

Just Youth

Annual Report and Accounts

31 December 2024

Charity Registration Number
1072491 (England and Wales)



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Legal and administrative information

Trustees Father Ugochukwu Ikwuka C.S.Sp (Chair)
Father Ricklan Mallya C.S.Sp (First Assistant) (appointed 1 September 2024)
Father Solomon Shamee C.S.Sp (appointed 1 September 2024)
Father Arthur-Mary George Matip C.S.Sp (appointed 1 September 2024)
Father Patrick Adusei-Poku C.S.Sp (appointed 1 September 2024)
Father Michael Desmond Wilson C.S.Sp (resigned 1 September 2024)
Father James Flynn C.S.Sp (First Assistant) (resigned 1 September 2024)
Father Joseph Melchior Kiwango C.S.Sp (resigned 1 September 2024)
Father Paul Antwi-Boasiako C.S.Sp (resigned 1 September 2024)

Principal Address The Spiritan Centre
Northallerton Road
Lower Kersal
Salford
M7 3TP

Charity registration number 1072491

Auditor Buzzacott Audit 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 2024.

The accounts have been prepared in accordance with the accounting policies set out on pages 20 to 23 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).

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. Recently, where the ever-changing nature of the world is accepted as part of life, 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 five countries around the globe - Ghana, Cameroun, Nigeria, Congo, Vietnam, Colombia, - to live a shared life and make work a part of life as members of the same community. The healthy community living in Just Youth continues to provide an atmosphere, worthy of growth of minds and interaction of countless experiences needed for working with and among young people.

Justice, which sits at the heart of Catholic Christian spirituality, is essentially the subject of Just Youth's ministry Bringing back the young to experience the still richness of the society, Just Youth was able to begin a weekend Youth Club which brings the young together to foster building the community bond and value shared again.

Activities, achievements and performance (continued)

School Ministry

The school ministry continues to be pivotal in Just Youth's overall mission.

A number of partnered schools across various Dioceses continue to reach out to Just Youth at different times. Currently, chaplaincy schools have risen from two to four:

- St Peter's RC High School-Gorton
- St John Vianney School, Stretford
- Our Lady's RC High School, Blackley
- St John Henry Newan's Catholic College, Oldham

The academic year has been very busy with sacramental preparation programs and retreats. Among the schools we visited are:

- St Monica's RC High School, Prestwich
- St Gabriel's RC High School, Bury
- St Anne's Primary, Crumpsall
- St John Fisher and Thomas Moore, Stonyhurst College, Lancashire
- St Patrick's, Eccles
- St Peter's RC Primary School, Middleton
- St Sebastian's RC Primary School, Salford
- Ss Aidan & Oswald RC Primary School
- St Anne's RC Primary School;

We conducted retreats in the Parish of St Willibrords and Our Lady's and St Michael's Altar servers retreats Watford. St. Thomas of Canterbury's Parish in Bolton has contacted Just Youth for a retreat day for their confirmation group and young adults every last Sunday of the month.

At the end of the last academic year, Just Youth had successfully engaged and ministered in almost fifteen (15) different schools, colleges and various Youth groups across UK in three Dioceses: Salford, Westminster and Shrewsbury.

In this way, more than ten thousand (10,000) pupils and staff were attended to. Every week, Just Youth ministers to almost two thousand young people.

Outreach

This is another special Project established under Just Youth, outside the Chaplaincy for young people. It is an outreach program reaching out to Parishes, Youth groups, local communities, minority groups

- To bring together young people from within and outside Manchester through engagement in various interactive, educative and fun-parked activities.
- To strengthen the social bonding between and among young people in their communities and beyond.

Activities, achievements and performance (continued)

Outreach (continued)

- To build their self-confidence and empower the young people to appreciate who they are, their special gifts and what they can do.
- The objective is to equip the young people to be able to effectively bring some positive changes in the communities where they live.
- Just Youth prepares activities for every Outreach Program.

Just Youth's outreach program is established to meet the needs of young people outside the walls of their schools and colleges. This mission, fundamentally, revolves entirely on working for and with children and young people in the locality, minority groups and other Youth Organizations across the country. Just Youth is deeply committed to improving moral and spiritual values among young people in their communities and churches. Inspired by the founders of the Spiritan Congregation, the outreach program follows Claude Poullart Des Places' paths with 'Evangelisation of the poor'. We encounter children and young people to proclaim the gospel; establish social justice and peace dialogue and engage them in community and church services. Just Youth does not only share the gospel with these children and young people, but it also helps them to create a community striving for dignity, love, and justice based on gospel values. Through our outreach program, we reach out to young people and children from different religious faiths, backgrounds, and nonfaith to support them through our programs and fun activities. The Outreach program has engaged a good number of young people since its inception.

Social Media

At Just Youth, we understand the importance of social media in today's world. The presence of young people on various social media platforms has made it essential for us to share our activities and programs online. We have become more active on social media, using these platforms to connect with and engage our audience. Just Youth shares our activities across multiple social media platforms, where people can follow and stay updated on our programs. It has become much easier to follow other youth organizations through these media platforms. Just Youth is active on platforms such as X (formerly Twitter), Instagram, Facebook, and many others. Our website is regularly updated with information about both our school ministries and our outreach activities at the Centre.



Website: justyouth.co.uk



Instagram: [@justyouthsalford](https://www.instagram.com/justyouthsalford)



X (former Twitter): [@justyouth2](https://twitter.com/justyouth2)

Activities, achievements and performance (continued)

Staff and volunteer training

Equipping staff and volunteers at Just Youth is as important as the ministry itself. Our volunteers are supported with capacity building programmes. Up-to-date safeguarding training and other relevant trainings relating to children and young people are also offered to our staff and volunteers on a regular basis. The Salford Diocese, Salford CVS and a youth organisation in Leeds have been supportive on trainings and keeping us up-to-date on requirements.

Just Youth gap year programme

Just Youth is committed to providing gap year placements for young adults between the ages of 18 – 25 who have expressly wished to volunteer in a Youth Project. This placement is a special platform to empower our volunteers to develop their skills and acquire new ones, have some experience working with children and young people and gain some capacity building in their fields of study and aspirations. Currently, we have volunteers and a students from four Continents; Europe, Africa, the Americas and Asia.

Over the years, many of the young people who have volunteered for Just Youth, have left the project fully equipped and ready to make a change in the society and we are happy to consider future placements.

Challenges

While the Spiritans are committed to supporting Just Youth and ensuring the continued viability of the project, financial independence has remained a persistent concern. Although most schools have been able to compensate the team for their work, maintaining consistency and timeliness in their payments remains a challenge for some. This situation often disrupts the smooth operation of the project.

The Board of Trustees will continue to evaluate and implement strategies to address this challenge effectively.

Future projections

Since 2021, the number of Chaplaincy schools have risen from two to four with the fifth school contract under review for the academic year 2025/26. This, no doubt, suggests that demand and expectations will as well increase. Though providing the ministry under the auspices of a charity organization, we are looking forward to encouraging our schools on their part of support in keeping the project running smoothly. We look forward to devising a better means of ensuring a regular flow of financial support on our partnered schools.

Financial review

There was an overall surplus for the year of £707 (2023 – surplus of £2,738), bringing the total net assets of Just Youth as at 31 December 2024 to £75,915 (2023 - £75,208).

Financial review (continued)

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 £159,175 (2023 - £209,220) for the year in the form of a grant of £38,015 (2023 - £29,220), two (2023 - four) Spiritan priests and one (2023 - three) seminarian volunteers whose contribution equated in financial terms to £61,160 (2023 - £120,000) and the free use of the Spiritan Youth Centre which equated in financial terms to £60,000 (2023 - £60,000).

Income

Total income for the charity for the year amounted to £159,338 (2023 - £144,918).

Teaching and seminar income delivered through service level agreements realised £40,844 (2023 - £47,083) and the Just Youth Lottery realised £5,348 (2023 - £5,404).

The Spiritans provided a cash grant of £38,015 (2023 - £29,220) to Just Youth and the charity secured a new restricted grant of £9,000 (2023 - £nil).

Income generated from the charity's own work, gifts and fundraising amounted to £61,323 - 38% (2023 - £55,698 - 38%) of the total while the grant from the Spiritans and the estimated value for the use of the Spiritan Youth Centre amounted to £98,015 - 62% (2024 - £89,220 - 62%).

Expenditure

Total expenditure of the charity for the year amounted to £158,631 (2023 - £142,180).

Expenditure on salaries and associated costs totalled £12,154 (2023 - £10,947), rental of the Spiritan Youth Centre amounted to £60,000 (2023 - £60,000), maintenance of the premises and associated expenditure amounted to £27,050 (2023 - £22,906), residential workers' food and living expenses were £21,702 (2023 - £19,060), team travel, fuel and motor expenses totalled £10,624 (2023 - £9,909), and materials, resources and training costs were £15,510 (2023 - £9,999).

Financial position

At 31 December 2024, the charity held net assets totalling £75,915 (2023 - £75,208). 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 2024 free reserves were £75,915 (2023 - £75,208) and the current level of free reserves meets the 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 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:

- ◆ 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 (2023 - £nil).

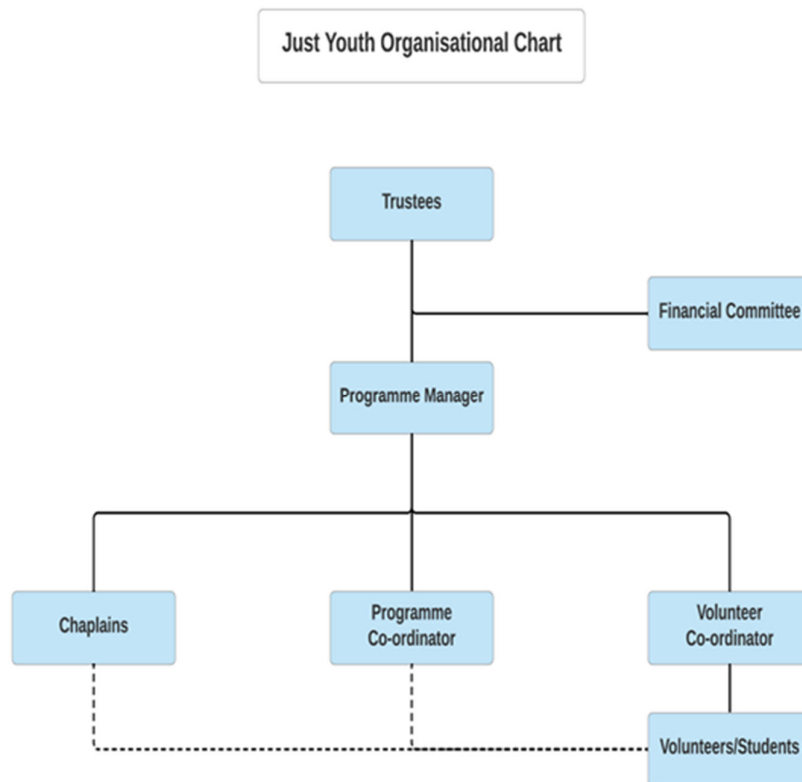
Appointment of trustees

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 2023, 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: **Ugochukwu Ikwuka**

Approved on: **27 October 2025**

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 2024, 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 2024 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 other information comprises the information included in the annual report, including the trustees' report, other than the accounts and our auditor's report thereon. The trustees are responsible for the other information contained within the annual report. Our opinion on the accounts does not cover the other information and we do not express any form of assurance conclusion thereon.

Other information (continued)

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 course of 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 this gives rise to a material misstatement in the accounts themselves. 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

In the light of the knowledge and understanding of the charity and its environment obtained in the course of the audit, we have not identified material misstatements in the trustees' report.

We have nothing to report in respect of the following matters in relation to which the Charities (Accounts and Reports) Regulations 2008 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 statement of trustees' responsibilities contained within the trustees' report, 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

We have been appointed as auditor under section 144 of the Charities Act 2011 and report in accordance with the Act and relevant regulations made or having effect thereunder.

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.

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

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 director 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 representatives from 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); 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.

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

- ◆ Performed analytical procedures to identify any unusual or unexpected relationships;
- ◆ Reviewed journal entries to identify unusual transactions;
- ◆ Carried out substantive testing of expenditure;

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

How the audit was considered capable of detecting irregularities including fraud
(continued)

- ◆ 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, if any.

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.

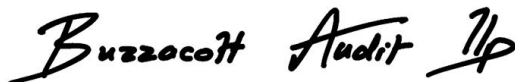
There are inherent limitations in our audit procedures described above. The more removed that laws and regulations are from financial transactions, the less likely it is that we would become aware of non-compliance. Auditing standards also limit the audit procedures required to identify non-compliance 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.

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 Part 4 of the Charities (Accounts and Reports) Regulations 2008. 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.



Buzzacott Audit LLP
Statutory Auditor
130 Wood Street
London
EC2V 6DL

Date: 29 October 2025

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 2024

	Notes	Un-restricted funds £	Restricted funds £	Total funds 2024 £	Un-restricted funds £	Restricted funds £	Total funds 2023 £
Income from:							
Donations	1	63,021	—	63,021	61,198	—	61,198
Other trading activities: fundraising	2	6,968	—	6,968	7,072	—	7,072
Interest receivable		1,489	—	1,489	345	—	345
Charitable activities							
. Youth education	3	78,860	9,000	87,860	76,303	—	76,303
Total income		150,338	9,000	159,338	144,918	—	144,918
Expenditure on:							
Raising funds							
. Fundraising	4	4,120	—	4,120	3,900	—	3,900
Charitable activities							
. Youth activities	5	145,511	9,000	154,511	130,133	8,147	138,280
Total expenditure		149,631	9,000	158,631	134,033	8,147	142,180
Net income (expenditure) for the year and net movement in funds							
	7	707	—	707	10,885	(8,147)	2,738
Reconciliation of funds:							
Fund balances brought forward at 1 January 2024		75,208	—	75,208	64,323	8,147	72,470
Fund balances carried forward at 31 December 2024		75,915	—	75,915	75,208	—	75,208


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 above.

Trustees' report Year to 31 December 2024

	Notes	2024 £	2023 £
Fixed assets			
Tangible assets	10	—	—
Current assets			
Debtors	11	7,620	1,900
Cash at bank and in hand		74,530	78,527
		82,150	80,427
Liabilities			
Creditors: amounts falling due within one year	12	(6,235)	(5,219)
Net current assets		75,915	75,208
Total net assets		75,915	75,208
The funds of the charity			
Restricted funds	13	—	—
Unrestricted funds			
. General fund		75,915	75,208
		75,915	75,208

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



Trustee: *Ugochukwu Ikwuka*

Approved on: *27 October 2025*

Statement of cash flows Year to 31 December 2024

	Notes	2024 £	2023 £
Cash flows from operating activities:			
Net cash used in by operating activities	A	(5,486)	(887)
Cash flows from investing activities:			
Interest received		1,489	345
Net cash provided by investing activities		1,489	345
Change in cash and cash equivalents in the year		(3,997)	(542)
Cash and cash equivalents at 1 January 2024	B	78,527	79,069
Cash and cash equivalents at 31 December 2024	B	74,530	78,527

Notes to the statement of cash flows for the year to 31 December 2024.

A Reconciliation of net income to net cash flows from operating activities

	2024 £	2023 £
Net income (as per statement of financial activities)	707	2,738
Adjustments for:		
Interest receivable	(1,489)	(345)
Depreciation	—	625
Increase in debtors	(5,720)	(1,283)
Increase (decrease) in creditors	1,015	(2,622)
Net cash used in operating activities	(5,486)	(887)

B Analysis of cash and cash equivalents

	2024 £	2023 £
Total cash and cash equivalents: Cash at bank and in hand	74,530	78,527

No separate reconciliation of net debt has been prepared as the charity held no external debt finance at either the start or the end of the financial year, and therefore there is no difference between the net cash (debt) of the charity and the above cash and cash equivalents.

Principal accounting policies 31 December 2024

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 2024. Comparative information is provided in respect to the year to 31 December 2023.

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; and
- ◆ estimating the useful economic life of tangible fixed assets for the purposes of determining the depreciation charge.

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.

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.

Expenditure recognition (continued)

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 has no liability beyond making its contributions and paying across the deductions for the employees' contributions.

1 Income from donations

	Unrestricted funds £	Restricted funds £	Total 2024 £	Unrestricted funds £	Restricted funds £	Total 2023 £
Gifts in kind (note 16)	60,000	—	60,000	60,000	—	60,000
Other donations	3,021	—	3,021	1,198	—	1,198
	63,021	—	63,021	61,198	—	61,198

2 Income from other trading activities: fundraising

	Unrestricted funds £	Restricted funds £	Total 2024 £	Unrestricted funds £	Restricted funds £	Total 2023 £
Lottery receipts	5,348	—	5,348	5,404	—	5,404
Other fundraising income	1,620	—	1,620	1,668	—	1,668
	6,968	—	6,968	7,072	—	7,072

3 Income from charitable activities: youth education

	Unrestricted funds £	Restricted funds £	Total 2024 £	Unrestricted funds £	Restricted funds £	Total 2023 £
Service level agreements						
. Chaplaincy agreements with schools						
.. Regular	32,849	—	32,849	32,683	—	32,683
.. Ad-hoc	7,995	—	7,995	14,400	—	14,400
	40,844	—	40,844	47,083	—	47,083
Grants						
. The Spiritans	38,015	—	38,015	29,220	—	29,220
. Other	—	9,000	9,000	—	—	—
Total funds	78,860	9,000	87,860	76,303	—	76,303

4 Expenditure on raising funds: fundraising

	Unrestricted funds £	Restricted funds £	Total 2024 £	Unrestricted funds £	Restricted funds £	Total 2023 £
Lottery costs	4,120	—	4,120	3,900	—	3,900

5 Expenditure on charitable activities: youth activities

	Unrestricted funds £	Restricted funds £	Total 2024 £	Unrestricted funds £	Restricted funds £	Total 2023 £
Staff, leaders and coordinators costs (2023 - <i>Activities' leaders and coordinators</i>)	12,154	—	12,154	11,047	—	11,047
Residential workers' food and expenses	19,513	2,190	21,702	17,515	1,545	19,060
Rent	60,000	—	60,000	60,000	—	60,000
Premises costs and rates	27,050	—	27,050	22,727	179	22,906
Materials, resources and training	9,942	5,568	15,510	3,927	6,072	9,999
Travel and motor	10,624	—	10,624	8,807	202	9,009
Cost of activities and outings	579	—	579	81	—	81
Promotion of youth activities	—	167	167	—	149	149
Governance costs (note 6)	5,648	1,076	6,724	6,029	—	6,029
Total funds	145,511	9,000	154,511	130,133	8,147	138,280

6 Governance costs

	Unrestricted funds £	Restricted funds £	Total 2024 £	Unrestricted funds £	Restricted funds £	Total 2023 £
Legal and professional fees	5,548	1,076	6,724	6,029	—	6,029

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

This is stated after charging:

	Total 2024 £	Total 2023 £
Staff costs (note 8)	12,154	10,947
Depreciation	—	625
Operating lease rentals	944	944
Auditor's remuneration		
. Statutory audit services		
.. Current year	3,144	3,114
.. Prior year	—	110

8 Staff costs and remuneration of key management personnel

	2024 £	2023 £
Staff costs during the year were as follows:		
Wages and salaries	12,154	10,947

No employees earned more than £60,000 per annum (including benefits) during the year (2023 - none).

The average number of employees during the year was 1 (2023 - 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 (2023 - £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

	Furniture and Fixtures £
Cost or valuation	
At 1 January 2024 and 31 December 2024	<u>2,500</u>
Depreciation	
At 1 January 2024 and 31 December 2024	<u>2,500</u>
Net book values	
At 31 December 2024	—
At 31 December 2023	—

11 Debtors

	2024 £	2023 £
Prepayments and accrued income	<u>7,620</u>	1,900

12 Creditors: amounts falling due within one year

	2024 £	2023 £
Deferred income	262	375
Accruals	3,773	3,144
Other creditors	<u>2,200</u>	1,700
	<u>6,235</u>	5,219

Deferred income comprises grant and lottery income received in advance.

	2024 £	2023 £
Deferred income brought forward at 1 January 2024	375	375
Amount released to income	(375)	(375)
Amount deferred in year	262	375
Deferred income carried forward at 31 December 2024	<u>262</u>	375

13 Restricted funds

The income funds of the charity include the following unexpended balances of donations held on trusts to be applied for specific purposes.

	At 1 January 2024 £	Income £	Expenditure £	At 31 December 2024 £
Outreach programme fund	—	9,000	(9,000)	—

	At 1 January 2023 £	Income £	Expenditure £	At 31 December 2023 £
Outreach programme fund	8,147	—	(8,147)	—

The outreach programme fund comprises grants towards the integration of young people into the local community and to provide a safe space for their holistic development.

14 Analysis of net assets by fund

	General funds £	Restricted funds £	2024 Total £
Balances at 31 December 2024 are represented by:			
Current assets	82,150	—	82,150
Current liabilities due in one year	(6,235)	—	(6,235)
	75,915	—	75,915

	General funds £	Restricted funds £	2023 Total £
Balances at 31 December 2023 are represented by:			
Current assets	80,427	—	80,427
Current liabilities due in one year	(5,219)	—	(5,219)
	75,208	—	75,208

15 Operating leases

At 31 December 2024, the charity had total future commitments under non-cancellable operating leases relating to office equipment as follows:

	Office equipment	
	2024 £	2023 £
Amounts payable:		
Within one year	944	944
After one but within five years	1,415	2,359
	2,359	3,303

16 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 £38,015 (2023 - £29,220) 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 (2023 - £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 (2023 - £120,000). At the year-end there was no indebtedness between Just Youth and The Spiritans (2023 - none).

There were no other related party transactions requiring disclosure in the year (2023 – none).