

Just Youth

Annual Report and Accounts

31 December 2021

Charity Registration Number
1072491 (England and Wales)



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Legal and administrative information

Trustees	Father Ugochukwu Ikwuka C.S.Sp (Chairperson from 1 September 2021) Father Michael Desmond Wilson C.S.Sp (appointed 1 September 2021) Father James Flynn C.S.Sp (First Assistant) (appointed 1 September 2021) Father Joseph Melchior Kiwango C.S.Sp (appointed 1 September 2021) Father Paul Antwi-Boasiako C.S.Sp (appointed 1 September 2021) Father Kenneth Okoli C.S.Sp (Chairperson) (resigned 1 September 2021) Father James Mchamangu C.S.Sp (resigned 1 September 2021) Father John Kitchen C.S.Sp (First Assistant) (resigned 1 September 2021) Father Thomas Wilberforce C.S.Sp (resigned 1 September 2021)
Principal Address	The Spiritan Centre Northallerton Road Lower Kersal Salford M7 3TP
Charity registration number	1072491
Auditor	Buzzacott LLP 130 Wood Street London EC2V 6DL
Bankers	National Westminster Bank plc 10 Elephant Yard Kendal LA9 4LZ
Solicitors	IBB Solicitors Capital Court 30 Windsor Street Uxbridge Middlesex UB8 1AB

The trustees present the report and accounts of Just Youth (the “charity”) for the year ended 31 December 2021.

The accounts have been prepared in accordance with the accounting policies set out on pages 21 to 24 of the attached accounts and comply with the charity’s trust deed, applicable laws and the requirements of the Statement of Recommended Practice: Accounting and Reporting by Charities preparing their accounts in accordance with the Financial Reporting Standard applicable in the UK and the Republic of Ireland (Charities SORP FRS 102) (effective 1 January 2019).

Constitution

The charity was established by deed of trust in September 1998, which conferred the initial assets of the charity upon its trustees requiring them to apply the capital of and income from such assets for charitable purposes as set out in the objects clause of the deed of trust.

In February 2011, the charity became a subsidiary of the charity named The Congregation of the Holy Spirit and the Immaculate Heart of Mary, British Province registered in England and Wales with Charity Registration Number 227350. The main charity is also known within the Catholic Church as ‘The Spiritans’ and the ‘Holy Ghost Fathers’.

Objectives and activities

Objects

According to our motto “*Broadening horizons today for a just tomorrow*”, Just Youth sees it as its mission to work with young people especially, but not exclusively, through formal and informal activities to develop their spiritual, moral, social and intellectual potential. We do this so the children and young people may grow to full maturity as individuals and members of society.

We do this by:

- ◆ Offering programmes to enhance and develop spiritual growth;
- ◆ Supporting schools through weekly chaplaincy work, chaplaincy retreats and mission work;
- ◆ Supporting young people in schools, families and parishes;
- ◆ Exploring issues around justice and equality;
- ◆ Initiating, developing and training in a range of personal and social skills;
- ◆ Developing leadership and peer ministry skills; and
- ◆ Supporting and supervising a gap year for volunteers.

All the trustees are conversant with the Charity Commission’s guidelines concerning charities and public benefit and have considered them when assessing the charity’s aims and planning the work of the charity.

Activities, achievements and performance

General overview



Just Youth orientation is driven by the three values of **faith**, **community** and **justice**. Whereas it exists as a Registered Charity and equally operates as such, remaining faithful to these three values guarantees our determination to remain authentic to our missionary orientation.

In **faith** lies Just Youth's identity as a Spiritan missionary project, founded on the basic orientation of "bringing the good news to the poor" and the connection to this heritage is one aspect that is kept active in all the organisation. During this time of the pandemic, the faith aspect not only gave impetus to what is done but also became a strong source of strength for finding meaning and living through critical situations.

Another cardinal value upon which Just Youth is built is the value of **community**, which is practically woven into its way of living and operating as an organisation. Just Youth's team comes from nine countries around the globe - England, Germany, Sierra Leone, Cameroon, Nigeria, Ghana, Colombia, Senegal and Hungary - to live a shared life and make work a part of life as members of the same community. In the face of the pandemic, Just Youth saw the importance of community life grow and become a rich resource and source of strength.

Justice, which sits at the heart of Catholic Christian spirituality, is essentially the subject of Just Youth's ministry. In a year coloured by the challenging conditions of the pandemic, it was indeed a time to live much of the various aspects of justice promoted over the years, as the charity practically engaged in contributing its quota to keeping and sustaining the local community.

Activities, achievements and performance (continued)

General overview (continued)



Just Youth Team

Just Youth Mission

Since the start of the Covid-19 pandemic in 2020, we have been living through a very challenging time. For many people, it was a time of so much isolation and loneliness, of sadness and death, and yet of creativity and shining generosity.

Covid-19 has impacted not only the basic nature of social interactions but has also had a significant economic impact at every level in ways that have been outside of the charity's control.

As the Government announced reopening of the activities, some of the schools Just Youth is working with were did not allow many people to go in and, therefore, the charity's activities were heavily affected. While strictly observing the Government's advice on health and safety, Just Youth continues to encourage all its workers to use all means available to continue serving people in need, making use of online platforms to organise meetings and prayers.

This pandemic continued to affect the charity financially, as some of school ministries and other fundraising events were cancelled.

Activities, achievements and performance (continued)

Just Youth Ministry

The ongoing pandemic continued to affect the charity's ministry but with the easing of the restrictions, the charity was able to visit schools again. Also, some schools were able to bring the pupils to our Spiritan Centre in Salford. In schools with chapels, the pupils were re-introduced to the chapel and many of these expressed interest in joining the School's Chaplaincy team.



Mass in one of our schools



Pupils visiting the Spiritan Centre

Activities, achievements and performance (continued)

Exploring important themes with schools

As an example of our work, Just Youth had a retreat day for the reception, year one and year two of a school. The pupils had lessons based on the theme of serving others. They were able to understand what it meant to serve others especially their peers. They were eager to answer and ask questions whilst participating in the activities provided. There was also a brief session with some of the year 5 who were being prepared to serve as mentors to others. The brief session was based on discipleship and following Jesus. The day ended with a brief assembly with the closing prayer and blessings. They very much enjoyed the day.



Remote support

Just Youth is aware that the full impact of the aftermath of the pandemic on finances, spiritual health, mental health is still uncertain. Hence, Just Youth continues to use digital platforms to reach the service users. For the schools which are not yet able to invite back the Just Youth team to run activities, we have continued to keep in touch with those schools through:

- ◆ Phone calls and inspirational letters: Just Youth tried to reassure Schools of prayers and encourage them to keep strong in the midst of the uncertain times. Whilst this could not reach the children directly, feedback shows the staff found it quite helpful and reassuring.
- ◆ Just Youth continued to offer recorded masses, liturgical services and sessions prepared at the centre by members of the staff and sent over to the schools.
- ◆ Social media outreach was another means used. Live masses were broadcast on Facebook, videos and blog posts on various topics and issues were shared on Facebook, Instagram and YouTube.

Staff training

The pandemic also presented needs for additional training in various areas. With the now popular virtual environment making it possible, Just Youth did its best to make sure the schools staff were able to receive the necessary training in order to meet up with the demands of the time. Staff attended training sessions on Covid-19 control and the impact on mental health. They also received training on the use of social media for evangelisation.

Activities, achievements and performance (continued)

Just Youth gap year programme

The gap year programme returned to action after almost two years of Covid-19 pandemic which disrupted our entire activities. The academic year, September 2021 began with three of our volunteers all from Germany. For the first time we had one of the volunteers staying with us for six weeks. She completed her six week experience with us successfully. Just Youth continued with the support of our other Spiritan students.



Feedback from our volunteers on the gap year programme

Volunteers helping the students in our Centre

Nora: *"My name is Nora I am 20 years old and from Germany. I finished school last year and am looking forward to going to University to study educational science next year. I decided to do a gap year to take a break from studying and to find out if working with Youths and Children is something I want to do in my future as well. To improve my English was, of course, also one of the reasons to come to England. I arrived in Manchester on the 30 December right before the second lockdown started. So, my start at Just Youth was not like I expected it to be. But they did their absolute best to let me feel welcome."*

My first day at school was in February at St John Vianney. I was glad that we finally came back to the school. The first times we went there I was a bit nervous. English schools are quite different from German schools, but after some time I get to know the students and the teachers better. St John Vianney is a lovely school and I really enjoy going there once a week. In March we were able to get back to St Anne's once a week as well. I am always looking forward to going there. They are really nice and clever students."



In my time in the community and also in the schools I learned a lot more about the Catholic faith. I am a Protestant and even when I visited for some years it is different and interesting to be part of a Catholic community."

I am not only improving my English. I am learning to prepare school lessons and to teach which is a challenge but a lot of fun too and I learn a lot about different cultures which is always interesting for me and helps me to broaden my horizons."

Claudia: *"I have been part of Just Youth since 2019. It was a really good experience, I really enjoy my stay here. Working with children, was one of the best experiences I had in Just Youth. It was my first time to work with them. Community life was also one aspect in Just Youth I appreciated. Living with people from different countries made me see life differently. I learnt to accept and respect other peoples' cultures and opinions. From my experience here, I grew up as individual, I also grew up spiritually."*



Activities, achievements and performance (continued)

Just Youth Community Outreach Programme

As part of our initiatives to serve our local community, and to meet more young people who are not in the school we visit, Just Youth introduced an Outreach Programme which seeks to bring together young people, in and around Salford to learn and socialise. The programme began few months ago and is organised every two weeks. Activities such as art and craft, music and dance, painting, presentations, making of bracelets, indoor games, team building games and activities, movies and reflections are organized and participated in by the Just Youth team and the young people. This project is meant to help young people around Salford and beyond as well as children of refugees and asylum seekers in order to integrate them into society. It is always exciting seeing young people interacting and sharing ideas through this project.



Spiritan Seminarians: Brother Michael: *"Coming to Just Youth has opened an interesting chapter of my life. The notion of working with children and young people has always been my passion. Just Youth serves as a platform where one can harness and nurture many possibilities. These possibilities could range from leadership opportunities to acquiring experience in different areas of life. The time spent here could be utilized in many ways as one prepares for the next phase of life. It could also be used as a time for major life decisions. My time thus far has been amazing in the sense that one is able to discover their inner selves and to decide on what next major step to take. I have very much enjoyed my time at retreats and school chaplaincies. One is amazed at the many life lessons that could be learned from children and even from toddlers during these school encounters. The joy and fulfilment that one derives from these encounters are genuine and lasting. The time spent thus far has been amazing and I look forward to more fruitful encounters."*



Financial review

There was an overall deficit for the year of £3,974 (2020 – surplus of £4,982), bringing the total net assets of Just Youth as at 31 December 2021 to £67,976 (2020 - £71,950).

The charity continues to rely on the support of the Spiritans in the day to day operation and delivery of the Just Youth services. The support given by the Spiritans equated to £216,300 (2020 - £229,405) for the year in the form of a grant of £36,300 (2020 - £49,405), four Spiritan priests and three seminarian volunteers whose contribution equated in financial terms to £120,000 (2020 - £120,000) and the free use of the Spiritan Youth Centre which equated in financial terms to £60,000 (2020 - £60,000).

Financial review (continued)

Income

Total income for the charity for the year amounted to £142,852 (2020 - £142,141).

Teaching and seminar income delivered through service level agreements realised £28,337 (2020 - £17,954) and the Just Youth Lottery realised £7,244 (2020 - £7,575).

The Spiritans provided a cash grant of £36,300 (2020 - £49,405) to Just Youth.

Income generated from the charity's own work, gifts and fundraising amounted to 33% (2020 - 23%) of the total while the grant from the Spiritans and the estimated value for the use of the Spiritan Youth Centre amounted to 67% (2020 - 77%).

Expenditure

Total expenditure of the charity for the year amounted to £146,826 (2020 - £137,159).

Expenditure on salaries and associated costs totalled £8,313 (2020 - £8,280), rental of the Spiritan Youth Centre amounted to £60,000 (2020 - £60,000), maintenance of the premises and associated expenditure amounted to £21,896 (2020 - £18,322) residential workers' food and living expenses were £21,581 (2020 - £17,582), team travel, fuel and motor expenses totalled £17,131 (2020 - £17,533), the cost of providing activities was £2,824 (2020 - £914) and materials, resources and training costs were £7,023 (2020 - £4,519).

Financial position

The financial position of Just Youth is dependent on the continuing support of the Spiritans.

Reserves policy

The trustees have a policy of ensuring that they hold in reserve funds equivalent to the running costs of Just Youth for six months. At 31 December 2021 free reserves were £67,976 (2020 - £71,950). Therefore, the current level of free reserves is below target. It is the intention of the trustees to continue to try to build up reserves through careful financial management and by aiming to achieve small surpluses year by year.

Plans for the future

The trustees will continue to keep both income and expenditure under review. Whilst there will undoubtedly be challenges ahead due to the aftermath of the pandemic, the trustees do not expect material concerns to arise over the charity's financial position. The parent charity, the Congregation of the Holy Spirit, will continue to support Just Youth.

Structure, governance, and management

Statement of trustees' responsibilities

The trustees are responsible for preparing the trustees' report and accounts in accordance with applicable law and United Kingdom Accounting Standards (United Kingdom Generally Accepted Accounting Practice).

The law applicable to charities in England and Wales requires the trustees to prepare accounts for each financial year which give a true and fair view of the state of affairs of the charity and of the income and expenditure of the charity for that period. In preparing these accounts, the trustees are required to:

Structure, governance, and management (continued)

Statement of trustees' responsibilities (continued)

- ◆ select suitable accounting policies and then apply them consistently;
- ◆ observe the methods and principles in Accounting and Reporting by Charities: Statement of Recommended Practice applicable to charities preparing their accounts in accordance with the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102);
- ◆ make judgements and estimates that are reasonable and prudent;
- ◆ state whether applicable United Kingdom Accounting Standards have been followed, subject to any material departures disclosed and explained in the accounts; and
- ◆ prepare the accounts on the going concern basis unless it is inappropriate to presume that the charity will continue in operation.

The trustees are responsible for keeping proper accounting records that disclose with reasonable accuracy at any time the financial position of the charity and enable them to ensure that the accounts comply with the Charities Act 2011, the relevant Charity (Accounts and Reports) Regulations and the provisions of the charity's trust deed. They are also responsible for safeguarding the assets of the charity and hence for taking reasonable steps for the prevention and detection of fraud and other irregularities.

Key management personnel

The key management personnel in charge of directing and controlling, running and operating the charity on a day to day basis comprise the trustees.

The trustees received no remuneration or reimbursement of expenses in connection with their duties as trustees or members of key management during the year (2020 - £nil).

Appointment of trustees

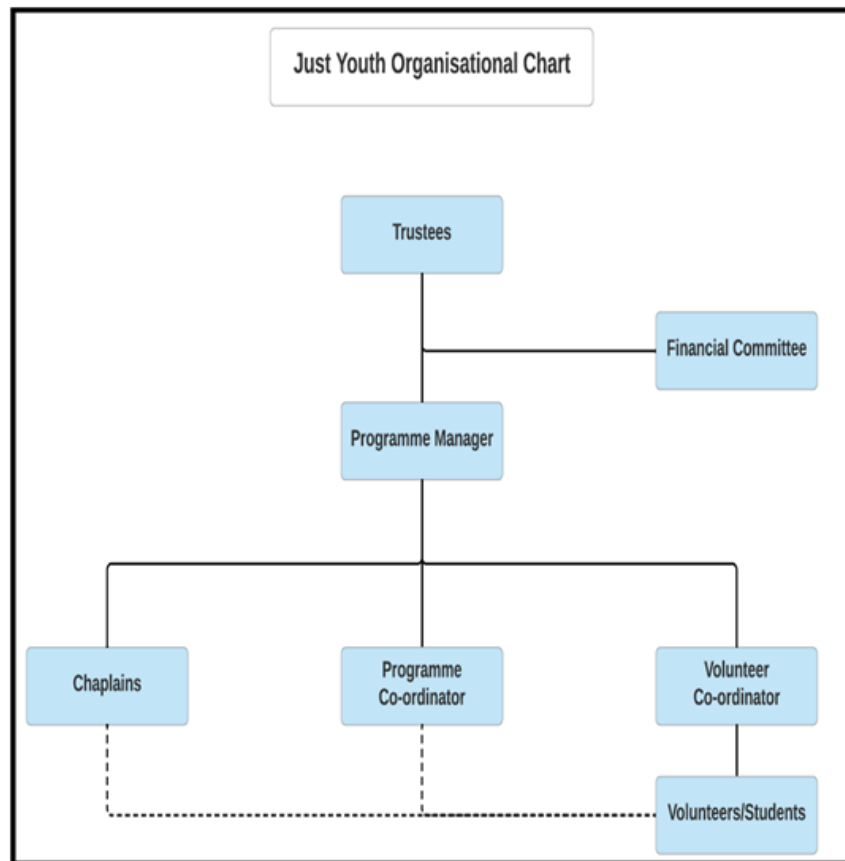
All trustees are appointed by those members of The Congregation of the Holy Spirit and the Immaculate Heart of Mary, British Province (the "Province") who are in permanent vows.

Training of the trustees in their role is provided using materials provided by the Charity Commission of England and Wales, major conferences, the Association of Provincial Bursars, the Conference of Religious and also relevant literature and seminars from firms of solicitors and accountants specialising in charity practice and procedures.

The names of the trustees who served during the year are set out on page 1.

Structure, governance, and management (continued)

Organisational structure



Risk management

The trustees are responsible for overseeing risk assessment. All significant activities undertaken by Just Youth are subject to a risk review. The major risks are ranked in terms of their potential impact and probability.

The key risks affecting Just Youth and the means by which they are mitigated are described below:

Economic conditions

Through its Schools Team, the charity works with schools and colleges to develop the spiritual, social and intellectual potential of students. As the economy continues to struggle, there is increasing pressure on schools to meet ever tighter financial constraints and targets. Inevitably, this leads to some reducing their expenditure on developing partnerships with external organisations and hence the charity has seen a reduction in the services being required of schools. This, to some extent, is mitigated through careful monitoring of expenditure and resource planning and by continuing to develop and build on the network of schools and colleges that have built up a relationship with the charity.

Structure, governance, and management (continued)

Risk management (continued)

Safeguarding

The charity works with children and young people and takes its responsibility in respect to safeguarding extremely seriously.

Just Youth has a Child Protection Officer who reports to the board of trustees.

All personnel in Just Youth encountering children or vulnerable adults must conform to established guidelines and procedures in accordance with the principles and guidelines set out in the National Safeguarding Policy of the Catholic Church, as agreed by the Bishop's Conference of England and Wales and the Conference of Religious National Safeguarding Policy: Respect for the innate dignity of every person is a fundamental principle. Integral to this is the recognition of the right of all children, which must be respected, protected, cared for and nurtured - a right rooted in the Gospel and Christian tradition as well as in international, domestic and Canon law.

Just Youth will always liaise closely with statutory agencies to ensure that if a disclosure is made, procedures are in place that allow for transparent practices.

These include the completion of Disclosure and Barring Service (DBS) disclosure forms. Training sessions take place in-house regularly and in conjunction with the Diocese of Salford.

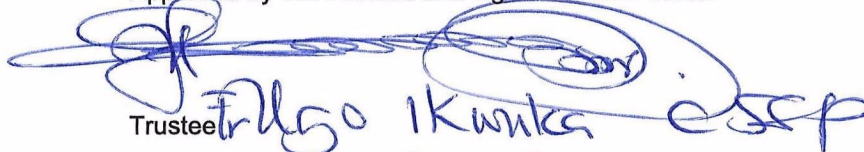
Fundraising policy

The charity aims to achieve best practice in the way in which it communicates with donors and other supporters. It takes care with both the tone of its communications and the accuracy of its data to minimise the pressures on supporters. It applies best practice to protect supporters' data and never sells data, it never swaps data and ensures that communication preferences can be changed at any time. The charity manages its own fundraising activities and does not employ the services of Professional Fundraisers. The charity undertakes to react to and investigate any complaints regarding its fundraising activities and to learn from them and improve its service. During 2021, the charity received no complaints about its fundraising activities.

Employees, volunteers and members of the Congregation

Finally, the trustees would like to record their recognition of the professionalism and commitment of all their staff, volunteers and members of the Congregation for their dedication and hard work in ensuring the continuing work of the charity. In particular, Just Youth wishes once again to express its appreciation of the continued support of the Spiritans who provide us with financial assistance, personal resources and premises.

Approved by the trustees and signed on their behalf



Trustee

Approved on:

16/06/22

Independent auditor's report to the trustees of Just Youth

Opinion

We have audited the accounts of Just Youth (the 'charity') for the year ended 31 December 2021, which comprise the statement of financial activities, the balance sheet, the statement of cash flows, the principal accounting policies and the notes to the accounts. The financial reporting framework that has been applied in their preparation is applicable law and United Kingdom Accounting Standards, including Financial Reporting Standard 102 'The Financial Reporting Standard applicable in the UK and Republic of Ireland' (United Kingdom Generally Accepted Accounting Practice).

In our opinion, the accounts:

- ◆ give a true and fair view of the state of the charity's affairs as at 31 December 2021 and of its income and expenditure for the year then ended;
- ◆ have been properly prepared in accordance with United Kingdom Generally Accepted Accounting Practice; and
- ◆ have been prepared in accordance with the requirements of the Charities Act 2011.

Basis for opinion

We conducted our audit in accordance with International Standards on Auditing (UK) (ISAs (UK)) and applicable law. Our responsibilities under those standards are further described in the auditor's responsibilities for the audit of the accounts section of our report. We are independent of the charity in accordance with the ethical requirements that are relevant to our audit of the accounts in the UK, including the FRC's Ethical Standard, and we have fulfilled our other ethical responsibilities in accordance with these requirements. We believe that the audit evidence we have obtained is sufficient and appropriate to provide a basis for our opinion.

Conclusions relating to going concern

In auditing the accounts, we have concluded that the trustees' use of the going concern basis of accounting in the preparation of the accounts is appropriate.

Based on the work we have performed, we have not identified any material uncertainties relating to events or conditions that, individually or collectively, may cast significant doubt on the charity's ability to continue as a going concern for a period of at least twelve months from when the accounts are authorised for issue.

Our responsibilities and the responsibilities of the trustees with respect to going concern are described in the relevant sections of this report.

Other information

The trustees are responsible for the other information. The other information comprises the information included in the Annual Report and Accounts, other than the accounts and our auditor's report thereon. Our opinion on the accounts does not cover the other information and we do not express any form of assurance conclusion thereon.

In connection with our audit of the accounts, our responsibility is to read the other information and, in doing so, consider whether the other information is materially inconsistent with the accounts or our knowledge obtained in the audit or otherwise appears to be materially misstated. If we identify such material inconsistencies or apparent material misstatements, we are required to determine whether there is a material misstatement in the accounts or a material misstatement of the other information. If, based on the work we have performed, we conclude that there is a material misstatement of this other information, we are required to report that fact.

We have nothing to report in this regard.

Matters on which we are required to report by exception

We have nothing to report in respect of the following matters in relation to which the Charities Act 2011 requires us to report to you if, in our opinion:

- ◆ the information given in the trustees' report is inconsistent in any material respect with the accounts; or
- ◆ sufficient accounting records have not been kept; or
- ◆ the accounts are not in agreement with the accounting records and returns; or
- ◆ we have not received all the information and explanations we require for our audit.

Responsibilities of trustees

As explained more fully in the trustees' responsibilities statement, the trustees are responsible for the preparation of the accounts and for being satisfied that they give a true and fair view, and for such internal control as the trustees determine is necessary to enable the preparation of accounts that are free from material misstatement, whether due to fraud or error.

In preparing the accounts, the trustees are responsible for assessing the charity's ability to continue as a going concern, disclosing, as applicable, matters related to going concern and using the going concern basis of accounting unless the trustees either intend to liquidate the charity or to cease operations, or have no realistic alternative but to do so.

Auditor's responsibilities for the audit of the accounts

Our objectives are to obtain reasonable assurance about whether the accounts as a whole are free from material misstatement, whether due to fraud or error, and to issue an auditor's report that includes our opinion. Reasonable assurance is a high level of assurance, but is not a guarantee that an audit conducted in accordance with ISAs (UK) will always detect a material misstatement when it exists. Misstatements can arise from fraud or error and are considered material if, individually or in the aggregate, they could reasonably be expected to influence the economic decisions of users taken on the basis of these accounts.

Irregularities, including fraud, are instances of non-compliance with laws and regulations. We design procedures in line with our responsibilities, outlined above, to detect material misstatements in respect of irregularities, including fraud. The extent to which our procedures are capable of detecting irregularities, including fraud, is detailed below.

How the audit was considered capable of detecting irregularities including fraud

Our approach to identifying and assessing the risks of material misstatement in respect of irregularities, including fraud and non-compliance with laws and regulations, was as follows:

- ◆ The engagement partner ensured that the engagement team collectively had the appropriate competence, capabilities and skills to identify or recognise non-compliance with applicable laws and regulations;
- ◆ We identified the laws and regulations applicable to the charity through discussions with of the trustees and from our knowledge and experience of the charity sector;
- ◆ We focused on specific laws and regulations which we considered may have a direct material effect on the accounts or the activities of the charity. These included but were not limited to the Charities Act 2011 and Accounting and Reporting by Charities: Statement of Recommended Practice applicable to charities preparing their accounts in accordance with the Financial Reporting Standard applicable to the United Kingdom and Republic of Ireland (FRS 102) (effective 1 January 2019); and
- ◆ We assessed the extent of compliance with the laws and regulations identified above through making enquiries of representatives of the trustees and review of minutes of trustees' meetings.

We assessed the susceptibility of the charity's accounts to material misstatement, including obtaining an understanding of how fraud might occur, by:

- ◆ Making enquiries of representatives of the trustees as to where they considered there was susceptibility to fraud, their knowledge of actual, suspected and alleged fraud; and
- ◆ Considering the internal controls in place to mitigate risks of fraud and non-compliance with laws and regulations.

Auditor's responsibilities for the audit of the accounts (continued)

To address the risk of fraud through management bias and override of controls, we:

- ◆ Performed analytical procedures to identify any unusual or unexpected relationships;
- ◆ Tested and reviewed journal entries to identify unusual transactions;
- ◆ Carried out substantive testing of expenditure including the authorisation thereof;
- ◆ Assessed whether judgements and assumptions made in determining the accounting estimates were indicative of potential bias; and
- ◆ Investigated the rationale behind significant or unusual transactions.

In response to the risk of irregularities and non-compliance with laws and regulations, we designed procedures which included, but were not limited to:

- ◆ Agreeing accounts disclosures to underlying supporting documentation;
- ◆ Reading the minutes of meetings of trustees; and
- ◆ Enquiring of as to actual and potential litigation and claims.

There are inherent limitations in our audit procedures described above. The more removed that laws and regulations are from financial transactions, the less likely it is that we would become aware of non-compliance. Auditing standards also limit the audit procedures required to identify non-compliance with laws and regulations to enquiry of the trustees and other management and the inspection of regulatory and legal correspondence, if any.

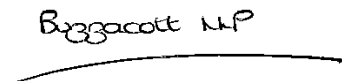
Material misstatements that arise due to fraud can be harder to detect than those that arise from error as they may involve deliberate concealment or collusion.

We did not identify any irregularities, including fraud.

A further description of our responsibilities for the audit of the accounts is located on the Financial Reporting Council's website at www.frc.org.uk/auditorsresponsibilities. This description forms part of our auditor's report.

Use of our report

This report is made solely to the charity's trustees, as a body, in accordance with section 144 of the Charities Act 2011 and with regulations made under section 154 of that Act. Our audit work has been undertaken so that we might state to the charity's trustees those matters we are required to state to them in an auditor's report and for no other purpose. To the fullest extent permitted by law, we do not accept or assume responsibility to anyone other than the charity and the charity's trustees as a body, for our audit work, for this report, or for the opinions we have formed.

A handwritten signature in black ink that reads "Buzzacott LLP". The signature is written in a cursive style and is positioned above a horizontal line.

Buzzacott LLP
Statutory Auditor
130 Wood Street
London
EC2V 6DL

13 July 2022

Buzzacott LLP is eligible to act as an auditor in terms of section 1212 of the Companies Act 2006

Statement of financial activities Year to 31 December 2021

	Notes	Total funds 2021 £	Total funds 2020 £
Income from:			
Donations	1	66,283	62,730
Other trading activities: fundraising events	2	11,684	8,965
Interest receivable		248	1,110
Charitable activities			
. Youth education	3	64,637	67,359
Miscellaneous income			
. Coronavirus Job Retention Scheme		—	1,977
Total income		142,852	142,141
Expenditure on:			
Raising funds			
. Fundraising	4	2,700	4,600
Charitable activities			
. Youth activities	5	144,126	132,559
Total expenditure		146,826	137,159
Net (expenditure) income for the year and net movement in funds	7	(3,974)	4,982
Reconciliation of funds:			
Fund balances brought forward at 1 January 2021		71,950	66,968
Fund balances carried forward at 31 December 2021		67,976	71,950

All of the charity's activities derived from continuing operations during the above two financial periods.

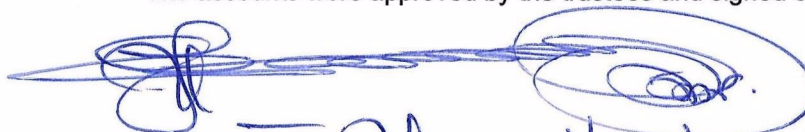
The charity has no recognised gains and losses other than those shown in the statement of financial activities and therefore no separate statement of total recognised gains or losses has been presented.

All income and expenditure in both periods related to unrestricted funds.

Balance sheet 31 December 2021

	Notes	2021 £	2020 £
Fixed assets			
Tangible assets	10	<u>1,250</u>	<u>1,875</u>
Current assets			
Debtors	11	1,771	1,156
Short term deposits		68,684	68,437
Cash at bank and in hand		<u>3,517</u>	<u>12,207</u>
		73,972	81,800
Liabilities			
Creditors: amounts falling due within one year	12	<u>(7,246)</u>	<u>(11,725)</u>
Net current assets		<u>66,726</u>	<u>70,075</u>
Total net assets		<u>67,976</u>	<u>71,950</u>
The funds of the charity			
Unrestricted funds			
. General fund		<u>67,976</u>	<u>71,950</u>

The accounts were approved by the trustees and signed on their behalf by:


 Trustee *Tr Ugo Iknika CSSP*
 Approved on: *16/06/22*

Statement of cash flows Year to 31 December 2021

	Notes	2021 £	2020 £
Cash flows from operating activities:			
Net cash (used in) provided by operating activities	A	(8,691)	6,897
Cash flows from investing activities:			
Interest received		248	1,110
Purchase of tangible fixed assets		—	(2,500)
Net cash provided by (used in) investing activities		248	(1,390)
Change in cash and cash equivalents in the year		(8,443)	5,507
Cash and cash equivalents at 1 January 2021	B	80,644	75,137
Cash and cash equivalents at 31 December 2021	B	72,201	80,644

Notes to the statement of cash flows for the year to 31 December 2021.

A Reconciliation of net (expenditure) income and net movement in funds to net cash (used in) provided by operating activities

	2021 £	2020 £
Net (expenditure) income and net movement in funds (as per the statement of financial activities)	(3,974)	4,982
Adjustments for:		
Interest receivable	(248)	(1,110)
Depreciation	625	625
(increase) decrease in debtors	(615)	2,318
(Decrease) increase in creditors	(4,479)	82
Net cash (used in) provided by operating activities	(8,691)	6,897

B Analysis of cash and cash equivalents

	2021 £	2020 £
Cash at bank and in hand	3,517	12,207
Short term deposits (less than three months)	68,684	68,437
Total cash and cash equivalents	72,201	80,644

No separate reconciliation of net debt has been prepared as there is no difference between the net cash (debt) of the charity and the above cash and cash equivalents.

Principal accounting policies 31 December 2021

The principal accounting policies adopted, judgements and key sources of estimation uncertainty in the preparation of the accounts are laid out below.

Basis of preparation

These accounts have been prepared for the year to 31 December 2021. Comparative information is provided in respect to the year to 31 December 2020.

The accounts have been prepared under the historical cost convention with items recognised at cost or transaction value unless otherwise stated in the relevant accounting policies below or the notes to these accounts.

The accounts have been prepared in accordance with Accounting and Reporting by Charities: Statement of Recommended Practice applicable to charities preparing their accounts in accordance with the Financial Reporting Standard applicable in the United Kingdom and Republic of Ireland (Charities SORP FRS 102) (effective 1 January 2020) and the Charities Act 2011.

The charity constitutes a public benefit entity as defined by FRS 102.

The accounts are presented in sterling and are rounded to the nearest pound.

Critical accounting estimates and areas of judgement

Preparation of the accounts requires the trustees and management to make significant judgements and estimates.

The items in the accounts where these judgements and estimates have been made include:

- ◆ estimating the value at which gifts in kind should be included in the accounts;
- ◆ estimating the useful economic life of tangible fixed assets for the purposes of determining the depreciation charge; and
- ◆ estimating future income and expenditure flows for the purposes of assessing going concern.

Assessment of going concern

The trustees have assessed whether the use of the going concern assumption is appropriate in preparing these accounts. The trustees have made this assessment in respect to a period of at least one year from the date of approval of these accounts.

The trustees of the charity believe there are no material uncertainties related to events or conditions that may cast significant doubt on the ability of the charity to continue as a going concern. The trustees are of the opinion that the charity will have sufficient resources to meet its liabilities as they fall due. In reaching this view, the trustees acknowledge that the charity continues to receive support from its parent charity, The Congregation of the Holy Spirit and the Immaculate Heart of Mary, British Province.

The trustees of The Spiritans have confirmed that they are willing to continue to provide financial and other support to the charity as and when needed for the medium term.

Income recognition

Income is recognised in the period in which the charity has entitlement to the income, the amount of income can be measured reliably and it is probable that the income will be received.

Income comprises donations, income from fundraising events, interest receivable, fees and grants towards the provision of youth education and other income including the surplus on the disposal of tangible fixed assets and monies from the Coronavirus job Retention Scheme.

Donations and grants are recognised when the charity has confirmation of both the amount and settlement date. In the event of donations or grants pledged but not received, the amount is accrued for where the receipt is considered probable. In the event that a donation or grant is subject to conditions that require a level of performance before the charity is entitled to the funds, the income is deferred and not recognised until either those conditions are fully met, or the fulfilment of those conditions is wholly within the control of the charity and it is probable that those conditions will be fulfilled in the reporting period. Grants are included within income from charitable activities where these amount to the provision of a specific service but as donations where the grant has been given for general purposes.

Donated services and facilities provided to the charity as gifts in kind are recognised in the period when it is probable that the economic benefits will flow to the charity, provided they can be measured reliably. This is normally when the service is provided or the facilities are used by the charity. An equivalent amount is included as expenditure. Donated services and facilities are recognised on the basis of the value of the gift to the charity which is the amount the charity would have been willing to pay to obtain facilities or services of equivalent economic benefit on the open market.

In accordance with the Charities SORP FRS 102 volunteer time is not recognised.

Income from the charity's lottery is included in the accounts when the lottery is drawn with income being deferred until such time as the draw takes place. Income from other fundraising events and appeals is included in the accounts when the income is received or when it is probable that income will be received and when it can be measured reliably.

Fees and related income in respect to the provision of charitable work are measured at the fair value of the consideration received or receivable, excluding discounts or rebates.

Interest on funds held on deposit is included when receivable and the amount can be measured reliably by the charity; this is normally upon notification of the interest paid or payable by the bank.

Gains on the disposal of tangible fixed assets represent the difference between the net proceeds (after deducting sale costs) and the net book value of the asset immediately prior to disposal. Such gains are accounted for at the point at which title to the asset moves from the charity.

Income recognition (continued)

Monies from the Coronavirus Job Retention Scheme are recognised in the statement of financial activities when the funds have been applied for and the amount receivable has been quantified.

Expenditure recognition

Liabilities are recognised as expenditure as soon as there is a legal or constructive obligation committing the charity to make a payment to a third party, it is probable that a transfer of economic benefits will be required in settlement and the amount of the obligation can be measured reliably.

All expenditure is accounted for on an accruals basis. Expenditure comprises direct costs and support costs. All expenses, including support costs, are allocated or apportioned to the applicable expenditure headings. The classification between activities is as follows:

- a) Expenditure on raising funds comprises the fundraising trading costs of running a lottery.
- b) Expenditure on charitable activities comprises expenditure incurred in the provision of youth projects, and in the provision of chaplaincy resources as part of services provided under agreements with schools and other organisations.

All expenditure is stated inclusive of irrecoverable VAT.

Allocation of support and governance costs

Support costs represent indirect charitable expenditure. In order to carry out the primary purposes of the charity it is necessary to provide support in the form of personnel development, financial procedures, provision of office services and equipment and a suitable working environment.

Governance costs comprise the costs involving the public accountability of the charity (including audit costs) and costs in respect to its compliance with regulation and good practice. It also comprises a proportion of the wages of one member of staff.

Support costs, including governance costs, are allocated to the charity's sole charitable activity.

Tangible fixed assets and depreciation

All assets costing more than £1,500 and with an expected useful life exceeding one year are capitalised.

Motor vehicles are capitalised and depreciated over a four-year period on a straight line basis, in order to write off the cost of each vehicle over its estimated useful life.

Debtors

Debtors are recognised at their settlement amount, less any provision for non-recoverability. Prepayments are valued at the amount prepaid. They have been discounted to the present value of the future cash receipt where such discounting is material.

Cash at bank and in hand

Cash at bank and in hand represents such accounts and instruments that are available on demand or have a maturity of less than three months from the date of acquisition. Deposits for more than three months but less than one year have been disclosed as short term deposits. Cash placed on deposit for more than one year is disclosed as a fixed asset investment.

Creditors and provisions

Creditors and provisions are recognised when there is an obligation at the balance sheet date as a result of a past event, it is probable that a transfer of economic benefit will be required in settlement, and the amount of the settlement can be estimated reliably. Creditors and provisions are recognised at the amount the charity anticipates it will pay to settle the debt. They have been discounted to the present value of the future cash payment where such discounting is material.

Funds structure

Unrestricted funds are donations and other incoming resources receivable or generated for the objects of the charity without further specified purpose and are available as general funds.

Leased assets

Rentals applicable to operating leases where substantially all the benefits and risks of the ownership remain with the lessor are charged on a straight line basis over the lease term.

Pension costs

Contributions in respect of the charity's defined contribution pension scheme are charged to the statement of financial activities when they are payable to the scheme. The charity's contributions are restricted to the contributions disclosed in note 8. There were no outstanding contributions at the year end. The charity has no liability beyond making its contributions and paying across the deductions for the employees' contributions.

1 Income from donations

	Unrestricted funds	
	Total 2021 £	Total 2020 £
Gifts in kind (note 14)	60,000	60,000
Other donations	6,283	2,730
	66,283	62,730

2 Income from other trading activities: fundraising events

	Unrestricted funds	
	Total 2021 £	Total 2020 £
Lottery receipts	7,244	7,575
Other fundraising income	4,440	1,390
	11,684	8,965

3 Income from charitable activities: youth education

	Unrestricted funds	
	Total 2021 £	Total 2020 £
Service level agreements –		
. Chaplaincy agreements with schools		
.. Regular	25,297	15,854
.. Ad-hoc	3,040	2,100
	28,337	17,954
Grants		
. The Spiritans	36,300	49,405
Total funds	64,637	67,359

4 Expenditure on raising funds: fundraising

	Unrestricted funds	
	Total 2021 £	Total 2020 £
Lottery costs	2,700	4,600

5 Expenditure on charitable activities: youth activities

	Unrestricted funds	
	Total 2021 £	Total 2020 £
Activities' leaders and coordinators	9,053	9,135
Residential workers' food and expenses	21,581	17,582
Rent	60,000	60,000
Premises costs and rates	21,896	18,322
Materials, resources and training	7,023	4,519
Travel and motor	17,131	17,533
Cost of activities and outings	2,824	914
Promotion of youth activities	192	36
Governance costs (note 6)	4,426	4,518
Total funds	144,126	132,559

6 Governance costs

	2021 £	2020 £
Legal and professional fees	4,426	4,518

7 Net (expenditure) income for the year and net movement in funds

This is stated after charging (crediting):

	2021 £	2020 £
Staff costs (note 8)	8,313	8,280
Depreciation	625	625
Operating lease rentals	7,496	8,848
Auditor's remuneration		
. Statutory audit services		
.. Prior year	(80)	(528)
.. Current year	2,600	2,600

8 Staff costs and remuneration of key management personnel

	2021 £	2020 £
Staff costs during the year were as follows:		
Wages and salaries	8,313	8,280

No employees earned more than £60,000 per annum (including benefits) during the year (2020 - none).

The average number of employees during the year was 1 (2020 - 1).

The key management personnel in charge of directing and controlling, running and operating the charity on a day to day basis comprise the trustees.

The trustees received no remuneration or reimbursement of expenses in connection with their duties as trustees or members of key management during the year (2020 - £nil).

9 Taxation

Just Youth is a registered charity and therefore is not liable to income tax or corporation tax on income derived from its charitable activities, as it falls within the various exemptions available to registered charities.

The charity is not registered for VAT and therefore expenditure includes irrecoverable VAT where applicable.

10 Tangible fixed assets

	Motor vehicles £
Cost or valuation	
At 1 January 2021 and 31 December 2021	2,500
Depreciation	
At 1 January 2021	625
Charge for the year	625
At 31 December 2021	1,250
Net book values	
At 31 December 2021	1,250
At 31 December 2020	1,875

11 Debtors

	2021 £	2020 £
Other debtors	300	300
Prepayments and accrued income	1,471	856
	1,771	1,156

12 Creditors: amounts falling due within one year

	2021 £	2020£
Deferred income	375	375
Accruals	3,971	4,750
Other creditors	2,900	6,600
	7,246	11,725

Deferred income comprises grant and lottery income received in advance.

	2021 £	2020 £
Deferred income brought forward at 1 January 2021	375	375
Amount released to income	(375)	(375)
Amount deferred in year	375	375
Deferred income carried forward at 31 December 2021	375	375

13 Operating leases

At 31 December 2021, the charity had total future commitments under non-cancellable operating leases relating to office equipment as follows:

	Motor vehicles	
	2021	2020
	£	£
Amounts payable:		
Within one year	5,333	6,628
After one but within five years	2,088	7,421
	7,421	14,049

14 Ultimate control and related party transactions

Just Youth is a subsidiary of the charity named The Congregation of the Holy Spirit and the Immaculate Heart of Mary, British Province (The Spiritans) registered in England and Wales with Charity Registration Number 227350 and known also within the Catholic Church as 'The Spiritans' and the 'Holy Ghost Fathers'. This is due to the trustees of The Spiritans being the trustees of the charity and hence having ultimate control over the charity. The Spiritans also provide key financial support to the charity.

During the year, Just Youth received £36,300 (2020 - £49,405) from The Spiritans as core funding. In addition, The Spiritans provided free use of the Spiritan Youth Centre which equated to a gift-in-kind of £60,000 (2020 - £60,000). During the year, four Spiritan priests and three seminarian volunteers gave their time to the charity. An estimate of the value of this time, which is not reflected in these accounts, is £120,000 (2020 - £120,000). At the year-end there was no indebtedness between Just Youth and The Spiritans (2020 - none).

There were no other related party transactions requiring disclosure in the year (2020 – none).