



**ea** Education  
Authority

**Terms & Conditions for the use  
of Youth Service Funding by  
Voluntary Youth Organisations  
2026/2027**

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



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**Author**

Education Authority  
Youth Service Funding Support & Assurance

**Produced by**

Education Authority Youth Service  
40 Academy Street  
Belfast  
BT1 2NQ

[www.eani.org.uk/youth](http://www.eani.org.uk/youth)

[www.eanifunding.org.uk](http://www.eanifunding.org.uk)

Email: [youthfunding@eani.org.uk](mailto:youthfunding@eani.org.uk)

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**@eayouthservice**

**Education Authority Youth Service**



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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.

The framework for termination or reduction of funding through the funding scheme for regional and local voluntary youth organisations is available [here](#).

## Payment Frequency

Based on the level of funding per organisation 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 Award	Number of Payments
Up to £30,000 Per Annum of Funding	1 Payment Annually (Paid within first month of delivery)
£30,001 to £60,000 Per Annum Funding	2 Payments Annually (Initial Payment within first month of delivery)
£60,001 to £80,000 Per Annum Funding	3 Payments Annually (Initial Payment within first month of delivery)
£80,001 or more Funding Per Annum	4 Payments Annually (Initial Payment within first month of delivery)

The 4 payments annually - payment windows will be within the follow periods annually.

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

The 3 payments annually - payment windows will be within the follow periods annually.

Annual Payment	Payment Windows
Payment 1	April to July Period
Payment 2	Aug to November Period
Payment 3	December to March Period

The 2 payments annually - payment windows will be within the follow periods annually.

Annual payment	Payment Windows
Payment 1	April to September Period
Payment 2	October 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 in accordance with agreed organisation policy

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/consultancy 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 (Bone-fide Invoices should be claimed under the Programme budget heading and must be accompanied by the IR35 proof of self-employment status)

If you have a query regarding eligibility of expenditure that you wish to seek clarification on, please email [youthfunding@eani.org.uk](mailto: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 bills
- 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 e.g. TV/Netflix
- Rented accommodation OR contribution to the rent for the delivery of services
- Administration e.g., stationery, postage, telephone, broadband, mobile handset within capital threshold and usage
- 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 subscriptions to online services (up to the capital threshold of £3000 per item)
- Audit/ accountancy Fees
- Payroll services
- Accounting software costs e.g. Sage, QuickBooks etc
- Minibus Road tax, MOT fee only, 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/repairs
- Grounds maintenance
- Legal fees or costs
- Bank fees
- Consultancy services or fees, either 3<sup>rd</sup> party or from within the organisation

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

If you have a query regarding eligibility of expenditure that you wish to seek clarification on, please email [youthfunding@eani.org.uk](mailto: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 a bona-fide transport provider
  - Accreditation/Training costs for young people to include badges and trophies
  - Food and refreshments for delivery of youth work programme
  - Programme materials linked to the activity
  - Entrance fees/Activity costs/Residential costs associated with the programme
  - 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
  - Volunteer mileage and subsistence in accordance with an agreed policy
  - Workforce development training outside of what your designated Regional Strategic RVYO (if applicable) can provide or that will be provided through the Youth Service Workforce Development Strategy will need to link directly to delivery of the funding opportunity and be approved by written consent in advance from the appropriate EA Officer. (This needs to be attached to a bona fide invoice as EA will request this at verification stage)
  - Equipment to facilitate programme/activity only – up to £3000 per item – **refer to Capital Cost Items Limits listed below**
  - ICT equipment to facilitate programme/activity only – up to £3000 per item – **refer to Capital Cost Items Limits listed below**
  - Computer software or software licensing to facilitate programme/activity only – up to £3000 per item - **refer to Capital Cost Items Limits listed below**
  - **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
- Clothing is not permissible (Exceptions may apply when approved in advance by written consent from the EA Funding Support Officer, evidence of the approval will need to be attached to a bona fide invoice as EA will request this at verification stage)
- Donations/Vouchers/Gifts of any description
- Repairs to furniture or equipment or fixed plant equipment
- Refreshments/hospitality for staff meetings
- Workforce development training that has not been approved by written consent in advance from the appropriate EA Officer

If you have a query regarding eligibility of expenditure that you wish to seek clarification on, please email [youthfunding@eani.org.uk](mailto: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

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 over £3000 per item.**

This is items defined as:

- Computers (Desktop or Laptop)
- Games Consoles (Xbox, PS5 etc)
- Tablet Devices (iPads, Tablet PC’s)
- Servers
- Components for ICT Equipment such as replacement internal hard drives
- Peripherhals 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 over £3,000 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 over £3,000 per item.**

This is items defined as:

- Audio Visual Equipment such as Cameras, Camcorders, Speakers, 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](mailto: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.

## Funding Reprofile Process

Organisations can reprofile **up to 10%** from any of the approved budget headings to another (i.e. Staffing, Overheads or Programme) without Education Authority approval.

Organisations wishing to reprofile **more than 10%** from any budget heading to another (i.e. Staffing, Overheads or Programme) is subject to Education Authority approval. 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 are 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 and proposed change to each relevant heading
- Outline of relevant outputs the proposed budget reprofile will be used for and how this will support the successful delivery of the funding award
- Implications if the budget profile cannot be changed

Organisations should not spend additional funding proposed as part of any request made until formal approval is given by email from an Education Authority representative. Notification of the Approval should be retained by the organisation, as this may be requested at verification stage.

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 are limited to 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.

### 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](http://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.

Invoices must be bona-fide and contain all relevant details to include: -

- the unique ID/Invoice number
- the company name address and contact information of the supplier
- the name and address of the customer
- the date of the invoice
- a clear description of what goods or services are being charged for
- the date the goods or services were provided (supply date)
- the amount(s) being charged for the goods or services.
- VAT amount if applicable
- total amount owed.

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.

You must ensure that all the data fields requested on the Income and expenditure for you to enter is provided to include: -

- Payee Supplier Name
- Invoice Date
- Invoice Number
- Full item description of goods/service – Not a general term
- Net Cost
- VAT if applicable
- Cheque number or BACS date
- Amount/cost apportioned to the EA

Other fields within the I & E have formula that should not be amended.

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.
- The payment for all transactions must be traceable through the organisations' Bank Account, to include Staff payments for net pay and travel or other expenses, HMRC + Pension provider payments, payments to suppliers for invoices, credit card payments and the recoupment of Petty Cash for small cash transactions.
- Where payments are transacted in batches you must provide the detailed breakdown of all payments within the batch.
- An appropriate Petty Cash Policy and Procedure must be in operation, with the recoupment of Petty Cash evidenced through the bank account for any cash purchases to be eligible for verification.

**PLEASE ENSURE THE EA INCOME AND EXPENDITURE FORM IS CORRECTLY COMPLETED. ONCE THE EA I&E FORM HAS BEEN SUBMITTED ON THE PORTAL NO FURTHER CHANGES CAN BE MADE OR ACCEPTED AT ANY STAGE. THE UPLOADED AND SUBMITTED I & E ON THE PORTAL WILL BE USED FOR VERIFICATION.**

## **PARTNERSHIP FUNDING**

Partnership arrangements must be declared at the point of application to funding opportunities. 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.

Invoices from a partner must show a detailed breakdown of what the charges are for. Attached to each invoice there should be supporting documentation with applicable payroll reports and copies of invoices to evidence the recharge.

## 5 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 one-year, 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.

## 7 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 £5,000 per annum	<ul style="list-style-type: none"> <li>Income and Expenditure Report Only (Groups must retain all original Invoices and Bank Statements as per statutory regulations) Random physical sampling exercises will be carried out.</li> </ul>
Over £5,000 to £30,000 per annum	<ul style="list-style-type: none"> <li>Income and Expenditure Report</li> <li>Original Receipts/Invoices &amp; Bank Statements. (To be submitted to EA on request)</li> </ul>
Over £30,000 per annum	<ul style="list-style-type: none"> <li>Income and Expenditure Report</li> <li>Original Receipts/Invoices &amp; Bank Statements.</li> <li>Financial Verification Visit</li> </ul>

Failure to facilitate this process will result in your funding being withheld or withdrawn and may affect future funding applications. 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](http://www.eanifunding.org.uk)

Email: [youthfunding@eani.org.uk](mailto:youthfunding@eani.org.uk)

