



ea Education
Authority

Terms & Conditions for the use of Youth Service Funding by Voluntary Youth Organisations

**For all Youth Organisations in receipt of
EA Youth Service Funding**



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Introduction

This document outlines the terms and conditions for the use of funding allocated to Regional and Local Voluntary Youth Organisations. All organisations are required to follow the terms and conditions outlined in this guidance when spending or using Education Authority funds in line with the requirements of their successful funding opportunity.

The Education Authority's intention is that the funds will be paid to the grant recipient in full. However, without prejudice to the Education Authority's other rights and remedies, the Education Authority may at its discretion withhold or suspend payment of any funds at any time if:

- the grant recipient uses the funds for purposes other than those for which they have been provided;
- the Education Authority reasonably considers that the grant recipient has not made satisfactory progress with allocation of grants;
- the Education Authority reasonably believes that the activities of the grant recipient may bring the reputation of the Department of Education or the Education Authority into disrepute;
- the grant recipient provides the Education Authority with any materially misleading or intentionally inaccurate information;
- the grant recipient fails to perform its obligations under its award; or
- there is any change of control pertaining to the grant recipient's governance arrangements.

Should the grant recipient be subject to financial or other difficulties which are capable of having a material impact on its effective performance against the award(s) it holds, it will notify the Education Authority as soon as possible so that, if possible, and without creating any legal obligation, the Education Authority will have an opportunity to provide assistance in resolving the problem or to take any necessary action in the circumstances.

Payment Frequency

Based on the level of funding per opportunity awarded, the Education Authority will make payments based on the following frequency on a per quarter basis from the start date to the end date of the funding opportunity.

It is important to note that payments are dependent on successful moderation and monitoring visits being completed and the delivery of required areas of work, including outstanding reports and required financial information for previous funding being completed and submitted to the Education Authority.

Level of Funding Per Funding Opportunity	Number of Payments
Up to £30,000 Per Annum of Funding	1 Payments Annually (Paid up Front)
£30,001 to £60,000 Per Annum Funding	2 Payments Annually (Initial Payment Paid up front)
£60,001 to £80,000 Per Annum Funding	3 Payments Annually (Initial Payment Paid up front)
£80,001 or more Funding Per Annum	4 Payments Annually (Initial Payment Paid up front)

The quarterly payment windows will be within the follow periods annually.

Annual Quarter	Payment Windows
Quarter 1	April to June Period
Quarter 2	July to September Period
Quarter 3	October to December Period
Quarter 4	January to March Period

Funding Headings and Expenses Explained

STAFFING – Salaries and related costs

ELIGIBLE EXPENSES

Funding provided under the heading of staffing and salaries can be used to pay **employed** staff to deliver the outputs associated with your agreed delivery plan for full-time and part-time staff.

These costs include;

- Gross Salary
- Employers N/Ins
- Employers S/Ann Pension
- Overnight allowances
- Mileage and/or Subsistence costs

Youth organisations in receipt of EA Funding (public monies) must strictly adhere to these guidelines, failure to do so may result at verification on expenditure being disallowed.

STAFFING – Salaries and related costs

INELIGIBLE EXPENSES

- The funding cannot be used to pay redundancy costs or legal fees associated with the employee. It is incumbent on the management committee to ensure they operate within current legislation in relation to employment law, including JNC/NJC pay scales and associated allowances.
- Access NI Fees for paid staff
- Facilitator costs for self-employed (These should be claimed under Programme budget heading)

If you have a query regarding eligibility of expenditure that you wish to seek clarification on, please email youthfunding@eani.org.uk and a member of the team will respond. The response should be kept by the organisation, as this may be requested at verification stage.

OVERHEADS

ELIGIBLE EXPENSES

Overheads Funding can be used to cover the operational costs for the period and activities associated with the delivery plan. This includes:

- Heat
- Lighting
- Water
- Building and Contents Insurance to deliver the funded youth work programme
- Public Liability Insurance to deliver the funded youth work programme
- Licences to deliver the funded youth work programme
- Rented accommodation OR contribution to the rent for the Delivery of Services
- Administration e.g., stationery, postage, telephone, mobile
- Photocopying costs
- Cleaning Materials/ contract cleaning
- Waste disposal
- Computer Software or Software Licencing e.g. Internet provider costs, Subscriptions to software, Purchase of perpetual licenced software, Purchase of subcriptions to online services (ensuring below capital threshold of £201 or more per item. Please see below)
- Audit/ Accountancy Fees
- Payroll services
- Minibus Tax, MOT fee, Fuel or Insurance of Organisation owned vehicle

OVERHEADS

INELIGIBLE EXPENSES

Overhead funding cannot be used for

- Repair, refreshment or maintenance required for building or any fixed plant or equipment therein or any services such as security systems, fire extinguisher, lift maintenance, boiler maintenance or pest control etc.
- Vehicle Maintenance
- Grounds Maintenance

All the above listed areas of work are the responsibility of the organisation and not the Education Authority and not covered by the funding provided for the delivery of the plan.

- Legal Fees or Costs

- Bank Fees
- Consultancy Services or Fees, either 3rd party or from within the organisation

If you have a query regarding eligibility of expenditure that you wish to seek clarification on, please email youthfunding@eani.org.uk and a member of the team will respond. The response should be kept by the organisation, as this may be requested at verification stage.

PROGRAMME

ELIGIBLE EXPENSES

Funding provided under programme costs can only be used to deliver the relevant output in your delivery plan. This is to cover costs such as:

- Transport Costs for delivery of youth work programme by registered transport providers
- Accreditation Costs for young people to include badges and awards
- Food and Refreshments for celebration events, cookery or healthy eating programmes, residentials, trips out of centre
- Programme materials linked to the activity
- Entrance Fees/Activity Costs Associated with the programme
- Residential Costs
- Hire of Premises for events or programmes external to your base of operation (**not hire of own building**)
- Printing Costs for Materials Associated with the Youth programme e.g., flyers
- Volunteer Access NI fee
- Clothing only when approved by written consent by the appropriate EA Officer
- Equipment to facilitate programme/activity only – up to £1000 per item
- ICT equipment to facilitate programme/activity only – up to £200 per item
- Computer Software or Software Licensing to facilitate programme/activity only – up to £1000 per item
- **Facilitator costs** – A unit can engage a facilitator for delivery of a programme/activity or training. The new off-payroll working rules that affect both the public and private sector came into effect in April 2021
- The [purpose of IR35](#) is to determine whether a facilitator is defined as an employee for tax purposes i.e., should be paid through units' payroll and included under your staffing budget heading, or if the

facilitator is registered with HMRC as self-employed and can be included under your programme budget heading

- **It is the responsibility of the organisation to establish the facilitator status under the HMRC IR35 guidelines.**
- The tool to check an individual's employment status can be found using this link <https://www.gov.uk/guidance/check-employment-status-for-tax>
- After you have used the link above, please ensure you print and save the results for your own records. This needs to be attached to a bona fide invoice as EA will request this at verification stage.

PROGRAMME

INELIGIBLE EXPENSES

Programme costs cannot be used to:

- Fund tuck shops
- Payment of or Contribution to Membership fees with internal or external organisations either for staff or on the behalf of children and young people
- Donations
- Vouchers
- Gifts of any description for young people or staff e.g. to include Easter eggs, selection boxes etc
- Repairs to Furniture or Equipment or Fixed Plant Equipment
- Refreshments/Hospitality for staff meetings

If you have a query regarding eligibility of expenditure that you wish to seek clarification on, please email youthfunding@eani.org.uk and a member of the team will respond. The response should be kept by the organisation, as this may be requested at verification stage.

INELIGIBLE CAPITAL COSTS

Capital Cost Items

Funding is allocated from the EA Youth Service "Revenue" budget and as such the funding can not be used to purchase "Capital" cost items. This capital restriction applies to the following three categories ;

1. **Information Communication Technology (ICT) Equipment** costing **£201** or more per item. This is items defined as:
 - Computers (Desktop or Laptop)
 - Tablet Devices (iPads, Tablet PC's)
 - Servers
 - Components for ICT Equipment such as replacement internal hard drives
 - Peripherals such as Printers, Scanners, Photocopiers and portable memory
 - Network equipment such as Wi-Fi Access Points, Network Switches or Routers
2. **Computer Software or Software Licencing (Intangibles)** costing **£1,001** or more per item/licence. This is items defined as:
 - Subscriptions to software
 - Purchase of perpetual licenced software
 - Purchase of subscriptions to online services
3. **Equipment** costing **£1,001** or more per item. This is items defined as:
 - Audio Visual Equipment such as Cameras, Camcorders, Data Projectors, Lights TVs and all accessories associated with such equipment
 - Sports and leisure equipment
 - Furniture and Fittings
 - Or any other types of equipment

If you have a query regarding eligibility of expenditure that you wish to seek clarification on, please email youthfunding@eani.org.uk and a member of the team will respond. The response should be kept by the organisation, as this may be requested at verification stage.

PARTNERSHIP FUNDING

Where there are partnership agreements in place it is essential that the costs associated with these agreements are reported in the income and expenditure form against the correct budget heading i.e., staffing, overheads or programme. Expenditure must be eligible under the above terms and conditions or else this will be disallowed.

Funding Reprofile Process

Organisations can request to reprofile their funding across the three headings outlined in the scheme. Organisations will be required to provide a clear rationale for the changes which can only be considered within the context of the terms and conditions of funding as outlined in this document and the funding opportunity requirements.

Organisations will be required to provide the following information when making a re-profiling request:

- Organisation Name (as it is on your application)
- Funding Stream
- Application ID Number (that relates to the request)
- Areas you wish to reprofile.
- Original Award Value for relevant headings
- Proposed new award values for the relevant headings
- Rationale for request reprofile

Reprofile requests will only be considered up until 28 days before the end date of the funding OR 28 days before the end of an annual funding period for awards covering more than one year. Reprofile requests will only be considered based on a maximum of two approved reprofiles per annum, any requests made outside this timeframe or more than two times per annum will not be considered. All reprofiling requests are subject to Education Authority approval and as such organisations should not spend additional funding proposed as part of any request made until form approval is given by email from an Education Authority representative. Notification of Approval should be kept by the organisation, as this may be requested at verification stage.

Process for Reprofile



Online Form

The Online form can be accessed from a link provided on the Education Authority Funding Website (www.eanifunding.org.uk) or by click the submit request button below.

Submit a Request

Income and Expenditure Report at Year End or End of Project

The Income and Expenditure form issued with your letter of offer should be maintained from the beginning of the project. This will make it easier for returns to be completed at year end and enable easier and effective monitoring of spend against your budget headings. This will also help identify reprofiling that may be required during the life of the project.

We would recommend that associated paperwork and documentation linked to the spend noted on the Income and Expenditure form such as invoices and receipts is collated and retained as the project progresses. A separate file for each funding stream/award should be maintained by your organisation e.g., evidence of salaries and original invoices and bank statements.

At the end of the project or financial year end a completed Income and Expenditure form, signed off by the management committee must be submitted via the online portal by the stipulated deadline.

Please ensure before uploading the Income and Expenditure form that it has been completed accurately and checked by your organisation. In particular;

- The budget figure against each budget heading is correct as per your letter of offer or most recent approved reprofile (staffing, overheads or programme).
- The expenditure listed in each budget heading must be eligible as per the terms and conditions (Ineligible expenditure or expenditure listed in the wrong budget heading will be disallowed).
- The staffing costs, Total gross salary, Employers NI, and Employers S/Ann pension should be recorded on the Income and Expenditure form as 100% of what is detailed on the summary payroll report and P11's. Apportioned salaries can then be split using the 'Amount apportioned to EA' column as applicable.
- Where an invoice is being split between funders or funding schemes, the invoice should be recorded on the income and expenditure form as 100%. Apportioned invoices can then be split using the 'Amount apportioned to EA' column as applicable. Please note this split should also be recorded on the hard copy invoice.

ONCE AN INCOME AND EXPENDITURE FORM HAS BEEN SUBMITTED ON THE PORTAL NO FURTHER CHANGES CAN BE MADE OR ACCEPTED AT ANY STAGE.

Unspent Funding at Year End or End of Project

All funding not spent under the scheme reported through your income and expenditure returns at the end of each financial year or end of project (whichever is sooner) must be returned to the Education Authority. **For funding covering more than two years, unspent funds in year one cannot be transferred to year two.**

Where underspends are identified on your Units Income & Expenditure End of Year Return the EA Youth Service will raise an invoice to request the return of any funds not spent per budget heading. Directions on how to make payment will be provided on the Invoice.

Receipts & Vouching Process

Depending on the **total level of funding organisations receive across all funding opportunities you have been successful in**, you will be required to comply with the receipting and vouching process outlined below. More details regarding the Vouching and associated verification process can be accessed [here](#).

Total Annual Funding Awarded	Level of Receipting and Vouching
Up to £2,999 Per Annum	<ul style="list-style-type: none">Income and Expenditure Report Only
£3,000 to £29,999	<ul style="list-style-type: none">Income and Expenditure ReportOriginal Receipts/Invoices & Statements
£30,000 or more per annum	<ul style="list-style-type: none">Income and Expenditure ReportOriginal Receipts/Invoices & StatementsFinancial Verification Visit

Failure to facilitate this process will result in your funding being withheld or withdrawn. All original documentation must be retained for a period of seven years in accordance with statutory regulations.

Support and Information

Please visit the Education Authority Youth Service Support Section for more information and guidance at

www.eanifunding.org.uk Email: youthfunding@eani.org.uk

