



REPUBLIC OF NAMIBIA



REPORT OF THE AUDITOR-GENERAL ON THE ACCOUNTS OF THE

NATIONAL YOUTH COUNCIL

FOR THE FINANCIAL YEAR ENDED 31 MARCH 2012 AND 2013

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REPUBLIC OF NAMIBIA



TO THE HONOURABLE SPEAKER OF THE NATIONAL ASSEMBLY

I have the honour to submit herewith my report on the accounts of the National Youth Council for the financial year ended 31 March 2012 and 2013, in terms of Article 127(2) of the Namibian Constitution. The report is transmitted to the Honourable Minister of Finance in terms of Section 27(1) of the State Finance Act, 1991, (Act 31 of 1991) to be laid upon the Table of the National Assembly in terms of Section 27(4) of the Act.

WINDHOEK, June 2014

**JUNIAS ETUNA KANDJEKE
AUDITOR-GENERAL**

**REPORT OF THE AUDITOR-GENERAL ON THE
ACCOUNTS OF THE NATIONAL YOUTH COUNCIL OF NAMIBIA
FOR THE FINANCIAL YEARS ENDED 31 MARCH 2012 AND 2013**

1. INTRODUCTION

This report on the accounts of the National Youth Council of Namibia for the financial years ended 31 March 2012 and 2013 is presented to the National Assembly in accordance with the terms of Article 127(2) of the Constitution of the Republic of Namibia and provisions set out in State Finance Act, 1991 (Act 31 of 1991), as amended.

Figures in the report are rounded off to the nearest Namibia Dollar. Deficits are indicated in brackets.

2. REPORT ON THE FINANCIAL STATEMENTS

I have audited the accompanying financial statements of the National Youth Council of Namibia for the years ended 31 March 2012 and 2013. These financial statements comprise:

Annexure A: Balance Sheet

Annexure B: Statements of Income and Expenditure

Annexure C: Statement of changes in Equity

Annexure D: Cash Flow Statement for the years ended

Annexure E: Notes to the financial statements

3. SCOPE OF THE AUDIT

Management's responsibility for the financial statements

The Accounting Officer of the Council is responsible for the preparation and fair presentation of the financial statements and for ensuring the regularity of the financial transactions. This responsibility includes designing, implementing and maintaining internal control relevant to the preparation and fair presentation of financial statements that are free from material misstatement, whether due to fraud or error, selecting and applying appropriate accounting policies and making accounting estimates that are reasonable in the circumstances.

Auditor's responsibility

It is the responsibility of the Auditor-General to form an independent opinion, based on the audit, on those statements and on the regularity of the financial transactions included in them and to report his opinion to the National Assembly. The said firm conducted the audit in accordance with International Standards on Auditing. Those standards require that the firm complies with ethical requirements and plans and performs the audit to obtain reasonable assurance whether the financial statements are free from misstatements.

An audit involves performing procedures to obtain audit evidence about the amounts and disclosures in the financial statements. The procedures selected depend on the auditor's judgement, including the assessment of the risks of material misstatements in the financial statements, whether due to fraud or error. In making those risk assessments, the auditor considers internal control relevant to the entity's preparation and fair presentation of the financial statements in order to design audit procedures that are appropriate in the circumstances, but not for the purpose of expressing an opinion on the effectiveness of the entity's internal control. An audit also includes evaluating the appropriateness of accounting policies used and the reasonableness of accounting estimates made by management, as well as evaluating the overall presentation of the financial statements.

4. AUDIT FINDINGS

4.1 Difference observed between the income statement and the trial balance

2011/2012

A comparison was drawn between the income statement and the trial balance, where an unexplained difference of N\$ 2 485 275 was observed.

4.2 Notes to the financial statements

The opening balances for the years 2011/2012 and 2012/2013 differed with the closing balances of the cash flow statement with the amount of N\$ 141 015 and N\$ 980 592 respectively. The Council should explain the differences.

4.3. Changes in working capital

It was observed that the Council did not record the changes in working capital between the current year and the previous year, instead, they recorded the exact amount of account receivable and creditors.

2011/2012

4.4 Fixed asset

Annual Financial Statement VS Fixed Asset Register

At the time of the audit an unexplained difference of N\$ 143 225 was observed between the annual financial statement's amount of N\$ 2 321 379 and the fixed asset register amount of N\$ 2 178 154.

4.5 Net Salaries

2012/2013

At the time of the audit it was observed that an amount of N\$ 132 274 for the month of July was not posted to the general ledger, hence, the difference between the VIP Sheet amount of N\$ 2 357 806 and the general ledger amount of N\$ 2 255 532 was observed.

Recommendations

It is recommended that the Council should ensure that amounts are correctly disclosed in the annual financial statement.

4.6 General

2012 / 2013

During the time of the audit, auditors observed lack of proper filing, duplication of transactions as well as wrong posting of transactions to different accounts.

Recommendation

It is recommended that documents are properly filed and that transactions are not duplicated during processing of transactions.

5. Acknowledgement

The cooperation extended by the staff of the Council is appreciated.

6. Qualified Audit Opinion

The accounts of the National Youth Council of Namibia for the financial years ended 31 March 2012 and 2013 were audited by me in terms of Section 25(1)(b) of the State Finance Act, 1991 read with Section 31(4) of the National Youth Council Act, 2009.

I qualified my opinion due to the following:

- Unexplained difference of N\$ 2 485 275 between the Income Statement and Trail Balance;
- Difference between closing and opening balances of the Cash Flow Statements for the years under review;
- Difference between financial statement and fixed asset register to the amount of N\$ 143 225; and
- An amount of N\$ 132 274 was not posted to the General Ledger of July.

Except for the matters discussed above, in my opinion the financial position of the Council as at 31 March 2012 and 2013 and their result of operations are in accordance with the generally accepted accounting practices.

WINDHOEK, June 2014

**JUNIAS ETUNA KANDJEKE
AUDITOR-GENERAL**

ANNEXURE A

**NATIONAL YOUTH COUNCIL OF NAMIBIA
BALANCE SHEET FOR YEARS ENDED**

	Notes	<u>2013</u> N\$	<u>2012</u> N\$
Assets			
Non- Current assets			
Property, plant and equipments	2	2 025 423	2 321 379
Investments			
Investment-Bridgehead		530 000	-
Other Fixed Assets			
Uncommitted Funds		(2 029 997)	-
Current Assets			
Account receivable	3	66 904	30 245
Cash and Cash equivalents	4	1 527 628	2 227 167
		<u>1 594 532</u>	<u>2 257 412</u>
Total Assets		<u>2 119 958</u>	<u>4 578 791</u>
Equity and Liabilities			
Equity		1 768 926	1 768 926
Reserves		289 081	2 634 953
Accumulated funds		<u>2 058 007</u>	<u>4 403 879</u>
Liabilities	5	61 951	174 912
Total Equity and Liabilities		<u>2 119 958</u>	<u>4 578 791</u>

NATIONAL YOUTH COUNCIL OF NAMIBIA

STATEMENT OF INCOME AND EXPENDITURE FOR THE YEAR ENDED
31 MARCH

	Notes	2013 N\$	2012 N\$
Support and revenue	12	13 915 081	11 648 524
Other income		281 778	70 682
		14 196 859	11 719 206
Administration expenses	13	(14 014 784)	(11 508 267)
Net operating surplus / Deficit		182 075	210 939
Investment revenue	9	107 006	59 794
Finance costs	10	-	-
Surplus/Deficit		289 081	270 733

ANNEXURE C

NATIONAL YOUTH COUNCIL OF NAMIBIA

STATEMENT OF CHANGE IN EQUITY FOR THE YEAR ENDED 31 MARCH

	Revaluation reserve	Accumulated Funds	Total Equity
	N\$	N\$	N\$
Balance sheet at 01 April 2011	728 141	505 193	1 233 334
Change in equity			
Profit for the year	-	270 733	270 733
Total changes	-	270 733	270 733
Balance sheet at 31 March 2012	728 141	775 926	1 504 067
Change in equity			
Profit for the year	-	289 081	270 733
Total changes	-	289 081	270 733
Balance sheet at 31 March 2013	728 141	1 065 007	1 774 800

NATIONAL YOUTH COUNCIL OF NAMIBIA

CASH FLOW STATEMENT FOR THE YEAR ENDED 31 MARCH

	Notes	2013 N\$	2012 N\$	2011 N\$
Cash flow operating activities				
Cash generated from operations	11 &12	14 196 859	657 430	638 708
Interest income		107 006	59 794	41 454
Finance costs		-	(82 572)	(50 043)
Net cash from operating activities		14 303 865	634 652	630 119
Cash flow from investing activities				
Purchases of property, plant and equipment	2	-	-	(161 079)
Net Cash from investing activities		-	-	(161 079)
Finance lease payments		(14 014 784)	(123 467)	(75 209)
Total Cash movement for the year		289 081	676 329	393 831
Cash at the beginning of the year		1 238 547	(418 374)	(953 220)
Total cash at end of the year		1 527 628	257 955	(559 389)

NATIONAL YOUTH COUNCIL OF NAMIBIA

NOTES TO THE FINANCIAL STATEMENTS FOR THE YEAR ENDED

31 MARCH

1.1 Property, plant and equipment

Property, plant and equipment are tangible items that; are held for use in the production or supply of goods or services, for rental or for administrative purposes; and are expected to be used during more than one period.

Cost include costs incurred initially to acquire or construct an item of property, plant and costs incurred subsequently to replace part of, or service it. If a replacement cost is recognised in the carrying amount of an property, plant and equipment, the carrying amount of the replaced part is derecognised.

Property plant and equipment is carried at cost less accumulated depreciation and any impairment losses.

Depreciation is provided using the straight-line method to write down the cost, less estimated residual value over the useful life of the property, plant and equipment which is as follows:

Item	Average useful life
Furniture and fixtures	5 years
Motor vehicles	5 years
Office equipment	5 years
Computer equipment	3 years

The residual value, depreciation method and the useful life of each assets are reviewed at each annual reporting period if there are indicators present that there is an change from the previous estimate.

Each part of an item of property, plant and equipment with a cost of significant in relation to the total cost of the items and have significantly different patterns of consumption of economical benefits depreciated separately over its useful life.

Gain and losses on disposal are determined by the proceeds with the carrying amount and are recognised in profit or loss in the period.

NATIONAL YOUTH COUNCIL OF NAMIBIA

NOTES TO THE FINANCIAL STATEMENTS FOR THE YEAR ENDED 31 MARCH

1.2 Financial instruments

Initial recognition

The organisation classifies financial instruments or their component parts on initial recognition as a financial assets, a financial liability or an equity instrument in accordance with the substance of the contractual arrangement. For financial instruments which are not at fair value through profit or loss, transactions costs are included in the initial measurement of the instrument.

Fair value determination

The fair values if quoted investments are based on current bid price, if the market of a financial asset is not active (and for unlisted securities), the organisation establishes fair value by using valuation techniques. These include the use of recent arm's length transactions, reference to other instruments that are substantially the same, discounted cash flow analysis and option pricing models making maximum use of market inputs and relying as little as possible on entity-specific inputs.

Trade and other receivable

Trade receivables are measured at initial recognition at fair value, and are subsequently measured at amortised cost using the effective interest rate method. Appropriate allowances for estimated irrecoverable amounts are recognised in profit and loss when there is objective evidence that the assets are impaired. Significant financial difficulties of the debtor, probability that the debtor will enter bankruptcy or financial recognition and default of delinquency in payments (more than 30 days overdue) are considered indicators which trade receivable is impaired.

The allowance recognised is measured as the difference between the asset's carrying amount and the present value of estimated future cash flows discounted at the effective interest rate computed at initial recognition.

The carrying amount of the assets is reduced through the use of an allowance account, and the amount of the loss is recognised in the statement of financial performance within operating expenses. When a trade receivable is uncollectible, it is written off against the allowance account for trade receivable. Subsequent recoveries of amounts previously written off are credited against operating expenses in the statement of financial performance. Trade and other receivable are classified as loans and receivables.

NATIONAL YOUTH COUNCIL OF NAMIBIA

NOTES TO THE FINANCIAL STATEMENTS FOR THE YEAR ENDED 31 MARCH

Trade and other payable

Trade payables are initially measured at fair value , and are subsequently measured at amortised cost using the effective interest rate method.

Cash and cash equivalents

Cash and cash equivalents comprise cash on hand and demand deposits and other short-term highly liquid investment that are readily convertible to an known amount of cash and are subject to an significant risk of charges in value. These are initially and subsequently recorded at fair value.

Taxation

The organisation is exempt from income taxation.

Lease

A lease is classified as a finance lease if it transfers substantially all the risk and rewards incidental to ownership. A lease is classified as an operating lease if it does not transfer substantially all the risks and rewards incidental to ownership.

Finance leases –lessee

Finance leases are recognised as assets and liabilities in the statement of financial position at amounts equal to fair value of the leased property or, if lower, the present value of the minimum lease payments. The corresponding liability to the lessor is included in the statement of financial position as a finance lease obligation.

The lease payments are apportioned between the finance charge and reduction of the outstanding liability. The finance charges are allocated to each period during the lease term so as to produce a constant periodic rate on the remaining balance of the liability.

Impairment of assets

The organisation assess at each reporting period date whether there is any indication that an asset may be impaired. If any such indication exists, the organisation estimates the recoverable amount of the assets. If there is any indication that an asset may be impaired, the recoverable amount is estimated for the individual asset. If it is not possible to estimate the recoverable amount of the individual asset, the recoverable amount of the cash-generating unit to which the asset belongs is determined.

NATIONAL YOUTH COUNCIL OF NAMIBIA

NOTES TO THE FINANCIAL STATEMENTS FOR THE YEAR ENDED 31 MARCH
(CONTINUE)

If an impairment loss subsequently reverse, the carrying amount of the asset (or group of related assets) is increased to the revised estimate of its recoverable amount (selling price less costs to complete and sell, in the case of inventories), but not in excess of the amount that would have been determined had no impairment loss been recognised of the asset (or group of assets) in prior years. A reversal of impairment is recognised immediately in profit or loss.

2. Property, plant and equipment

	2013			2012		
	Cost	Accumulated	Carrying	Cost	Accumulated	Carrying
	Valuation	Depreciation	value	valuation	Depreciation	Value
	N\$	N\$	N\$	N\$	N\$	N\$
Land & Building	1 755 000	-	1 755 000	1 755 000	-	1 755 000
Plant & Machinery	555	(111)	444	555	(111)	444
Furniture & Fixtures	70 725	(70 725)	-	70 725	(70 725)	-
Motor vehicles	848 903	(579 024)	269 879	848 903	(427 383)	421 520
Office equipment	127 074	(127 074)	-	127 074	(125 884)	1 190
Computer equipment	110 160	(110 160)	-	110 160	(110 160)	-
Total	2 912 417	(887 094)	2 025 323	2 912 417	(734 263)	2 178 154

NATIONAL YOUTH COUNCIL OF NAMIBIA

NOTES TO THE FINANCIAL STATEMENTS 31 MARCH (CONTINUE)

2011

	Cost Valuation	Accumulated Depreciation	Carrying Value
	N\$	N\$	N\$
Land & Building	1 755 000	-	1 755 000
Plant & Machinery	555	(111)	444
Furniture & Fixtures	70 725	(69 060)	1 665
Motor vehicles	848 903	(288 250)	560 653
Office equipment	125 884	(125 884)	-
Computer equipment	110 160	(107 733)	2 427
Total	2 911 227	(591 038)	2 320 189

Reconciliation of property, plant and equipment

2012

	Opening balance	Addition	Depreciation	Total
	N\$	N\$	N\$	N\$
Land & Building	1 755 000	-	-	1 755 000
Plant & Machinery	444	-	-	444
Furniture & Fixtures	1 665	-	(1 665)	-
Motor vehicles	560 653	-	(139 133)	421 520
Office equipment	-	1 190	-	1 190
Computer equipment	2 427	-	(2 427)	-
Total	2 320 189	1 190	(143 225)	2 178 154

2013

	Opening balance	Addition	Depreciation	Total
	N\$	N\$	N\$	N\$
Land & Building	1 755 000	-	-	1 755 000
Plant & Machinery	444	-	-	444
Furniture & Fixtures	-	-	-	-
Motor vehicles	421 520	-	(151 641)	269 879
Office equipment	1 190	-	(1 190)	-
Computer equipment	-	-	-	-
Total	2 178 154	-	(143 225)	2 025 323

NATIONAL YOUTH COUNCIL OF NAMIBIA

NOTES TO THE FINANCIAL STATEMENTS FOR THE YEAR ENDED 31 MARCH
(CONTINUE)

Reconciliation of property, plant and equipment

2011

	Opening balance	Additions	Depreciation	Impairment loss	Total
	N\$	N\$	N\$	N\$	N\$
Land & Building	1 755 000	-	-	-	1 755 000
Plant & Machinery	444	-	-	-	444
Furniture & Fixtures	33 956	27 739	(14 145)	(45 885)	1665
Motor vehicles	747 869	-	(169 780)	(17 436)	560 653
Office equipment	24 555	622	(25 177)	-	-
Computer equipment	179 628	132 718	(36 720)	(291 199)	2 427
Total	2 759 452	161 079	(245 822)	(354 520)	2 320 189

	2013	2012	2011
	N\$	N\$	N\$
2. Property, plant and equipment (Continue)			
Pledged as Security			
Carrying value of assets pledged as security:			
Motor vehicles	269 879	421 520	560 653
3. Account receivables			
Staff Loans and advances	66 904	30 245	52 384
4. Cash and Cash equivalents			
Cash and cash equivalents consist of:			
Cash on hand	-	-	9 254
Bank balances	1 527 628	2 227 167	249 026
Short-term deposits	-	-	1 877
Bank overdraft	-	-	(819 546)
Total	1 527 628	2 227 167	(559 389)
Current assets	1 594 532	2 227 167	260 157
Current liabilities	-	-	(819 546)
	1 594 532	2 227 167	(559 389)

NATIONAL YOUTH COUNCIL OF NAMIBIA

NOTES TO THE FINANCIAL STATEMENTS FOR TRHE YEAR ENDED 31 MARCH
(CONTINUE)

	2013	2012	2011
	N\$	N\$	N\$
5. Finance lease obligation			
Minimum lease payments due			
Within one year	-	123 467	103 128
In second to fifth year inclusive-WESBANK	61 951	174 912	178 028
Present value of minimum lease payements	61 951	298 379	281 156
Non-current liabilities	61 951	174 912	178 028
Current liabilities	-	123 467	103 128
	61 951	298 379	281 156

It is the organisation's policy to lease motor vehicles under finance lease.
The organisation's obligation under finance leases is secured by the lessor's charge over the leased assets

6. Trade and Other payables

	2013	2012	2011
	N\$	N\$	N\$
Trade payables	-	123 467	142 011
Accruals	-	-	156 683
	-	123 467	298 694

7. Support and Revenue

Government grant	10 337 770	10 919 000	9 270 289
Directorate of Youth Development	-	301 242	811 304
Youth week & Youth Expo Funds	1 562 735	424 012	792 097
CYB- Youth Enterprises Funds	1 667 583	4 270	2 400
Membership fees & Donations	346 993	-	275 447
Prior year Funds-uncommitted	256 000	-	-
	14 171 081	11 648 524	11 151 537

NATIONAL YOUTH COUNCIL OF NAMIBIA

NOTES TO THE FINANCIAL STATEMENTS 31 MARCH

	2013	2012	2011
	N\$	N\$	N\$
8. Operating (deficit/surplus)	10 457 249	8 505 315	-
Operating (deficit/surplus for the year is stated after accounting for the following:			
Loss on disposal of property, plant & equipment	-	-	-
Impairment on property, plant and equipment	-	-	354 519
Depreciation on property, plant and equipment	152 731	143 225	245 822
Employee costs	3 668 106	3 059 778	2 252 651
9. Investment revenue			
Interest received	107 006	59 794	41 454
10. Finance costs			
Bank			
Current borrowings	-	82 572	50 043
	-	82 572	50 043
11. Cash (used in) generated from Operation			
(Deficit)/ Surplus for the year	289 081	270 733	(121 056)
Depreciation	152 731	143 225	245 822
Interest received	(107 006)	(56 794)	(41 454)
Sundry income	25 778	70 682	-
Finance costs	-	82 572	50 043
Impairment loss	-	-	354 520
Change in Working capital			
Movement in accounts receivables	68 000	26 545	9 039
Movement in trade and other payables	112 961	123 467	141 794
	541 545	657 430	638 708

NATIONAL YOUTH COUNCIL OF NAMIBIA

NOTES TO THE FINANCIAL STATEMENTS 31 MARCH

11. Revenue

	2013	2012	2011
	N\$	N\$	N\$
Government grant	10 337 770	10 919 000	9 270 289
Directorate of Youth Development	-	301 242	811 304
Youth week and Expo Funds	1 562 735	424 012	792 097
Membership fees & Donations	1 667 583	4 270	2 400
WFDY	346 993	-	275 447
	13 915 081	11 648 524	11 151 537
Other Income			
Prior year Funds-uncommitted	256 000	-	-
Credit for Youth in Business	-	-	254 524
Insurance & Discount Received	-	-	94 375
Interest received	107 006	59 794	41 454
Sundry income	25 778	70 682	67 056
Subtotal	388 785	130 476	457 409
Total income	14 303 865	11 779 000	11 608 946
Expenses (refer to next page)			
Deficit/Surplus	289 081	270 733	(71 013)
Finance costs	-	-	(50 043)
Deficit /Surplus for the year	289 081	270 733	(121 056)

ANNEXURE E

NATIONAL YOUTH COUNCIL OF NAMIBIA

NOTES TO THE FINANCIAL STATEMENTS 31 MARCH (CONTINUE)

13. Operating expenses

	2013	2012	2011
	N\$	N\$	N\$
Depreciation	152 731	143 225	600 341
Bridgehead expenses	112 638	-	-
Personnel expenditure	3 684 693	3 059 778	2 252 651
Volunteer allowance	-	-	67 525
Credit for youth in business	920 799	318 033	724 003
Youth Enterprises Support	1 143 279	30 450	305 829
National Youth expo	350 500	-	-
Regional Youth Expo	227 729	-	-
World Federation of Democratic Youth	-	-	544 654
Environmental Education Programmes	280 516	45 252	-
Gender and young women	116 692	70 376	53 603
Advocacy	87 990	68 689	-
Youth welfare	23 391	75 524	-
HIV & AIDS Programs	13 500	60 826	-
Reproductive health & Rights	40 763	7 700	-
Desk-Networking	-	-	113 990
Disability & Marginalised youth	139 213	4 000	-
Excutive committee	-	-	117 575
Constitutional obligations	1 051 865	1 068 016	-
Regional coordinators-Youth forums	166 000	397 328	-
Project funding youth organisation	-	-	312 127
Youth organisation support	138 300	1 173 065	-
Secretary General's Office	-	-	187 852
Constitutional Obligation & YLP	153 293	79 274	-
EC-Office Administration	464 123	429 067	-
Exchange Activities- Volunteer Allowance	42 959	-	-
Other Networking Activities	127 652	-	-
International relations	78 078	-	-
International Exchange programs	62 274	-	-
Africa Youth Forum	61 787	-	-
Pan Africa Youth Union	25 465	-	-
Youth information services	27 844	-	-
General Assembly	-	-	475 186

ANNEXURE E

NATIONAL YOUTH COUNCIL OF NAMIBIA

NOTES TO THE FINANCIAL STATEMENTS 31 MARCH (CONTINUE)

	2013	2012	2011
	N\$	N\$	N\$
National Youth week	1 527 119	1 874 273	2 687 627
Board Committee Meetings	169 411	136 989	-
General Finance Admin & Office	32 082	103 894	-
Directorate of Youth Development	-	397 595	836 163
S & T Local Operations	314 769	153 127	39 245
S & T International Operations	338 600	194 662	343 258
Water & Electricity	41 566	36 435	24 085
Telephone Internet & Fax	219 948	214 006	206 524
Fax & Copier Rental	-	10 851	-
Courier & Postage	5 576	-	-
Fuel & Oils	118 389	74 896	-
Stationery & Printing	153 750	74 732	333 556
Cleaning –Newspapers & Journals	25 699	-	924
Office rent	322 968	-	-
Repair Office equipment	-	3 916	-
Repair Furniture & Fittings	-	1 905	101 351
Computer software & Licenses	29 410	115 436	51 339
Representative Council	-	-	16 531
Motor vehicles	98 336	56 751	75 514
Land & Buildings	-	1 163	-
Training & development	107 084	82 270	48 870
Security services	51 453	77 055	63 155
Consultancy research & development	392 236	422 475	222 848
Auditing & accounting fees	46 100	75 000	42 550
Bank & interest charges	126 355	148 279	142 221
Advertisements	4 500	-	81 291
Fines Penalties & Legal fees	20 000	-	-
Membership & Subscription fees	500	-	-
Insurance paid	174 859	221 955	221 161
Youth forums & youth organisations	-	-	386 410
	14 014 784	11 508 268	11 679 959