

Youth Initiatives (Northern Ireland)

Northern Ireland · Charity number 100849

Details

Status Received

Registered 2014-11-19

Register [View on the Charity Commission for Northern Ireland register](#)

Contact

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Belfast
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Website www.youthinitiativesni.com

Activities

Purposes: The objects of the company are to without unlawful discrimination on grounds of age, gender, disability, sexuality, nationality, ethnic origin and political or religious opinion, promote the physical, mental, spiritual and social welfare of young people through education, youth work and volunteering opportunities and to pursue other charitable purposes that the trustees shall from time to time determine.

What the charity does: The relief of those in need by reason of youth, age, ill-health, disability, financial hardship or other disadvantage

How the charity works: Community development, Cross-border/cross-community, Cultural, Education/training, Volunteer development, Youth development

Who the charity helps: Adult training, Children (5-13 year olds), Ethnic minorities, Specific areas of deprivation, Travellers, Unemployed/low income, Volunteers, Youth (14-25 year olds)

Finances

Period end	Income	Expenditure	Assets	Employees
2025-03-31	£1,494,246	£1,407,289	£-52,937	42

Trustees

Name	Role	Appointed
Dr Mark Mcfeeters		
Mr John Lilly		
Mr Richard Gary Mcfadden		
Mr Stephen Mcvitte		
Mrs Deirdre McNally		
Mrs Elaine Smyth		
Mrs Kathryn Willis		

Youth Initiatives (Northern Ireland)

Northern Ireland - Charity number 100849

Accounts

Charity registration number NIC100849 (Northern Ireland)

Company registration number NI622215

YOUTH INITIATIVES (NORTHERN IRELAND)
ANNUAL REPORT AND FINANCIAL STATEMENTS
FOR THE YEAR ENDED 31 MARCH 2025

YOUTH INITIATIVES (NORTHERN IRELAND)

LEGAL AND ADMINISTRATIVE INFORMATION

Trustees	Mr R McFadden Ms D McNally Mr S McVitte Mr J Lilly Dr M McFeeters Mrs E Smyth	(Appointed 19 June 2024) (Appointed 19 June 2024) (Appointed 19 June 2024)
Secretary	Ms K Willis	
Charity number		
Company number	NI622215	
Registered office	50 Colin Road Poleglass Belfast BT17 0LG	
Auditor	GMcG BELFAST Chartered Accountants & Statutory Auditor Alfred House 19 Alfred Street Belfast BT2 8EQ	
Bankers	Bank of Ireland University Road Belfast BT7 1NH	
Solicitors	Hewitt & Gilpin Solicitors 73 Holywood Road Belfast BT4 3BA	

YOUTH INITIATIVES (NORTHERN IRELAND)

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YOUTH INITIATIVES (NORTHERN IRELAND)

STATEMENT OF FINANCIAL ACTIVITIES INCLUDING INCOME AND EXPENDITURE ACCOUNT

FOR THE YEAR ENDED 31 MARCH 2025

		Unrestricted funds 2025	Restricted funds 2025	Total 2025	Unrestricted funds 2024	Restricted funds 2024	Total 2024
	Notes	£	£	£	£	£	£
Income from:							
Donations and legacies	3	78,480	1,386,587	1,465,067	110,427	957,608	1,068,035
Charitable activities	4	29,179	-	29,179	23,182	-	23,182
Total income		107,659	1,386,587	1,494,246	133,609	957,608	1,091,217
Expenditure on:							
Charitable activities	5	32,542	1,374,747	1,407,289	166,130	942,497	1,108,627
Total expenditure		32,542	1,374,747	1,407,289	166,130	942,497	1,108,627
Net income/(expenditure)		75,117	11,840	86,957	(32,521)	15,111	(17,410)
Transfers between funds		(226)	226	-	470	(470)	-
Net movement in funds	7	74,891	12,066	86,957	(32,051)	14,641	(17,410)
Reconciliation of funds:							
Fund balances at 1 April 2024		134,476	671,275	805,751	166,527	656,634	823,161
Fund balances at 31 March 2025		209,367	683,341	892,708	134,476	671,275	805,751

The statement of financial activities includes all gains and losses recognised in the year. All income and expenditure derive from continuing activities.

YOUTH INITIATIVES (NORTHERN IRELAND)

BALANCE SHEET

AS AT 31 MARCH 2025

	Notes	2025		2024	
		£	£	£	£
Fixed assets					
Tangible assets	11		615,570		631,904
Current assets					
Debtors	12	180,442		112,905	
Cash at bank and in hand		149,633		128,025	
		330,075		240,930	
Creditors: amounts falling due within one year	13	(52,937)		(67,083)	
Net current assets			277,138		173,847
Total assets less current liabilities			892,708		805,751
Income funds					
Restricted funds	16		683,341		671,275
<u>Unrestricted funds</u>					
Designated funds	17	18,017		-	
General unrestricted funds		191,350		134,476	
			209,367		134,476
			892,708		805,751

These financial statements have been prepared in accordance with the provisions applicable to companies subject to the small companies regime.

The financial statements were approved by the Trustees on 30/09/25


 Mr R McFadden
 Trustee

Company Registration No. NI622215

YOUTH INITIATIVES (NORTHERN IRELAND)

STATEMENT OF CASH FLOWS

FOR THE YEAR ENDED 31 MARCH 2025

	Notes	2025 £	£	2024 £	£
Cash flows from operating activities					
Cash generated from/(absorbed by) operations	24		29,614		(29,619)
Investing activities					
Purchase of tangible fixed assets		(8,006)		-	
Net cash used in investing activities			(8,006)		-
Net cash generated from financing activities			-		-
Net increase/(decrease) in cash and cash equivalents			21,608		(29,619)
Cash and cash equivalents at beginning of year			128,025		157,644
Cash and cash equivalents at end of year			149,633		128,025

YOUTH INITIATIVES (NORTHERN IRELAND)

NOTES TO THE FINANCIAL STATEMENTS

FOR THE YEAR ENDED 31 MARCH 2025

1 Accounting policies

Charity information

Youth Initiatives (Northern Ireland) is a private company limited by guarantee incorporated in Northern Ireland. The registered office is 50 Colin Road, Poleglass, Belfast, BT17 0LG.

1.1 Accounting convention

The financial statements have been prepared in accordance with the charity's Articles of Association, the Companies Act 2006 and "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) (effective 1 January 2019)". The charity is a Public Benefit Entity as defined by FRS 102.

The financial statements are prepared in sterling, which is the functional currency of the charity. Monetary amounts in these financial statements are rounded to the nearest £.

The financial statements have been prepared under the historical cost convention. The principal accounting policies adopted are set out below.

1.2 Going concern

These financial statements have been prepared on a going concern basis. The charity's unrestricted funds at the year end amounted to £209,367 which equates to two and a half months' expenditure. The trustees acknowledge the level of reserves is under the Reserve Policy target of 3 to 6 months of operational costs. The trustees are committed to achieving the targeted level and continue to monitor the level of unrestricted reserves.

Having considered the current level of funds and confirmed future funding, the trustees consider that the charity has adequate resources to continue in operation for at least twelve months following the signing of these financial statements.

1.3 Charitable funds

Unrestricted funds are available for use at the discretion of the trustees in furtherance of their charitable objectives.

Restricted funds are subject to specific conditions by donors or grantors as to how they may be used. The purposes and uses of the restricted funds are set out in the notes to the financial statements.

1.4 Income

Income is recognised when the charity is legally entitled to it after any performance conditions have been met, the amounts can be measured reliably, and it is probable that income will be received.

Cash donations are recognised on receipt. Other donations are recognised once the charity has been notified of the donation, unless performance conditions require deferral of the amount. Income tax recoverable in relation to donations received under Gift Aid or deeds of covenant is recognised at the time of the donation.

YOUTH INITIATIVES (NORTHERN IRELAND)

NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)

FOR THE YEAR ENDED 31 MARCH 2025

1 Accounting policies (Continued)

1.5 Expenditure

Expenditure is recognised once there is a legal or constructive obligation to transfer economic benefit 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 is classified by activity. The costs of each activity are made up of the total of direct costs and shared costs, including support costs involved in undertaking each activity. Direct costs attributable to a single activity are allocated directly to that activity. Shared costs which contribute to more than one activity and support costs which are not attributable to a single activity are apportioned between those activities on a basis consistent with the use of resources. Central staff costs are allocated on the basis of time spent, and depreciation charges are allocated on the portion of the asset's use.

Expenditure is recognised once there is a legal or constructive obligation to transfer economic benefit 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 is classified by activity. The costs of each activity are made up of the total of direct costs and shared costs, including support costs involved in undertaking each activity. Direct costs attributable to a single activity are allocated directly to that activity. Shared costs which contribute to more than one activity and support costs which are not attributable to a single activity are apportioned between those activities on a basis consistent with the use of resources. Central staff costs are allocated on the basis of time spent, and depreciation charges allocated on the portion of the asset's use.

Support costs are those costs incurred directly in support of expenditure on the objects of the company and include project management carried out at Headquarters. Governance costs are those incurred in connection with administration of the company and compliance with constitutional and statutory requirements.

Charitable activities and Governance costs are costs incurred on the company's operations, including support costs and costs relating to the governance of the company apportioned to charitable activities.

1.6 Tangible fixed assets

Tangible fixed assets are initially measured at cost and subsequently measured at cost or valuation, net of depreciation and any impairment losses.

Depreciation is recognised so as to write off the cost or valuation of assets less their residual values over their useful lives on the following bases:

Leasehold land and buildings	2% Straight Line
Fixtures and fittings	10% Straight Line
Computers	33% Straight Line
Motor vehicles	20% Straight Line

The gain or loss arising on the disposal of an asset is determined as the difference between the sale proceeds and the carrying value of the asset, and is recognised in the statement of financial activities.

1.7 Impairment of fixed assets

At each reporting end date, the charity reviews the carrying amounts of its tangible assets to determine whether there is any indication that those assets have suffered an impairment loss. If any such indication exists, the recoverable amount of the asset is estimated in order to determine the extent of the impairment loss (if any).

1.8 Cash and cash equivalents

Cash and cash equivalents include cash in hand, deposits held at call with banks, other short-term liquid investments with original maturities of three months or less, and bank overdrafts. Bank overdrafts are shown within borrowings in current liabilities.

YOUTH INITIATIVES (NORTHERN IRELAND)

NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)

FOR THE YEAR ENDED 31 MARCH 2025

1 Accounting policies (Continued)

1.9 Financial instruments

The charity has elected to apply the provisions of Section 11 'Basic Financial Instruments' and Section 12 'Other Financial Instruments Issues' of FRS 102 to all of its financial instruments.

Financial instruments are recognised in the charity's balance sheet when the charity becomes party to the contractual provisions of the instrument.

Financial assets and liabilities are offset, with the net amounts presented in the financial statements, when there is a legally enforceable right to set off the recognised amounts and there is an intention to settle on a net basis or to realise the asset and settle the liability simultaneously.

Basic financial assets

Basic financial assets, which include debtors and cash and bank balances, are initially measured at transaction price including transaction costs and are subsequently carried at amortised cost using the effective interest method unless the arrangement constitutes a financing transaction, where the transaction is measured at the present value of the future receipts discounted at a market rate of interest. Financial assets classified as receivable within one year are not amortised.

Basic financial liabilities

Basic financial liabilities, including creditors and bank loans are initially recognised at transaction price unless the arrangement constitutes a financing transaction, where the debt instrument is measured at the present value of the future payments discounted at a market rate of interest. Financial liabilities classified as payable within one year are not amortised.

Debt instruments are subsequently carried at amortised cost, using the effective interest rate method.

Trade creditors are obligations to pay for goods or services that have been acquired in the ordinary course of operations from suppliers. Amounts payable are classified as current liabilities if payment is due within one year or less. If not, they are presented as non-current liabilities. Trade creditors are recognised initially at transaction price and subsequently measured at amortised cost using the effective interest method.

Derecognition of financial liabilities

Financial liabilities are derecognised when the charity's contractual obligations expire or are discharged or cancelled.

1.10 Employee benefits

The cost of any unused holiday entitlement is recognised in the period in which the employee's services are received.

Termination benefits are recognised immediately as an expense when the charity is demonstrably committed to terminate the employment of an employee or to provide termination benefits.

1.11 Retirement benefits

Payments to defined contribution retirement benefit schemes are charged as an expense as they fall due.

YOUTH INITIATIVES (NORTHERN IRELAND)

NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)

FOR THE YEAR ENDED 31 MARCH 2025

2 Critical accounting estimates and judgements

In the application of the charity's accounting policies, the trustees are required to make judgements, estimates and assumptions about the carrying amount of assets and liabilities that are not readily apparent from other sources. The estimates and associated assumptions are based on historical experience and other factors that are considered to be relevant. Actual results may differ from these estimates.

The estimates and underlying assumptions are reviewed on an ongoing basis. Revisions to accounting estimates are recognised in the period in which the estimate is revised where the revision affects only that period, or in the period of the revision and future periods where the revision affects both current and future periods.

Key sources of estimation uncertainty

Fixed Assets

The annual depreciation charge on fixed assets depends primarily on the estimated lives of each type of asset and estimates of residual values. The directors regularly review these asset lives and change them as necessary to reflect current thinking on remaining lives in light of prospective economic utilisation and physical condition of the assets concerned. Changes in asset lives can have a significant impact on depreciation and amortisation charges for the period. Detail of useful lives is included in the accounting policies.

Debtors

Short term debtors are measured at transaction price, less any impairment. Impairment of such debtors involves some estimation uncertainty.

3 Income from donations and legacies

	Unrestricted funds 2025 £	Restricted funds 2025 £	Total 2025 £	Unrestricted funds 2024 £	Restricted funds 2024 £	Total 2024 £
Donations and gifts	77,731	-	77,731	109,770	44,340	154,110
Grants	-	1,374,287	1,374,287	-	938,606	938,606
Less: deferred income	-	12,300	12,300	-	(25,338)	(25,338)
Other	749	-	749	657	-	657
	<u>78,480</u>	<u>1,386,587</u>	<u>1,465,067</u>	<u>110,427</u>	<u>957,608</u>	<u>1,068,035</u>

4 Income from charitable activities

	Unrestricted funds 2025 £	Unrestricted funds 2024 £
Charitable activities		
Sales within charitable activities	-	5,000
Outreach and Cross Community Youth Work	29,179	18,182
	<u>29,179</u>	<u>23,182</u>

YOUTH INITIATIVES (NORTHERN IRELAND)

NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)

FOR THE YEAR ENDED 31 MARCH 2025

5 Expenditure on charitable activities

	Charitable activities 2025 £	Charitable activities 2024 £
Direct costs		
Staff costs	730,754	559,922
Programme costs	84,997	71,601
Resource materials	26,860	21,507
Equipment and software	23,949	3,915
Transportation	38,203	31,796
Accommodation costs	49,356	46,207
Tutor/facilitator costs	19,490	15,594
First aid supplies	1,039	19
Partner agency expense	41,657	13,000
	<u>1,016,305</u>	<u>763,561</u>
Share of support and governance costs (see note 6)		
Support	371,879	307,785
Governance	19,105	37,281
	<u>1,407,289</u>	<u>1,108,627</u>
Analysis by fund		
Unrestricted funds	32,542	166,130
Restricted funds	1,374,747	942,497
	<u>1,407,289</u>	<u>1,108,627</u>

6 Support costs allocated to activities

	2025 £	2024 £
Staff costs	243,846	184,047
Depreciation	24,340	25,628
General overheads	38,750	39,942
Meeting refreshments	7,432	5,117
Fees and subscriptions	7,168	6,319
Sundry expenses	12,205	12,303
Fundraising and newsletter	1,996	1,752
Other expenses	36,142	32,677
Governance costs	19,105	37,281
	<u>390,984</u>	<u>345,066</u>
Analysed between:		
Charitable activities	<u>390,984</u>	<u>345,066</u>

YOUTH INITIATIVES (NORTHERN IRELAND)

NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)

FOR THE YEAR ENDED 31 MARCH 2025

7	Net movement in funds	2025	2024
		£	£
	The net movement in funds is stated after charging/(crediting):		
	Fees payable for the audit of the charity's financial statements	4,500	4,680
	Depreciation of owned tangible fixed assets	24,340	25,628
		<u> </u>	<u> </u>

8 Trustees

None of the trustees (or any persons connected with them) received any remuneration or benefits from the charity during the year.

9 Employees

The average monthly number of employees during the year was:

	2025	2024
	Number	Number
	42	34
	<u> </u>	<u> </u>

Employment costs

	2025	2024
	£	£
Wages and salaries	886,277	680,249
Social security costs	65,108	46,391
Other pension costs	23,215	17,329
	<u> </u>	<u> </u>
	<u>974,600</u>	<u>743,969</u>

There were no employees whose annual remuneration was more than £60,000.

Remuneration of key management personnel

Remuneration payable to key management personnel in the year was £164,200 (2024 - £148,354).

10 Taxation

The charity is exempt from income tax and capital gains tax to the extent that its income and gains are applied for charitable purposes. No tax charge has arisen in the year.

YOUTH INITIATIVES (NORTHERN IRELAND)

NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)

FOR THE YEAR ENDED 31 MARCH 2025

11 Tangible fixed assets

	Leasehold land and buildings	Fixtures and fittings	Computers	Motor vehicles	Total
	£	£	£	£	£
Cost					
At 1 April 2024	776,077	49,651	42,650	22,140	890,518
Additions	-	2,937	5,069	-	8,006
At 31 March 2025	776,077	52,588	47,719	22,140	898,524
Depreciation and impairment					
At 1 April 2024	155,363	45,750	35,361	22,140	258,614
Depreciation charged in the year	15,522	644	8,174	-	24,340
At 31 March 2025	170,885	46,394	43,535	22,140	282,954
Carrying amount					
At 31 March 2025	605,192	6,194	4,184	-	615,570
At 31 March 2024	620,714	3,901	7,289	-	631,904

12 Debtors

	2025 £	2024 £
Amounts falling due within one year:		
Trade debtors	9,362	5,366
Other debtors	170,642	106,755
Prepayments and accrued income	438	784
	180,442	112,905

13 Creditors: amounts falling due within one year

	Notes	2025 £	2024 £
Deferred income	14	44,134	56,434
Other creditors		5,553	7,399
Accruals		3,250	3,250
		52,937	67,083

14 Deferred income

	2025 £	2024 £
Other deferred income	44,134	56,434

Deferred income is included in the financial statements as follows:

YOUTH INITIATIVES (NORTHERN IRELAND)

NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)

FOR THE YEAR ENDED 31 MARCH 2025

14 Deferred income (Continued)

	2025	2024
	£	£
Deferred income is included within:		
Current liabilities	44,134	56,434
	<u>44,134</u>	<u>56,434</u>
Movements in the year:		
Deferred income at 1 April 2024	56,434	31,096
Released from previous periods	(56,434)	(31,096)
Resources deferred in the year	44,134	56,434
	<u>44,134</u>	<u>56,434</u>
Deferred income at 31 March 2025	44,134	56,434

The deferred income arises in respect of income being received in the year which relates to a future accounting period and in respect of income received in the year where conditions for recognition have not yet been satisfied. The income will be released to the Statement of Financial Activities in the period to which it relates.

15 Retirement benefit schemes

	2025	2024
	£	£
Defined contribution schemes		
Charge to profit or loss in respect of defined contribution schemes	23,215	17,329
	<u>23,215</u>	<u>17,329</u>

The charity operates a defined contribution pension scheme. The assets of the scheme are held separately from those of the charity in an independently administered fund.

YOUTH INITIATIVES (NORTHERN IRELAND)
NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)
FOR THE YEAR ENDED 31 MARCH 2025

16 Restricted funds

The restricted funds of the charity comprise the unexpended balances of donations and grants held on trust subject to specific conditions by donors as to how they may be used.

	Balance at 1 April 2023 £	Movement in funds			Balance at 1 April 2024 £	Movement in funds			Balance at 31 March 2025 £
		Incoming resources £	Resources expended £	Transfers £		Incoming resources £	Resources expended £	Transfers £	
Building fund	634,576	-	(15,522)	1,660	620,714	-	(15,522)	-	605,192
BBC CIN NUJTS	-	9,833	(9,833)	-	-	3,267	(3,267)	-	-
Peace Plus Empower 2 Transform & Strive	-	56,549	(56,549)	-	-	504,666	(466,117)	-	38,549
Community Relation Council NI - Core	(387)	29,187	(29,532)	732	-	29,532	(29,532)	-	-
Benefact Trust	-	45,840	(34,380)	-	11,460	45,840	(45,840)	-	11,460
Education Authority NI	-	284,513	(284,513)	-	-	331,246	(331,246)	-	-
National Lottery (Awards for all)	-	20,000	-	-	20,000	-	(20,000)	-	-
National Lottery	-	136,857	(133,213)	-	3,644	135,020	(134,933)	-	3,731
Paul Hamlyn Foundation	-	20,833	(20,833)	-	-	50,000	(50,000)	-	-
Dept of Foreign Affairs & Trade - Reconciliation Fund	642	9,295	(9,295)	(642)	-	16,389	(13,509)	-	2,880
Garfield Weston Foundation	12,500	-	(12,500)	-	-	-	-	-	-
Koch Foundation	-	14,170	(14,170)	-	-	7,410	(7,410)	-	-
Department for Communities - CED	-	25,516	(25,599)	83	-	23,888	(23,888)	-	-
TBF Thompson	-	7,500	(7,500)	-	-	-	-	-	-
Ardbarron Trust	10,000	49,640	(49,640)	-	10,000	50,000	(40,000)	-	20,000
Rank Foundation	-	14,875	(14,875)	-	(3,000)	57,680	(57,680)	-	(3,000)
TEO - Artbridge	-	34,650	(34,650)	-	-	44,847	(44,847)	-	-
TEO - Crosslinks	-	44,491	(44,491)	-	-	34,693	(34,919)	226	-
Other restricted funds	(697)	153,859	(145,402)	(2,303)	8,457	52,109	(56,037)	-	4,529
	656,634	957,608	(942,497)	(470)	671,275	1,386,587	(1,374,747)	226	683,341

YOUTH INITIATIVES (NORTHERN IRELAND)

NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)

FOR THE YEAR ENDED 31 MARCH 2025

17 Unrestricted funds

The unrestricted funds of the charity comprise the unexpended balances of donations and grants which are not subject to specific conditions by donors and grantors as to how they may be used. These include designated funds which have been set aside out of unrestricted funds by the trustees for specific purposes.

	At 1 April 2024 £	Incoming resources £	Resources expended £	Transfers £	At 31 March 2025 £
Minibus Fund	-	18,017	-	-	18,017
General funds	134,476	89,642	(32,542)	(226)	191,350
	<u>134,476</u>	<u>107,659</u>	<u>(32,542)</u>	<u>(226)</u>	<u>209,367</u>
Previous year:	At 1 April 2023 £	Incoming resources £	Resources expended £	Transfers £	At 31 March 2024 £
General funds	166,527	133,609	(166,130)	470	134,476
	<u>166,527</u>	<u>133,609</u>	<u>(166,130)</u>	<u>470</u>	<u>134,476</u>

Minibus Fund

Minibus Fund relates to income raised to fund anticipated capital expenditure on a new minibus.

18 Analysis of net assets between funds

	Unrestricted funds 2025 £	Restricted funds 2025 £	Total 2025 £
At 31 March 2025:			
Tangible assets	10,378	605,192	615,570
Current assets/(liabilities)	198,989	78,149	277,138
	<u>209,367</u>	<u>683,341</u>	<u>892,708</u>
	Unrestricted funds 2024 £	Restricted funds 2024 £	Total 2024 £
At 31 March 2024:			
Tangible assets	11,190	620,714	631,904
Current assets/(liabilities)	123,286	50,561	173,847
	<u>134,476</u>	<u>671,275</u>	<u>805,751</u>

This figure includes £18,017 (2024 - £nil) that is designated for specific purposes leaving a balance of free reserves totalling £180,972 (2024 - £123,286).

YOUTH INITIATIVES (NORTHERN IRELAND)

NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)

FOR THE YEAR ENDED 31 MARCH 2025

19 Explanatory notes to the funds

Unrestricted Funds

General Funds

This fund includes all core funding that the charity receives and is expendable at the discretion of the directors for the general purposes of the charity.

Restricted Funds

Restricted funds comprise of the Building Fund of £605,192 (2024 - £620,714) and remaining restricted fund balances held for a specific purpose of £78,149 (2024 - £50,561). Details of the restricted funds are as noted below.

Building Fund - The building fund was accumulated to finance the construction of the charity's youth facility. The balance on the fund represents the net book value of the building and fixtures and fittings held as fixed assets on the balance sheet.

Ardbarron Trust - To fund Youth Ministry workers, general management and core costs.

Armagh, Banbridge, Craigavon City Council - To support Banbridge Good Relations

BBC Children in Need NUTS Project - To fund the salary and programme costs of NUTS West Belfast.

Belfast City Council - To fund community support in the Colin, West Belfast Area.

Benefact Trust - To fund the Missing Youth project costs.

Community Relations Council (CRC) Core - To fund the salary of the Good Relations Development Officer.

Community Relations Council (CRC) Step Up, Step Out - To part-fund volunteer costs.

Community Relations Council (CRC) Show grant - To part-fund Crosslinks show.

Department of Foreign Affairs & Trade - Reconciliation Fund (ROI) - To fund Cross Community Programme costs.

Department for Communities - CED - To part-fund Project Support Worker salary and overheads.

Department for Communities - Job Start - To fund salaries for JobStart employees.

Duke of Edinburgh/Joint Initiative Award - To fund Duke of Edinburgh centre set-up.

Education Authority Regional Strategic Grant - To part fund the salaries, core costs for supporting member organisations.

Education Authority local support grants - To fund local Branch Programme costs.

Education Authority Planned Intervention West - To fund summer intervention in West Area.

Education Authority Strand Road & Ballymacarrett - To fund Strand Road (East Area) activities and salaries.

Education Authority TBUC 11-14s - To fund Summer programme costs.

Education Authority TBUC 15-18s - To fund Summer programme costs.

YOUTH INITIATIVES (NORTHERN IRELAND)

NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)

FOR THE YEAR ENDED 31 MARCH 2025

20 Explanatory notes to the fund (continued)

Education Authority - Small Grants - To fund small projects in 2 of Youth Initiatives areas.

Garfield Weston Foundation - To fund core youth work costs.

House of Vic-Ryn - To fund youth ministry salaries.

James Brown Funeral Services - To provide activities and workshops to promote mental and physical wellness for young women in East Belfast.

Koch Foundation - To fund faith development project costs.

LFT - Youth Impacting Community Project is to provide an opportunity for twenty volunteers to take part in the Volunteer and Leadership Development Programme for one year.

Newry Mourne & Down - To provide early intervention and diversionary activities in Downpatrick.

National Lottery - To fund 13-18s youthwork in YI East and West Areas.

Paul Hamlyn Foundation - To fund an Anti-Racism programme of research and campaign work, and infrastructure development.

Paul Hamlyn Foundation Bytes research grant - To fund promotion of the Positive Sparks website.

PCSP - To fund diversionary activities in Lisburn.

Rank Foundation - Start Here - To fund the salary for media internship.

Rank Foundation - Aspire Programme - To fund the salary for youth work internship.

SEUPB Peace Plus 3.2, YMCA Empower to Transform programme - To fund salary, programme and overheads to deliver E2T programme.

SEUPB Peace Plus 3.2, Include Youth Strive programme - To fund salary, programme and overheads to deliver Strive programme.

Soutter Charitable Trust - To fund Youth Initiatives faith development project costs.

The Executive Office Central Good Relations Fund Crosslinks - To fund East and West Belfast Crosslinks programme and salary costs.

The Executive Office Central Good Relations Fund Artbridge - To fund Foyle Artbridge programme and salary costs.

TBF Thompson Trust - To fund Banbridge Staff salaries.

Youth Action - To fund Social Action Projects in East Belfast.

Youth Justice Agency - To provide a bonfire focused intervention project in Derry/Londonderry.

Youth Link/EA Youth Development - To collectively deliver OCN Level courses to part time and volunteer youth work staff in EA registered groups.

Transfers

During the year, there were transfers of £226 from unrestricted funds to restricted funds.

YOUTH INITIATIVES (NORTHERN IRELAND)

NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)

FOR THE YEAR ENDED 31 MARCH 2025

21 Pension commitments

The charity operates a defined contribution pension scheme. The assets of the scheme are held separately from those of the charity in an independently administered fund. The pension cost charge represents the contributions payable by the charity to the fund and amounted to £23,215 (2024 - £17,329).

22 Financial commitments, guarantees and contingent liabilities

A portion of grants received may become repayable if the company fails to comply with the terms of letter of offer.

23 Related party transactions

There were no disclosable related party transactions during the year (2024 - none).

24 Cash generated from/(absorbed by) operations	2025 £	2024 £
Surplus/(deficit) for the year	86,957	(17,410)
Adjustments for:		
Depreciation and impairment of tangible fixed assets	24,340	25,628
Movements in working capital:		
(Increase) in debtors	(67,537)	(60,237)
(Decrease) in creditors	(1,846)	(2,938)
(Decrease)/increase in deferred income	(12,300)	25,338
Cash generated from/(absorbed by) operations	29,614	(29,619)

25 Analysis of changes in net funds

The charity had no material debt during the year.

Youth Initiatives (Northern Ireland)

Northern Ireland - Charity number 100849

Accounts

Charity registration number NIC100849

Company registration number NI622215 (Northern Ireland)

YOUTH INITIATIVES (NORTHERN IRELAND)
ANNUAL REPORT AND FINANCIAL STATEMENTS
FOR THE YEAR ENDED 31 MARCH 2024

YOUTH INITIATIVES (NORTHERN IRELAND)

LEGAL AND ADMINISTRATIVE INFORMATION

Trustees	Mr K Humphrey Mr R McFadden Ms D McNally Mr S McVitte
Secretary	Ms K Willis
Charity number	NIC100849
Company number	NI622215
Registered office	50 Colin Road Poleglass Belfast BT17 0LG
Auditor	GMcG BELFAST Chartered Accountants & Statutory Auditor Alfred House 19 Alfred Street Belfast BT2 8EQ
Bankers	Bank of Ireland University Road Belfast BT7 1NH
Solicitors	Hewitt Gilpin Solicitors Thomas House 14-16 James Street South Belfast BT2 7GA

YOUTH INITIATIVES (NORTHERN IRELAND)

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YOUTH INITIATIVES (NORTHERN IRELAND)

STATEMENT OF FINANCIAL ACTIVITIES INCLUDING INCOME AND EXPENDITURE ACCOUNT

FOR THE YEAR ENDED 31 MARCH 2024

	Notes	Unrestricted funds 2024 £	Restricted funds 2024 £	Total 2024 £	Unrestricted funds 2023 £	Restricted funds 2023 £	Total 2023 £
<u>Income from:</u>							
Donations and legacies	3	110,427	957,608	1,068,035	107,540	741,095	848,635
Charitable activities	4	23,182	-	23,182	42,014	-	42,014
Total income		133,609	957,608	1,091,217	149,554	741,095	890,649
<u>Expenditure on:</u>							
Charitable activities	5	166,130	942,497	1,108,627	222,657	783,484	1,006,141
Net (outgoing)/incoming resources before transfers		(32,521)	15,111	(17,410)	(73,103)	(42,389)	(115,492)
Gross transfers between funds		470	(470)	-	19,917	(19,917)	-
Net (expenditure)/income for the year/ Net movement in funds		(32,051)	14,641	(17,410)	(53,186)	(62,306)	(115,492)
Fund balances at 1 April 2023		166,527	656,634	823,161	219,713	718,940	938,653
Fund balances at 31 March 2024		134,476	671,275	805,751	166,527	656,634	823,161

The statement of financial activities includes all gains and losses recognised in the year.

All income and expenditure derive from continuing activities.

The statement of financial activities also complies with the requirements for an income and expenditure account under the Companies Act 2006.

YOUTH INITIATIVES (NORTHERN IRELAND)

BALANCE SHEET

AS AT 31 MARCH 2024

	Notes	2024 £	£	2023 £	£
Fixed assets					
Tangible assets	10		631,904		657,532
Current assets					
Debtors	11	112,905		52,668	
Cash at bank and in hand		128,025		157,644	
		<u>240,930</u>		<u>210,312</u>	
Creditors: amounts falling due within one year	12	<u>(67,083)</u>		<u>(44,683)</u>	
Net current assets			<u>173,847</u>		<u>165,629</u>
Total assets less current liabilities			<u>805,751</u>		<u>823,161</u>
Income funds					
Restricted funds	14		671,275		656,634
Unrestricted funds			134,476		166,527
			<u>805,751</u>		<u>823,161</u>

These financial statements have been prepared in accordance with the provisions applicable to companies subject to the small companies regime.

The financial statements were approved by the Trustees on


.....
Mr R McFadden
Trustee

Company Registration No. NI622215

YOUTH INITIATIVES (NORTHERN IRELAND)

STATEMENT OF CASH FLOWS

FOR THE YEAR ENDED 31 MARCH 2024

	Notes	2024 £	£	2023 £	£
Cash flows from operating activities					
Cash absorbed by operations	21		(29,619)		(14,634)
Investing activities					
Purchase of tangible fixed assets		-		(640)	
Net cash used in investing activities			-		(640)
Net cash used in financing activities			-		-
Net decrease in cash and cash equivalents			(29,619)		(15,274)
Cash and cash equivalents at beginning of year			157,644		172,918
Cash and cash equivalents at end of year			128,025		157,644

YOUTH INITIATIVES (NORTHERN IRELAND)

NOTES TO THE FINANCIAL STATEMENTS

FOR THE YEAR ENDED 31 MARCH 2024

1 Accounting policies

Charity information

Youth Initiatives (Northern Ireland) is a private company limited by guarantee incorporated in Northern Ireland. The registered office is 50 Colin Road, Poleglass, Belfast, BT17 0LG.

1.1 Accounting convention

The financial statements have been prepared in accordance with the charity's Articles of Association, the Companies Act 2006 and "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) (effective 1 January 2019)". The charity is a Public Benefit Entity as defined by FRS 102.

The financial statements are prepared in sterling, which is the functional currency of the charity. Monetary amounts in these financial statements are rounded to the nearest £.

The financial statements have been prepared under the historical cost convention. The principal accounting policies adopted are set out below.

1.2 Going concern

These financial statements have been prepared on a going concern basis. The charity's unrestricted funds at the year end amounted to £134,476 which equates to one and a half months' expenditure. The trustees acknowledge the level of reserves is under the Reserve Policy target of 3 to 6 months of operational costs. The trustees are committed to achieving the targeted level and continue to monitor the level of unrestricted reserves.

Having considered the current level of funds and confirmed future funding, the trustees consider that the charity has adequate resources to continue in operation for at least twelve months following the signing of these financial statements.

1.3 Charitable funds

Unrestricted funds are available for use at the discretion of the trustees in furtherance of their charitable objectives.

Restricted funds are subject to specific conditions by donors as to how they may be used. The purposes and uses of the restricted funds are set out in the notes to the financial statements.

1.4 Income

Income is recognised when the charity is legally entitled to it after any performance conditions have been met, the amounts can be measured reliably, and it is probable that income will be received.

Cash donations are recognised on receipt. Other donations are recognised once the charity has been notified of the donation, unless performance conditions require deferral of the amount. Income tax recoverable in relation to donations received under Gift Aid or deeds of covenant is recognised at the time of the donation.

YOUTH INITIATIVES (NORTHERN IRELAND)

NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)

FOR THE YEAR ENDED 31 MARCH 2024

1 Accounting policies (Continued)

1.5 Expenditure

Expenditure is recognised once there is a legal or constructive obligation to transfer economic benefit 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 is classified by activity. The costs of each activity are made up of the total of direct costs and shared costs, including support costs involved in undertaking each activity. Direct costs attributable to a single activity are allocated directly to that activity. Shared costs which contribute to more than one activity and support costs which are not attributable to a single activity are apportioned between those activities on a basis consistent with the use of resources. Central staff costs are allocated on the basis of time spent, and depreciation charges are allocated on the portion of the asset's use.

Expenditure is recognised once there is a legal or constructive obligation to transfer economic benefit 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 is classified by activity. The costs of each activity are made up of the total of direct costs and shared costs, including support costs involved in undertaking each activity. Direct costs attributable to a single activity are allocated directly to that activity. Shared costs which contribute to more than one activity and support costs which are not attributable to a single activity are apportioned between those activities on a basis consistent with the use of resources. Central staff costs are allocated on the basis of time spent, and depreciation charges allocated on the portion of the asset's use.

Support costs are those costs incurred directly in support of expenditure on the objects of the company and include project management carried out at Headquarters. Governance costs are those incurred in connection with administration of the company and compliance with constitutional and statutory requirements.

Charitable activities and Governance costs are costs incurred on the company's operations, including support costs and costs relating to the governance of the company apportioned to charitable activities.

1.6 Tangible fixed assets

Tangible fixed assets are initially measured at cost and subsequently measured at cost or valuation, net of depreciation and any impairment losses.

Depreciation is recognised so as to write off the cost or valuation of assets less their residual values over their useful lives on the following bases:

Leasehold land and buildings	2% Straight Line
Fixtures and fittings	10% Straight Line
Computers	33% Straight Line
Motor vehicles	20% Straight Line

The gain or loss arising on the disposal of an asset is determined as the difference between the sale proceeds and the carrying value of the asset, and is recognised in the statement of financial activities.

1.7 Impairment of fixed assets

At each reporting end date, the charity reviews the carrying amounts of its tangible assets to determine whether there is any indication that those assets have suffered an impairment loss. If any such indication exists, the recoverable amount of the asset is estimated in order to determine the extent of the impairment loss (if any).

1.8 Cash and cash equivalents

Cash and cash equivalents include cash in hand, deposits held at call with banks, other short-term liquid investments with original maturities of three months or less, and bank overdrafts. Bank overdrafts are shown within borrowings in current liabilities.

YOUTH INITIATIVES (NORTHERN IRELAND)

NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)

FOR THE YEAR ENDED 31 MARCH 2024

1 Accounting policies (Continued)

1.9 Financial instruments

The charity has elected to apply the provisions of Section 11 'Basic Financial Instruments' and Section 12 'Other Financial Instruments Issues' of FRS 102 to all of its financial instruments.

Financial instruments are recognised in the charity's balance sheet when the charity becomes party to the contractual provisions of the instrument.

Financial assets and liabilities are offset, with the net amounts presented in the financial statements, when there is a legally enforceable right to set off the recognised amounts and there is an intention to settle on a net basis or to realise the asset and settle the liability simultaneously.

Basic financial assets

Basic financial assets, which include debtors and cash and bank balances, are initially measured at transaction price including transaction costs and are subsequently carried at amortised cost using the effective interest method unless the arrangement constitutes a financing transaction, where the transaction is measured at the present value of the future receipts discounted at a market rate of interest. Financial assets classified as receivable within one year are not amortised.

Basic financial liabilities

Basic financial liabilities, including creditors and bank loans are initially recognised at transaction price unless the arrangement constitutes a financing transaction, where the debt instrument is measured at the present value of the future payments discounted at a market rate of interest. Financial liabilities classified as payable within one year are not amortised.

Debt instruments are subsequently carried at amortised cost, using the effective interest rate method.

Trade creditors are obligations to pay for goods or services that have been acquired in the ordinary course of operations from suppliers. Amounts payable are classified as current liabilities if payment is due within one year or less. If not, they are presented as non-current liabilities. Trade creditors are recognised initially at transaction price and subsequently measured at amortised cost using the effective interest method.

Derecognition of financial liabilities

Financial liabilities are derecognised when the charity's contractual obligations expire or are discharged or cancelled.

1.10 Employee benefits

The cost of any unused holiday entitlement is recognised in the period in which the employee's services are received.

Termination benefits are recognised immediately as an expense when the charity is demonstrably committed to terminate the employment of an employee or to provide termination benefits.

1.11 Retirement benefits

Payments to defined contribution retirement benefit schemes are charged as an expense as they fall due.

YOUTH INITIATIVES (NORTHERN IRELAND)

NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)

FOR THE YEAR ENDED 31 MARCH 2024

2 Critical accounting estimates and judgements

In the application of the charity's accounting policies, the trustees are required to make judgements, estimates and assumptions about the carrying amount of assets and liabilities that are not readily apparent from other sources. The estimates and associated assumptions are based on historical experience and other factors that are considered to be relevant. Actual results may differ from these estimates.

The estimates and underlying assumptions are reviewed on an ongoing basis. Revisions to accounting estimates are recognised in the period in which the estimate is revised where the revision affects only that period, or in the period of the revision and future periods where the revision affects both current and future periods.

Key sources of estimation uncertainty

Fixed Assets

The annual depreciation charge on fixed assets depends primarily on the estimated lives of each type of asset and estimates of residual values. The directors regularly review these asset lives and change them as necessary to reflect current thinking on remaining lives in light of prospective economic utilisation and physical condition of the assets concerned. Changes in asset lives can have a significant impact on depreciation and amortisation charges for the period. Detail of useful lives is included in the accounting policies.

Debtors

Short term debtors are measured at transaction price, less any impairment. Impairment of such debtors involves some estimation uncertainty.

YOUTH INITIATIVES (NORTHERN IRELAND)
NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)
FOR THE YEAR ENDED 31 MARCH 2024

3 Donations and legacies	Unrestricted funds general		Restricted funds		Total	
	2024	2024	2024	2024	2023	2023
	£	£	£	£	£	£
Donations and gifts	109,770	44,340	106,952	-	106,952	106,952
Grants	-	938,606	938,606	661,103	661,103	661,103
Less: deferred income	-	(25,338)	(25,338)	79,992	79,992	79,992
Other	657	-	588	-	588	588
	<u>110,427</u>	<u>957,608</u>	<u>107,540</u>	<u>741,095</u>	<u>848,635</u>	<u>848,635</u>

YOUTH INITIATIVES (NORTHERN IRELAND)

NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)

FOR THE YEAR ENDED 31 MARCH 2024

4 Charitable activities

	2024 £	2023 £
Sales within charitable activities	5,000	-
Outreach and Cross Community Youth Work	18,182	42,014
	<u>23,182</u>	<u>42,014</u>

Income from charitable activities in the current and prior year are from unrestricted funds.

5 Charitable activities

	2024 £	2023 £
Staff costs	559,922	513,656
Programme costs	71,601	64,661
Resources materials	21,507	22,063
Equipment and software	3,915	17,902
Transportation	31,796	26,077
Accommodation costs	46,207	39,856
Tutor/facilitator costs	15,594	12,252
Partner agency expense	19	-
First aid supplies	13,000	-
Training/qualifications costs	-	6,067
	<u>763,561</u>	<u>702,534</u>
Share of support costs (see note 6)	307,785	287,092
Share of governance costs (see note 6)	37,281	16,515
	<u>1,108,627</u>	<u>1,006,141</u>
Analysis by fund		
Unrestricted funds - general	166,130	222,657
Restricted funds	942,497	783,484
	<u>1,108,627</u>	<u>1,006,141</u>

YOUTH INITIATIVES (NORTHERN IRELAND)

NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)

FOR THE YEAR ENDED 31 MARCH 2024

6 Support costs

	Support costs	Governance costs	2024	Support costs	Governance costs	2023
	£	£	£	£	£	£
Staff costs	184,047	-	184,047	172,269	-	172,269
General overheads	39,942	-	39,942	32,284	-	32,284
Meeting refreshments	5,117	-	5,117	5,734	-	5,734
Fees and subscriptions	6,319	-	6,319	6,781	-	6,781
Sundry expenses	12,303	-	12,303	9,934	-	9,934
Depreciation	25,628	-	25,628	31,370	-	31,370
Fundraising and newsletter	1,752	-	1,752	4,318	-	4,318
Other expenses	32,677	-	32,677	24,402	-	24,402
Audit fees	-	4,680	4,680	-	4,080	4,080
Insurance	-	6,128	6,128	-	7,822	7,822
External evaluation	-	9,349	9,349	-	1,589	1,589
Legal and professional fees	-	17,124	17,124	-	2,628	2,628
Accountant fees	-	-	-	-	396	396
	<u>307,785</u>	<u>37,281</u>	<u>345,066</u>	<u>287,092</u>	<u>16,515</u>	<u>303,607</u>
Analysed between Charitable activities	<u>307,785</u>	<u>37,281</u>	<u>345,066</u>	<u>287,092</u>	<u>16,515</u>	<u>303,607</u>

Governance costs includes payments to the auditors of £4,680 (2023 - £4,080) for audit fees.

7 Trustees

None of the trustees (or any persons connected with them) received any remuneration or benefits from the charity during the year.

8 Employees

The average monthly number of employees during the year was:

	2024	2023
	Number	Number
	34	35
	<u>34</u>	<u>35</u>
Employment costs	2024	2023
	£	£
Wages and salaries	680,249	628,404
Social security costs	46,391	41,176
Other pension costs	17,329	16,345
	<u>743,969</u>	<u>685,925</u>

YOUTH INITIATIVES (NORTHERN IRELAND)

NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)

FOR THE YEAR ENDED 31 MARCH 2024

8 Employees (Continued)

There were no employees whose annual remuneration was more than £60,000.

9 Taxation

The charity is exempt from tax on income and gains falling within section 505 of the Taxes Act 1988 or section 252 of the Taxation of Chargeable Gains Act 1992 to the extent that these are applied to its charitable objects.

10 Tangible fixed assets

	Leasehold land and buildings	Fixtures and fittings	Computers	Motor vehicles	Total
	£	£	£	£	£
Cost					
At 1 April 2023	776,077	49,651	42,650	22,140	890,518
At 31 March 2024	776,077	49,651	42,650	22,140	890,518
Depreciation and impairment					
At 1 April 2023	139,841	45,211	25,794	22,140	232,986
Depreciation charged in the year	15,522	539	9,567	-	25,628
At 31 March 2024	155,363	45,750	35,361	22,140	258,614
Carrying amount					
At 31 March 2024	620,714	3,901	7,289	-	631,904
At 31 March 2023	636,236	4,441	16,855	-	657,532

11 Debtors

	2024	2023
	£	£
Amounts falling due within one year:		
Trade debtors	5,366	9,965
Other debtors	106,755	41,955
Prepayments and accrued income	784	748
	112,905	52,668

12 Creditors: amounts falling due within one year

	Notes	2024	2023
		£	£
Deferred income	13	56,434	31,096
Other creditors		7,399	7,527
Accruals and deferred income		3,250	6,060
		67,083	44,683

YOUTH INITIATIVES (NORTHERN IRELAND)

NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)

FOR THE YEAR ENDED 31 MARCH 2024

13 Deferred income

	2024	2023
	£	£
Other deferred income	56,434	31,096

Deferred income is included in the financial statements as follows:

	2024	2023
	£	£
Deferred income is included within:		
Current liabilities	56,434	31,096
Movements in the year:		
Deferred income at 1 April 2023	31,096	111,088
Released from previous periods	(31,096)	(111,088)
Resources deferred in the year	56,434	31,096
Deferred income at 31 March 2024	56,434	31,096

The deferred income arises in respect of income being received in the year which relates to a future accounting period and in respect of income received in the year where conditions for recognition have not yet been satisfied. The income will be released to the Statement of Financial Activities in the period to which it relates.

YOUTH INITIATIVES (NORTHERN IRELAND)
NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)
FOR THE YEAR ENDED 31 MARCH 2024

14 Restricted funds

The income funds of the charity include restricted funds comprising the following unexpended balances of donations and grants held on trust for specific purposes:

	Balance at 1 April 2022		Movement in funds			Balance at 1 April 2023			Movement in funds			Balance at 31 March 2024	
	£	£	Incoming resources	Resources expended	Transfers	£	£	£	Incoming resources	Resources expended	Transfers	£	£
Building fund	655,028	-	-	(20,452)	-	634,576	-	(15,522)	1,660	620,714	-	-	-
BBC CIN NUJS	-	9,800	9,800	(9,800)	-	-	9,833	(9,833)	-	-	-	-	-
Peace Plus Empower 2 Transform & Strive	-	-	-	-	-	-	56,549	(56,549)	-	-	-	-	-
Community Relation Council NI - Core	-	28,412	28,412	(28,799)	-	(387)	29,187	(29,532)	732	11,460	-	-	-
Benefact Trust	-	-	-	-	-	-	45,840	(34,380)	-	-	-	-	-
Education Authority NI	-	207,115	207,115	(207,115)	-	-	284,513	(284,513)	-	-	-	-	-
National Lottery (Awards for all)	-	-	-	-	-	-	20,000	-	-	20,000	-	-	-
National Lottery	10,603	128,829	128,829	(139,432)	-	-	136,857	(133,213)	-	3,644	-	-	-
Youth Link NI (Transform)	-	969	969	(969)	-	-	-	-	-	-	-	-	-
Paul Hamlyn Foundation	15,000	15,000	15,000	(15,000)	(15,000)	-	20,833	(20,833)	-	-	-	-	-
Dept of Foreign Affairs & Trade - Reconciliation Fund	642	21,600	21,600	(21,600)	-	642	9,295	(9,295)	(642)	-	-	-	-
Garfield Weston Foundation	30,000	25,000	25,000	(27,500)	(15,000)	12,500	-	(12,500)	-	-	-	-	-
House of Vic Ryn	-	18,500	18,500	(18,500)	-	-	14,170	(14,170)	-	-	-	-	-
Department for Communities - CED	-	25,639	25,639	(25,639)	-	-	25,516	(25,599)	83	-	-	-	-
TBF Thompson	8,000	6,000	6,000	(14,000)	-	-	7,500	(7,500)	-	-	-	-	-
Arbarron Trust	8,750	40,000	40,000	(38,750)	-	10,000	49,640	(49,640)	-	10,000	-	-	-
CNP - Urban Village	-	15,875	15,875	(15,875)	-	-	14,875	(14,875)	-	-	-	-	-
TEO - Artbridge	-	33,642	33,642	(33,642)	-	-	34,650	(34,650)	-	-	-	-	-
TEO - Crosslinks	-	44,490	44,490	(44,490)	-	-	44,491	(44,491)	-	-	-	-	-
Other restricted funds	(9,083)	120,224	120,224	(121,921)	10,083	(697)	153,859	(145,402)	(2,303)	5,457	-	-	-
	718,940	741,095	741,095	(783,484)	(19,917)	656,634	957,608	(942,497)	(470)	671,275	-	-	-

YOUTH INITIATIVES (NORTHERN IRELAND)

NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)

FOR THE YEAR ENDED 31 MARCH 2024

15 Explanatory notes to the funds

Unrestricted Funds

General Funds

This fund includes all core funding that the charity receives and is expendable at the discretion of the directors for the general purposes of the charity.

Restricted Funds

Restricted funds comprise of the Building Fund of £620,714 (2023 - £634,576) and remaining restricted fund balances held for a specific purpose of £50,561 (2023 - £22,058). Details of the restricted funds are as noted below.

Building Fund - The building fund was accumulated to finance the construction of the charity's youth facility. The balance on the fund represents the net book value of the building and fixtures and fittings held as fixed assets on the balance sheet.

Ardbarron Trust - To fund Youth Ministry workers, general management and core costs.

Armagh, Banbridge, Craigavon City Council - To support Banbridge Good Relations

BBC Children in Need NUTS Project - To fund the salary and programme costs of NUTS West Belfast.

Belfast City Council - To fund community support in the Colin, West Belfast Area.

Benefact Trust - To fund the Missing Youth project costs.

Charis Community - To fund faith development project costs.

Community Relations Council (CRC) Core - To fund the salary of the Good Relations Development Officer.

Community Relations Council (CRC) Step Up, Step Out - To part-fund volunteer costs.

Community Relations Council (CRC) Show grant - To part-fund Crosslinks show.

Department of Foreign Affairs & Trade - Reconciliation Fund (ROI) - To fund Cross Community Programme costs.

Department for Communities - CED - To part-fund Project Support Worker salary and overheads.

Department for Communities - Job Start - To fund salaries for JobStart employees.

Duke of Edinburgh/Joint Initiative Award - To fund Duke of Edinburgh centre set-up.

Education Authority Regional Strategic Grant - To part fund the salaries, core costs for supporting member organisations.

Education Authority local support grants - To fund local Branch Programme costs.

Education Authority Planned Intervention West - To fund summer intervention in West Area.

Education Authority Strand Road & Ballymacarrett - To fund Strand Road (East Area) activities and salaries.

Education Authority TBUC 11-14s - To fund Summer programme costs.

Education Authority TBUC 15-18s - To fund Summer programme costs.

YOUTH INITIATIVES (NORTHERN IRELAND)

NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)

FOR THE YEAR ENDED 31 MARCH 2024

16 Explanatory notes to the fund (continued)

Education Authority - Small Grants - To fund small projects in 2 of Youth Initiatives areas.

Garfield Weston Foundation - To fund core youth work costs.

House of Vic-Ryn - To fund youth ministry salaries.

Koch Foundation - To fund faith development project costs.

Liberty IT - To support the youth volunteer leadership programme.

Newry Mourne & Down - To provide early intervention and diversionary activities in Downpatrick.

National Lottery - To fund 13-18s youthwork in YI East and West Areas.

Paul Hamlyn Foundation - To fund an Anti-Racism programme of research and campaign work, and infrastructure development.

Paul Hamlyn Foundation Bytes research grant - To fund promotion of the Positive Sparks website.

PCSP - To fund diversionary activities in Lisburn.

Rank Foundation - Start Here - To fund the salary for media internship.

Rank Foundation - Aspire Programme - To fund the salary for youth work internship.

SEUPB Peace Plus 3.2, YMCA Empower to Transform programme - To fund salary, programme and overheads to deliver E2T programme.

SEUPB Peace Plus 3.2, Include Youth Strive programme - To fund salary, programme and overheads to deliver Strive programme.

Soutter Charitable Trust - To fund Youth Initiatives faith development project costs.

The Executive Office Central Good Relations Fund Crosslinks - To fund East and West Belfast Crosslinks programme and salary costs.

The Executive Office Central Good Relations Fund Artbridge - To fund Foyle Artbridge programme and salary costs.

TBF Thompson Trust - To fund Banbridge Staff salaries.

Urban Villages - To fund the Outreach/Detached work in West Belfast.

Youth Action - To fund Social Action Projects in East Belfast.

Transfers

During the year, there were transfers of £470 from restricted funds to unrestricted funds. This relates to expenses that were misallocated to unrestricted funds in a previous year.

YOUTH INITIATIVES (NORTHERN IRELAND)

NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)

FOR THE YEAR ENDED 31 MARCH 2024

17 Analysis of net assets between funds

	Unrestricted funds 2024 £	Restricted funds 2024 £	Total Unrestricted funds 2024 £	Restricted funds 2023 £	Total 2023 £
Fund balances at 31 March 2024 are represented by:					
Tangible assets	11,190	620,714	631,904	22,956	657,532
Current assets/(liabilities)	123,286	50,561	173,847	143,571	165,629
	<u>134,476</u>	<u>671,275</u>	<u>805,751</u>	<u>166,527</u>	<u>823,161</u>

The unrestricted net current assets of the charity at 31 March 2024 total £123,286 (2023 - £143,571). This figure represents the charity's free reserves.

18 Pension commitments

The charity operates a defined contribution pension scheme. The assets of the scheme are held separately from those of the charity in an independently administered fund. The pension cost charge represents the contributions payable by the charity to the fund and amounted to £17,329 (2023 - £16,345).

19 Financial commitments, guarantees and contingent liabilities

A portion of grants received may become repayable if the company fails to comply with the terms of letter of offer.

20 Related party transactions

There were no disclosable related party transactions during the year (2023 - none).

Remuneration payable to key management personnel in the year was £148,354 (2023 - £132,956).

21 Cash generated from operations

	2024 £	2023 £
Deficit for the year	(17,410)	(115,492)
Adjustments for:		
Depreciation and impairment of tangible fixed assets	25,628	31,369
Movements in working capital:		
(Increase)/decrease in debtors	(60,237)	143,175
(Decrease)/increase in creditors	(2,938)	6,306
Increase/(decrease) in deferred income	25,338	(79,992)
Cash absorbed by operations	<u>(29,619)</u>	<u>(14,634)</u>

22 Analysis of changes in net funds

The charity had no debt during the year.

Youth Initiatives (Northern Ireland)

Northern Ireland - Charity number 100849

Annual report

YOUTH INITIATIVES (NORTHERN IRELAND)

TRUSTEES' REPORT (INCLUDING DIRECTORS' REPORT)

FOR THE YEAR ENDED 31 MARCH 2024

The trustees present their annual report and financial statements for the year ended 31 March 2024.

The financial statements have been prepared in accordance with the accounting policies set out in note 1 to the financial statements and comply with the charity's Articles of Association, the Companies Act 2006 and "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) (effective 1 January 2019)".

Objectives and activities

The principal object of the charitable company is to, without discrimination on grounds of age, gender, disability, sexuality, nationality, ethnic origin and political or religious opinion, promote the physical, mental, spiritual and social welfare of young people in Northern Ireland through education, youth work, and volunteering, and to pursue other charitable purposes that the trustees shall decide.

Youth Initiatives NI is a cross community youth work charity which aims to awaken hope, inspire initiative, and mobilise youth to make a vital contribution to their community and to reconciliation in Northern Ireland, through the discovery and renewal of Christian faith in daily life.

The charitable company fulfills its objectives through projects jointly led by staff and young people aimed at the personal, social, physical, mental and spiritual development of young people.

The trustees have taken cognisance of the Charity Commission for Northern Ireland's guidance on public benefit as defined in the Charities Act (Northern Ireland) 2008.

The trustees have paid due regard to guidance issued by the Charity Commission in deciding what activities the charity should undertake.

Achievements and performance

During the year ended 31 March 2024, Youth Initiatives (NI) ('YI'), continued, developed and expanded its work through the following projects:

YI East Belfast

YI East Belfast Hub plays a crucial role in supporting and empowering young people in the community. With a dedicated team of six staff members, the Hub is supported by a vibrant group of seventeen youth volunteers aged 15-18 and three adult volunteers. These individuals are integral to the operation of two key sites: Strand Road and Ballymac.

EA Funded Programmes: The Hub continues to deliver valuable programs funded by the Education Authority (EA) at two locations. At the Ballymac Friendship Centre, sessions are held twice a week on Mondays and Fridays. These sessions provide a safe and welcoming space for young people to engage in various activities, receive support, and develop new skills. Similarly, at the Strand Road Hub, programs are offered on Wednesdays and Thursdays, focusing on personal, social, and educational development. These programs are designed to meet the diverse needs of the youth, offering structured activities that promote growth, learning, and community engagement.

Outreach and Detached Youth Work: Outreach is a cornerstone of YI East Belfast's work, aiming to connect with young people where they are—on the streets and in schools. The team conducts weekly street-based outreach, establishing a presence in the community and building relationships with young people in their own environments. This approach is complemented by four school-based group sessions each week, where the team engages students through group work focused on various issues relevant to their lives. Additionally, four mentoring sessions are conducted within schools each week, providing one-on-one support to students who may need extra guidance.

YOUTH INITIATIVES (NORTHERN IRELAND)

TRUSTEES' REPORT (INCLUDING DIRECTORS' REPORT) (CONTINUED)

FOR THE YEAR ENDED 31 MARCH 2024

The Area Leader plays a pivotal role in connecting YI East Belfast with broader networks, ensuring the Hub is deeply embedded in the local youth work ecosystem. Active involvement in the East Belfast Youth Practitioners Forum, EA Local Advisory Group (LAG) which the area leader now chairs, Churches East Belfast Network, and Street Workers Forum is essential for expanding the Hub's impact. These partnerships enable the Hub to signpost young people to other services when needed and receive referrals from partner organisations. Notably, the Hub has participated in joint street work initiatives with the EA detached team over the past year. These collaborations have been particularly important during times of tension within East Belfast, where the team's presence on the streets has helped defuse situations and provide support. A highlight of this work was the coordinated street work session on July 1st, where YI East Belfast partnered with six other community/youth organisations to ensure young people had the assistance they needed during a potentially volatile time.

NUTS project

Focus on Early Adolescents: The NUTS Project focuses on younger adolescents, aged 10-14, with the aim of providing early intervention through weekly outreach activities. This project is designed to engage these young people in a positive manner, helping them develop essential life skills and fostering a sense of belonging. The weekly programme, focuses on Personal, Social, and Spiritual Development (PSSD), and is a core component of the NUTS Project. Through these sessions, participants are encouraged to explore their personal values, build resilience, and develop a strong moral foundation.

Single-Gender Groups (15-18 year olds)

Addressing Unique Challenges: Recognising the unique needs and challenges faced by young men and women, YI East Belfast has developed single-gender groups for 15-18-year-olds. Currently, there are 24 young people participating in these programs, which are tailored to address the specific issues relevant to each gender. The boys' and girls' programs provide a safe space where participants can discuss sensitive topics, build supportive peer networks, and develop skills that are particularly pertinent to their experiences. These groups also focus on leadership development, encouraging participants to take on roles that empower them to positively influence their peers and communities.

Volunteer Program

Youth Volunteer Program: Volunteering is at the heart of YI East Belfast's approach, with a robust Youth Volunteer Program that nurtures young leaders. Recently, the Hub successfully recruited five new young volunteers, while twelve previous volunteers returned to continue their service. Each volunteer participated in the Summer Academy program, where they received comprehensive training that prepared them to contribute effectively to the Hub's outreach and summer schemes. This training covers essential aspects of youth work, including communication skills, safeguarding, and leadership development. The dedication of these young volunteers is evident, as four of them are currently completing their OCN Level 2 in Youth Work—a recognized qualification that will enhance their ability to make a meaningful impact in their roles. Furthermore, three of these volunteers have demonstrated such a strong commitment to their work that they have applied for YI internships, indicating their desire to continue growing within the organisation.

Link-d Project (15-18 year olds)

Holistic Youth Development: The Link-d Project is another key initiative targeting 15-18-year-old's, providing a holistic approach to youth development. The project includes weekly outreach and drop-in sessions where young people can access support, build relationships, and engage in meaningful activities. The personal, social, and spiritual development (PSSD) program is a central feature, helping participants to grow in all aspects of their lives. The project also includes single-sex groups, similar to those mentioned earlier, as well as a volunteer leadership team that offers young people the opportunity to take on leadership roles within the project. This structure not only supports the personal growth of participants but also strengthens the overall impact of the project by empowering young people to lead and inspire their peers.

YOUTH INITIATIVES (NORTHERN IRELAND)

TRUSTEES' REPORT (INCLUDING DIRECTORS' REPORT) (CONTINUED)

FOR THE YEAR ENDED 31 MARCH 2024

Summer Schemes and Special Projects

Two Weeks of Summer Schemes: This year, YI East Belfast successfully ran two weeks of summer schemes, each tailored to different age groups. The first week was dedicated to the 10-14 age group, providing a range of activities that encouraged creativity, teamwork, and personal development. The second week focused on the 15-18 age group, offering more advanced activities that challenged the participants and helped them further develop their skills and confidence.

Collaboration with Grace Foundation: During the summer, the Hub also had the privilege of hosting a group of 30 young people from the Grace Foundation in Northamptonshire. This collaboration was a remarkable opportunity for cross-cultural exchange and community service. Together with 20 of our own young people, the group from England participated in various community-focused projects across East Belfast.

Creating a Mural at Glentoran Football Stadium: One of the highlights of this collaboration was the creation of a YI mural in the grounds of Glentoran Football Stadium. Both the 10-14 and 15-18-year-olds were actively involved in this project, which not only beautified the area but also served as a lasting symbol of their teamwork and creativity.

Community Service Activities: In addition to the mural painting, the young people engaged in a variety of other community service activities. They participated in litter picking to help keep the local area clean, distributed "packs of kindness" to spread positivity and support within the community, and took part in gardening and painting projects to enhance public spaces. These activities were not only valuable for the community but also provided the young people with a sense of accomplishment and pride in their contributions.

Mentoring

Mentoring Outside of School Settings: In addition to the structured programs, YI East Belfast staff provided mentoring to eight young people outside of regular program hours and school settings. This mentoring is crucial for those who may need extra support due to personal circumstances or challenges. The mentoring process is highly individualised, allowing staff to build strong, trusting relationships with these young people. Through regular meetings, the mentors helped the young people set and achieve personal goals, navigate challenges, and make positive choices in their lives.

Faith Development

Central Role of Faith in YI East Belfast's Work: Faith development remains at the core of YI East Belfast's mission. All the work carried out at the Hub is underpinned by a commitment to nurturing the spiritual lives of the young people it serves. This is reflected in the variety of faith-based activities that are integrated into the weekly programs. For instance, YI East Belfast took a group of 27 young people to the YI Regional Summer Camp, an event designed to deepen their faith and provide a supportive environment for spiritual growth. Additionally, the Hub regularly organises and participates in various faith events that encourage young people to explore their beliefs, build a strong moral foundation, and connect with a community of peers who share their values.

Leadership and Funding

Area Leader's Role and Focus on Mental Health: The coordination of YI East Belfast's activities is spearheaded by the Area Leader, who plays a vital role in building and sustaining a vibrant youth community hub. This leadership position is crucial for ensuring that all the programs are aligned with the Hub's mission and are delivered effectively.

National Lottery Empowering Young People Programme: The Area Leader's work is supported by funding from the National Lottery Empowering Young People programme, which enables the Hub to continue its essential work in East Belfast. The focus of this Big Lottery-funded work is led by the "Take Five" mental health initiative, a critical component of YI East Belfast's broader mission to support the well-being of young people. This initiative, which operates outside of the EA-funded time slots, is designed to promote mental health awareness, encourage positive mental health practices, and provide young people with the tools they need to manage stress and build resilience. The Take Five initiative is based on five key principles: Connect, Be Active, Take Notice, Keep Learning, and Give. These principles are integrated into the Hub's programs, offering young people practical ways to enhance their mental health and well-being. This funding is not only a testament to the importance of the Hub's work but also provides the resources needed to expand its reach and impact even further.

YOUTH INITIATIVES (NORTHERN IRELAND)

TRUSTEES' REPORT (INCLUDING DIRECTORS' REPORT) (CONTINUED)

FOR THE YEAR ENDED 31 MARCH 2024

YI Downpatrick

Our Youth Community Hub based in the centre of the town works alongside 10-14 year olds and 15-19 year olds through a variety of centre based, school based and street based provision. Included are drop-ins, content-based programmes, faith development events, single gender activities and one to one mentoring. This year we had a team of 3 paid staff and one local intern who took part in the Job Start Project. This past year, we have continued to grow in the number of young people engaging with 15-18s and our 10-14s programme. Our work with our single gender programmes (Spark and Constructed) has led to an increase of 15-20 more young people coming to our 15-18s programme Ignite. Through Peace Plus, Strive has begun again in our HUB giving us an opportunity to reach out to new young people as we recruit for the Strive Project.

Youth Initiatives has continued its partnership with Down High School working 10 hours per week as the school's youth workers delivering personal social development classes, lunch time outreach, and mentoring sessions. Our work in Down High has led to a Wednesday afternoon drop-in programme for pupils we've engaged with in school to come to our centre. Doors have continued to open for us to do work in De La Salle and St. Patrick's Grammar school which we hope to continue next year as the schools amalgamate with St. Mary's creating Lecale Trinity Grammar School. We also provided one of sacramental prep sessions for local primary schools. YI was generously funded by individuals and churches in the community. It is also funded by Tudor Trust, Newry, Mourne, & Down Council, Koch Foundation, the Education Authority, and recently Peace Plus.

Faith Development

YI's Faith Development project has continued engaging young people and helping them discover the hope found in Christ through programmes, mentoring, and one-off events. Sarah Nilles regionally coordinates our faith development work. At our all staff retreat in September the staff team received training on implement YI Faith Development Model which outlines our faith-based work and our ecumenical work. We began a 3 year "Missing Youth Project" funded by the Benefact Grant. Year 1 of the project focused on why young people aren't engaged in faith and church putting together a report to build upon for year two and three. Regionally, we had termly meetings with the faith champions across our six YI areas to support one another and develop strategies to share faith with YI young people while delivering on the Benefact Grant. This past year YI also ran 4-day summer camp in July 2024 where 250+ young people heard the Gospel Message of God's love through main stage, testimonies, small groups, night prayers, and prayer times.

In West Belfast, YI delivered 50 personal, social and spiritual development classes at St Colm's High School, engaging with 420 students on a regular basis. The Well Prayer Youth Group, which runs weekly on a Sunday evening, has been a space for young people to explore and make personal faith choices. The West Belfast Faith Development project is financially supported by the Ardbarron Trust, Koch Foundation, Benefact Grant, local parishes, St. Colm's High School and other donations.

YI Derry/Londonderry

YI Derry has now been running for over 10 years. The team now consists of Jonny, Aoife and Caoimhe Mahony. Artbridge continues to run a creative good relations project for 11-16, funded by Donors & TEO CGR. This year we continued our regular pattern of an art Exhibition of young people's work in 'The Playhouse'. In the summer of 2023, we ran our 4th TBUC camp alongside Planned Intervention. Our partnership with the Franciscan Friars continues, allowing us to have a base & space in the Galliagh estate at St Pio House developing different programs for 10-18's. This year we have seen encouraging growth of our young leaders & volunteers and continue to provide safe spaces for those more on the periphery.

We continue looking at how we develop young leaders for the future through our volunteering and young leadership programme. We continue to build good relationships with a number of schools in the city. We value the unique relationships we are building with the young people in the city of Derry and the privilege it is to be invited into their worlds and journey alongside them. It has been exciting to see deeper relationships form and to see what being a consistent presence in the lives of young people can achieve.

The work of YI Derry / Londonderry was funded by Peace Plus, TEO Central Good Relations grant and by generous YI donors.

YOUTH INITIATIVES (NORTHERN IRELAND)

TRUSTEES' REPORT (INCLUDING DIRECTORS' REPORT) (CONTINUED)

FOR THE YEAR ENDED 31 MARCH 2024

YI Lisburn

YI Lisburn continued to work in the Lisburn North area over the past year, primarily out of the "Exodus" and Bridge community centres. We have provided programmes for 11-14s, including a Young Men's Group and Young Women's Group for those in that age bracket.

YI Lisburn has continued to develop our relationship with the nearby Fort Hill Integrated College, with whom we have worked over the past 6 years. We have developed our "Youth Workers In Schools" programme where staff spend a full day on the premises, providing ad-hoc support to students and teachers, as well as 1-1 and targeted intervention programmes with small groups of students. We began to engage with the Year 13 students as part of their Enrichment programme, running school-based sessions focused on Personal & Social Development & Good Relations.

We were successful in our bid for Peace Plus funding and will now be running the Empower2Transform (E2T) programme in Lisburn over the next 4 years. This will allow young people aged 15-18 to engage in a programme that focuses on key themes such as Personal & Social Development, Good Relations, Citizenship and Employability. We have already started to recruit for this through the work we have been doing with the Year 13 group at Fort Hill.

YI Lisburn has continued working in Lisnagarvey High School, providing 1-1 sessions with students in need of support staying in school.

We have continued to work in partnership with Exodus and Lagan Valley Vineyard to provide additional short term projects in schools such as Alpha and the SOAR (Self Leadership) programmes to 14-16 year olds. Our Summer Scheme in 2023 was attended by over 20 young people across a 5 day period at the school, and this summer we will again be running our Summer Schemes there.

The work of YI Lisburn was funded by Peace Plus, the Garfield Weston Foundation, the Ardbarron Trust, the Police & Community Safety Partnership, TBUC, the EA Small Grants Programme, EA generic provision grant and by a variety of YI donors.

YI Banbridge

This has been a year of change in YI Banbridge with the departure of our Area Leader and staff transitions within the wider partnership (for YFC). And yet alongside all of this, it has been another great year for establishing and growing connections with young people in centre based, schools and street-based youth work. YI Banbridge has been in existence since 2009 and is a well-established presence in the town.

In February 2024, we recruited an additional full time youth worker as part of the anticipated Peace Plus programme although funding was still being processed.

We continue to use the Basement at J29 as our youth work hub for junior and senior drop in and have maintained our school's delivery in Newbridge Integrated and St Patricks.

In summer 2023, we ran a TBUC Good Relations programme for juniors (aged 10-14) and a Planned Intervention programme for seniors (aged 15-18). We also ran a Summer Academy for volunteers who then served on our summer scheme in August.

From September 2023 to March 2024, we have delivered the following programmes at the Basement:

- Completion of TBUC and Planned Intervention in September/October.
- Single gender groups on Mondays & Tuesdays (Year 8+).
- Wednesday Lunch-time detached at St Patrick's College (12-1:45pm).
- Wednesday Night Project from 7-8pm (Year 8-Year 10) and 8:30-9:30pm (Year 10+).
- Friday Lunch-time drop in's at Newbridge Integrated College (12-2pm).
- Friday Detached from 7-9pm.

There are still large numbers of young people connected with approx. 60-70 young people attending our Wednesday Night Project alone! We continue to recruit new volunteers to support us in our work and currently have a volunteer team of 7 or 8. Planning began in terms of Peace Plus programme delivery, and it is encouraging that this funding will be in place until 2027.

YOUTH INITIATIVES (NORTHERN IRELAND)

TRUSTEES' REPORT (INCLUDING DIRECTORS' REPORT) (CONTINUED)

FOR THE YEAR ENDED 31 MARCH 2024

Crosslinks

Crosslinks has continued to work in partnership with Diverse Youth. We welcomed two new staff members as part of this partnership, along with a number of new volunteers enabling young people from our East and West Belfast hubs to connect with young people from the wider BAME community and enjoy the richness that brings. Crosslinks brings over 60 young people together to engage in team building and good relations workshops exploring the theme 'New Voice' through summer programs, arts workshops and a training residential. Crosslinks' team of 15 youth peer mentors received leadership training and helped design and deliver the program. This culminated in a live theatre performance that the young people wrote, composed, choreographed and designed - 'Spray n Tell' which explores the negative stereotypes young people face and challenges the audience to have a more positive outlook on young people and their contribution to society. This took place in Stranmillis Theatre to an audience of over 400 friends and family. Crosslinks was funded this year by Central Good Relations Fund, TEO, and CRCNI.

YI Belfast

Nuts 11-14's

The YI West Belfast programme for 11 - 14's has been made possible through funding from BBC Children In Need & The National Lottery Foundation. The NUTS programme, through a large team of youth volunteers, provides weekly programmes on Tuesday, Wednesday & Thursday in Poleglass where young people can explore their creativity, identity and spirituality. We also offer themed game nights for young people to build relationships with each other and have fun. Lastly, given the current circumstances in regards to the cost of living crisis we have begun operating a family dinner night where young people can come up and receive a hot meal to enjoy with friends around our family dinner table.

Flare - Girl's project

West Belfast 11-14's girls' project creates a safe space for young women to come into on a weekly basis and explore themes that relate to being a young woman. This year Flare focused on the things that young women should be standing up for in our communities. This year the programme has also taken time to build relationships with young women across the whole of YI through the young women getting to know girls from other areas.

Wired – Boys project

West Belfast 11-14's boys' project creates a safe space for young men to come into on a weekly basis and explore themes that relate to being a young man. This year Wired focused on themes relating to young men such as money management, masculinity and addiction. The programme has also explored different themed nights that the young people can relate to such as a dungeons and dragons quest night where young men had to work together to problem solve and make their way through a storyline.

Lifeline 15-18's

Lifeline West Belfast: The National Lottery funded 15-18's programme in West Belfast creates a family-like environment where young people can journey together with each other and their youth leaders, through personal and social development themes as well as engaging with community relations, citizenship, mentoring and skills learning. Through school work, detached street work and other forms of outreach, we engage with young people from the socially disadvantaged Colin Area to help them achieve their full potential. Our focus currently is on building mental, social and personal resilience as a response to the pandemic and the alienation this has fostered among a generation of young people. We want to create a family-like environment that then flows into their day to day lives.

Through weekly centre-based sessions, small groups, 1-1 meetings, day trips, residential and local outreach, we help young people to step out of their comfort zones, try new things and to 'join the dots' between different aspects of their lives by providing a wide base of support.

Many of our West Belfast volunteers are young people who have journeyed up through Lifeline and are now giving back to their community by helping run the programmes and mentor other young people. They receive training, join in with team meetings and help to plan and deliver youth work sessions.

YOUTH INITIATIVES (NORTHERN IRELAND)

TRUSTEES' REPORT (INCLUDING DIRECTORS' REPORT) (CONTINUED)

FOR THE YEAR ENDED 31 MARCH 2024

Young Men's work

In our West Belfast Young Men's 15-18's work: we run a weekly programme focused on building character, camaraderie, learning new skills, fostering a sense of adventure and tackling issues relevant to young men. With a backdrop of toxic masculinity, paramilitarism, third generation unemployment, poor mental health and a perceived lack of opportunities we walk with these young men to enable them to establish their own identity and make positive choices for their future.

Young Women's GLOW project

West Belfast 15-18's girls outreach programme aims to create positive relational environments where young women feel comfortable and safe. The Glow project focuses on the holistic development of the young women that participate and look at a range of topics over the year. This year we particularly focused on building up the self-esteem of the young women in the programme through a small grant funded project that allowed the girls to try things they have never done before, boulder, axe throwing or going to the farm. The focus was on developing good positive relationships between the young women through learning new skills, confidence building programmes, outdoor adventures and the creative arts.

Regional

Volunteering

The Volunteer/Leadership Development Programme: With Covid restrictions finally removed the YI Volunteer Programme continued on the annual pattern of summer recruitment for volunteers at summer schemes. With more than 130 volunteers signed up across NI they came together for training, fun and building relationships. Of the 130 that were involved in summer 100 took up the commitment to volunteer weekly throughout the year. September 2023, due to limited funding volunteers gathered locally to look at good relations and cultural sensitivity training, working with others, what does it mean to be a volunteer and how to create welcoming environments. In January 2024 they attended a training weekend in Mullartown House, Annalong which focused on Stories - depicting my story, hearing other stories and the power of stories in youth work. Throughout the year the volunteers continued to grow in their skill, ability and character in terms of volunteering and leadership. Serving alongside staff and supporting our weekly programmes. On average, each volunteer gives 4 hrs per week.

The YI Volunteer Leadership Development Programme was funded by the Community Relations Council and the T:BUC camp programme and a variety of YI donors.

T:BUC

Together: Building a United Community Camps: Across the YI youth community hubs 9 different camp programmes took place running pre and post camps activities. For the residential aspect of the programme all camps came together and were hosted at YI at Ganaway, Millisle, with over 300 young people from across Northern Ireland present. The cross-community Camps brought together young people aged 11-18 years old for a 5-day summer camp, community relations workshops and recreational activities, with pre and post camp activities across the youth community hubs. The T:BUC camps are funded through TEO and administered through the Education Authority.

YOUTH INITIATIVES (NORTHERN IRELAND)

TRUSTEES' REPORT (INCLUDING DIRECTORS' REPORT) (CONTINUED)

FOR THE YEAR ENDED 31 MARCH 2024

Financial review

The charitable company receives its income mainly from grants and donations. The expenses of the charity were incurred in the running, staff and programme costs of the projects.

The results for the year are set out in detail on pages 17 to 32. The charitable company returned net deficit for the year of £17,410 (2023 – £115,492).

At 31 March 2024, the total funds of the charity amounted to £805,751 (2023 - £823,161) comprising restricted funds of £671,275 (2023 - £656,634) and unrestricted funds of £134,476 (2023 - £166,527). The Trustees expect to apply the reserves to continue and expand the work of the charitable company.

The charitable company works closely with organisations such as; DfC, Garfield Weston Foundation, Paul Hamlyn Foundation and the Education Authority Regional Strategic Grant, who all supported the core costs of YI during the year.

Reserves Policy

The Board of Directors have decided that Youth Initiatives should hold financial reserves for the following reasons:

1. YI has no long term funding sources and is entirely dependant for income year on year on short term grants and donor funding, which is inevitably subject to fluctuation.
2. YI requires protection against, and the ability to continue operating despite, fluctuations in income or events threatening to the organisation.
3. YI requires the ability to continue to employ workers and continue youth work projects in between periods of grant funding.

The Trustees have decided that the level of the reserves should ideally be the equivalent of three to six months' personnel and overheads costs (£197,510 to £395,020 in 2023/24), calculated and reviewed annually, and have decided that reserves should be built up to the desired level in stages consistent with the charitable company's overall financial position and its need to maintain and develop its charitable activities. At 31 March 2024 the free reserves of the charity amounted to £123,286. The Trustees continue to give consideration to how this level of reserves can be increased.

The trustees have assessed the major risks to which the charity is exposed, and are satisfied that systems are in place to mitigate exposure to the major risks.

Going Concern

After making appropriate enquiries, the Trustees have a reasonable expectation that the charitable company has adequate resources to continue in operational existence for the foreseeable future. For this reason they continue to adopt the going concern basis in preparing the financial statements. Further details regarding the adoption of the going concern basis can be found in the accounting policies.

Plans for future periods

In 2024-25 we want to reimagine the way we approach every challenge and every opportunity. We call our staff, interns and volunteers to be innovators, catalysts for change who transform lives and communities. We want to cultivate a spirit of possibility where every young person can see a future full of promise and potential shaped by their own hands. Our theme for this upcoming year is 'Called to Innovate'.

In addition to this theme, we plan to implement the second year of our strategic plan, with a focus on further investing in our staff, interns, and volunteers. We will also review our youth community hubs to explore strategies to better resource and equip these spaces.

We plan to review the purpose of our meetings and explore ways to improve communication and information sharing across the organisation. This will allow our team to dedicate more time to vision-building and creating space for innovation.

YOUTH INITIATIVES (NORTHERN IRELAND)

TRUSTEES' REPORT (INCLUDING DIRECTORS' REPORT) (CONTINUED)

FOR THE YEAR ENDED 31 MARCH 2024

Structure, governance and management

The charity is a company limited by guarantee and was set up by a Memorandum of Association on 9 January 2014. It is registered with the Charity Commission for Northern Ireland under charity number NIC100849.

The principal object of the charitable company is to, without discrimination on grounds of age, gender, disability, sexuality, nationality, ethnic origin and political or religious opinion, promote the physical, mental, spiritual and social welfare of young people in Northern Ireland through education, youth work, and volunteering, and to pursue other charitable purposes that the Trustees shall decide.

The trustees, who are also the directors for the purpose of company law, and who served during the year and up to the date of signature of the financial statements were:

Mr F Dick	(Resigned 19 June 2024)
Mr K Humphrey	
Mr R McFadden	
Ms D McNally	
Mr S McVitte	

Organisational Structure and Decision Making

The governance of the charitable company is the responsibility of the Trustees who are elected and co-opted under the terms of the Articles of Association, which state that a person willing to act as a Trustee may be appointed by ordinary resolution or by a decision of the Trustees. Trustees are briefed on their duties and issued with an induction pack prior to their appointment.

The directors have delegated the management of the work of the charitable company to a four-person Management Team. The Chief Executive Officer, Mr Tony Silcock, oversees the day to day running of the organisation. In 2023-2024 Youth Initiatives employed a staff of employed a staff of 34 plus 1 intern and over 120 youth volunteers.

Risk Management

The Trustees have responsibility for maintaining a sound system of internal control that supports the achievement of the policies, aims and objectives of the charity. The system of internal control is designed to manage rather than eliminate the risk of failure to achieve policies, aims and objectives, it can therefore only provide reasonable and not absolute assurance of effectiveness. In this regard, the trustees have assessed the major risks to which the charity is exposed, in particular those related to the operational and financial aspects of the Company. The Trustees are satisfied that appropriate risk management systems and processes have been put in place and that these evaluate the nature and extent of those risks and ensure that they are managed efficiently, effectively and economically.

YOUTH INITIATIVES (NORTHERN IRELAND)

TRUSTEES' REPORT (INCLUDING DIRECTORS' REPORT) (CONTINUED)

FOR THE YEAR ENDED 31 MARCH 2024

Statement of Trustees' responsibilities

The trustees, who are also the directors of Youth Initiatives (Northern Ireland) for the purpose of company law, are responsible for preparing the Trustees' Report and the financial statements in accordance with applicable law and United Kingdom Accounting Standards (United Kingdom Generally Accepted Accounting Practice).

Company Law requires the trustees to prepare financial statements for each financial year which give a true and fair view of the state of affairs of the charity and of the incoming resources and application of resources, including the income and expenditure, of the charitable company for that year.

In preparing these financial statements, the trustees are required to:

- select suitable accounting policies and then apply them consistently;
- observe the methods and principles in the Charities SORP;
- make judgements and estimates that are reasonable and prudent;
- state whether applicable UK Accounting Standards have been followed, subject to any material departures disclosed and explained in the financial statements; and
- prepare the financial statements on the going concern basis unless it is inappropriate to presume that the charity will continue in operation.

The trustees are responsible for keeping adequate accounting records that disclose with reasonable accuracy at any time the financial position of the charity and enable them to ensure that the financial statements comply with the Companies Act 2006. 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.

Auditor

In accordance with the company's articles, a resolution proposing that GMcG BELFAST be reappointed as auditor of the company will be put at a General Meeting.

Small companies exemption

In preparing this report, the directors have taken advantage of the small companies exemptions provided by section 415A of the Companies Act 2006.

Disclosure of information to auditor

Each of the trustees has confirmed that there is no information of which they are aware which is relevant to the audit, but of which the auditor is unaware. They have further confirmed that they have taken appropriate steps to identify such relevant information and to establish that the auditor is aware of such information.

The Trustees' report was approved by the Board of Trustees.


.....
Mr R. McFadden
Trustee

Date: 30/9/24
.....

Youth Initiatives (Northern Ireland)

Northern Ireland - Charity number 100849

Annual return

Charity registration number NIC100849

Company registration number NI622215 (Northern Ireland)

**YOUTH INITIATIVES (NORTHERN IRELAND)
ANNUAL REPORT AND FINANCIAL STATEMENTS
FOR THE YEAR ENDED 31 MARCH 2024**

YOUTH INITIATIVES (NORTHERN IRELAND)

LEGAL AND ADMINISTRATIVE INFORMATION

Trustees	Mr K Humphrey Mr R McFadden Ms D McNally Mr S McVitte
Secretary	Ms K Willis
Charity number	NIC100849
Company number	NI622215
Registered office	50 Colin Road Poleglass Belfast BT17 0LG
Auditor	GMcG BELFAST Chartered Accountants & Statutory Auditor Alfred House 19 Alfred Street Belfast BT2 8EQ
Bankers	Bank of Ireland University Road Belfast BT7 1NH
Solicitors	Hewitt Gilpin Solicitors Thomas House 14-16 James Street South Belfast BT2 7GA

YOUTH INITIATIVES (NORTHERN IRELAND)

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YOUTH INITIATIVES (NORTHERN IRELAND)

TRUSTEES' REPORT (INCLUDING DIRECTORS' REPORT)

FOR THE YEAR ENDED 31 MARCH 2024

The trustees present their annual report and financial statements for the year ended 31 March 2024.

The financial statements have been prepared in accordance with the accounting policies set out in note 1 to the financial statements and comply with the charity's Articles of Association, the Companies Act 2006 and "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) (effective 1 January 2019)".

Objectives and activities

The principal object of the charitable company is to, without discrimination on grounds of age, gender, disability, sexuality, nationality, ethnic origin and political or religious opinion, promote the physical, mental, spiritual and social welfare of young people in Northern Ireland through education, youth work, and volunteering, and to pursue other charitable purposes that the trustees shall decide.

Youth Initiatives NI is a cross community youth work charity which aims to awaken hope, inspire initiative, and mobilise youth to make a vital contribution to their community and to reconciliation in Northern Ireland, through the discovery and renewal of Christian faith in daily life.

The charitable company fulfills its objectives through projects jointly led by staff and young people aimed at the personal, social, physical, mental and spiritual development of young people.

The trustees have taken cognisance of the Charity Commission for Northern Ireland's guidance on public benefit as defined in the Charities Act (Northern Ireland) 2008.

The trustees have paid due regard to guidance issued by the Charity Commission in deciding what activities the charity should undertake.

Achievements and performance

During the year ended 31 March 2024, Youth Initiatives (NI) ('YI'), continued, developed and expanded its work through the following projects:

YI East Belfast

YI East Belfast Hub plays a crucial role in supporting and empowering young people in the community. With a dedicated team of six staff members, the Hub is supported by a vibrant group of seventeen youth volunteers aged 15-18 and three adult volunteers. These individuals are integral to the operation of two key sites: Strand Road and Ballymac.

EA Funded Programmes: The Hub continues to deliver valuable programs funded by the Education Authority (EA) at two locations. At the Ballymac Friendship Centre, sessions are held twice a week on Mondays and Fridays. These sessions provide a safe and welcoming space for young people to engage in various activities, receive support, and develop new skills. Similarly, at the Strand Road Hub, programs are offered on Wednesdays and Thursdays, focusing on personal, social, and educational development. These programs are designed to meet the diverse needs of the youth, offering structured activities that promote growth, learning, and community engagement.

Outreach and Detached Youth Work: Outreach is a cornerstone of YI East Belfast's work, aiming to connect with young people where they are—on the streets and in schools. The team conducts weekly street-based outreach, establishing a presence in the community and building relationships with young people in their own environments. This approach is complemented by four school-based group sessions each week, where the team engages students through group work focused on various issues relevant to their lives. Additionally, four mentoring sessions are conducted within schools each week, providing one-on-one support to students who may need extra guidance.

YOUTH INITIATIVES (NORTHERN IRELAND)

TRUSTEES' REPORT (INCLUDING DIRECTORS' REPORT) (CONTINUED)

FOR THE YEAR ENDED 31 MARCH 2024

The Area Leader plays a pivotal role in connecting YI East Belfast with broader networks, ensuring the Hub is deeply embedded in the local youth work ecosystem. Active involvement in the East Belfast Youth Practitioners Forum, EA Local Advisory Group (LAG) which the area leader now chairs, Churches East Belfast Network, and Street Workers Forum is essential for expanding the Hub's impact. These partnerships enable the Hub to signpost young people to other services when needed and receive referrals from partner organisations. Notably, the Hub has participated in joint street work initiatives with the EA detached team over the past year. These collaborations have been particularly important during times of tension within East Belfast, where the team's presence on the streets has helped defuse situations and provide support. A highlight of this work was the coordinated street work session on July 1st, where YI East Belfast partnered with six other community/youth organisations to ensure young people had the assistance they needed during a potentially volatile time.

NUTS project

Focus on Early Adolescents: The NUTS Project focuses on younger adolescents, aged 10-14, with the aim of providing early intervention through weekly outreach activities. This project is designed to engage these young people in a positive manner, helping them develop essential life skills and fostering a sense of belonging. The weekly programme, focuses on Personal, Social, and Spiritual Development (PSSD), and is a core component of the NUTS Project. Through these sessions, participants are encouraged to explore their personal values, build resilience, and develop a strong moral foundation.

Single-Gender Groups (15-18 year olds)

Addressing Unique Challenges: Recognising the unique needs and challenges faced by young men and women, YI East Belfast has developed single-gender groups for 15-18-year-olds. Currently, there are 24 young people participating in these programs, which are tailored to address the specific issues relevant to each gender. The boys' and girls' programs provide a safe space where participants can discuss sensitive topics, build supportive peer networks, and develop skills that are particularly pertinent to their experiences. These groups also focus on leadership development, encouraging participants to take on roles that empower them to positively influence their peers and communities.

Volunteer Program

Youth Volunteer Program: Volunteering is at the heart of YI East Belfast's approach, with a robust Youth Volunteer Program that nurtures young leaders. Recently, the Hub successfully recruited five new young volunteers, while twelve previous volunteers returned to continue their service. Each volunteer participated in the Summer Academy program, where they received comprehensive training that prepared them to contribute effectively to the Hub's outreach and summer schemes. This training covers essential aspects of youth work, including communication skills, safeguarding, and leadership development. The dedication of these young volunteers is evident, as four of them are currently completing their OCN Level 2 in Youth Work—a recognized qualification that will enhance their ability to make a meaningful impact in their roles. Furthermore, three of these volunteers have demonstrated such a strong commitment to their work that they have applied for YI internships, indicating their desire to continue growing within the organisation.

Link-d Project (15-18 year olds)

Holistic Youth Development: The Link-d Project is another key initiative targeting 15-18-year-olds, providing a holistic approach to youth development. The project includes weekly outreach and drop-in sessions where young people can access support, build relationships, and engage in meaningful activities. The personal, social, and spiritual development (PSSD) program is a central feature, helping participants to grow in all aspects of their lives. The project also includes single-sex groups, similar to those mentioned earlier, as well as a volunteer leadership team that offers young people the opportunity to take on leadership roles within the project. This structure not only supports the personal growth of participants but also strengthens the overall impact of the project by empowering young people to lead and inspire their peers.

YOUTH INITIATIVES (NORTHERN IRELAND)

TRUSTEES' REPORT (INCLUDING DIRECTORS' REPORT) (CONTINUED)

FOR THE YEAR ENDED 31 MARCH 2024

Summer Schemes and Special Projects

Two Weeks of Summer Schemes: This year, YI East Belfast successfully ran two weeks of summer schemes, each tailored to different age groups. The first week was dedicated to the 10-14 age group, providing a range of activities that encouraged creativity, teamwork, and personal development. The second week focused on the 15-18 age group, offering more advanced activities that challenged the participants and helped them further develop their skills and confidence.

Collaboration with Grace Foundation: During the summer, the Hub also had the privilege of hosting a group of 30 young people from the Grace Foundation in Northamptonshire. This collaboration was a remarkable opportunity for cross-cultural exchange and community service. Together with 20 of our own young people, the group from England participated in various community-focused projects across East Belfast.

Creating a Mural at Glentoran Football Stadium: One of the highlights of this collaboration was the creation of a YI mural in the grounds of Glentoran Football Stadium. Both the 10-14 and 15-18-year-olds were actively involved in this project, which not only beautified the area but also served as a lasting symbol of their teamwork and creativity.

Community Service Activities: In addition to the mural painting, the young people engaged in a variety of other community service activities. They participated in litter picking to help keep the local area clean, distributed "packs of kindness" to spread positivity and support within the community, and took part in gardening and painting projects to enhance public spaces. These activities were not only valuable for the community but also provided the young people with a sense of accomplishment and pride in their contributions.

Mentoring

Mentoring Outside of School Settings: In addition to the structured programs, YI East Belfast staff provided mentoring to eight young people outside of regular program hours and school settings. This mentoring is crucial for those who may need extra support due to personal circumstances or challenges. The mentoring process is highly individualised, allowing staff to build strong, trusting relationships with these young people. Through regular meetings, the mentors helped the young people set and achieve personal goals, navigate challenges, and make positive choices in their lives.

Faith Development

Central Role of Faith in YI East Belfast's Work: Faith development remains at the core of YI East Belfast's mission. All the work carried out at the Hub is underpinned by a commitment to nurturing the spiritual lives of the young people it serves. This is reflected in the variety of faith-based activities that are integrated into the weekly programs. For instance, YI East Belfast took a group of 27 young people to the YI Regional Summer Camp, an event designed to deepen their faith and provide a supportive environment for spiritual growth. Additionally, the Hub regularly organises and participates in various faith events that encourage young people to explore their beliefs, build a strong moral foundation, and connect with a community of peers who share their values.

Leadership and Funding

Area Leader's Role and Focus on Mental Health: The coordination of YI East Belfast's activities is spearheaded by the Area Leader, who plays a vital role in building and sustaining a vibrant youth community hub. This leadership position is crucial for ensuring that all the programs are aligned with the Hub's mission and are delivered effectively.

National Lottery Empowering Young People Programme: The Area Leader's work is supported by funding from the National Lottery Empowering Young People programme, which enables the Hub to continue its essential work in East Belfast. The focus of this Big Lottery-funded work is led by the "Take Five" mental health initiative, a critical component of YI East Belfast's broader mission to support the well-being of young people. This initiative, which operates outside of the EA-funded time slots, is designed to promote mental health awareness, encourage positive mental health practices, and provide young people with the tools they need to manage stress and build resilience. The Take Five initiative is based on five key principles: Connect, Be Active, Take Notice, Keep Learning, and Give. These principles are integrated into the Hub's programs, offering young people practical ways to enhance their mental health and well-being. This funding is not only a testament to the importance of the Hub's work but also provides the resources needed to expand its reach and impact even further.

YOUTH INITIATIVES (NORTHERN IRELAND)

TRUSTEES' REPORT (INCLUDING DIRECTORS' REPORT) (CONTINUED)

FOR THE YEAR ENDED 31 MARCH 2024

YI Downpatrick

Our Youth Community Hub based in the centre of the town works alongside 10-14 year olds and 15-19 year olds through a variety of centre based, school based and street based provision. Included are drop-ins, content-based programmes, faith development events, single gender activities and one to one mentoring. This year we had a team of 3 paid staff and one local intern who took part in the Job Start Project. This past year, we have continued to grow in the number of young people engaging with 15-18s and our 10-14s programme. Our work with our single gender programmes (Spark and Constructed) has led to an increase of 15-20 more young people coming to our 15-18s programme Ignite. Through Peace Plus, Strive has begun again in our HUB giving us an opportunity to reach out to new young people as we recruit for the Strive Project.

Youth Initiatives has continued its partnership with Down High School working 10 hours per week as the school's youth workers delivering personal social development classes, lunch time outreach, and mentoring sessions. Our work in Down High has led to a Wednesday afternoon drop-in programme for pupils we've engaged with in school to come to our centre. Doors have continued to open for us to do work in De La Salle and St. Patrick's Grammar school which we hope to continue next year as the schools amalgamate with St. Mary's creating Lecale Trinity Grammar School. We also provided one of sacramental prep sessions for local primary schools. YI was generously funded by individuals and churches in the community. It is also funded by Tudor Trust, Newry, Mourne, & Down Council, Koch Foundation, the Education Authority, and recently Peace Plus.

Faith Development

YI's Faith Development project has continued engaging young people and helping them discover the hope found in Christ through programmes, mentoring, and one-off events. Sarah Nilles regionally coordinates our faith development work. At our all staff retreat in September the staff team received training on implement YI Faith Development Model which outlines our faith-based work and our ecumenical work. We began a 3 year "Missing Youth Project" funded by the Benefact Grant. Year 1 of the project focused on why young people aren't engaged in faith and church putting together a report to build upon for year two and three. Regionally, we had termly meetings with the faith champions across our six YI areas to support one another and develop strategies to share faith with YI young people while delivering on the Benefact Grant. This past year YI also ran 4-day summer camp in July 2024 where 250+ young people heard the Gospel Message of God's love through main stage, testimonies, small groups, night prayers, and prayer times.

In West Belfast, YI delivered 50 personal, social and spiritual development classes at St Colm's High School, engaging with 420 students on a regular basis. The Well Prayer Youth Group, which runs weekly on a Sunday evening, has been a space for young people to explore and make personal faith choices. The West Belfast Faith Development project is financially supported by the Ardbarron Trust, Koch Foundation, Benefact Grant, local parishes, St. Colm's High School and other donations.

YI Derry/Londonderry

YI Derry has now been running for over 10 years. The team now consists of Jonny, Aoife and Caoimhe Mahony. Artbridge continues to run a creative good relations project for 11-16, funded by Donors & TEO CGR. This year we continued our regular pattern of an art Exhibition of young people's work in 'The Playhouse'. In the summer of 2023, we ran our 4th TBUC camp alongside Planned Intervention. Our partnership with the Franciscan Friars continues, allowing us to have a base & space in the Galliagh estate at St Pio House developing different programs for 10-18's. This year we have seen encouraging growth of our young leaders & volunteers and continue to provide safe spaces for those more on the periphery.

We continue looking at how we develop young leaders for the future through our volunteering and young leadership programme. We continue to build good relationships with a number of schools in the city. We value the unique relationships we are building with the young people in the city of Derry and the privilege it is to be invited into their worlds and journey alongside them. It has been exciting to see deeper relationships form and to see what being a consistent presence in the lives of young people can achieve.

The work of YI Derry / Londonderry was funded by Peace Plus, TEO Central Good Relations grant and by generous YI donors.

YOUTH INITIATIVES (NORTHERN IRELAND)

TRUSTEES' REPORT (INCLUDING DIRECTORS' REPORT) (CONTINUED)

FOR THE YEAR ENDED 31 MARCH 2024

YI Lisburn

YI Lisburn continued to work in the Lisburn North area over the past year, primarily out of the "Exodus" and Bridge community centres. We have provided programmes for 11-14s, including a Young Men's Group and Young Women's Group for those in that age bracket.

YI Lisburn has continued to develop our relationship with the nearby Fort Hill Integrated College, with whom we have worked over the past 6 years. We have developed our "Youth Workers In Schools" programme where staff spend a full day on the premises, providing ad-hoc support to students and teachers, as well as 1-1 and targeted intervention programmes with small groups of students. We began to engage with the Year 13 students as part of their Enrichment programme, running school-based sessions focused on Personal & Social Development & Good Relations.

We were successful in our bid for Peace Plus funding and will now be running the Empower2Transform (E2T) programme in Lisburn over the next 4 years. This will allow young people aged 15-18 to engage in a programme that focuses on key themes such as Personal & Social Development, Good Relations, Citizenship and Employability. We have already started to recruit for this through the work we have been doing with the Year 13 group at Fort Hill.

YI Lisburn has continued working in Lisnagarvey High School, providing 1-1 sessions with students in need of support staying in school.

We have continued to work in partnership with Exodus and Lagan Valley Vineyard to provide additional short term projects in schools such as Alpha and the SOAR (Self Leadership) programmes to 14-16 year olds. Our Summer Scheme in 2023 was attended by over 20 young people across a 5 day period at the school, and this summer we will again be running our Summer Schemes there.

The work of YI Lisburn was funded by Peace Plus, the Garfield Weston Foundation, the Ardbarron Trust, the Police & Community Safety Partnership, TBUC, the EA Small Grants Programme, EA generic provision grant and by a variety of YI donors.

YI Banbridge

This has been a year of change in YI Banbridge with the departure of our Area Leader and staff transitions within the wider partnership (for YFC). And yet alongside all of this, it has been another great year for establishing and growing connections with young people in centre based, schools and street-based youth work. YI Banbridge has been in existence since 2009 and is a well-established presence in the town.

In February 2024, we recruited an additional full time youth worker as part of the anticipated Peace Plus programme although funding was still being processed.

We continue to use the Basement at J29 as our youth work hub for junior and senior drop in and have maintained our school's delivery in Newbridge Integrated and St Patricks.

In summer 2023, we ran a TBUC Good Relations programme for juniors (aged 10-14) and a Planned Intervention programme for seniors (aged 15-18). We also ran a Summer Academy for volunteers who then served on our summer scheme in August.

From September 2023 to March 2024, we have delivered the following programmes at the Basement:

- Completion of TBUC and Planned Intervention in September/October.
- Single gender groups on Mondays & Tuesdays (Year 8+).
- Wednesday Lunch-time detached at St Patrick's College (12-1:45pm).
- Wednesday Night Project from 7-8pm (Year 8-Year 10) and 8:30-9:30pm (Year 10+).
- Friday Lunch-time drop in's at Newbridge Integrated College (12-2pm).
- Friday Detached from 7-9pm.

There are still large numbers of young people connected with approx. 60-70 young people attending our Wednesday Night Project alone! We continue to recruit new volunteers to support us in our work and currently have a volunteer team of 7 or 8. Planning began in terms of Peace Plus programme delivery, and it is encouraging that this funding will be in place until 2027.

YOUTH INITIATIVES (NORTHERN IRELAND)

TRUSTEES' REPORT (INCLUDING DIRECTORS' REPORT) (CONTINUED)

FOR THE YEAR ENDED 31 MARCH 2024

Crosslinks

Crosslinks has continued to work in partnership with Diverse Youth. We welcomed two new staff members as part of this partnership, along with a number of new volunteers enabling young people from our East and West Belfast hubs to connect with young people from the wider BAME community and enjoy the richness that brings. Crosslinks brings over 60 young people together to engage in team building and good relations workshops exploring the theme 'New Voice' through summer programs, arts workshops and a training residential. Crosslinks' team of 15 youth peer mentors received leadership training and helped design and deliver the program. This culminated in a live theatre performance that the young people wrote, composed, choreographed and designed - 'Spray n Tell' which explores the negative stereotypes young people face and challenges the audience to have a more positive outlook on young people and their contribution to society. This took place in Stranmillis Theatre to an audience of over 400 friends and family. Crosslinks was funded this year by Central Good Relations Fund, TEO, and CRCNI.

YI Belfast

Nuts 11-14's

The YI West Belfast programme for 11 - 14's has been made possible through funding from BBC Children In Need & The National Lottery Foundation. The NUTS programme, through a large team of youth volunteers, provides weekly programmes on Tuesday, Wednesday & Thursday in Poleglass where young people can explore their creativity, identity and spirituality. We also offer themed game nights for young people to build relationships with each other and have fun. Lastly, given the current circumstances in regards to the cost of living crisis we have begun operating a family dinner night where young people can come up and receive a hot meal to enjoy with friends around our family dinner table.

Flare - Girl's project

West Belfast 11-14's girls' project creates a safe space for young women to come into on a weekly basis and explore themes that relate to being a young woman. This year Flare focused on the things that young women should be standing up for in our communities. This year the programme has also taken time to build relationships with young women across the whole of YI through the young women getting to know girls from other areas.

Wired – Boys project

West Belfast 11-14's boys' project creates a safe space for young men to come into on a weekly basis and explore themes that relate to being a young man. This year Wired focused on themes relating to young men such as money management, masculinity and addiction. The programme has also explored different themed nights that the young people can relate to such as a dungeons and dragons quest night where young men had to work together to problem solve and make their way through a storyline.

Lifeline 15-18's

Lifeline West Belfast: The National Lottery funded 15-18's programme in West Belfast creates a family-like environment where young people can journey together with each other and their youth leaders, through personal and social development themes as well as engaging with community relations, citizenship, mentoring and skills learning. Through school work, detached street work and other forms of outreach, we engage with young people from the socially disadvantaged Colin Area to help them achieve their full potential. Our focus currently is on building mental, social and personal resilience as a response to the pandemic and the alienation this has fostered among a generation of young people. We want to create a family-like environment that then flows into their day to day lives.

Through weekly centre-based sessions, small groups, 1-1 meetings, day trips, residential and local outreach, we help young people to step out of their comfort zones, try new things and to 'join the dots' between different aspects of their lives by providing a wide base of support.

Many of our West Belfast volunteers are young people who have journeyed up through Lifeline and are now giving back to their community by helping run the programmes and mentor other young people. They receive training, join in with team meetings and help to plan and deliver youth work sessions.

YOUTH INITIATIVES (NORTHERN IRELAND)

TRUSTEES' REPORT (INCLUDING DIRECTORS' REPORT) (CONTINUED)

FOR THE YEAR ENDED 31 MARCH 2024

Young Men's work

In our West Belfast Young Men's 15-18's work: we run a weekly programme focused on building character, camaraderie, learning new skills, fostering a sense of adventure and tackling issues relevant to young men. With a backdrop of toxic masculinity, paramilitarism, third generation unemployment, poor mental health and a perceived lack of opportunities we walk with these young men to enable them to establish their own identity and make positive choices for their future.

Young Women's GLOW project

West Belfast 15-18's girls outreach programme aims to create positive relational environments where young women feel comfortable and safe. The Glow project focuses on the holistic development of the young women that participate and look at a range of topics over the year. This year we particularly focused on building up the self-esteem of the young women in the programme through a small grant funded project that allowed the girls to try things they have never done before, boulder, axe throwing or going to the farm. The focus was on developing good positive relationships between the young women through learning new skills, confidence building programmes, outdoor adventures and the creative arts.

Regional

Volunteering

The Volunteer/Leadership Development Programme: With Covid restrictions finally removed the YI Volunteer Programme continued on the annual pattern of summer recruitment for volunteers at summer schemes. With more than 130 volunteers signed up across NI they came together for training, fun and building relationships. Of the 130 that were involved in summer 100 took up the commitment to volunteer weekly throughout the year. September 2023, due to limited funding volunteers gathered locally to look at good relations and cultural sensitivity training, working with others, what does it mean to be a volunteer and how to create welcoming environments. In January 2024 they attended a training weekend in Mullartown House, Annalong which focused on Stories - depicting my story, hearing other stories and the power of stories in youth work. Throughout the year the volunteers continued to grow in their skill, ability and character in terms of volunteering and leadership. Serving alongside staff and supporting our weekly programmes. On average, each volunteer gives 4 hrs per week.

The YI Volunteer Leadership Development Programme was funded by the Community Relations Council and the T:BUC camp programme and a variety of YI donors.

T:BUC

Together: Building a United Community Camps: Across the YI youth community hubs 9 different camp programmes took place running pre and post camps activities. For the residential aspect of the programme all camps came together and were hosted at YI at Ganaway, Millisle, with over 300 young people from across Northern Ireland present. The cross-community Camps brought together young people aged 11-18 years old for a 5-day summer camp, community relations workshops and recreational activities, with pre and post camp activities across the youth community hubs. The T:BUC camps are funded through TEO and administered through the Education Authority.

YOUTH INITIATIVES (NORTHERN IRELAND)

TRUSTEES' REPORT (INCLUDING DIRECTORS' REPORT) (CONTINUED)

FOR THE YEAR ENDED 31 MARCH 2024

Financial review

The charitable company receives its income mainly from grants and donations. The expenses of the charity were incurred in the running, staff and programme costs of the projects.

The results for the year are set out in detail on pages 17 to 32. The charitable company returned net deficit for the year of £17,410 (2023 – £115,492).

At 31 March 2024, the total funds of the charity amounted to £805,751 (2023 - £823,161) comprising restricted funds of £671,275 (2023 - £656,634) and unrestricted funds of £134,476 (2023 - £166,527). The Trustees expect to apply the reserves to continue and expand the work of the charitable company.

The charitable company works closely with organisations such as; DfC, Garfield Weston Foundation, Paul Hamlyn Foundation and the Education Authority Regional Strategic Grant, who all supported the core costs of YI during the year.

Reserves Policy

The Board of Directors have decided that Youth Initiatives should hold financial reserves for the following reasons:

1. YI has no long term funding sources and is entirely dependant for income year on year on short term grants and donor funding, which is inevitably subject to fluctuation.
2. YI requires protection against, and the ability to continue operating despite, fluctuations in income or events threatening to the organisation.
3. YI requires the ability to continue to employ workers and continue youth work projects in between periods of grant funding.

The Trustees have decided that the level of the reserves should ideally be the equivalent of three to six months' personnel and overheads costs (£197,510 to £395,020 in 2023/24), calculated and reviewed annually, and have decided that reserves should be built up to the desired level in stages consistent with the charitable company's overall financial position and its need to maintain and develop its charitable activities. At 31 March 2024 the free reserves of the charity amounted to £123,286. The Trustees continue to give consideration to how this level of reserves can be increased.

The trustees have assessed the major risks to which the charity is exposed, and are satisfied that systems are in place to mitigate exposure to the major risks.

Going Concern

After making appropriate enquiries, the Trustees have a reasonable expectation that the charitable company has adequate resources to continue in operational existence for the foreseeable future. For this reason they continue to adopt the going concern basis in preparing the financial statements. Further details regarding the adoption of the going concern basis can be found in the accounting policies.

Plans for future periods

In 2024-25 we want to reimagine the way we approach every challenge and every opportunity. We call our staff, interns and volunteers to be innovators, catalysts for change who transform lives and communities. We want to cultivate a spirit of possibility where every young person can see a future full of promise and potential shaped by their own hands. Our theme for this upcoming year is 'Called to Innovate'.

In addition to this theme, we plan to implement the second year of our strategic plan, with a focus on further investing in our staff, interns, and volunteers. We will also review our youth community hubs to explore strategies to better resource and equip these spaces.

We plan to review the purpose of our meetings and explore ways to improve communication and information sharing across the organisation. This will allow our team to dedicate more time to vision-building and creating space for innovation.

YOUTH INITIATIVES (NORTHERN IRELAND)

TRUSTEES' REPORT (INCLUDING DIRECTORS' REPORT) (CONTINUED)

FOR THE YEAR ENDED 31 MARCH 2024

Structure, governance and management

The charity is a company limited by guarantee and was set up by a Memorandum of Association on 9 January 2014. It is registered with the Charity Commission for Northern Ireland under charity number NIC100849.

The principal object of the charitable company is to, without discrimination on grounds of age, gender, disability, sexuality, nationality, ethnic origin and political or religious opinion, promote the physical, mental, spiritual and social welfare of young people in Northern Ireland through education, youth work, and volunteering, and to pursue other charitable purposes that the Trustees shall decide.

The trustees, who are also the directors for the purpose of company law, and who served during the year and up to the date of signature of the financial statements were:

Mr F Dick (Resigned 19 June 2024)

Mr K Humphrey

Mr R McFadden

Ms D McNally

Mr S McVitte

Organisational Structure and Decision Making

The governance of the charitable company is the responsibility of the Trustees who are elected and co-opted under the terms of the Articles of Association, which state that a person willing to act as a Trustee may be appointed by ordinary resolution or by a decision of the Trustees. Trustees are briefed on their duties and issued with an induction pack prior to their appointment.

The directors have delegated the management of the work of the charitable company to a four-person Management Team. The Chief Executive Officer, Mr Tony Silcock, oversees the day to day running of the organisation. In 2023-2024 Youth Initiatives employed a staff of employed a staff of 34 plus 1 intern and over 120 youth volunteers.

Risk Management

The Trustees have responsibility for maintaining a sound system of internal control that supports the achievement of the policies, aims and objectives of the charity. The system of internal control is designed to manage rather than eliminate the risk of failure to achieve policies, aims and objectives, it can therefore only provide reasonable and not absolute assurance of effectiveness. In this regard, the trustees have assessed the major risks to which the charity is exposed, in particular those related to the operational and financial aspects of the Company. The Trustees are satisfied that appropriate risk management systems and processes have been put in place and that these evaluate the nature and extent of those risks and ensure that they are managed efficiently, effectively and economically.

YOUTH INITIATIVES (NORTHERN IRELAND)

TRUSTEES' REPORT (INCLUDING DIRECTORS' REPORT) (CONTINUED)

FOR THE YEAR ENDED 31 MARCH 2024

Statement of Trustees' responsibilities

The trustees, who are also the directors of Youth Initiatives (Northern Ireland) for the purpose of company law, are responsible for preparing the Trustees' Report and the financial statements in accordance with applicable law and United Kingdom Accounting Standards (United Kingdom Generally Accepted Accounting Practice).

Company Law requires the trustees to prepare financial statements for each financial year which give a true and fair view of the state of affairs of the charity and of the incoming resources and application of resources, including the income and expenditure, of the charitable company for that year.

In preparing these financial statements, the trustees are required to:

- select suitable accounting policies and then apply them consistently;
- observe the methods and principles in the Charities SORP;
- make judgements and estimates that are reasonable and prudent;
- state whether applicable UK Accounting Standards have been followed, subject to any material departures disclosed and explained in the financial statements; and
- prepare the financial statements on the going concern basis unless it is inappropriate to presume that the charity will continue in operation.

The trustees are responsible for keeping adequate accounting records that disclose with reasonable accuracy at any time the financial position of the charity and enable them to ensure that the financial statements comply with the Companies Act 2006. 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.

Auditor

In accordance with the company's articles, a resolution proposing that GMcG BELFAST be reappointed as auditor of the company will be put at a General Meeting.

Small companies exemption

In preparing this report, the directors have taken advantage of the small companies exemptions provided by section 415A of the Companies Act 2006.

Disclosure of information to auditor

Each of the trustees has confirmed that there is no information of which they are aware which is relevant to the audit, but of which the auditor is unaware. They have further confirmed that they have taken appropriate steps to identify such relevant information and to establish that the auditor is aware of such information.

The Trustees' report was approved by the Board of Trustees.


.....
Mr R. McFadden
Trustee

Date: 30/9/24
.....

YOUTH INITIATIVES (NORTHERN IRELAND)

INDEPENDENT AUDITOR'S REPORT

TO THE MEMBERS OF YOUTH INITIATIVES (NORTHERN IRELAND)

Opinion

We have audited the financial statements of Youth Initiatives (Northern Ireland) (the 'charity') for the year ended 31 March 2024 which comprise the statement of financial activities, the balance sheet, the statement of cash flows and notes to the financial statements, including significant accounting policies. 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 financial statements:

- give a true and fair view of the state of the charitable company's affairs as at 31 March 2024 and of its incoming resources and application of resources, including 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 Companies Act 2006.

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 financial statements* section of our report. We are independent of the charity in accordance with the ethical requirements that are relevant to our audit of the financial statements 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 financial statements, we have concluded that the Trustees' use of the going concern basis of accounting in the preparation of the financial statements 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 financial statements 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.

YOUTH INITIATIVES (NORTHERN IRELAND)

INDEPENDENT AUDITOR'S REPORT (CONTINUED)

TO THE MEMBERS OF YOUTH INITIATIVES (NORTHERN IRELAND)

Other information

The other information comprises the information included in the annual report other than the financial statements and our auditor's report thereon. The trustees are responsible for the other information contained within the annual report. Our opinion on the financial statements does not cover the other information and, except to the extent otherwise explicitly stated in our report, we do not express any form of assurance conclusion thereon. Our responsibility is to read the other information and, in doing so, consider whether the other information is materially inconsistent with the financial statements 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 financial statements 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.

Opinions on other matters prescribed by the Companies Act 2006

In our opinion, based on the work undertaken in the course of our audit:

- the information given in the Trustees' report for the financial year for which the financial statements are prepared, which includes the directors' report prepared for the purposes of company law, is consistent with the financial statements; and
- the directors' report included within the Trustees' report has been prepared in accordance with applicable legal requirements.

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 directors' report included within the Trustees' report.

We have nothing to report in respect of the following matters in relation to which the Companies Act 2006 requires us to report to you if, in our opinion:

- adequate accounting records have not been kept, or returns adequate for our audit have not been received from branches not visited by us; or
- the financial statements are not in agreement with the accounting records and returns; or
- certain disclosures of trustees' remuneration specified by law are not made; or
- we have not received all the information and explanations we require for our audit; or
- the trustees were not entitled to prepare the financial statements in accordance with the small companies regime and take advantage of the small companies' exemptions in preparing the Trustees' report and from the requirement to prepare a strategic report.

YOUTH INITIATIVES (NORTHERN IRELAND)
INDEPENDENT AUDITOR'S REPORT (CONTINUED)
TO THE MEMBERS OF YOUTH INITIATIVES (NORTHERN IRELAND)

Responsibilities of trustees

As explained more fully in the statement of Trustees' responsibilities, the trustees, who are also the directors of the charity for the purpose of company law, are responsible for the preparation of the financial statements 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 financial statements that are free from material misstatement, whether due to fraud or error. In preparing the financial statements, 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 charitable company or to cease operations, or have no realistic alternative but to do so.

Auditor's responsibilities for the audit of the financial statements

Our objectives are to obtain reasonable assurance about whether the financial statements 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 financial statements.

The extent to which our procedures are capable of detecting irregularities, including fraud, is detailed below.

YOUTH INITIATIVES (NORTHERN IRELAND)

INDEPENDENT AUDITOR'S REPORT (CONTINUED)

TO THE MEMBERS OF YOUTH INITIATIVES (NORTHERN IRELAND)

Extent to which the audit was considered capable of detecting irregularities, including fraud

We identify and assess the risks of material misstatement of the financial statements, whether due to fraud or error, and then design and perform audit procedures responsive to those risks, including obtaining audit evidence that is sufficient and appropriate to provide a basis for our opinion.

In identifying and assessing potential risks of material misstatement in respect of irregularities, including fraud and non-compliances with laws and regulations, we considered the following:

- . The nature of the industry and sector, control environment and business performance, including the company's remuneration policies for directors, bonus levels and performance targets, if any;
- . Results of our enquiries of management about their own identification and assessment of the risks of irregularities;
- . Any matters we identified having obtained and reviewed the company's documentation of their policies and procedures relating to:
 - Identifying, evaluating and complying with laws and regulations and whether they were aware of any instance of non-compliance;
 - Detecting and responding to the risks of fraud and whether they have knowledge of any actual, suspected or alleged fraud; and
 - The internal controls established to mitigate risks of fraud or non-compliance with laws and regulations;
- . The matters discussed among the audit engagement team regarding how and where fraud might occur in the financial statements and potential indicators of fraud.

As a result of these procedures, we considered the opportunities and incentives that may exist within the company for fraud and identified the greatest potential for fraud in revenue recognition. In common with all audits under ISAs (UK), we are also required to perform specific procedures to respond to the risk of management override.

We also obtained an understanding of the legal and regulatory frameworks that the company operates in, focusing on provisions of those laws and regulations that had a direct effect on the determination of material amounts and disclosures in the financial statements. The key laws and regulations we considered in this context included the Companies Act 2006, and local tax legislation.

In addition, we considered provisions of other laws and regulations that do not have a direct effect on the financial statements but compliance with which may be fundamental to the company's ability to operate or to avoid a material penalty.

YOUTH INITIATIVES (NORTHERN IRELAND)

INDEPENDENT AUDITOR'S REPORT (CONTINUED)

TO THE MEMBERS OF YOUTH INITIATIVES (NORTHERN IRELAND)

Audit response to risks identified

Our procedures to respond to the risks identified included the following:

- Reviewing the financial statement disclosures and testing to supporting documentation to assess compliance with provisions of relevant laws and regulations described as having a direct effect on the financial statements;
- Enquiring of management concerning actual and potential litigation and claims;
- Performing analytical procedures to identify any unusual or unexpected relationships that may indicate risks of material misstatement due to fraud;
- Reading minutes of meetings of those charged with governance and reviewing correspondence with tax authorities; and
- In addressing the risk of fraud through management override of controls, testing the appropriateness of journal entries and other adjustments; assessing whether the judgements made in making accounting estimates are indicative of a potential bias; and evaluating the business rationale of any significant transactions that are unusual or outside the normal course of business.

We also communicated relevant identified laws and regulations and potential fraud risks to all engagement team members and remained alert to any indications of fraud or non-compliance with laws and regulations throughout the audit.

Owing to the inherent limitations of an audit, there is an unavoidable risk that we may not have detected some material misstatements in the financial statements, even though we have properly planned and performed our audit in accordance with auditing standards. In addition, as with any audit, there remains a higher risk of non-detection of irregularities, as they may involve collusion, forgery, intentional omissions, misrepresentations, or the override of internal controls. We are not responsible for preventing non-compliance and cannot be expected to detect non-compliance with all laws and regulations.

YOUTH INITIATIVES (NORTHERN IRELAND)
INDEPENDENT AUDITOR'S REPORT (CONTINUED)
TO THE MEMBERS OF YOUTH INITIATIVES (NORTHERN IRELAND)

Use of our report

This report is made solely to the company's members, as a body, in accordance with section 391 of the Companies Act 2006. Our audit work has been undertaken so that we might state to the company's members 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 company and the company's members as a body, for our audit work, for this report, or for the opinions we have formed.



Mr Nigel Moore FCA (Senior Statutory Auditor)
for and on behalf of GMcG BELFAST

1 October 2024

Chartered Accountants
Statutory Auditor

Chartered Accountants & Statutory
Auditor
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YOUTH INITIATIVES (NORTHERN IRELAND)

STATEMENT OF FINANCIAL ACTIVITIES INCLUDING INCOME AND EXPENDITURE ACCOUNT

FOR THE YEAR ENDED 31 MARCH 2024

	Notes	Unrestricted funds 2024 £	Restricted funds 2024 £	Total 2024 £	Unrestricted funds 2023 £	Restricted funds 2023 £	Total 2023 £
Income from:							
Donations and legacies	3	110,427	957,608	1,068,035	107,540	741,095	848,635
Charitable activities	4	23,182	-	23,182	42,014	-	42,014
Total income		<u>133,609</u>	<u>957,608</u>	<u>1,091,217</u>	<u>149,554</u>	<u>741,095</u>	<u>890,649</u>
Expenditure on:							
Charitable activities	5	166,130	942,497	1,108,627	222,657	783,484	1,006,141
Net (outgoing)/incoming resources before transfers		(32,521)	15,111	(17,410)	(73,103)	(42,389)	(115,492)
Gross transfers between funds		470	(470)	-	19,917	(19,917)	-
Net (expenditure)/income for the year/ Net movement in funds		<u>(32,051)</u>	<u>14,641</u>	<u>(17,410)</u>	<u>(53,186)</u>	<u>(62,306)</u>	<u>(115,492)</u>
Fund balances at 1 April 2023		<u>166,527</u>	<u>656,634</u>	<u>823,161</u>	<u>219,713</u>	<u>718,940</u>	<u>938,653</u>
Fund balances at 31 March 2024		<u><u>134,476</u></u>	<u><u>671,275</u></u>	<u><u>805,751</u></u>	<u><u>166,527</u></u>	<u><u>656,634</u></u>	<u><u>823,161</u></u>

The statement of financial activities includes all gains and losses recognised in the year.

All income and expenditure derive from continuing activities.

The statement of financial activities also complies with the requirements for an income and expenditure account under the Companies Act 2006.

YOUTH INITIATIVES (NORTHERN IRELAND)

BALANCE SHEET

AS AT 31 MARCH 2024

	Notes	2024 £	£	2023 £	£
Fixed assets					
Tangible assets	10		631,904		657,532
Current assets					
Debtors	11	112,905		52,668	
Cash at bank and in hand		128,025		157,644	
		<u>240,930</u>		<u>210,312</u>	
Creditors: amounts falling due within one year	12	<u>(67,083)</u>		<u>(44,683)</u>	
Net current assets			173,847		165,629
Total assets less current liabilities			<u>805,751</u>		<u>823,161</u>
Income funds					
Restricted funds	14		671,275		656,634
Unrestricted funds			134,476		166,527
			<u>805,751</u>		<u>823,161</u>

These financial statements have been prepared in accordance with the provisions applicable to companies subject to the small companies regime.

The financial statements were approved by the Trustees on 30 September 2024


Mr R McFadden
Trustee

Company Registration No. NI622215

YOUTH INITIATIVES (NORTHERN IRELAND)

STATEMENT OF CASH FLOWS

FOR THE YEAR ENDED 31 MARCH 2024

	Notes	2024 £	£	2023 £	£
Cash flows from operating activities					
Cash absorbed by operations	21		(29,619)		(14,634)
Investing activities					
Purchase of tangible fixed assets		-		(640)	
Net cash used in investing activities			-		(640)
Net cash used in financing activities			-		-
Net decrease in cash and cash equivalents			(29,619)		(15,274)
Cash and cash equivalents at beginning of year			157,644		172,918
Cash and cash equivalents at end of year			128,025		157,644

YOUTH INITIATIVES (NORTHERN IRELAND)

NOTES TO THE FINANCIAL STATEMENTS

FOR THE YEAR ENDED 31 MARCH 2024

1 Accounting policies

Charity information

Youth Initiatives (Northern Ireland) is a private company limited by guarantee incorporated in Northern Ireland. The registered office is 50 Colin Road, Poleglass, Belfast, BT17 0LG.

1.1 Accounting convention

The financial statements have been prepared in accordance with the charity's Articles of Association, the Companies Act 2006 and "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) (effective 1 January 2019)". The charity is a Public Benefit Entity as defined by FRS 102.

The financial statements are prepared in sterling, which is the functional currency of the charity. Monetary amounts in these financial statements are rounded to the nearest £.

The financial statements have been prepared under the historical cost convention. The principal accounting policies adopted are set out below.

1.2 Going concern

These financial statements have been prepared on a going concern basis. The charity's unrestricted funds at the year end amounted to £134,476 which equates to one and a half months' expenditure. The trustees acknowledge the level of reserves is under the Reserve Policy target of 3 to 6 months of operational costs. The trustees are committed to achieving the targeted level and continue to monitor the level of unrestricted reserves.

Having considered the current level of funds and confirmed future funding, the trustees consider that the charity has adequate resources to continue in operation for at least twelve months following the signing of these financial statements.

1.3 Charitable funds

Unrestricted funds are available for use at the discretion of the trustees in furtherance of their charitable objectives.

Restricted funds are subject to specific conditions by donors as to how they may be used. The purposes and uses of the restricted funds are set out in the notes to the financial statements.

1.4 Income

Income is recognised when the charity is legally entitled to it after any performance conditions have been met, the amounts can be measured reliably, and it is probable that income will be received.

Cash donations are recognised on receipt. Other donations are recognised once the charity has been notified of the donation, unless performance conditions require deferral of the amount. Income tax recoverable in relation to donations received under Gift Aid or deeds of covenant is recognised at the time of the donation.

YOUTH INITIATIVES (NORTHERN IRELAND)

NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)

FOR THE YEAR ENDED 31 MARCH 2024

1 Accounting policies (Continued)

1.5 Expenditure

Expenditure is recognised once there is a legal or constructive obligation to transfer economic benefit 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 is classified by activity. The costs of each activity are made up of the total of direct costs and shared costs, including support costs involved in undertaking each activity. Direct costs attributable to a single activity are allocated directly to that activity. Shared costs which contribute to more than one activity and support costs which are not attributable to a single activity are apportioned between those activities on a basis consistent with the use of resources. Central staff costs are allocated on the basis of time spent, and depreciation charges are allocated on the portion of the asset's use.

Expenditure is recognised once there is a legal or constructive obligation to transfer economic benefit 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 is classified by activity. The costs of each activity are made up of the total of direct costs and shared costs, including support costs involved in undertaking each activity. Direct costs attributable to a single activity are allocated directly to that activity. Shared costs which contribute to more than one activity and support costs which are not attributable to a single activity are apportioned between those activities on a basis consistent with the use of resources. Central staff costs are allocated on the basis of time spent, and depreciation charges allocated on the portion of the asset's use.

Support costs are those costs incurred directly in support of expenditure on the objects of the company and include project management carried out at Headquarters. Governance costs are those incurred in connection with administration of the company and compliance with constitutional and statutory requirements.

Charitable activities and Governance costs are costs incurred on the company's operations, including support costs and costs relating to the governance of the company apportioned to charitable activities.

1.6 Tangible fixed assets

Tangible fixed assets are initially measured at cost and subsequently measured at cost or valuation, net of depreciation and any impairment losses.

Depreciation is recognised so as to write off the cost or valuation of assets less their residual values over their useful lives on the following bases:

Leasehold land and buildings	2% Straight Line
Fixtures and fittings	10% Straight Line
Computers	33% Straight Line
Motor vehicles	20% Straight Line

The gain or loss arising on the disposal of an asset is determined as the difference between the sale proceeds and the carrying value of the asset, and is recognised in the statement of financial activities.

1.7 Impairment of fixed assets

At each reporting end date, the charity reviews the carrying amounts of its tangible assets to determine whether there is any indication that those assets have suffered an impairment loss. If any such indication exists, the recoverable amount of the asset is estimated in order to determine the extent of the impairment loss (if any).

1.8 Cash and cash equivalents

Cash and cash equivalents include cash in hand, deposits held at call with banks, other short-term liquid investments with original maturities of three months or less, and bank overdrafts. Bank overdrafts are shown within borrowings in current liabilities.

YOUTH INITIATIVES (NORTHERN IRELAND)

NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)

FOR THE YEAR ENDED 31 MARCH 2024

1 Accounting policies (Continued)

1.9 Financial instruments

The charity has elected to apply the provisions of Section 11 'Basic Financial Instruments' and Section 12 'Other Financial Instruments Issues' of FRS 102 to all of its financial instruments.

Financial instruments are recognised in the charity's balance sheet when the charity becomes party to the contractual provisions of the instrument.

Financial assets and liabilities are offset, with the net amounts presented in the financial statements, when there is a legally enforceable right to set off the recognised amounts and there is an intention to settle on a net basis or to realise the asset and settle the liability simultaneously.

Basic financial assets

Basic financial assets, which include debtors and cash and bank balances, are initially measured at transaction price including transaction costs and are subsequently carried at amortised cost using the effective interest method unless the arrangement constitutes a financing transaction, where the transaction is measured at the present value of the future receipts discounted at a market rate of interest. Financial assets classified as receivable within one year are not amortised.

Basic financial liabilities

Basic financial liabilities, including creditors and bank loans are initially recognised at transaction price unless the arrangement constitutes a financing transaction, where the debt instrument is measured at the present value of the future payments discounted at a market rate of interest. Financial liabilities classified as payable within one year are not amortised.

Debt instruments are subsequently carried at amortised cost, using the effective interest rate method.

Trade creditors are obligations to pay for goods or services that have been acquired in the ordinary course of operations from suppliers. Amounts payable are classified as current liabilities if payment is due within one year or less. If not, they are presented as non-current liabilities. Trade creditors are recognised initially at transaction price and subsequently measured at amortised cost using the effective interest method.

Derecognition of financial liabilities

Financial liabilities are derecognised when the charity's contractual obligations expire or are discharged or cancelled.

1.10 Employee benefits

The cost of any unused holiday entitlement is recognised in the period in which the employee's services are received.

Termination benefits are recognised immediately as an expense when the charity is demonstrably committed to terminate the employment of an employee or to provide termination benefits.

1.11 Retirement benefits

Payments to defined contribution retirement benefit schemes are charged as an expense as they fall due.

YOUTH INITIATIVES (NORTHERN IRELAND)

NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)

FOR THE YEAR ENDED 31 MARCH 2024

2 Critical accounting estimates and judgements

In the application of the charity's accounting policies, the trustees are required to make judgements, estimates and assumptions about the carrying amount of assets and liabilities that are not readily apparent from other sources. The estimates and associated assumptions are based on historical experience and other factors that are considered to be relevant. Actual results may differ from these estimates.

The estimates and underlying assumptions are reviewed on an ongoing basis. Revisions to accounting estimates are recognised in the period in which the estimate is revised where the revision affects only that period, or in the period of the revision and future periods where the revision affects both current and future periods.

Key sources of estimation uncertainty

Fixed Assets

The annual depreciation charge on fixed assets depends primarily on the estimated lives of each type of asset and estimates of residual values. The directors regularly review these asset lives and change them as necessary to reflect current thinking on remaining lives in light of prospective economic utilisation and physical condition of the assets concerned. Changes in asset lives can have a significant impact on depreciation and amortisation charges for the period. Detail of useful lives is included in the accounting policies.

Debtors

Short term debtors are measured at transaction price, less any impairment. Impairment of such debtors involves some estimation uncertainty.

YOUTH INITIATIVES (NORTHERN IRELAND)

NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)

FOR THE YEAR ENDED 31 MARCH 2024

3 Donations and legacies

	Unrestricted funds general 2024 £	Restricted funds 2024 £	Total 2024 £	Unrestricted funds general 2023 £	Restricted funds 2023 £	Total 2023 £
Donations and gifts	109,770	44,340	154,110	106,952	-	106,952
Grants	-	938,606	938,606	-	661,103	661,103
Less: deferred income	-	(25,338)	(25,338)	-	79,992	79,992
Other	657	-	657	588	-	588
	<u>110,427</u>	<u>957,608</u>	<u>1,068,035</u>	<u>107,540</u>	<u>741,095</u>	<u>848,635</u>

YOUTH INITIATIVES (NORTHERN IRELAND)

NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)

FOR THE YEAR ENDED 31 MARCH 2024

4 Charitable activities

	2024	2023
	£	£
Sales within charitable activities	5,000	-
Outreach and Cross Community Youth Work	18,182	42,014
	<u>23,182</u>	<u>42,014</u>

Income from charitable activities in the current and prior year are from unrestricted funds.

5 Charitable activities

	2024	2023
	£	£
Staff costs	559,922	513,656
Programme costs	71,601	64,661
Resources materials	21,507	22,063
Equipment and software	3,915	17,902
Transportation	31,796	26,077
Accommodation costs	46,207	39,856
Tutor/facilitator costs	15,594	12,252
Partner agency expense	19	-
First aid supplies	13,000	-
Training/qualifications costs	-	6,067
	<u>763,561</u>	<u>702,534</u>
Share of support costs (see note 6)	307,785	287,092
Share of governance costs (see note 6)	37,281	16,515
	<u>1,108,627</u>	<u>1,006,141</u>
Analysis by fund		
Unrestricted funds - general	166,130	222,657
Restricted funds	942,497	783,484
	<u>1,108,627</u>	<u>1,006,141</u>

YOUTH INITIATIVES (NORTHERN IRELAND)

NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)

FOR THE YEAR ENDED 31 MARCH 2024

6 Support costs

	Support costs	Governance costs	2024	Support costs	Governance costs	2023
	£	£	£	£	£	£
Staff costs	184,047	-	184,047	172,269	-	172,269
General overheads	39,942	-	39,942	32,284	-	32,284
Meeting refreshments	5,117	-	5,117	5,734	-	5,734
Fees and subscriptions	6,319	-	6,319	6,781	-	6,781
Sundry expenses	12,303	-	12,303	9,934	-	9,934
Depreciation	25,628	-	25,628	31,370	-	31,370
Fundraising and newsletter	1,752	-	1,752	4,318	-	4,318
Other expenses	32,677	-	32,677	24,402	-	24,402
Audit fees	-	4,680	4,680	-	4,080	4,080
Insurance	-	6,128	6,128	-	7,822	7,822
External evaluation	-	9,349	9,349	-	1,589	1,589
Legal and professional fees	-	17,124	17,124	-	2,628	2,628
Accountant fees	-	-	-	-	396	396
	<u>307,785</u>	<u>37,281</u>	<u>345,066</u>	<u>287,092</u>	<u>16,515</u>	<u>303,607</u>
Analysed between						
Charitable activities	<u>307,785</u>	<u>37,281</u>	<u>345,066</u>	<u>287,092</u>	<u>16,515</u>	<u>303,607</u>

Governance costs includes payments to the auditors of £4,680 (2023 - £4,080) for audit fees.

7 Trustees

None of the trustees (or any persons connected with them) received any remuneration or benefits from the charity during the year.

8 Employees

The average monthly number of employees during the year was:

	2024	2023
	Number	Number
	34	35
	<u>34</u>	<u>35</u>
Employment costs	2024	2023
	£	£
Wages and salaries	680,249	628,404
Social security costs	46,391	41,176
Other pension costs	17,329	16,345
	<u>743,969</u>	<u>685,925</u>

YOUTH INITIATIVES (NORTHERN IRELAND)

NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)

FOR THE YEAR ENDED 31 MARCH 2024

8 Employees (Continued)

There were no employees whose annual remuneration was more than £60,000.

9 Taxation

The charity is exempt from tax on income and gains falling within section 505 of the Taxes Act 1988 or section 252 of the Taxation of Chargeable Gains Act 1992 to the extent that these are applied to its charitable objects.

10 Tangible fixed assets

	Leasehold land and buildings	Fixtures and fittings	Computers	Motor vehicles	Total
	£	£	£	£	£
Cost					
At 1 April 2023	776,077	49,651	42,650	22,140	890,518
At 31 March 2024	776,077	49,651	42,650	22,140	890,518
Depreciation and impairment					
At 1 April 2023	139,841	45,211	25,794	22,140	232,986
Depreciation charged in the year	15,522	539	9,567	-	25,628
At 31 March 2024	155,363	45,750	35,361	22,140	258,614
Carrying amount					
At 31 March 2024	620,714	3,901	7,289	-	631,904
At 31 March 2023	636,236	4,441	16,855	-	657,532

11 Debtors

	2024	2023
	£	£
Amounts falling due within one year:		
Trade debtors	5,366	9,965
Other debtors	106,755	41,955
Prepayments and accrued income	784	748
	112,905	52,668

12 Creditors: amounts falling due within one year

	Notes	2024	2023
		£	£
Deferred income	13	56,434	31,096
Other creditors		7,399	7,527
Accruals and deferred income		3,250	6,060
		67,083	44,683

YOUTH INITIATIVES (NORTHERN IRELAND)

NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)

FOR THE YEAR ENDED 31 MARCH 2024

13 Deferred income

	2024	2023
	£	£
Other deferred income	56,434	31,096
	<u>56,434</u>	<u>31,096</u>

Deferred income is included in the financial statements as follows:

	2024	2023
	£	£
Deferred income is included within:		
Current liabilities	56,434	31,096
	<u>56,434</u>	<u>31,096</u>
Movements in the year:		
Deferred income at 1 April 2023	31,096	111,088
Released from previous periods	(31,096)	(111,088)
Resources deferred in the year	56,434	31,096
	<u>56,434</u>	<u>31,096</u>
Deferred income at 31 March 2024	56,434	31,096
	<u>56,434</u>	<u>31,096</u>

The deferred income arises in respect of income being received in the year which relates to a future accounting period and in respect of income received in the year where conditions for recognition have not yet been satisfied. The income will be released to the Statement of Financial Activities in the period to which it relates.

YOUTH INITIATIVES (NORTHERN IRELAND)

NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)

FOR THE YEAR ENDED 31 MARCH 2024

14 Restricted funds

The income funds of the charity include restricted funds comprising the following unexpended balances of donations and grants held on trust for specific purposes:

	Movement in funds				Movement in funds				
	Balance at 1 April 2022 £	Incoming resources £	Resources expended £	Transfers £	Balance at 1 April 2023 £	Incoming resources £	Resources expended £	Transfers £	Balance at 31 March 2024 £
Building fund	655,028	-	(20,452)	-	634,576	-	(15,522)	1,660	620,714
BBC CIN NUTS	-	9,800	(9,800)	-	-	9,833	(9,833)	-	-
Peace Plus Empower 2 Transform & Strive	-	-	-	-	-	56,549	(56,549)	-	-
Community Relation Council NI - Core	-	28,412	(28,799)	-	(387)	29,187	(29,532)	732	-
Benefact Trust	-	-	-	-	-	45,840	(34,380)	-	11,460
Education Authority NI	-	207,115	(207,115)	-	-	284,513	(284,513)	-	-
National Lottery (Awards for all)	-	-	-	-	-	20,000	-	-	20,000
National Lottery	10,603	128,829	(139,432)	-	-	136,857	(133,213)	-	3,644
Youth Link NI (Transform)	-	969	(969)	-	-	-	-	-	-
Paul Hamlyn Foundation	15,000	15,000	(15,000)	(15,000)	-	20,833	(20,833)	-	-
Dept of Foreign Affairs & Trade - Reconciliation Fund	642	21,600	(21,600)	-	642	9,295	(9,295)	(642)	-
Garfield Weston Foundation	30,000	25,000	(27,500)	(15,000)	12,500	-	(12,500)	-	-
House of Vic Ryn	-	18,500	(18,500)	-	-	14,170	(14,170)	-	-
Department for Communities - CED	-	25,639	(25,639)	-	-	25,516	(25,599)	83	-
TBF Thompson	8,000	6,000	(14,000)	-	-	7,500	(7,500)	-	-
Ardbarron Trust	8,750	40,000	(38,750)	-	10,000	49,640	(49,640)	-	10,000
CNP - Urban Village	-	15,875	(15,875)	-	-	14,875	(14,875)	-	-
TEO - Artbridge	-	33,642	(33,642)	-	-	34,650	(34,650)	-	-
TEO - Crosslinks	-	44,490	(44,490)	-	-	44,491	(44,491)	-	-
Other restricted funds	(9,083)	120,224	(121,921)	10,083	(697)	153,859	(145,402)	(2,303)	5,457
	<u>718,940</u>	<u>741,095</u>	<u>(783,484)</u>	<u>(19,917)</u>	<u>656,634</u>	<u>957,608</u>	<u>(942,497)</u>	<u>(470)</u>	<u>671,275</u>

YOUTH INITIATIVES (NORTHERN IRELAND)

NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)

FOR THE YEAR ENDED 31 MARCH 2024

15 Explanatory notes to the funds

Unrestricted Funds

General Funds

This fund includes all core funding that the charity receives and is expendable at the discretion of the directors for the general purposes of the charity.

Restricted Funds

Restricted funds comprise of the Building Fund of £620,714 (2023 - £634,576) and remaining restricted fund balances held for a specific purpose of £50,561 (2023 - £22,058). Details of the restricted funds are as noted below.

Building Fund - The building fund was accumulated to finance the construction of the charity's youth facility. The balance on the fund represents the net book value of the building and fixtures and fittings held as fixed assets on the balance sheet.

Ardbarron Trust - To fund Youth Ministry workers, general management and core costs.

Armagh, Banbridge, Craigavon City Council - To support Banbridge Good Relations

BBC Children in Need NUTS Project - To fund the salary and programme costs of NUTS West Belfast.

Belfast City Council - To fund community support in the Colin, West Belfast Area.

Benefact Trust - To fund the Missing Youth project costs.

Charis Community - To fund faith development project costs.

Community Relations Council (CRC) Core - To fund the salary of the Good Relations Development Officer.

Community Relations Council (CRC) Step Up, Step Out - To part-fund volunteer costs.

Community Relations Council (CRC) Show grant - To part-fund Crosslinks show.

Department of Foreign Affairs & Trade - Reconciliation Fund (ROI) - To fund Cross Community Programme costs.

Department for Communities - CED - To part-fund Project Support Worker salary and overheads.

Department for Communities - Job Start - To fund salaries for JobStart employees.

Duke of Edinburgh/Joint Initiative Award - To fund Duke of Edinburgh centre set-up.

Education Authority Regional Strategic Grant - To part fund the salaries, core costs for supporting member organisations.

Education Authority local support grants - To fund local Branch Programme costs.

Education Authority Planned Intervention West - To fund summer intervention in West Area.

Education Authority Strand Road & Ballymacarrett - To fund Strand Road (East Area) activities and salaries.

Education Authority TBUC 11-14s - To fund Summer programme costs.

Education Authority TBUC 15-18s - To fund Summer programme costs.

YOUTH INITIATIVES (NORTHERN IRELAND)

NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)

FOR THE YEAR ENDED 31 MARCH 2024

16 Explanatory notes to the fund (continued)

Education Authority - Small Grants - To fund small projects in 2 of Youth Initiatives areas.

Garfield Weston Foundation - To fund core youth work costs.

House of Vic-Ryn - To fund youth ministry salaries.

Koch Foundation - To fund faith development project costs.

Liberty IT - To support the youth volunteer leadership programme.

Newry Mourne & Down - To provide early intervention and diversionary activities in Downpatrick.

National Lottery - To fund 13-18s youthwork in YI East and West Areas.

Paul Hamlyn Foundation - To fund an Anti-Racism programme of research and campaign work, and infrastructure development.

Paul Hamlyn Foundation Bytes research grant - To fund promotion of the Positive Sparks website.

PCSP - To fund diversionary activities in Lisburn.

Rank Foundation - Start Here - To fund the salary for media internship.

Rank Foundation - Aspire Programme - To fund the salary for youth work internship.

SEUPB Peace Plus 3.2, YMCA Empower to Transform programme - To fund salary, programme and overheads to deliver E2T programme.

SEUPB Peace Plus 3.2, Include Youth Strive programme - To fund salary, programme and overheads to deliver Strive programme.

Soutter Charitable Trust - To fund Youth Initiatives faith development project costs.

The Executive Office Central Good Relations Fund Crosslinks - To fund East and West Belfast Crosslinks programme and salary costs.

The Executive Office Central Good Relations Fund Artbridge - To fund Foyle Artbridge programme and salary costs.

TBF Thompson Trust - To fund Banbridge Staff salaries.

Urban Villages - To fund the Outreach/Detached work in West Belfast.

Youth Action - To fund Social Action Projects in East Belfast.

Transfers

During the year, there were transfers of £470 from restricted funds to unrestricted funds. This relates to expenses that were misallocated to unrestricted funds in a previous year.

YOUTH INITIATIVES (NORTHERN IRELAND)

NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)

FOR THE YEAR ENDED 31 MARCH 2024

17 Analysis of net assets between funds

	Unrestricted funds 2024 £	Restricted funds 2024 £	Total Unrestricted funds 2024 £	Restricted funds 2023 £	Total 2023 £
Fund balances at 31 March 2024 are represented by:					
Tangible assets	11,190	620,714	631,904	22,956	657,532
Current assets/(liabilities)	123,286	50,561	173,847	143,571	165,629
	<u>134,476</u>	<u>671,275</u>	<u>805,751</u>	<u>166,527</u>	<u>823,161</u>

The unrestricted net current assets of the charity at 31 March 2024 total £123,286 (2023 - £143,571). This figure represents the charity's free reserves.

18 Pension commitments

The charity operates a defined contribution pension scheme. The assets of the scheme are held separately from those of the charity in an independently administered fund. The pension cost charge represents the contributions payable by the charity to the fund and amounted to £17,329 (2023 - £16,345).

19 Financial commitments, guarantees and contingent liabilities

A portion of grants received may become repayable if the company fails to comply with the terms of letter of offer.

20 Related party transactions

There were no disclosable related party transactions during the year (2023 - none).

Remuneration payable to key management personnel in the year was £148,354 (2023 - £132,956).

21 Cash generated from operations

	2024 £	2023 £
Deficit for the year	(17,410)	(115,492)
Adjustments for:		
Depreciation and impairment of tangible fixed assets	25,628	31,369
Movements in working capital:		
(Increase)/decrease in debtors	(60,237)	143,175
(Decrease)/increase in creditors	(2,938)	6,306
Increase/(decrease) in deferred income	25,338	(79,992)
Cash absorbed by operations	<u>(29,619)</u>	<u>(14,634)</u>

22 Analysis of changes in net funds

The charity had no debt during the year.

Youth Initiatives (Northern Ireland)

Northern Ireland - Charity number 100849

Accounts

Charity registration number NIC100849

Company registration number NI622215 (Northern Ireland)

YOUTH INITIATIVES (NORTHERN IRELAND)
ANNUAL REPORT AND FINANCIAL STATEMENTS
FOR THE YEAR ENDED 31 MARCH 2023

YOUTH INITIATIVES (NORTHERN IRELAND)

LEGAL AND ADMINISTRATIVE INFORMATION

Trustees	Mr F Dick Mr K Humphrey Mr R McFadden Ms D McNally Mr S McVitte Ms K Willis
Secretary	Ms K Willis
Charity number	NIC100849
Company number	NI622215
Registered office	50 Colin Road Poleglass Belfast BT17 0LG
Auditor	GMcG BELFAST Chartered Accountants & Statutory Auditor Alfred House 19 Alfred Street Belfast BT2 8EQ
Bankers	Bank of Ireland University Road Belfast BT7 1NH
Solicitors	Hewitt Gilpin Solicitors Thomas House 14-16 James Street South Belfast BT2 7GA

YOUTH INITIATIVES (NORTHERN IRELAND)

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YOUTH INITIATIVES (NORTHERN IRELAND)

STATEMENT OF FINANCIAL ACTIVITIES INCLUDING INCOME AND EXPENDITURE ACCOUNT

FOR THE YEAR ENDED 31 MARCH 2023

	Notes	Unrestricted funds 2023 £	Restricted funds 2023 £	Total 2023 £	Unrestricted funds 2022 £	Restricted funds 2022 £	Total 2022 £
Income from:							
Donations and legacies	3	107,540	741,095	848,635	72,277	967,401	1,039,678
Charitable activities	4	42,014	-	42,014	21,370	-	21,370
Total income		149,554	741,095	890,649	93,647	967,401	1,061,048
Expenditure on:							
Charitable activities	5	222,657	783,484	1,006,141	98,179	975,308	1,073,487
Net outgoing resources before transfers		(73,103)	(42,389)	(115,492)	(4,532)	(7,907)	(12,439)
Gross transfers between funds		19,917	(19,917)	-	-	-	-
Net expenditure for the year/ Net movement in funds		(53,186)	(62,306)	(115,492)	(4,532)	(7,907)	(12,439)
Fund balances at 1 April 2022		219,713	718,940	938,653	224,245	726,847	951,092
Fund balances at 31 March 2023		166,527	656,634	823,161	219,713	718,940	938,653

The statement of financial activities includes all gains and losses recognised in the year.

All income and expenditure derive from continuing activities.

The statement of financial activities also complies with the requirements for an income and expenditure account under the Companies Act 2006.

YOUTH INITIATIVES (NORTHERN IRELAND)


BALANCE SHEET

AS AT 31 MARCH 2023

	Notes	2023 £	£	2022 £	£
Fixed assets					
Tangible assets	10		657,532		688,261
Current assets					
Debtors	11	52,668		195,843	
Cash at bank and in hand		157,644		172,918	
		<u>210,312</u>		<u>368,761</u>	
Creditors: amounts falling due within one year	12	<u>(44,683)</u>		<u>(118,369)</u>	
Net current assets			165,629		250,392
Total assets less current liabilities			<u>823,161</u>		<u>938,653</u>
Income funds					
Restricted funds	14		656,634		718,940
Unrestricted funds			166,527		219,713
			<u>823,161</u>		<u>938,653</u>

These financial statements have been prepared in accordance with the provisions applicable to companies subject to the small companies regime.

The financial statements were approved by the Trustees on 4/8/23


Mr R McFadden
Trustee

Company Registration No. NI622215

YOUTH INITIATIVES (NORTHERN IRELAND)

STATEMENT OF CASH FLOWS FOR THE YEAR ENDED 31 MARCH 2023

		2023		2022	
	Notes	£	£	£	£
Cash flows from operating activities					
Cash absorbed by operations	21		(14,634)		(10,394)
Investing activities					
Purchase of tangible fixed assets		(640)		(26,203)	
Net cash used in investing activities			(640)		(26,203)
Net cash used in financing activities			-		-
Net decrease in cash and cash equivalents			(15,274)		(36,597)
Cash and cash equivalents at beginning of year			172,918		209,515
Cash and cash equivalents at end of year			<u>157,644</u>		<u>172,918</u>

YOUTH INITIATIVES (NORTHERN IRELAND)

NOTES TO THE FINANCIAL STATEMENTS

FOR THE YEAR ENDED 31 MARCH 2023

1 Accounting policies

Charity information

Youth Initiatives (Northern Ireland) is a private company limited by guarantee incorporated in Northern Ireland. The registered office is 50 Colin Road, Poleglass, Belfast, BT17 0LG.

1.1 Accounting convention

The financial statements have been prepared in accordance with the charity's Articles of Association, the Companies Act 2006 and "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) (effective 1 January 2019)". The charity is a Public Benefit Entity as defined by FRS 102.

The financial statements are prepared in sterling, which is the functional currency of the charity. Monetary amounts in these financial statements are rounded to the nearest £.

The financial statements have been prepared under the historical cost convention. The principal accounting policies adopted are set out below.

1.2 Going concern

These financial statements have been prepared on a going concern basis. The charity's unrestricted funds at the year end amounted to £166,527 which equates to two months' expenditure. The trustees acknowledge the level of reserves is slightly under the Reserve Policy target of 3 to 6 months of operational costs. The trustees are committed to achieving the targeted level and continue to monitor the level of unrestricted reserves.

The trustees consider that the charity has adequate resources to continue in operation for at least twelve months following the signing of these financial statements.

1.3 Charitable funds

Unrestricted funds are available for use at the discretion of the trustees in furtherance of their charitable objectives.

Restricted funds are subject to specific conditions by donors as to how they may be used. The purposes and uses of the restricted funds are set out in the notes to the financial statements.

1.4 Income

Income is recognised when the charity is legally entitled to it after any performance conditions have been met, the amounts can be measured reliably, and it is probable that income will be received.

Cash donations are recognised on receipt. Other donations are recognised once the charity has been notified of the donation, unless performance conditions require deferral of the amount. Income tax recoverable in relation to donations received under Gift Aid or deeds of covenant is recognised at the time of the donation.

YOUTH INITIATIVES (NORTHERN IRELAND)

NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)

FOR THE YEAR ENDED 31 MARCH 2023

1 Accounting policies (Continued)

1.5 Expenditure

Expenditure is recognised once there is a legal or constructive obligation to transfer economic benefit 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 is classified by activity. The costs of each activity are made up of the total of direct costs and shared costs, including support costs involved in undertaking each activity. Direct costs attributable to a single activity are allocated directly to that activity. Shared costs which contribute to more than one activity and support costs which are not attributable to a single activity are apportioned between those activities on a basis consistent with the use of resources. Central staff costs are allocated on the basis of time spent, and depreciation charges are allocated on the portion of the asset's use.

Expenditure is recognised once there is a legal or constructive obligation to transfer economic benefit 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 is classified by activity. The costs of each activity are made up of the total of direct costs and shared costs, including support costs involved in undertaking each activity. Direct costs attributable to a single activity are allocated directly to that activity. Shared costs which contribute to more than one activity and support costs which are not attributable to a single activity are apportioned between those activities on a basis consistent with the use of resources. Central staff costs are allocated on the basis of time spent, and depreciation charges allocated on the portion of the asset's use.

Support costs are those costs incurred directly in support of expenditure on the objects of the company and include project management carried out at Headquarters. Governance costs are those incurred in connection with administration of the company and compliance with constitutional and statutory requirements.

Charitable activities and Governance costs are costs incurred on the company's operations, including support costs and costs relating to the governance of the company apportioned to charitable activities.

1.6 Tangible fixed assets

Tangible fixed assets are initially measured at cost and subsequently measured at cost or valuation, net of depreciation and any impairment losses.

Depreciation is recognised so as to write off the cost or valuation of assets less their residual values over their useful lives on the following bases:

Leasehold land and buildings	2% Straight Line
Fixtures and fittings	10% Straight Line
Computers	33% Straight Line
Motor vehicles	20% Straight Line

The gain or loss arising on the disposal of an asset is determined as the difference between the sale proceeds and the carrying value of the asset, and is recognised in the statement of financial activities.

1.7 Impairment of fixed assets

At each reporting end date, the charity reviews the carrying amounts of its tangible assets to determine whether there is any indication that those assets have suffered an impairment loss. If any such indication exists, the recoverable amount of the asset is estimated in order to determine the extent of the impairment loss (if any).

1.8 Cash and cash equivalents

Cash and cash equivalents include cash in hand, deposits held at call with banks, other short-term liquid investments with original maturities of three months or less, and bank overdrafts. Bank overdrafts are shown within borrowings in current liabilities.

YOUTH INITIATIVES (NORTHERN IRELAND)

NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)

FOR THE YEAR ENDED 31 MARCH 2023

1 Accounting policies (Continued)

1.9 Financial instruments

The charity has elected to apply the provisions of Section 11 'Basic Financial Instruments' and Section 12 'Other Financial Instruments Issues' of FRS 102 to all of its financial instruments.

Financial instruments are recognised in the charity's balance sheet when the charity becomes party to the contractual provisions of the instrument.

Financial assets and liabilities are offset, with the net amounts presented in the financial statements, when there is a legally enforceable right to set off the recognised amounts and there is an intention to settle on a net basis or to realise the asset and settle the liability simultaneously.

Basic financial assets

Basic financial assets, which include debtors and cash and bank balances, are initially measured at transaction price including transaction costs and are subsequently carried at amortised cost using the effective interest method unless the arrangement constitutes a financing transaction, where the transaction is measured at the present value of the future receipts discounted at a market rate of interest. Financial assets classified as receivable within one year are not amortised.

Basic financial liabilities

Basic financial liabilities, including creditors and bank loans are initially recognised at transaction price unless the arrangement constitutes a financing transaction, where the debt instrument is measured at the present value of the future payments discounted at a market rate of interest. Financial liabilities classified as payable within one year are not amortised.

Debt instruments are subsequently carried at amortised cost, using the effective interest rate method.

Trade creditors are obligations to pay for goods or services that have been acquired in the ordinary course of operations from suppliers. Amounts payable are classified as current liabilities if payment is due within one year or less. If not, they are presented as non-current liabilities. Trade creditors are recognised initially at transaction price and subsequently measured at amortised cost using the effective interest method.

Derecognition of financial liabilities

Financial liabilities are derecognised when the charity's contractual obligations expire or are discharged or cancelled.

1.10 Employee benefits

The cost of any unused holiday entitlement is recognised in the period in which the employee's services are received.

Termination benefits are recognised immediately as an expense when the charity is demonstrably committed to terminate the employment of an employee or to provide termination benefits.

1.11 Retirement benefits

Payments to defined contribution retirement benefit schemes are charged as an expense as they fall due.

YOUTH INITIATIVES (NORTHERN IRELAND)

NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)

FOR THE YEAR ENDED 31 MARCH 2023

2 Critical accounting estimates and judgements

In the application of the charity's accounting policies, the trustees are required to make judgements, estimates and assumptions about the carrying amount of assets and liabilities that are not readily apparent from other sources. The estimates and associated assumptions are based on historical experience and other factors that are considered to be relevant. Actual results may differ from these estimates.

The estimates and underlying assumptions are reviewed on an ongoing basis. Revisions to accounting estimates are recognised in the period in which the estimate is revised where the revision affects only that period, or in the period of the revision and future periods where the revision affects both current and future periods.

Key sources of estimation uncertainty

Fixed Assets

The annual depreciation charge on fixed assets depends primarily on the estimated lives of each type of asset and estimates of residual values. The directors regularly review these asset lives and change them as necessary to reflect current thinking on remaining lives in light of prospective economic utilisation and physical condition of the assets concerned. Changes in asset lives can have a significant impact on depreciation and amortisation charges for the period. Detail of useful lives is included in the accounting policies.

Debtors

Short term debtors are measured at transaction price, less any impairment. Impairment of such debtors involves some estimation uncertainty.

YOUTH INITIATIVES (NORTHERN IRELAND)
NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)
FOR THE YEAR ENDED 31 MARCH 2023

3 Donations and legacies	Unrestricted funds general		Restricted funds		Total		Unrestricted funds general		Restricted funds		Total	
	2023	£	2023	£	2023	£	2022	£	2022	£	2022	£
Donations and gifts	106,952		-		106,952		71,851		-		71,851	
Grants	-		661,103		661,103		-		856,313		856,313	
Less: deferred income	-		79,992		79,992		-		111,088		111,088	
Other	588		-		588		426		-		426	
	<u>107,540</u>		<u>741,095</u>		<u>848,635</u>		<u>72,277</u>		<u>967,401</u>		<u>1,039,678</u>	

YOUTH INITIATIVES (NORTHERN IRELAND)

NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)

FOR THE YEAR ENDED 31 MARCH 2023

4 Charitable activities

	2023	2022
	£	£
Outreach and Cross Community Youth Work	42,014	21,370

Income from charitable activities in the current and prior year are from unrestricted funds.

5 Charitable activities

	2023	2022
	£	£
Staff costs	513,656	560,458
Programme costs	64,661	101,039
Resources materials	22,063	33,305
Equipment and software	17,902	4,261
Transportation	26,077	32,856
Accommodation costs	39,856	19,311
Tutor/facilitator costs	12,252	15,435
Partner agency expense	-	18,097
Training/qualifications costs	6,067	5,140
Research and development of projects	-	1,000
	<u>702,534</u>	<u>790,902</u>
Share of support costs (see note 6)	287,092	268,898
Share of governance costs (see note 6)	16,515	13,687
	<u>1,006,141</u>	<u>1,073,487</u>
Analysis by fund		
Unrestricted funds - general	222,657	98,179
Restricted funds	783,484	975,308
	<u>1,006,141</u>	<u>1,073,487</u>

YOUTH INITIATIVES (NORTHERN IRELAND)

NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)

FOR THE YEAR ENDED 31 MARCH 2023

6 Support costs	Support costs	Governance costs	2023	Support costs	Governance costs	2022
	£	£	£	£	£	£
Staff costs	172,269	-	172,269	151,008	-	151,008
General overheads	32,284	-	32,284	39,019	-	39,019
Meeting refreshments	5,734	-	5,734	7,013	-	7,013
Fees and subscriptions	6,781	-	6,781	5,721	-	5,721
Sundry expenses	9,934	-	9,934	11,107	-	11,107
Depreciation	31,370	-	31,370	24,907	-	24,907
Fundraising and newsletter	4,318	-	4,318	3,955	-	3,955
Other expenses	24,402	-	24,402	26,168	-	26,168
Audit fees	-	4,080	4,080	-	3,708	3,708
Insurance	-	7,822	7,822	-	6,595	6,595
External evaluation	-	1,589	1,589	-	-	-
Trustee's expenses	-	-	-	-	11	11
Legal and professional fees	-	2,628	2,628	-	2,533	2,533
Accountant fees	-	396	396	-	840	840
	<u>287,092</u>	<u>16,515</u>	<u>303,607</u>	<u>268,898</u>	<u>13,687</u>	<u>282,585</u>
Analysed between Charitable activities	<u>287,092</u>	<u>16,515</u>	<u>303,607</u>	<u>268,898</u>	<u>13,687</u>	<u>282,585</u>

Governance costs includes payments to the auditors of £4,080 (2022 - £3,708) for audit fees.

7 Trustees

None of the trustees (or any persons connected with them) received any remuneration or benefits from the charity during the year.

During the year, one trustee received reimbursement of travel expenses of £nil (2022 - £11).

8 Employees

The average monthly number of employees during the year was:

2023 Number	2022 Number
<u>35</u>	<u>37</u>

YOUTH INITIATIVES (NORTHERN IRELAND)
NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)
FOR THE YEAR ENDED 31 MARCH 2023

8 Employees (Continued)

Employment costs	2023	2022
	£	£
Wages and salaries	628,404	651,133
Social security costs	41,176	42,321
Other pension costs	16,345	18,012
	<u>685,925</u>	<u>711,466</u>

Remuneration payable to key management personnel in the year was £120,712 (2022 - £108,064).

During the year, one employee left under redundancy terms and received a compensation payment of £1,640.

There were no employees whose annual remuneration was more than £60,000.

9 Taxation

The charity is exempt from tax on income and gains falling within section 505 of the Taxes Act 1988 or section 252 of the Taxation of Chargeable Gains Act 1992 to the extent that these are applied to its charitable objects.

10 Tangible fixed assets

	Leasehold land and buildings	Fixtures and fittings	Computers	Motor vehicles	Total
	£	£	£	£	£
Cost					
At 1 April 2022	776,077	49,012	42,649	22,140	889,878
Additions	-	640	-	-	640
At 31 March 2023	<u>776,077</u>	<u>49,652</u>	<u>42,649</u>	<u>22,140</u>	<u>890,518</u>
Depreciation and impairment					
At 1 April 2022	124,319	40,281	14,877	22,140	201,617
Depreciation charged in the year	15,522	4,930	10,917	-	31,369
At 31 March 2023	<u>139,841</u>	<u>45,211</u>	<u>25,794</u>	<u>22,140</u>	<u>232,986</u>
Carrying amount					
At 31 March 2023	<u>636,236</u>	<u>4,441</u>	<u>16,855</u>	<u>-</u>	<u>657,532</u>
At 31 March 2022	<u>651,758</u>	<u>8,731</u>	<u>27,772</u>	<u>-</u>	<u>688,261</u>

YOUTH INITIATIVES (NORTHERN IRELAND)

NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)

FOR THE YEAR ENDED 31 MARCH 2023

11 Debtors

	2023	2022
	£	£
Amounts falling due within one year:		
Trade debtors	9,965	3,745
Other debtors	41,955	192,098
Prepayments and accrued income	748	-
	<u>52,668</u>	<u>195,843</u>

12 Creditors: amounts falling due within one year

	Notes	2023	2022
		£	£
Deferred income	13	31,096	111,088
Other creditors		7,527	4,031
Accruals and deferred income		6,060	3,250
		<u>44,683</u>	<u>118,369</u>

13 Deferred income

	2023	2022
	£	£
Other deferred income	<u>31,096</u>	<u>111,088</u>

Deferred income is included in the financial statements as follows:

	2023	2022
	£	£
Deferred income is included within:		
Current liabilities	<u>31,096</u>	<u>111,088</u>
Movements in the year:		
Deferred income at 1 April 2022	111,088	25,300
Released from previous periods	(111,088)	(25,300)
Resources deferred in the year	<u>31,096</u>	<u>111,088</u>
Deferred income at 31 March 2023	<u>31,096</u>	<u>111,088</u>

The deferred income arises in respect of income being received in the year which relates to a future accounting period and in respect of income received in the year where conditions for recognition have not yet been satisfied. The income will be released to the Statement of Financial Activities in the period to which it relates.

YOUTH INITIATIVES (NORTHERN IRELAND)
NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)
FOR THE YEAR ENDED 31 MARCH 2023

14 Restricted funds

The income funds of the charity include restricted funds comprising the following unexpended balances of donations and grants held on trust for specific purposes:

	Movement in funds			Movement in funds			Movement in funds		
	Balance at 1 April 2021 £	Incoming resources £	Resources expended £	Balance at 1 April 2022 £	Incoming resources £	Resources expended £	Transfers £	Balance at 31 March 2023 £	
Building fund	675,405	-	(20,377)	655,028	-	(20,452)	-	634,576	
BBC CIN NUTS	-	6,500	(6,500)	-	9,800	(9,800)	-	-	
Community Relation Council NI - Core	-	28,799	(28,799)	-	28,412	(28,799)	-	(387)	
Education Authority NI	-	262,170	(262,170)	-	207,115	(207,115)	-	-	
National Lottery	-	61,788	(51,185)	10,603	128,829	(139,432)	-	-	
Youth Link NI (Transform)	-	108,800	(108,800)	-	969	(969)	-	-	
Paul Hamlyn Foundation	15,000	30,000	(30,000)	15,000	15,000	(15,000)	(15,000)	-	
Dept of Foreign Affairs & Trade - Reconciliation Fund	642	17,693	(17,693)	642	21,600	(21,600)	-	642	
Garfield Weston Foundation	15,000	40,000	(25,000)	30,000	25,000	(27,500)	(15,000)	12,500	
House of Vic Ryn	-	20,000	(20,000)	-	18,500	(18,500)	-	-	
TBF Thompson	-	18,000	(10,000)	8,000	6,000	(14,000)	-	-	
Arbarron Trust	-	35,000	(26,250)	8,750	40,000	(38,750)	-	10,000	
CNP - Urban Village	-	14,875	(14,875)	-	15,875	(15,875)	-	-	
Include Youth (Strive)	-	169,000	(169,000)	-	-	-	-	-	
TEO - Crosslinks	-	43,650	(43,650)	-	44,490	(44,490)	-	-	
Other restricted funds	20,600	111,126	(141,009)	(9,083)	179,505	(181,202)	10,083	(697)	
	<u>726,847</u>	<u>967,401</u>	<u>(975,308)</u>	<u>718,940</u>	<u>741,095</u>	<u>(783,484)</u>	<u>(19,917)</u>	<u>656,634</u>	

See note 19 and 20 for explanatory notes to the funds.

YOUTH INITIATIVES (NORTHERN IRELAND)

NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)

FOR THE YEAR ENDED 31 MARCH 2023

15 Analysis of net assets between funds

	Unrestricted funds 2023 £	Restricted funds 2023 £	Total 2023 £	Unrestricted funds 2022 £	Restricted funds 2022 £	Total 2022 £
Fund balances at 31 March 2023 are represented by:						
Tangible assets	22,956	634,576	657,532	5,780	682,481	688,261
Current assets/(liabilities)	143,571	22,058	165,629	213,933	36,459	250,392
	<u>166,527</u>	<u>656,634</u>	<u>823,161</u>	<u>219,713</u>	<u>718,940</u>	<u>938,653</u>

The unrestricted net current assets of the charity at 31 March 2023 total £143,571 (2022 - £213,933). This figure represents the charity's free reserves.

16 Pension commitments

The charity operates a defined contribution pension scheme. The assets of the scheme are held separately from those of the charity in an independently administered fund. The pension cost charge represents the contributions payable by the charity to the fund and amounted to £16,345 (2022 - £18,012).

17 Financial commitments, guarantees and contingent liabilities

A portion of grants received may become repayable if the company fails to comply with the terms of letter of offer.

18 Related party transactions

There were no disclosable related party transactions during the year (2022 - none).

YOUTH INITIATIVES (NORTHERN IRELAND)

NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)

FOR THE YEAR ENDED 31 MARCH 2023

19 Explanatory notes the funds

Unrestricted Funds

General Funds

This fund includes all core funding that the charity receives and is expendable at the discretion of the directors for the general purposes of the charity.

Restricted Funds

Restricted funds comprise of the Building Fund of £634,576 (2022 - £655,028) and remaining restricted fund balances held for a specific purpose of £22,058 (2022 - £63,912). Details of the restricted funds are as noted below.

Building Fund - The building fund was accumulated to finance the construction of the charity's youth facility. The balance on the fund represents the net book value of the building and fixtures and fittings held as fixed assets on the balance sheet.

Ardbarron Trust - To fund Youth Ministry workers, general management and core costs.

Armagh, Banbridge, Craigavon City Council - To support Banbridge Good Relations

BBC CIN NUTS Project - To fund the salary and programme costs of NUTS West Belfast.

Belfast City Council - To fund community activities for the Queen's Jubilee.

BBC Children in Need/McDonalds - To develop and grow community relationships.

BCC WB Community Support - To fund community support in West Area

BCC Crosslinks residential - To fund Crosslinks residential.

Charis Community - To fund faith development project costs.

Colin Neighbourhood Partnership- To fund volunteer and cross community support costs.

Colin Neighbourhood Partnership Urban Villages/Youth Justice Agency- To fund the Outreach/Detached work in West Belfast.

Community Relations Council (CRC) Core - To fund the salary of the Good Relations Development Officer.

CRC Outbound- To fund volunteer costs.

Department of Foreign Affairs & Trade - Reconciliation Fund (ROI) - To fund Cross Community Programme costs.

Department for Communities - CED - To fund Project Support Worker salary.

Department for Communities - Job Start - To fund salaries for JobStart employees.

Education Authority Regional Strategic Grant - To part fund the salaries of Management team, as well as key staff members.

Education Authority local support grants - To fund local Branch Programme costs.

YOUTH INITIATIVES (NORTHERN IRELAND)

NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)

FOR THE YEAR ENDED 31 MARCH 2023

20 Explanatory notes to the fund (continued)

Education Authority Planned Intervention - To fund summer intervention in West Area.

Education Authority Strand Road - To fund Strand Road (East Area) activities and salaries.

Education Authority Ballymacarrett - To fund Ballymacarrett (East Area) activities and salaries.

Education Authority TBUC 11-14s - To fund Summer programme costs.

Education Authority TBUC 15-18s - To fund Summer programme costs.

Education Authority TBUC Volunteers - To fund Summer costs of the Volunteer Programme.

Education Authority - Small Grants - To fund Young men's project in Downpatrick.

Garfield Weston - To fund core costs.

House of Vic-Ryn - To fund staff salaries.

Include Youth (Strive) - To fund the Strive project costs and salary costs.

Koch Foundation - To fund faith development project costs.

Newry Mourne & Down/PCSP - To provide early intervention and diversionary activities in Downpatrick.

National Lottery - To cover 13-18s youthwork in East and West Areas.

Paul Hamlyn Foundation - To fund core costs for CEO and replication of hubs.

Rank Foundation - To fund the salary for Media internship

The Executive Office Central Good Relations Fund Crosslinks - To fund Crosslinks programme and salary costs.

The Executive Office Central Good Relations Fund Artbridge - To fund Foyle Artbridge programme and salary costs.

TBF Thompson - To fund Banbridge staff salaries.

Tudor Trust - To fund mentoring and support for Youth Volunteer Leaders.

Ulster Garden Villages - To fund Outreach work in Banbridge.

Urban Villages - To fund the Outreach/Detached work in West Belfast

Victoria Homes - To fund programme costs in Downpatrick.

Youth Link Transform - To fund the SEUPB Peace IV Transform project.

Transfers

During the year, there were transfers of £19,917 from restricted funds to unrestricted funds. This relates to income that was misallocated to restricted funds in a previous year.

YOUTH INITIATIVES (NORTHERN IRELAND)

NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)

FOR THE YEAR ENDED 31 MARCH 2023

21 Cash generated from operations	2023	2022
	£	£
Deficit for the year	(115,492)	(12,439)
Adjustments for:		
Depreciation and impairment of tangible fixed assets	31,369	24,906
Movements in working capital:		
Decrease/(increase) in debtors	143,175	(106,475)
Increase/(decrease) in creditors	6,306	(2,174)
(Decrease)/increase in deferred income	(79,992)	85,788
Cash absorbed by operations	(14,634)	(10,394)
	<u><u> </u></u>	<u><u> </u></u>
22 Analysis of changes in net funds		
The charity had no debt during the year.		

Youth Initiatives (Northern Ireland)

Northern Ireland - Charity number 100849

Annual report

YOUTH INITIATIVES (NORTHERN IRELAND)

TRUSTEES' REPORT (INCLUDING DIRECTORS' REPORT)

FOR THE YEAR ENDED 31 MARCH 2023

The trustees present their annual report and financial statements for the year ended 31 March 2023.

The financial statements have been prepared in accordance with the accounting policies set out in note 1 to the financial statements and comply with the charity's Articles of Association, the Companies Act 2006 and "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) (effective 1 January 2019)".

Objectives and activities

The principal object of the charitable company is to, without discrimination on grounds of age, gender, disability, sexuality, nationality, ethnic origin and political or religious opinion, promote the physical, mental, spiritual and social welfare of young people in Northern Ireland through education, youth work, and volunteering, and to pursue other charitable purposes that the trustees shall decide.

Youth Initiatives NI is a cross community youth work charity which aims to awaken hope, inspire initiative, and mobilise youth to make a vital contribution to their community and to reconciliation in Northern Ireland, through the discovery and renewal of Christian faith in daily life.

The charitable company fulfills its objectives through projects jointly led by staff and young people aimed at the personal, social, physical, mental and spiritual development of young people.

The trustees have taken cognisance of the Charity Commission for Northern Ireland's guidance on public benefit as defined in the Charities Act (Northern Ireland) 2008.

The trustees have paid due regard to guidance issued by the Charity Commission in deciding what activities the charity should undertake.

Achievements and performance

During the year ended 31 March 2023, Youth Initiatives (NI) ('YI'), continued, developed and expanded its work through the following projects:

NUTS (11-14'S): The YI West Belfast programme for 11 – 14's that has been made possible through funding from BBC Children in Need & The National Lottery Foundation. The NUTS programme, through a large team of youth volunteers provides weekly programmes in Poleglass with many young people attending outreach summer schemes in Poleglass and Twinbrook. Through these programmes it aims to help young people explore their personal, social and spiritual development through creative and interactive sessions while also providing both boys and girls after school programmes.

West Belfast 11-14s Girls Project (FLARE)- creates personal and social development where young women feel safe and comfortable to be themselves. Flare focuses on the self-development of the young women through using a range of different topics such as creativity nights, cultural exploration, exploring beliefs, self-care and exploration. This year we focused on the young women building relationships with each other and the differences that people experience in life. We also explored different cultures around the world to help to deepen the understanding of others.

Lifeline West Belfast: The National Lottery funded 15-18's programme in West Belfast creates a family-like environment where young people can journey together with each other and their youth Leaders, through personal and social development themes as well as engaging with community relations, citizenship, mentoring and skills learning. Through school work, detached street work and other forms of outreach, we engage with young people from the socially disadvantaged Colin Area to help them achieve their full potential. Our focus currently is on building mental, social and personal resilience in response to the pandemic and the alienation this has fostered among a generation of young people.

Through weekly centre based sessions, small groups, 1-1 meetings, day trips, residential and local outreach, we connect to over 100 young people a week and help them 'join the dots' between different aspects of their lives by providing a wide base of support.

YOUTH INITIATIVES (NORTHERN IRELAND)

TRUSTEES' REPORT (INCLUDING DIRECTORS' REPORT) (CONTINUED)

FOR THE YEAR ENDED 31 MARCH 2023

Many of our West Belfast volunteers are young people who have journeyed up through Lifeline and are now giving back to their community by helping run the programmes and mentor other young people. They receive training, join in with team meetings and help to plan and deliver youthwork sessions.

In our West Belfast Young Men's 15-18's work: we run a weekly programme focused on building character, camaraderie, learning new skills, fostering a sense of adventure and tackling issues relevant to young men. With a backdrop of toxic masculinity, paramilitarism, third generation unemployment, poor mental health and a perceived lack of opportunities we walk with these young men to enable them to establish their own identity and make positive choices for their future.

West Belfast Girls Work Project (GLOW) - YI's West Belfast 15-18's girls outreach programme which aims to create positive relational environments where young women feel comfortable and safe. The Glow project focuses on the holistic development of the young women that participate and look at a range of topics over the year. This year we focused on developing good positive relationships between the young women we have looked at learning new skills, confidence building programmes, outdoor adventures and the creative arts.

Faith Development: YI's Faith Development project has continued engaging young people and helping them discover the hope found in Christ through programmes, mentoring, and one-off events. Sarah Nilles regionally coordinates our faith development work. At our all staff retreat in September the staff team received training in the YI Faith Development Model which outlines our faith based work. Regionally, we had termly meetings with all the faith based workers across all the YI areas to support one another and develop strategies to share faith with YI young people. In West Belfast, Daniel Byrne became a support worker alongside Christopher Donnan to oversee the faith development work.

YI delivered 50 personal, social and spiritual development classes at St Colm's High School, engaging with 420 students on a regular basis. The Well Prayer Youth Group, which runs weekly on a Sunday evening, has been a space for young people to explore and make personal faith choices. This autumn, the Well ran Depth Charge (Life in the Spirit Seminar) where 25+ young people engaged with questions about life and faith. The West Belfast Faith Development project is financially supported by the Ardbarron Trust, Koch Foundation, local parishes, St. Colm's High School and other donations.

Crosslinks: has continued to work in partnership with Diverse Youth. We welcomed Risa Basselin onto our staff team along with a number of new volunteers enabling young people from our East and West Belfast hubs to connect with young people from the wider BAME community and enjoy the richness that brings. Crosslinks brings over 70 young people together to engage in team building and good relations workshops exploring the theme 'Identity' through summer programs, arts workshops and a training residential OCN in Global Citizenship. Crosslinks' team of 15 youth peer mentors received leadership training and helped design and deliver the program. The culminated in live theatre performance that the young people wrote, composed, choreographed and designed - 'The Journey to the Red Door' where the audience follows the adventures of Rachel as she learns the 5 valuable lessons of respecting identity. This took place in Stranmillis Theatre to an audience of over 400 friends and family. Crosslinks was funded this year by Central Good Relations Fund, TEO, Belfast City Council & Dept of Foreign Affairs.

YI's East Belfast Hub has five staff team members, twelve 15-18-year-old volunteers, and two adult volunteers assisting with our Strand Road and Ballymac sites.

YI ran EA funded programmes at the Ballymac friendship centre on Mondays and Fridays and at our Strand Road Hub on Wednesdays and Thursdays.

Outreach/detached: Weekly street based outreach and four schools based sessions a week. Area leader is also involved with the East Belfast Youth Practitioners Forum, EA LAG Group, Churches East Belfast Network and Street Workers forum. This has helped us to expand our impact and signpost young people to other services when needed and receive referrals from partner organisations.

NUTS Project: 10-14 year olds- weekly outreach, Impact programme (weekly PSSD programme)

15 to 18s Single Gender Groups: GIRLS and BOYS single sex programme currently have 16 young people participating.

YOUTH INITIATIVES (NORTHERN IRELAND)

TRUSTEES' REPORT (INCLUDING DIRECTORS' REPORT) (CONTINUED)

FOR THE YEAR ENDED 31 MARCH 2023

YI East Youth Volunteer Program: We recruited six new young volunteers with six more returning. Each volunteer completed volunteer training within our summer academy program and helped deliver our outreach summer schemes. 15 young people completed their Level 1 in Youth work through our partnership work with Youth Action. 15 Young people are currently taking part in a OCN Level 1 in Peer mentoring.

Link-d project: 15-18 year olds - weekly outreach, drop-in, personal, social and spiritual development programme, single sex programmes for young men's and young women, and a volunteer leadership team.

Mentoring: YI East staff are currently mentoring five young people.

Faith development: Continues to be central to all the work that we do weekly in East Belfast. We have taken young people to a number of faith based events, for example, Crown Jesus Ministries' One Way event.

The coordinating work of YI East Belfast's Area Leader in building a YI youth community hub is funded by the National Lottery Empowering Young People programme.

YI Banbridge has continued to see momentum build in the last year which we are very excited about! Partnership continues to be key for our work in Banbridge as we work alongside other organisations at "The Basement". Our partnership with YFC in delivering our core programmes together has become more established as both organisations have learnt better how to work alongside one another and discussed at times how our partnership requires compromise or clarity as we have become "better together"

Summer 2022

In summer 2022, we had 30 young people in total attend YI camp (July) and YFC camp (August). This was a great opportunity for our young people to hear about our respective organisations, spend time doing Good Relations workshops and grow in faith. We also ran a T:BUC Good Relations programme which included trips to Derry, to Craigavon Watersports, and joining with other YI areas at "Summer Olympics" in Antrim and then a social action project in which we made window boxes for a local nursing home. We ran one week of summer scheme for 40 young people. We also ran drop in's throughout the summer to keep young people connected.

September 22-June 23

From September 2022, we have ran the following programmes at the Basement:

- Primary Programme on Mondays from 3-4:15pm (P5-P7)
- Youth Alpha on Mondays from 4:30-5:30pm from Sept-Dec (Year 8+)
- Plugged In single gender groups on Mondays & Tuesdays (Year 8+)
- Wednesday Lunch-time detached at St Patrick's College (12-1:45pm)
- Wednesday Nite Project from 7-8pm (Year 8-Year 10) and 8:30-9:30pm (Year 10+)
- Friday Lunch-time drop in's at Newbridge Integrated College (12-2pm)
- Friday Drop in from 3:30-4:30pm (Year 8+)
- Friday Detached from 7-9pm

We have seen our numbers dramatically increase in the last year with approx. 60-70 young people attending our Wednesday Nite Project alone! We continue to recruit new volunteers to support us in our work alongside our Moorlands student Zac Carlisle.

The work of YI Banbridge is funded by the Ardbarron Trust, TBF Thompson, House of Vic Ryn and general donations – plus an EA generic local support grant.

YI Downpatrick Project: Our Youth Community Hub based in the centre of the town works alongside 10-14 year olds and 15-19 year olds through a variety of centre based, school based and street based provision. Included are drop-ins, content-based programmes, faith development events, single gender activities and one to one mentoring. This year we had a team of 3 paid staff and one local intern who took part in the Job Start Project. This past year, we have continued to grow in the number of young people engaging with 15-18s and our 10-14s programme. We have particularly seen growth and a sense of community in our Spark and Constructed single gender after school's programme.

YOUTH INITIATIVES (NORTHERN IRELAND)

TRUSTEES' REPORT (INCLUDING DIRECTORS' REPORT) (CONTINUED)

FOR THE YEAR ENDED 31 MARCH 2023

YI has continued its partnership with Blackwater Integrated College providing drop ins and lunch time clubs. We began a new partnership with Down High School working 10 hours per week as the school's youth workers delivering personal social development classes, lunch time outreach, and mentoring sessions. Our work in Down High has led to a new Wednesday afternoon drop in programme for pupils we've engaged with in school to come to our centre. We began new work with De La Salle High School supporting pupils through weekly sessions each term. We also provided one off sacramental prep sessions for local primary schools. YI was generously funded by individuals and churches in the community. It is also funded by Tudor Trust, Newry, Mourne, & Down Council, Koch Foundation, and the Education Authority.

YI Derry/Londonderry: YI Derry has now been running for nine years. Our staff team saw a number of changes this year with John Robinson moving back to Belfast and Rachel McLaughlin moving on. The team now consists of Jonny, Aoife and most recently Caoimhe Mahoney. Artbridge continues to run a creative good relations project for 11-16, funded by Donors & TEO CGR. This year we continued our regular pattern of an art Exhibition of young people's work in 'The Playhouse'. In the summer of 2022 we ran our 3rd TBUC camp, heading to Ganaway in July with all other areas of YI, with the most we have ever taken to a YI camp from Derry. The exciting development of partnership with the Franciscan Friars continues, allowing us to have a base & space in the Galliagh estate at St Pio House particularly developing a 10-14's programme and drop-in sessions. This year we have seen encouraging growth of young people connecting to the safe places we provide.

We continue looking at how we develop young leaders for the future through our volunteering and young leadership programme, a number undertaking a level 1 qualification with the EA. This year our NUTS volunteer team won the Connect award at our annual YI volunteer awards dinner. We continue to build good relationships with a number of schools in the city, one of those allowed us to re-run the Re-Ignite programme with an entire new year 8 group over 6 weeks. Another school invited us in to run a 6 week programme with 10 young men around managing emotions & anger. We value the unique relationships we are building with the young people in the city of Derry and the privilege it is to be invited into their worlds and journey alongside them. It has been exciting to see encouraging growth despite the staff changes.

The work of YI Derry / Londonderry was funded by the Garfield Weston Foundation, the Ardbarron Trust, a TEO Central Good Relations grant and by generous YI donors.

YI Lisburn: During the past year we concluded our partnership with Damask Community Outreach after 7 successful years engaging with 100s of young people in the local community. As part of this we ran our 3rd and final year of the *BBC Children In Need funded 10-14s "GO" programme* which saw us exceed our target of working with 70 young people across 3 years, especially significant since the COVID pandemic happened right in the middle. BBC CIN were highly complimentary of our efforts throughout. As we transitioned away from working with Damask on the Seymour Street premises two of our team- Rebecca Wills and Rebecca Ringland took on posts with Damask Community Outreach and continue to provide the same youth services to support those young people and families in the Hilden community.

YI Lisburn has developed our relationship with the nearby Fort Hill Integrated College, with whom we have worked over the past 5 years. We have piloted a "Youth Workers in Schools" programme where staff spend a full day on the premises, providing ad-hoc support to students and teachers, as well as 1-1 and targeted intervention programmes with small groups of students. We also started running an after schools programme on the premises which has had a very positive response. This work has been primarily with junior school students (year 8-10), and we have also recruited several new 16 year olds to our Volunteer Leadership Programme. Next year we will extend this to additional students, as well as start to provide an enrichment programme for those in year 13 & 14. YI Lisburn has also started working in Lisnagarvey High School, providing 1-1 sessions with students in need of support staying in school. This will also be extending to provide additional targeted intervention sessions with small groups of students.

We have worked in partnership with Exodus and Lagan Valley Vineyard to provide additional short term projects in schools such as Alpha and the SOAR (Self Leadership) programmes to 14-16 year olds. Our **Summer Scheme** in 2022 was attended by over 40 young people across a 2 week period, and this summer we will be running our first Summer Scheme at a new venue.

The work of YI Lisburn was funded by the Garfield Weston Foundation, the Ardbarron Trust, BBC Children in Need, an EA generic provision grant and by a variety of YI donors.

YOUTH INITIATIVES (NORTHERN IRELAND)

TRUSTEES' REPORT (INCLUDING DIRECTORS' REPORT) (CONTINUED)

FOR THE YEAR ENDED 31 MARCH 2023

The Volunteer/Leadership Development Programme: With Covid restrictions finally removed the YI Volunteer Programme returned to the normal pattern of summer recruitment for volunteers at summer schemes. With more than 150 volunteers signed up across NI they came together for training, fun and building relationship. Of the 150 that were involved in summer 120 took up the commitment to volunteer weekly throughout the year. In September they attended a training weekend in Ballintoy which focused on Creating a Culture - including Outreach youth work, creative youth work and creating positive relational environments. Throughout the year the volunteers continued to grow in their skill, ability and character in terms of volunteering and leadership. Serving alongside staff and supporting our weekly programmes on average each volunteer gives 4hrs per week. In January 2023 due to funding changes and cost increases for residential we delivered a non-residential training programme across 2 days. The first of which was locally focused and based in each youth community hub. The second day Brought together the 6 youth community hubs for training focused across the 5 levels (Rookie, Apprentice, Pro, Master, Legend) and the afternoon focused on team building. With a Cross City Belfast challenge teams had to make it from the hub in West to the hub in East Belfast for dinner and then on to spend the evening at a Belfast Giants game.

The YI Volunteer Leadership Development Programme was funded by the Tudor Trust, the DFA Reconciliation Fund, the T:BUC camp programme and a variety of YI donors.

Together: Building a United Community Camps: Across the YI youth community hubs 7 different camps programmes took place running pre and post camps activities. For the residential aspect of the programme all camps came together and were hosted at YI at Ganaway, Millisle, with over 300 young people from across Northern Ireland present. The cross community Camps brought together young people aged 11-18 years old for a 5 day summer camp, community relations workshops and recreational activities, with pre and post camp activities across the youth community hubs. The T:BUC camps are funded through TEO and administered through the Education Authority.

YI Regional Strategic Work: Youth Initiatives NI is a recognised Education Authority funded Regional Volunteer Youth Organisation (RVYO) giving governance, quality assurance and youth work delivery support to smaller voluntary youth organisations. From 2021-23 we supported 10 member groups including our own 6 YI Hubs and expanded the network to 30 member organisations by March 2023.

Financial review

The charitable company receives its income mainly from grants and donations. The expenses of the charity were incurred in the running, staff and programme costs of the projects.

The results for the year are set out in detail on pages 15 to 31. The charitable company returned net deficit for the year of £115,492 (2022 net deficit – £12,439).

At 31 March 2023, the total funds of the charity amounted to £823,161 (2022 - £938,653) comprising restricted funds of £656,634 (2022 - £718,940) and unrestricted funds of £166,527 (2022 - £219,713). The Trustees expect to apply the reserves to continue and expand the work of the charitable company.

The charitable company works closely with organisations such as; DfC Belfast Regeneration Office, Garfield Weston Foundation, Paul Hamlyn Foundation and the Education Authority Regional Strategic Grant, who all supported the core costs of YI during the year.

Reserves Policy

The Board of Directors have decided that Youth Initiatives should hold financial reserves for the following reasons:

1. YI has no long term funding sources and is entirely dependant for income year on year on short term grants and donor funding, which is inevitably subject to fluctuation.
2. YI requires protection against, and the ability to continue operating despite, fluctuations in income or events threatening to the organisation.
3. YI requires the ability to continue to employ workers and continue youth work projects in between periods of grant funding.

YOUTH INITIATIVES (NORTHERN IRELAND)

TRUSTEES' REPORT (INCLUDING DIRECTORS' REPORT) (CONTINUED)

FOR THE YEAR ENDED 31 MARCH 2023

The Trustees have decided that the level of the reserves should ideally be the equivalent of three to six months' personnel and overheads costs (£167,395 and £334,791 in 2022/23), calculated and reviewed annually, and have decided that reserves should be built up to the desired level in stages consistent with the charitable company's overall financial position and its need to maintain and develop its charitable activities. At 31 March 2023 the free reserves of the charity amounted to £143,571. The Trustees continue to give consideration to how this level of reserves can be increased.

The trustees have assessed the major risks to which the charity is exposed, and are satisfied that systems are in place to mitigate exposure to the major risks.

Going Concern

After making appropriate enquiries, the Trustees have a reasonable expectation that the charitable company has adequate resources to continue in operational existence for the foreseeable future. For this reason they continue to adopt the going concern basis in preparing the financial statements. Further details regarding the adoption of the going concern basis can be found in the accounting policies.

Plans for future periods

In the 2023-24 year we will take the particular focus of 'Through our Lens' – doing what we do through our distinctive YI approach. We will press into the heart of youth work and how we can continue to serve the many communities we work alongside. We will build upon raising up a new generation of leaders by developing a new Leadership bespoke curriculum and training program. We will implement year one of our new 5-year strategic plan – developed after significant review and planning by the YI management team and trustees. We are excited to continue building our Youth Community Hubs and supporting the many other voluntary organisations with our YI Network.

Structure, governance and management

The charity is a company limited by guarantee and was set up by a Memorandum of Association on 9 January 2014. It is registered with the Charity Commission for Northern Ireland under charity number NIC100849.

The principal object of the charitable company is to, without discrimination on grounds of age, gender, disability, sexuality, nationality, ethnic origin and political or religious opinion, promote the physical, mental, spiritual and social welfare of young people in Northern Ireland through education, youth work, and volunteering, and to pursue other charitable purposes that the Trustees shall decide.

The trustees, who are also the directors for the purpose of company law, and who served during the year and up to the date of signature of the financial statements were:

Mr F Dick

Mr K Humphrey

Mr R McFadden

Ms D McNally

Mr S McVitte

Mr P Morrison

Ms K Willis

(Resigned 16 May 2022)

YOUTH INITIATIVES (NORTHERN IRELAND)

TRUSTEES' REPORT (INCLUDING DIRECTORS' REPORT) (CONTINUED)

FOR THE YEAR ENDED 31 MARCH 2023

Organisational Structure and Decision Making

The governance of the charitable company is the responsibility of the Trustees who are elected and co-opted under the terms of the Articles of Association, which state that a person willing to act as a Trustee may be appointed by ordinary resolution or by a decision of the Trustees. Trustees are briefed on their duties and issued with an induction pack prior to their appointment.

The directors have delegated the management of the work of the charitable company to a four-person Management Team. The Chief Executive Officer, Mr Tony Silcock, oversees the day to day running of the organisation. In 2020-2021 Youth Initiatives employed a staff of 35 plus 10 interns and over 120 youth volunteers.

Risk Management

The Trustees have responsibility for maintaining a sound system of internal control that supports the achievement of the policies, aims and objectives of the charity. The system of internal control is designed to manage rather than eliminate the risk of failure to achieve policies, aims and objectives, it can therefore only provide reasonable and not absolute assurance of effectiveness. In this regard, the trustees have assessed the major risks to which the charity is exposed, in particular those related to the operational and financial aspects of the Company. The Trustees are satisfied that appropriate risk management systems and processes have been put in place and that these evaluate the nature and extent of those risks and ensure that they are managed efficiently, effectively and economically.

Statement of Trustees' responsibilities

The trustees, who are also the directors of Youth Initiatives (Northern Ireland) for the purpose of company law, are responsible for preparing the Trustees' Report and the financial statements in accordance with applicable law and United Kingdom Accounting Standards (United Kingdom Generally Accepted Accounting Practice).

Company Law requires the trustees to prepare financial statements for each financial year which give a true and fair view of the state of affairs of the charity and of the incoming resources and application of resources, including the income and expenditure, of the charitable company for that year.

In preparing these financial statements, the trustees are required to:

- select suitable accounting policies and then apply them consistently;
- observe the methods and principles in the Charities SORP;
- make judgements and estimates that are reasonable and prudent;
- state whether applicable UK Accounting Standards have been followed, subject to any material departures disclosed and explained in the financial statements; and
- prepare the financial statements on the going concern basis unless it is inappropriate to presume that the charity will continue in operation.

The trustees are responsible for keeping adequate accounting records that disclose with reasonable accuracy at any time the financial position of the charity and enable them to ensure that the financial statements comply with the Companies Act 2006. 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.

Auditor

In accordance with the company's articles, a resolution proposing that GMcG BELFAST be reappointed as auditor of the company will be put at a General Meeting.

Small companies exemption

In preparing this report, the directors have taken advantage of the small companies exemptions provided by section 415A of the Companies Act 2006.

YOUTH INITIATIVES (NORTHERN IRELAND)

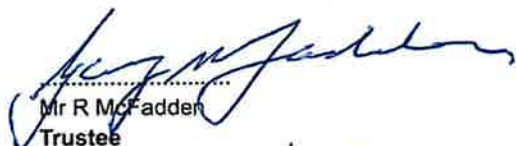
TRUSTEES' REPORT (INCLUDING DIRECTORS' REPORT) (CONTINUED)

FOR THE YEAR ENDED 31 MARCH 2023

Disclosure of information to auditor

Each of the trustees has confirmed that there is no information of which they are aware which is relevant to the audit, but of which the auditor is unaware. They have further confirmed that they have taken appropriate steps to identify such relevant information and to establish that the auditor is aware of such information.

The Trustees' report was approved by the Board of Trustees.


.....
Mr R McFadden
Trustee

Date: 4/8/23

Youth Initiatives (Northern Ireland)

Northern Ireland - Charity number 100849

Annual return

YOUTH INITIATIVES (NORTHERN IRELAND)

INDEPENDENT AUDITOR'S REPORT

TO THE MEMBERS OF YOUTH INITIATIVES (NORTHERN IRELAND)

Opinion

We have audited the financial statements of Youth Initiatives (Northern Ireland) (the 'charity') for the year ended 31 March 2023 which comprise the statement of financial activities, the balance sheet, the statement of cash flows and notes to the financial statements, including significant accounting policies. 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 financial statements:

- give a true and fair view of the state of the charitable company's affairs as at 31 March 2023 and of its incoming resources and application of resources, including 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 Companies Act 2006.

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 financial statements* section of our report. We are independent of the charity in accordance with the ethical requirements that are relevant to our audit of the financial statements 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 financial statements, we have concluded that the Trustees' use of the going concern basis of accounting in the preparation of the financial statements 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 financial statements 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.



YOUTH INITIATIVES (NORTHERN IRELAND)

INDEPENDENT AUDITOR'S REPORT (CONTINUED)

TO THE MEMBERS OF YOUTH INITIATIVES (NORTHERN IRELAND)

Other information

The other information comprises the information included in the annual report other than the financial statements and our auditor's report thereon. The trustees are responsible for the other information contained within the annual report. Our opinion on the financial statements does not cover the other information and, except to the extent otherwise explicitly stated in our report, we do not express any form of assurance conclusion thereon. Our responsibility is to read the other information and, in doing so, consider whether the other information is materially inconsistent with the financial statements 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 financial statements 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.

Opinions on other matters prescribed by the Companies Act 2006

In our opinion, based on the work undertaken in the course of our audit:

- the information given in the Trustees' report for the financial year for which the financial statements are prepared, which includes the directors' report prepared for the purposes of company law, is consistent with the financial statements; and
- the directors' report included within the Trustees' report has been prepared in accordance with applicable legal requirements.

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 directors' report included within the Trustees' report.

We have nothing to report in respect of the following matters in relation to which the Companies Act 2006 requires us to report to you if, in our opinion:

- adequate accounting records have not been kept, or returns adequate for our audit have not been received from branches not visited by us; or
- the financial statements are not in agreement with the accounting records and returns; or
- certain disclosures of trustees' remuneration specified by law are not made; or
- we have not received all the information and explanations we require for our audit; or
- the trustees were not entitled to prepare the financial statements in accordance with the small companies regime and take advantage of the small companies' exemptions in preparing the Trustees' report and from the requirement to prepare a strategic report.



YOUTH INITIATIVES (NORTHERN IRELAND)

INDEPENDENT AUDITOR'S REPORT (CONTINUED)

TO THE MEMBERS OF YOUTH INITIATIVES (NORTHERN IRELAND)

Responsibilities of trustees

As explained more fully in the statement of Trustees' responsibilities, the trustees, who are also the directors of the charity for the purpose of company law, are responsible for the preparation of the financial statements 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 financial statements that are free from material misstatement, whether due to fraud or error. In preparing the financial statements, 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 charitable company or to cease operations, or have no realistic alternative but to do so.

Auditor's responsibilities for the audit of the financial statements

Our objectives are to obtain reasonable assurance about whether the financial statements 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 financial statements.

The extent to which our procedures are capable of detecting irregularities, including fraud, is detailed below.



YOUTH INITIATIVES (NORTHERN IRELAND)

INDEPENDENT AUDITOR'S REPORT (CONTINUED)

TO THE MEMBERS OF YOUTH INITIATIVES (NORTHERN IRELAND)

Extent to which the audit was considered capable of detecting irregularities, including fraud

We identify and assess the risks of material misstatement of the financial statements, whether due to fraud or error, and then design and perform audit procedures responsive to those risks, including obtaining audit evidence that is sufficient and appropriate to provide a basis for our opinion.

In identifying and assessing potential risks of material misstatement in respect of irregularities, including fraud and non-compliances with laws and regulations, we considered the following:

- The nature of the industry and sector, control environment and business performance, including the company's remuneration policies for directors, bonus levels and performance targets, if any;
- Results of our enquiries of management about their own identification and assessment of the risks of irregularities;
- Any matters we identified having obtained and reviewed the company's documentation of their policies and procedures relating to:
 - Identifying, evaluating and complying with laws and regulations and whether they were aware of any instance of non-compliance;
 - Detecting and responding to the risks of fraud and whether they have knowledge of any actual, suspected or alleged fraud; and
 - The internal controls established to mitigate risks of fraud or non-compliance with laws and regulations;
- The matters discussed among the audit engagement team regarding how and where fraud might occur in the financial statements and potential indicators of fraud.

As a result of these procedures, we considered the opportunities and incentives that may exist within the company for fraud and identified the greatest potential for fraud in revenue recognition. In common with all audits under ISAs (UK), we are also required to perform specific procedures to respond to the risk of management override.

We also obtained an understanding of the legal and regulatory frameworks that the company operates in, focusing on provisions of those laws and regulations that had a direct effect on the determination of material amounts and disclosures in the financial statements. The key laws and regulations we considered in this context included the Companies Act 2006, and local tax legislation.

In addition, we considered provisions of other laws and regulations that do not have a direct effect on the financial statements but compliance with which may be fundamental to the company's ability to operate or to avoid a material penalty.



YOUTH INITIATIVES (NORTHERN IRELAND)

INDEPENDENT AUDITOR'S REPORT (CONTINUED)

TO THE MEMBERS OF YOUTH INITIATIVES (NORTHERN IRELAND)

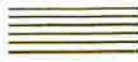
Audit response to risks identified

Our procedures to respond to the risks identified included the following:

- Reviewing the financial statement disclosures and testing to supporting documentation to assess compliance with provisions of relevant laws and regulations described as having a direct effect on the financial statements;
- Enquiring of management concerning actual and potential litigation and claims;
- Performing analytical procedures to identify any unusual or unexpected relationships that may indicate risks of material misstatement due to fraud;
- Reading minutes of meetings of those charged with governance and reviewing correspondence with tax authorities; and
- In addressing the risk of fraud through management override of controls, testing the appropriateness of journal entries and other adjustments; assessing whether the judgements made in making accounting estimates are indicative of a potential bias; and evaluating the business rationale of any significant transactions that are unusual or outside the normal course of business.

We also communicated relevant identified laws and regulations and potential fraud risks to all engagement team members and remained alert to any indications of fraud or non-compliance with laws and regulations throughout the audit.

Owing to the inherent limitations of an audit, there is an unavoidable risk that we may not have detected some material misstatements in the financial statements, even though we have properly planned and performed our audit in accordance with auditing standards. In addition, as with any audit, there remains a higher risk of non-detection of irregularities, as they may involve collusion, forgery, intentional omissions, misrepresentations, or the override of internal controls. We are not responsible for preventing non-compliance and cannot be expected to detect non-compliance with all laws and regulations.



YOUTH INITIATIVES (NORTHERN IRELAND)

INDEPENDENT AUDITOR'S REPORT (CONTINUED)

TO THE MEMBERS OF YOUTH INITIATIVES (NORTHERN IRELAND)

Use of our report

This report is made solely to the company's members, as a body, in accordance with section 391 of the Companies Act 2006. Our audit work has been undertaken so that we might state to the company's members 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 company and the company's members as a body, for our audit work, for this report, or for the opinions we have formed.

Mr Nigel Moore FCA (Senior Statutory Auditor)
for and on behalf of GMcG BELFAST

Chartered Accountants
Statutory Auditor

4 August '23

Chartered Accountants & Statutory
Auditor
Alfred House
19 Alfred Street
Belfast
BT2 8EQ