

Youth Link NI

Northern Ireland · Charity number 103369

Details

Status Received

Registered 2015-08-05

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

Contact

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Farset Enterprise Park
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Belfast
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Website www.youthlink.org.uk

Activities

Purposes: 1. To contribute to a more inclusive and welcoming society by working together as a partnership of member Churches by: (i) working in partnership towards the building of voluntary, social and reconciliation capacity within civil society and local communities; (ii) creating positive opportunities for cross-community experiences at local, national and international levels; (iii) promoting the inclusive involvement of young people at all levels. 2. To enable, support and encourage churches to offer a more effective ministry to young people in order to promote their spiritual, social and personal development by: (i) helping Youth Link and member Churches to maximize existing and new resources in the service of young people; (ii) facilitating the development of youth work practitioners through collaborative education and training; (iii) sharing experiences, resources and ideas amongst the churches to enhance the overall provision for young people.

What the charity does: The advancement of education, The advancement of citizenship or community development, The advancement of human rights, conflict resolution or reconciliation or the promotion of religious or racial harmony or equality and diversity

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

Who the charity helps: Interface communities, Specific areas of deprivation, Unemployed/low income, Voluntary and community sector, Volunteers, Youth (14-25 year olds)

Finances

Period end	Income	Expenditure	Assets	Employees
2025-03-31	£771,986	£842,178	£-26,691	17

Trustees

Name	Role	Appointed
Dr Graeme Campbell Thompson		
Dr Ian Richard Taylor		
Mr Dermot Kelly		
Mr James Mcloughlin		
Mr Paul Brown		
Mrs Claire Hinchliff Neill		
Mrs Danielle Marie Mcwall		
Mrs Gillian Gilmore		
Mrs Lizzie Mclaughlin		
Rev Philip Patterson		
Rev Raymond Joseph Mccullagh		

Youth Link NI

Northern Ireland - Charity number 103369

Accounts

COMPANY REGISTRATION NUMBER: NI071572
CHARITY REGISTRATION NUMBER: NIC103369

Youth Link NI
Company Limited by Guarantee
Financial Statements
31 March 2025

Finegan Gibson Ltd
Chartered accountants & statutory auditor
Causeway Tower
9 James Street South
Belfast
BT2 8DN

Youth Link NI

Company Limited by Guarantee

Financial Statements

Year ended 31 March 2025

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Youth Link NI

Company Limited by Guarantee

Trustees' Annual Report (Incorporating the Director's Report)

Year ended 31 March 2025

The trustees, who are also the directors for the purposes of company law, present their report and the financial statements of the charity for the year ended 31 March 2025.

Reference and administrative details

Registered charity name	Youth Link NI
Charity registration number	NIC103369
Company registration number	NI071572
Principal office and registered office	Farset Enterprise Park 638 Springfield Road Belfast BT12 7DY Northern Ireland

The trustees

RJ McCullagh
D McWall (Treasurer)
P Brown
D Kelly (
F McNally
I Taylor
G Thompson
G Gilmore (Chairperson)
S Henry
P Patterson
J McLoughlin
C Hinchliff
E Rea

Company secretary M McKenna

Auditor Finegan Gibson Ltd
Chartered accountants & statutory auditor
Causeway Tower
9 James Street South
Belfast
BT2 8DN

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Trustees' Annual Report (Incorporating the Director's Report) *(continued)*

Year ended 31 March 2025

Bankers

First Trust
35 University Road
Belfast
BT7 1ND

Santander UK PLC
Bridle Road
Bootle
Merseyside
L30 4GB

Solicitors

Cleaver Fulton Rankin
50 Bedford Street
Belfast
BT2 7FW

Edwards and Co Solicitors
28 Hill Street
Belfast
BT1 2LA

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Trustees' Annual Report (Incorporating the Director's Report) *(continued)*

Year ended 31 March 2025

Structure, governance and management

Governing Document

Youth Link NI is a company limited by guarantee governed by its Memorandum and Articles of Association dated July 2015. Youth Link NI is a registered charity with the Charity Commission for Northern Ireland.

Appointment of trustees

Members of the Executive Council and Youth Link Honorary Officers are appointed by the relevant decision-making bodies of its member Churches and/or the Denominational Representatives. Council members are appointed for a period of three years. A retiring Trustee is eligible for re-appointment.

Appointments to the Trustees by members of their respective relevant decision-making bodies shall be made as follows:

- Up to six Trustees to be appointed by the Roman Catholic Church.
- Up to three Trustees to be appointed by The Presbyterian Church.
- Up to three Trustees to be appointed by The Methodist Church.
- Up to three Trustees to be appointed by the Church of Ireland (together known as the Denominational Representatives).
- Two Trustees to be appointed by the Denominational Representatives.

Members will be informed of the retirement of those Trustees who wish to retire or who are retiring by rotation and will elect Trustees to fill vacancies arising at the General Meeting.

Trustee induction and training

Induction and training sessions for Trustees are organised as required. As part of the induction process, new Trustees are made aware of a Trustee's legal obligations under charity and company law, the content of the Memorandum and Articles of Association, the committee and decision-making processes, the operational and strategic plan, and the recent financial performance of the charity.

Arrangements for setting pay and remuneration of key management personnel

The directors consider the Board of Directors, who are the charity's Trustees, and the management team comprise the key management personnel of the charity in charge of directing and controlling, running and operating the charity on a day to day basis. All directors give of their time freely and no director received remuneration during the year. Details of directors' expenses and related party transactions are disclosed in Note 14 to the accounts.

The pay of the management team is reviewed annually and normally increased in accordance with inflation. During 2015/16 the Trustees reviewed management team salaries and benchmarked against pay levels in other similar size charities run on a voluntary basis and scale points were set accordingly. Progression is dependent upon the outcome of individual annual appraisals.

Organisation structure and how charity makes decisions

The Executive Council, which can have up to 17 members, administers the charity. The Council meets four times per annum, normally September, December, March and June. A Sub-Committee of the Executive Council, Finance & Personnel Sub-Committee normally meets a month prior to Executive Council meetings and reviews all matters relating to the management of finance, funding, staffing and

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Year ended 31 March 2025

assets.

A Director is appointed by the Trustees to manage the day-to-day operations of the charity. To facilitate effective operations, the Director has delegated authority, within terms of delegation approved by the Trustees, for operational matters including finance, employment and direct charitable activities.

Relationships with related parties

The Trustees do not receive any remuneration unless it is authorised by Article 7 of the Articles of Association.

Executive Council members and staff members are asked to declare their interests in, and any gifts or hospitality received in connection with their role in Youth Link NI.

A declaration of interests form is completed by all Council members and staff for this purpose, listing the types of interest that should be declared. Interests are recorded on Youth Link's Register of Interests which is maintained by the Company Secretary.

Risk management

The trustees have a risk management strategy which comprises:

- An annual review of the principal risks and uncertainties that the charity faces.
- The establishment of policies, systems and procedures to mitigate those risks identified in the annual review.
- The implementation of procedures designed to minimise or manage any potential impact on the charity should those risks materialise.

A Risk Register is in place and is reviewed annually. The most recent review of the Register was carried out in September 2025. Areas of risk for the organisation were reviewed and assessed. These included risks relating to Governance & Management, Operational, Financial, People and External factors affecting the organisation.

Youth Link NI

Company Limited by Guarantee

Trustees' Annual Report (Incorporating the Director's Report) *(continued)*

Year ended 31 March 2025

Objectives and activities

Charity Objects:

To contribute to a more inclusive and welcoming society by working together as a partnership of member Churches by:

- Working in partnership towards the building of voluntary, social and reconciliation capacity within civil society and local communities.
- Creating positive opportunities for cross-community experiences at local, national and international levels.
- Promoting the inclusive involvement of young people at all levels.

To enable, support and encourage churches to offer a more effective ministry to young people in order to promote their spiritual, social and personal development by:

- Helping Youth Link NI and member Churches to maximize existing and new resources in the service of young people.
- Facilitating the development of youth work practitioners through collaborative education and training.
- Sharing experiences, resources and ideas amongst the churches to enhance the overall provision for young people.

Vision

Youth Link has a vision of churches working together to empower and equip leaders in youth work and ministry, to help build a peaceful and just world in which young people can flourish.

Mission

Youth Link's mission is to:

- Empower leaders through training in youth work and ministry, equipping them with the knowledge, skills, and resources needed to help young people flourish in a more peaceful and just world.
- Serve as witnesses of churches working interdependently by advocating for young people, championing youth work and ministry, and upholding gospel values of peace, justice, and reconciliation in pursuit of the common good.

Value Base

The Christian faith is central to our values and approach and compels us to:

- Foster a spirit of welcome and hospitality.
- Embrace the transformative power of education and lifelong learning.
- Love young people and create opportunities for them to live life to the full.
- Value the dignity and worth of every human being.
- Act fairly, embrace diversity, and work interdependently.
- Be a peacemaker and an ambassador of reconciliation.
- Act justly, love mercifully, and walk humbly.
- Bring the Good News, be a source of hope, and hold an optimistic stance in the world.

Guiding Principles

Guiding principles of faith in action, inspire us to:

- Seek first to understand.
-

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Year ended 31 March 2025

- Lead by example and serve others.
- Uphold integrity and professionalism in every action.
- Promote learning that is fun, inclusive, and lifelong.
- Create safe spaces and open conversations that build peace.
- Go beyond our walls and borders to embrace new perspectives.
- Foster a community-based and intergenerational approach to our work.
- Remain adaptable and responsive to changing environments.
- Build meaningful connections between local and global communities.
- Act as witnesses of churches working together for the common good.

Strategic Aims

1. **As a partnership of churches working together**, Youth Link will contribute to a more inclusive and peaceful society by enabling young people and youth practitioners to build positive, healthy and sustainable relationships within and between communities through education, training and empowerment programmes.

2. **Responsive to a changing environment** Youth Link will ensure the provision of a sustainable quality service through effective and professional leadership and management.

3. **Raise the profile of the organisation** as a unique model of faith based collaborative youth work in the churches, community and voluntary sector.

Strategic Aim 1

As a partnership of churches working together, Youth Link will contribute to a more inclusive and peaceful society by enabling young people and youth practitioners to build positive, healthy and sustainable relationships within and between communities through education, training and empowerment programmes.

Outcomes

1.1 Young people and youth practitioners will have positive healthy and sustainable relationships within and between communities.

1.2 Services that respond to the changing needs of young people.

1.3 Increased capacity among young people and youth practitioners in youth work and ministry.

1.4 Increased knowledge and skills among youth practitioners to promote building a peaceful and inclusive society.

1.5 Enhanced knowledge and skills among youth practitioners to engage young people in CRED related work.

1.6 Increased mutual understanding, tolerance, hospitality and respect among young people from different socio-economic, educational, cultural, ethnic and religious backgrounds.

1.7 Increased capacity and social capital among young people from areas of disadvantage and social exclusion.

Strategic Aim 2

Responsive to a changing environment Youth Link will ensure the provision of a sustainable quality service through effective and professional leadership and management.

Outcomes

2.1 Provision of a sustainable quality service that responds to changes within the social, political and economic environment.

2.2 Effective and professional leadership, management and governance.

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Year ended 31 March 2025

2.3 Effective management of financial resources.

2.4 Integrity and accountability in governance and management of Youth Link.

Strategic Aim 3

Youth Link will raise the profile of the organisation as a unique model of faith based collaborative youth work in the churches, community and voluntary sector.

Outcomes

3.1 Recognition of Youth Link as a unique model of faith based collaborative youth work in the churches, community and voluntary sector.

3.2 Recognition of Youth Link as a prophetic voice within the Churches and the wider community in relation to current issues in youth work and ministry, peace building and reconciliation.

Public Benefit Statement:

In shaping objectives for the year and planning activities, the Trustees have considered the Charity Commission's guidance on public benefit.

The direct benefits which flow from Youth Link's purposes include:

- Members of Protestant and Catholic Churches in Northern Ireland and its border counties working together to promote understanding of one another's backgrounds and to improve and develop relationships.
- Young people drawn from Protestant and Catholic communities based in Northern Ireland and its border counties meet those from different backgrounds and work with them towards developing an informed understanding of their own and each other's backgrounds and religions.
- Relationships between those drawn from different communities and backgrounds in Northern Ireland and its border counties are developed and enhanced in a positive way.
- Church leaders and youth workers are given support in their ministry to young people through provision of accredited and non-accredited youth work and community relations training opportunities specifically tailored to meet the needs of young people in Northern Ireland.
- Youth work practitioners are supported and their professional development enhanced through the provision of collaborative education and training opportunities by Youth Link.
- Opportunities are provided for church leaders and youth workers drawn from Youth Link's member Churches to meet together to share experiences, resources and ideas to enhance their ministry to young people.

These benefits are capable of being demonstrated through:

- The number of young people achieving accreditation in Youth Work and/or Community Relations Programmes at Level 1 and/or Level 2 through OCN NI.
 - The number of youth workers/youth practitioners achieving accreditation in Youth Work and/or Community Relations Programmes at Level 2 and/or Level 3 through OCN NI.
 - The number of young people and youth workers / youth practitioners participating in peace building and reconciliation programmes.
 - The number of young people progressing from accredited programmes at Levels 1, 2 and 3 to the Apprenticeship and degree level programmes.
 - The number of church and community groups participating in bespoke and accredited training programmes.
 - Feedback from Youth Link's stakeholders, including young people, youth workers, course participants and church leaders.
 - Independent external evaluations of Youth Link's service.
 - Improved relationships between communities in Northern Ireland and its border counties
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Trustees' Annual Report (Incorporating the Director's Report) *(continued)*

Year ended 31 March 2025

evidenced by local government surveys.

Beneficiaries include:

- Members of Protestant and Catholic Churches in Northern Ireland and its border counties.
- Young people drawn from Protestant and Catholic communities based in Northern Ireland and its border counties.
- Full and part-time youth workers/youth work practitioners and voluntary youth leaders.
- Theological students, clergy and church leaders.
- Members of ethnic minority backgrounds and Section 75 groups.

There is no harm or potential for harm as a result of the purposes being carried out.

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Year ended 31 March 2025

Achievements and performance

Strategic Aim 1

As a partnership of churches working together, Youth Link will contribute to a more inclusive and peaceful society by enabling young people and youth practitioners to build positive, healthy and sustainable relationships within and between communities through education, training and empowerment programmes.

Youth Link continues to be one of the largest providers of accredited youth work training in Northern Ireland, offering young people and adult volunteers a coherent training pathway into employment and higher education in youth work and ministry.

Key Achievements 2024-2025:

1. Securing PEACEPLUS Project Funding

- **Empower to Transform (E2T) Programme** - Funded by SEUPB PEACEPLUS and delivered in partnership with YMCA Ireland, Youth Initiatives, and Mencap NI. Staff were appointed in April 2024 and the programme is operating across Northern Ireland and the border counties, specifically in Larne, Dundalk, Portadown, the Western counties, and Greater Belfast. The initiative empowers young people aged 14-24 to build confidence, develop skills, and form positive relationships contributing to a cohesive and peaceful society. Running until December 2027, it will engage over 1,400 young people.
- **A Shared Agenda for Peace** - In partnership with YouthAction NI, this innovative PEACEPLUS project builds the capacity of organisations to form collaborative partnerships. Running until June 2028, it will benefit 250 participants. Youth Link's role includes employing a part-time staff member to build partnerships with newcomer and migrant communities, strengthening inclusion and cross-community engagement.

2. Accredited Training

- **OCNNI Level 1:** 160 participants trained in Youth Work Practice, Practical Youth Work/Ministry, and Diversity & Good Relations.
- **OCNNI Level 2:** 300 participants trained in Youth Work Practice, Handling Life's Conflict, Personal Success & Wellbeing, and Understanding Mediation.
- **OCNNI Level 3 Certificate in Youth Work Practice:** Delivered to over 50 youth work practitioners and multiple organisations across Northern Ireland.

3. Church Engagement

- Delivered training across all member denominations and to Knock Youth Ministry, County Mayo. Capacity building with Northern Catholic Dioceses continued, alongside meetings with bishops and key stakeholders to review the Cathóg structures.
- Participated in events such as Connect, Summer Madness, and Autumn Soul, and worked alongside the Irish Council of Churches, NICVA Community Faith Forum, European Ecumenical Council, the Church of England Reconciliation Project, Evangelical Alliance, Christ in Youth, Four Corners Festival, and Wholehearted.

4. Beyond Our Walls Resource

- Funded by the Department of Foreign Affairs Reconciliation Fund and NICRC, this resource supports youth workers in addressing reconciliation and social issues in Northern Ireland. Published in March 2025.

5. Good Relations Week & Learning Seminars

- Hosted events such as Beyond Our Walls - What Kind of Society Do We Aspire to Be? and a coffee mornings on women in peacebuilding and academic research exploring reconciliation in different contexts. There was a series of communities of practice learning seminars across Northern Ireland and the border counties.

Over 500 young people and adult volunteers gained accreditation in 2024-2025, with a further 1,000+

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Year ended 31 March 2025

participating in non-accredited programmes.

Degree Programme

The partnership with Moorlands College, unfortunately concluded in June 2024 due to recruitment challenges and associated financial challenges. Youth Link ensured the final student cohort successfully completed their studies, celebrating 16 years of delivering a Christian Youth Work undergraduate degree on the island of Ireland. The professionally endorsed programme had a cascading impact on many young people in Northern Ireland and beyond.

Aspects to celebrate:

- The final cohort marked their last day of studies with a celebration and thanksgiving service at Youth Link in May 2024 with family, friends, and placement supervisors attended. The official graduation ceremony took place at Christchurch Campus, Dorset, in November 2024.
- The Irish American Partnership enabled students from disadvantaged backgrounds to access higher education, directly supporting several students.
- There are currently 7 alumni of the degree employed by Youth Link.

Youth Link remains engaged in shaping higher education programmes in youth work through representation on the North South Education Training Standards (NSETS), which awards professional status to youth work degree programmes on the island of Ireland.

Youth Work Training Programmes

OCNNI Level 1-3 Award/Certificate courses remain in high demand, delivered at Youth Link's Training & Resource Centre, in communities, and online. These courses continue to provide geographical reach, clear pathways to further training, and career opportunities.

- Over 30 sessional workers supported course delivery.
- Regular sessional worker training sessions and standardisation meetings held.
- Maintaining quality assurance standards and OCNNI centre status.
- Representation on the Youth Work Sector Skills Advisory Group (YWSSAG) continued. Updates to the OCNNI Level 2 Certificate in Youth Work Practice and the re-titled Level 2 Award in Conflict Resolution in Leadership were key pieces of work.

A notable achievement was the Education Authority Regional Development Funded Project, which enhanced capacity to deliver the Level 3 Certificate in Youth Work Practice. This has cascaded impact, with participating organisations engaging over 600 young people.

Community Relations and Peacebuilding Projects

The Northern Ireland Community Relations Council (NICRC) Core Funding enabled the Research and Curriculum Development Officer to explore current trends in youth work, peace, and reconciliation, including the knowledge, attitudes, and skills youth workers need to address sectarianism, deal with the past, and build a reconciled society. This core funding is central to our reconciliation work, embedding the practice of 'everyday Good Relations' into Youth Link's operations.

Youth Link's peace and reconciliation work remains core to our mission. Attendance at TBUC Engagement Forums and the Shared Island & Reconciliation Forum provided opportunities to network and engage with grassroots issues. Youth Link received an Exceptional Achievement Award for its contribution to Community Relations in Northern Ireland in April 2024.

The Research and Curriculum Development Officer also managed projects funded by the Department

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Year ended 31 March 2025

of Foreign Affairs - Reconciliation Fund, The Executive Office, and the Rank Foundation, all of which include a community relations component. Project summary below:

1. **The Next Generation of Peacebuilding (TEO)** - Community Cohesion Project focusing on Armagh, Banbridge, Craigavon, Aughnacloy, and Lurgan. Delivered 4 accredited programmes and social action projects to over 150 young people and youth workers.
2. **ASPIRE / Beyond the Walls (DFA)** - Developed an inter-church youth forum on a shared island, delivering train-the-trainer sessions integrated across programmes. Engaged over 140 young people.
3. **CRED Initiatives** - Funded by Education Authority T:BUC Camps, Halifax, Belfast City Council Good Relations Fund, and the Irish American Partnership, engaging over 100 young people in peace and reconciliation projects.
4. **Workshops & Communities of Learning Seminars** - Hosted international visitors from the USA and TELOS, exploring the role of churches in peacebuilding. Participated in Together Building United Communities forums and organised the Welcome to the Table event with Evangelical Alliance and Jethro Centre.

Special EU Programme Body (SEUPB) PEACEPLUS Programmes

- **Empower 2 Transform (E2T)** - Engaging young people aged 14-24 across NI and border counties in good relations, personal development, citizenship, employability skills, and progression pathways. Includes accreditation opportunities, Programme Ambassadors, Youth Voice, and international travel. In 2024-2025, Youth Link delivered cohorts in Larne, Dundalk, Portadown, Belfast, and Fermanagh, plus capacity building in Western & Border Counties.
- **A Shared Agenda for Peace** - Led by Youth Action NI, this regional cross-border initiative fosters good relations in disadvantaged and polarised communities. Youth Link contributes by building partnerships with newcomer and migrant communities, engaging over 50 participants from migrant, asylum-seeking, and interfaith backgrounds in the first cohort.

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Trustees' Annual Report (Incorporating the Director's Report) *(continued)*

Year ended 31 March 2025

Achievements and performance *(continued)*

Strategic Aim 2 - Sustainable Quality Service Through Effective Leadership & Management

Youth Link's skilled and experienced staff team remains a key asset, with human resource matters reviewed regularly by Trustees. In 2024-2025, staffing increased to 17, and line management structures and organisational processes were restructured. Staff met regularly with line managers for support, supervision, and annual appraisals. Team and leadership meetings were held consistently, and a register of sessional workers was maintained, ensuring qualified personnel were available to deliver programmes. Ensuring adherence to current safeguarding policy and procedures with the regular update of policy. Staff are also regularly encourage to attend various conference and work on their continued personal and professional development.

Professional development for staff included:

- ILM Level 7 Certificate in Strategic Leadership & Management.
- First Aid Training.
- Podcasting/digital marketing.
- TQUK Level 3 Award in Education & Training / Level 4 IQA.
- CINI Designated Safeguarding Training.
- BA (Hons) Applied Theology (Youth & Community Work).
- Counselling training (Vital Connexions).
- Volunteer Now Safeguarding Training.
- OCNNI Assessor & Internal Quality Assurance Training.
- Great Britain Ireland Churches Together Sarajevo Reconciliation visit.
- Mastery foundation Leadership Training.
- NICVA Short Courses.
- Ulster University - Contemporary Conflict and Peace building strategies Short Course.

Financial resources and management are discussed and reviewed by Trustees regularly. Management accounts include income and expenditure reports (reviewed against budgets), cash summaries, cash flow reports, debtor and creditor reviews, and credit card expenditure. Trustees receive regular updates on fundraising efforts, restricted fund management, and compliance with reporting requirements.

The Annual Accounts for the year ending 31 March 2024 were approved at the General Meeting in September 2024. These comply with the Charities Act (NI) 2008, Companies Act 2006**,** and the Statement of Recommended Practice (FRS 102).

Following the resignation of the Finance Manager in November 2024, LC Accountancy Services provided interim support until the new Finance Officer was appointed in April 2025. Outsourced services from We Go Beyond HR and Computer Support Ireland contributed to efficiency and compliance.

Youth Link secured funding from:

- SEUPB PEACEPLUS projects.
- Education Authority - Regional Development and T:BUC programmes.
- Department of Foreign Affairs & Trade - Reconciliation Fund.
- Belfast City Council - Good Relations Fund.
- NI Community Relations Council.
- The Executive Office.
- The Irish American Partnership.
- Halifax.
- Member churches.

The Training & Resource Centre continues to be maintained to a high standard, with facilities reviewed regularly.

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Trustees' Annual Report (Incorporating the Director's Report) *(continued)*

Year ended 31 March 2025

Achievements and performance *(continued)*

A Buildings Manual and Maintenance Schedule are in place, alongside full health and safety risk assessments. ICT systems transitioned from server-based to cloud-based infrastructure. Insurance policies were renewed in March 2025.

The Risk Register was reviewed in June 2024 and approved by Council. Key risks include Governance & Management, Operational, Financial, People, and External factors, with managing change and funding identified as priorities. The strategic plan was reviewed in December 2024 and with Trustees highlighting the need to remain focus on core strategic aims with the strategic plan to be reviewed again at June 2025, boarding meeting.

In line with GDPR, relevant materials were disposed of during the year. The 'Register of Interests' for Trustees and staff was updated in April 2024. The 'Safeguarding Policy' and 'Adults at Risk of Harm & in Need of Protection Policy' were reviewed and approved in March 2025.

Written progress reports were presented at Council meetings in June and December 2024. Qualitative and quantitative reports were submitted to funders as required.

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Trustees' Annual Report (Incorporating the Director's Report) *(continued)*

Year ended 31 March 2025

Achievements and performance *(continued)*

Strategic Aim 3 - Raising the Profile of Faith-Based Collaborative Youth Work

Youth Link remains a distinctive example of churches uniting across traditions to serve communities in ways that reflect gospel values. In 2024-2025, we strengthened this collaborative witness through training, public engagement, and strategic partnerships. Collaboration with churches and Christian networks remained central, with training and capacity building delivered across all member denominations. Participation in events such as the Irish Council of Churches, Connect, Summer Madness, Autumn Soul, and local church gatherings was an important element of our outreach.

We secured two major SEUPB PEACEPLUS awards - Empower to Transform (E2T) and Shared Agenda for Peace - and built new connections with newcomer and migrant community groups. Funding from the Education Authority Regional Development Fund further supported staff and volunteer training in the churches and faith-based sector.

Our communications reach expanded through the Rank Foundation-funded Communications & Engagement Officer, the launch of the Wee Peace podcast, refreshed branding, new training resources, and an updated website. Engagement on social media increased, and the storytelling of good practice was highlighted.

Youth Link represented the faith-based youth sector at high-level forums including the Education Authority Regional Advisory Group, Department of Education - Youth Work Policy Review Forum, and the North South Education and Training Standards (NSETS), ensuring the sector's voice remained strong.

Robust Quality Assurance systems are vital to our evidence-based approach, informed by research and practice. The organisation continues to use **Upshot** software to track delivery against an Outcome-Based Accountability framework, ensuring transparency and clear impact reporting.

Looking Ahead - 2025-2028

Building on 2024-2025 progress, Youth Link will:

- Fully deliver SEUPB PEACEPLUS programmes (Empower 2 Transform and A Shared Agenda for Peace).
- Expand accredited and non-accredited training opportunities.
- Deepen partnerships with churches, community groups, and migrant/newcomer communities.
- Advocate for the faith-based youth sector at local, regional, and international levels.
- Maintain our distinctive inter-church collaboration model as a catalyst for reconciliation, leadership development, and peacebuilding.
- Enhance use of the Training & Resource Centre in the absence of the degree programme.

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Trustees' Annual Report (Incorporating the Director's Report) *(continued)*

Year ended 31 March 2025

Financial review

During the financial year ending 31 March 2025, Youth Link's incoming resources increased by £383,363, approximately 99%, represented by a decrease in unrestricted funds of approximately 17% and an increase in restricted funds of approximately 90%. Expenditure during the year increased by £298,160, approximately 55%, represented by a decrease in expenditure from unrestricted funds of £114,634 approximately 33%, and an increase expenditure from restricted funds of £412,794 approximately 209%.

During the year the following changes in income were noted:

- member church contributions increased by 2%;
- Course fees increased by 169% due to increased delivery of programmes to external organisations following the Covid-19 pandemic.
- Bank Interest received decreased by 4%.
- The Rental of Facilities charged to the degree programme decreased from £10,561 to £1,367 in 24/25.

Restricted funds held at year end equate to £94,957. Last year, total restricted funds held were £43,830, an overall increased of approximately 116%.

Investment powers and policy

The Trustees, having regard to the liquidity requirements of the charity, have kept available funds in an interest-bearing deposit account and seek to achieve a rate on deposit which matches or exceeds inflation measured by the retail prices index.

Reserves policy and going concern

The Executive Council has examined the charity's requirements for reserves in light of the main risks to the organisation. It has established a policy whereby the unrestricted funds not designated for a particular purpose or invested in tangible assets held by the charity should be between 3 to 6 months of expenditure.

The reserves are needed to meet the working capital requirements of the charity and the Executive Council are confident that at this level they would be able to continue the current activities of the charity in the event of a significant drop in funding.

As of 31 March 2025, the charity held total funds of £678,087. £94,957 are restricted funds, and £349,481 are funds that can only be realised by disposing of tangible fixed assets. The free unrestricted reserves of £233,649 represent 3 months running costs which is inside the target range. The Executive Council and management continue to work to secure additional unrestricted reserves and accept that this is a difficult challenge in the current economic climate.

Plans for future periods

Youth Link plans to continue with its activities as outlined above in the forthcoming years, subject to satisfactory funding arrangements.

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Year ended 31 March 2025

Trustees' responsibilities statement

The trustees, who are also directors for the purposes 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 charity trustees to prepare financial statements for each year which give a true and fair view of the state of affairs of the charitable company and the incoming resources and application of resources, including the income and expenditure, for that period.

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 applicable Charities SORP;
- make judgments and accounting estimates that are reasonable and prudent;
- prepare the financial statements on the going concern basis unless it is inappropriate to presume that the charity will continue in business.

The trustees are responsible for keeping adequate accounting records that are sufficient to show and explain the charity's transactions and 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

Each of the persons who is a trustee at the date of approval of this report confirms that:

- so far as they are aware, there is no relevant audit information of which the charity's auditor is unaware; and
- they have taken all steps that they ought to have taken as a trustee to make themselves aware of any relevant audit information and to establish that the charity's auditor is aware of that information.

Small company provisions

This report has been prepared in accordance with the provisions applicable to companies entitled to the small companies exemption.

Youth Link NI

Company Limited by Guarantee

Trustees' Annual Report (Incorporating the Director's Report) *(continued)*

Year ended 31 March 2025

The trustees' annual report was approved on 9 October 2025 and signed on behalf of the board of trustees by:



D McWall (Treasurer)
Trustee



G Gilmore (Chairperson)
Trustee

Youth Link NI

Company Limited by Guarantee

Independent Auditor's Report to the Members of Youth Link NI

Year ended 31 March 2025

Opinion

We have audited the financial statements of Youth Link NI (the 'charity') for the year ended 31 March 2025 which comprise the statement of financial activities (including income and expenditure account), statement of financial position, statement of cash flows and the related notes, including a summary of significant accounting policies. The financial reporting framework that has been applied in their preparation is applicable law and United Kingdom Accounting Standards, including FRS 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 charity's affairs as at 31 March 2025 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;
- 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 the provisions available for small entities, in the circumstances set out below, 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.

In common with many other organisations of our size and nature we use our auditors to prepare and submit returns to the tax authorities and assist with the preparation of the financial statements.

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 Link NI

Company Limited by Guarantee

Independent Auditor's Report to the Members of Youth Link NI *(continued)*

Year ended 31 March 2025

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. 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.

In connection with our audit of the financial statements, 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 audit or otherwise appears to be materially misstated. If we identify such material inconsistencies or apparent material misstatements, we are required to determine whether there is a material misstatement in the financial statements or a material misstatement of the other information. If, based on the work we have performed, we conclude that there is a material misstatement of this other information, we are required to report that fact.

We have nothing to report in this regard.

Opinions on other matters prescribed by the Companies Act 2006

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

- the information given in the trustees' report for the financial year for which the financial statements are prepared is consistent with the financial statements; and
- 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 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 directors' report and from the requirement to prepare a strategic report.

Youth Link NI

Company Limited by Guarantee

Independent Auditor's Report to the Members of Youth Link NI *(continued)*

Year ended 31 March 2025

Responsibilities of trustees

As explained more fully in the trustees' responsibilities statement, the trustees (who are also the directors for the purposes 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.

Our responsibility is to audit and express an opinion on the financial statements in accordance with applicable law and International Standards on Auditing (UK). Those standards require us to comply with the Financial Reporting Council's (FRC's) Ethical Standard for Auditors', in the circumstances set out in note 26 to the financial statements.

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 charity or to cease operations, or have no realistic alternative but to do so.

Youth Link NI

Company Limited by Guarantee

Independent Auditor's Report to the Members of Youth Link NI *(continued)*

Year ended 31 March 2025

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.

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

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

- the nature of the industry and sector, control environment and business performance including the design of the remuneration policies, key drivers for directors' remuneration, bonus levels and performance targets;
- 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 documentation of their policies and procedures relating to:
 - identifying, evaluating and complying with laws and regulations and whether management were aware of any instances of non-compliance;
 - detecting and responding to the risks of fraud and whether management have knowledge of any actual, suspected or alleged fraud;
 - the internal controls established to mitigate risks of fraud or non-compliance with laws and regulations.
- the matters discussed among the audit engagement team including significant component audit teams and relevant internal specialists, including tax and valuations specialists regarding how and where fraud might occur in the financial statements and any potential indicators of fraud.

As a result of these procedures, we considered the opportunities and incentives that may exist within the organisation for fraud and identified the greatest potential for fraud. 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 in operation, 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 ongoing compliance with the UK Companies Act and 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 for their ability to operate or to avoid a material penalty.

Youth Link NI

Company Limited by Guarantee

Independent Auditor's Report to the Members of Youth Link NI *(continued)*

Year ended 31 March 2025

As part of an audit in accordance with ISAs (UK), we exercise professional judgment and maintain professional scepticism throughout the audit. We also:

- Identify and assess the risks of material misstatement of the financial statements, whether due to fraud or error, design and perform audit procedures responsive to those risks, and obtain audit evidence that is sufficient and appropriate to provide a basis for our opinion. The risk of not detecting a material misstatement resulting from fraud is higher than for one resulting from error, as fraud may involve collusion, forgery, intentional omissions, misrepresentations, or the override of internal control.
- Obtain an understanding of internal control relevant to the audit in order to design audit procedures that are appropriate in the circumstances, but not for the purpose of expressing an opinion on the effectiveness of the internal control.
- Evaluate the appropriateness of accounting policies used and the reasonableness of accounting estimates and related disclosures made by the trustees.
- Conclude on the appropriateness of the trustees' use of the going concern basis of accounting and, based on the audit evidence obtained, whether a material uncertainty exists related to events or conditions that may cast significant doubt on the charity's ability to continue as a going concern. If we conclude that a material uncertainty exists, we are required to draw attention in our auditor's report to the related disclosures in the financial statements or, if such disclosures are inadequate, to modify our opinion. Our conclusions are based on the audit evidence obtained up to the date of our auditor's report. However, future events or conditions may cause the charity to cease to continue as a going concern.
- Evaluate the overall presentation, structure and content of the financial statements, including the disclosures, and whether the financial statements represent the underlying transactions and events in a manner that achieves fair presentation.

Youth Link NI

Company Limited by Guarantee

Independent Auditor's Report to the Members of Youth Link NI *(continued)*

Year ended 31 March 2025

We communicate with those charged with governance regarding, among other matters, the planned scope and timing of the audit and significant audit findings, including any significant deficiencies in internal control that we identify during our audit.

Use of our report

This report is made solely to the charity's members, as a body, in accordance with Chapter 3 of Part 16 of the Companies Act 2006. Our audit work has been undertaken so that we might state to the charity'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 charity and the charity's members as a body, for our audit work, for this report, or for the opinions we have formed.



Conor Dolan FCA (Senior Statutory Auditor)

For and on behalf of
Finegan Gibson Ltd
Chartered accountants & statutory auditor
Causeway Tower
9 James Street South
Belfast
BT2 8DN

9 October 2025

Youth Link NI

Company Limited by Guarantee

Statement of Financial Activities (including income and expenditure account)

Year ended 31 March 2025

		Unrestricted funds	2025 Restricted funds	Total funds	2024 Total funds
	Note	£	£	£	£
Income and endowments					
Donations and legacies	5	507	–	507	941
Charitable activities	6	100,948	661,136	762,084	371,730
Other trading activities	7	1,367	–	1,367	10,561
Investment income	8	3,186	–	3,186	3,325
Other income	9	4,842	–	4,842	133
Total income		<u>110,850</u>	<u>661,136</u>	<u>771,986</u>	<u>386,690</u>
Expenditure					
Expenditure on charitable activities	10	232,169	610,009	842,178	544,018
Total expenditure		<u>232,169</u>	<u>610,009</u>	<u>842,178</u>	<u>544,018</u>
Net expenditure and net movement in funds		<u>(121,319)</u>	<u>51,127</u>	<u>(70,192)</u>	<u>(157,328)</u>
Reconciliation of funds					
Total funds brought forward		704,449	43,830	748,279	905,607
Total funds carried forward		<u>583,130</u>	<u>94,957</u>	<u>678,087</u>	<u>748,279</u>

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

The notes on pages 27 to 38 form part of these financial statements.

Youth Link NI

Company Limited by Guarantee

Statement of Financial Position

31 March 2025

	Note	2025 £	2024 £
Fixed assets			
Tangible fixed assets	15	349,481	415,775
Current assets			
Debtors	16	134,134	80,054
Cash at bank and in hand		221,163	280,427
		<u>355,297</u>	<u>360,481</u>
Creditors: amounts falling due within one year	17	<u>26,691</u>	<u>27,977</u>
Net current assets		<u>328,606</u>	<u>332,504</u>
Total assets less current liabilities		<u>678,087</u>	<u>748,279</u>
Net assets		<u>678,087</u>	<u>748,279</u>
Funds of the charity			
Restricted funds		94,957	43,830
Unrestricted funds		583,130	704,449
Total charity funds	20	<u>678,087</u>	<u>748,279</u>

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

These financial statements were approved by the board of trustees and authorised for issue on 9 October 2025, and are signed on behalf of the board by:



D McWall (Treasurer)
Trustee



G Gilmore (Chairperson)
Trustee

The notes on pages 27 to 38 form part of these financial statements.

Youth Link NI

Company Limited by Guarantee

Statement of Cash Flows

Year ended 31 March 2025

	2025 £	2024 £
Cash flows from operating activities		
Net expenditure	(70,192)	(157,328)
<i>Adjustments for:</i>		
Depreciation of tangible fixed assets	76,909	74,854
Other interest receivable and similar income	(3,186)	(3,325)
Interest payable and similar charges	316	326
Accrued expenses	1,795	–
<i>Changes in:</i>		
Trade and other debtors	(54,080)	163,271
Trade and other creditors	(3,081)	(15,521)
Cash generated from operations	(51,519)	62,277
Interest paid	(316)	(326)
Interest received	3,186	3,325
Net cash (used in)/from operating activities	<u>(48,649)</u>	<u>65,276</u>
Cash flows from investing activities		
Purchase of tangible assets	(10,615)	–
Net cash used in investing activities	<u>(10,615)</u>	<u>–</u>
Net (decrease)/increase in cash and cash equivalents	(59,264)	65,276
Cash and cash equivalents at beginning of year	<u>280,427</u>	<u>215,151</u>
Cash and cash equivalents at end of year	<u>221,163</u>	<u>280,427</u>

The notes on pages 27 to 38 form part of these financial statements.

Youth Link NI

Company Limited by Guarantee

Notes to the Financial Statements

Year ended 31 March 2025

1. General information

The charity is a public benefit entity and a private company limited by guarantee, registered in Northern Ireland and a registered charity in Northern Ireland. The address of the registered office is Farset Enterprise Park, 638 Springfield Road, Belfast, BT12 7DY, Northern Ireland.

2. Statement of compliance

These financial statements have been prepared in compliance with FRS 102, 'The Financial Reporting Standard applicable in the UK and the Republic of Ireland', the 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) (Charities SORP (FRS 102)) and the Charities Act (Northern Ireland) 2008.

Youth Link NI meets the definition of a public benefit entity under FRS 102

3. Accounting policies

Basis of preparation

The financial statements have been prepared on the historical cost basis, as modified by the revaluation of certain financial assets and liabilities and investment properties measured at fair value through income or expenditure.

The financial statements are prepared in sterling, which is the functional currency of the entity.

Going concern

There are no material uncertainties about the charity's ability to continue.

Judgements and key sources of estimation uncertainty

The preparation of the financial statements requires management to make judgements, estimates and assumptions that affect the amounts reported. These estimates and judgements are continually reviewed and are based on experience and other factors, including expectations of future events that are believed to be reasonable under the circumstances.

Fund accounting

Unrestricted funds are available for use at the discretion of the trustees to further any of the charity's purposes.

Designated funds are unrestricted funds earmarked by the trustees for particular future project or commitment.

Restricted funds are subjected to restrictions on their expenditure declared by the donor or through the terms of an appeal, and fall into one of two sub-classes: restricted income funds or endowment funds.

Youth Link NI

Company Limited by Guarantee

Notes to the Financial Statements *(continued)*

Year ended 31 March 2025

3. Accounting policies *(continued)*

Incoming resources

All incoming resources are included in the statement of financial activities when entitlement has passed to the charity; it is probable that the economic benefits associated with the transaction will flow to the charity and the amount can be reliably measured. The following specific policies are applied to particular categories of income:

- income from donations or grants is recognised when there is evidence of entitlement to the gift, receipt is probable and its amount can be measured reliably.
- legacy income is recognised when receipt is probable and entitlement is established.
- income from donated goods is measured at the fair value of the goods unless this is impractical to measure reliably, in which case the value is derived from the cost to the donor or the estimated resale value. Donated facilities and services are recognised in the accounts when received if the value can be reliably measured. No amounts are included for the contribution of general volunteers.
- income from contracts for the supply of services is recognised with the delivery of the contracted service. This is classified as unrestricted funds unless there is a contractual requirement for it to be spent on a particular purpose and returned if unspent, in which case it may be regarded as restricted.

Resources expended

Expenditure is recognised on an accruals basis as a liability is incurred. Expenditure includes any VAT which cannot be fully recovered, and is classified under headings of the statement of financial activities to which it relates:

- expenditure on raising funds includes the costs of all fundraising activities, events, non-charitable trading activities, and the sale of donated goods.
- expenditure on charitable activities includes all costs incurred by a charity in undertaking activities that further its charitable aims for the benefit of its beneficiaries, including those support costs and costs relating to the governance of the charity apportioned to charitable activities.
- other expenditure includes all expenditure that is neither related to raising funds for the charity nor part of its expenditure on charitable activities.

All costs are allocated to expenditure categories reflecting the use of the resource. Direct costs attributable to a single activity are allocated directly to that activity. Shared costs are apportioned between the activities they contribute to on a reasonable, justifiable and consistent basis.

Tangible assets

Tangible assets are initially recorded at cost, and subsequently stated at cost less any accumulated depreciation and impairment losses. Any tangible assets carried at revalued amounts are recorded at the fair value at the date of revaluation less any subsequent accumulated depreciation and subsequent accumulated impairment losses.

Youth Link NI

Company Limited by Guarantee

Notes to the Financial Statements *(continued)*

Year ended 31 March 2025

3. Accounting policies *(continued)*

Tangible assets *(continued)*

An increase in the carrying amount of an asset as a result of a revaluation, is recognised in other recognised gains and losses, unless it reverses a charge for impairment that has previously been recognised as expenditure within the statement of financial activities. A decrease in the carrying amount of an asset as a result of revaluation, is recognised in other recognised gains and losses, except to which it offsets any previous revaluation gain, in which case the loss is shown within other recognised gains and losses on the statement of financial activities.

Depreciation

Depreciation is calculated so as to write off the cost or valuation of an asset, less its residual value, over the useful economic life of that asset as follows:

Freehold property	-	Straight line over 20 years
Fixtures and fittings	-	15% straight line
Equipment	-	33% straight line

Impairment of fixed assets

A review for indicators of impairment is carried out at each reporting date, with the recoverable amount being estimated where such indicators exist. Where the carrying value exceeds the recoverable amount, the asset is impaired accordingly. Prior impairments are also reviewed for possible reversal at each reporting date.

For the purposes of impairment testing, when it is not possible to estimate the recoverable amount of an individual asset, an estimate is made of the recoverable amount of the cash-generating unit to which the asset belongs. The cash-generating unit is the smallest identifiable group of assets that includes the asset and generates cash inflows that largely independent of the cash inflows from other assets or groups of assets.

For impairment testing of goodwill, the goodwill acquired in a business combination is, from the acquisition date, allocated to each of the cash-generating units that are expected to benefit from the synergies of the combination, irrespective of whether other assets or liabilities of the charity are assigned to those units.

Defined contribution plans

Contributions to defined contribution plans are recognised as an expense in the period in which the related service is provided. Prepaid contributions are recognised as an asset to the extent that the prepayment will lead to a reduction in future payments or a cash refund.

When contributions are not expected to be settled wholly within 12 months of the end of the reporting date in which the employees render the related service, the liability is measured on a discounted present value basis. The unwinding of the discount is recognised as an expense in the period in which it arises.

Youth Link NI

Company Limited by Guarantee

Notes to the Financial Statements *(continued)*

Year ended 31 March 2025

4. Limited by guarantee

Each of the members of the company has guaranteed to contribute to the assets of the company in the event of the same being wound up to the extent of £1.

5. Donations and legacies

	Unrestricted Funds £	Total Funds 2025 £	Unrestricted Funds £	Total Funds 2024 £
Donations				
Donations	507	507	941	941

6. Charitable activities

	Unrestricted Funds £	Restricted Funds £	Total Funds 2025 £
The Methodist Church in Ireland	11,988	–	11,988
The Presbyterian Church in Ireland	11,988	–	11,988
The Church of Ireland	11,988	–	11,988
Armagh Diocesan Youth Council	4,795	–	4,795
Diocese of Derry	4,795	–	4,795
Down & Connor Diocesan Trust	9,589	–	9,589
Clougher Diocesan Office	1,199	–	1,199
Kilmore Diocese	1,199	–	1,199
Diocese of Dromore	2,397	–	2,397
Education Authority	–	7,500	7,500
Degree Programme	17,189	–	17,189
Belfast City Council	–	4,266	4,266
Halifax Foundation for Northern Ireland	–	–	–
The Rank Foundation	–	16,222	16,222
SEUPB	–	393,090	393,090
Education Authority - Regional Development Funding	–	71,926	71,926
Course fees	15,993	–	15,993
Department of Foreign Affairs & Trade - Reconciliation Fund	–	48,368	48,368
NI Community Relations Council	–	52,058	52,058
Irish American Partnership	7,828	–	7,828
The Executive Office	–	54,000	54,000
Education Authority - Youth Action	–	13,706	13,706
	<u>100,948</u>	<u>661,136</u>	<u>762,084</u>

Youth Link NI

Company Limited by Guarantee

Notes to the Financial Statements *(continued)*

Year ended 31 March 2025

6. Charitable activities *(continued)*

	Unrestricted Funds £	Restricted Funds £	Total Funds 2024 £
The Methodist Church in Ireland	11,753	–	11,753
The Presbyterian Church in Ireland	11,753	–	11,753
The Church of Ireland	11,753	–	11,753
Armagh Diocesan Youth Council	4,701	–	4,701
Diocese of Derry	4,701	–	4,701
Down & Connor Diocesan Trust	9,401	–	9,401
Clougher Diocesan Office	1,175	–	1,175
Kilmore Diocese	1,175	–	1,175
Diocese of Dromore	2,350	–	2,350
Education Authority	–	7,500	7,500
Degree Programme	52,327	–	52,327
Belfast City Council	–	–	–
Halifax Foundation for Northern Ireland	–	7,000	7,000
The Rank Foundation	–	29,615	29,615
SEUPB	–	10,098	10,098
Education Authority - Regional Development Funding	–	–	–
Course fees	30,593	–	30,593
Department of Foreign Affairs & Trade - Reconciliation Fund	–	56,984	56,984
NI Community Relations Council	–	51,125	51,125
Irish American Partnership	7,922	–	7,922
The Executive Office	–	59,804	59,804
Education Authority - Youth Action	–	–	–
	<u>149,604</u>	<u>222,126</u>	<u>371,730</u>

7. Other trading activities

	Unrestricted Funds £	Total Funds 2025 £	Unrestricted Funds £	Total Funds 2024 £
Rental of facilities	<u>1,367</u>	<u>1,367</u>	<u>10,561</u>	<u>10,561</u>

8. Investment income

	Unrestricted Funds £	Total Funds 2025 £	Unrestricted Funds £	Total Funds 2024 £
Bank interest	<u>3,186</u>	<u>3,186</u>	<u>3,325</u>	<u>3,325</u>

Youth Link NI

Company Limited by Guarantee

Notes to the Financial Statements *(continued)*

Year ended 31 March 2025

9. Other income

	Unrestricted Funds	Total Funds 2025	Unrestricted Funds	Total Funds 2024
	£	£	£	£
Other income	4,842	4,842	133	133

10. Expenditure on charitable activities by activity type

	Activities undertaken directly	Support costs	Total funds 2025	Total fund 2024
	£	£	£	£
Youth Work & Ministry	702,637	126,437	829,074	534,834
Governance costs	–	13,104	13,104	9,184
	<u>702,637</u>	<u>139,541</u>	<u>842,178</u>	<u>544,018</u>

11. Analysis of support costs

	Youth Work & Ministry	Total 2025	Total 2024
	£	£	£
Staff costs	6,556	6,556	6,451
Premises	100,165	100,165	97,903
Communications and IT	14,039	14,039	10,936
General office	5,677	5,677	5,934
Governance costs	13,104	13,104	9,184
	<u>139,541</u>	<u>139,541</u>	<u>130,408</u>

12. Net expenditure

Net expenditure is stated after charging/(crediting):

	2025	2024
	£	£
Depreciation of tangible fixed assets	76,909	74,854
Fees payable for the audit of the financial statements	9,982	5,210

13. Staff costs

The total staff costs and employee benefits for the reporting period are analysed as follows:

	2025	2024
	£	£
Wages and salaries	452,388	259,103
Social security costs	35,656	19,019
Employer contributions to pension plans	40,748	23,320
	<u>528,792</u>	<u>301,442</u>

Youth Link NI

Company Limited by Guarantee

Notes to the Financial Statements *(continued)*

Year ended 31 March 2025

13. Staff costs *(continued)*

The average head count of employees during the year was 17 (2024: 9).

No employee received employee benefits of more than £60,000 during the year (2024: Nil).

Key Management Personnel

Key management personnel include all persons that have authority and responsibility for planning, directing and controlling the activities of the charity. The total compensation paid to key management personnel for services provided to the charity was £132,479 (2024:£146,928).

14. Trustee remuneration and expenses

The charity trustees were not paid or received any other benefits from employment with the Charity in the year (2024: £NIL). No Trustees were reimbursed travel expenses during the year.(2024:£NIL). During the year trustees received payment for professional or other services supplied to the charity totalling £1,160 (2024: 1 trustee - £1,694).

15. Tangible fixed assets

	Freehold property £	Fixtures and fittings £	Equipment £	Total £
Cost				
At 1 April 2024	1,450,768	91,356	50,759	1,592,883
Additions	–	400	10,215	10,615
Disposals	–	–	(6,758)	(6,758)
At 31 March 2025	<u>1,450,768</u>	<u>91,756</u>	<u>54,216</u>	<u>1,596,740</u>
Depreciation				
At 1 April 2024	1,036,962	90,195	49,951	1,177,108
Charge for the year	72,538	377	3,994	76,909
Disposals	–	–	(6,758)	(6,758)
At 31 March 2025	<u>1,109,500</u>	<u>90,572</u>	<u>47,187</u>	<u>1,247,259</u>
Carrying amount				
At 31 March 2025	<u>341,268</u>	<u>1,184</u>	<u>7,029</u>	<u>349,481</u>
At 31 March 2024	<u>413,806</u>	<u>1,161</u>	<u>808</u>	<u>415,775</u>

Youth Link NI

Company Limited by Guarantee

Notes to the Financial Statements *(continued)*

Year ended 31 March 2025

16. Debtors

	2025	2024
	£	£
Trade debtors	6,187	10,836
Prepayments and accrued income	6,181	20,075
Other debtors	121,766	49,143
	<u>134,134</u>	<u>80,054</u>

17. Creditors: amounts falling due within one year

	2025	2024
	£	£
Trade creditors	11,781	1,528
Accruals and deferred income	9,814	23,452
Social security and other taxes	22	–
Other creditors	5,074	2,997
	<u>26,691</u>	<u>27,977</u>

18. Deferred income

	2025	2024
	£	£
At 1 April 2024	15,433	32,363
Amount released to income	(15,433)	(32,363)
Amount deferred in year	–	15,433
At 31 March 2025	<u>–</u>	<u>15,433</u>

19. Pensions and other post retirement benefits

Defined contribution plans

The amount recognised in income or expenditure as an expense in relation to defined contribution plans was £40,748 (2024: £23,320).

Youth Link NI

Company Limited by Guarantee

Notes to the Financial Statements *(continued)*

Year ended 31 March 2025

20. Analysis of charitable funds

Unrestricted funds

	At 1 April 2024 £	Income £	Expenditure £	Transfers £	At 31 March 2025 £
General Funds	<u>704,449</u>	<u>110,850</u>	<u>(232,169)</u>	<u>—</u>	<u>583,130</u>

	At 1 April 2023 £	Income £	Expenditure £	Transfers £	At 31 March 2024 £
General Funds	<u>885,993</u>	<u>164,564</u>	<u>(346,426)</u>	<u>318</u>	<u>704,449</u>

Youth Link NI

Company Limited by Guarantee

Notes to the Financial Statements *(continued)*

Year ended 31 March 2025

20. Analysis of charitable funds *(continued)*

Restricted funds

	At 1 April 2024 £	Income £	Expenditure £	Transfers £	At 31 March 2025 £
Department of Foreign Affairs & Trade - Reconciliation Fund	18,406	48,368	(18,656)	–	48,118
SEUPB E2T	–	393,090	(355,840)	–	37,250
Education Authority - T:BUC Summer Camps Programme	–	7,500	(7,468)	–	32
Education Authority - Regional Development Fund	–	85,632	(85,632)	–	–
Halifax Foundation for Northern Ireland	7,000	–	(7,000)	–	–
Irish Youth Foundation	–	–	–	–	–
NI Community Relations Council - Core Funding Programme	–	52,058	(52,058)	–	–
The Rank Foundation	18,343	16,222	(25,008)	–	9,557
Belfast City Council - Good Relations Grant	–	4,266	(4,266)	–	–
The Executive Office	81	54,000	(54,081)	–	–
	<u>43,830</u>	<u>661,136</u>	<u>(610,009)</u>	<u>–</u>	<u>94,957</u>
	At 1 April 2023 £	Income £	Expenditure £	Transfers £	At 31 March 2024 £
Department of Foreign Affairs & Trade - Reconciliation Fund	–	56,984	(38,578)	–	18,406
SEUPB E2T	–	10,098	(10,098)	–	–
Education Authority - T:BUC Summer Camps Programme	–	7,500	(7,500)	–	–
Education Authority - Regional Development Fund	–	–	–	–	–
Halifax Foundation for Northern Ireland	–	7,000	–	–	7,000
Irish Youth Foundation	500	–	(500)	–	–
NI Community Relations Council - Core Funding Programme	–	51,125	(51,125)	–	–
The Rank Foundation	18,157	29,615	(29,429)	–	18,343
Belfast City Council - Good Relations Grant	957	–	(957)	–	–
The Executive Office	–	59,804	(59,405)	(318)	81
	<u>19,614</u>	<u>222,126</u>	<u>(197,592)</u>	<u>(318)</u>	<u>43,830</u>

Youth Link NI

Company Limited by Guarantee

Notes to the Financial Statements *(continued)*

Year ended 31 March 2025

20. Analysis of charitable funds *(continued)*

Department of Foreign Affairs & Trade - Reconciliation Fund: Beyond the walls - education project and development of resource. Training the next generation of peacebuilders

Special EU Programmes Body (SEUPB) 3.2 PEACEPLUS Youth Programme -EMPOWER 2 TRANSFORM: E2T is a regional partnership youth project with YMCA Ireland, Youth Link NI, Youth Initiatives and Mencap NI

Education Authority - T:BUC Camp Programme: North Belfast

Education Authority - Regional development Funding: Part-time and Volunteer Youth Worker Staff Development within the Faith Based sector on a cross-community basis.

Halifax Foundation: Youth Work Leadership and Community Relations Accredited Training and Residential

Irish Youth Foundation: Youth Work Practice Accreditation Programme.

Community Relations Council - Core Funding Programme: Educating & mobilising young people towards the common good and exploring their visions of the future in a way that enables young people to live in a plural non-violent and integrated future that helps society to move towards a positive peace, and a sense of global awareness and citizenship. Research and Curriculum Development of resources and Community relations management across organisation.

Rank Foundation: The Start Programme helping voluntary organisation to raise their profile in the sector through communications, engagement and staff development.

Belfast City Council Good Relations Grant: Leadership Development and Peer Mentoring along Forth Meadow greenway project.

The Executive Office Central Good Relations Funding Programme: The Next Generation of Peace Builders Project.

21. Analysis of net assets between funds

	Unrestricted Funds £	Restricted Funds £	Total Funds 2025 £
Tangible fixed assets	349,481	–	349,481
Current assets	255,244	100,053	355,297
Creditors less than 1 year	(21,595)	(5,096)	(26,691)
Net assets	583,130	94,957	678,087

	Unrestricted Funds £	Restricted Funds £	Total Funds 2024 £
Tangible fixed assets	415,775	–	415,775
Current assets	311,523	48,958	360,481
Creditors less than 1 year	(22,849)	(5,128)	(27,977)
Net assets	704,449	43,830	748,279

Youth Link NI

Company Limited by Guarantee

Notes to the Financial Statements *(continued)*

Year ended 31 March 2025

22. Taxation

The Company is a registered charity, and as such is entitled to tax exemptions on income and profits in furtherance of the charity's primary objectives.

23. Analysis of changes in net debt

	At 1 Apr 2024	Cash flows	At 31 Mar 2025
	£	£	£
Cash at bank and in hand	<u>280,427</u>	<u>(59,264)</u>	<u>221,163</u>

24. Contingencies

A contingent liability exists to repay grants and funds received should certain conditions not be fulfilled by the charity. In the opinion of the Trustees, the terms of the Letters of Offer have been, or will be, complied with and no liability is expected.

Youth Link NI received further funding from the Department of Education towards the redevelopment of the property at 638 Springfield Road, Belfast. Accordingly, on the 8th September 2010 the Department of Education registered a legal charge over these premises. In the event that Youth Link NI does not comply with the conditions of the Letter of Offer, are forced to sell the building or Youth Link NI winds up, a sum would be payable to the Department by Youth Link NI which the Department considers equitable. This charge was set up for a 22 year period and will therefore expire in 2032. In addition, the Department of Education require that no alteration, amendment or addition to the Memorandum & Articles of Association of the Company shall be made without the prior written consent of the Department and in the event of such alternation, amendment or addition being made without the Department's prior written consent, the Company shall, if so required, repay to the Department the grant or such part thereof as the Department may lawfully require.

25. Related parties

During the year the charity did not enter into any transactions with a related party other than those disclosed in note 14. No amounts were outstanding at 31st March 2025. All transactions were conducted on normal commercial terms and negotiated on an arm's length basis, in line with the policies and procedures of the charity.

26. Ethical standards

In common with many other businesses of our size and nature we use our auditors to prepare and submit returns to the tax authorities and assist with the preparation of the financial statements.

Youth Link NI
Company Limited by Guarantee
Management Information
Year ended 31 March 2025

The following pages do not form part of the financial statements.

Youth Link NI

Company Limited by Guarantee

Detailed Statement of Financial Activities

Year ended 31 March 2025

	2025	2024
	£	£
Income and endowments		
Donations and legacies		
Donations	507	941
	<u> </u>	<u> </u>
Charitable activities		
The Methodist Church in Ireland	11,988	11,753
The Presbyterian Church in Ireland	11,988	11,753
The Church of Ireland	11,988	11,753
Armagh Diocesan Youth Council	4,795	4,701
Diocese of Derry	4,795	4,701
Down & Connor Diocesan Trust	9,589	9,401
Clougher Diocesan Office	1,199	1,175
Kilmore Diocese	1,199	1,175
Diocese of Dromore	2,397	2,350
Education Authority	7,500	7,500
Degree Programme	17,189	52,327
Belfast City Council	4,266	–
Halifax Foundation for Northern Ireland	–	7,000
The Rank Foundation	16,222	29,615
SEUPB	393,090	10,098
Education Authority - Regional Development Funding	71,926	–
Course fees	15,993	30,593
Department of Foreign Affairs & Trade - Reconciliation Fund	48,368	56,984
NI Community Relations Council	52,058	51,125
Irish American Partnership	7,828	7,922
The Executive Office	54,000	59,804
Education Authority - Youth Action	13,706	–
	<u>762,084</u>	<u>371,730</u>
Other trading activities		
Rental of facilities	1,367	10,561
	<u> </u>	<u> </u>
Investment income		
Bank interest	3,186	3,325
	<u> </u>	<u> </u>
Other income		
Other income	4,842	133
	<u> </u>	<u> </u>
Total income	<u>771,986</u>	<u>386,690</u>

Youth Link NI

Company Limited by Guarantee

Notes to the Detailed Statement of Financial Activities

Year ended 31 March 2025

	2025 £	2024 £
Expenditure on charitable activities		
Youth Work & Ministry		
<i>Activities undertaken directly</i>		
Wages and salaries	446,428	253,185
Employer's NIC	35,656	19,019
Pension costs	40,152	22,787
DFA Annual Reconciliation Fund	8,836	2,322
SEUPB-Empower to Transform	22,912	15
Irish American Partnership	6,892	7,987
OCN Registration Costs	12,780	5,219
EA-Regional Development Funding (Youth Action)	1,144	–
The Halifax Foundation Programme Costs	4,260	–
EA-Regional Development Funding (Youth Initiatives)	33,413	–
SEUPB ASAP Project Expenditure	89	–
Community Relations programmes	12,057	16,809
Youth work programmes	4,266	–
Degree programme	22,527	55,410
TBUC Camp	8,778	5,889
Recruitment	540	540
Staff development	7,063	3,184
Tutor Costs	18,372	15,883
Travel expenses	16,472	5,361
Staff Meetings	–	834
	<u>702,637</u>	<u>414,444</u>
<i>Support costs</i>		
Wages and salaries	5,960	5,918
Pension costs	596	533
Light and heat	10,181	9,115
Repairs and maintenance	7,592	8,301
Insurance	5,483	5,633
Telephone	4,483	2,061
Depreciation	76,909	74,854
Printing, postage and stationery	3,972	3,119
Sundry costs	1,705	1,981
IT and website costs	9,556	8,875
	<u>126,437</u>	<u>120,390</u>
Governance costs		
Auditor Remuneration	9,982	5,210
Legal and Professional Fees	2,756	3,492
Governance costs - other finance costs	316	326
Management Committee Costs	50	156
	<u>13,104</u>	<u>9,184</u>
Expenditure on charitable activities	<u>842,178</u>	<u>544,018</u>
Net expenditure	<u>70,192</u>	<u>157,328</u>

Youth Link NI

Northern Ireland - Charity number 103369

Accounts

Youth Link NI

Company Limited by Guarantee

Statement of Financial Activities (Including income and expenditure account)

Year ended 31 March 2024

		2024	2023		
	Unrestricted funds	Restricted funds	Total funds		
Note	£	£	£		
Income and endowments					
Donations and legacies	5	941	–	941	1,853
Charitable activities	6	149,604	222,126	371,730	572,924
Other trading activities	7	10,561	–	10,561	16,151
Investment income	8	3,325	–	3,325	1,932
Other income	9	133	–	133	4,699
Total income		<u>164,564</u>	<u>222,126</u>	<u>386,690</u>	<u>597,559</u>
Expenditure					
Expenditure on charitable activities	10	346,426	197,592	544,018	757,681
Total expenditure		<u>346,426</u>	<u>197,592</u>	<u>544,018</u>	<u>757,681</u>
Net expenditure		<u>(181,862)</u>	<u>24,534</u>	<u>(157,328)</u>	<u>(160,122)</u>
Transfers between funds		318	(318)	–	–
Net movement in funds		<u>(181,544)</u>	<u>24,216</u>	<u>(157,328)</u>	<u>(160,122)</u>
Reconciliation of funds					
Total funds brought forward		885,993	19,614	905,607	1,065,729
Total funds carried forward		<u>704,449</u>	<u>43,830</u>	<u>748,279</u>	<u>905,607</u>

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

Youth Link NI
Company Limited by Guarantee
Statement of Financial Position
31 March 2024

	Note	2024 £	2023 £
Fixed assets			
Tangible fixed assets	15	415,775	490,629
Current assets			
Debtors	16	80,054	243,325
Cash at bank and in hand		<u>280,427</u>	<u>215,151</u>
		360,481	458,476
Creditors: amounts falling due within one year	17	<u>27,977</u>	<u>43,498</u>
Net current assets		<u>332,502</u>	<u>414,978</u>
Total assets less current liabilities		<u>748,279</u>	<u>905,607</u>
Net assets		<u>748,279</u>	<u>905,607</u>
Funds of the charity			
Restricted funds		43,830	19,614
Unrestricted funds		<u>704,449</u>	<u>885,993</u>
Total charity funds	20	<u>748,279</u>	<u>905,607</u>

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

These financial statements were approved by the board of trustees and authorised for issue on 17 September 2024, and are signed on behalf of the board by:



D McWall (Treasurer)
Trustee



S Henry (Chairperson)
Trustee

Youth Link NI
Company Limited by Guarantee

Statement of Cash Flows

Year ended 31 March 2024

	2024	2023
	£	£
Cash flows from operating activities		
Net expenditure	(157,328)	(160,122)
<i>Adjustments for:</i>		
Depreciation of tangible fixed assets	74,854	77,412
Other interest receivable and similar income	(3,325)	(1,932)
Interest payable and similar charges	326	565
<i>Changes in:</i>		
Trade and other debtors	163,271	55,859
Trade and other creditors	(15,521)	(166,866)
Cash generated from operations	62,277	(195,084)
Interest paid	(326)	(565)
Interest received	3,325	1,932
Net cash (used in)/from operating activities	<u>(65,276)</u>	<u>(193,717)</u>
Cash flows from investing activities		
Purchase of tangible assets	<u>(0)</u>	<u>(1,423)</u>
Net cash used in investing activities	<u>(0)</u>	<u>(1,423)</u>
Net (decrease)/increase in cash and cash equivalents	65,276	(195,140)
Cash and cash equivalents at beginning of year	<u>215,151</u>	<u>410,291</u>
Cash and cash equivalents at end of year	<u>280,427</u>	<u>215,151</u>

Youth Link NI

Company Limited by Guarantee

Notes to the Financial Statements

Year ended 31 March 2024

1. General information

The charity is a public benefit entity and a private company limited by guarantee, registered in Northern Ireland and a registered charity in Northern Ireland. The address of the registered office is Farset Enterprise Park, 638 Springfield Road, Belfast, BT12 7DY, Northern Ireland.

2. Statement of compliance

These financial statements have been prepared in compliance with FRS 102, 'The Financial Reporting Standard applicable in the UK and the Republic of Ireland', the 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) (Charities SORP (FRS 102)) and the Charities Act (Northern Ireland) 2008.

Youth Link NI meets the definition of a public benefit entity under FRS 102

3. Accounting policies

Basis of preparation

The financial statements have been prepared on the historical cost basis, as modified by the revaluation of certain financial assets and liabilities and investment properties measured at fair value through income or expenditure.

The financial statements are prepared in sterling, which is the functional currency of the entity.

Going concern

There are no material uncertainties about the charity's ability to continue.

Judgements and key sources of estimation uncertainty

The preparation of the financial statements requires management to make judgements, estimates and assumptions that affect the amounts reported. These estimates and judgements are continually reviewed and are based on experience and other factors, including expectations of future events that are believed to be reasonable under the circumstances.

Fund accounting

Unrestricted funds are available for use at the discretion of the trustees to further any of the charity's purposes.

Designated funds are unrestricted funds earmarked by the trustees for particular future project or commitment.

Restricted funds are subjected to restrictions on their expenditure declared by the donor or through the terms of an appeal and fall into one of two sub-classes: restricted income funds or endowment funds.

Youth Link NI

Company Limited by Guarantee

Notes to the Financial Statements *(continued)*

Year ended 31 March 2024

3. Accounting policies *(continued)*

Incoming resources

All incoming resources are included in the statement of financial activities when entitlement has passed to the charity; it is probable that the economic benefits associated with the transaction will flow to the charity and the amount can be reliably measured. The following specific policies are applied to particular categories of income:

- income from donations or grants is recognised when there is evidence of entitlement to the gift, receipt is probable, and its amount can be measured reliably.
- legacy income is recognised when receipt is probable, and entitlement is established.
- income from donated goods is measured at the fair value of the goods unless this is impractical to measure reliably, in which case the value is derived from the cost to the donor or the estimated resale value. Donated facilities and services are recognised in the accounts when received if the value can be reliably measured. No amounts are included for the contribution of general volunteers.
- income from contracts for the supply of services is recognised with the delivery of the contracted service. This is classified as unrestricted funds unless there is a contractual requirement for it to be spent on a particular purpose and returned if unspent, in which case it may be regarded as restricted.

Resources expended.

Expenditure is recognised on an accruals basis as a liability is incurred. Expenditure includes any VAT which cannot be fully recovered, and is classified under headings of the statement of financial activities to which it relates:

- expenditure on raising funds includes the costs of all fundraising activities, events, non-charitable trading activities, and the sale of donated goods.
- expenditure on charitable activities includes all costs incurred by a charity in undertaking activities that further its charitable aims for the benefit of its beneficiaries, including those support costs and costs relating to the governance of the charity apportioned to charitable activities.
- other expenditure includes all expenditure that is neither related to raising funds for the charity nor part of its expenditure on charitable activities.

All costs are allocated to expenditure categories reflecting the use of the resource. Direct costs attributable to a single activity are allocated directly to that activity. Shared costs are apportioned between the activities they contribute to on a reasonable, justifiable, and consistent basis.

Tangible assets

Tangible assets are initially recorded at cost, and subsequently stated at cost less any accumulated depreciation and impairment losses. Any tangible assets carried at revalued amounts are recorded at the fair value at the date of revaluation less any subsequent accumulated depreciation and subsequent accumulated impairment losses.

Youth Link NI

Company Limited by Guarantee

Notes to the Financial Statements *(continued)*

Year ended 31 March 2024

3. Accounting policies *(continued)*

Tangible assets *(continued)*

An increase in the carrying amount of an asset as a result of a revaluation, is recognised in other recognised gains and losses, unless it reverses a charge for impairment that has previously been recognised as expenditure within the statement of financial activities. A decrease in the carrying amount of an asset as a result of revaluation, is recognised in other recognised gains and losses, except to which it offsets any previous revaluation gain, in which case the loss is shown within other recognised gains and losses on the statement of financial activities.

Depreciation

Depreciation is calculated to write off the cost or valuation of an asset, less its residual value, over the useful economic life of that asset as follows:

Freehold property	-	Straight line over 20 years
Fixtures and fittings	-	15% straight line
Equipment	-	33% straight line

Impairment of fixed assets

A review for indicators of impairment is carried out at each reporting date, with the recoverable amount being estimated where such indicators exist. Where the carrying value exceeds the recoverable amount, the asset is impaired accordingly. Prior impairments are also reviewed for possible reversal at each reporting date.

For the purposes of impairment testing, when it is not possible to estimate the recoverable amount of an individual asset, an estimate is made of the recoverable amount of the cash-generating unit to which the asset belongs. The cash-generating unit is the smallest identifiable group of assets that includes the asset and generates cash inflows that largely independent of the cash inflows from other assets or groups of assets.

For impairment testing of goodwill, the goodwill acquired in a business combination is, from the acquisition date, allocated to each of the cash-generating units that are expected to benefit from the synergies of the combination, irrespective of whether other assets or liabilities of the charity are assigned to those units.

Defined contribution plans

Contributions to defined contribution plans are recognised as an expense in the period in which the related service is provided. Prepaid contributions are recognised as an asset to the extent that the prepayment will lead to a reduction in future payments or a cash refund.

When contributions are not expected to be settled wholly within 12 months of the end of the reporting date in which the employees render the related service, the liability is measured on a discounted present value basis. The unwinding of the discount is recognised as an expense in the period in which it arises.

Youth Link NI

Company Limited by Guarantee

Notes to the Financial Statements *(continued)*

Year ended 31 March 2024

4. Limited by guarantee

Each of the members of the company has guaranteed to contribute to the assets of the company in the event of the same being wound up to the extent of £1.

5. Donations and legacies

	Unrestricted Funds £	Total Funds 2024 £	Unrestricted Funds £	Total Funds 2023 £
Donations				
Donations	941	941	1,853	1,853

6. Charitable activities

	Unrestricted Funds £	Restricted Funds £	Total Funds 2024 £
The Methodist Church in Ireland	11,753	–	11,753
The Presbyterian Church in Ireland	11,753	–	11,753
The Church of Ireland	11,753	–	11,753
Armagh Diocesan Youth Council	4,701	–	4,701
Diocese of Derry	4,701	–	4,701
Down & Connor Diocesan Trust	9,401	–	9,401
Clogher Diocesan Office	1,175	–	1,175
Kilmore Diocese	1,175	–	1,175
Diocese of Dromore	2,350	–	2,350
Education Authority	–	7,500	7,500
Degree Programme	52,327	–	52,327
Course fees	30,593	–	30,593
NI Community Relations Council	–	51,125	51,125
Irish American Partnership	7,922	–	7,922
The Department of Foreign Affairs Annual Reconciliation Fund	–	56,984	56,984
The Halifax Foundation	–	7,000	7,000
The Rank Foundation	–	29,615	29,615
The Executive Office	–	59,804	59,804
SEUPB - Empower to Transform	–	10,098	10,098
	<u>149,604</u>	<u>222,126</u>	<u>371,730</u>

Youth Link NI

Company Limited by Guarantee

Notes to the Financial Statements *(continued)*

Year ended 31 March 2024

6. Charitable activities *(continued)*

	Unrestricted Funds £	Restricted Funds £	Total Funds 2023 £
The Methodist Church in Ireland	11,523	–	11,523
The Presbyterian Church in Ireland	11,523	–	11,523
The Church of Ireland	11,523	–	11,523
Armagh Diocesan Youth Council	4,609	–	4,609
Diocese of Derry	4,609	–	4,609
Down & Connor Diocesan Trust	9,217	–	9,217
Clogher Diocesan Office	1,153	–	1,153
Kilmore Diocese	1,153	–	1,153
Diocese of Dromore	2,304	–	2,304
Education Authority	–	49,303	49,303
Degree Programme	136,161	–	136,161
Belfast City Council	–	160,000	160,000
Irish Youth Foundation	–	6,000	6,000
Course fees	33,601	–	33,601
NI Community Relations Council	–	55,694	55,694
Irish American Partnership	7,900	–	7,900
European Union Programme for Peace & Reconciliation 2014-2020	–	352	352
European Union Programme for Peace & Reconciliation 2014-2020 – Partner Organisations	–	(17,684)	(17,684)
The Rank Foundation	–	34,000	34,000
The Executive Office	–	49,984	49,984
	<u>235,276</u>	<u>337,649</u>	<u>572,925</u>

7. Other trading activities

	Unrestricted Funds £	Total Funds 2024 £	Unrestricted Funds £	Total Funds 2023 £
Rental of facilities	<u>10,561</u>	<u>10,561</u>	<u>16,151</u>	<u>16,151</u>

8. Investment income

	Unrestricted Funds £	Total Funds 2024 £	Unrestricted Funds £	Total Funds 2023 £
Bank interest	<u>3,325</u>	<u>3,325</u>	<u>1,932</u>	<u>1,932</u>

9. Other income

	Unrestricted Funds £	Total Funds 2024 £	Unrestricted Funds £	Total Funds 2023 £
Other income	<u>133</u>	<u>133</u>	<u>4,699</u>	<u>4,699</u>

Youth Link NI

Company Limited by Guarantee

Notes to the Financial Statements *(continued)*

Year ended 31 March 2024

10. Expenditure on charitable activities by activity type

	Activities undertaken directly	Support costs	Total funds 2024	Total fund 2023
	£	£	£	£
Youth Work & Ministry	413,610	121,224	534,834	746,764
Governance costs	–	9,184	9,184	10,917
	<u>413,610</u>	<u>130,408</u>	<u>544,018</u>	<u>757,681</u>

11. Analysis of support costs

	Youth Work & Ministry	Total 2024	Total 2023
	£	£	£
Staff costs	6,451	6,451	11,637
Premises	97,903	97,903	100,884
Communications and IT	10,936	10,936	11,338
General office	5,934	5,934	7,015
Governance costs	9,184	9,184	10,917
	<u>130,408</u>	<u>130,408</u>	<u>141,791</u>

12. Net expenditure

Net expenditure is stated after charging/(crediting):

	2024	2023
	£	£
Depreciation of tangible fixed assets	74,854	77,412
Fees payable for the audit of the financial statements	5,210	5,952

13. Staff costs

The total staff costs and employee benefits for the reporting period are analysed as follows:

	2024	2023
	£	£
Wages and salaries	259,103	362,942
Social security costs	19,019	29,575
Employer contributions to pension plans	23,319	31,617
Redundancy costs	0	11,626
	<u>301,441</u>	<u>435,760</u>

Youth Link NI

Company Limited by Guarantee

Notes to the Financial Statements *(continued)*

Year ended 31 March 2024

13. Staff costs *(continued)*

The average head count of employees during the year was 9 (2023:12). The average number of full-time equivalent employees during the year is analysed as follows:

	2024	2023
	No.	No.
Permanent employees	4	6
Employees on fixed term contracts	3	4
	<u>7</u>	<u>10</u>

No employee received employee benefits of more than £60,000 during the year (2023: Nil).

Key Management Personnel

Key management personnel include all persons that have authority and responsibility for planning, directing, and controlling the activities of the charity. The total compensation paid to key management personnel for services provided to the charity was £146,928 (2023: £235,536).

14. Trustee remuneration and expenses

The charity trustees were not paid or received any other benefits from employment with the Charity in the year (2023: NIL). No Trustees were reimbursed travel expenses during the year. (2023: NIL). During the year, one trustee received payment for professional or other services supplied to the charity totalling £1,694 (2023: 3 trustees - £2,384).

15. Tangible fixed assets

	Freehold property £	Fixtures and fittings £	Equipment £	Total £
Cost				
At 1 April 2023	1,450,768	92,160	56,120	1,599,048
Additions	–	–	–	–
Disposals	–	(804)	(5,361)	(6,165)
At 31 March 2024	<u>1,450,768</u>	<u>91,356</u>	<u>50,759</u>	<u>1,592,883</u>
Depreciation				
At 1 April 2023	964,418	90,682	53,319	1,108,419
Charge for the year	72,544	317	1,993	74,854
Disposals	–	(804)	(5,361)	(6,165)
At 31 March 2024	<u>1,036,962</u>	<u>90,195</u>	<u>49,951</u>	<u>1,177,108</u>
Carrying amount				
At 31 March 2024	<u>413,806</u>	<u>1,161</u>	<u>808</u>	<u>415,775</u>
At 31 March 2023	<u>486,350</u>	<u>1,478</u>	<u>2,801</u>	<u>490,629</u>

Youth Link NI

Company Limited by Guarantee

Notes to the Financial Statements *(continued)*

Year ended 31 March 2024

16. Debtors

	2024	2023
	£	£
Trade debtors	10,836	39,572
Prepayments and accrued income	20,075	30,523
Other debtors	49,143	173,230
	<u>80,054</u>	<u>243,325</u>

17. Creditors: amounts falling due within one year

	2024	2023
	£	£
Trade creditors	1,528	1,549
Accruals and deferred income	23,452	40,812
Other creditors	2,997	1,137
	<u>27,977</u>	<u>43,498</u>

18. Deferred income

	2024	2023
	£	£
At 1 April 2023	32,363	75,285
Amount released to income	(32,363)	(75,285)
Amount deferred in year	15,433	32,363
At 31 March 2024	<u>15,433</u>	<u>32,363</u>

Youth Link NI

Company Limited by Guarantee

Notes to the Financial Statements *(continued)*

Year ended 31 March 2024

19. Pensions and other post-retirement benefits

Defined contribution plans

The amount recognised in income or expenditure as an expense in relation to defined contribution plans was £23,319 (2023: £31,617).

20. Analysis of charitable funds

Unrestricted funds

	At 1 April 2023 £	Income £	Expenditure £	Transfers £	At 31 March 2024 £
General Funds	885,993	167,564	(349,426)	318	704,449

	At 1 April 2022 £	Income £	Expenditure £	Transfers £	At 31 March 2023 £
General Funds	1,021,410	259,910	(388,603)	(6,724)	885,993

Restricted funds

	At 1 April 2023 £	Income £	Expenditure £	Transfers £	At 31 March 2024 £
Community Relations & Youth Work Programmes					
Department of Foreign Affairs & Trade - Annual Reconciliation Fund	–	56,984	(38,578)	–	18,406
Irish Youth Foundation	500	–	(500)	–	–
NI Community Relations Council - Core Funding Programme	–	51,125	(51,125)	–	–
The Rank Foundation	18,157	29,615	(29,429)	–	18,343
The Executive Office Belfast City Council	–	59,804	(59,405)	(318)	81
Peace IV	957	–	(957)	–	–
The Halifax Foundation	–	7,000	–	–	7,000
Education Authority - T:BUC Camp	–	7,500	(7,500)	–	–
SEUPB – Peace Plus	–	10,098	(10,098)	–	–
The Education Authority – Transitional Funding	–	–	–	–	–
Education Authority - Newcomers Young People	–	–	–	–	–
Education Authority - Faith Based Youth Work	–	–	–	–	–

Youth Link NI

Company Limited by Guarantee

Notes to the Financial Statements *(continued)*

Year ended 31 March 2024

20. Analysis of charitable funds *(continued)*

	At 1 April 2023 £	Income £	Expenditure £	Transfers £	At 31 March 2024 £
Education Authority - Small Grants	—	—	—	—	—
Education Authority - Youth Leadership	—	—	—	—	—
Irish American Partnership	—	—	—	—	—
European Union Programme for Peace & Reconciliation 2014- 2020	—	—	—	—	—
European Union Programme for Peace & Reconciliation 2014- 2020 - Partner Fund	—	—	—	—	—
	<u>19,614</u>	<u>222,126</u>	<u>(197,592)</u>	<u>(318)</u>	<u>43,830</u>

Youth Link NI

Company Limited by Guarantee

Notes to the Financial Statements *(continued)*

Year ended 31 March 2024

20. Analysis of charitable funds *(continued)*

	At 1 April 2022 £	Income £	Expenditure £	Transfers £	At 31 March 2023 £
Community Relations & Youth Work Programmes					
Department of Foreign Affairs & Trade - Annual Reconciliation Fund	31,503	–	(31,503)	–	–
Irish American Partnership	1,363	–	–	(1,363)	–
Irish Youth Foundation	1,796	6,000	(7,296)	–	500
NI Community Relations Council - Core Funding Programme	–	55,694	(55,694)	–	–
The Rank Foundation	–	34,000	(15,843)	–	18,157
Belfast City Council Peace IV	6,216	160,000	(164,550)	(709)	957
The Executive Office European Union Programme for Peace & Reconciliation 2014-2020	–	49,984	(49,984)	–	–
European Union Programme for Peace & Reconciliation 2014-2020	673	352	(673)	(352)	–
European Union Programme for Peace & Reconciliation 2014-2020 - Partner Fund	–	(17,684)	17,684	–	–
Education Authority - Small Grants	–	–	(1,007)	1,007	–
Education Authority - Transitional Funding	–	–	(6,768)	6,768	–
Education Authority - Newcomers Young People	119	16,668	(17,641)	854	–
Education Authority - Faith Based Youth Work	–	16,668	(16,959)	291	–
Education Authority - Youth Leadership	2,649	15,967	(18,844)	228	–
T:BUC Camp Programme	–	–	–	–	–
Department for the Economy	–	–	–	–	–
Training & Resource Centre					
Beatrice Laing Trust	–	–	–	–	–
Clothworker's Foundation	–	–	–	–	–
Department of Education	–	–	–	–	–
Department of Social Development – Modernisation Fund	–	–	–	–	–

Youth Link NI

Company Limited by Guarantee

Notes to the Financial Statements *(continued)*

Year ended 31 March 2024

Garfield Weston Trust	–	–	–	–	–
International Fund for Ireland	–	–	–	–	–
Youth Link NI Member Churches	–	–	–	–	–
	<u>44,319</u>	<u>337,649</u>	<u>(369,078)</u>	<u>6,724</u>	<u>19,614</u>

Transfers between funds

The transfer of £318 out of restricted funds represents income received from The Executive Office during the year which relates to the final claim submitted for the 2021/22 project. As the project concluded on 31st March 2022, the income received has been transferred to unrestricted funds.

Purpose of funds

Education Authority - T:BUC Camp Programme – Summer Camp.

Education Authority - Newcomers Young People - Support to Local Services to deliver Youth Work with Newcomer Young People

Education Authority - Youth Leadership - Youth Leadership Training to Faith Based Organisations on a Good Relations Basis

Education Authority - Faith Based Youth Work - Support to Local Services to deliver Inclusive Faith Based Youth Work

Department of Foreign Affairs & Trade Annual Reconciliation Fund - Shared Island: A Home for Young People in the World

Community Relations Council - Core Funding Programme - Educating & mobilising young people towards the common good and exploring their visions of the future in a way that enables young people to live in a plural non-violent and integrated future that helps society to move towards a positive peace, and a sense of global awareness and citizenship.

The Executive Office Central Good Relations Funding Programme - The Common Good

Belfast City Council PEACE IV - Provision of a Youth Engagement & Civic Engagement Project PEACE IV Programme Services

Irish American Partnership - financial support for youth workers from socio-economically deprived areas working across Northern Ireland and studying for a third level qualification in youth and community work.

Irish Youth Foundation- Youth Work Practice Accreditation Programme.

European Union Programme for Peace & Reconciliation, 2014-2022 - Transformative Education for Positive Relationships programme delivered in partnership with Youth Initiatives and Royal Mencap Society.

The Rank Foundation – Start here Grant.

Youth Link NI

Company Limited by Guarantee

Notes to the Financial Statements (continued)

Year ended 31 March 2024

Purpose of funds (continued)

The Halifax Foundation – Apprentice Peace Programme.

SEUPB Peace Plus - Empower to Transform Project. Delivered in partnership with , YMCA, Youth Initiatives and Royal Mencap Society.

21. Analysis of net assets between funds

	Unrestricted Funds £	Restricted Funds £	Total Funds 2024 £
Tangible fixed assets	415,775	–	415,775
Current assets	311,523	48,958	360,481
Creditors less than 1 year	(22,849)	(5,128)	(27,977)
Net assets	<u>704,449</u>	<u>43,830</u>	<u>748,279</u>

	Unrestricted Funds £	Restricted Funds £	Total Funds 2023 £
Tangible fixed assets	490,629	–	490,629
Current assets	435,882	22,594	458,476
Creditors less than 1 year	(40,518)	(2,980)	(43,498)
Net assets	<u>885,993</u>	<u>19,614</u>	<u>905,607</u>

22. Taxation

The Company is a registered charity, and as such is entitled to tax exemptions on income and profits in furtherance of the charity's primary objectives.

23. Analysis of changes in net debt

	At 1 Apr 2023 £	Cash flows £	At 31 Mar 2024 £
Cash at bank and in hand	<u>215,151</u>	<u>65,276</u>	<u>280,427</u>

Youth Link NI

Company Limited by Guarantee

Notes to the Financial Statements *(continued)*

Year ended 31 March 2024

24. Contingencies

A contingent liability exists to repay grants and funds received should certain conditions not be fulfilled by the charity. In the opinion of the Trustees, the terms of the Letters of Offer have been, or will be, complied with and no liability is expected.

Youth Link NI received further funding from the Department of Education towards the redevelopment of the property at 638 Springfield Road, Belfast. Accordingly, on the 8th of September 2010 the Department of Education registered a legal charge over these premises. In the event that Youth Link NI does not comply with the conditions of the Letter of Offer, are forced to sell the building or Youth Link NI winds up, a sum would be payable to the Department by Youth Link NI which the Department considers equitable. This charge was set up for a 22-year period and will therefore expire in 2032. In addition, the Department of Education require that no alteration, amendment or addition to the Memorandum & Articles of Association of the Company shall be made without the prior written consent of the Department and in the event of such alteration, amendment or addition being made without the Department's prior written consent, the Company shall, if so required, repay to the Department the grant or such part thereof as the Department may lawfully require.

25. Related parties

During the year, the charity did not enter into any transactions with a related party. No amounts were outstanding at 31st March 2024. All transactions were conducted on normal commercial terms and negotiated on an arm's length basis, in line with the policies and procedures of the charity.

The following pages do not form part of the financial statements

Youth Link NI

Company Limited by Guarantee

Detailed Statement of Financial Activities

Year ended 31 March 2024

	2024 £	2023 £
Income and endowments		
Donations and legacies		
Donations	941	1,853
Charitable activities		
The Methodist Church in Ireland	11,753	11,523
The Presbyterian Church in Ireland	11,753	11,523
The Church of Ireland	11,753	11,523
Armagh Diocesan Youth Council	4,701	4,609
Diocese of Derry	4,701	4,609
Down & Connor Diocesan Trust	9,401	9,217
Clogher Diocesan Office	1,175	1,153
Kilmore Diocese	1,175	1,153
Diocese of Dromore	2,350	2,304
Education Authority	7,500	49,303
Degree Programme	52,327	136,161
Belfast City Council	–	160,000
Irish Youth Foundation	–	6,000
The Halifax Foundation	7,000	–
Course fees	30,593	33,601
Department of Foreign Affairs & Trade - Reconciliation Fund	56,984	–
NI Community Relations Council	51,125	55,694
Irish American Partnership	7,922	7,900
European Union Programme for Peace & Reconciliation 2014-2020	–	352
European Union Programme for Peace & Reconciliation 2014-2020 – Partner Organisations	–	(17,684)
SEUPB- Empower to Transform	10,098	–
The Executive Office	59,804	49,984
The Rank Foundation	29,615	34,000
	<u>371,730</u>	<u>572,925</u>
Other trading activities		
Rental of facilities	10,561	16,151
Investment income		
Bank interest	3,325	1,932
Other income		
Other income	133	4,699
Total income	<u>386,690</u>	<u>597,560</u>

Youth Link NI

Company Limited by Guarantee

Notes to the Detailed Statement of Financial Activities

Year ended 31 March 2024

	2024 £	2023 £
Expenditure on charitable activities		
Youth Work & Ministry		
Activities undertaken directly		
Wages and salaries	253,185	352,426
Employer's NIC	19,019	29,400
Pension costs	22,787	30,671
Redundancy payments	–	11,626
Community Relations programmes	16,809	5,542
The Department of Foreign Affairs Annual Reconciliation Fund	2,322	6,453
Degree programme	55,410	87,529
Belfast City Council programme	–	55,228
Irish American Partnership	7,987	1,800
OCN Registration Costs	5,219	–
TBUC Camp	5,889	–
Staff development	3,184	3,842
Tutor Costs	15,883	24,018
Travel expenses	5,361	4,998
European Union Programme for Peace & Reconciliation 2014-2020 – Partner Organisations	–	(17,684)
SEUPB- Empower to Transform	15	–
EA Grant Repayments	–	9,148
EA Newcomers Young people	–	2,235
EA Faith Based Youth Work	–	2,990
EA Youth Leadership	–	5,667
Recruitment	540	–
	<u>413,610</u>	<u>615,889</u>
Support costs		
Wages and salaries	5,918	10,516
Employer's NIC	–	175
Pension costs	533	946
Light and heat	9,115	8,228
Repairs and maintenance	8,301	8,755
Insurance	5,633	6,490
Telephone	2,061	6,544
Communication, publicity, and advertising	–	707
Depreciation	74,854	77,412
Printing, postage, and stationery	3,119	4,162
Sundry costs	1,981	2,370
Staff Meetings	834	484
IT and website costs	8,875	4,088
Resources	–	–
	<u>121,224</u>	<u>130,877</u>

Youth Link NI

Company Limited by Guarantee

Notes to the Detailed Statement of Financial Activities *(continued)*

Year ended 31 March 2024

	2024 £	2023 £
Governance costs		
Auditor Remuneration	5,210	5,952
Legal and Professional Fees	3,492	3,917
Governance costs - other finance costs	326	565
Management Committee Costs	156	482
	<u>9,184</u>	<u>10,916</u>
Expenditure on charitable activities	<u>544,018</u>	<u>757,682</u>
Net expenditure	<u>(157,328)</u>	<u>(160,122)</u>

Youth Link NI

Northern Ireland - Charity number 103369

Annual report

Youth Link NI

Company Limited by Guarantee

Trustees' Annual Report (Incorporating the Chief Executive Officer's Report)

Year ended 31 March 2024

The trustees, who are also the directors for the purposes of company law, present their report and the financial statements of the charity for the year ended 31 March 2024.

Reference and administrative details

Registered charity name	Youth Link NI
Charity registration number	NIC103369
Company registration number	NI071572
Principal office and registered Office	Farset Enterprise Park 638 Springfield Road Belfast BT12 7DY Northern Ireland

The trustees

RJ McCullagh	
D McWall (Treasurer)	
P Brown	
D Kelly	
F McNally	
I Taylor	
G Thompson	
G Gilmore (Vice Chairperson)	
S Henry (Chairperson)	
J McLoughlin	
W Fyffe	(Resigned 31 December 2023)
C Hinchliff	
E Rea	
P Patterson	(Assigned 20 June 2023)

Key Management Personnel

Chief Executive Officer	Joseph McKeown	
Finance Manager	Jenny Bell	
Academic Studies Manager	Sharon Raine	(Resigned 31 May 2023)
Executive Officer	Maria McKenna	

Youth Link NI

Company Limited by Guarantee

Trustees' Annual Report (Incorporating the Chief Executive Officer's Report) (continued)

Year ended 31 March 2024

Company secretary M McKenna

Auditor Finegan Gibson Ltd
Chartered accountants & statutory auditor
Causeway Tower
9 James Street South
Belfast
BT2 8DN

Bankers
First Trust
35 University Road
Belfast
BT7 1ND

Solicitors
Clever Fulton Rankin
50 Bedford Street
Belfast
BT2 7FW

Edwards and Co Solicitors
28 Hill Street
Belfast
BT1 2LA

Youth Link NI

Company Limited by Guarantee

Trustees' Annual Report (Incorporating the Chief Executive Officer's Report) *(continued)*

Year ended 31 March 2024

Structure, governance, and management

Governing Document

Youth Link: NI is a company limited by guarantee governed by its Memorandum and Articles of Association dated July 2015. Youth Link: NI is a registered charity with the Charity Commission for Northern Ireland.

Appointment of Trustees

Members of the Executive Council and Youth Link Honorary Officers are appointed by the relevant decision-making bodies of its member Churches and / or the Denominational Representatives. Council members are appointed for a period of three years. A retiring Trustee is eligible for re-appointment.

Appointments to the Trustees by members of their respective relevant Decision-Making Bodies shall be made as follows:

- Up to six Trustees to be appointed by the Roman Catholic Church.
- Up to three Trustees to be appointed by The Presbyterian Church.
- Up to three Trustees to be appointed by The Methodist Church.
- Up to three Trustees to be appointed by Church of Ireland (Together known as the Denominational Representatives).
- Two Trustees to be appointed by the Denominational Representatives.

Members will be informed of the retirement of those Trustees who wish to retire or who are retiring by rotation and will elect Trustees to fill vacancies arising at the General Meeting.

Trustee induction and training

Induction and training sessions for Trustees are organised as required. As part of the induction process new Trustees are made aware of a Trustees' legal obligations under charity and company law, the content of the Memorandum and Articles of Association, the committee and decision-making processes, the operational and strategic plan and recent financial performance of the charity.

Arrangements for setting pay and remuneration of key management personnel

The directors comprise the Board of Directors, who are the charity's Trustees, and the management team comprise the key management personnel of the charity in charge of directing and controlling, running, and operating the charity on a day-to-day basis. All directors give of their time freely and no director received remuneration during the year. Details of directors' expenses and related party transactions are disclosed in Note 14 to the accounts.

The pay of the management team is reviewed annually and normally increased in accordance with inflation. During 2015/16 the Trustees reviewed management team salaries and benchmarked against pay levels in other similar size charities run on a voluntary basis and scale points were set accordingly. Progression is dependent upon the outcome of individual annual appraisals.

Youth Link NI

Company Limited by Guarantee

Trustees' Annual Report (Incorporating the Chief Executive Officer's Report)

(continued)

Year ended 31 March 2024

Organisation structure and how charity makes decisions

The Executive Council, which can have up to 17 members, administers the charity. The Council meets four times per annum, normally September, December, March, and June. A Sub-Committee of the Executive Council, Finance & Personnel Sub-Committee normally meets a month prior to Executive Council meetings and reviews all matters relating to the management of finance, funding, staffing, and assets. A Director is appointed by the Trustees to manage the day-to-day operations of the charity. To facilitate effective operations, the Director has delegated authority, within terms of delegation approved by the Trustees, for operational matters including finance, employment, and direct charitable activities.

Relationships with related parties

The Trustees do not receive any remuneration unless it is authorised by Article 7 of the Articles of Association.

Executive Council members and staff members are asked to declare their interests in, and any gifts or hospitality received in connection with their role in Youth Link NI.

A declaration of interests form is completed by all Council members and staff for this purpose, listing the types of interest that should be declared. Interests are recorded on Youth Link's Register of Interests which is maintained by the Company Secretary.

Risk management

The Trustees have a Risk Management Strategy which comprises:

- An annual review of the principal risks and uncertainties that the charity faces.
- The establishment of policies, systems, and procedures to mitigate those risks identified in the annual review; and
- The implementation of procedures designed to minimise or manage any potential impact on the charity should those risks materialise.

A Risk Register is in place and is reviewed annually. The most recent review of the Register was carried out in June 2023.

Areas of risk for the organisation were reviewed and assessed. These included risks relating to Governance & Management, Operational, Financial, People and External factors affecting the organisation.

Objectives and Activities

Charity Objects:

1. To contribute to a more inclusive and welcoming society by working together as a partnership of member Churches by:

Youth Link NI

Company Limited by Guarantee

Trustees' Annual Report (Incorporating the Chief Executive Officer's Report) (continued)

Year ended 31 March 2024

- Working in partnership towards the building of voluntary, social and reconciliation capacity within civil society and local communities.
 - Creating positive opportunities for cross-community experiences at local, national, and international levels.
 - Promoting the inclusive involvement of young people at all levels.
2. To enable, support and encourage churches to offer a more effective ministry to young people in order to promote their spiritual, social, and personal development by:
- Helping Youth Link: NI and member Churches to maximize existing and new resources in the service of young people.
 - Facilitating the development of youth work practitioners through collaborative education and training.
 - Sharing experiences, resources, and ideas amongst the churches to enhance the overall provision for young people.

Vision

Churches working together to build excellence in youth work and ministry towards a just, peaceful, and flourishing society based on the common good.

Mission Statement

Youth Link's mission is to:

- Support young people to achieve their full potential.
- Enable young people and youth practitioners to be agents of transformation and hope.
- Promote and provide excellence in youth work and leadership training.
- Encourage and equip young people to participate in Church and community and in the building of a peaceful and inclusive society.
- Partner with Church bodies, youth organisations and relevant sectors with responsibility for young people and youth practitioners.
- Facilitate the development of youth work and ministry within and on behalf of the Churches.
- Integrate equity, diversity, and interdependence into all aspects of policy and practice in youth work and ministry.

Value Base

Central to Youth Link is the Christian faith which commits us to:

- Building positive relationships.
- The personal, social, and spiritual development of young people.
- Improving young peoples' lives through positive outcomes in youth work and ministry.
- Encourage and support youth practitioners in their personal and professional development.
- Developing effective and strategic partnerships.
- Building relationships that enable transformation in the lives of individuals and communities.
- Promote respect, trust, and inclusivity within a culturally diverse society.
- Fairness in provision of service.
- Integrity and accountability in all aspects of our work.

Youth Link NI

Company Limited by Guarantee

Trustees' Annual Report (Incorporating the Chief Executive Officer's Report) (continued)

Year ended 31 March 2024

- Nurturing global awareness and interdependence within the human and environmental community.
- Applying theological and ethical understanding to youth work practice and to public and community life.
- Promote justice, peace, healing, and reconciliation in society.

Strategic Aims

1. As a partnership of churches working together, Youth Link will contribute to a more **inclusive** and peaceful society by **enabling** young people and youth practitioners to build positive, healthy, and sustainable **relationships** within and between communities through education, **training**, and empowerment programmes.
2. Responsive to a changing environment Youth Link will ensure the provision of a sustainable **quality** service through **effective** and professional **leadership & management**.
3. Youth Link will raise the **profile** of the organisation as a unique model of faith based **collaborative** youth work in the churches, community, and voluntary sector.

Strategic Aim 1

As a partnership of churches working together, Youth Link will contribute to a more **inclusive** and peaceful society by **enabling** young people and youth practitioners to build positive, healthy, and sustainable **relationships** within and between communities through education, **training**, and empowerment programmes.

Outcomes

- 1.1 Young people and youth practitioners will have positive healthy and sustainable relationships within and between communities.
- 1.2 Services that respond to the changing needs of young people.
- 1.3 Increased capacity among young people and youth practitioners in youth work and ministry.
- 1.4 Increased knowledge and skills among youth practitioners to promote building a peaceful and inclusive society.
- 1.5 Enhanced knowledge and skills among youth practitioners to engage young people in CRED related work.
- 1.6 Increased mutual understanding, tolerance, hospitality, and respect among young people from different socio-economic, educational, cultural, ethnic, and religious backgrounds.
- 1.7 Increased capacity and social capital among young people from areas of disadvantage and social exclusion.

Youth Link NI

Company Limited by Guarantee

Trustees' Annual Report (Incorporating the Chief Executive Officer's Report) (continued)

Year ended 31 March 2024

Strategic Aim 2

Responsive to a changing environment Youth Link will ensure the provision of a sustainable **quality** service through **effective** and professional **leadership and management**.

Outcomes

- 2.1 Provision of a sustainable quality service that responds to changes within the social, political, and economic environment.
- 2.2 Effective and professional leadership, management, and governance.
- 2.3 Effective management of financial resources.
- 2.4 Integrity and accountability in governance and management of Youth Link.

Strategic Aim 3

Youth Link will raise the **profile** of the organisation as a unique model of faith based **collaborative** youth work in the churches, community, and voluntary sector.

Outcomes

- 3.1 Recognition of Youth Link as a unique model of faith based collaborative youth work in the churches, community, and voluntary sector.
- 3.2 Recognition of Youth Link as a prophetic voice within the Churches and the wider community in relation to current issues in youth work and ministry, peace building and reconciliation

Public Benefit Statement:

In shaping objectives for the year and planning activities, the Trustees have considered the Charity Commission's guidance on public benefit.

The direct benefits which flow from Youth Link's purposes include the following:

- Members of Protestant and Catholic Churches in Northern Ireland and its border counties working together to promote understanding of one another's backgrounds and to improve and develop relationships.
- Young people drawn from Protestant and Catholic communities based in Northern Ireland and its border counties meet those from different backgrounds and work with them towards developing an informed understanding of their own and each other's backgrounds and religions.
- Relationships between those drawn from different communities and backgrounds in Northern Ireland and its border counties are developed and enhanced in a positive way.

Youth Link NI

Company Limited by Guarantee

Trustees' Annual Report (Incorporating the Chief Executive Officer's Report) *(continued)*

Year ended 31 March 2024

- Church leaders and youth workers are given support in their ministry to young people through provision of accredited and non-accredited youth work and community relations training opportunities specifically tailored to meet the needs of young people in Northern Ireland.
- Youth work practitioners are supported, and their professional development enhanced through the provision of collaborative education and training opportunities by Youth Link.
- Opportunities are provided for church leaders and youth workers drawn from Youth Link's member Churches to meet together to share experiences, resources, and ideas to enhance their ministry to young people.

These benefits are capable of being demonstrated through:

- Number of young people achieving accreditation in Youth Work and / or Community Relations Programmes at Level 1 and / or Level 2 through OCN NI.
- Number of youth workers / youth practitioners achieving accreditation in Youth Work and / or Community Relations Programmes at Level 2 and / or Level 3 through OCN NI.
- Number of young people and youth workers / youth practitioners participating in knowledge, skills and competency-based peace building and reconciliation programmes.
- Number of young people and youth workers / youth practitioners participating in Peace Building and Reconciliation Conferences.
- Number of youth workers / youth practitioners completing Youth Link's Apprenticeship Peace Programme.
- Number of youth workers graduating with BA Honours Degree in Youth Work (NSETS).
- Number of young people having no or little previous education, employment, or training completing accredited programmes at Levels 1 and 2.
- Number of young people progressing from accredited programmes at Levels 1, 2 and 3 to the apprenticeship and degree level programmes.
- Number of young people, voluntary youth leaders, full and part-time youth workers, theological students and clergy across Northern Ireland and the Border Counties participating in non-accredited programmes in Youth Work, Youth Ministry and Community Relations Skills and Issues.
- Number of church and community groups participating in bespoke and accredited training programmes.
- Feedback from Youth Link's stakeholders, including young people, youth workers, course participants and church leaders.
- Production and circulation of regular publicity documents including annual reports, annual accounts, e-newsletter, press releases etc.
- Independent external evaluations of Youth Link's service.
- Improved relationships between communities in Northern Ireland and its border counties evidenced by local government surveys.

The intended beneficiaries of these purposes are:

- Members of the churches and faith-based youth organisations in Northern Ireland and its border counties.
- Young people drawn from different religious and cultural backgrounds based in Northern Ireland and its border counties.
- Full and part-time youth workers / youth work practitioners and voluntary youth leaders.
- Theological students, clergy, and church leaders.
- Members of ethnic minority backgrounds and Section 75 groups.

Youth Link NI

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Trustees' Annual Report (Incorporating the Chief Executive Officer's Report) (continued)

Year ended 31 March 2024

- There is no harm or potential for harm as a result of the purposes being carried out.

Achievements and Performance

Strategic Aim 1 As a partnership of churches working together, Youth Link will contribute to a more **inclusive** and peaceful society by **enabling** young people and youth practitioners to build positive, healthy, and sustainable **relationships** within and between communities through education, **training**, and empowerment programmes.

Youth Link continues to be one of the largest providers of accredited youth work training in Northern Ireland and provides a coherent training route that offers young people and adult volunteers a progressive pathway into youth work and ministry. More than 300 young people and adult volunteers received accreditation during 2023/24 and staff continued to work constructively to further develop training at youth and adult level in urban, rural and border regions. There were also over 500 young people and adults engaged in non-accredited programmes.

Youth Link continued to support Strategic Planning and Review of youth work and ministry within the Northern Catholic Dioceses affiliated to Youth Link and meetings with key stakeholders and Bishops has taken place.

Degree Programme:

The current partnership with Moorlands College will conclude in June 2024 due to lower demand for places. During 2023/34 the Senior Tutor left the organisation after making a significant contribution to the Degree programme for over 10 years and this transition was handled successfully as a new appointment was made. Youth Link will ensure the current cohort of students successfully complete their studies and to celebrate the last 16 years of the provision of NSETS professionally endorsed undergraduate Degree pathway for Christian Youth Work students on the Island of Ireland.

Aspects to celebrate:

- The commitment, resilience and competence of the wider staff team and sessional workers to maintain the progression of students and deliver the programme.
- The first Youth Link students at Moorlands College graduated in November 2023 at Christchurch Campus in Dorset. Students and their families celebrated this significant moment in the studies and faith journey. Post-graduation employment rates continue to be strong for students. As of May 2024, all of the graduates are in full time employment.
- The final cohort of students marked their last day of their studies with a celebration event and thanksgiving service at Youth Link in May 2024, Family, Friends and Placement supervisors joined them on this special day.
- The Irish American Partnership has enabled students from socio-economically disadvantaged backgrounds to access Higher Education and this year several students have benefited directly.

Youth Work Training Programmes:

Youth Link NI's full suite of accredited training programmes are still in high demand. Delivery is taking place at Youth Link's Training and Resource centre, in the community and online. The OCN NI Level 1, 2 & 3 Award/Certificate in Youth Work Practice courses have proved successful, providing wide geographical spread, pathway opportunities to further training, degree programme and career

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Year ended 31 March 2024

opportunities. Youth Link has maintained OCN NI centre status and has had several external verification visits as part of the quality assurance process. Our team of over 30 sessional workers play a key role in the delivery of these accredited training courses and are central to the work of Youth Link.

Youth Link appointed a Training & Development Officer as there had been a gap in the organisation since the departure of key staff. This appointment will enable the organisation to maintain OCN NI centre status and provide support to the OCN NI Centre Administrator and sessional workers in the organisation. Representation on the Youth Work Sector Skills Advisory Group (YWSSAG) and the review of current accredited programmes is ongoing.

Community Relations and Peace and Reconciliation Projects

The Research and Curriculum Development Officer is researching current trends and working on a project around the Practice of Integrated Reconciliation. Work is ongoing on a Four Walls resource which is an educational resource for youth workers and young people aimed at enriching knowledge, attitudes, and skills for addressing sectarianism, dealing with the past and building a reconciled society. Research and Curriculum Development Officer managed the Department of Foreign Affairs – Reconciliation Fund, The Executive Office and the Rank Foundation staff who all had a community relations component to their work. The Common Good Curriculum resource materials are being disseminated and integrated into Youth Link programmes and in particular the TEO funded Community Cohesion Project. The resource continues to be made available to the churches, youth sector and post-primary schools.

Progress continued to be made in the development and delivery of Community Relations Equality & Diversity (CRED) initiatives through funding secured in 2023/24 through the Education Authority – TBUC Camps programme, The Executive Office (TEO), Community Relations Council NI, Department of Foreign Affairs & Trade Reconciliation Fund and the Rank Foundation.

Youth Link provided several seminars during Good Relations Week and were involved in the celebrations of the Irish Council of Churches & Irish Inter-church meeting that marked their respective anniversaries. Youth Link gave a presentation at the Commonwealth Youth Work Conference and represented at Reconciliation forum in Weimar, Germany with the Glenree Peace and Reconciliation Centre. Youth Link have also hosted several workshops for International groups including students from USA and Academics from the TELOS organisation exploring the role of churches in peacebuilding. It has also been involved more locally in several regional 'Together Building United Communities' engagement forums. There have been several roundtable discussions organised including the 'Welcome to the Table' event with Evangelical Alliance and the Jethro Centre.

The Good Relations and Church engagement project played a key role in developing an inter-church youth forum that empowered young people to share their perspectives on the concept of a shared island and to ensure the voice of young people from faith-based youth organisations are heard. One of the young people involved spoke at the One Young World event held in Belfast in October 2023.

Youth Work and Peace and Reconciliation work is at the core of the work of Youth Link and it was significant that the staff and organisation were invited to many celebration events marking the anniversary of the Good Friday Agreement. TBUC engagement Forum and Reconciliation Forum are a key opportunity to network and listen to grassroots issues. Youth Link received an exceptional achievement award for contribution to Community Relations in Northern Ireland in March 2024.

Youth Link NI

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Trustees' Annual Report (Incorporating the Chief Executive Officer's Report) (continued)

Year ended 31 March 2024

Strategic Aim 2 Responsive to a changing environment Youth Link will ensure the provision of a sustainable **quality** service through **effective** and professional **leadership & management**.

Youth Link's skilled and experienced staff team is a valuable asset and as such human resource matters are reviewed by Trustees regularly. During the year and despite the pandemic staff continued to meet with their line managers formally for support and supervision and annual appraisals were completed. Staff and Leadership Team meetings continued to be held on a regular basis. A Register of Sessional Workers is maintained, and suitably qualified and experienced people support delivery of programmes of work across the organisation. Professional development opportunities offered to staff during the year included: payment of off-line supervision and other professional services, ILM Level 7 Certificate in Strategic Leadership & Management, First Aid Training, TQUK Level 3 Award in Education and Training, Advanced Diploma in Accounting, CINI Designated Safeguarding Training BA (Hons) Applied Theology (Youth & Community Work) and OCNNI Assessor & Internal Quality Assurance Training.

Financial resources and management of same are discussed and reviewed by Trustees regularly. Management accounting information presented regularly includes income and expenditure reports reviewed against budgets, summary of cash held, cash flow report, review of current debtors and creditors, credit card expenditure etc. Reports are regularly brought to Trustees summarising fundraising efforts, management of secured restricted funds and reporting requirements met. The Annual Accounts for the year ending 31 March 2023 were agreed and signed by Trustees at the General Meeting on 12 September 2023 – these complied with Charities Act (NI) 2008, Companies Act 2006, Statement of Recommended Practice (FRS 102) which came into effect on 1 January 2015.

Successful funding applications from PEACEPLUS project will have an impact on Youth Link during 2024 -2027 with an increase in staffing and outputs. Fundable projects / programmes and possible sources of funding are identified regularly, funding secured during the year included monies from the Education Authority -Regional funded projects and T:BUC programmes; Department of Foreign Affairs & Trade – Reconciliation Fund; Belfast City Council Good Relations Programme, Community Relations Council, The Executive Office, The Irish American Partnership and Halifax.

Youth Link's Training & Resource Centre continues to be maintained to a high standard and facilities are reviewed at regular intervals with adjustments being made to meet the needs of students and other stakeholders. A 'Buildings Manual' and 'Maintenance Schedules' are in place, providing information about repairs, providers, and maintenance contracts. Health & Safety remains a priority and full risk assessment has been carried out. Maintenance of ICT systems are provided by an external consultant and improvements to systems have been made as we transition from Server-based to Cloud-based infrastructure. Insurance policies were reviewed during the year as required and were renewed in March 2024. The procurement policy is adhered to when purchasing goods or services and the Asset Register was formally reviewed and updated during the year.

Membership of Board of Directors and attendance by members is monitored in accordance with stipulations provided for in Memorandum & Articles of Association. Trustee meetings were held in person and, option to join via Zoom, since June 2020 to demonstrate and ensure good governance of the charity, as permitted by the Charity Commission. The Annual Confirmation Statement was submitted to Companies House on 30 January 2023 for the period to 30 January 2024. Trustee records held by Companies House and The Charity Commission for Northern Ireland are updated regularly throughout the year. Annual accounts for the year ending 31 March 2023 were submitted to Companies House and Charity Commission NI. The Charity Commission NI Annual Monitoring

Youth Link NI

Company Limited by Guarantee

Trustees' Annual Report (Incorporating the Chief Executive Officer's Report) (continued)

Year ended 31 March 2024

Return for the financial period ending 31 March 2023 was submitted on 14 November 2023.

A review of the Risk Register was carried out on 5th June 2023 and the Register subsequently updated and agreed at Council on 13th June 2023. Identification of risks included: managing change and loss of funding and inability to sustain current staffing levels led to agreed actions by the board. A review of the 5 Year Strategic Plan commenced in May 2023 with an external consultant and the process is ongoing. A decision was made at our June 2023 council meeting to extend our current Strategic Plan until after the Strategic Review is complete. There was a Staff & Trustee – Strategic Review held in October 2023, reflecting on the past, present and future direction of the organisation. The new Strategic Plan for 2024-2028 will be brought to Trustees for discussion at Council in June 2024 and will be disseminated to key stakeholders. In accordance with General Data Protection Regulations relevant materials were disposed of during the year. The 'Register of Interests' in respect of Trustees and staff was updated in November 2023. Induction and training sessions were held for two new Trustees during the year. A review of the 'Safeguarding Policy' was carried out and agreed by Council in March 2024. A review of the 'Adults at Risk of Harm & in Need of Protection Policy' was carried out and agreed by Trustees in March 2024.

Written reports outlining progress against objectives were presented by staff at Council meetings held in June and December 2023. Qualitative and quantitative reports were submitted to funders as required.

Strategic Aim 3 Youth Link will raise the **profile** of the organisation as a unique model of faith based **collaborative** youth work in the churches, community, and voluntary sector.

During the year collaborative working partnerships continued to develop with local church and community based youth groups through the provision of placements for young people and young adults engaged in accredited training at Levels 1, 2 & 3 and in the Degree Programme. Youth Link has also engaged with the Irish Council of Churches during their 100th Year Anniversary and representation at Irish Inter-church meeting. Youth Link has strategically partnered with Summer Madness & the Four Corners Festival delivering workshops. Youth Link were selected to deliver a Peace and Reconciliation workshop at the prestigious One Young World conference hosted in Belfast in October 2023 and this gave us a Global Platform to share the good news of Youth Link.

Youth Link has been successful in being awarded funding by PEACEPLUS Youth Programme managed by the Special European Union Programmes Body. The Empower to Transform Project has been a significant collaboration between YMCA (Lead Partner), Youth Link, Youth Initiatives and Mencap NI. Youth Link has also been successful in another PEACEPLUS consortium bid with Youth Action NI in the Shared Learning – Informal Education, funded priority area. These collaborations raise the profile of the organisation and demonstrate the high quality work in the church sector. Connections with local church projects at the grassroots are central to the success of these projects.

Youth Link's marketing plan and strategy continues to be reviewed and refined with the ongoing developments within the organisation and sector. There will be a review of the Social Media channels and Website engagement in line with Strategic and Operational plans. The Rank Foundation funded engagement officer will help Youth Link to raise its profile in the wider community. There was launch of the 'Wee Peace' Podcast, a monthly series exploring grassroots youth work and peacebuilding.

Youth Link NI

Company Limited by Guarantee

Trustees' Annual Report (Incorporating the Chief Executive Officer's Report) (continued)

Year ended 31 March 2024

Through the Department of Education Youth Policy Review Group, Education Authority Regional Advisory Group, Regional Voluntary Youth Organisations Forum (Network Youth), North South Educational Training Standards (NSETS), Community Faith Forum (NICVA) and other youth sector fora, staff continued at a time of significant change to ensure that the voice and needs of the Churches' and faith-based youth sector are represented and advocated. A significant time commitment is involved not just for the actual meetings but also pre/post consultations and discussions with other colleagues across the sector. It is of benefit to Youth Link to have such involvement, not least for the positive profile the organisation derives and influence it can bring.

End of project celebration of learning events were held for all those involved in the TEO funded youth projects in March 2024 and celebrations of students completing the BA Honours Degree Applied Theology & Youth Work took place in May 2023 and November 2023 at the graduation.

Youth Link continued to present and measure the effectiveness of its yearly programme of work drawing on an Outcome Based Accountability (OBA) Framework and will conduct a social value analysis with Community Relations Council.

Youth Link celebrated the life of former employee Leancha Smith who sadly passed away in August 2023. Her contribution to Youth Work and Peace and reconciliation raised the profile of the organisation during her time with the organisation and she will leave behind a legacy through the impact she had on young people with her faith and zest for life.

Financial review

During the financial year ending 31 March 2024, Youth Link's incoming resources decreased by £210,869, 35%, represented by a decrease in unrestricted income of 37% and a decrease in restricted income of 34%. Expenditure during the year decreased by £213,663, 28%, represented by a decrease in expenditure from unrestricted funds of £42,177, 11%, and a decrease in expenditure from restricted funds of £171,486, 46%.

During the year the following changes in income were noted:

- Member church contributions increased by 2% and each diocese of the Catholic Church now pay their contributions separately whilst these used to be paid from Central Funds in one lump payment.
- Degree programme income decreased by 62% due to the decision to end the BA (Hons) Applied Theology (Youth & Community Work) with JNC degree through Moorlands College. The final year group of students will conclude their studies in June 2024.
- Course fees decreased by 9%. One notable change is that no new tenders were applied for with the Housing Executive during 2023/2024 due to staff capacity limitations.
- Donation Income decreased by 49%. This was due to a one-off donation of £1,000 made by a previous employee which was received in the previous financial year.
- The Rental of Facilities charged to the degree programme decreased by 35% due to the fact one year group remains on the degree in 23/24 rather than 2-year groups as in the previous year.
- Bank Interest rates rose in the year causing an increase in bank interest received of 72%. Fixed term deposit accounts remain maturing at weekly rates to maximise interest received.
- Other Income decreased by 97%. In the previous year, a large refund was received from British Telecom for overcharges.
- Funding for three projects with The Education Authority granted in the 22/23 accounts concluded and funding was not applied for in 23/24.
- Four new funding sources was secured in 2023/24 from The Education Authority – T:BUC Camps Programme, The Halifax Foundation, The Department of Foreign Affairs Annual Reconciliation Fund and SEUPB for the 'Empower to Transform' project which will run for four years.

Youth Link NI

Company Limited by Guarantee

Trustees' Annual Report (Incorporating the Chief Executive Officer's Report)

(continued)

Year ended 31 March 2024

Restricted funds held at year end equate to £43,830. Last year, total restricted funds held were £19,614, an overall increase of 123%. The restricted funds are held in respect of ongoing Community Relations and youth work programme expenses.

During the year support costs, including governance costs, decreased by 8% to £130,406. Support Costs decreased by 7% and Governance Costs decreased by 16%.

Investment powers and policy

The Trustees, having regard to the liquidity requirements of the charity, have kept available funds in an interest-bearing deposit account and seek to achieve a rate on deposit which matches or exceeds inflation measured by the retail prices index.

Reserves policy and going concern.

The Executive Council has examined the charity's requirements for reserves considering the main risks to the organisation. It has established a policy whereby the unrestricted funds not designated for a particular purpose or invested in tangible assets held by the charity should be between 3 to 6 months of expenditure.

The reserves are needed to meet the working capital requirements of the charity and the Executive Council are confident that at this level they would be able to continue the current activities of the charity in the event of a significant drop in funding.

As of 31 March 2024, the charity held total funds of £748,279. £43,830 are restricted funds, £0 are designated funds and £704,449 are funds that can only be realised by disposing of tangible fixed assets. The free unrestricted reserves of £288,672 represent six months running costs which is in the target range. The Executive Council and management continue to work to secure additional unrestricted reserves and accept that this is a difficult challenge in the current economic climate.

Plans for future periods.

Youth Link plans to continue with its activities as outlined above in the forthcoming years, subject to satisfactory funding arrangements.

Trustees' responsibilities statement

The trustees, who are also directors for the purposes 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 charity trustees to prepare financial statements for each year which give a true and fair view of the state of affairs of the charitable company and the incoming resources and application of resources, including the income and expenditure, for that period.

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 applicable Charities SORP.

Youth Link NI

Company Limited by Guarantee

Trustees' Annual Report (Incorporating the Chief Executive Officer's Report) (continued)

Year ended 31 March 2024

- Make judgments and accounting estimates that are reasonable and prudent.
- Prepare the financial statements on the going concern basis unless it is inappropriate to presume that the charity will continue in business.

The trustees are responsible for keeping adequate accounting records that are sufficient to show and explain the charity's transactions and 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

Each of the persons who is a trustee at the date of approval of this report confirms that:

- so far as they are aware, there is no relevant audit information of which the charity's auditor is unaware; and
- they have taken all steps that they ought to have taken as a trustee to make themselves aware of any relevant audit information and to establish that the charity's auditor is aware of that information.

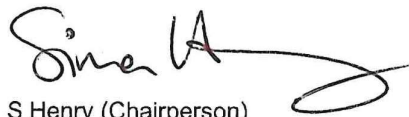
Small company provisions

This report has been prepared in accordance with the provisions applicable to companies entitled to the small companies exemption.

The trustees' annual report was approved on 24 September 2024 and signed on behalf of the board of trustees by:



D McWall (Treasurer)
Trustee



S Henry (Chairperson)
Trustee

Youth Link NI

Northern Ireland - Charity number 103369

Annual return

Youth Link NI

Company Limited by Guarantee

Independent Auditor's Report to the Members of Youth Link NI

Year ended 31 March 2024

Opinion

We have audited the financial statements of Youth Link NI (the 'charity') for the year ended 31 March 2024 which comprise the statement of financial activities (including income and expenditure account), statement of financial position, statement of cash flows and the related notes, including a summary of significant accounting policies. The financial reporting framework that has been applied in their preparation is applicable law and United Kingdom Accounting Standards, including FRS 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 charity'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.
- 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 the provisions available for small entities, in the circumstances set out below, 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.

In common with many other organisations of our size and nature we use our auditors to prepare and submit returns to the tax authorities and assist with the preparation of the financial statements.

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 Link NI

Company Limited by Guarantee

Independent Auditor's Report to the Members of Youth Link NI *(continued)*

Year ended 31 March 2024

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. 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.

In connection with our audit of the financial statements, 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 audit or otherwise appears to be materially misstated. If we identify such material inconsistencies or apparent material misstatements, we are required to determine whether there is a material misstatement in the financial statements or a material misstatement of the other information. If, based on the work we have performed, we conclude that there is a material misstatement of this other information, we are required to report that fact.

We have nothing to report in this regard.

Opinions on other matters prescribed by the Companies Act 2006

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

- The information given in the trustees' report for the financial year for which the financial statements are prepared is consistent with the financial statements; and
- 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 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 directors' report and from the requirement to prepare a strategic report.

Youth Link NI

Company Limited by Guarantee

Independent Auditor's Report to the Members of Youth Link NI *(continued)*

Year ended 31 March 2024

Responsibilities of trustees

As explained more fully in the trustees' responsibilities statement, the trustees (who are also the directors for the purposes 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 charity 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.

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

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

- the nature of the industry and sector, control environment and business performance including the design of the remuneration policies, key drivers for directors' remuneration, bonus levels and performance targets.
- 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 documentation of their policies and procedures relating to:
 - identifying, evaluating, and complying with laws and regulations and whether management were aware of any instances of non-compliance.
 - detecting and responding to the risks of fraud and whether management have knowledge of any actual, suspected, or alleged fraud.
 - the internal controls established to mitigate risks of fraud or non-compliance with laws and regulations.
- the matters discussed among the audit engagement team including significant component audit teams and relevant internal specialists, including tax and valuations specialists regarding how and where fraud might occur in the financial statements and any potential indicators of fraud.

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

Youth Link NI

Company Limited by Guarantee

Independent Auditor's Report to the Members of Youth Link NI *(continued)*

Year ended 31 March 2024

We also obtained an understanding of the legal and regulatory frameworks in operation, 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 ongoing compliance with the UK Companies Act and 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 for their ability to operate or to avoid a material penalty.

As part of an audit in accordance with ISAs (UK), we exercise professional judgment and maintain professional scepticism throughout the audit. We also:

- Identify and assess the risks of material misstatement of the financial statements, whether due to fraud or error, design and perform audit procedures responsive to those risks, and obtain audit evidence that is sufficient and appropriate to provide a basis for our opinion. The risk of not detecting a material misstatement resulting from fraud is higher than for one resulting from error, as fraud may involve collusion, forgery, intentional omissions, misrepresentations, or the override of internal control.
- Obtain an understanding of internal control relevant to the audit in order to design audit procedures that are appropriate in the circumstances, but not for the purpose of expressing an opinion on the effectiveness of the internal control.
- Evaluate the appropriateness of accounting policies used and the reasonableness of accounting estimates and related disclosures made by the trustees.
- Conclude on the appropriateness of the trustees' use of the going concern basis of accounting and, based on the audit evidence obtained, whether a material uncertainty exists related to events or conditions that may cast significant doubt on the charity's ability to continue as a going concern. If we conclude that a material uncertainty exists, we are required to draw attention in our auditor's report to the related disclosures in the financial statements or, if such disclosures are inadequate, to modify our opinion. Our conclusions are based on the audit evidence obtained up to the date of our auditor's report. However, future events or conditions may cause the charity to cease to continue as a going concern.
- Evaluate the overall presentation, structure, and content of the financial statements, including the disclosures, and whether the financial statements represent the underlying transactions and events in a manner that achieves fair presentation.

We communicate with those charged with governance regarding, among other matters, the planned scope and timing of the audit and significant audit findings, including any significant deficiencies in internal control that we identify during our audit.

Youth Link NI

Company Limited by Guarantee

Independent Auditor's Report to the Members of Youth Link NI *(continued)*

Year ended 31 March 2024

Use of our report

This report is made solely to the charity's members, as a body, in accordance with Chapter 3 of Part 16 of the Companies Act 2006. Our audit work has been undertaken so that we might state to the charity'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 charity and the charity's members as a body, for our audit work, for this report, or for the opinions we have formed.



Conor Dolan FCA (Senior Statutory Auditor)

For and on behalf of
Finegan Gibson Ltd
Chartered accountants & statutory auditor
Causeway Tower
9 James Street South
Belfast
BT2 8DN

24 September 2024

Youth Link NI

Northern Ireland - Charity number 103369

Accounts

Youth Link NI

Company Limited by Guarantee

Statement of Financial Activities (Including income and expenditure account)

Year ended 31 March 2023

		2023		2022	
	Note	Unrestricted funds £	Restricted funds £	Total funds £	Total funds £
Income and endowments					
Donations and legacies	5	1,853	–	1,853	560
Charitable activities	6	235,275	337,649	572,924	1,072,827
Other trading activities	7	16,151	–	16,151	20,000
Investment income	8	1,932	–	1,932	424
Other income	9	4,699	–	4,699	1,212
Total income		<u>259,910</u>	<u>337,649</u>	<u>597,559</u>	<u>1,095,023</u>
Expenditure					
Expenditure on charitable activities	10	388,603	369,078	757,681	1,126,250
Total expenditure		<u>388,603</u>	<u>369,078</u>	<u>757,681</u>	<u>1,126,250</u>
Net expenditure		<u>(128,693)</u>	<u>(31,429)</u>	<u>(160,122)</u>	<u>(31,227)</u>
Transfers between funds		(6,724)	6,724	–	–
Net movement in funds		<u>(135,417)</u>	<u>(24,705)</u>	<u>(160,122)</u>	<u>(31,227)</u>
Reconciliation of funds					
Total funds brought forward		1,021,410	44,319	1,065,729	1,096,956
Total funds carried forward		<u>885,993</u>	<u>19,614</u>	<u>905,607</u>	<u>1,065,729</u>

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

Youth Link NI

Company Limited by Guarantee

Statement of Financial Position

31 March 2023

	Note	2023 £	2022 £
Fixed assets			
Tangible fixed assets	15	490,629	566,618
Current assets			
Debtors	16	243,325	299,184
Cash at bank and in hand		215,151	410,291
		<u>458,476</u>	<u>709,475</u>
Creditors: amounts falling due within one year	17	43,498	210,364
Net current assets		<u>414,978</u>	<u>499,111</u>
Total assets less current liabilities		<u>905,607</u>	<u>1,065,729</u>
Net assets		<u>905,607</u>	<u>1,065,729</u>
Funds of the charity			
Restricted funds		19,614	44,319
Unrestricted funds		885,993	1,021,410
Total charity funds	20	<u>905,607</u>	<u>1,065,729</u>

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

These financial statements were approved by the board of trustees and authorised for issue on 13 September 2023, and are signed on behalf of the board by:



D McWall (Treasurer)
Trustee



D Kelly (Chairperson)
Trustee

Youth Link NI

Company Limited by Guarantee

Statement of Cash Flows

Year ended 31 March 2023

	2023 £	2022 £
Cash flows from operating activities		
Net expenditure	(160,122)	(31,227)
<i>Adjustments for:</i>		
Depreciation of tangible fixed assets	77,412	78,053
Other interest receivable and similar income	(1,932)	(424)
Interest payable and similar charges	565	917
<i>Changes in:</i>		
Trade and other debtors	55,859	(4,747)
Trade and other creditors	(166,866)	(55,683)
Cash generated from operations	(195,084)	(13,111)
Interest paid	(565)	(917)
Interest received	1,932	424
Net cash (used in)/from operating activities	<u>(193,717)</u>	<u>(13,604)</u>
Cash flows from investing activities		
Purchase of tangible assets	<u>(1,423)</u>	<u>(1,182)</u>
Net cash used in investing activities	<u>(1,423)</u>	<u>(1,182)</u>
Net (decrease)/increase in cash and cash equivalents	(195,140)	(14,786)
Cash and cash equivalents at beginning of year	<u>410,291</u>	<u>425,077</u>
Cash and cash equivalents at end of year	<u>215,151</u>	<u>410,291</u>

Youth Link NI

Company Limited by Guarantee

Notes to the Financial Statements

Year ended 31 March 2023

1. General information

The charity is a public benefit entity and a private company limited by guarantee, registered in Northern Ireland and a registered charity in Northern Ireland. The address of the registered office is Farset Enterprise Park, 638 Springfield Road, Belfast, BT12 7DY, Northern Ireland.

2. Statement of compliance

These financial statements have been prepared in compliance with FRS 102, 'The Financial Reporting Standard applicable in the UK and the Republic of Ireland', the 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) (Charities SORP (FRS 102)) and the Charities Act (Northern Ireland) 2008.

Youth Link NI meets the definition of a public benefit entity under FRS 102

3. Accounting policies

Basis of preparation

The financial statements have been prepared on the historical cost basis, as modified by the revaluation of certain financial assets and liabilities and investment properties measured at fair value through income or expenditure.

The financial statements are prepared in sterling, which is the functional currency of the entity.

Going concern

There are no material uncertainties about the charity's ability to continue.

Judgements and key sources of estimation uncertainty

The preparation of the financial statements requires management to make judgements, estimates and assumptions that affect the amounts reported. These estimates and judgements are continually reviewed and are based on experience and other factors, including expectations of future events that are believed to be reasonable under the circumstances.

Fund accounting

Unrestricted funds are available for use at the discretion of the trustees to further any of the charity's purposes.

Designated funds are unrestricted funds earmarked by the trustees for particular future project or commitment.

Restricted funds are subjected to restrictions on their expenditure declared by the donor or through the terms of an appeal and fall into one of two sub-classes: restricted income funds or endowment funds.

Youth Link NI

Company Limited by Guarantee

Notes to the Financial Statements *(continued)*

Year ended 31 March 2023

3. Accounting policies *(continued)*

Incoming resources

All incoming resources are included in the statement of financial activities when entitlement has passed to the charity; it is probable that the economic benefits associated with the transaction will flow to the charity and the amount can be reliably measured. The following specific policies are applied to particular categories of income:

- income from donations or grants is recognised when there is evidence of entitlement to the gift, receipt is probable, and its amount can be measured reliably.
- legacy income is recognised when receipt is probable, and entitlement is established.
- income from donated goods is measured at the fair value of the goods unless this is impractical to measure reliably, in which case the value is derived from the cost to the donor or the estimated resale value. Donated facilities and services are recognised in the accounts when received if the value can be reliably measured. No amounts are included for the contribution of general volunteers.
- income from contracts for the supply of services is recognised with the delivery of the contracted service. This is classified as unrestricted funds unless there is a contractual requirement for it to be spent on a particular purpose and returned if unspent, in which case it may be regarded as restricted.

Resources expended.

Expenditure is recognised on an accruals basis as a liability is incurred. Expenditure includes any VAT which cannot be fully recovered, and is classified under headings of the statement of financial activities to which it relates:

- expenditure on raising funds includes the costs of all fundraising activities, events, non-charitable trading activities, and the sale of donated goods.
- expenditure on charitable activities includes all costs incurred by a charity in undertaking activities that further its charitable aims for the benefit of its beneficiaries, including those support costs and costs relating to the governance of the charity apportioned to charitable activities.
- other expenditure includes all expenditure that is neither related to raising funds for the charity nor part of its expenditure on charitable activities.

All costs are allocated to expenditure categories reflecting the use of the resource. Direct costs attributable to a single activity are allocated directly to that activity. Shared costs are apportioned between the activities they contribute to on a reasonable, justifiable, and consistent basis.

Tangible assets

Tangible assets are initially recorded at cost, and subsequently stated at cost less any accumulated depreciation and impairment losses. Any tangible assets carried at revalued amounts are recorded at the fair value at the date of revaluation less any subsequent accumulated depreciation and subsequent accumulated impairment losses.

Youth Link NI

Company Limited by Guarantee

Notes to the Financial Statements *(continued)*

Year ended 31 March 2022

3. Accounting policies *(continued)*

Tangible assets *(continued)*

An increase in the carrying amount of an asset as a result of a revaluation, is recognised in other recognised gains and losses, unless it reverses a charge for impairment that has previously been recognised as expenditure within the statement of financial activities. A decrease in the carrying amount of an asset as a result of revaluation, is recognised in other recognised gains and losses, except to which it offsets any previous revaluation gain, in which case the loss is shown within other recognised gains and losses on the statement of financial activities.

Depreciation

Depreciation is calculated to write off the cost or valuation of an asset, less its residual value, over the useful economic life of that asset as follows:

Freehold property	-	Straight line over 20 years
Fixtures and fittings	-	15% straight line
Equipment	-	33% straight line

Impairment of fixed assets

A review for indicators of impairment is carried out at each reporting date, with the recoverable amount being estimated where such indicators exist. Where the carrying value exceeds the recoverable amount, the asset is impaired accordingly. Prior impairments are also reviewed for possible reversal at each reporting date.

For the purposes of impairment testing, when it is not possible to estimate the recoverable amount of an individual asset, an estimate is made of the recoverable amount of the cash-generating unit to which the asset belongs. The cash-generating unit is the smallest identifiable group of assets that includes the asset and generates cash inflows that largely independent of the cash inflows from other assets or groups of assets.

For impairment testing of goodwill, the goodwill acquired in a business combination is, from the acquisition date, allocated to each of the cash-generating units that are expected to benefit from the synergies of the combination, irrespective of whether other assets or liabilities of the charity are assigned to those units.

Defined contribution plans

Contributions to defined contribution plans are recognised as an expense in the period in which the related service is provided. Prepaid contributions are recognised as an asset to the extent that the prepayment will lead to a reduction in future payments or a cash refund.

When contributions are not expected to be settled wholly within 12 months of the end of the reporting date in which the employees render the related service, the liability is measured on a discounted present value basis. The unwinding of the discount is recognised as an expense in the period in which it arises.

Youth Link NI

Company Limited by Guarantee

Notes to the Financial Statements *(continued)*

Year ended 31 March 2023

4. Limited by guarantee

Each of the members of the company has guaranteed to contribute to the assets of the company in the event of the same being wound up to the extent of £1.

5. Donations and legacies

	Unrestricted Funds £	Total Funds 2023 £	Unrestricted Funds £	Total Funds 2022 £
Donations				
Donations	1,853	1,853	560	560

6. Charitable activities

	Unrestricted Funds £	Restricted Funds £	Total Funds 2023 £
The Methodist Church in Ireland	11,523	–	11,523
The Presbyterian Church in Ireland	11,523	–	11,523
The Church of Ireland	11,523	–	11,523
The Roman Catholic Church in Ireland	23,045	–	23,045
Education Authority	–	49,303	49,303
Degree Programme	136,161	–	136,161
Belfast City Council	–	160,000	160,000
Irish Youth Foundation	–	6,000	6,000
Course fees	33,601	–	33,601
NI Community Relations Council	–	55,694	55,694
Irish American Partnership	7,900	–	7,900
European Union Programme for Peace & Reconciliation 2014-2020	–	352	352
European Union Programme for Peace & Reconciliation 2014-2020 – Partner Organisations	–	(17,684)	(17,684)
The Rank Foundation	–	34,000	34,000
The Executive Office	–	49,984	49,984
	<u>235,276</u>	<u>337,649</u>	<u>572,925</u>

Youth Link NI

Company Limited by Guarantee

Notes to the Financial Statements *(continued)*

Year ended 31 March 2023

6. Charitable activities *(continued)*

	Unrestricted Funds £	Restricted Funds £	Total Funds 2022 £
The Methodist Church in Ireland	11,296	–	11,296
The Presbyterian Church in Ireland	11,296	–	11,296
The Church of Ireland	11,296	–	11,296
The Roman Catholic Church in Ireland	22,592	–	22,592
Education Authority	–	213,009	213,009
Degree Programme	212,379	–	212,379
Belfast City Council	–	16,000	16,000
Irish Youth Foundation	–	6,500	6,500
Course fees	17,920	–	17,920
Department of Foreign Affairs & Trade - Reconciliation Fund	–	60,952	60,952
NI Community Relations Council	–	43,497	43,497
Irish American Partnership	–	7,197	7,197
European Union Programme for Peace & Reconciliation 2014-2020	–	168,517	168,517
European Union Programme for Peace & Reconciliation 2014-2020 – Partner Organisations	–	218,209	218,209
Department for the Economy - Incentive Payments	–	7,568	7,568
The Executive Office	–	44,599	44,599
	<u>286,779</u>	<u>786,048</u>	<u>1,072,827</u>

7. Other trading activities

	Unrestricted Funds £	Total Funds 2023 £	Unrestricted Funds £	Total Funds 2022 £
Rental of facilities	<u>16,151</u>	<u>16,151</u>	<u>20,000</u>	<u>20,000</u>

8. Investment income

	Unrestricted Funds £	Total Funds 2023 £	Unrestricted Funds £	Total Funds 2022 £
Bank interest	<u>1,932</u>	<u>1,932</u>	<u>424</u>	<u>424</u>

9. Other income

	Unrestricted Funds £	Total Funds 2023 £	Unrestricted Funds £	Total Funds 2022 £
Other income	<u>4,699</u>	<u>4,699</u>	<u>1,212</u>	<u>1,212</u>

Youth Link NI

Company Limited by Guarantee

Notes to the Financial Statements *(continued)*

Year ended 31 March 2023

10. Expenditure on charitable activities by activity type

	Activities undertaken directly	Support costs	Total funds 2023	Total fund 2022
	£	£	£	£
Youth Work & Ministry	615,890	130,874	746,764	1,113,450
Governance costs	–	10,917	10,917	12,800
	<u>615,890</u>	<u>141,791</u>	<u>757,681</u>	<u>1,126,250</u>

11. Analysis of support costs

	Youth Work & Ministry	Total 2023	Total 2022
	£	£	£
Staff costs	11,637	11,637	11,072
Premises	100,884	100,884	97,967
Communications and IT	11,338	11,338	13,272
General office	7,015	7,015	19,042
Governance costs	10,917	10,917	12,800
	<u>141,791</u>	<u>141,791</u>	<u>154,153</u>

12. Net expenditure

Net expenditure is stated after charging/(crediting):

	2023	2022
	£	£
Depreciation of tangible fixed assets	77,412	78,053
Fees payable for the audit of the financial statements	<u>5,952</u>	<u>7,560</u>

13. Staff costs

The total staff costs and employee benefits for the reporting period are analysed as follows:

	2023	2022
	£	£
Wages and salaries	362,942	463,976
Social security costs	29,575	35,682
Employer contributions to pension plans	31,617	39,758
Redundancy costs	11,626	48,676
	<u>435,760</u>	<u>588,092</u>

Youth Link NI

Company Limited by Guarantee

Notes to the Financial Statements *(continued)*

Year ended 31 March 2023

13. Staff costs *(continued)*

The average head count of employees during the year was 12 (2022: 18). The average number of full-time equivalent employees during the year is analysed as follows:

	2023 No.	2022 No.
Permanent employees	6	9
Employees on fixed term contracts	4	6
	<u>10</u>	<u>15</u>

No employee received employee benefits of more than £60,000 during the year (2022: Nil).

Key Management Personnel

Key management personnel include all persons that have authority and responsibility for planning, directing, and controlling the activities of the charity. The total compensation paid to key management personnel for services provided to the charity was £235,536 (2022: £258,596).

14. Trustee remuneration and expenses

The charity trustees were not paid or received any other benefits from employment with the Charity in the year (2022: £NIL). No Trustees were reimbursed travel expenses during the year. (2022: NIL). During the year three trustees received payment for professional or other services supplied to the charity totalling £2,383.80 (2022: 3 trustees - £2,105.00).

15. Tangible fixed assets

	Freehold property £	Fixtures and fittings £	Equipment £	Total £
Cost				
At 1 April 2022	1,450,768	92,160	63,558	1,606,486
Additions	–	–	1,423	1,423
Disposals	–	–	(8,861)	(8,861)
At 31 March 2023	<u>1,450,768</u>	<u>92,160</u>	<u>56,120</u>	<u>1,599,048</u>
Depreciation				
At 1 April 2022	891,875	89,730	58,263	1,039,868
Charge for the year	72,543	952	3,917	77,412
Disposals	–	–	(8,861)	(8,861)
At 31 March 2023	<u>964,418</u>	<u>90,682</u>	<u>53,319</u>	<u>1,108,419</u>
Carrying amount				
At 31 March 2023	<u>486,350</u>	<u>1,478</u>	<u>2,801</u>	<u>490,629</u>
At 31 March 2022	<u>558,893</u>	<u>2,430</u>	<u>5,295</u>	<u>566,618</u>

Youth Link NI

Company Limited by Guarantee

Notes to the Financial Statements *(continued)*

Year ended 31 March 2023

16. Debtors

	2023	2022
	£	£
Trade debtors	39,572	12,994
Prepayments and accrued income	30,523	25,097
Other debtors	173,230	261,093
	<u>243,325</u>	<u>299,184</u>

17. Creditors: amounts falling due within one year

	2023	2022
	£	£
Trade creditors	1,549	1,273
Accruals and deferred income	40,812	194,962
Social security and other taxes	0	10,628
Other creditors	1,137	3,501
	<u>43,498</u>	<u>210,364</u>

18. Deferred income

	2023	2022
	£	£
At 1 April 2022	75,285	89,642
Amount released to income	(75,285)	(89,642)
Amount deferred in year	32,363	75,285
At 31 March 2023	<u>32,363</u>	<u>75,285</u>

Youth Link NI

Company Limited by Guarantee

Notes to the Financial Statements *(continued)*

Year ended 31 March 2023

19. Pensions and other post-retirement benefits

Defined contribution plans

The amount recognised in income or expenditure as an expense in relation to defined contribution plans was £31,617 (2022: £39,758).

20. Analysis of charitable funds

Unrestricted funds

	At 1 April 2022	Income £	Expenditure £	Transfers £	At 31 March 2023 £
General Funds	1,021,410	259,910	(388,603)	(6,724)	885,993

	At 1 April 2021	Income £	Expenditure £	Transfers £	At 31 March 2022 £
General Funds	448,346	308,975	(291,430)	555,519	1,021,410

Restricted funds

	At 1 April 2022	Income £	Expenditure £	Transfers £	At 31 March 2023 £
Community Relations & Youth Work Programmes					
Department of Foreign Affairs & Trade - Reconciliation Fund	31,503	–	(31,503)	–	–
Irish American Partnership	1,363	–	–	(1,363)	–
Irish Youth Foundation	1,796	6,000	(7,296)	–	500
NI Community Relations Council - Core Funding Programme	–	55,694	(55,694)	–	–
The Rank Foundation	–	34,000	(15,843)	–	18,157
European Union Programme for Peace & Reconciliation 2014-2020	673	352	(673)	(352)	–
European Union Programme for Peace & Reconciliation 2014-2020 - Partner Fund	–	(17,684)	17,684	–	–

Youth Link NI

Company Limited by Guarantee

Notes to the Financial Statements *(continued)*

Year ended 31 March 2023

20. Analysis of charitable funds *(continued)*

	At 1 April 2022	Income	Expenditure	Transfers	At 31 March 2023
	£	£	£	£	£
The Executive Office	–	49,984	(49,984)	–	–
Belfast City Council Peace IV	6,216	160,000	(164,550)	(709)	957
Education Authority - Newcomers Young People	119	16,668	(17,641)	854	–
Education Authority - Faith Based Youth Work	–	16,668	(16,959)	291	–
Education Authority - Youth Leadership	2,649	15,967	(18,844)	228	–
The Education Authority – Transitional Funding	–	–	(6,768)	6,768	–
Education Authority - Small Grants	–	–	(1,007)	1,007	–
T:BUC Camp Programme	–	–	–	–	–
Department for the Economy	–	–	–	–	–
Training & Resource Centre					
Beatrice Laing Trust	–	–	–	–	–
Clothworker's Foundation	–	–	–	–	–
Department of Education	–	–	–	–	–
Department of Social Development – Modernisation Fund	–	–	–	–	–
Garfield Weston Trust	–	–	–	–	–
International Fund for Ireland	–	–	–	–	–
Youth Link NI Member Churches	–	–	–	–	–
	<u>44,319</u>	<u>337,649</u>	<u>(369,078)</u>	<u>(6,724)</u>	<u>19,614</u>

Youth Link NI

Company Limited by Guarantee

Notes to the Financial Statements *(continued)*

Year ended 31 March 2023

20. Analysis of charitable funds *(continued)*

	At 1 April 2021 £	Income £	Expenditure £	Transfers £	At 31 March 2022 £
Community Relations & Youth Work Programmes					
Department of Foreign Affairs & Trade - Reconciliation Fund	14,874	60,952	(42,964)	(1,359)	31,503
Education Authority - Transitional Funding	899	92,176	(93,270)	195	-
Irish American Partnership	2,213	7,197	(8,047)	-	1,363
Irish Youth Foundation	-	6,500	(4,404)	(300)	1,796
NI Community Relations Council - Core Funding Programme	-	43,497	(44,997)	1,500	-
Belfast City Council – Good Relations Grant	-	-	-	-	-
Education Authority – Youth Service PPE Allocation	-	-	-	-	-
Education Authority – Workforce Development	-	-	-	-	-
VCSE Covid Recovery Fund	-	-	-	-	-
Belfast City Council Peace IV	-	16,000	(9,784)	-	6,216
Education Authority - T:BUC Camp Programme	649	14,136	(12,490)	(2,295)	-
The Executive Office	-	44,599	(44,599)	-	-
Department for the Economy	-	7,568	(7,568)	-	-
European Union Programme for Peace & Reconciliation 2014-2020	4,435	168,517	(170,963)	(1,316)	673
European Union Programme for Peace & Reconciliation 2014-2020 - Partner Fund	-	218,209	(218,209)	-	-
Education Authority - Small Grants	-	6,000	(6,000)	-	-
Education Authority - Newcomers Young People	-	33,332	(34,265)	1,052	119
Education Authority - Faith Based Youth Work	-	33,332	(33,332)	-	-
Education Authority - Youth Leadership	-	34,033	(31,384)	-	2,649

Youth Link NI

Company Limited by Guarantee

Notes to the Financial Statements *(continued)*

Year ended 31 March 2023

20. Analysis of charitable funds *(continued)*

Training & Resource Centre	At 1 April 2021 £	Income £	Expenditure £	Transfers £	At 31 March 2022 £
Beatrice Laing Trust	1,302	–	(145)	(1,157)	–
Clothworker's Foundation	2,241	–	(250)	(1,991)	–
Department of Education	72,000	–	(8,000)	(64,000)	–
Department of Social Development – Modernisation Fund	102,001	–	(12,750)	(89,251)	–
Garfield Weston Trust	1,283	–	(159)	(1,124)	–
International Fund for Ireland	426,419	–	(48,751)	(377,668)	–
Youth Link NI Member Churches	20,294	–	(2,489)	(17,805)	–
	<u>648,610</u>	<u>786,048</u>	<u>(834,820)</u>	<u>(555,519)</u>	<u>44,319</u>

Transfers between funds

The transfer of £709 into restricted funds represents assets purchased during the current year which have no restriction over their use.

The transfer of £352 out of restricted funds represents income received during the year which was over and above the debtor recorded in the previous year's accounts due to foreign exchange rate differences. As the project concluded in December 2021, the additional income has been transferred to unrestricted funds.

A transfer of £1,363 into restricted funds was used to reclassify the brought forward balance on The Irish American Partnership funding from restricted to unrestricted as no restrictions are placed on this funding.

The remaining transfers out of unrestricted funds totalling to £9,147.68 are due to a repayment that was requested from The Education Authority across five grants from the prior year accounts. Expenditure totalling to this amount was disallowed by The Education Authority following an audit.

Purpose of funds

Education Authority - Transitional Funding - Salaries and overheads.

Education Authority – Small Grants – Summer Extravaganza programme.

Education Authority - T:BUC Camp Programme - Belfast and Armagh Projects.

Education Authority - Newcomers Young People - Support to Local Services to deliver Youth Work with Newcomer Young People

Education Authority - Youth Leadership - Youth Leadership Training to Faith Based Organisations

on a Good Relations Basis

Youth Link NI

Company Limited by Guarantee

Notes to the Financial Statements *(continued)*

Year ended 31 March 2023

Purpose of funds (continued)

Education Authority - Faith Based Youth Work - Support to Local Services to deliver Inclusive Faith Based Youth Work

Department of Foreign Affairs & Trade - Shared Island: A Home for Young People in the World

Community Relations Council - Core Funding Programme - Educating & mobilising young people towards the common good and exploring their visions of the future in a way that enables young people to live in a plural non-violent and integrated future that helps society to move towards a positive peace, and a sense of global awareness and citizenship.

The Executive Office Central Good Relations Funding Programme - The Common Good

Belfast City Council PEACE IV - Provision of a Youth Engagement & Civic Engagement Project PEACE IV Programme Services

Irish American Partnership - financial support for youth workers from socio-economically deprived areas working across Northern Ireland and studying for a third level qualification in youth and community work.

Irish Youth Foundation- Youth Work Practice Accreditation Programme.

European Union Programme for Peace & Reconciliation, 2014-2022 - Transformative Education for Positive Relationships programme delivered in partnership with Youth Initiatives and Royal Mencap Society.

Department for the Economy, Peace IV Children & Young People Priority 2.1 Programme (Peace4Youth) - Incentive Payments & Welfare Benefit Administration (NI only).

The Rank Foundation – Start here Grant.

Youth Link NI

Company Limited by Guarantee

Notes to the Financial Statements *(continued)*

Year ended 31 March 2023

21. Analysis of net assets between funds

	Unrestricted Funds £	Restricted Funds £	Total Funds 2023 £
Tangible fixed assets	490,629	–	490,629
Current assets	435,882	22,594	458,476
Creditors less than 1 year	(40,518)	(2,980)	(43,498)
Net assets	<u>885,993</u>	<u>19,614</u>	<u>905,607</u>

	Unrestricted Funds £	Restricted Funds £	Total Funds 2022 £
Tangible fixed assets	566,618	–	566,618
Current assets	534,497	174,978	709,475
Creditors less than 1 year	(79,705)	(130,659)	(210,364)
Net assets	<u>1,021,410</u>	<u>44,319</u>	<u>1,065,729</u>

22. Taxation

The Company is a registered charity, and as such is entitled to tax exemptions on income and profits in furtherance of the charity's primary objectives.

23. Analysis of changes in net debt

	At 1 Apr 2022 £	Cash flows £	At 31 Mar 2023 £
Cash at bank and in hand	<u>410,291</u>	<u>(195,140)</u>	<u>215,151</u>

Youth Link NI

Company Limited by Guarantee

Notes to the Financial Statements *(continued)*

Year ended 31 March 2023

24. Contingencies

A contingent liability exists to repay grants and funds received should certain conditions not be fulfilled by the charity. In the opinion of the Trustees, the terms of the Letters of Offer have been, or will be, complied with and no liability is expected.

Youth Link NI received further funding from the Department of Education towards the redevelopment of the property at 638 Springfield Road, Belfast. Accordingly, on the 8th of September 2010 the Department of Education registered a legal charge over these premises. In the event that Youth Link NI does not comply with the conditions of the Letter of Offer, are forced to sell the building or Youth Link NI winds up, a sum would be payable to the Department by Youth Link NI which the Department considers equitable. This charge was set up for a 22-year period and will therefore expire in 2032. In addition, the Department of Education require that no alteration, amendment or addition to the Memorandum & Articles of Association of the Company shall be made without the prior written consent of the Department and in the event of such alternation, amendment or addition being made without the Department's prior written consent, the Company shall, if so required, repay to the Department the grant or such part thereof as the Department may lawfully require.

25. Related parties

During the year the charity entered into transactions with Rhiannon's Bakery to the value of £426.10. This business is owned by a relative of the charity's key management personnel. During the year, the charity entered into transactions with Community Intercultural Programme (Oasis Youth) to the value of £2,500.00. Youth Link's Director acts as Secretary for this business.

No amounts were outstanding at 31st March 2023. All transactions were conducted on normal commercial terms and negotiated on an arm's length basis, in line with the policies and procedures of the charity.

Youth Link NI

Northern Ireland - Charity number 103369

Annual report

COMPANY REGISTRATION NUMBER: NI071572
CHARITY REGISTRATION NUMBER: NIC103369

Youth Link NI
Company Limited by Guarantee
Financial Statements
31 March 2023

Youth Link: NI
Farset Enterprise Park
638 Springfield Road
Belfast
BT12 7DY

Youth Link NI
Company Limited by Guarantee
Financial Statements
Year ended 31 March 2023

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Youth Link NI

Company Limited by Guarantee

Trustees' Annual Report (Incorporating the Director's Report)

Year ended 31 March 2023

The trustees, who are also the directors for the purposes of company law, present their report and the financial statements of the charity for the year ended 31 March 2023.

Reference and administrative details

Registered charity name	Youth Link NI
Charity registration number	NIC103369
Company registration number	NI071572
Principal office and registered Office	Farset Enterprise Park 638 Springfield Road Belfast BT12 7DY Northern Ireland

The trustees

RJ McCullagh
D McWall (Treasurer)
P Brown
D Kelly (Chairperson)
F McNally
I Taylor
G Thompson
G Gilmore
S Henry (Vice Chairperson)
J McLoughlin
B Dineen
W Fyffe
C Hinchliff
E Rea

Key Management Personnel

Director	Gordon Woolsey	(Resigned 28 February 2023)
Interim Director	Joseph McKeown	(Appointed 1 February 2023)
Finance Manager	Jenny Bell	
Academic Studies Manager	Sharon Raine	
Executive Officer	Maria McKenna	

Youth Link NI

Company Limited by Guarantee

Trustees' Annual Report (Incorporating the Director's Report) *(continued)*

Year ended 31 March 2023

Structure, governance, and management

Governing Document

Youth Link: NI is a company limited by guarantee governed by its Memorandum and Articles of Association dated July 2015. Youth Link: NI is a registered charity with the Charity Commission for Northern Ireland.

Appointment of Trustees

Members of the Executive Council and Youth Link Honorary Officers are appointed by the relevant decision-making bodies of its member Churches and / or the Denominational Representatives. Council members are appointed for a period of three years. A retiring Trustee is eligible for re-appointment.

Appointments to the Trustees by members of their respective relevant Decision-Making Bodies shall be made as follows:

- Up to six Trustees to be appointed by the Roman Catholic Church.
- Up to three Trustees to be appointed by The Presbyterian Church.
- Up to three Trustees to be appointed by The Methodist Church.
- Up to three Trustees to be appointed by Church of Ireland (Together known as the Denominational Representatives).
- Two Trustees to be appointed by the Denominational Representatives.

Members will be informed of the retirement of those Trustees who wish to retire or who are retiring by rotation and will elect Trustees to fill vacancies arising at the General Meeting.

Trustee induction and training

Induction and training sessions for Trustees are organised as required. As part of the induction process new Trustees are made aware of a Trustees' legal obligations under charity and company law, the content of the Memorandum and Articles of Association, the committee and decision-making processes, the operational and strategic plan and recent financial performance of the charity.

Arrangements for setting pay and remuneration of key management personnel.

The directors comprise the Board of Directors, who are the charity's Trustees, and the management team comprise the key management personnel of the charity in charge of directing and controlling, running, and operating the charity on a day-to-day basis. All directors give of their time freely and no director received remuneration during the year. Details of directors' expenses and related party transactions are disclosed in Note 14 to the accounts.

The pay of the management team is reviewed annually and normally increased in accordance with inflation. During 2015/16 the Trustees reviewed management team salaries and benchmarked against pay levels in other similar size charities run on a voluntary basis and scale points were set accordingly. Progression is dependent upon the outcome of individual annual appraisals.

Youth Link NI

Company Limited by Guarantee

Trustees' Annual Report (Incorporating the Director's Report) *(continued)*

Year ended 31 March 2023

Organisation structure and how charity makes decisions.

The Executive Council, which can have up to 17 members, administers the charity. The Council meets four times per annum, normally September, December, March, and June. A Sub-Committee of the Executive Council, Finance & Personnel Sub-Committee normally meets a month prior to Executive Council meetings and reviews all matters relating to the management of finance, funding, staffing, and assets. A Director is appointed by the Trustees to manage the day-to-day operations of the charity. To facilitate effective operations, the Director has delegated authority, within terms of delegation approved by the Trustees, for operational matters including finance, employment, and direct charitable activities.

Relationships with related parties

The Trustees do not receive any remuneration unless it is authorised by Article 7 of the Articles of Association.

Executive Council members and staff members are asked to declare their interests in, and any gifts or hospitality received in connection with their role in Youth Link NI.

A declaration of interests form is completed by all Council members and staff for this purpose, listing the types of interest that should be declared. Interests are recorded on Youth Link's Register of Interests which is maintained by the Company Secretary.

Risk management

The Trustees have a Risk Management Strategy which comprises:

- An annual review of the principal risks and uncertainties that the charity faces.
- The establishment of policies, systems, and procedures to mitigate those risks identified in the annual review; and
- The implementation of procedures designed to minimise or manage any potential impact on the charity should those risks materialise.

A Risk Register is in place and is reviewed annually. The most recent review of the Register was carried out in June 2023.

Areas of risk for the organisation were reviewed and assessed. These included risks relating to Governance & Management, Operational, Financial, People and External factors affecting the organisation.

Objectives and Activities

Charity Objects:

1. To contribute to a more inclusive and welcoming society by working together as a partnership of member Churches by:
 - working in partnership towards the building of voluntary, social and reconciliation capacity within civil society and local communities.

Youth Link NI

Company Limited by Guarantee

Trustees' Annual Report (Incorporating the Director's Report) *(continued)*

Year ended 31 March 2023

- creating positive opportunities for cross-community experiences at local, national, and international levels.
 - promoting the inclusive involvement of young people at all levels.
2. To enable, support and encourage churches to offer a more effective ministry to young people to promote their spiritual, social, and personal development by:
- helping Youth Link: NI and member Churches to maximize existing and new resources in the service of young people.
 - facilitating the development of youth work practitioners through collaborative education and training.
 - sharing experiences, resources, and ideas amongst the churches to enhance the overall provision for young people.

Vision

Churches working together to build excellence in youth work and ministry towards a just, peaceful, and flourishing society based on the common good.

Mission Statement

Youth Link's mission is to:

- support young people to achieve their full potential.
- enable young people and youth practitioners to be agents of transformation and hope.
- promote and provide excellence in youth work and leadership training.
- encourage and equip young people to participate in Church and community and in the building of a peaceful and inclusive society.
- partner with Church bodies, youth organisations and relevant sectors with responsibility for young people and youth practitioners.
- facilitate the development of youth work and ministry within and on behalf of the Churches.
- integrate equity, diversity, and interdependence into all aspects of policy and practice in youth work and ministry.

Value Base

Central to Youth Link is the Christian faith which commits us to:

- building positive relationships.
- the personal, social, and spiritual development of young people.
- improving young peoples' lives through positive outcomes in youth work and ministry.
- encourage and support youth practitioners in their personal and professional development.
- developing effective and strategic partnerships.
- building relationships that enable transformation in the lives of individuals and communities.
- promote respect, trust, and inclusivity within a culturally diverse society.
- fairness in provision of service.
- integrity and accountability in all aspects of our work.

Youth Link NI

Company Limited by Guarantee

Trustees' Annual Report (Incorporating the Director's Report) *(continued)*

Year ended 31 March 2023

- nurturing global awareness and interdependence within the human and environmental community.
- applying theological and ethical understanding to youth work practice and to public and community life.
- promote justice, peace, healing, and reconciliation in society.

Strategic Aims

1. As a partnership of churches working together, Youth Link will contribute to a more **inclusive** and peaceful society by **enabling** young people and youth practitioners to build positive, healthy, and sustainable **relationships** within and between communities through education, **training**, and empowerment programmes.
2. Responsive to a changing environment Youth Link will ensure the provision of a sustainable **quality** service through **effective** and professional **leadership & management**.
3. Youth Link will raise the **profile** of the organisation as a unique model of faith based **collaborative** youth work in the churches, community, and voluntary sector.

Strategic Aim 1

As a partnership of churches working together, Youth Link will contribute to a more **inclusive** and peaceful society by **enabling** young people and youth practitioners to build positive, healthy, and sustainable **relationships** within and between communities through education, **training**, and empowerment programmes.

Outcomes

- 1.1 Young people and youth practitioners will have positive healthy and sustainable relationships within and between communities.
- 1.2 Services that respond to the changing needs of young people.
- 1.3 Increased capacity among young people and youth practitioners in youth work and ministry.
- 1.4 Increased knowledge and skills among youth practitioners to promote building a peaceful and inclusive society.
- 1.5 Enhanced knowledge and skills among youth practitioners to engage young people in CRED related work.
- 1.6 Increased mutual understanding, tolerance, hospitality, and respect among young people from different socio-economic, educational, cultural, ethnic, and religious backgrounds.
- 1.7 Increased capacity and social capital among young people from areas of disadvantage and social exclusion.

Youth Link NI

Company Limited by Guarantee

Trustees' Annual Report (Incorporating the Director's Report) *(continued)*

Year ended 31 March 2023

Strategic Aim 2

Responsive to a changing environment Youth Link will ensure the provision of a sustainable **quality** service through **effective** and professional **leadership and management**.

Outcomes

- 2.1 Provision of a sustainable quality service that responds to changes within the social, political, and economic environment.
- 2.2 Effective and professional leadership, management, and governance.
- 2.3 Effective management of financial resources.
- 2.4 Integrity and accountability in governance and management of Youth Link.

Strategic Aim 3

Youth Link will raise the **profile** of the organisation as a unique model of faith based **collaborative** youth work in the churches, community, and voluntary sector.

Outcomes

- 3.1 Recognition of Youth Link as a unique model of faith based collaborative youth work in the churches, community, and voluntary sector.
- 3.2 Recognition of Youth Link as a prophetic voice within the Churches and the wider community in relation to current issues in youth work and ministry, peace building and reconciliation

Public Benefit Statement:

In shaping objectives for the year and planning activities, the Trustees have considered the Charity Commission's guidance on public benefit.

The direct benefits which flow from Youth Link's purposes include the following:

- members of Protestant and Catholic Churches in Northern Ireland and its border counties working together to promote understanding of one another's backgrounds and to improve and develop relationships.
- young people drawn from Protestant and Catholic communities based in Northern Ireland and its border counties meet those from different backgrounds and work with them towards developing an informed understanding of their own and each other's backgrounds and religions.
- relationships between those drawn from different communities and backgrounds in Northern Ireland and its border counties are developed and enhanced in a positive way.
- church leaders and youth workers are given support in their ministry to young people through provision of accredited and non-accredited youth work and community relations training opportunities specifically tailored to meet the needs of young people in Northern Ireland.
- youth work practitioners are supported, and their professional development enhanced through the provision of collaborative education and training opportunities by Youth Link.

Youth Link NI

Company Limited by Guarantee

Trustees' Annual Report (Incorporating the Director's Report) *(continued)*

Year ended 31 March 2023

- opportunities are provided for church leaders and youth workers drawn from Youth Link's member Churches to meet to share experiences, resources, and ideas to enhance their ministry to young people.

These benefits are capable of being demonstrated through:

- number of young people achieving accreditation in Youth Work and / or Community Relations Programmes at Level 1 and / or Level 2 through OCN NI.
- number of youth workers / youth practitioners achieving accreditation in Youth Work and / or Community Relations Programmes at Level 2 and / or Level 3 through OCN NI.
- number of young people and youth workers / youth practitioners participating in knowledge, skills and competency-based peace building and reconciliation programmes.
- number of young people and youth workers / youth practitioners participating in Peace Building and Reconciliation Conferences.
- number of youth workers / youth practitioners completing Youth Link's Apprenticeship Peace Programme.
- number of youth workers / youth practitioners graduating with BA Honours Degree in Youth & Community Work & Practical Theology (JNC).
- number of young people having no or little previous education, employment, or training completing accredited programmes at Levels 1 and 2.
- number of young people progressing from accredited programmes at Levels 1, 2 and 3 to the apprenticeship and degree level programmes.
- number of young people, voluntary youth leaders, full and part-time youth workers, theological students and clergy across Northern Ireland and the Border Counties participating in non-accredited programmes in Youth Work, Youth Ministry and Community Relations Skills and Issues.
- number of church and community groups participating in bespoke and accredited training programmes.
- feedback from Youth Link's stakeholders, including young people, youth workers, course participants and church leaders.
- production and circulation of regular publicity documents including annual reports, annual accounts, e-newsletter, press releases etc.
- independent external evaluations of Youth Link's service.
- improved relationships between communities in Northern Ireland and its border counties evidenced by local government surveys.

The intended beneficiaries of these purposes are:

- members of Protestant and Catholic Churches in Northern Ireland and its border counties.
- young people drawn from Protestant and Catholic communities based in Northern Ireland and its border counties.
- full and part-time youth workers / youth work practitioners and voluntary youth leaders.
- theological students, clergy, and church leaders.
- members of ethnic minority backgrounds and Section 75 groups.

There is no harm or potential for harm as a result of the purposes being carried out.

Youth Link NI

Company Limited by Guarantee

Trustees' Annual Report (Incorporating the Director's Report) *(continued)*

Year ended 31 March 2023

Achievements and Performance

Strategic Aim 1 As a partnership of churches working together, Youth Link will contribute to a more **inclusive** and peaceful society by **enabling** young people and youth practitioners to build positive, healthy, and sustainable **relationships** within and between communities through education, **training**, and empowerment programmes.

Youth Link continues to be one of the largest providers of accredited youth work training in Northern Ireland and provides a coherent training route that offers young people and adult volunteers a progressive pathway into youth work and ministry. More than 300 young people and adult volunteers received accreditation during 2022/23 and staff continued to work constructively to further develop training at youth and adult level in urban, rural and border regions. There were also over 500 young people and adults engaged in non-accredited programmes.

Youth Link continued to support Strategic Planning and Review of youth work and ministry within the Northern Catholic Dioceses affiliated to Youth Link and meetings with key stakeholders and Bishops has taken place.

Degree Programme:

The lifting of COVID-19 restrictions has allowed classes to take place face-to-face in 2022/23 and this has been well received by students and staff involved on the degree programme.

Aspects to celebrate:

- The commitment, resilience and competence of the wider staff team and sessional workers to maintain the progression of students and deliver the programme to original timeframes despite unprecedented challenges due to the impact of COVID-19 pandemic.
- The degree programme in partnership with the Institute of Children, Youth and Mission/Staffordshire University came to a successful closure in August 2022 and the achievement of students and staff over the last 14 years of this degree programme are to be acknowledged and celebrated. The final graduation ceremony for Institute of Children Youth and Mission was able to take place face-to-face in Birmingham on the 18th November 2022. One student received first class Honours degrees, six received 2:1 classifications and four received 2:2 classifications. Post-graduation employment rates continue to be strong for students and several are also pursuing post-graduate studies. As of May 2023, 100% of students are in employment or Further Education.
- The Irish American Partnership has enabled students from socio-economically disadvantaged backgrounds to access Higher Education and this year several students have benefited directly.

The current partnership with Moorlands College will conclude in June 2024. This is due to the significant impact of the COVID-19 pandemic on student recruitment. Youth Link will ensure the current cohort of students successfully complete their studies and to celebrate the last 15 years of the undergraduate Degree pathway for Christian Youth Work students.

Youth Work Training Programmes:

Youth Link NI's full suite of accredited training programmes are still in high demand. Delivery is taking place at Youth Link's Training and Resource centre, in the community and online. The OCN NI Level 1, 2 & 3 Award/Certificate in Youth Work Practice courses have proved successful, providing wide geographical spread, pathway opportunities to further training, degree programme and career opportunities. Youth Link has maintained OCNNI centre status and has had several external verification visits as part of the quality assurance process. Our team of over 30 sessional workers play

Youth Link NI

Company Limited by Guarantee

Trustees' Annual Report (Incorporating the Director's Report) *(continued)*

Year ended 31 March 2023

a key role in the delivery of these accredited training courses and are central to the work of Youth Link.

Belfast City Council/PEACE IV - Forth Meadow Community Greenway Project:

The project has engaged with almost 400 young people aged 11-24 over the last year, supporting them to fulfil their potential, develop skills and confidence, gain OCN qualifications and contribute positively as active citizens in their communities.

The young people lived in communities along the Belfast City Council Forth Meadow community Greenway and they participated in youth work programmes that explored the core themes of Personal Development, Good Relations and Active Citizenship, showing great resilience, especially throughout the unexpected challenges which arose as a result of the COVID-19 pandemic, impacting their mental health and wellbeing. Staff were innovative and creative in their delivery methods while responding to the increasing needs and supported young people through these challenging times. The Forth Meadow Community Greenway project celebrated its achievements at a special event on 10th February 2023 at Crumlin Road Gaol, Belfast.

Community Relations and Peace and Reconciliation Projects

Progress continued to be made in the development and delivery of Community Relations Equality & Diversity (CRED) initiatives through funding secured in 2022/23 through the Education Authority, The

Executive Office, Community Relations Council NI, Department of Foreign Affairs & Trade and Special European Union Programmes Body.

The Common Good Resources has been successfully developed and Curriculum resource materials are being disseminated and integration into Youth Link programmes is ongoing. The resource continues to be made available to the wider post-primary school and youth sector constituencies. There were a range of Good Relations resources developed as part of the Education Authority project with train the trainer sessions delivered, and USB resources disseminated.

Youth Link provided several seminars during Good Relations Week and was involved in the celebrations of the Irish Council of Churches Inter-church meeting and celebrations marking the centenary of the organisation. Internationally, Youth Link gave a presentation at the 'Living Peace' congress in Rome. It has also been involved more locally in several regional Together Building United Communities discussions.

The Research and Curriculum Development Officer is researching current trends and working on a project around the Practice of Integrated Reconciliation. Work is ongoing on an ASPIRE resource which is an educational resource for youth workers and young people aimed at enriching knowledge, attitudes, and skills for addressing sectarianism, dealing with the past and building a reconciled society.

Youth Work and Peace and Reconciliation work is at the core of the work of Youth Link, and it was significant that the staff and organisation were invited to many celebration events marking the anniversary of the Good Friday Agreement. There is a sense that after the success around the 25th Anniversary of the Good Friday Agreement there is still a long way to go in relation to peacebuilding and the issues impacting young people's lives. Youth Link aims to continually strive at improving young peoples' lives through positive outcomes and building relationships that enable transformation in the lives of individuals and communities.

Youth Link NI

Company Limited by Guarantee

Trustees' Annual Report (Incorporating the Director's Report) *(continued)*

Year ended 31 March 2023

Strategic Aim 2 Responsive to a changing environment Youth Link will ensure the provision of a sustainable **quality** service through **effective** and professional **leadership & management**.

Youth Link's skilled and experienced staff team is a valuable asset and as such human resource matters are reviewed by Trustees regularly. During the year and despite the pandemic staff continued to meet with their line managers formally for support and supervision and annual appraisals were completed. Staff and management meetings continued to be held on a regular basis with additional avenues of support put in place for staff working from home. A Register of Sessional Workers is maintained, and suitably qualified and experienced people support delivery of programmes of work across the organisation. Professional development opportunities offered to staff during the year included: payment of off-line supervision and other professional services, CMI Level 7 Award in Strategic Leadership & Management, First Aid Training, TQUK Level 3 Award in Education and Training, Advanced Diploma in Accounting, BA (Hons) Applied Theology (Youth & Community Work) and Fellowship of the Higher Education Authority.

Financial resources and management of same are discussed and reviewed by Trustees regularly. Management accounting information presented regularly includes income and expenditure reports reviewed against budgets, summary of cash held, cash flow report, review of current debtors and creditors, credit card expenditure etc. Reports are regularly brought to Trustees summarising fundraising efforts, management of secured restricted funds and reporting requirements met. The Annual Accounts for the year ending 31 March 2022 were agreed and signed by Trustees at the General Meeting on 13 September 2022 – these complied with Charities Act (NI) 2008, Companies Act 2006, Statement of Recommended Practice (FRS 102) which came into effect on 1 January 2015.

Fundable projects / programmes and possible sources of funding are identified regularly, funding secured during the year included monies from the Education Authority -Regional funded projects and

T:BUC programmes; the European Union Programme for Peace & Reconciliation, 2014-2021; Department of Foreign Affairs & Trade – Reconciliation Fund; Department for the Economy; Belfast City Council, the Community Relations Council, The Executive Office, The Irish American Partnership and The Irish Youth Foundation.

Youth Link's Training & Resource Centre continues to be maintained to a high standard and facilities are reviewed at regular intervals with adjustments being made to meet the needs of students and other stakeholders. A 'Buildings Manual' and 'Maintenance Schedules' are in place, providing information about repairs, providers, and maintenance contracts. Health & Safety remains a priority and full risk assessment has been carried out. This year there has been a lifting of the COVID-19 restrictions. However, these changes will be monitored in accordance with changing Government advice. All staff took part in defibrillator training in September 2022 after cardiac arrest of a staff member. Maintenance of ICT systems are provided by an external consultant and improvements to systems were made which allowed all staff to access the network from home. Insurance policies were reviewed during the year as required and were renewed in March 2023. The procurement policy is adhered to when purchasing goods or services and the Asset Register was formally reviewed and updated during the year.

Membership of Board of Directors and attendance by members is monitored in accordance with stipulations provided for in Memorandum & Articles of Association. Trustee meetings were held remotely, via Zoom, since June 2020 to demonstrate and ensure good governance of the charity, as permitted by the Charity Commission, and in keeping with Government advice on the management of the coronavirus pandemic. The Annual Confirmation Statement was submitted to Companies House on 30 January 2023 for the period to 30 January 2024. Trustee records held by Companies House

Youth Link NI

Company Limited by Guarantee

Trustees' Annual Report (Incorporating the Director's Report) *(continued)*

Year ended 31 March 2023

and The Charity Commission for Northern Ireland are updated regularly throughout the year. Annual accounts for the year ending 31 March 2022 were submitted to Companies House and Charity Commission NI. The Charity Commission NI Annual Monitoring Return for the financial period ending 31 March 2022 was submitted on 2 November 2022. A review of the Risk Register was carried out on 6 May 2022 and the Register subsequently updated and agreed at Council on 7 June 2022.

Identification of risks relating to loss of funding and inability to sustain current staffing levels led to implementation of a strategic review process by Trustees during 2021/22. The recommendations highlighted in the subsequent structural review process has now been carried out. This resulted in a new staffing structure as of 1 January 2022. A review of the 5 Year Strategic Plan commenced in May 2022 with an external consultant and the process is ongoing. The current strategic plan has been extended to March 2024 to allow this process to be completed successfully. In accordance with General Data Protection Regulations relevant materials were disposed of during the year. The 'Register of Interests' in respect of Trustees and staff was updated in November 2022. Induction and training sessions were held for three new Trustees during the year. A review of the 'Safeguarding Policy' was carried out and agreed by Council in March 2023. A review of the 'Adults at Risk of Harm & in Need of Protection Policy' was carried out and agreed by Trustees in March 2023.

Written reports outlining progress against objectives were presented by staff at Council meetings held in June and December 2022. Qualitative and quantitative reports were submitted to funders as required. Operational Plan for 2023/24 will be brought to Trustees for discussion at Council in June 2023 and will be disseminated to key stakeholders.

Strategic Aim 3 Youth Link will raise the **profile** of the organisation as a unique model of faith based **collaborative** youth work in the churches, community, and voluntary sector.

End of project celebration of learning events were delivered via online platforms and in person following the lifting of COVID-19 restrictions for all those who completed the BA Honours Degree Programme in Youth and Community Work and Applied Theology and the Peace IV Forth Meadow Community Greenway Project with Belfast City Council.

During the year collaborative working partnerships continued to develop with local church and community-based youth groups through the provision of placements for young people and young adults engaged in accredited training at Levels 1, 2 & 3 and in the Degree Programme. Youth Link has also engaged Nationally through the Irish Council of Churches during their 100th Year Anniversary and has presented at the International 'Living Peace' Conference in Rome with the Focolare movement.

Youth Link's marketing plan and strategy continues to be reviewed and refined with the ongoing developments within the organisation and sector. There will be a review of the Social Media channels and Website engagement and a strategy developed in 2023. The Rank Foundation worker will help Youth Link to raise its profile in the wider community.

Through the Regional Voluntary Youth Organisations Forum (Network Youth), North South Educational Training Standards (NSETS) and other youth sector fora, staff continued at a time of significant change to ensure that the voice and needs of the Churches' youth sector have an influence on the development of new youth sector structures and mechanisms for the future implementation of Priorities for Youth led by the Education Authority. The Department of Education also aims to review this policy in 2023.

A significant time commitment is involved not just for the actual meetings but also pre/post consultations and discussions with other colleagues across the sector. It is of benefit to Youth Link to

Youth Link NI

Company Limited by Guarantee

Trustees' Annual Report (Incorporating the Director's Report) *(continued)*

Year ended 31 March 2023

have such involvement, not least for the positive profile the organisation derives and influence it can bring.

Youth Link continued to present and measure the effectiveness of its yearly programme of work drawing on an Outcome Based Accountability (OBA) Framework and will conduct a social value analysis.

Financial review

During the financial year ending 31 March 2023, Youth Link's incoming resources decreased by £497,464, 45%, represented by a decrease in unrestricted income of 16% and a decrease in restricted income of 57%. Expenditure during the year decreased by £368,569, 33%, represented by an increase in expenditure from unrestricted funds of £95,755, 33%, and a decrease in expenditure from restricted funds of £464,324, 56%.

During the year the following changes in income were noted:

- Member church contributions increased by 2%.
- Degree programme income decreased by 36% due to the decision to not recruit students for Year 1 in 2022/23 onto the BA (Hons) Applied Theology (Youth & Community Work) with JNC through Moorlands College. A further decision has been made by the board to discontinue the degree programme due to increasing tuition fees and recruitment struggles. The final year group of students will conclude their studies in June 2024.
- Course fees increased by 88% due to increased delivery of programmes to external organisations following the Covid-19 pandemic. Several tenders were successful for work with The Housing Executive during the year.
- Donation Income increased by 231% due to a one-off donation of £1000 made by a previous employee.
- The Rental of Facilities charged to the degree programme decreased by 19% due to the fact two years group were on the degree in 22/23 rather than 3-year groups as in previous years.
- Bank Interest rates rose in the year causing an increase in bank interest received of 356%. Fixed term deposit accounts which matured during the year were reinvested at weekly rates rather than annual rates as in previous years.
- Other Income increased by 288%. This included donations made by staff towards staff leavings gifts, fees paid by staff leaving to purchase their company laptops and a refund from British Telecom for incorrect charges on our account since the move to the mobile phone system in March 2021.
- Four sources of funding which were granted in the 21/22 accounts, were not renewed for the 22/23 year.
- One new funding source was secured in 2022/23 from The Rank Foundation. A three-year contract totalling to £90,000 was secured.
- Income received from The Education Authority for three projects halved compared to 21/22 as the projects only ran from April to September 2022 when the projects concluded.

Restricted funds held at year end equate to £19,614. Last year, total restricted funds held were £44,319, an overall reduction of 56%. The restricted funds are held in respect of ongoing Community Relations and youth work programme expenses.

During the year support costs, including governance costs, decreased by 8% to £141,791. Support Costs decreased by 7% due to decreases in Telephone, Stationery, Printing and Developing Resources expenditure. There were slight increases in overheads such as heat, light & water as more staff presence has been seen in the office in 22/23. Governance Costs decreased by 15% and this was mainly attributable to a decrease in the Auditors fee as Youth Link's finance manager has taken

Youth Link NI

Company Limited by Guarantee

Trustees' Annual Report (Incorporating the Director's Report) *(continued)*

Year ended 31 March 2023

over the preparation of the annual accounts therefore reducing the audit fee. Bank charges also decreased during the year as several bank accounts were closed and fixed term deposit accounts were combined into one bank account.

Investment powers and policy

The Trustees, having regard to the liquidity requirements of the charity, have kept available funds in an interest-bearing deposit account and seek to achieve a rate on deposit which matches or exceeds inflation measured by the retail prices index.

Reserves policy and going concern.

The Executive Council has examined the charity's requirements for reserves considering the main risks to the organisation. It has established a policy whereby the unrestricted funds not designated for a particular purpose or invested in tangible assets held by the charity should be between 3 to 6 months of expenditure.

The reserves are needed to meet the working capital requirements of the charity and the Executive Council are confident that at this level they would be able to continue the current activities of the charity in the event of a significant drop in funding.

As of 31 March 2023, the charity held total funds of £905,607. £19,614 are restricted funds, £0 are designated funds and £490,629 are funds that can only be realised by disposing of tangible fixed assets. The free unrestricted reserves of £395,364 represent six months running costs which is in the target range. The Executive Council and management continue to work to secure additional unrestricted reserves and accept that this is a difficult challenge in the current economic climate.

Plans for future periods.

Youth Link plans to continue with its activities as outlined above in the forthcoming years, subject to satisfactory funding arrangements.

Trustees' responsibilities statement

The trustees, who are also directors for the purposes 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 charity trustees to prepare financial statements for each year which give a true and fair view of the state of affairs of the charitable company and the incoming resources and application of resources, including the income and expenditure, for that period.

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 applicable Charities SORP.
- Make judgments and accounting estimates that are reasonable and prudent.
- Prepare the financial statements on the going concern basis unless it is inappropriate to presume that the charity will continue in business.

Youth Link NI

Company Limited by Guarantee

Trustees' Annual Report (Incorporating the Director's Report) *(continued)*

Year ended 31 March 2023

The trustees are responsible for keeping adequate accounting records that are sufficient to show and explain the charity's transactions and 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

Each of the persons who is a trustee at the date of approval of this report confirms that:

- so far as they are aware, there is no relevant audit information of which the charity's auditor is unaware; and
- they have taken all steps that they ought to have taken as a trustee to make themselves aware of any relevant audit information and to establish that the charity's auditor is aware of that information.

Small company provisions

This report has been prepared in accordance with the provisions applicable to companies entitled to the small companies exemption.

The trustees' annual report was approved on 12 September 2023 and signed on behalf of the board of trustees by:



D McWall (Treasurer)
Trustee



D Kelly (Chairperson)
Trustee

Youth Link NI

Northern Ireland - Charity number 103369

Annual return

Youth Link NI

Company Limited by Guarantee

Independent Auditor's Report to the Members of Youth Link NI

Year ended 31 March 2023

Opinion

We have audited the financial statements of Youth Link NI (the 'charity') for the year ended 31 March 2023 which comprise the statement of financial activities (including income and expenditure account), statement of financial position, statement of cash flows and the related notes, including a summary of significant accounting policies. The financial reporting framework that has been applied in their preparation is applicable law and United Kingdom Accounting Standards, including FRS 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 charity'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.
- 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 the provisions available for small entities, in the circumstances set out below, 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.

In common with many other organisations of our size and nature we use our auditors to prepare and submit returns to the tax authorities and assist with the preparation of the financial statements.

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 Link NI

Company Limited by Guarantee

Independent Auditor's Report to the Members of Youth Link NI *(continued)*

Year ended 31 March 2023

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. 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.

In connection with our audit of the financial statements, 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 audit or otherwise appears to be materially misstated. If we identify such material inconsistencies or apparent material misstatements, we are required to determine whether there is a material misstatement in the financial statements or a material misstatement of the other information. If, based on the work we have performed, we conclude that there is a material misstatement of this other information, we are required to report that fact.

We have nothing to report in this regard.

Opinions on other matters prescribed by the Companies Act 2006

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

- The information given in the trustees' report for the financial year for which the financial statements are prepared is consistent with the financial statements; and
- 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 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 directors' report and from the requirement to prepare a strategic report.

Youth Link NI

Company Limited by Guarantee

Independent Auditor's Report to the Members of Youth Link NI *(continued)*

Year ended 31 March 2023

Responsibilities of trustees

As explained more fully in the trustees' responsibilities statement, the trustees (who are also the directors for the purposes 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 charity 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.

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

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

- the nature of the industry and sector, control environment and business performance including the design of the remuneration policies, key drivers for directors' remuneration, bonus levels and performance targets.
- 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 documentation of their policies and procedures relating to:
 - identifying, evaluating, and complying with laws and regulations and whether management were aware of any instances of non-compliance.
 - detecting and responding to the risks of fraud and whether management have knowledge of any actual, suspected, or alleged fraud.
 - the internal controls established to mitigate risks of fraud or non-compliance with laws and regulations.
- the matters discussed among the audit engagement team including significant component audit teams and relevant internal specialists, including tax and valuations specialists regarding how and where fraud might occur in the financial statements and any potential indicators of fraud.

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

Youth Link NI

Company Limited by Guarantee

Independent Auditor's Report to the Members of Youth Link NI *(continued)*

Year ended 31 March 2023

We also obtained an understanding of the legal and regulatory frameworks in operation, 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 ongoing compliance with the UK Companies Act and 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 for their ability to operate or to avoid a material penalty.

As part of an audit in accordance with ISAs (UK), we exercise professional judgment and maintain professional scepticism throughout the audit. We also:

- Identify and assess the risks of material misstatement of the financial statements, whether due to fraud or error, design and perform audit procedures responsive to those risks, and obtain audit evidence that is sufficient and appropriate to provide a basis for our opinion. The risk of not detecting a material misstatement resulting from fraud is higher than for one resulting from error, as fraud may involve collusion, forgery, intentional omissions, misrepresentations, or the override of internal control.
- Obtain an understanding of internal control relevant to the audit in order to design audit procedures that are appropriate in the circumstances, but not for the purpose of expressing an opinion on the effectiveness of the internal control.
- Evaluate the appropriateness of accounting policies used and the reasonableness of accounting estimates and related disclosures made by the trustees.
- Conclude on the appropriateness of the trustees' use of the going concern basis of accounting and, based on the audit evidence obtained, whether a material uncertainty exists related to events or conditions that may cast significant doubt on the charity's ability to continue as a going concern. If we conclude that a material uncertainty exists, we are required to draw attention in our auditor's report to the related disclosures in the financial statements or, if such disclosures are inadequate, to modify our opinion. Our conclusions are based on the audit evidence obtained up to the date of our auditor's report. However, future events or conditions may cause the charity to cease to continue as a going concern.
- Evaluate the overall presentation, structure, and content of the financial statements, including the disclosures, and whether the financial statements represent the underlying transactions and events in a manner that achieves fair presentation.

We communicate with those charged with governance regarding, among other matters, the planned scope and timing of the audit and significant audit findings, including any significant deficiencies in internal control that we identify during our audit.

Youth Link NI

Company Limited by Guarantee

Independent Auditor's Report to the Members of Youth Link NI *(continued)*

Year ended 31 March 2023

Use of our report

This report is made solely to the charity's members, as a body, in accordance with Chapter 3 of Part 16 of the Companies Act 2006. Our audit work has been undertaken so that we might state to the charity'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 charity and the charity's members as a body, for our audit work, for this report, or for the opinions we have formed.



Conor Dolan FCA (Senior Statutory Auditor)

For and on behalf of
Finegan Gibson Ltd
Chartered accountants & statutory auditor
Causeway Tower
9 James Street South
Belfast
BT2 8DN

13 September 2023