



***FINAL REPORT 2009***  
**European Youth Forum**

**Operating Grant**  
**2009-11760**

**Youth in Action - Action 4.2**





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## **I. INTRODUCTORY NOTES**

This report refers to activities carried out by the European Youth Forum (hereafter Youth Forum or YFJ) during 2009, 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 (2009-11760), 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 2009, 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.

## **II. ACTIVITIES REPORT**

### **A. Introduction**

It has been a challenging year for youth in Europe: with 6 million unemployed young people due to the financial crisis, these are not easy times. Very symbolically, we started 2009 with an activity in the frame of the Czech Presidency of the EU to discuss with the decision-makers the need for an urgent action to address the risk of "losing a generation" and we finished the year celebrating a new EU Strategy for Youth where those challenges were taken up as priorities to be tackled. Meanwhile the planning phase of a transnational project on youth employment to be launched in the first half of 2010 was completed.

Overall, the Platform continued to strive for the Rights of Young People in Europe equipped with a new work-plan and a new team in the Bureau, after the elections at the General Assembly in Rotterdam, 2008. The implementation of the objectives set there have been pursued in steady pace thanks to a committed team of volunteers in the bureau, supported by a unique pool of professionals in the Secretariat and the participation of Member Organisations in working groups and numerous other meetings.

The active participation of young people in their societies this year had the tough challenge of boosting young people to take part in the elections for the European Parliament. Hence, we launched the New Youth Agenda in March and coordinated the 'Get-out-the-vote' campaign with many of our member organisations.

Moreover, the Youth Forum launched the initiative towards a European Convention on the Rights of Young People within the Council of Europe, with our aim to increase the discussion on the rights-based approach towards young people. As adopted by the Work Plan, the Youth Forum has been working ever-since on the inclusion of migrants and launched a project on the matter.

Health and Sustainable Development were high on the European Youth Forum agenda in 2009, and a specific outcome of that were the successful Health Conference and the organisation and coordination of youth participation at the COP 15.

You will have the opportunity to discover in this Annual Report that, as has been the case every year, the advocacy work towards the institutions has been the focus of the European Youth Forum actions. We have been consolidating the cooperation with the different institutions, being a recognised partner in the youth field. Important work has been done in order to achieve the creation of an Intergroup on Youth at the European Parliament.

This year the European Youth Forum took the challenge of going towards a 2.0 communication. Being active and present in the social media, the YFJ is as well trying to reach out to young people; make their voice clearly heard and share best practices with other member and youth organisations. But the European Youth Forum will not stop its work there, and new tools will come throughout 2010.

The current Bureau also set up a new contact system, to improve the communication and bring together the European Youth Forum and its Member Organisations. This is our crucial task, but in order to achieve a greater ownership of the Youth Forum and develop it as a place to network, share and achieve more together, some more steps still need to be taken before the end of our mandate, so as to meet our goal of being a young, fit, flexible and inclusive platform.

We believe that with the strengths and knowledge of the active young people involved in our Platform the European Youth Forum will succeed in the implementation of the work plan 2009-2010, and more importantly will address the needs of young people in today's Europe and of those in their youth organisations.

## **B. Education**

Education is indispensable in supporting young people's active participation in all spheres of society. Thus, in 2009 the European Youth Forum together with its Member Organisations dedicated considerable resources and time in the area of education, following ongoing processes and enhancing its position as a relevant stakeholder in the field.

### **Quality of Non-Formal Education**

The quality of Non-Formal Education (NFE) is often difficult to grasp and difficult to define. But the YFJ, after groundbreaking work in 2008 with the Policy Paper on NFE, started in 2009 a pilot project on Quality Assurance. This project gathers 6 YFJ Member Organisations testing a European scheme, which allows them to further, develop the quality of their Non-Formal Education programmes and projects. Equally important, it gives them a framework through which parents, institutions, schools, etc. can become more aware of Non-Formal Education and the opportunities it creates for young people.

### **Non-Formal Education and Schools?**

For some, this is a strange combination, for others, a contradiction. But the YFJ believes that both schools and youth organisations have complementary roles when it comes to giving young people the education they deserve; this requires both providers to discuss and co-operate where possible to make Life Long Learning (LLL) a reality for all young people. The European Commission took up this vision in the new Framework on Youth. The 4th Dialogue on recognition of NFE was therefore dedicated to the complementarity of the different education fields. The Dialogue was organised together with a big formal education provider: the University Association of Ghent. Non-Formal Education should not only be put on the political agenda but as well on the academic agenda.

### **Mobility**

'All young people should in 2020 have the possibility to be mobile learners', said Jose Manuel Barroso, President of the European Commission, in 2009. Consequently, the European Commission launched a consultation process on the learning mobility of young people, on barriers that exist for young people and on how to overcome them. The YFJ, calling for more mobility possibilities for young people, held an extensive consultation process with its Member Organisations leading to a joint response, but also supporting Member Organisations with their own inputs. The YFJ's expertise was further recognised by the European Economic and Social Committee, which appointed the YFJ as their expert on Learning Mobility. From a rights-perspective the YFJ also tackled key issues on freedom of movement and mobility in the framework of the advocacy work related to the 2010-2014 framework for EU policies in the fields of Justice, Freedom and Security (Stockholm Programme).

### **A new EU work plan on Education**

The European Union's work plan on Education (Education and Training 2010) is coming to its end, to be replaced with a plan for the next decade. In this regard the YFJ invested heavily in policy and advocacy work to develop a coherent proposal outlining young people's main needs in education and to present this to all decision makers.

The importance of youth involvement and the role of the YFJ was recognised by the Czech EU Presidency, which co-organised a Stakeholders Conference with the YFJ in which representatives of youth organisations discussed directly with institutions, employers and other educational providers.

## ***C. Youth Work Development***

The engagement of the Youth Forum in Youth Work Development is found in the active support of the establishment, consolidation and strengthening of youth structures in Europe, based on foundations and values of European youth work. Youth NGOs and especially YFJ Member Organisations (MOs) show the example of co-operation and networking, both in Europe and by reaching out to other regions of the world.

### **Youth Work Development in Europe**

To contribute to the establishment and/or development of National Youth Councils in all EU countries and South East Europe, the Youth Forum has carried out during 2009 the following activities:

- Networking Days in Serbia organised with participants from youth organisations from Serbia as well as YFJ Member Organisations bringing their experience, with the aim of enhancing the networking of youth organisations in Serbia, in order to support the establishment of a National Youth Council;
- Study visit to Turkey to obtain a clear picture on the situation of youth organisations, youth work and youth policy development and to ascertain what the YFJ's next steps should be in supporting youth organisations in Turkey;
- Preparations launched for events in Montenegro, Bulgaria, Macedonia and Poland, planned to be carried out in 2010.

### **THE EU YOUTH IN ACTION PROGRAMME**

In 2009, the Youth Forum concluded its evaluation and consultation process on the Youth in Action Programme (YiA) of the EU. The Members of the Youth Forum drew attention to the importance of the Youth in Action (YiA) programme and especially the administrative funding as a source of sustainability for youth work in Europe. These programmes aim at responding to the evolution and needs of young people on the European level and at involving them in shaping the Union's future. With these aims in mind, the YiA programme and especially the administrative funding allow many Youth NGOs (YNGOs) to exist. Hence it is of utmost importance that the main characteristics of youth organisations are taken into account by the programme managers and evaluators. Year after year, the European Youth Forum has been liaising with the European Commission and working on how this programme can be improved to serve effectively and efficiently youth organisations and young people across Europe. With this vision in mind, the Youth Forum has started to contribute to the European Commission Mid-term evaluation as member of the evaluation Steering Group.

### **Global Youth Work Development**

Young Europeans have a global responsibility. Being a large cohort of world population, youth must be put at the centre of the global political agenda: co-operation and solidarity mechanisms have been reinforced by the Youth Forum, with the aim of attaining this ambitious goal.

In 2009, the success of the first fully funded International Co-ordination Meeting of Youth Organisations (ICMYO) led to new impetus in global co-operation thanks to the support of the Youth Directorate at the Council of Europe. The 10th Anniversary of the University on Youth and Development contributed to celebrate these achievements and the work with our partners. Moreover the continued allocation of a part of the Youth Forum annual budget to development projects, through the 1% Solidarity Fund, supported the capacity building of regional platforms across three continents.



### **Inter-Regional co-operation: Africa! But not only.**

Following work-plan priority, Africa was at the centre of the regional co-operation. A major success was the implementation of the partnership between the North-South Centre of the Council of Europe and the European Commission on the follow-up of the Africa-Europe Youth Summit. This co-operation led to capacity building and training activities in Africa and Europe, including the 1st African University on Youth and Development. The Youth Forum continued to be a major stakeholder in this partnership, bridging it with the involvement of Civil Society Organisations in the implementation of the Joint EU-Africa Strategy.

In other Regions, the Euro-Arab Youth process was consolidated together with the Council of Europe and League of Arab States and a strong involvement by Member Organisations. Moreover, a clear path towards the first EU-LAC Youth Summit resulted from the 11th Euro-Latin American Youth Forum. Relations with Asia included continuation of dialogue with the All China Youth Federation.

### **Membership Services and Tailored Support**

Being the Platform that aims to promote youth participation and youth rights in Europe, the Youth Forum contributes to build the capacity and sustainability of its Members through continuous support. In 2009, along side the traditional Information and Networking day on Funding, the first Meeting of the Secretary-Generals and Office Directors of Member Organisations was organised. The meeting successfully allowed an exchange of experiences and on the organisational challenges of Youth Organisations.

2009 was also the beginning of a new service - the contact system - to YFJ Member Organisations, for strengthening co-operation between MOs and the YFJ Bureau. This system was developed arising from the need to provide a better and more tailored support from the Platform towards its Members.

Moreover, a visit to Georgia was aimed at showing support for the youth sector in the country, building up relations between local and international organisations and launching new projects to strengthen the National Youth Council of Georgia.

### **Training**

Training is an essential tool to build stronger youth organisations and deliver quality in programmes and activities. In 2009 the Pool of Trainers (PoT) was fully replenished with 40 trainers from different backgrounds, countries and Member Organisations. Moreover the project of a tool-kit to help Youth Organisations to create their own Pool of Trainers matured and elaboration started with the expertise provided by the PoT.

## **D. Participation and Youth Policy Mainstreaming**

Ensuring the participation of young people and youth organisations in decision-making processes from the local to the European level is core to the mission of the Youth Forum. Internal capacity building on participation, involvement in processes on volunteering with like-minded NGOs, advocacy towards institutions on Youth Rights, and other processes marked the YFJ commitment throughout 2009. Especially committed to contributing to the assessment of the previous and shaping of the new framework of European co-operation in the youth field which took place in 2009, the YFJ elaborated its position and presented it to several EU institutions on different occasions, launched a Shadow report, co-organised a stakeholder consultation to the EU, organised Information and Networking days on the topic, attended related consultations and meetings, and co-operated in the development of the European Steering Committee that will implement the Structured Dialogue within the framework. Moreover, the Youth Forum consolidated the European Youth Capital initiative and Antwerp was nominated for the 2011 title.

### **Participation PROJECT**

The YFJ launched a project aiming to ensure and empower participation of Member Organisations in the decision-making processes at the local and regional level.

The first training for participation in decision-making processes took place in October, and gave an initial opportunity to discuss concept ideas or further develop existing projects as well as produced concrete follow up plans that already started being implemented.

### **Volunteering**

The European Youth Forum continued throughout the year to lobby the European Union to have 2011 designated as European Year of Volunteering. This action was pursued together with an informal coalition of Civil Society Organisations (the EYV Alliance) and eventually resulted in November 2009 with a resolution of the Council of the European Union officially declaring 2011 "the European Year of Voluntary Activities Promoting Active Citizenship (2011)".

The European Youth Forum has been particularly advocating for the relevance of volunteering in participatory organisations where volunteers not only undertake tasks and actions or carry out a volunteer service but also have the opportunity to play an active part in the decision-making processes. Young volunteers are making an enormous contribution to the well-being of others and to society as a whole in all kinds of voluntary activities; those active in participatory organisations are gaining additional skills and experience which enhance their capacity, now and in the future, to act as active and engaged citizens, which in turn will reinforce our democracies.

### **European Convention on the Rights of Young People**

The European Youth Forum has devoted a substantial part of the year to the lobby for a European Convention on the Rights of Young People. Actions were planned engaging Member Organisations in a lobby group. This group played a facilitating role at the Youth Event celebrating the 60th anniversary of the Council of Europe that resulted in a declaration on the need for a Convention on the Rights of Young People adopted by the participants.

The main results at the institutional level were:

- The tabling of a Motion asking for a Convention upon the initiative of the YFJ, in the Parliamentary Assembly of the Council of Europe.























	Total Contractual Budget	Real Expenses Declared	% of variation	Non-eligible Costs	Total of Eligible Costs	Co-funding
A. Statutory Bodies	439.600,00	370.957,86	-15,61%	0,00	370.957,86	209.391,00
B. Operational & Legal Costs	286.400,00	268.614,61	-6,21%	0,00	268.614,61	44.420,01
C. Employment Costs	1.423.450,00	1.414.294,65	-0,64%	0,00	1.414.294,65	36.655,22
D. Priority Working Areas	523.550,00	429.119,78	-18,04%	0,00	429.119,78	224.410,01
E. Advocacy and General Work	239.500,00	245.618,25	2,55%	0,00	245.618,25	68.587,63
Total included in DG EAC Grant	2.912.500,00	2.728.605,15	-6,31%	0,00	2.728.605,15	583.463,87

This table is divided according to the following items:

1. **Total Contractual Budget:** the expenditures foreseen, according to the supplementary agreement<sup>1</sup>;
2. **Real Expenses Declared:** the final result of all the expenditures executed for the year 2009 under the referred agreement;
3. **% of variation:** the variation over or under the contractual budget, for each Budget Heading (Item of Eligible Costs);
4. **Non-Eligible Costs:** the costs related to the financial operation covered by the Operating Grant Agreement that are non-eligible according to EU financial regulations.
5. **Total of Eligible Costs:** the values on the expenditures executed that are considered eligible according to EU financial regulations;
6. **Co-funding:** the amount of co-funding gathered for each Budget Heading, according to the requirements for co-funding.

In order to make it simpler to follow, the developments of the expenditure and the income items, the order of the activity budget lines, as well as the numbering of the budget items, are exactly as in the budget annex of the contract.

Please refer to chapter B. ACTIVITIES REPORT for a more detailed description of the activities and actions carried out under each Budget Heading or budget line.

The breakdown analysis of the budget execution is included in annex 1 (document 0169-10 Final Budget Execution 2009).

This report will focus, later on, on the breakdown and explanation of the expenditures under each Budget Heading.

*NB: For simplification, the values in the featured tables or the text throughout the report are usually rounded to the nearest unit.*

## 1. **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 2009 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".

<sup>1</sup> Amendment n° 1 to Grant Agreement 11760/YTH-EAC SYSAPJ FOREURJEU / 20 / R1 / BE / DG EAC / 2009.

## 2. Co-funding

The total co-funding raised by the Youth Forum during 2009 amounts to €583.464, divided as follows:

	TOTAL	General Funds (co-funding)	Partnership & Other incomes	Volunteer Time Contribution
A. Statutory Bodies	209.391	32.000	89.446	87.945
B. Operational & Legal Costs	44.420	43.389	1.031	0
C. Employment Costs	36.655	17.916	18.740	0
D. Priority Areas	224.410	91.895	108.095	24.420
E. Advocacy and General Work	68.588	19.200	48.068	1.320
<b>TOTAL (Operating Grant)</b>	<b>583.464</b>	<b>204.400</b>	<b>265.379</b>	<b>113.685</b>

This table is divided according to the following items:

1. General Funds (GF): co-funding from annual commitments, such as annual grants from the Council of Europe and Membership Fees;
2. 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;
3. Volunteer Time Contribution (VTC): valued in-kind contributions based on volunteers work on Youth Forum activities.

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.

## D. 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 2009 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.<sup>2</sup>

<sup>2</sup> 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

**Article II.15.4 Profit**

In the year 2009, with regards to the financial operation under the operating grant, there was a surplus of €184.858,72 considering the total foreseen contribution of €2.330.000 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 €48.141,28 from DG EAC.

As a matter of information and clarity, the final results for 2009 of the Youth Forum indicate a positive result of €56.494. **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 establishment<sup>3</sup>.

***E. 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 2009, 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 2009" (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 2009 (annex 4), an extract from the Profit & Loss accounts 2009 (annex 5), a detailed list of all the payments made in 2009 (Annex 7), and a detailed list of all the movements as registered in the accounts (Annex 6).

***F. Costs not included in DG EAC Grant***

The Youth Forum<sup>4</sup> 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

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[www.youthforum.org](http://www.youthforum.org) and are attached to this report.

<sup>3</sup> Concerning the previous agreements established with Forum Jeunesse de l'Union Européenne

<sup>4</sup> Concerning the agreements established at the time with Forum Jeunesse de l'Union Européenne

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 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 20% 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).

	Total Contractual Budget	Real Expenses Declared	% of variation	Co-funding
Total included in DG EAC Grant	2.912.500,00	2.728.605,15	-6,31%	583.463,87
Costs not included in DG EAC Grant (Non-eligible Costs)	0,00	0,00	0,00%	56.494,17
Total Costs	2.912.500,00	2.728.605,15	-6,31%	639.958,04

Incomes and Costs not included in DG EAC Grant (€56.494,17) will be explained with further detail in this report. (point 'VI. NON-"EU OPERATING GRANT" COSTS & INCOMES').



## IV. EXPENDITURES

### A. Statutory Bodies

This Budget Heading had a variation of -15,61% (€-68.642,14) caused mainly by lower costs with the Council of Members, the Bureau and the FCC and the CBMA, as detailed below. The total co-funding finally amounted to 22,02% over the budgeted amount.

	Total Contractual Budget	Real Expenses Declared	% of variation	Non-eligible Costs	Total of Eligible Costs	Co-funding
<b>A. Statutory Bodies</b>	<b>439.600,00</b>	<b>370.957,86</b>	<b>-15,61%</b>	<b>0,00</b>	<b>370.957,86</b>	<b>209.391,00</b>
1. General Assembly	0,00	0,00	0,00%	0	0,00	0,00
2. Council of Members	308.800,00	✓ 256.310,96	-17,00%	0	256.310,96	156.463,00
3. Bureau	104.350,00	✓ 92.982,43	-10,89%	0	92.982,43	40.958,00
4. Support to President	8.000,00	✓ 8.000,00	0,00%	0	8.000,00	8.000,00
5. FCC	8.980,00	✓ 7.307,26	-18,63%	0	7.307,26	3.310,00
6. CBMA	9.470,00	✓ 6.357,21	-32,87%	0	6.357,21	660,00

### A.2. Council of Members (COMEM)

**Total Budgeted: €308.800 ( Co-funding: €144.300 )**

**Exec.: €256.311 / Co-fund.: €15.000 ( GF: €99.848 / FR: €79.753 / VTC: €61.710 )**

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 2009 Spring COMEM took place on 8-9 May in Brussels gathering 160 participants.

The YFJ invited Mr. Jan Van Hee, Chair of the European Steering Committee on Youth (CDEJ) and incoming President of the Working Group for Young People to speak about the Future of Europe.

At this COMEM, the members approved an Opinion Paper on Internship. In addition, three resolutions (Resolution on Better and Overall Support for Youth Policy, Resolution on Euro-Arab Youth Cooperation "Building bridges for development, solidarity and peace", Resolution to explore possibilities to create a specific fund aimed to help youth organisations in Belarus to cover their administrative costs) and one urgent resolution (the Importance of the Youth in Action Programme and especially the administrative funding) were also approved.

IFMSA (International Federation of Medical Students Association) gained the status of YFJ full member.

In financial terms, it must be highlighted that this COMEM's total costs are approximately matching with the foreseen amount.

During the European Youth Forum's Council of Members (COMEM) that took place on November 13-14 in Torino, Italy the delegates of more than 90 youth organisations gathered to discuss the youth rights in Europe and shape the future activity of the platform.

Hosted by the City of Torino, European Youth Capital of 2010, the Regione Piemonte and FNG - Forum Nazionale Giovani (the total co-funding amounted € 61.140), the European Youth Forum COMEM took place at the Politecnico of Torino. Policy Papers on Youth Perspective on e-society and on Youth commitment to promote peace and non-violence were adopted and a solidarity fund for Youth Work Development will be initiated to support youth organisations in Europe.

In a public debate on « Defending Youth Rights in Europe », the YFJ invited Giorgia Meloni (Italian Minister for Youth), Rita Borsellino (MEP), Ralf-René Weingärtner (Director, CoE's Directorate of Youth and Sport) Marielle Brünig (law professor, Leiden University) to share their views on this interesting topic.

The total costs resulting from this second COMEM amounted to € 141.607 and were below the initial foreseen costs.

### A.3. Bureau

**Total Budgeted: €104.350**

**( Co-funding: €45.350 )**

**Exec.: €92.982 / Co-fund.: €8.000**

**( GF: €52.024 / FR: €9.693 / VTC: €23.265 )**

This item includes all the costs (travel, accommodation etc.) for five Bureau Meetings during 2009, out of which three are taking place outside of Brussels and co-funded.

The first Bureau meeting was held in Bohinj, Slovenia, on the 17-18 January. The co-funding for this meeting totalled €3.838, coming from MSS (National Youth Council of Slovenia).

The Bureau meeting II, held on the 14-15 March, in Brussels. Bureau meeting III was held in Larnaca, Cyprus, on the 17-18 April. It was hosted by CYC (Cyprus National Youth Council).

The October meeting (Bureau meeting IV) took place on the 27-28 June in Helsinki, Finland. The fifth Bureau meeting was held on 17-18 October in Rome (Italy) and was hosted and co-funded by FNG (Italian National Youth Council) with an amount totalling €5.855.

Besides there are also costs related to the work of individual Bureau members, which do not fall under any specific activity. The latter includes, for example, certain telecommunication costs and working meetings with staff in Brussels. These costs totalled €20.800 for the Bureau in its entirety. At last, there are also Bureau events included in this line. These costs totalled €6.827.

**A.4. Support to the President**

<b>Total Budgeted: €8.000</b>	<b>( Co-funding: €8.000 )</b>
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<b>Exec.: €8.000 / Co-fund.: €8.000</b>	<b>( GF: €8.000 / FR: €0 / VTC: €0 )</b>
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This item includes costs borne by the President when devoting time and making personal sacrifice to represent the Forum at meetings around Europe and globally.

Co-funding coming from the YFJ General Funds, in this case Membership Fees covers this budget line.

**A.5. FCC - Financial Control Commission**

<b>Total Budgeted: €8.980</b>	<b>( Co-funding: €2.980 )</b>
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<b>Exec.: €7.307 / Co-fund.: €1.000</b>	<b>( GF: €3.997 / FR: €0 / VTC: €2.310 )</b>
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Included in the costs under this budget line are the meetings of the FCC. These meetings comprise the members of the FCC (four elected members), the Administrative and Financial Director, the Bureau Member responsible for Finances, and the Secretary General.

The Financial Control Commission (internal auditors) met in Brussels, as usual twice over the year. On the meeting of 7-8 March, the FCC carried an internal audit on the accounts of 2008. 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 the 10-11 October 2009. This meeting will focus on the budget revision for 2009, besides the 2009 budget execution monitoring so far.

FCC reports are available on our website or upon request from the YFJ Secretariat.

**A.6. CBMA - Consultative Body on Membership Applications**

<b>Total Budgeted: €9.470</b>	<b>( Co-funding: €4.970 )</b>
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<b>Exec.: €6.357 / Co-fund.: €0</b>	<b>( GF: €5.697 / FR: €0 / VTC: €660 )</b>
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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 held during 2009: the first on 7-8 February, the second on 2-3 April and the third on 3-4 October. These meetings totalled €6.357.

## B. Operational & Legal Costs

This Item (Budget Heading) includes a substantial part of the running costs of the organisation. In 2009 these costs represented 9,8% of the total costs applicable to the operating grant. The total for this Budget Heading was close to the budgeted amount (variation of -6,2%), even if there were higher variations in the budget lines. The co-funding comes from YFJ General Funds - annual grant from the Council of Europe and membership fees.

	Total Contractual Budget	Real Expenses Declared	% of variation	Non-eligible Costs	Total of Eligible Costs	Co-funding
<b>B. Operational &amp; Legal Costs</b>	<b>286.400,00</b>	<b>268.614,61</b>	<b>-6,21%</b>	<b>0,00</b>	<b>268.614,61</b>	<b>44.420,01</b>
1. Office premises	104.800,00	✓ 108.026,97	3,08%	0,00	108.026,97	✓ 2.178,92
2. Equipment	17.150,00	✓ 13.650,45	-20,41%	0,00	13.650,45	✓ 484,20
3. Depreciations	20.100,00	✓ 14.483,13	-27,94%	0,00	14.483,13	✓ 0,00
4. Communications	32.500,00	✓ 26.186,56	-19,43%	0,00	26.186,56	✓ 1.514,78
5. Office supplies	20.550,00	✓ 19.888,01	-3,22%	0,00	19.888,01	✓ 242,10
6. External audit and legal advice	8.650,00	✓ 7.078,50	-18,17%	0,00	7.078,50	0,00
7. Social reserves	75.000,00	✓ 75.000,00	0,00%	0,00	75.000,00	40.000,00
8. Financial Charges & Other Costs	7.650,00	✓ 4.300,99	-43,78%	0,00	4.300,99	0,00

### B.1. Office premises

**Total Budgeted: €104.800 ( Co-funding: €2.250 )**

**Execution: €108.027 / Co-funding: €2.179 ( General Funds: €105.848 )**

The costs were even slightly above the last amount budgeted. The detail of the costs is as follows:

<i>Office premises</i>	Budget	Execution	Variation
Rent	66.500,00	71.461,44	4.961,44
Services	25.000,00	25.863,21	863,21
Electricity, Gas, etc.	7.500,00	6.768,93	-731,07
Renovations	2.550,00	1.956,04	-593,96
Insurance	2.250,00	1.490,81	-759,19
Taxes	1.000,00	476,64	-523,36
Gen. Costs	0,00	0,00	0,00
<b>TOTAL</b>	<b>104.800,00</b>	<b>108.017,07</b>	<b>3.217,07</b>

As usual, the biggest expenditure item is rent (hitherto around 66,2%); plus services (alarm, fire protection, maintenance, cleaning); supplies (e.g. electricity, gas, water); property tax; and basic office renovation work.

## B.2. Equipment and maintenance

**Total Budgeted: €17.150 ( Co-funding: €500 )**

**Execution: €13.650 / Co-funding: €484 ( General Funds: €13.166 )**

This item includes maintenance of all equipment (mostly by contract).

The most relevant item was the IT Support (€10.258,75), which included services and licenses connected to IT (hardware and software).

<i>Equipment</i>	<i>Budget</i>	<i>Execution</i>	<i>Variation</i>
IT Support	10.000,00	10.258,75	258,75
Copiers	6.500,00	3.123,01	-3.376,99
Telephone	0,00	0,00	0,00
Other Equipment	0,00	0,00	0,00
<b>TOTAL</b>	<b>16.500,00</b>	<b>13.381,76</b>	<b>-3.118,24</b>

The remainder costs are related to the contract for the copying machines (€3.123,01). During 2009 these costs were kept below the total in 2008 (€17.181,18).

## B.3. Depreciations

**Total Budgeted: €20.100 ( Co-funding: €0 )**

**Execution: €14.483 / Co-funding: €0 ( General Funds: €14.483 )**

Depreciations are calculated according to the valuation rules approved for the Youth Forum, as a requirement of the new Belgian legislation on AISBLs and more specifically for the category of "big" AISBLs<sup>5</sup>, demanding compliance with the accounting rules for private companies.

On the topic of assets' depreciation, the YFJ valuation rules establish that:

*"Assets are considered to be the goods acquired by the organisation, such as equipment (furniture, computers and other hardware) and intangible assets (e.g. software).*

*Valuation rule: these will be valued according to their acquisition cost, and will be depreciated according to this cost. Depreciations are calculated at the end of the year.*

*Low value equipment - from 75 EUR to 750 EUR: will be fully depreciated during the year of acquisition.*

*High value equipment - equal or higher than 750 EUR: a pro-rata temporis depreciation method has been applied i.e. an item is depreciated according to the number of months passed after its acquisition during the year, and not for the full one year. The depreciation period is set for 3 years (36 months)."*

<sup>5</sup> L 2002-05-02/51, art. 41, 009; En vigueur : 01-07-2003 - TITRE III. - Des associations internationales sans but lucratif - Art. 53. - § 3.

<i>Depreciations</i>	<i>Budget</i>	<i>Execution</i>	<i>Variation</i>
Equipment - Dep. 1 Year	5.500	2.455	-3.044,70
Furniture - Dep. 1 Year	2.500	0	-2.500,00
Grat. Contr. YFEU	1.150	0	-1.150,00
Software - Dep. 1 Year	3.000	1.802	-1.197,64
Software - Dep. 3 Years	4.800	3.586	-1.214,10
Equipment - Dep. 3 Years	1.650	5.590	3.939,83
Furniture - Dep. 3 Years	1.500	1.050	-450,26
<b>TOTAL</b>	<b>20.100,00</b>	<b>14.483,13</b>	<b>5.616,87</b>

During 2009, Youth Forum changed its IT (hardware and software) and launched a new website. The depreciation costs related to the new licenses amounted €1.802 and those for the website €3.586. Our new computers and server are depreciated over 3 years and for 2009 the costs are amounting €5.590.

#### **B.4. Communications**

**Total Budgeted: €32.500 ( Co-funding: €500 )**

**Execution: €26.187 / Co-funding: €484 ( General Funds: €24.672 )**

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 mail (regular, express or registered mail). The current under expenditure comes from telephone and internet.

<i>Communication</i>	<i>Budget</i>	<i>Execution</i>	<i>Variation</i>
Telephone	27.500	21.629	-5.871,35
Internet	3.500	2.012	-1.488,25
Mail	1.500	2.546	1.046,16
Other Costs	0	0	0,00
<b>TOTAL</b>	<b>32.500,00</b>	<b>26.186,56</b>	<b>-6.313,44</b>

We can verify that this budget line remained below the budgeted amount and below the amount spent the previous year (€33.943,69).

#### **B.5. Office supplies**

**Total Budgeted: €20.550 ( Co-funding: €250 )**

**Execution: €19.888 / Co-funding: €242 ( General Funds: €19.646 )**

The execution of this budget line is beneath the forecast and lower than last year's costs (€21.868,74). It includes €4.416,65 for stationary (paper, envelopes, toner, office material), €7.579,36 corresponding to the cost of the copies done internally, €1.583,81 for beverages (water, coffee, etc) available at the office for meetings held in the YFJ office and for the staff. According to the valuation rules, the definition of stationary "also includes low value equipment, with an acquisition value below 75 EUR".

<i>Office Supplies</i>	<i>Budget</i>	<i>Execution</i>	<i>Variation</i>
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Stationary	4.700,00	4.416,65	-283,35
Copies	7.100,00	7.579,36	479,36
Beverages	2.000,00	1.583,81	-416,19
IT supplies	3.750,00	3.747,66	-2,34
General Supplies	1.000,00	934,96	-65,04
Other Costs	2.000,00	1.625,57	-374,43
<b>TOTAL</b>	<b>20.550,00</b>	<b>19.888,01</b>	<b>-661,99</b>

In this case there was a reduction of the costs with Stationary (2008: €7.594,59; - €3.177,94) and an increase of Copies (2008: €4.577,40; + €3.001,96). On the overall costs of the budget line, there was a reduction of €1.980,73 in comparison with the previous year.

#### B.6. External audit and legal advice

**Total Budgeted: €8.650 ( Co-funding: €0 )**

**Execution: €7.079 / Co-funding: €0 ( General Funds: €7.079 )**

The costs under this budget line refer mainly to consultation costs that are related to contracts, staff issues, and questions related to the proper functioning of the association.

<i>External audit and legal advice</i>	Budget	Execution	Variation
Financial Auditors/ Consultants	7.150,00	7.078,50	-71,50
Lawyers	1.500,00	0,00	-1.500,00
Other Support	0,00	0,00	0,00
<b>TOTAL</b>	<b>8.650,00</b>	<b>7.078,50</b>	<b>1.571,50</b>

A part of the costs (€7.078,50; 2008: €8.228,00) refers to the external audit and other support provided by the audit company, Ernst and Young. These costs were higher than initially foreseen due to the increase of work and responsibilities of the auditors under the light of the Belgian regulations for big AISBLs.

This budget line also includes consultation (€1.500) with lawyers on a number of legal issues. As there were no legal consultations during 2009, this budget remained unspent.

**B.7. Social reserves**

<b>Total Budgeted: €75.000</b>	<b>( Co-funding: €40.000 )</b>
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<b>Execution: €75.000 / Co-funding: €40.000</b>	<b>( General Funds: €40.000 )</b>
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The Social Reserves consist in building a reserve in the budget intended to cover compensation costs for the employees in the highly unlikely case of insolvency of the European Youth Forum. The Youth Forum has made these since 1997<sup>6</sup>.

There was the need to increase the current level of Social Reserves, as they are still below the required level<sup>7</sup>. As a result, the Youth Forum members approved, at the General Assembly of November 2006, a decision to reach the required level by 2010.

**B.8. Financial Charges & Other Costs**

<b>Total Budgeted: €7.650</b>	<b>( Co-funding: €0 )</b>
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<b>Execution: €4.301 / Co-funding: €0</b>	<b>( General Funds: €4.301 )</b>
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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.

<i>Financial Charges &amp; Other Costs</i>	Budget	Execution	Variation
Financial Charges	6.050,00	3.600,50	-2.449,50
Interests	600,00	588,08	-11,92
Other Charges	500,00	0,00	-500,00
Other Costs	500,00	112,41	-387,59
<b>TOTAL</b>	<b>7.150,00</b>	<b>4.188,58</b>	<b>-2.961,42</b>

These costs are well below the foreseen amount due to a change in the repartition of transaction costs (in 2009 the costs referring to payments were shared between the beneficiary and the payers).

NB: Interest charges are not included!

<sup>6</sup> Concerning the agreements established at the time with Forum Jeunesse de l'Union Européenne

<sup>7</sup> Detailed calculations are available upon request.



### C. Employment Costs

This is the biggest budget line of the Youth Forum, representing 51,83% of the total costs. Most of the costs come from salaries and employer obligations, which increased by 8,9% when compared to 2008. The main reason of this increase was the several changes in the Youth Forum staff members leading to periods of overlapping in a given position.

	Total Contractual Budget	Real Expenses Declared	% of variation	Non-eligible Costs	Total of Eligible Costs	Co-funding
<b>C. Employment Costs</b>	<b>1.423.450,00</b>	<b>1.414.294,65</b>	<b>-0,64%</b>	<b>0,00</b>	<b>1.414.294,65</b>	<b>36.655,22</b>
1. Gross salaries	✓ 990.000,00	✓ 988.010,65	-0,20%	0,00	988.010,65	✓ 31.813,17
2. Social Security contributions	✓ 309.000,00	✓ 303.076,88	-1,92%	0,00	303.076,88	✓ 3.873,64
3. Vacation accrual	✓ 25.000,00	✓ 11.845,29	-52,62%	0,00	11.845,29	✓ 0,00
4. Staff travel costs	✓ 17.450,00	✓ 18.418,31	5,55%	0,00	18.418,31	✓ 0,00
5. Staff training	✓ 18.500,00	✓ 21.036,60	13,71%	0,00	21.036,60	✓ 968,41
6. Recruitment and other expenses	63.500,00	✓ 71.906,92	13,24%	0,00	71.906,92	0,00

#### C.1. Gross salaries

**Total Budgeted: €990.000 ( Co-funding: €13.500 )**

**Execution: €988.011 / Co-fund.: €13.074 ( GF: €956.197 / FR: €18.740 / VTC: €0 )**

There was a slight under-spending in this budget line (-0,2%). There is a different execution than initially foreseen due to the changes in the Secretariat, as referred before.

There have been more changes than in previous years, as can be confirmed by the list of personnel of the Youth Forum during the 2009.

The persons that terminated their contract with the Youth Forum were:

- - IT Assistant/Webmaster, until 15 March;
- - PO Youth Work Development, until 4 September;
- - PO Youth Work Development, until 2 March;
- - Assistant to the Secretary General, until 12 February;
- - Secretary General, until 31 May;
- - EU Relations Coordinator, 16 August.

On the other hand, the persons that initiated a contract with the Youth Forum were:

- Institutional Coordinator EU Relations, on August 4, 2009;
- Training and Membership Services Coordinator, on May 4, 2009;
- Administrative & Financial Director, on 2 March 2009;
- PO Youth Work Development, on September 28, 2009;
- IT / Webmaster; on 25 February 2009;
- PDAD Assistant, on August 17, 2009;
- Assistant to the Secretary General, on 9 February 2009;
- PO Youth policy in Europe, on 2 February 2009;
- CoE relations Co-ordinator, 5 January 2009;
- Institutional Coordinator UN & Global, on July 13, 2009.

The list of the remaining members of the staff is:

- Receptionist / Assistant;
- - Head of Department;
- - PO Education;
- - Assistant-Translator;
- - Press & Communications officer;
- - Administration Assistant;
- PO Training./Equal.& Human Rights;
- - Accountant;
- Secretary General;
- - Co-ordinator of Translation Team (50%);
- - PO Health and Sustainable Development.

### C.2. Social Security contributions

**Total Budgeted: €309.000 ( Co-funding: €4.000 )**

**Execution: €303.077 / Co-funding: €3.874 ( GF: €299.203 / FR: €0 / VTC: €0 )**

The costs under this budget line were very approximate to the foreseen value, though it is still difficult to calculate the applicable rates while budgeting, mainly because some of the social security rates depend on variable factors, like the personnel structure of the employer, the contract duration and other.

### C.3. Vacation accrual

**Total Budgeted: €25.000 ( Co-funding: €0 )**

**Execution: €11.845 / Co-funding: €0 ( GF: €11.845 / FR: €0 / VTC: €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.

The calculation for 2009 indicates an Accrual Value of €128.659,11, meaning €11.845,29 below the value at balance sheet.

The calculation<sup>8</sup> was the following:

Calculation Period	01/01/2009 - 31/12/2009
Basis for Calculation	684.356,97
Total to be considered	128.659,11
Value at balance sheet	116.813,82
Accrual 2009	+ 11.845,29

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 2008.

<sup>8</sup> Detailed calculations are available upon request.

**C.4. Staff travel costs**

<b>Total Budgeted: €17.450</b>	<b>( Co-funding: €0 )</b>
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<b>Execution: €18.418 / Co-funding: €0</b>	<b>( GF: €18.418 / FR: €0 / VTC: €0 )</b>
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This budget line includes daily staff travel costs as regulated by the Work Rules agreed between staff and employer in 2001, besides the requirements deriving from Belgian Legislation.

These include: an annual STIB ticket for employees living in the Brussels region, and 60% of train costs for employees living outside it. This budget line also includes a "living abroad compensation" for employees living in Belgium for less than 5 years - as defined in the internal Work Rules agreed between Employer and Employees.

**C.5. Staff Training**

<b>Total Budgeted: €18.500</b>	<b>( Co-funding: €1.000 )</b>
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<b>Execution: €21.037 / Co-funding: €968</b>	<b>( GF: €20.068 / FR: €0 / VTC: €0 )</b>
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<i>Staff training</i>	<i>Budget</i>	<i>Execution</i>	<i>Variation</i>
General Training	10.000,00	11.632,23	1.632,23
Individual Training	8.000,00	9.394,37	1.394,37
Seminars	500,00	10,00	-490,00
<b>TOTAL</b>	<b>18.500,00</b>	<b>21.036,60</b>	<b>3.026,60</b>

This budget line includes the costs of staff training and seminars, encompassing courses relevant to the employee's work at the Secretariat. There was individual (€9.394,37) and collective training (€11.632,23) held for staff, which in 2009 also comprised a staff retreat with team building sessions. Several training actions were planned for the end of the year.

**C.6. Recruitment and other expenses**

<b>Total Budgeted: €63.500</b>	<b>( Co-funding: €0 )</b>
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<b>Execution: €71.907 / Co-funding: €0</b>	<b>( GF: €71.907 / FR: €0 / VTC: €0 )</b>
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As referred here above, the replacement processes were above the initially foreseen number. Consequently, this budget line is over-spent. The main reasons were the moving costs (+ €5.772,01) and the interview costs (+ €1.189,67).

<i>Recruitment and other expenses</i>	<b>Budget</b>	<b>Execution</b>	<b>Variation</b>
Recruitment - Interview Costs	6.000,00	7.189,67	1.189,67
Recruitment - Moving costs	11.700,00	17.472,01	5.772,01
Recruitment - Return Costs	500,00	0,00	-500,00
Recruitment - Other costs	300,00	412,96	112,96
Staff Insurances	15.000,00	15.533,89	533,89
Medical Services	1.500,00	927,40	-572,60
SG Recruitment	22.000,00	21.333,83	-666,17
SD Worx - social secretariat	5.500,00	5.763,85	263,85
Staff - other costs	1.000,00	3.273,31	2.273,31
<b>TOTAL</b>	<b>62.500,00</b>	<b>68.633,61</b>	<b>5.869,76</b>

This item also includes HR service costs (social secretariat), medical service, legal insurances for the personnel and general HR costs.

## D. Priority Working Areas

This is one of the main areas in the Youth Forum Work Plan. In terms of budget allocation, it represents approximately 15% of the total costs under the EU operating grant. The execution on the Budget Heading was well below the budget (-18%) with the reasons being linked to lower costs and lower level of activity than foreseen.

	Total Contractual Budget	Real Expenses Declared	% of variation	Non-eligible Costs	Total of Eligible Costs	Co-funding
<b>D. Priority Areas</b>	<b>523.550,00</b>	<b>429.119,78</b>	<b>-18,04%</b>	<b>0,00</b>	<b>429.119,78</b>	<b>224.410,01</b>
1. Education	✓ 38.460,00	✓ 38.161,77	-0,78%	0,00	38.161,77	18.003,07
2. Youth Work Development	✓ 141.185,00	✓ 129.886,68	-8,00%	0,00	129.886,68	87.069,76
3. Participation and Youth Policy Mainstreaming	✓ 130.760,00	✓ 107.507,01	-17,78%	0,00	107.507,01	50.974,10
4. Human Rights	✓ 51.790,00	✓ 46.876,90	-9,49%	0,00	46.876,90	27.509,26
5. Employment and Social Affairs	✓ 161.355,00	✓ 106.687,42	-33,88%	0,00	106.687,42	40.853,82

### D.1. Education

**Total Budgeted: €38.460 ( Co-funding: €17.610 )**

**Execution: €38.162 / Co-funding: €10.745 ( GF: €20.159 / FR: €1.978 / VTC: €5.280 )**

The main foci were the development of a reaction to the proposal for a revised framework in Education and Training and the advocacy work in the new Open Method of Coordination (OMC) in Education. The first did not imply financial costs and the costs with the latter (mostly advocacy work) were covered from general advocacy costs.

During the first semester, the main activities held were the event on the new Open Method of Coordination in Education co-organised with the Czech EU Presidency and the Czech business representation to the EU and the Working Group on Education that took place on 28<sup>th</sup> -29<sup>th</sup> March in Brussels amounting to €4.425.

Concerning the advocacy work, costs are mainly related to general representation which amounted to €3.130.

The 4<sup>th</sup> Dialogue on the Recognition of Non-Formal Education was organised in Ghent on 11-12 December 2009 (€15.541), was hosted by the University of Ghent and brought together 28 representatives of Member Organisations and various institution or educational representatives.

The Experts Meeting on Quality of NFE met on 11 December in Ghent (simultaneously to the 4<sup>th</sup> Dialogue on NFE) and was attended by 8 participants (€6.381).

The second Working Group on Education took place on 12-13 September 2009 in Brussels and gathered 6 participants. This event amounted to €4.621. The third Working Group was held in Kandersteg (Switzerland) on 5-6 December, was hosted by WOSM and totalled €4.065.

### D.2. Youth Work Development

**Total Budgeted: €141.185 ( Co-funding: €86.235 )**

Execution: €129.887 / Co-funding: €22.200	( GF: €42.817 / FR: €60.910 / VTC: €3.960 )
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This area focuses mainly on enhancing the sustainability of Youth Work Development (YWD) in Europe, with a special focus on regions such as Southeast Europe and Eastern-Europe and Caucasus. As usual the focus was set on the on-going action within the area, which include study visits and on the implementation of the activities foreseen in the Work Plan:

- Organise annual thematic activities for MOs on strengthening youth work;
- Organise I&N Day with regional focus on developing capacity and ensuring continuity in youth work.

Study Visits aim at developing knowledge on Youth Work in Europe for bilateral and multilateral cooperation among youth organisations in Europe, and serve as a reference for advocacy work towards governmental and institutional partners of the Youth Forum.

During the first semester, the YFJ organised a contact making and capacity building event in Georgia on 30<sup>th</sup> April - 4<sup>th</sup> May, in cooperation with the National Council of Youth Organisations in Georgia (NCYOG). The aim of the event is to support the youth work and youth organisations in Georgia by acquiring up-to-date information on the situation of youth NGOs; raising awareness on the current situation of Georgian youth organisations among the YFJ membership; fostering networking and cooperation initiatives between Georgian NGOs and NGOs from other countries; identifying available resources available for supporting youth work within the country and as well as international ones of both financial and other character. The total costs amounted to €13.680.

Study Visits aim at developing knowledge on Youth Work in Europe for bilateral and multilateral cooperation among youth organisations in Europe, and serve as a reference for advocacy work towards governmental and institutional partners of the Youth Forum.

There were 2 Networking Days held in 2009. The first one was done in Turkey from 19<sup>th</sup> to 22<sup>nd</sup> November and the second one in Serbia from 10<sup>th</sup> to 13<sup>th</sup> December. and the second one in Turkey. The costs referring to the first Networking Days were amounted to €2.826 and the second totalled €6.476.

The Youth Work Development Working Group (YWDWG) for 2009-2010 was constituted in the first months of the year 2009. It counts with 6 representatives from Member Organisations and it convened two times in 2009, 27<sup>th</sup> - 29<sup>th</sup> March in Brussels, and served as an introduction to the topics the group will be working on. The total costs amounted to €6.837. The second meeting took place in Brussels on 28<sup>th</sup> - 29<sup>th</sup> November (€3.052)

The remainder amount on this budget line refers to general representation costs within the area. The general representation costs in the area refer to the attendance in diverse meetings and events of meaning for the policy area and following of the processes lead by partner organisations and institutions. These events are crucial in maintaining the YFJ position in the focus regions and in the different relevant processes pertaining to them.

### *Global and Regional Youth Work Development*

This area covers youth work development work at the global level, namely with the Youth Forum's regional partners. The YFJ has on-going regional processes within Asia, Latin-America, Africa and the Euro-Med region.

As major follow-up of the Africa-Europe Youth Summit, in 2009 the YFJ participated to the 7<sup>th</sup> Euro-Africa Cooperation Training Course for Youth Organisations, the course involved 15 participants from Africa and 15 participants from Europe (€1.862).

During 2009, the Youth Forum also did a study visit to China and met with the All China Youth Federation (ACYF), which consequently came in Brussels to meet institutional partners of the Youth Forum. The cooperation with Asia amounted to €6.849.

The 3<sup>rd</sup> League of Arab States Youth Forum (LAS) and the 2<sup>nd</sup> Euro-Arab Coordination Meeting of Youth Organisations (EACMYO), was held on 14<sup>th</sup> - 20<sup>th</sup> November in Assilah, Morocco, in cooperation the Council of Europe. This led to a financial contribution of the Council of Europe totalling €38.250 supporting 56 European Participants to the event.

Another relevant event carried out every year, in partnership with the Spanish Government, the North-South Centre and the Spanish Youth Council is the University on Youth and Development. The UYD was done, as usual, in CEULAJ, in Mollina, Spain, from 13<sup>th</sup> to 20<sup>th</sup> September. The costs related to the general program of the University reached approximately €6.350.

The FEULAT, carried out within the framework of the University, had its 12<sup>th</sup> edition, from the 16<sup>th</sup> to the 20<sup>th</sup> September.

Within this budget line is also included the global co-operation work done with different global and regional partners, such as the ICMYO (International Co-ordination Meeting of Youth Organisations) and the GCCC (Global Co-operation Co-ordination Committee). The Youth forum has also participated in Task-force meetings of ICMYO. Overall the YFJ involvement and commitment to these structures amounted to €2.210.

In 2009, the United Nation Population Fund granted the Youth Forum with €20.388 in order to provide a report on the Global Youth Advisory Panel and its action within the UNFPA.

The remaining costs refer to general representation.

### ***D.3. Participation and Youth Policy Mainstreaming***

<b>Total Budgeted: €130.760</b>		<b>( Co-funding: €50.860 )</b>	
<b>Execution: €107.507 / Co-funding: €30.100</b>		<b>(GF: €56.533 / FR: €15.594 / VTC: €5.280)</b>	

During the first semester 2009, the YFJ has developed its youth participation policy in three main foci:

- Follow up of the evaluation and the development of the New Framework of European Cooperation in the field of Youth;
- Promote a New Youth Agenda for the EU institutions in view of the new mandate of the European Parliament and the European Commission;
- Coordinate the get-out-the-vote campaigns for the June 2009 European elections.

On the first focus - New Framework of European Cooperation in the field of Youth - the YFJ organised a stakeholder consultation on 5th March in Brussels in cooperation with the Czech Presidency of the EU and the Czech business representation to the EU. Moreover, the YFJ was collecting feedback from the national level through contributions of National Youth Councils, and analysing it in an YFJ Shadow report on the revision of the framework of European cooperation in the youth field. These activities were totalling €11.426 (budgeted € 12.000).

The YFJ proposals for a New Youth Agenda for the EU were launched at a visibility event on 20<sup>th</sup> March in Brussels. The YFJ also developed a website ([www.youthagenda.eu](http://www.youthagenda.eu)) and some promotional materials to give visibility to the YFJ's proposals in the run-up to the European elections in June 2009. The costs were amounting €10.999 (budgeted €12.500). The under-spending is due to the fact the visibility event was organised jointly with Get-out-the-Vote coordination meeting.

The Get-out-the-Vote coordination meeting took also place on 20<sup>th</sup> March in Brussels. The European Parliament and the European Commission were invited to present the information campaign of the EU Institutions. Following these presentations, the participants worked in smaller group in order to coordinate their activities and establish links with the institutional campaign. This meeting amounted €2.588.

The first Working Group on Participation and Youth Policy Mainstreaming was held in Brussels on 4<sup>th</sup> - 5<sup>th</sup> April 2009 and totalled €4.821. On 19<sup>th</sup> - 20<sup>th</sup> September, the second Working Group took place in Malta and was hosted by the National Youth Council of Malta (€5.249). The third Working Group was held in Brussels on 28<sup>th</sup> - 29<sup>th</sup> November and the costs referring to it amounted to €4.621.

The European Youth Forum has devoted a substantial part of the year to the lobby for a European Convention on the Rights of Young People. Actions were planned engaging Member Organisations in a lobby group (€2.039). This group played a facilitating role at the Youth Event celebrating the 60<sup>th</sup> anniversary of the Council of Europe that resulted in a declaration on the need for a Convention on the Rights of Young People adopted by the participants. The 60<sup>th</sup> anniversary of the CoE was hosted by the Slovenia Republic and the co-funding amounted to €15.000 (total costs €27.315).

In December the Youth Forum, in co-operation with the Permanent mission of Finland to the UN office in Geneva, organised a round table discussion with Member Organisations on how to reduce the gap between what is perceived as child and youth participation. This meeting amounted to €5.948.

Lowering the voting age to 16 in all elections is one of the requests that the Youth Forum is proactively asking the Institutions. The participants presented, during an expert meeting in October (€2.989), the state of art on this topic in their respective countries.

The YFJ launched a project aiming to ensure and empower participation of Member Organisations in the decision-making processes at the local and regional level. The first training for participation in decision-making processes took place in October and amounted to €7.642.

The remainder amount in this budget line refers to institutional collaboration, which was relevant in this area, amounting to €11.788 (budget: €14.500) for the following meetings:

- Commission on Social Development (CSocD): €1.496;
- UN General Assembly (UNGA): €5.411;
- UN Advocacy Meeting: €4.881.

#### ***D.4. Equality & Human Rights***

<b>Total Budgeted: €51.790</b>	<b>( Co-funding: €25.340 )</b>
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<b>Execution: €46.877 / Co-funding: €9.450</b>	<b>( GF: €19.368 / FR: €14.099 / VTC: €3.960 )</b>
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Costs so far refer to general advocacy work and meetings. There has already been one meeting on the Durban Review Conference, which took place in Geneva on April 20<sup>th</sup> - 24<sup>th</sup> 2009. The YFJ also attended the Commission on the Status of Women, March 2<sup>nd</sup> - 13<sup>th</sup> in New York. These costs amounted to totally €7.874.



The YFJ organised the Information and Networking Days on Migration on 13<sup>th</sup> - 14<sup>th</sup> June in Brussels. The event gathered 11 participants and the costs totalled €6.311.

The first Working Group on Equality and Human Rights was held in Brussels on 23<sup>rd</sup> - 24<sup>th</sup> May 2009 and totalled €4.602. The second Working Group took place in Brussels on 27<sup>th</sup> - 28<sup>th</sup> November and the costs amounted to €6.867.

The YFJ kicked off its project aimed at increasing the capacity of its Members to further include young migrants and young people with migrant background in their work and structures. A 6-month preparation phase focused on collecting expressions of interest from Member Organisations and further information on existing experience and good practices in the field of representation of young migrants. The first capacity building event tackling reaching out and communication strategy was held in Quba, Azerbaijan in October. The costs referring to this event totalled €21.223 included a co-funding from NAYORA for €9.691.

#### *D.5. Employment and Social Affairs*

<b>Total Budgeted: €161.355</b>		<b>( Co-funding: €103.555 )</b>	
<b>Execution: €106.687 / Co-funding: €19.400</b>		<b>( GF: €65.834 / FR: €15.514 / VTC: €5.940 )</b>	

The YFJ co-organised together with the Zlin Region in the Czech Republic (co-funding contribution of €8.575), an event called 'Youth Employment in times of Crisis: an EU-Youth Dialogue', which took place in January 2009. The YFJ costs related to this event amounted €10.398.

The YFJ has made significant progress in producing good practice regarding the role of youth organisations in promoting the employment of young people. The YFJ, together with a consortium composed of seven Member Organisations, started the development of the Youth Employment Action (YEA): a long-term, trans-national project aimed at developing best practice on how to create entrance to the labour market and decent working conditions for young people. A dedicated website of the project was in development by the end of 2009. The costs referring to the Transnational Project amounted to €30.743.

In the area of health, Training Days on Mental Health were organised in cooperation with LSU - Swedish National Youth Council - in Stockholm on 18<sup>th</sup> - 21<sup>st</sup> June 2009 and the costs amounted €7.073.

The YFJ has strengthened its work on climate change and sustainable development during 2009. In April and with the collaboration of CRIJ - National Youth Council of the French speaking community in Belgium - held a preparatory meeting for the upcoming meeting of the UN Commission on Sustainable Development. This Commission on Sustainable Development was held in New York on 30<sup>th</sup> - 7<sup>th</sup> May 2009. These meetings totalled € 4.539.

The YFJ played a crucial role in the reinforcement of the international youth climate movement, with, among other things, the establishment of a youth constituency at the COP15 (€9.301), therefore strengthening the participation of youth in climate-related processes. The meetings held during the University on Youth and Development in Mollina (13<sup>th</sup> - 20<sup>th</sup> September 2009) on the climate change totalled €8.264.

The first Working Group on Employment and Social Affairs was held in Brussels on 21<sup>st</sup> - 22<sup>nd</sup> March 2009 and totalled €4.597. On 26<sup>th</sup> - 27<sup>th</sup> September, the second Working Group took place in Chinisau, Moldova and was hosted by the National Youth Council of Moldova (€8.992). The third Working Group was held in Brugge on 28<sup>th</sup> - 29<sup>th</sup> November and the costs referring to it amounted to €3.448.

## E. Advocacy and General Work

This budget heading refers to more general and institutional advocacy work carried out by the Youth Forum with its partners, such as the European Commission, the Council of Europe or the United Nations, besides the work on External Communication, namely towards the media.

It also includes the regular internal communication and internal work done by different structures of the Youth Forum and co-operation with the EU-Presidencies.

In 2009 it represented almost 10% of the total expenditures under the EU operating grant. Nonetheless, the execution was 2,55% over the budgeted amounts.

This budget area includes an important amount of co-funding (€68.588). This amount is divided into €19.200 from YFJ General Funds, €48.068 from partnerships and €1.320 from Volunteer Time Contributions.

	Total Contractual Budget	Real Expenses Declared	% of variation	Non-eligible Costs	Total of Eligible Costs	Co-funding
<b>E. Advocacy and General Work</b>	<b>239.500,00</b>	<b>245.618,25</b>	<b>2,55%</b>	<b>0,00</b>	<b>245.618,25</b>	<b>68.587,63</b>
1. 1% Solidarity Fund	23.300,00	14.221,94	-38,96%	0,00	14.221,94	0,00
2. Training capacity building	30.460,00	26.312,12	-13,62%	0,00	26.312,12	4.103,05
3. EU advocacy work	75.640,00	62.088,70	-17,92%	0,00	62.088,70	8.970,00
4. Council of Europe advocacy work	17.000,00	50.968,77	199,82%	0,00	50.968,77	38.981,56
5. EU-CoE Partnership advocacy work	3.500,00	3.115,31	-10,99%	0,00	3.115,31	1.440,25
6. UN advocacy work	5.000,00	5.032,67	0,65%	0,00	5.032,67	400,00
7. Media and Public relations	65.000,00	63.971,56	-1,58%	0,00	63.971,56	10.802,52
8. Gen. Representation	19.600,00	19.907,18	1,57%	0,00	19.907,18	3.890,25

### E.1. 1% Solidarity Fund

**Total Budgeted: €23.300 ( Co-funding: €0 )**

**Execution: €14.222 / Co-funding: €0 ( GF: €14.222 / FR: €0 / VTC: €0 )**

The European Youth Forum continued its commitment to devote part of its annual budget to youth-led development projects, through its 1% Solidarity Fund. In 2009, the Fund supported projects aimed at the implementation of the World Programme of Action for Youth, and building the capacity of regional partners.

In 2009 the support from the 1% Solidarity Fund went into a project from the World Organisation of the Scout Movement to support travel costs of representatives of partner regional platforms attending the Youth Volunteerism Workshop in Colonia, Uruguay. The same support, covering a capacity building and programming project, was given to the Pacific Youth Council.

The total costs with the 1% Solidarity Fund were €14.222.

## **E.2. Training Capacity Building**

**Total Budgeted: €30.460 ( Co-funding: €11.860 )**

**Execution: €26.312 / Co-funding: €2.400 ( GF: €22.209 / FR: €1.703 / VTC: €0 )**

Central to this area is the Youth Forum Pool of Trainers (PoT) and its work with YFJ Member Organisations and institutional partners. In addition, this area also focuses on the inclusion of training in the various working spheres of the YFJ, and works to promote the recognition of training as a crucial dimension of youth work and policy development.

The Pool of Trainers' annual meeting took place on May 15<sup>th</sup> - 17<sup>th</sup> in Patra, Greece. The meeting provided the Pool of Trainers with a valuable update on the major training policies at the EU level, in particular on the new CoE-EU Partnership initiative on Training for Trainers. The PoT meeting had the support of AEGEE-Patra. The costs with this meeting amount to approximately €13.207, with the co-funding reaching €1.432.

During 2009 there are also foreseen meetings of Sub-Groups of the Pool of Trainers on specific topics.

The Secretary General's Meeting was held on 9<sup>th</sup> October 2009 in Brussels and gathered 21 participants from Member Organisations. Different topics were discussing among them Financial Management, Corporate Social Responsibility and Organisational Development. The expenditures amounted to €7.425. Following this meeting, a group of experts met to develop specific toolkits for Member Organisations (€4.155).

The remaining costs on this budget line refer to general representation costs for the area.

## **E.3. EU Advocacy Work**

**Total Budgeted: €75.640 ( Co-funding: €10.290 )**

**Execution: €62.089 / Co-funding: €7.650 ( GF: €53.119 / FR: €0 / VTC: €1.320 )**

The work done towards achieving these objectives during the first semester was quite diverse, though the main allocation of funds was done for:

**EU Advocacy Coordination Meetings:** The first EU Advocacy Coordination Meeting, bringing together the National Youth Council of previous, current and the upcoming three EU Presidency countries and the Party-Political Youth Organisations (PPYOs), was organised on Friday 20 and Saturday 21 March. This first meeting included a joint session on the post-Lisbon framework with the Employment and Social Affairs on 21 March. Beside these broader sessions, the agenda focused on the YFJ's advocacy priorities for the EU for 2009–2010, with a special emphasis on the revision of the framework of European cooperation in the field of youth as well as the revision of the Lisbon Strategy and the YFJ's objective of a renewed and updated European Youth Pact within the post-Lisbon framework. The EU Advocacy Coordination Meeting replaces the previous practice of meetings of the YFJ Team of EU Presidency NYCs. This meeting amounted to €5.259.

The second EU Advocacy Coordination Meeting took place on 3<sup>rd</sup> October 2010 in Brussels and the event totalled €5.571.

**EU Presidency:** During 2009, the YFJ was very involved with the EU Presidency. This involved participation at different events organised by the Czech EU Presidency, such as

the Youth Event (20-22 January); the fifth Informal Forum with young people in the framework of the structured dialogue (28-29 May).

The same was done during the Swedish Presidency, starting with the Swedish Presidency Youth Event, taking place the 12-14 September, in Stockholm.

**Support to National Youth Councils during the EU Presidency:** In the first half of 2009, an amount of €17.600 was allocated to Pionyr, for a joint project, including the recruitment of a Presidency Project Officer (PPO). An equal amount (€22.000) was allocated to the Swedish National Youth Council (LSU), to follow the Swedish Presidency, during the second semester of 2009. Such joint projects are set up every six months with the National Youth Council of the country holding the six-month Presidency of the European Union.

**EU Advocacy:** This budget line also includes costs related advocacy towards the European Parliament and the European Commission. These costs totalled €5.596 for 2009.

The remainder costs borne within this budget line consist in general advocacy work done towards the EU and its different institutions, including the Czech Republic and Sweden Presidencies (€5.638).

#### **E.4. Council of Europe Advocacy Work**

**Total Budgeted: €17.000 ( Co-funding: €1.000 )**

**Execution: €50.969 / Co-funding: €1.000 ( GF: €11.987 / FR: €37.982 / VTC: €0 )**

The youth sector of the Council of Europe remains an important partner for the YFJ. The YFJ has therefore continued following the statutory bodies and has - as observer - attended all meetings during the reporting period: the Advisory Council Training Course (9<sup>th</sup> -11<sup>th</sup> March, Strasbourg) as well as the Advisory Council, Joint Council and the Extraordinary Programming Committee meetings (23-25 March, Mollina). The YFJ also held its AC Coordination Meeting with its 20 Member Organisations prior to the statutory meeting (22 March, Mollina). These events amounted to €7.390.

In addition, the YFJ continued its close cooperation with the North South Centre, mainly related to the preparations of the 2009 edition of the University on Youth.

Besides these concrete events, most of the work in this area was covered by general advocacy work.

**1st Council of Europe Conference of Ministers responsible for Media and New Communication Services:** Following an invitation from DG Human Rights and Legal Affairs and from the Council of Europe, the European Youth Forum organised a Youth Event prior to the Ministerial Conference on Media and New Communication Services, gathering around 40 young people from all over Europe to discuss a new notion of media. This conference took place in Reykjavik on 28-29 May 2009. The costs with this conference (including follow-up work) totalled €34.957 and were financed through a grant provided by the European Youth Foundation (€31.483).

The remaining costs borne within this budget line consist in general advocacy work done towards the CoE (€3.139), besides the YFJ involvement in the statutory bodies and preparatory meetings for events (€5.482).

#### **E.5. EU-CoE Partnership Advocacy Work**

**Total Budgeted: €3.500 ( Co-funding: €300 )**

**Execution: €3.115 / Co-funding: €300 ( GF: €1.675 / FR: €1140 / VTC: €0 )**

The Work Plan did not foresee any concrete activities within this area; therefore the budget was allocated to representation in meetings and advocacy work.

#### **E.6. UN Advocacy Work**

**Total Budgeted: €5.000 ( Co-funding: €400 )**

**Execution: €5.033 / Co-funding: €400 ( GF: €4.633 / FR: €0 / VTC: €0 )**

The costs under this budget line refer to the work done with regards to the UN System, namely the UN Commission on the Status on Women (€3.246) and the different institutions, like the World Bank and UNESCO (€1.787).

#### **E.7. Media and Public relations**

**Total Budgeted: €65.000 ( Co-funding: €5.100 )**

**Execution: €63.972 / Co-funding: €5.100 ( GF: €53.169 / FR: €5.703 / VTC: €0 )**

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 "Youth Opinion".

The two issues of the Youth Opinion were published. The costs related to the Youth Opinion totalled €14.190.

Publications constitute also a large part of this line, mainly due to the production of the Annual Report, in English and French. It totalled €7.022.

Costs with IT & software amounted to €2.158. These are mainly related to maintenance costs of the current intranet, though with a lower number of users.

Besides, the Press & Communications meeting took place in Bern, Switzerland on 17-20 May and was hosted and co-funded by the CSAJ - National Youth Council of Switzerland. The costs with this meeting amount to approximately €12.682, with the co-funding reaching €5.484.

The YFJ Open Doors Day took place on 9<sup>th</sup> September 2010 and offered the possibility to several organisations to present their activities. This meeting totalled €3.405.

Moreover, the Youth Forum created a new logo for the organisation itself and redesigned our Youth Opinion Magazine (€8.501).

The remainder of the costs within this budget line refer to publications, subscriptions, YFJ stand, YFJ merchandising and documentation. These amounted altogether €15.163.

#### **E.8. General Representation**

**Total Budgeted: €19.600 ( Co-funding: €2.350 )**

**Execution: €19.907 / Co-funding: €2.350 ( GF: €16.017 / FR: €1.540 / VTC: €0 )**

This budget line includes the participation at 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. The final costs included a co-funding amount coming from volunteer time contribution of €6.765. These costs were slightly over the budgeted.

## V. INCOMES

The final incomes of the Youth Forum during 2009 were as follows:

	BUDGET			EXECUTION		
	Contractual Grants	Other Income	TOTAL 2009	Contractual Grants	Other Income	TOTAL 2009
<b>A. EC funding (DG EAC)</b>	<b>2.330.000</b>	<b>0</b>	<b>2.330.000</b>	<b>2.145.141</b>	<b>184.858,72</b>	<b>2.330.000</b>
1. Youth in Action - Action 4.2	2.330.000	0	2.330.000	2.145.141	184.859	2.330.000
<b>B. Other funding</b>	<b>582.500</b>	<b>60.000</b>	<b>642.500</b>	<b>583.464</b>	<b>56.494</b>	<b>639.958</b>
1. Council of Europe (annual grants)	107.000	0	107.000	106.305	0	106.305
2. Membership fees	100.000	50.000	150.000	98.095	52.931	151.026
3. Volunteer Time contributions	132.000	0	132.000	113.685	0	113.685
4. Partnership projects & other	243.500	10.000	253.500	265.379	3.563	268.942
<b>TOTAL INCOME</b>	<b>2.912.500</b>	<b>60.000</b>	<b>2.972.500</b>	<b>2.728.605</b>	<b>241.353</b>	<b>2.969.958</b>

This table is divided into two parts: one with the budgeted values; and the other with the final execution, including the following items:

1. **Contractual Grants:** co-funding allocated to the annual contractual grants, such as the DG EAC operating grant and also grants from the Council of Europe.
2. **Other Income:** incomes that are not allocated to the execution of the annual contractual grants, and which serve to cover the remaining costs of the Youth Forum activity, not linked to the referred grants.
3. **TOTAL:** Total of the incomes of the Youth Forum, adding the incomes attached to Contractual Grants and the Other Income.

### A. European Commission, DG EAC

#### A.1. Youth in Action - Action 4.2

The first pre-financing payment of €1,165 m was received on the 30 June 2009 and the intermediate payment of €932.000 was received on 30 November 2009.

As explained before, and considering the final budget execution, it is expected that a deduction of €184.858,72 could be made to the total foreseen contribution of €2.330.000 from DG EAC. This would lead to a final grant of €2.145.141,28. Considering that the payments from DG EAC on this grant have totalled € 2.097.000, we expect to receive an amount of €48.141,28.

The grant was recorded on the accounts according to the total value registered in the contract, that being €2.330.000. 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 2009 these grants totalled €106.305.

### B.2. Membership Fees

The total Membership Fees budgeted (€150.000) were split into two parts, one allocated to the contractual grants (€100.000) and the other considered as other income to cover costs of the Youth Forum activity, not linked to the annual contractual grants.

Following the request from DG EAC, we present the detail and allocation of the membership fees paid to the Youth Forum:

Acronym	Organisation	Memb. Fee 2009	Allocated Contract. Grants	Allocated other Income
		148.763,29	98.095,00	50.668,29
AEGEE Europe	Association des Etats généraux des Etudiants de l'Europe	1.479,00	1.479,00	0,00
Alliance	Alliance of European Voluntary Service Organisations	1.479,00	1.479,00	0,00
Allianssi	Finnish Youth Co-operation Allianssi	2.256,00	2.256,00	0,00
ATD Quart Monde	Mouvement international ATD Quart Monde	1.479,00	1.479,00	0,00
BYC	British Youth Council	3.760,00	3.760,00	0,00
CEJA	Conseil européen des jeunes agriculteurs	550,00	550,00	0,00
CESI-Youth	European Confederation of Independent Trade Unions	550,00	550,00	0,00
CGJL	Confédération générale de la jeunesse luxembourgeoise	1.218,00	1.218,00	0,00
CIJOC	International Coordination of Young Christian Workers	550,00	0,00	550,00
CJE	Spanish Youth Council	3.384,00	3.384,00	0,00
CNAJEP	Comité national des associations de jeunesse et d'éducation populaire	3.760,00	3.760,00	0,00
CNJ	Portuguese National Youth Council	2.444,00	0,00	2.444,00
CNJC	National Youth Council of Catalonia	2.444,00	2.444,00	0,00
CNTM	National Youth Council of Moldova	940,00	0,00	940,00
CRIJ	Conseil pour les relations int. jeunesse Communauté française de Belgique	1.816,00	0,00	1.816,00
CSAJ/SAJV	National Youth council of Switzerland	2.632,00	2.632,00	0,00
CTR	National Youth Council of Romania	1.833,00	0,00	1.833,00
CYCIC	Cyprus Youth Council	940,00	0,00	940,00
DEMYC	Democrat Youth Community of Europe	1.479,00	0,00	1.479,00
DNK	German National Committee for International Youth Work	4.060,00	4.060,00	0,00
Dutch NYC	Dutch National Youth Council	3.008,00	0,00	3.008,00
DBYN	Don Bosco Youth Network	550,00	550,00	0,00
DUF	Danish Youth Council	2.444,00	2.444,00	0,00
EBCO/BEOC	European Bureau of Conscientious Objectors	1.479,00	1.479,00	0,00
ECCO	European Council of Conscripts Organisations	550,00	0,00	550,00
ECOSY	Young European Socialists	1.479,00	1.479,00	0,00
ECYC	European Confederation of Youth Clubs	1.479,00	1.479,00	0,00
EDS	European Democrat Students	1.479,00	1.479,00	0,00
EEE-YFU	European Educational Exchanges-Youth for Understanding	1.479,00	1.479,00	0,00
EFAY	European Free Alliance Youth	550,00	550,00	0,00
EFIL	European Federation for Intercultural Learning	1.479,00	1.479,00	0,00
EFYSO	European Federation of Youth Service Organisations	1.479,00	1.479,00	0,00
EGTYF	European Good Templars Youth Federation	1.479,00	1.479,00	0,00
ENL	Estonian Youth Council	1.128,00	1.128,00	0,00
ESIB	The National Union of Students in Europe	1.479,00	1.479,00	0,00
ESYN	National Youth Council of Hellas	2.436,00	0,00	2.436,00
ETUC Youth	European Trade Union Confederation	1.479,00	1.479,00	0,00
EUFED	EU Federation of Youth Hostels Associations	1.479,00	1.479,00	0,00
EUJS / UEEJ	European Union of Jewish Students	1.479,00	0,00	1.479,00
EXPER.IN EUROPE	Experiment in Europe	1.479,00	0,00	1.479,00
EYCE	Ecumenical Youth Council in Europe	1.479,00	1.479,00	0,00
FICMEA	International Federation of Centres for Integrated Education	550,00	0,00	550,00
FIEEA	International Federation for Educational Exchanges of children and adolescents	550,00	0,00	550,00
FIMCAP	International Federation of Catholic Parochial Youth Movements	1.479,00	1.479,00	0,00
FNG	Forum Nazionale Giovani	3.572,00	3.572,00	0,00
FYEG / FJEE	Federation of the Young European Greens	1.479,00	1.479,00	0,00
GyIK-NIKI	Hungarian Coordination Bureau for International Youth Work	2.256,00	0,00	2.256,00
ICYE	International Cultural Youth Exchange	1.479,00	1.479,00	0,00

IFLRY	International Federation of Liberal Youth	1.479,00	1.479,00	0,00
IFM/SEI	International Falcon Movement-Socialist Educational International	1.479,00	1.479,00	0,00
IFMSA	International Federation of Medical Students' Associations	1.109,00	1.109,00	0,00
IGLYO	Int. Gay, Lesbian, Bisexual and Transgender Youth and Student Organisation	1.479,00	1.479,00	0,00
IUSY	International Union of Socialist Youth	1.479,00	1.479,00	0,00
IYNF/IJAN	International Young Naturefriends	1.479,00	1.479,00	0,00
JECI-MIEC	Jeunesse étudiante catholique int. - Mouvement int. étudiants catholiques	1.479,00	0,00	1.479,00
JEF	Young European Federalists	1.479,00	1.479,00	0,00
JEUN.MUSICALES	Jeunesses Musicales d'Europe	550,00	0,00	550,00
JOC-E	Young Christian Workers	1.479,00	0,00	1.479,00
KNZ-Malta	National Youth Council of Malta	940,00	0,00	940,00
LAEF	Icelandic Youth Council	940,00	940,00	0,00
LIJOT	Council of Lithuanian Youth Organisations	1.316,00	1.316,00	0,00
LJP	Youth Council of Latvia	1.128,00	0,00	1.128,00
LNU	Norwegian Youth Council	2.444,00	2.444,00	0,00
LSU	National Council of Swedish Youth Organisations	2.632,00	2.632,00	0,00
LYMEC	European Liberal Youth	1.479,00	1.479,00	0,00
MIJARC	International movement of Catholic agricultural and rural youth	1.479,00	1.479,00	0,00
MSS	National Youth Council of Slovenia	1.316,00	1.316,00	0,00
NAYORA	National Assembly of Youth Organisations of the Republic of Azerbaijan	1.316,00	0,00	1.316,00
NCYOG	National Council of Youth Organisations of Georgia	940,00	0,00	940,00
NYCA	National Youth Council of Armenia	940,00	940,00	0,00
NYCI	National Youth Council of Ireland	2.068,00	0,00	2.068,00
NYCR	National Youth Council of Russia	3.760,00	0,00	3.760,00
OBESSU	Organising Bureau of European School Student Unions	1.479,00	0,00	1.479,00
ÖJV	Austrian Children and Youth Representation	2.632,00	2.632,00	0,00
PAX CHRISTI	Pax Christi International	550,00	550,00	0,00
RADA	Belarussian Union of Youth and Children's Public Associations	545,00	0,00	545,00
RCY	Red Cross EU-Office	550,00	550,00	0,00
RDJ	German-speaking Youth Council of Belgium	550,00	550,00	0,00
RMS	Youth Council of Slovakia	1.692,00	1.692,00	0,00
RY EUROPE	Rural Youth Europe	1.479,00	1.479,00	0,00
SCI	Service Civil International	1.479,00	0,00	1.479,00
TEJO	World Organisation of Young Esperantists	1.479,00	1.479,00	0,00
VJR	Flemish Youth Council	1.816,00	1.816,00	0,00
WAGGGS	World Association of Girl Guides and Girl Scouts	1.479,00	0,00	1.479,00
WOSM	World Organisation of the Scout Movement	1.479,00	1.479,00	0,00
WSCF	World Student Christian Federation	1.479,00	1.479,00	0,00
YAP/AJP	Youth Action for Peace	1.479,00	1.479,00	0,00
YDC	Youth for Development and Co-operation	1.479,00	0,00	1.479,00
YEE	Youth and Environment Europe	1.479,00	1.479,00	0,00
YEN	Youth of European Nationalities	550,00	550,00	0,00
YEPP	Youth of the European People's Party	1.479,00	1.479,00	0,00
YEU	Youth for Exchange and Understanding	1.479,00	0,00	1.479,00
YMCA	Young Men's Christian Association	1.479,00	1.479,00	0,00
YWCA	Young Women Christian Association	1.479,00	1.479,00	0,00

### 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 (such as the one from the Network of European Foundations), donations and other contributions, which are gathered in order to meet the necessary non-Community funding requirement.

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 meetings in May and November 2009.

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

	Budget (€)	Execution (€)	Difference (€)
<b>TOTAL (Eligible Costs)</b>	<b>243.500,00</b>	<b>265.378,87</b>	<b>+ 21.878,87</b>
<b>A. Statutory Bodies</b>	<b>148.000,00</b>	<b>89.446,00</b>	<b>- 58.554,00</b>
1. General Assembly	0,00	0,00	0,00
2. Council of Members	133.000,00	79.573,00	- 53.427,00
3. Bureau	15.000,00	9.693,00	- 5.307,00
<b>B. Operational and Legal Costs</b>	<b>0,00</b>	<b>1.030,58</b>	<b>+ 1.030,58</b>
4. Communications	0,00	1.030,58	+ 1.030,58
<b>C. Employment Costs</b>	<b>0,00</b>	<b>18.739,65</b>	<b>+ 18.739,65</b>
1. Gross salaries	0,00	18.739,65	+ 18.739,65
<b>D. Priority Working Areas</b>	<b>80.500,00</b>	<b>108.095,01</b>	<b>+ 27.595,10</b>
1. Education	8.000,00	1.978,07	- 6.021,93
2. Youth Work Development	22.500,00	60.909,76	+ 38.409,79
3. Participation and Youth Policy Mainstreaming	20.000,00	15.594,10	- 4.405,90
4. Human Rights	10.000,00	14.099,26	+ 4.099,26
5. Employment and Social Affairs	20.000,00	15.513,82	- 4.486,18
<b>E. Advocacy and General Work</b>	<b>15.000,00</b>	<b>48.067,63</b>	<b>+ 33.067,63</b>
1. 1% Solidarity Fund	0,00	0,00	0,00
2. Training capacity building	7.500,00	1.703,05	- 5.796,95
3. EU advocacy work	0,00	0,00	0,00
4. Council of Europe advocacy work	0,00	37.981,56	+ 37.981,56
5. EU-CoE Partnership advocacy work	0,00	1.140,25	+ 1.140,25
6. UN advocacy work	0,00	0,00	0,00
7. Media and Public relations	5.000,00	5.702,52	+ 702,52
8. Gen. Representation	2.500,00	1.540,25	- 959,75

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

The Volunteer Time Contributions were calculated according to the calculation procedure and values agreed with DG EAC in April 2005, based on document (0303-05 Finance) "In-kind contribution from Youth Forum delegates and political representatives: Justification of the economic value for the volunteer time contribution".

The calculation for 2009 was the following:

MEETING	Budget line	BUDGET	NO. VOLUNT.	DAYS PER MEETING	VALUE PER DAY	TOTAL for 2009
Council of Members (Spring)	A02	34.650,00	105	2	165	31.020,00
Council of Members (Autumn)	A02	34.650,00	105	2	165	30.690,00
Bureau Meeting 1	A03	2.970,00	9	2	165	2.970,00
Bureau Meeting 2	A03	2.970,00	9	2	165	1.650,00
Bureau Meeting 3	A03	2.970,00	9	2	165	2.640,00
Bureau Meeting 4	A03	2.970,00	9	2	165	2.310,00
Bureau Meeting 5	A03	2.970,00	9	2	165	3.300,00
Bureau Meeting 6	A03	2.970,00	9	2	165	-
Financial Control Commission I	A05	990,00	3	2	165	1.650,00
Financial Control Commission II	A05	990,00	3	2	165	660,00
CBMA I	A06	990,00	3	2	165	660,00
CBMA II	A06	990,00	3	2	165	-
CBMA III	A06	990,00	3	2	165	-
Education WG I	D01	1.320,00	4	2	165	1.320,00
Education WG II	D01	1.320,00	4	2	165	1.320,00
Education WG III	D01	1.320,00	4	2	165	1.320,00
NFE Dialogue	D01	-	0	0	165	1.320,00
Youth Work Development WG I	D02	1.320,00	4	2	165	1.320,00
Youth Work Development WG II	D02	1.320,00	4	2	165	1.320,00
Georgia Event	D02	1.320,00	4	2	165	1.320,00
Participation and Youth Policy WG I	D03	1.320,00	4	2	165	1.320,00
Participation and Youth Policy WG II	D03	1.320,00	4	2	165	1.320,00
Participation and Youth Policy WG III	D03	1.320,00	4	2	165	1.320,00
Human Rights WG I	D04	1.320,00	4	2	165	1.320,00
Human Rights WG II	D04	1.320,00	4	2	165	1.320,00
Inclusion of young migrants	D04	1.320,00	4	2	165	1.320,00
Employment and Social Affairs WG I	D05	1.320,00	4	2	165	1.980,00
Employment and Social Affairs WG II	D05	1.320,00	4	2	165	1.320,00
Employment and Social Affairs WG III	D05	1.320,00	4	2	165	1.320,00
Zlin Event	D05	1.980,00	6	2	165	1.980,00
EU Advocacy Contact Group II	E03	1.980,00	6	2	165	1.980,00
CoE Contact Group	E04	1.320,00	4	2	165	-
CoE Contact Group	E04	1.320,00	4	2	165	-
Advocacy and General Representation	A03	13.530,00	82	1	165	10.395,00
<b>TOTAL</b>		<b>132.000,00</b>				<b>113.685,00</b>

## VI. NON-"EU OPERATING GRANT" COSTS & INCOMES

Following the explanation provided in this Financial Report, under point 'III. Overview of the Financial Operation' we wish to clarify those costs considered as exempt from the Operating Grant Agreement.

One of the main conditions set for clarifying that these expenditures were not included in the DG EAC Grant was demonstration that these costs were covered by funding not considered for the non-Community funding requirement on the grant.

We can confirm that these costs had well identified sources of funding, distributed across several of the working areas of the Youth Forum. The distribution of costs and funding were as follows:

		Execution	Funding
N.B.8	Interests	1.193,18	3.105,65
N.B.9	Costs & Incomes Other Years	7.160,94	9.192,32
N.D.1	NEC-Education	0,00	0,00
N.D.2	NEC-Youth Work Development	0,00	0,00
N.D.3	NEC-Participation and Youth Policy Mainstreaming	0,00	0,00
N.D.4	NEC-Human Rights	0,00	0,00
N.D.5	NEC-Employment and Social Affairs	0,00	0,00
N.E.1	NEC-1% Solidarity Fund	0,00	0,00
N.E.2	NEC-Training capacity building	0,00	0,00
N.E.3	NEC-EU advocacy work	0,00	0,00
N.E.4	NEC-Council of Europe advocacy work	0,00	0,00
N.E.5	NEC-EU-CoE Partnership advocacy work	0,00	0,00
N.E.6	NEC-UN advocacy work	0,00	0,00
N.E.7	NEC Media and Public relations	0,00	0,00
N.E.8	NEC Gen. Representation	0,00	0,00
R.N.B	Revenues not allocated to EC grant	0,00	50.668,29
CC	Non-eligible Costs	8.354,12	62.966,26

EBIT	56.612,14
./. Interest <sup>1</sup>	-117,97
Net Result	54.494,17

<sup>1</sup> The interest received that is associated to the pre-financing totalled €117,97. This interest (€117,97) was deducted from the calculation of the final grant, as settled by the EU financial regulations, as shown on Annex 1 - Final Budget Execution 2009.

Other Non-eligible Costs	Execution	Funding
N.B.10 Provision EU Grant	184.858,72	184.858,72
N.C.3 NEC Vacation pay accrual	11.845,29	11.845,29

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 2009".

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 (€1.193,18) 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 (€3.105,65).

#### ***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. In 2009 the costs surpassed this credit received, therefore representing a positive value of €7.160,94.

### ***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 €184.858,72 is expected for 2010 concerning the 2009 Grant (that would constitute a loss for the 2010 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***

As mentioned before, the final value the "Vacation pay accrual" for 2009 amounted to a positive value (debit) of €11.845,29. 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.

In this sense, we considered this positive amount as a non-eligible cost, considering that a "positive" cost could be considered for the calculation of the grant.

### ***Revenues***

Most of the revenues are linked to concrete cost-centres, as explained here. The more general revenues (R.N.B. - Revenues not allocated to EC grant), which totalled €50.668,29 come from part of the membership fees from Youth Forum Member Organisations (as explained in point 'V. Incomes' of this Financial Report).

## VII. ANNEXES

This Financial Report includes the following annexes:

- Annex 1: 0169-10 - Final Budget Execution 2009
- Annex 2: "Audit Report on the financial Statements as of 31 December 2009" from External Auditors (Ernst & Young)
- Annex 3: Youth Forum 'General accounting plan' (AISBLs - Belgium)
- Annex 4: Description of Costs Allocation 2009
- Annex 5: Profit & Loss Accounts 2009
- Annex 6: Detailed List of Bookkeeping movements for 2009
- Annex 7: Detailed List of Payments 2009
- Annex 8: Copies of bank slips on interest earned on the pre-financing
- Annex 9: Declaration on co-funding
- Annex 10: Internal Financial Guidelines (in force during 2009)
- Annex 11: Publications:
  - *Annual Report 2008 (the Annual Report 2009 will be published soon)*
  - *Youth Opinion and e-Youth Opinion - 2009 editions*
  - *Other YFJ publications made during 2009.*

Additional information can also be delivered upon request. There is also some information available on our web site: [www.youthforum.org](http://www.youthforum.org) (English) or [www.forumjeunesse.org](http://www.forumjeunesse.org) (French).



## VIII. CONCLUSIONS

The total expenditure, considering the eligible costs included in the operating grant n° 2009-11760, were €2.728.605,15. This value is lower than the contractual value of €2.912.500, for which a contribution of €2.330.000 from the European Commission was foreseen. Also considering the contractual terms, the execution of the Budget Headings was within the maximum variation of 20% and the non-community funding was over the minimum requirement of 20%, reaching an amount of €583.463,87.

According to our calculations, and considering also a deduction of €117,97 of interests received on the pre-financing, the final grant for 2009 under the aforementioned contract should be €2.145.141,28.

Therefore, and taking into account that the pre-financing totalled € 2.097.000, the Youth Forum should receive an amount of €48.141,28 from DG EAC.

This report has sought to explain the main points related to the activities and work done by the Youth Forum during 2009, 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  
e-mail:

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

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

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SECRETARY GENERAL

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ADMINISTRATIVE AND FINANCIAL DIRECTOR

Brussels, 23<sup>rd</sup> March 2010



	Finan. Prev. EC	Finan. Prev. NON EC	VTC	Budget total contractual	Dépenses réelles déclarées	% de variation	Dépenses non-éligibles	Dépenses sectorielles approuvées	Total Co-funding
<b>A. Statutory Bodies</b>	<b>234,000.00</b>	<b>100,000.00</b>	<b>105,600.00</b>	<b>439,600.00</b>	<b>370,957.86</b>	<b>-15.61%</b>	<b>0.00</b>	<b>370,957.86</b>	<b>209,591.00</b>
1. General Assembly	0.00	0.00	0.00	0.00	0.00	0.00%	0.00	0.00	0.00
2. Council of Members	164,500.00	75,000.00	69,500.00	308,000.00	256,310.36	-17.00%	0.00	256,310.36	156,463.00
3. Bureau	59,000.00	14,000.00	31,500.00	104,500.00	93,982.43	-10.99%	0.00	93,982.43	40,598.00
4. Support to President	0.00	8,000.00	0.00	8,000.00	8,000.00	0.00%	0.00	8,000.00	8,000.00
5. FCC	6,000.00	1,000.00	1,900.00	8,900.00	7,507.35	-16.63%	0.00	7,507.35	3,310.00
6. CBMA	4,500.00	2,000.00	2,970.00	9,470.00	6,357.21	-32.87%	0.00	6,357.21	560.00
<b>B. Operational &amp; Legal Costs</b>	<b>242,000.00</b>	<b>43,500.00</b>	<b>0.00</b>	<b>286,400.00</b>	<b>268,614.61</b>	<b>-6.21%</b>	<b>0.00</b>	<b>268,614.61</b>	<b>44,420.01</b>
1. Office premises	102,500.00	2,500.00	0.00	104,000.00	108,026.97	3.08%	0.00	108,026.97	2,789.21
2. Equipment	16,500.00	900.00	0.00	17,400.00	13,650.45	-20.41%	0.00	13,650.45	69.20
3. Depreciations	20,100.00	0.00	0.00	20,100.00	14,483.13	-27.94%	0.00	14,483.13	0.00
4. Communications	32,000.00	500.00	0.00	32,500.00	26,186.36	-19.43%	0.00	26,186.36	13,147.78
5. Office supplies	20,300.00	250.00	0.00	20,550.00	19,888.01	-3.22%	0.00	19,888.01	242.10
6. Internal audit and legal advice	70,300.00	8,500.00	0.00	78,800.00	70,785.50	-10.17%	0.00	70,785.50	0.00
7. Social Reserves	35,000.00	40,000.00	0.00	75,000.00	75,000.00	0.00%	0.00	75,000.00	40,000.00
8. Financial Charges & Other Costs	7,650.00	0.00	0.00	7,650.00	4,300.97	-43.78%	0.00	4,300.97	0.00
<b>C. Employment Costs</b>	<b>1,404,950.00</b>	<b>18,500.00</b>	<b>0.00</b>	<b>1,423,450.00</b>	<b>1,414,294.65</b>	<b>-0.64%</b>	<b>0.00</b>	<b>1,414,294.65</b>	<b>36,655.22</b>
1. Gross salaries	976,500.00	13,500.00	0.00	990,000.00	988,010.63	-0.20%	0.00	988,010.63	31,813.17
2. Social Security contributions	305,000.00	4,000.00	0.00	309,000.00	303,076.88	-1.92%	0.00	303,076.88	3,873.64
3. Vacation accrual	75,000.00	0.00	0.00	75,000.00	11,845.29	-52.62%	0.00	11,845.29	0.00
4. Staff travel costs	17,450.00	0.00	0.00	17,450.00	18,118.31	5.55%	0.00	18,118.31	0.00
5. Staff training	17,500.00	1,000.00	0.00	18,500.00	21,036.60	13.71%	0.00	21,036.60	968.41
6. Recruitment and other expenses	63,500.00	0.00	0.00	63,500.00	71,906.92	13.24%	0.00	71,906.92	0.00
<b>D. Priority Areas</b>	<b>239,950.00</b>	<b>263,800.00</b>	<b>19,800.00</b>	<b>523,550.00</b>	<b>429,114.78</b>	<b>-18.04%</b>	<b>0.00</b>	<b>429,114.78</b>	<b>224,410.81</b>
1. Education	20,850.00	13,650.00	3,960.00	38,460.00	38,161.77	-0.78%	0.00	38,161.77	18,003.07
2. Youth Work Development	82,275.00	3,960.00	3,960.00	90,200.00	129,886.68	8.00%	0.00	129,886.68	87,069.76
3. Participation and Youth Policy Mainstreaming	79,900.00	46,900.00	3,960.00	130,760.00	107,507.01	-17.78%	0.00	107,507.01	30,974.10
4. Human Rights	26,450.00	21,380.00	3,960.00	51,790.00	46,876.90	-9.49%	0.00	46,876.90	27,509.26
5. Employment and Social Affairs	57,800.00	99,595.00	3,960.00	161,355.00	106,687.42	-33.88%	0.00	106,687.42	40,853.82
<b>E. Advocacy and General Work</b>	<b>208,200.00</b>	<b>24,700.00</b>	<b>6,600.00</b>	<b>239,500.00</b>	<b>245,618.25</b>	<b>2.55%</b>	<b>0.00</b>	<b>245,618.25</b>	<b>68,587.63</b>
1. 1% Solidarity Fund	73,300.00	0.00	0.00	73,300.00	14,221.94	-38.96%	0.00	14,221.94	0.00
2. Training capacity building	18,600.00	7,900.00	3,960.00	30,460.00	26,312.12	-13.62%	0.00	26,312.12	4,103.05
3. EU advocacy work	65,350.00	7,650.00	2,640.00	75,640.00	62,088.70	-17.92%	0.00	62,088.70	8,970.00
4. Council of Europe advocacy work	16,000.00	1,000.00	0.00	17,000.00	30,968.77	199.82%	0.00	30,968.77	38,981.56
5. EU-CoE Partnership Advocacy work	3,200.00	300.00	0.00	3,500.00	3,115.31	-10.99%	0.00	3,115.31	1,440.25
6. UN advocacy work	4,600.00	400.00	0.00	5,000.00	5,032.67	0.65%	0.00	5,032.67	400.00
7. Media and Public relations	59,900.00	5,100.00	0.00	65,000.00	63,971.56	-1.58%	0.00	63,971.56	10,802.32
8. Gen. Representation	17,250.00	2,350.00	0.00	19,600.00	19,907.18	1.57%	0.00	19,907.18	3,890.25
<b>TOTAL (Operating Grant)</b>	<b>2,330,000.00</b>	<b>450,300.00</b>	<b>132,000.00</b>	<b>2,912,300.00</b>	<b>2,728,605.15</b>	<b>-6.31%</b>	<b>0.00</b>	<b>2,728,605.15</b>	<b>583,403.87</b>
Non-eligible costs (as per related to EU Other Grants)	2,912,300				0.00	-183.94%		0.00	56,494.17

(% de (b) x Dep. Réelles Aor 1, if below (b))

80.00%

(a) Budget Total Approved  
(b) Subvention maximale allouée

Dépenses réelles déclarées - dépenses non-éligibles - co-financements non communautaires = Subv. Éligible maximale tenant compte du calcul du non-profit			
Dépenses réelles déclarées	Dépenses non-éligibles	Co-financ. non commun.	Interests
2,728,605.15	0.00	583,463.87	117.97
(d) Subv. Élig. Max. C.N.Prof. 2,145,141.28			

(b) Subvention maximale allouée	2,330,000.00
(c) Subvention éligible maximale	2,182,884.12
(d) Subv. Éligible maximale tenant compte du calcul du non-profit	2,145,141.28
Subv. Éligible maximale applicable	2,097,000.00
Financement communautaire	48,141.28

Date: 23/03/2010

Secretary General

Admin. & Financial Director





***FINAL REPORT 2009***  
***European Youth Forum***

***Operating Grant***  
***2009-11760***

**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 2009 of the *European Youth Forum* concerning the Operating Grant 2009-11760 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 2009 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: 28/03/2010.

Secretary General

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