>
<thead>
<tr>
<th>Execution - Total expenditures: €108.375 (VTC €4.950 / Fund-raising: €19.595)</th>
</tr>
</thead>
</table>

A.2. Strong Youth Organisations for stronger Civil Society

| Total Budgeted: €130.675 (Vol. Time Contr. of €5.940) |
| Co-funding: Gen. Funds €23.800 / Fund-Rais. €25.000 / VTC €7.260 |

<table>
<thead>
<tr>
<th>Execution - Total expenditures: €133.747 (VTC €6.765 / Fund-raising: €5.027,90)</th>
</tr>
</thead>
</table>

A.3. Youth Rights for an Inclusive and Participatory Europe

| Total Budgeted: €130.675 (Vol. Time Contr. of €5.940) |
| Co-funding: Gen. Funds €23.800 / Fund-Rais. €25.000 / VTC €7.260 |

<table>
<thead>
<tr>
<th>Execution - Total expenditures: €132.507 (VTC €3.960 / Fund-raising: €55.801,07)</th>
</tr>
</thead>
</table>

A.4. Human resources costs

| Total Budgeted: €777.950 (Vol. Time Contr. of €0) |
| Co-funding: Gen. Funds €250 / Fund-Rais. €0 / VTC €0 |

<table>
<thead>
<tr>
<th>Execution - Total expenditures: €798.884 (VTC €0 / Fund-raising: €0)</th>
</tr>
</thead>
</table>

In order to increase the transparency, the new budget cycle 2011-2012 splits the HR costs between on one side Policy and Advocacy Staff and Communication, Administrative and Financial Staff on the other side.

The budget item includes gross salaries and social security contributions for Policy and Advocacy Staff. The current execution is slightly over the budget as more employees were allocated to the core activities of the platform.

A.5. Working structures

| Total Budgeted: €49.720 (Vol. Time Contr. of €5.280) |

<table>
<thead>
<tr>
<th>Execution - Total expenditures: €45.710 (VTC €6.600 / Fund-raising: €1.200)</th>
</tr>
</thead>
</table>

A.6. Other costs

| Total Budgeted: €57.205 (Vol. Time Contr. of €0) |
| Co-funding: Gen. Funds €46.250 / Fund-Rais. €0 / VTC €0 |

<table>
<thead>
<tr>
<th>Execution - Total expenditures: €37.011 (VTC €0 / Fund-raising: €0)</th>
</tr>
</thead>
</table>
B. Governance

The overall situation with this budget heading, in terms of execution, is good. This will be further explained below.

<table>
<thead>
<tr>
<th>Budget Line</th>
<th>EXPENDITURES</th>
<th>BUDGET - CONTRACT</th>
<th>BUDGET - EXECUTION</th>
</tr>
</thead>
<tbody>
<tr>
<td></td>
<td>DG EAC</td>
<td>Co-Funding</td>
<td>Total - DG Agreement</td>
</tr>
<tr>
<td>B. Governance</td>
<td>289,910</td>
<td>200,300</td>
<td>399,240</td>
</tr>
<tr>
<td>1. General Assembly</td>
<td>117,500</td>
<td>100,200</td>
<td>219,000</td>
</tr>
<tr>
<td>2. Council of Members</td>
<td>59,410</td>
<td>71,100</td>
<td>129,510</td>
</tr>
<tr>
<td>3. Board</td>
<td>84,360</td>
<td>26,000</td>
<td>110,360</td>
</tr>
<tr>
<td>4. ECC</td>
<td>7,099</td>
<td>1,000</td>
<td>8,099</td>
</tr>
<tr>
<td>5. CBMA</td>
<td>14,340</td>
<td>2,000</td>
<td>16,340</td>
</tr>
</tbody>
</table>

B.1. General Assembly (GA)

Total Budgeted: €218,000 (Vol. Time Contr. of €69,300)

Execution - Total expenditures: €201,402 (VTC €77,550 / Fund-raising: €97,167,31)

The General Assembly took place the 22-25 November 2012. It has been budgeted on the basis of an attendance of 160 official delegates; plus around 50 additional delegates; 12-16 guests; 11 Board members; around 24 staff members; and also volunteers and contact people from the hosting organisation (if held outside Brussels, as expected).

The level of co-funding foreseen in the initial budget for this meeting was €95,000, coming from the hosting organisation and the charges for extra-delegates. The funds will cover part of the local costs, while 'General Funds' will cover the remaining costs, mainly the travel expenses of the delegates. Finally, the co-funding amounted to €97,167.

B.2. Council of Members (COMEM)

Total Budgeted: €129,510 (Vol. Time Contr. of €31,350)

Execution - Total expenditures: €86,212 (VTC €77,550 / Fund-raising: €97,167,31)

The Council of Members is the main general statutory meeting of the Youth Forum in between General Assemblies. It gathers representatives from its Member Organisations and the purpose is to reflect on the work achieved by the youth movement over the previous six months and shapes the future activity of the platform.

The 2012 COMEM – I took place in Brussels, Belgium, on 20th-21st April, gathering 160 participants.

The YFJ held a joint event with EESC on “Quality Jobs for Youth: are we asking too much?” With the presence of

EESC member, President of the
Labour Market Observatory; László Andor, EU Commissioner for Employment, Social Affairs and Inclusion; Staffan Nilsson, President of the European Economic and Social Committee.

At this COMEM, the Strategic Priorities 2013-2018 were discussed and policy document was adopted: “Structures Dialogue”.

A membership review of the “Croatia National Youth Council (MSS)” took also place.

<table>
<thead>
<tr>
<th>B.3. Board</th>
</tr>
</thead>
<tbody>
<tr>
<td>Total Budgeted: €110,360 (Vol. Time Contr. of €15,840)</td>
</tr>
<tr>
<td>Co-funding: Gen. Funds €16,000 / Fund-Rais. €11,620 / VTC €24,250</td>
</tr>
<tr>
<td>Execution - Total expenditures: €101,206 (VTC €28,710 / Fund-raising: €9,222,24)</td>
</tr>
</tbody>
</table>

This item includes all the costs (travel, accommodation etc.) for six Board Meetings during 2012, out of which 2 taking place outside of Brussels and co-funded.

The first Board meeting was held in Brussels, Belgium, on the 3-5 February. The Board meeting II held on the 10-11 March in Tenerife, Spain and the third Board meeting took place in Copenhagen, Denmark on 15-17 June, including €2,958 of co-funding from the Danish National Youth Council.

The September meeting (Board meeting IV) took place on the 24-26 August and the fifth Board meeting has been hosted in Brussels, in 28-30 September.

Besides there are also costs related to the work of individual Board members, which do not fall under any specific activity. The latter includes, for example, certain telecommunication costs and working meetings with staff in Brussels.

At last, there are also Board events included in this line. This is for instance the case of meetings to prepare the new cycle of strategic priorities.

<table>
<thead>
<tr>
<th>B.4. FCC - Financial Control Commission</th>
</tr>
</thead>
<tbody>
<tr>
<td>Total Budgeted: €8,000 (Vol. Time Contr. of €1,320)</td>
</tr>
<tr>
<td>Co-funding: Gen. / Fund-Rais. €0 / VTC €990</td>
</tr>
<tr>
<td>Execution - Total expenditures: €4,798 (VTC €330 / Fund-raising: €0)</td>
</tr>
</tbody>
</table>

There are two annual meetings budgeted for, considering the participation of four elected members, one or two Bureau Members responsible for Finance, the Secretary General plus the Administrative and Financial Director and the accountant.

The first FCC meeting was held in Brussels, on the 18-19 February. During this meeting, the FCC carried an internal audit on the accounts of 2011. Besides, they also discussed the revised budget, had an update and review on the overall management of the Youth Forum and discussed the overall evolution of the co-funding provided to YFJ.

The second FCC meeting was held on 8-9 September 2012. This meeting had a focus on the revision of the budget for 2011-2012, besides the 2012 budget execution monitoring so far.
### B.5. CBMA - Consultative Body on Membership Applications

**Total Budgeted:** €16,340 (Vol. Time Contri. of €1,980)

**Co-funding:** Gen. Funds €2,000 / Fund-Rais. €0 / VTC €2,310

**Execution - Total expenditures:** €9,324 (VTC €1,650 / Fund-raising: €0)

The Consultative Body on Membership Applications is also a statutory body, responsible for evaluating membership applications. The four members of the CBMA, the Secretary-General and the staff member responsible for membership attend the meetings.

There were three CBMA Meetings in 2012; the first one 11-12 February in Brussels, the second meeting was held on 12-13 May and the third 15-16 September.

The CBMA has also carried a study visit to Serbia, Bulgaria and Czech Republic youth councils.

### C. Operational Costs

This item (budget heading) includes the running costs of the organization. The Co-funding comes from YFJ General Funds – Annual Grant from the Council of Europe and Membership Fees.

<table>
<thead>
<tr>
<th>Budget Line</th>
<th>EXPENDITURES</th>
<th>BUDGET - CONTRACT</th>
<th>BUDGET - EXECUTION</th>
</tr>
</thead>
<tbody>
<tr>
<td></td>
<td>DG EAG</td>
<td>Co-Funding</td>
<td>Total</td>
</tr>
<tr>
<td>C. Operational Costs</td>
<td>1,052,340</td>
<td>105,780</td>
<td>1,158,120</td>
</tr>
<tr>
<td>1. Office premises</td>
<td>112,500</td>
<td>0</td>
<td>112,500</td>
</tr>
<tr>
<td>2. Equipment</td>
<td>20,500</td>
<td>0</td>
<td>20,500</td>
</tr>
<tr>
<td>3. Depreciations</td>
<td>22,500</td>
<td>0</td>
<td>22,500</td>
</tr>
<tr>
<td>4. Communications</td>
<td>39,500</td>
<td>0</td>
<td>39,500</td>
</tr>
<tr>
<td>5. Office supplies</td>
<td>22,000</td>
<td>0</td>
<td>22,000</td>
</tr>
<tr>
<td>6. External audit and legal advice</td>
<td>10,000</td>
<td>0</td>
<td>10,000</td>
</tr>
<tr>
<td>7. Insurance</td>
<td>1,050</td>
<td>0</td>
<td>1,050</td>
</tr>
<tr>
<td>8. Financial Charges &amp; Other Costs</td>
<td>6,500</td>
<td>0</td>
<td>6,500</td>
</tr>
<tr>
<td>9. Gross salaries</td>
<td>486,300</td>
<td>75,700</td>
<td>562,000</td>
</tr>
<tr>
<td>10. Social security contributions</td>
<td>190,600</td>
<td>14,140</td>
<td>204,740</td>
</tr>
<tr>
<td>11. Vacation accrual</td>
<td>10,000</td>
<td>0</td>
<td>10,000</td>
</tr>
<tr>
<td>12. Staff travel costs</td>
<td>17,000</td>
<td>0</td>
<td>17,000</td>
</tr>
<tr>
<td>13. Staff training</td>
<td>17,000</td>
<td>1,000</td>
<td>18,000</td>
</tr>
<tr>
<td>14. Recruitment and other expenses</td>
<td>39,470</td>
<td>0</td>
<td>39,470</td>
</tr>
<tr>
<td>15. Corporate communication</td>
<td>83,360</td>
<td>10,150</td>
<td>93,510</td>
</tr>
<tr>
<td>16. General representation</td>
<td>4,670</td>
<td>4,800</td>
<td>9,470</td>
</tr>
</tbody>
</table>

#### C.1. Office premises

**Total Budgeted:** €112,500 (Vol. Time Contri. of €0)

**Co-funding:** Gen. Funds €0 / Fund-Rais. €0 / VTC €0

**Execution - Total expenditures:** €107,003 (VTC €0 / Fund-raising: €0)

The costs under this budget line are according with what as budgeted. As usual, the biggest expenditure item is rent; plus services (alarm, fire protection, maintenance,
cleaning); office insurance, supplies (e.g. electricity, gas, water); property tax; and basic office renovation work.

C.2. Equipment and maintenance

| Total Budgeted: €20,500 (Vol. Time Contr. of €0) |
| Co-funding: Gen. Funds €0 / Fund-Rais. €0 / VTC €0 |

**Execution - Total expenditures: €35,640 (VTC €0 / Fund-raising: €0)**

The execution is higher with what was foreseen, because with costs of new office equipment.

This item includes maintenance of all equipment (mostly by contract, the most relevant being the maintenance contract for the copying machines amounting. IT support includes services and licenses connected to IT (hardware and software).

C.3. Depreciations

| Total Budgeted: €22,500 (Vol. Time Contr. of €0) |
| Co-funding: Gen. Funds €0 / Fund-Rais. €0 / VTC €0 |

**Execution - Total expenditures: €25,080 (VTC €0 / Fund-raising: €0)**

Depreciations for the year were already calculated and booked. The total amount includes the full depreciation for assets (equipment, furniture or software) with an acquisition value below €900, the pro-rata for one semester for the assets valued over €900.

C.4. Communications

| Total Budgeted: €39,500 (Vol. Time Contr. of €0) |
| Co-funding: Gen. Funds €0 / Fund-Rais. €0 / VTC €0 |

**Execution - Total expenditures: €28,263 (VTC €0 / Fund-raising: €0)**

This budget line execution is lunder the foreseen amount. The line includes general communications costs (not linked to a concrete action or activity) such as telephone (land lines, land and mobile calls and fax); internet (internet connection and website hosting) and mail (regular, express or registered mail).

C.5. Office supplies

| Total Budgeted: €22,000 (Vol. Time Contr. of €0) |
| Co-funding: Gen. Funds €0 / Fund-Rais. €0 / VTC €0 |

**Execution - Total expenditures: €18,687 (VTC €0 / Fund-raising: €0)**

This budget line includes stationary (paper, envelopes, toner, and office material), the cost of the copies done internally, beverages used for meetings held in the YFJ office and the staff (water, coffee, etc), IT supplies and other general supplies.

The execution is above the forecast, mainly in stationary and IT Supplies. The higher costs with stationary are a result of the need to produce different items (letter headed paper, envelopes, folders) with the new corporate image.
C.6. External audit and legal advice

| Total Budgeted: €10,000 (Vol. Time Contr. of €0) |
| Co-funding: Gen. Funds €0 / Fund-Rais. €0 / VTC €0 |

Execution - Total expenditures: €33,092 (VTC €0 / Fund-raising: €0)

The costs with Financial Auditors/Consultants and legal advice are higher than planned and budgeted. The main reason was the introduction of new legal requirements from the Belgium legislation and two audits that the Youth Forum received from the Belgium Tax office, had a result of a extra request of support from Ernst & Young to help us to normalize the procedures according with the new legal demands.

C.7. Insurances

| Total Budgeted: €1,050 (Vol. Time Contr. of €0) |
| Co-funding: Gen. Funds €0 / Fund-Rais. €0 / VTC €0 |

Execution - Total expenditures: €78 (VTC €0 / Fund-raising: €0)

Total costs with insurance are under the budget.

C.8. Financial Charges & Other Costs

| Total Budgeted: €6,500 (Vol. Time Contr. of €0) |
| Co-funding: Gen. Funds €0 / Fund-Rais. €0 / VTC €0 |

Execution - Total expenditures: €2,712 (VTC €0 / Fund-raising: €0)

This item includes only financial charges eligible for the DG EAC grant, which are mainly costs for bank transfers to members, partners and suppliers outside Belgium as well as costs related to the running of the accounts. The line is under spending due to three main reasons: lower financial costs (spread use of IBAN, costs for bank transfers in EU countries), no expenditures so far with the restructuring process and also the revision on the allocation of expenditures by cost-centres.

**NB: Interest charges are not included!**

C.9. Gross salaries

| Total Budgeted: €572,000 (Vol. Time Contr. of €0) |
| Co-funding: Gen. Funds €41,860 / Fund-Rais. €33,840 / VTC €0 |

Execution - Total expenditures: €583,562 (VTC €0 / Fund-raising: €42,300)

During the first semester, the execution is very approximate to the budget amount, though there are some costs for the first semester to be included. Even if the costs where kept close to the initially foreseen values, there wasn’t a bigger variation on the second semester.

Besides this factor, there have been fewer changes than in previous years, as can be confirmed by the list of personnel of the Youth Forum during 2012.

The people that terminated their contract with the Youth Forum were:
- Head of Department;
  - Policy and Advocacy Coordinator;
  - Project Officer Structured Dialogue;
  - Membership & Training Coordinator.

On the other hand, the persons that initiated a contract with the Youth Forum were:
  - Policy and Advocacy Coordinator;
  - PO Education;
  - Project Officer Structured Dialogue;
  - Head of Department.

The list of the remaining members of the staff is:
  - IT Coordinator/Webmaster;
  - Receptionist / Assistant;
  - Assistant-Translator;
  - UN & Global Relations Coordinator;
  - Communication Coordinator;
  - Policy Officer;
  - Assistant to Secretary General;
  - PO Youth Policy;
  - EU Relations Coordinator;
  - Human Resources Coordinator;
  - Training Coordinator;
  - PO Employment & Social Affairs;
  - Accountant;
  - Secretary General;
  - Co-ordinator of Translation Team (50%);
  - Communication Officer
  - Administrative & Financial Director
  - Council of Europe Relations Coordinator.

C.10. Social Security contributions

| Total Budgeted: €194,140 (Vol. Time Contr. of €0) | Co-funding: Gen. Funds €14,140 / Fund-Rais. €0 / VTC €0 |

Execution - Total expenditures: €155,077 (VTC €0 / Fund-raising: €0)

The costs under this budget line are approximate, though below, the foreseen values. The reasons are the same as explained for the salaries.

C.11. Vacation accrual

| Total Budgeted: €10,000 (Vol. Time Contr. of €0) | Co-funding: Gen. Funds €0 / Fund-Rais. €0 / VTC €0 |

Execution - Total expenditures: €32,639 (VTC €0 / Fund-raising: €0)

The "Vacation pay accrual" is a value reserved for vacation pay for the following year. This is a reserve towards the payment of the vacation pay accrual to employees when
leaving the organisation, according to Belgian social legislation. This provision takes into account the age, salary and seniority of the employee.

As the value of the vacation pay accrual is dependent on the situation at the end of the year, it is difficult to estimate with precision. Initially, a small increase had been foreseen. As a result of the several changes in the staff (mentioned hereabove), the total required for the vacation pay was higher than at the end of 2011.

C.12. Staff travel costs

Total Budgeted: €17,000 (Vol. Time Contr. of €0)
Co-funding: Gen. Funds €0 / Fund-Rais. €0 / VTC €0

Execution - Total expenditures: €22,702 (VTC €0 / Fund-raising: €0)

This item includes daily staff travel costs and the 'Living Abroad Compensation' as regulated by the Work Rules agreed between staff and employer in 2001 and revised in 2008.

C.13. Staff Training

Total Budgeted: €18,000 (Vol. Time Contr. of €0)
Co-funding: Gen. Funds €1,000 / Fund-Rais. €0 / VTC €0

Execution - Total expenditures: €16,039 (VTC €0 / Fund-raising: €0)

This item includes the costs of staff training and seminars borne so far. The execution is still quite good, because some planned actions of the second semester, namely a staff retreat, which required a considerable part of the budgeted amount.

C.14. Recruitment and other expenses

Total Budgeted: €39,470 (Vol. Time Contr. of €0)
Co-funding: Gen. Funds €0 / Fund-Rais. €0 / VTC €0

Execution - Total expenditures: €34,550 (VTC €0 / Fund-raising: €0)

This budget line is overspending according with the amount foreseen, because as unforeseen factors, such as the replacements within the Secretariat and the cost for each replacement process that happens in the second semester of 2012.

C.15. Corporate communication

Total Budgeted: €63,500 (Vol. Time Contr. of €0)
Co-funding: Gen. Funds €10,150 / Fund-Rais. €0 / VTC €0

Execution - Total expenditures: €111,992 (VTC €0 / Fund-raising: €3,097,50)

This budget line refers to the costs involved in managing and developing press work related to the Youth Forum and Youth work - namely through publications and web sites - and also managing and developing internal communication tools, such as the Youth Forum intranet and the "YO! Mag".

The two issue of the Youth Opinion has already been published.
Publications constitute also a large part of this line, mainly due to the production of the Annual Report, in English and French.

Costs with IT & software are mainly related to maintenance costs of the current intranet, though with a lower number of users.

C.16. General Representation

| Total Budgeted: €9.470 (Vol. Time Contr. of €13.530) |
| Co-funding: Gen. Funds €2.300 / Fund-Rais. €2.500 / VTC €0 |

Execution - Total expenditures: €15.274 (VTC €0 / Fund-raising: €0)

This budget line includes events directly organised by an YFJ Member or other youth organisations, as well as events organised by external bodies, in which Youth Forum policies can be introduced. Most of the costs refer to travel costs, as for many activities Board and Lodging is provided, but the Youth Forum has to bear the travel costs.

Of the remaining value, the most relevant refers to YFJ Memberships, which are costs borne by the Youth Forum for membership of different entities as well as costs linked to hosting of members and the daily work of the Youth Forum.

III. INCOMES

<table>
<thead>
<tr>
<th>INCOMES</th>
<th>BUDGET - CONTRACT</th>
<th>BUDGET - EXECUTION</th>
</tr>
</thead>
<tbody>
<tr>
<td></td>
<td>DG EAC</td>
<td>Co-Funding</td>
</tr>
<tr>
<td>A. European Commission funding</td>
<td>2,448.000</td>
<td>2,448.000</td>
</tr>
<tr>
<td>B. Non-EC funding</td>
<td>617.740</td>
<td>617.740</td>
</tr>
<tr>
<td>1. Council of Europe</td>
<td>91.640</td>
<td>91.640</td>
</tr>
<tr>
<td>2. Membership fees</td>
<td>100.000</td>
<td>100.000</td>
</tr>
<tr>
<td>4. Partnerships &amp; other incomes</td>
<td>277.600</td>
<td>277.600</td>
</tr>
<tr>
<td>4. Partnerships (VTC)</td>
<td>148.500</td>
<td>148.500</td>
</tr>
<tr>
<td>Total - EU Oper. Grant Agreement</td>
<td>2,448.000</td>
<td>617.740</td>
</tr>
</tbody>
</table>

IV. EUROPEAN COMMISSION, DG EAC

A.1. Youth in Action Programme - Action 4.2

The first pre-financing payment of €1,224,000 was received on the 9th May 2012 and the intermediate payment of €979,200 was received on 19th December 2012.

As explained before, and considering the final budget execution, it is expected that a deduction of €26,191,33 could be made to the total foreseen contribution of €2,448,000 from DG EAC. This would lead to a final grant of €2,421,808. Considering that the payments from DG EAC on this grant have totalled €2,203,200, we expect to receive an amount of €218,608.

The grant was recorded on the accounts according to the total value registered in the contract, that being €2,448,000. A provision to the value of the expected deduction was made (provision included in 'Costs outside of EU Grant'), in order to avoid (or minimise) the problem resulting from a reduction of the grant as a cost in the following year.

B. CO-FUNDING

B.1. Council of Europe
The Youth Forum receives two grants from the Council of Europe - for running costs and for activities. For 2012 these grants will total €91,278.

### B.2. Membership Fees

The amount of €59,965 refers to the membership fees executed that refer to the DG EAC grant (a part of the membership fees is allocated to cover non-eligible costs), other considered as other income to cover costs of the Youth Forum activity, not linked to the annual contractual grants.

### B.3. Partnerships & other income

The Partnership projects include activities held together with other organisations, which were hosted and/or co-funded by them, as well as various forms of YFJ participation or representation at different events, the costs of which are reimbursed (when they do not represent double EU-funding).

It also includes the different partnership projects, mainly in the form of co-funding for hosting activities but also grants for concrete activities, donations and other contributions.

It also includes fees from participants, which are a compensation paid by Member Organisations for the participation of additional MO representatives at the Council of Members.

The co-funding coming for partnerships and other incomes is split as follows:

<table>
<thead>
<tr>
<th>CO-FUNDING</th>
<th>EXECUTION</th>
<th>Partnership &amp; Other</th>
<th>VTC</th>
<th>Total</th>
</tr>
</thead>
<tbody>
<tr>
<td>A Advocacy and Policy Development</td>
<td>49,063</td>
<td>16,830</td>
<td>65,893</td>
<td></td>
</tr>
<tr>
<td>A1 Young Volunteers: Builders of European Society</td>
<td>16</td>
<td>7,920</td>
<td>7,936</td>
<td></td>
</tr>
<tr>
<td>A2 Strong Youth Organisations for stronger Civil Society</td>
<td>6,676</td>
<td>3,300</td>
<td>9,976</td>
<td></td>
</tr>
<tr>
<td>A3 Youth Rights for an inclusive and Participatory Europe</td>
<td>37,528</td>
<td>1,650</td>
<td>39,178</td>
<td></td>
</tr>
<tr>
<td>A5 Working structures</td>
<td>111</td>
<td>3,980</td>
<td>4,071</td>
<td></td>
</tr>
<tr>
<td>A6 Other costs</td>
<td>4,731</td>
<td>0</td>
<td>4,731</td>
<td></td>
</tr>
<tr>
<td>B Governance</td>
<td>103,052</td>
<td>122,100</td>
<td>225,152</td>
<td></td>
</tr>
<tr>
<td>B1 General Assembly</td>
<td>95,085</td>
<td>60,885</td>
<td>155,970</td>
<td></td>
</tr>
<tr>
<td>B2 Council of Members</td>
<td>1,287</td>
<td>29,040</td>
<td>30,327</td>
<td></td>
</tr>
<tr>
<td>B3 Board</td>
<td>6,679</td>
<td>26,545</td>
<td>35,224</td>
<td></td>
</tr>
<tr>
<td>B4 FCC</td>
<td>0</td>
<td>1,980</td>
<td>1,980</td>
<td></td>
</tr>
<tr>
<td>B5 CBMA</td>
<td>0</td>
<td>1,650</td>
<td>1,650</td>
<td></td>
</tr>
<tr>
<td>C Operational Costs</td>
<td>22,729</td>
<td>0</td>
<td>22,729</td>
<td></td>
</tr>
<tr>
<td>TOTAL</td>
<td>174,845</td>
<td>138,930</td>
<td>313,775</td>
<td></td>
</tr>
</tbody>
</table>

#### B.3. Partnerships (Volunteer Time Contribution)

As referred above, there is also a total of €138,930 of Volunteer Time Contributions (VTC) to be considered. These are distributed as follows:

<table>
<thead>
<tr>
<th>Item</th>
<th>Volunteer Time</th>
<th>Budget</th>
<th>Execution</th>
</tr>
</thead>
<tbody>
<tr>
<td>A1</td>
<td>Young Volunteers: Builders of European Society</td>
<td>7,260.00</td>
<td>19</td>
</tr>
<tr>
<td>A2</td>
<td>Strong Youth Organisations for stronger Civil Society</td>
<td>7,260.00</td>
<td>13</td>
</tr>
<tr>
<td>A3</td>
<td>Youth Rights for an inclusive and Participatory Europe</td>
<td>7,260.00</td>
<td>5</td>
</tr>
<tr>
<td>A5</td>
<td>Working structures</td>
<td>7,920.00</td>
<td>9</td>
</tr>
<tr>
<td>B1</td>
<td>General Assembly</td>
<td>34,850.00</td>
<td>123</td>
</tr>
</tbody>
</table>
V. NON-"EU OPERATING GRANT" COSTS AND INCOMES

There are several expenditures and incomes that are part of the total costs borne by the Youth Forum but that are not allocated to the execution of the Operating Grant, some of them because they could represent non-eligible costs or double EU-funding, according to the stipulations of the EU Financial Regulations.

As mentioned before these total €177.563 of expenditures and €244.197 incomes. These can be confirmed in our accountancy statements and are split as follows:

<table>
<thead>
<tr>
<th>N (NEC)</th>
<th>Non-&quot;EU Operating Grant&quot; Costs</th>
<th>177.563</th>
<th>244.197</th>
</tr>
</thead>
<tbody>
<tr>
<td>NA01</td>
<td>NEC Advocacy meeting</td>
<td>38.633</td>
<td>151.587</td>
</tr>
<tr>
<td></td>
<td>Membership fees (outside grant)</td>
<td>0.00</td>
<td>90.040</td>
</tr>
<tr>
<td>NB.7</td>
<td>Interests</td>
<td>50.21</td>
<td>2.568</td>
</tr>
<tr>
<td>NB.8</td>
<td>Costs &amp; Incomes Other Years</td>
<td>38.663</td>
<td>15.237</td>
</tr>
<tr>
<td></td>
<td>VTC Non Eligible</td>
<td>138.930</td>
<td></td>
</tr>
</tbody>
</table>

Cost-Centres (CC) bases the allocation in this table on the analytical accountancy of the Youth Forum, different from those used for the expenditures included under the DG EAC Operating Grant, which correspond to each of the referred entries. This can be confirmed in annex 4 "Description of Costs Allocation 2012".

Even if different, the designation of these cost-centres also makes reference to the concrete working areas of the Youth Forum, so that it is also visible to our Members how these costs were allocated and to which areas they refer.

The main reason for these costs being excluded from the operating grant agreement is because most of them would contravene the EC Financial Regulations and the Operating Grant Agreement, as they refer to non-eligible costs or EU Funding.

With respect to these aforementioned costs, we would like provide further explanation on the following points:

N.B.8 **Interest**
The part of the costs included in this cost-centre that are not included in the application for the DG EAC grant (€50,21) relates to interest on bank overdrafts. Considering that the cash flow of the Youth Forum is normally negative during a part of the year, in order to keep the organisation functioning, money has to be borrowed from the bank.

These costs would be non-eligible according to EU regulations; therefore they were not included within the Operating Grant. The same logic applies to interest received (€2,568).

N.B.9 Costs and income of other years
The Youth Forum closes the accounts for one year at the beginning of February of the following year in order to be able to provide the due reports to the different partners on time.

Due to this short delay, it is very likely that there are costs, such as invoices from suppliers, referring to one year, that are received after that year’s accounts are closed. When this happens, they have to be registered in the following year as costs and incomes from previous years.

Some of these amounts may refer to credit notes, therefore representing a deduction of costs.

N.B.10 Provision EU Grant
As mentioned before, the final value of the grant is only known at the moment of the balance payment. According to the EU regulations, the grant should be recorded according to the total contractual value. As the final evaluation is only undertaken in the following year, if the balance payment is not approved in total, the difference to the contractual value will be booked as a cost from previous years.

This is very likely to happen every year, as it is almost impossible to have a 100% execution according to the initial contract. Therefore, there is a high potential for unforeseen losses at the end of the year, accumulating as negative results on the organisation’s balance sheet and weakening its financial stability.

For all these reasons, and following the accountancy principles of ‘prudence’ and ‘periodicity’ (specialization of the period), as a reduction in the balance payment of €26,191,53 is expected for 2012 concerning the 2012 Grant (that would constitute a loss for the 2012 exercise), a provision of this amount was created at the end of the year.

As this provision would be a non-eligible cost under EU Financial Regulations, it was also included in the ‘Costs not included in the DG EAC Grant’.

N.C.3 Vacation Pay Accrual
This accrual intends to ensure the vacation pay of the following year and is done according to the Belgian legislation. This amount is calculated with a tool provided by the social secretariat. This amount should match with the account ‘456000 Pécule de vacances’. The difference (positive or negative) is booked in the account ‘625000 Provision pécule de vacances’.

This accrual takes into account the age, the salary and the seniority of the employee and is most likely to change every year.

This means that if, in one year the amount required is lower than the previous year, the accrual will be negative. If in the year after the amount is higher, the accrual will be positive.

Therefore, when the accrual is higher, it represents a normal cost and is, in accounting terms, processed as a debit in account 625000. When the accrual is lower, this difference is considered as a credit in the same account.
VII. CONCLUSIONS

The total expenditure, considering the eligible costs included in the operating grant n° 2012-0270, were €2,888,828. This value is lower than the contractual value of €2,917,240, for which a contribution of €2,448,000 from the European Commission was foreseen. Also considering the contractual terms, the execution of the Budget Headings was within the maximum variation of 16.09% and the non-community funding was over the minimum requirement of 16.09%, reaching an amount of 465,018,89.

According to our calculations, the final grant for 2012 under the aforementioned contract should be €2,421,808,67.

Therefore, and taking into account that the pre-financing totaled €2,203,200 the Youth Forum should receive an amount of €218,608,67 from DG EAC.

This report has sought to explain the main points related to the activities and work done by the Youth Forum during 2012, namely those supported by the DG EAC Operating Grant.

Nevertheless, should the European Commission consider that further clarification is needed, please do not hesitate to contact either of the following persons:

Secretary General
Tel 02 230 64 90
Fax 02 230 21 23
email: @youthforum.org

Administrative and Financial Director
Tel: 02 230 64 90
Fax: 02 230 21 23
e-mail: @youthforum.org

The undersigned declare on their honor that the information given in this report is accurate to the best of their knowledge:

SECRETARY GENERAL

ADMINISTRATIVE AND FINANCIAL DIRECTOR

Brussels, 26th March 2013

EUROPEAN YOUTH FORUM
520, RUE JOSEPH II - JOSEF II-STRAAT 129
B - 1000 BRUXELLES - BRUSSEL
Tel.: 02/230.64.90
Fax: 02/230.21.23
email: youthforum@youthforum.org
VI. ANNEXES

This Financial Report includes the following annexes:

- Annex 1: 0071-12 - Final Budget Execution 2012
- Annex 2: “Audit Report on the financial Statements as of 31 December 2012” from External Auditors (Ernst & Young)
- Annex 3: Youth Forum ‘General accounting plan’ (AISBLs – Belgium)
- Annex 4: Description of Costs Allocation 2012
- Annex 5: Profit & Loss Accounts 2012
- Annex 6: Detailed List of Bookkeeping movements for 2012
- Annex 7: Detailed List of Payments 2012
- Annex 8: Copies of bank slips on interest earned on the pre-financing
- Annex 9: Declaration on co-funding
- Annex 11: Publications:
  I. Annual Report 2011 (the Annual Report 2012 will be published soon)
  II. Youth Opinion and e-Youth Opinion - 2012 editions
  III. Other YFJ publications made during 2012.

Additional information can be provided upon request. Further information is also available at our web site: www.youthforum.org (English) or www.forumjeunesse.org (French).
### EU Grant Recipient: European Youth Forum

**Total Co-funding:** 151,469.39

<table>
<thead>
<tr>
<th>Item</th>
<th>Description</th>
<th>Budget Ec</th>
<th>Plan. Ec</th>
<th>VTC</th>
<th>Dépenses reelles déclarées</th>
<th>Dépenses reelles approuvées</th>
<th>Dépenses non éligibles</th>
<th>Dépenses non éligibles</th>
<th>Total Co-funding</th>
</tr>
</thead>
<tbody>
<tr>
<td>1.</td>
<td>Advocacy and Policy Development</td>
<td>1,113,750</td>
<td>1,123,150</td>
<td>22,190</td>
<td>1,276,600</td>
<td>1,286,355.80</td>
<td>-1.63%</td>
<td>6.09</td>
<td>1,286,355.80</td>
</tr>
<tr>
<td>2.</td>
<td>Young Voluntary Offices of European Society</td>
<td>56,375</td>
<td>40,300</td>
<td>1,301</td>
<td>100,851</td>
<td>104,175.05</td>
<td>-3.22%</td>
<td>6.09</td>
<td>104,175.05</td>
</tr>
<tr>
<td>3.</td>
<td>Strong Youth Organisations for stranger Civil Society</td>
<td>65,959</td>
<td>46,490</td>
<td>1,301</td>
<td>100,851</td>
<td>104,175.05</td>
<td>-3.22%</td>
<td>6.09</td>
<td>104,175.05</td>
</tr>
<tr>
<td>4.</td>
<td>Youth Rights for an inclusive and Participatory Europe</td>
<td>66,375</td>
<td>46,490</td>
<td>1,301</td>
<td>100,851</td>
<td>104,175.05</td>
<td>-3.22%</td>
<td>6.09</td>
<td>104,175.05</td>
</tr>
<tr>
<td>5.</td>
<td>Women's networks</td>
<td>47,630</td>
<td>37,270</td>
<td>1,301</td>
<td>93,094</td>
<td>97,246.41</td>
<td>-4.06%</td>
<td>6.09</td>
<td>97,246.41</td>
</tr>
<tr>
<td>6.</td>
<td>Other topics</td>
<td>50,655</td>
<td>40,490</td>
<td>1,301</td>
<td>93,094</td>
<td>97,246.41</td>
<td>-4.06%</td>
<td>6.09</td>
<td>97,246.41</td>
</tr>
<tr>
<td>7.</td>
<td>Governance</td>
<td>285,910</td>
<td>256,910</td>
<td>118,795</td>
<td>383,510</td>
<td>393,944.85</td>
<td>-10.64%</td>
<td>6.09</td>
<td>393,944.85</td>
</tr>
<tr>
<td>8.</td>
<td>General Assembly</td>
<td>117,000</td>
<td>109,200</td>
<td>1,301</td>
<td>71,000</td>
<td>71,402.24</td>
<td>-0.59%</td>
<td>6.09</td>
<td>71,402.24</td>
</tr>
<tr>
<td>9.</td>
<td>Council</td>
<td>58,410</td>
<td>41,280</td>
<td>1,301</td>
<td>24,190</td>
<td>24,704.19</td>
<td>-2.86%</td>
<td>6.09</td>
<td>24,704.19</td>
</tr>
<tr>
<td>10.</td>
<td>Board</td>
<td>84,360</td>
<td>76,000</td>
<td>13,846</td>
<td>119,000</td>
<td>121,306.44</td>
<td>-2.73%</td>
<td>6.09</td>
<td>121,306.44</td>
</tr>
<tr>
<td>11.</td>
<td>AGM</td>
<td>7,090</td>
<td>1,016</td>
<td>1,301</td>
<td>4,000</td>
<td>4,798.94</td>
<td>-19.06%</td>
<td>6.09</td>
<td>4,798.94</td>
</tr>
<tr>
<td>12.</td>
<td>CBDA</td>
<td>54,340</td>
<td>40,200</td>
<td>1,301</td>
<td>16,340</td>
<td>16,340.37</td>
<td>-0.01%</td>
<td>6.09</td>
<td>16,340.37</td>
</tr>
<tr>
<td>13.</td>
<td>Specific Staff Costs</td>
<td>852,540</td>
<td>755,799</td>
<td>5,610</td>
<td>1,218,139</td>
<td>1,227,664.26</td>
<td>6.98%</td>
<td>6.09</td>
<td>1,227,664.26</td>
</tr>
<tr>
<td>14.</td>
<td>Office premises</td>
<td>112,540</td>
<td>112,540</td>
<td>1,301</td>
<td>71,000</td>
<td>71,402.24</td>
<td>-0.59%</td>
<td>6.09</td>
<td>71,402.24</td>
</tr>
<tr>
<td>15.</td>
<td>Equipment</td>
<td>20,500</td>
<td>20,500</td>
<td>1,301</td>
<td>20,500</td>
<td>20,500</td>
<td>-0.0%</td>
<td>6.09</td>
<td>20,500</td>
</tr>
<tr>
<td>16.</td>
<td>Depreciation</td>
<td>22,500</td>
<td>22,500</td>
<td>1,301</td>
<td>22,500</td>
<td>22,500</td>
<td>-0.0%</td>
<td>6.09</td>
<td>22,500</td>
</tr>
<tr>
<td>17.</td>
<td>General administration</td>
<td>89,500</td>
<td>89,500</td>
<td>1,301</td>
<td>89,500</td>
<td>89,500</td>
<td>-0.0%</td>
<td>6.09</td>
<td>89,500</td>
</tr>
<tr>
<td>18.</td>
<td>Other Supplies</td>
<td>2,010</td>
<td>2,010</td>
<td>1,301</td>
<td>2,010</td>
<td>2,010</td>
<td>-0.0%</td>
<td>6.09</td>
<td>2,010</td>
</tr>
<tr>
<td>19.</td>
<td>Depreciation main &amp; IT services</td>
<td>2,010</td>
<td>2,010</td>
<td>1,301</td>
<td>2,010</td>
<td>2,010</td>
<td>-0.0%</td>
<td>6.09</td>
<td>2,010</td>
</tr>
<tr>
<td>20.</td>
<td>Insurance</td>
<td>1,016</td>
<td>1,016</td>
<td>1,301</td>
<td>1,016</td>
<td>1,016</td>
<td>-0.0%</td>
<td>6.09</td>
<td>1,016</td>
</tr>
<tr>
<td>21.</td>
<td>Professional fees &amp; service fees</td>
<td>60,000</td>
<td>60,000</td>
<td>1,301</td>
<td>60,000</td>
<td>60,641.73</td>
<td>-1.07%</td>
<td>6.09</td>
<td>60,641.73</td>
</tr>
<tr>
<td>22.</td>
<td>Legal fees &amp; service fees</td>
<td>50,000</td>
<td>50,000</td>
<td>1,301</td>
<td>50,000</td>
<td>50,823.64</td>
<td>-1.64%</td>
<td>6.09</td>
<td>50,823.64</td>
</tr>
<tr>
<td>23.</td>
<td>Social security contributions</td>
<td>160,000</td>
<td>160,000</td>
<td>1,301</td>
<td>160,000</td>
<td>160,436.62</td>
<td>-0.27%</td>
<td>6.09</td>
<td>160,436.62</td>
</tr>
<tr>
<td>24.</td>
<td>Taxation</td>
<td>15,000</td>
<td>15,000</td>
<td>1,301</td>
<td>15,000</td>
<td>15,609.21</td>
<td>-4.06%</td>
<td>6.09</td>
<td>15,609.21</td>
</tr>
<tr>
<td>25.</td>
<td>Staff Travel Costs</td>
<td>17,500</td>
<td>17,500</td>
<td>1,301</td>
<td>17,500</td>
<td>17,708.12</td>
<td>-1.15%</td>
<td>6.09</td>
<td>17,708.12</td>
</tr>
<tr>
<td>26.</td>
<td>Staff Training</td>
<td>10,000</td>
<td>10,000</td>
<td>1,301</td>
<td>10,000</td>
<td>10,000</td>
<td>-0.0%</td>
<td>6.09</td>
<td>10,000</td>
</tr>
<tr>
<td>27.</td>
<td>Consultancy and other expenses</td>
<td>39,470</td>
<td>39,470</td>
<td>1,301</td>
<td>39,470</td>
<td>39,470</td>
<td>-0.0%</td>
<td>6.09</td>
<td>39,470</td>
</tr>
<tr>
<td>28.</td>
<td>Corporate communications</td>
<td>52,700</td>
<td>10,100</td>
<td>1,301</td>
<td>42,590</td>
<td>43,855.15</td>
<td>-2.98%</td>
<td>6.09</td>
<td>43,855.15</td>
</tr>
<tr>
<td>29.</td>
<td>General representation</td>
<td>6,870</td>
<td>4,800</td>
<td>1,301</td>
<td>6,870</td>
<td>6,870</td>
<td>-0.0%</td>
<td>6.09</td>
<td>6,870</td>
</tr>
<tr>
<td>30.</td>
<td>Total (Operating Costs)</td>
<td>2,448,490</td>
<td>2,360,600</td>
<td>146,500</td>
<td>2,976,344</td>
<td>3,046,538.08</td>
<td>-2.30%</td>
<td>6.09</td>
<td>3,046,538.08</td>
</tr>
</tbody>
</table>

**Subvention maximale accordée: 2,448,490** 69% 1,660,900 45% 2,422,479.10

**Dépenses non éligibles - co-financements non autorisés - Subs. Expertise maximale acceptée:**

<table>
<thead>
<tr>
<th>Item</th>
<th>Description</th>
<th>Budget Ec</th>
<th>Plan. Ec</th>
<th>VTC</th>
<th>Dépenses reelles déclarées</th>
<th>Dépenses non éligibles</th>
<th>Co-financements non autorisés</th>
<th>Interests</th>
</tr>
</thead>
<tbody>
<tr>
<td>31.</td>
<td>Total (non-coordinated)</td>
<td>2,448,490</td>
<td>2,360,600</td>
<td>146,500</td>
<td>2,976,344</td>
<td>2,976,344</td>
<td>3,046,538.08</td>
<td>6.09</td>
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**Calcul de paiement final:**

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<th>Plan. Ec</th>
<th>VTC</th>
<th>Dépenses reelles déclarées</th>
<th>Dépenses non éligibles</th>
<th>Co-financements non autorisés</th>
<th>Interests</th>
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**Date:** 26/03/2013
FINAL REPORT 2012
European Youth Forum

Operating Grant
2012-0270

Youth in Action - Action 4.2

ANNEX 9

Declaration on co-funding
Declaration of Honour

I, the undersigned, certify that the information contained in the Final Report 2012 of the European Youth Forum concerning the Operating Grant 2012-0270 is correct to the best of my knowledge and excludes any double-funding from the EU Budget.

In order to ensure that the information provided is correct and that the contributions made during 2012 to the European Youth Forum, AISBL, related to the financial operation under the aforementioned Operating Grant, did not come from grants provided by the European Commission to member organisations pertaining to the same period, the Youth Forum requested that member and partner organisations declared this.

These declarations were collected and are available for consultation by the services of the European Commission at the office of the European Youth Forum.

Place: Brussels Date: 27 / 03 / 2013

Secretary General

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(Stamp of the organisation)