

Charity registration number NIC105019 (Northern Ireland)

Company registration number NI030526

**VOICE OF YOUNG PEOPLE IN CARE
ANNUAL REPORT AND FINANCIAL STATEMENTS
FOR THE YEAR ENDED 31 MARCH 2025**

VOICE OF YOUNG PEOPLE IN CARE

LEGAL AND ADMINISTRATIVE INFORMATION

Directors	Mr P McClenaghan - Chair	
	Mrs M McCallin	
	Ms M Kennedy - Vice Chair	
	Ms E Doherty	
	Dr P McCafferty	
	Ms S Campbell	
	Dr R McCooey	
	Mr H Robinson	
	Ms E Ibrahim - Young Peoples' representative	(Appointed 16 May 2024)
	Ms J Dowell - Young Peoples' representative	(Appointed 1 June 2024)
	Mr P Allen - Treasurer	(Appointed 13 January 2025)
Secretary	Miss A Toal	
Charity number	NIC105019	
Company number	NI030526	
Registered office	100 Great Patrick Street Belfast BT1 2LU	
Auditor	GMcG Lisburn Century House 40 Crescent Business Park Lisburn BT28 2GN	
Bankers	Danske Bank Forestsides Shopping Centre Upper Galwally Belfast BT8 6FX	
Solicitors	Scullion & Green 50 St Patricks Avenue Downpatrick Co Down BT30 6DW	

VOICE OF YOUNG PEOPLE IN CARE

CONTENTS

	Page
Directors' report	1 - 10
Independent auditor's report	11 - 16
Statement of financial activities	17
Statement of financial position	18
Statement of cash flows	19
Notes to the financial statements	20 - 38

VOICE OF YOUNG PEOPLE IN CARE

DIRECTORS' REPORT

FOR THE YEAR ENDED 31 MARCH 2025

The directors present their annual report and financial statements for the year ended 31 March 2025.

The financial statements have been prepared in accordance with the accounting policies set out in note 1 to the financial statements and comply with the company's Articles of Association, the Companies Act 2006 and "Accounting and Reporting by Charities: Statement of Recommended Practice applicable to charities preparing their accounts in accordance with the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102) (effective 1 January 2019)".

Objectives and activities

Voice of Young People in Care (VOYPIC) was established for exclusively charitable purposes; namely to ensure that the general welfare and interests of care experienced children and young people are advanced.

Mission, Vision, and Values

Created in 1993 by a group of young people in care and professionals, VOYPIC is the charity for children and young people with a lived-in experience of care in Northern Ireland. We promote the rights and voice of children in care and care leavers.

The current strategic plan focuses on four key strategic aims:

1. Empowering children and young people
2. Innovating practice through participation and co-production
3. Creating change through policy advocacy
4. Organisational growth and stability

Our Mission: Working together with children and young adults for a better care experience and life after care.

Our Vision: Every child in care in Northern Ireland feels safe, valued and loved. Every young person leaving care does so with dignity and respect, and thrives into adulthood.

OUR WORK:

Advocacy and Awareness-raising

We raise awareness of the rights of children and young people, their views and experiences living in and leaving care, and their priorities for change.

Making Connections and Capacity Building

We connect young people with a lived experience of care with their peers. We host regular groups, participation forums and activities that build self-confidence, personal, social and life skills, whilst making new connections and friends.

Independent Advocacy and Advice Service

We support young people to exercise their rights by assisting them to; participate in decision making processes, express their views and concerns, access information, resolve issues or to identify available support options.

Youth Participation and Co-production

We help children and young people to find their voice and set their own agenda for change. We create a culture of listening that enables children and young people to influence the world around them. Our programmes equip and prepare young people to take part in co-production activities.

Influencing Change through Policy Advocacy

We use our specialist knowledge and insight into the views and experiences of children and young people. We work in partnership with them to influence the development of legislation, policy and practice.

VOICE OF YOUNG PEOPLE IN CARE

DIRECTORS' REPORT (CONTINUED)

FOR THE YEAR ENDED 31 MARCH 2025

OUR VALUES:

VOYPIC's work is underpinned by five core values which not only inform what we do but also how we do it.

Relationship Based: We are driven by the needs and aspirations of children and young people. We listen, learn, and work in partnership with them to ensure their voice is heard. We are dedicated to empowering young people so that they reach their potential in whatever they choose to do.

Commitment: We are committed, passionate and enthusiastic champions for change. We are persistent and determined in promoting the voice and defending the rights of children and young people in leaving care and into adulthood.

Social Justice: We work to a strong moral code rooted in ideals of social justice. We challenge the oppression and discrimination faced by children and young people in care and seek to reduce the stigma they face in their daily lives.

Respect for Rights: We respect the rights of children and young people and are prepared to challenge others to do the same.

Solution Focused: We are positive about the future. We are proud of what we do and what we have achieved. We face problems with a solution-oriented mentality, and we encourage our staff, stakeholders and young people themselves to be problem solvers.

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

Achievements and performance

2024-2025 ORGANISATIONAL OVERVIEW

From 1 April 2024 to 31 March 2025 our staff team consisted of **23** members.

During the year we supported **777** children and young people; **620** were supported directly through our services with **157** children and young people attending other events and activities.

444 Children and young people received support through our regional independent advocacy service.

196 Members of MyVOYPIC scheme.

157 Children and young people attended activity days.

132 Children and young people took part in participation forums.

55 Young people were supported through our independent advocacy service at Beechcroft.

52 Young adults received individual advocacy support through the Leading Change programme.

35 Children and young people received one to one support and coaching.

26 Children and young people received advocacy support through Speak Up programme.

15 young people took part in a youth leadership programme.

VOICE OF YOUNG PEOPLE IN CARE

DIRECTORS' REPORT (CONTINUED) FOR THE YEAR ENDED 31 MARCH 2025

STRATEGIC GOAL 1. EMPOWERING CHILDREN AND YOUNG PEOPLE

INDEPENDENT ADVOCACY SUPPORT:

VOYPIC delivers independent advocacy services to children in care and care leavers up to the age of 30 in compliance with national advocacy standards, the Advocacy Charter, and national/international human rights obligations. The services are structurally independent from statutory organisations and service delivery. Each service is free from conflict of interests in design and operation and actively seeks to reduce conflicting interests.

1. REGIONAL INDEPENDENT ADVOCACY SERVICE FOR CHILDREN IN CARE AND CARE LEAVERS

The Regional Independent Advocacy Service, commissioned by SPPG, supports children in care and young people in receipt of statutory leaving and aftercare services.

- **444** children and young people received advocacy support
- **73%** of closed advocacy cases were fully resolved,
- **25%** of closed cases were partially resolved
- **2%** of casework closed unresolved.

Independent Advocacy Support and Secure Care

VOYPIC provides individual advocacy support to young people being presented at the Regional Multi Agency Panel for Admission to secure care.

In 2024-2025 VOYPIC supported **40** young people at **59** presentations to the Regional Multi Agency Panel for Admission to Secure Care. Advocates support young people to share their wishes and feelings to the panel about any safety concerns. **98%** of all young people offered advocacy support for panel accepted help. Young people continued to avail of advocacy support for care and exit planning whilst placed in secure care.

Advocacy Workshops

24 advocacy workshops were delivered to **258** young people living in foster families and young people leaving care across Northern Ireland. These workshops are designed to educate children and young people about their rights and entitlements whilst in care. The workshops explored a range of issues, including rights and entitlements for unaccompanied and asylum-seeking young people, transitions in education for 16+ young people, support whilst leaving care, review meetings, accommodation, personal safety and consent.

Impact of Regional Advocacy Service Support

- **96%** of young people felt listened to because of the advocacy support they receive
- **98%** of young people stated they would use the advocacy service again
- **70%** of young people whose cases had been resolved reported that their rights were protected through our advocacy support
- **92%** of young people felt they were able to influence decision making with the help of their advocate.

VOICE OF YOUNG PEOPLE IN CARE

DIRECTORS' REPORT (CONTINUED)

FOR THE YEAR ENDED 31 MARCH 2025

2. ADVOCACY IN BEEHCROFT CHILD & ADOLESCENT MENTAL HEALTH UNIT

Beehcroft Child & Adolescent Mental Health Unit provides specialist care to young people from across Northern Ireland. VOYPIC provides a dedicated advocate located in the hospital on behalf of the BHSCT. We supported **55** individuals to share their views and take part in decision making regarding their care and discharge.

3. SPEAK UP PILOT ADVOCACY PROJECT

This year we piloted independent advocacy support for young people involved in child protection Case Conferences in the northern area. The pilot assessed the effectiveness of advocacy to support young people's meaningful participation in child protection processes. During the year we supported **21** young people in case conferences.

4. ADVOCACY FOR YOUNG ADULTS

Often, the need for help and support does not end when a young person moves on from leaving and aftercare services. With support from The National Lottery Community Fund, we have been able to support **52** care leavers, aged 21+, who no longer had access to statutory support services. These young adults received help with housing, finance and accessing community services.

STRATEGIC AIM 2. INNOVATING THROUGH PARTICIPATION AND CO-PRODUCTION

PARTICIPATION FORUMS

We facilitated weekly participation forums in each of the five HSCTs, involving **132** children and young people. Our participation forums help young people to find their voice and set their own agenda for change. They provide a safe space for young people to have their say and engage directly with decision makers on matters important to them.

This year, young people in the forums:

- Designed an animation about 'Coming into Care' and arranged drop-in sessions to inform social workers about the animation and how to use it with children and young people they work with.
- Took part in engagement and consultation sessions on care planning
- Explored the impact of frequent changes in social workers and long-term sickness on care-experienced young people to inform research design
- Shared their experiences of having a social worker with various decision makers

LEADING CHANGE PROGRAMME

The Leading Change programme, funded by the National Lottery Community Fund, supports care experienced young people 14-30 across Northern Ireland through:

- Independent advocacy for young adults aged 21-30 yrs, **52** young adults supported in year
- Coaching and mentoring support, **35** young people supported in year
- Youth leadership training and development, **15** young people engaged in leadership programme

VOICE OF YOUNG PEOPLE IN CARE

DIRECTORS' REPORT (CONTINUED) FOR THE YEAR ENDED 31 MARCH 2025

YOUNG REPS

VOYPIC's Young Reps are care-experienced young people aged 16+ who represent the views and experiences of their peers. They advocate on behalf of young people in and leaving care and advise the VOYPIC Board and leadership team on how to deliver the Strategic Plan. Membership of the group is through application, with each member appointed for a period of two years. Two members of the Young Reps Forum are selected by their peers to become ex-officio members of the Board of Directors.

ULSTER UNIVERSITY PARTNERSHIP

Led by Ulster University, VOYPIC assisted in the design and delivery of a short course for young people with care experience who were considering a course in social work, psychology etc in higher education. The course helped participants understand the impact of early childhood trauma. It also assisted participants to consider strategies they could utilise to manage their emotional health and wellbeing health while studying. VOYPIC complemented this learning by offering dedicated mentoring support, empowering young people to build confidence and take positive steps toward pursuing a place at university and achieving their goals.

DRAG – DATA RESEARCH ADVISORY GROUP

The Data Research Advisory Group (DRAG) is a group of four young people, working in partnership with researchers from the Administrative Data Research Centre NI (ADRC NI). The Research Centre is a partnership between research specialists at Queen's University Belfast and Ulster University.

This year members of DRAG advised on research into the long-term mental health outcomes for the care experienced community. This group continues to shape the research, developing research questions, and providing context for findings from the data. One young person completed an internship at ADRC during the summer 2024, producing an academic paper on the involvement of young people in data research.

STRATEGIC AIM 3. CREATING CHANGE

CARE DAY 25

In February 2025 we held our tenth annual CARE DAY campaign. For a second year, the flagship event of the campaign was the Care Day Awards Ceremony. Nominations opened in October, with judging taking place in January. The awards ceremony was held on the evening of Care Day – Friday 21 February- in Belfast City Hall. To mark the tenth anniversary of Care Day, we asked local councils to plant a tree in a public park, to show their support for the campaign and the care experienced community in their local area. We attended tree-planting ceremonies in Armagh, Ballymena, Derry-Londonderry and Bangor as part of this activity.

Queens University Belfast & Mamelani Projects in Cape Town

VOYPIC partnered with Queens University Belfast, and Mamelani Project, Cape Town, to organise an international exchange between care experienced young people between South Africa and Northern Ireland and to document their experiences; discussions and learning from each other in a filmmaking project which was co-produced by the young people involved. Throughout this journey, they realised that while the systems in each country might look different, many of the challenges they face are the same: stigma, lack of support after leaving care, and the importance of relationships that don't just end when they leave the system. They also discovered strengths in their stories and lessons about community, resilience, and hope.

VOICE OF YOUNG PEOPLE IN CARE

DIRECTORS' REPORT (CONTINUED)

FOR THE YEAR ENDED 31 MARCH 2025

Independent Review of Children's Social Care Services

VOYPIC continues to be a member of the Reimagine Collective, working in partnership with children's organisations to inform the outworking of the Independent Review of Children's Social Care Services. Additionally, this group forms the basis of the RESET Workstream of the DoH Reform Programme. VOYPIC also maintains membership of four workstreams of the Reform Programme.

ENYA/ENOC

Northern Ireland is represented on the European Network of Ombudspersons for Children (ENOC) by the Northern Ireland Commissioner for Children and Young People. Each year, ENOC selects a theme related to children's rights, and in 2024 the theme chosen was 'children in alternative care'. ENOC is advised by the European Network of Young Advisors (ENYA), a group of young people from each of the member nations who consider the selected theme in their home nation, before coming together to agree key messages for the ombudspersons.

In partnership with the Northern Ireland Commissioner for Children and Young People, VOYPIC worked with a 15 young people to explore the rights of young people in care. Two young people attended the ENYA Forum in Bratislava, Slovakia, in July. The young people worked with peers from across Europe to develop a series of policy calls for decision makers in the various jurisdictions. One young person was selected to attend ENOC conference in Helsinki, Finland, alongside the NI Commissioner.

POLICY CONSULTATIONS /ENGAGEMENT WITH DECISION MAKERS

VOYPIC submitted two policy consultation responses in 2024-25:

- Budget 24-25 EQIA – Department of Health
- Draft Programme for Government – The Executive Office

Additionally, oral evidence was provided to the Northern Ireland Assembly Committee for Health on two occasions. A further workshop with the Committee for Health was facilitated, involving seven young people and three members of the Committee. Meetings were also held with the Minister for Health, the Minister for Finance, the Leader of the Opposition, and the Mayors or representatives of four local councils.

FIVE NATIONS, ONE VOICE NETWORK: (5N1V)

The Network continues to meet to develop relationships and shared learning across the five charities. During the year staff from across the network came together for Knowledge Exchange session based on shared interests and priority areas of work.

YOUTH & POLICING PARTNERSHIP FORUM

VOYPIC worked alongside the Northern Ireland Commissioner for Children and Young People, the PSNI, the Northern Ireland Policing Board, the Police Ombudsman for Northern Ireland, and a range of other children's sector organisations to establish the Youth and Policing Partnership Forum. The first Forum meeting was hosted by NIPB, on 8 March.

STRATEGIC AIM 4. GROWTH AND STABILITY

SUSTAINABILITY AND RESILIENCE

To improve VOYPIC's long term sustainability, resilience and capacity, support from the Dormant Accounts Fund NI helped the charity to develop the leadership team's capacity and to strengthen governance arrangements at Board level. The review of governance was completed by Trustees in year, with a review of the charity's articles of association and membership.

VOICE OF YOUNG PEOPLE IN CARE

DIRECTORS' REPORT (CONTINUED) FOR THE YEAR ENDED 31 MARCH 2025

Financial review

VOYPIC strives to meet all targets and objectives agreed with its funders, with all expenditure being monitored and benchmarked against budgets.

The Board of Directors consider that the unrestricted funds of the charity have sufficient resources and assets available which are adequate to fulfill their obligations.

At 31 March 2025 the balance of unrestricted reserves was £402,490 (2024 - £407,218), of which £57,887 (2024 - £19,296) has been designated by the Board at the year end.

Restricted funds are restricted for the purpose specified in letters of offer provided by the funding bodies. At 31 March 2025 the balance of restricted funds totaled £1,021,159 (2024 - £1,044,751).

Reserves policy:

The Board aims to maintain free reserves in unrestricted funds at a level which equates to approximately three months of unrestricted charitable expenditure. Currently we hold the equivalent of 3.5 months expenditure. The Board of Directors monitor and review the reserves policy on an annual basis.

The Board considers that reserves at this level will ensure that, in the event of a significant drop in funding, VOYPIC will be able to continue its activities while consideration is given to ways in which additional funds may be raised. This level of reserves has been maintained throughout the year.

The VOYPIC Board of Directors has decided that VOYPIC should hold financial reserves because:

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

The VOYPIC Board of Directors considers it prudent that unrestricted reserves should be sufficient to:

- avoid the necessity of realising fixed assets held for the charity's use and
- cover three months of direct and indirect expenditure.

VOICE OF YOUNG PEOPLE IN CARE

DIRECTORS' REPORT (CONTINUED)

FOR THE YEAR ENDED 31 MARCH 2025

Going Concern: The charity's funding streams have remained constant during the year 2024-2025. With a projected shortfall for the year 1 April 2025 to 31 March 2026 of £73,532. The Board recognises the low level of risk. However, they take an active approach in seeking to mitigate any risk to the charity's future. A fundraising plan is in place to address any potential shortfalls, and scenario planning continues.

The Board has considered the secured funding in place for the next few years, which enables the board to forward plan and be proactive about their funding in the future.

The directors are satisfied that the charity's financial sustainability of services to care experienced children and young people in the financial year 2025-2026.

The directors aim to increase fundraising activities and to generate additional income by ways of increased training and consultancy work.

After making enquiries, the directors have a reasonable expectation that the charity has adequate resources to continue to operate for the foreseeable future.

Accordingly, they continue to adopt the going concern basis in preparing the annual report and accounts.

At 31 March 2025, the charity had cash in bank of £424,688, with unrestricted funds of £420,490 at the year end, £57,887 of which have been designated for use in the year ending 31 March 2026.

In summary, based on the funding in place for 2025/2026 the directors have a reasonable expectation that the organisation has adequate resources to continue its operational activity. Along with written representations from the Board and the reserves of the charity. We do not believe there to be a concern over the operation of VOYPIC in the foreseeable future.

Risk review

The Board has a risk management strategy which comprises:

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

The key element in the management of financial risk is a regular review of available funds and cash flow.

Structure, governance and management

The charity is a company limited by guarantee, registered with Charity Commission for Northern Ireland and a registered charity for taxation purposes. It is run by a Board of Directors, no more than twelve and no less than five in total.

The directors who served during the year and up to the date of signature of the financial statements were:

Mr P McClenaghan - Chair

Mr C Nicol

(Resigned 9 January 2025)

Mrs M McCallin

Ms M Kennedy - Vice Chair

Ms E Doherty

Dr P McCafferty

Ms S Campbell

Dr R McCooey

Mr H Robinson

Ms E Ibrahim - Young Peoples' representative

(Appointed 16 May 2024)

Ms J Dowell - Young Peoples' representative

(Appointed 1 June 2024)

Mr P Allen - Treasurer

(Appointed 13 January 2025)

VOICE OF YOUNG PEOPLE IN CARE

DIRECTORS' REPORT (CONTINUED) FOR THE YEAR ENDED 31 MARCH 2025

The Board of Directors has the power at any time to fill any vacancy on the board by co-option. At the Annual General Meeting directors are appointed by election. The Board of Directors meet on a monthly basis. New board members may be sought through open advertising. The interview panel is made up of young people and current board members. When appointed, board members complete a full induction into the charity and receive a welcome pack which includes a brief history of the charity, a copy of the last three years annual accounts, annual reports and a copy of the Charity Commission's guidance 'The Essential Trustee; 'What you need to know and Public Benefit running a charity.'

None of the directors has any beneficial interest in the company. All of the directors are members of the company and guarantee to contribute £1 in the event of a winding up.

Key Management Personnel Remuneration

The Board of Directors and the Chief Executive comprise the key management personnel of the charity in charge of directing and controlling the charity and operating the charity on a day-to-day basis. All Board members give of their time freely and no remuneration was paid in the year. Board members are required to disclose all relevant conflict of interests and register them at each monthly board meeting and in accordance with the Trust's policy withdraw from decisions where a conflict of interest arises.

Employee involvement

The charity's policy is to consult and discuss with employees any matters likely to affect their interests. Information of matters of concern is given through staff briefings which seek to achieve a common awareness on the part of all employees of the financial and economic factors affecting charity's performance.

Disabled persons

Applications for employment are fully considered, bearing in mind the aptitudes of the applicant concerned. In the event of members of staff becoming disabled, every effort is made to ensure that their employment within the charity continues and that the appropriate training is arranged. It is the policy of the charity that the training, career development and promotion of disabled persons should as far as possible, be identical to that of other employees.

Statement of directors' responsibilities

The directors, who also act as trustees for the charitable activities of Voice of Young People in Care, are responsible for preparing the Directors' 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 directors to prepare financial statements for each financial year which give a true and fair view of the state of affairs of the company and of the incoming resources and application of resources, including the income and expenditure, of the charitable company for that year.

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

- select suitable accounting policies and then apply them consistently;
- observe the methods and principles in the Charities SORP 2019 (FRS 102);
- make judgements and estimates that are reasonable and prudent;
- state whether applicable UK Accounting Standards have been followed, subject to any material departures disclosed and explained in the financial statements; and
- prepare the financial statements on the going concern basis unless it is inappropriate to presume that the company will continue in operation.

The directors are responsible for keeping adequate accounting records that disclose with reasonable accuracy at any time the financial position of the company 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 company and hence for taking reasonable steps for the prevention and detection of fraud and other irregularities.

VOICE OF YOUNG PEOPLE IN CARE

DIRECTORS' REPORT (CONTINUED)

FOR THE YEAR ENDED 31 MARCH 2025

Auditor

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

Disclosure of information to auditor

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

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

The directors' report was authorised and approved by the Board of Directors.



Mr P McClenaghan - Chair

Director

Date: 12/08/25.

VOICE OF YOUNG PEOPLE IN CARE

INDEPENDENT AUDITOR'S REPORT

TO THE MEMBERS OF VOICE OF YOUNG PEOPLE IN CARE

Opinion

We have audited the financial statements of Voice of Young People In Care (the 'company') for the year ended 31 March 2025 which comprise the statement of financial activities, the statement of financial position, the statement of cash flows and the notes to the financial statements, 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 Financial Reporting Standard 102 *The Financial Reporting Standard applicable in the UK and Republic of Ireland* (United Kingdom Generally Accepted Accounting Practice).

In our opinion, the financial statements:

- give a true and fair view of the state of the charitable company's affairs as at 31 March 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; and
- have been prepared in accordance with the requirements of the Companies Act 2006.

Basis for opinion

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

Conclusions relating to going concern

In auditing the financial statements, we have concluded that the directors' 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 company'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 directors with respect to going concern are described in the relevant sections of this report.

VOICE OF YOUNG PEOPLE IN CARE

INDEPENDENT AUDITOR'S REPORT (CONTINUED)

TO THE MEMBERS OF VOICE OF YOUNG PEOPLE IN CARE

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 directors are responsible for the other information contained within the annual report. Our opinion on the financial statements does not cover the other information and, except to the extent otherwise explicitly stated in our report, we do not express any form of assurance conclusion thereon. Our responsibility is to read the other information and, in doing so, consider whether the other information is materially inconsistent with the financial statements or our knowledge obtained in the course of the audit, or otherwise appears to be materially misstated. If we identify such material inconsistencies or apparent material misstatements, we are required to determine whether this gives rise to a material misstatement in the financial statements themselves. If, based on the work we have performed, we conclude that there is a material misstatement of this other information, we are required to report that fact.

We have nothing to report in this regard.

Opinions on other matters prescribed by the Companies Act 2006

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

- the information given in the directors' report for the financial year for which the financial statements are prepared is consistent with the financial statements; and
- the directors' 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 company and its environment obtained in the course of the audit, we have not identified material misstatements in the directors' 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.
- the directors 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.

VOICE OF YOUNG PEOPLE IN CARE

INDEPENDENT AUDITOR'S REPORT (CONTINUED)

TO THE MEMBERS OF VOICE OF YOUNG PEOPLE IN CARE

Responsibilities of directors

As explained more fully in the statement of directors' responsibilities, the directors 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 directors 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 directors are responsible for assessing the company'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 directors either intend to liquidate the charitable company or to cease operations, or have no realistic alternative but to do so.

Auditor's responsibilities for the audit of the financial statements

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

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.

VOICE OF YOUNG PEOPLE IN CARE

INDEPENDENT AUDITOR'S REPORT (CONTINUED)

TO THE MEMBERS OF VOICE OF YOUNG PEOPLE IN CARE

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

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

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

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

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

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

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

VOICE OF YOUNG PEOPLE IN CARE

INDEPENDENT AUDITOR'S REPORT (CONTINUED)

TO THE MEMBERS OF VOICE OF YOUNG PEOPLE IN CARE

Audit response to risks identified

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

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

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

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

A further description of our responsibilities is available on the Financial Reporting Council's website at: <https://www.frc.org.uk/auditorsresponsibilities>. This description forms part of our auditor's report.

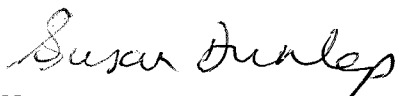
VOICE OF YOUNG PEOPLE IN CARE

INDEPENDENT AUDITOR'S REPORT (CONTINUED)

TO THE MEMBERS OF VOICE OF YOUNG PEOPLE IN CARE

Use of our report

This report is made solely to the charitable company'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 charitable company's members those matters we are required to state to them in an auditor's report and for no other purpose. To the fullest extent permitted by law, we do not accept or assume responsibility to anyone other than the charitable company and the charitable company's members as a body, for our audit work, for this report, or for the opinions we have formed.



Mrs Susan Dunlop FCA (Senior Statutory Auditor)
for and on behalf of GMcG Lisburn

21/08/25

Chartered Accountants
Statutory Auditor

Century House
40 Crescent Business Park
Lisburn
BT28 2GN

VOICE OF YOUNG PEOPLE IN CARE

STATEMENT OF FINANCIAL ACTIVITIES INCLUDING INCOME AND EXPENDITURE ACCOUNT

FOR THE YEAR ENDED 31 MARCH 2025

	Notes	Unrestricted funds 2025 £	Restricted funds 2025 £	Total 2025 £	Unrestricted funds 2024 £	Restricted funds 2024 £	Total 2024 £
Income from:							
Donations and other income	3	25,850	-	25,850	36,486	-	36,486
Charitable activities	4	-	1,149,798	1,149,798	-	1,149,361	1,149,361
Investments	5	22,342	-	22,342	15,879	-	15,879
Total income		<u>48,192</u>	<u>1,149,798</u>	<u>1,197,990</u>	<u>52,365</u>	<u>1,149,361</u>	<u>1,201,726</u>
Expenditure on:							
Charitable activities	8	38,621	1,169,689	1,208,310	73,759	1,186,810	1,260,569
Total expenditure		<u>38,621</u>	<u>1,169,689</u>	<u>1,208,310</u>	<u>73,759</u>	<u>1,186,810</u>	<u>1,260,569</u>
Net income/(expenditure)		9,571	(19,891)	(10,320)	(21,394)	(37,449)	(58,843)
Transfers between funds							
	14	3,701	(3,701)	-	-	-	-
Net movement in funds	10	13,272	(23,592)	(10,320)	(21,394)	(37,449)	(58,843)
Reconciliation of funds:							
Fund balances at 1 April 2024		407,218	1,044,751	1,451,969	428,612	1,082,200	1,510,812
Fund balances at 31 March 2025		<u>420,490</u>	<u>1,021,159</u>	<u>1,441,649</u>	<u>407,218</u>	<u>1,044,751</u>	<u>1,451,969</u>

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

VOICE OF YOUNG PEOPLE IN CARE


STATEMENT OF FINANCIAL POSITION

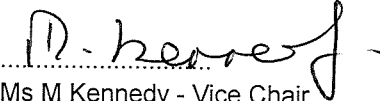
AS AT 31 MARCH 2025

	Notes	2025 £	£	2024 £	£
Fixed assets					
Tangible assets	15		1,019,527		1,053,422
Investments	16		1		1
			<u>1,019,528</u>		<u>1,053,423</u>
Current assets					
Debtors	17	141,369		191,623	
Cash at bank and in hand		424,688		417,484	
		<u>566,057</u>		<u>609,107</u>	
Creditors: amounts falling due within one year	18	(37,267)		(100,168)	
Net current assets			<u>528,790</u>		<u>508,939</u>
Total assets less current liabilities			<u>1,548,318</u>		<u>1,562,362</u>
Creditors: amounts falling due after more than one year	19	(106,669)		(110,393)	
Net assets excluding pension liability			<u>1,441,649</u>		<u>1,451,969</u>
Net assets			<u><u>1,441,649</u></u>		<u><u>1,451,969</u></u>
The funds of the company					
Restricted income funds	22	1,021,159		1,044,751	
Unrestricted funds	23	420,490		407,218	
		<u>1,441,649</u>		<u>1,451,969</u>	

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

The financial statements were approved by the directors on 12/08/25 and signed on their behalf by:


Mr P McClenaghan - Chair
Director


Ms M Kennedy - Vice Chair
Director

Company registration number NI030526 (Northern Ireland)

VOICE OF YOUNG PEOPLE IN CARE

STATEMENT OF CASH FLOWS

FOR THE YEAR ENDED 31 MARCH 2025

	Notes	2025 £	£	2024 £	£
Cash flows from operating activities					
Cash generated from operations	29		32		3,402
Investing activities					
Purchase of tangible fixed assets		(7,397)		(70,710)	
Investment income received		22,342		15,879	
Net cash generated from/(used in) investing activities			14,945		(54,831)
Financing activities					
Proceeds from borrowings		-		35,000	
Repayment of borrowings		(3,543)		(4,393)	
Net cash (used in)/generated from financing activities			(3,543)		30,607
Net increase/(decrease) in cash and cash equivalents			11,434		(20,822)
Cash and cash equivalents at beginning of year			413,254		434,076
Cash and cash equivalents at end of year			424,688		413,254
Relating to:					
Cash at bank and in hand			424,688		417,484
Bank overdrafts included in creditors payable within one year			-		(4,230)

VOICE OF YOUNG PEOPLE IN CARE

NOTES TO THE FINANCIAL STATEMENTS

FOR THE YEAR ENDED 31 MARCH 2025

1 Accounting policies

Charity information

Voice of Young People In Care is a private company limited by guarantee incorporated in Northern Ireland. The registered office and principal place of business is 100 Great Patrick Street, Belfast, BT1 2LU.

1.1 Accounting convention

The financial statements have been prepared in accordance with the company's Memorandum and Articles of Association, the Companies Act 2006 and "Accounting and Reporting by Charities: Statement of Recommended Practice applicable to charities preparing their accounts in accordance with the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102) (effective 1 January 2019)". The company is a Public Benefit Entity as defined by FRS 102.

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

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

1.2 Going concern

At the time of approving the financial statements, the directors have a reasonable expectation that the company has adequate resources to continue in operational existence for the foreseeable future. Thus the directors continue to adopt the going concern basis of accounting in preparing the financial statements.

1.3 Charitable funds

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

Designated funds comprise funds which have been set aside at the discretion of the directors for specific purposes. The purposes and uses of the designated funds are set out in the notes to the financial statements.

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

1.4 Income

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

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

The charity receives grants in respect of the provision of specified services, projects and activities. Income from government and other grants are recognised at fair value when the charity has entitlement after any performance conditions have been met, it is probable that the income will be received and the amount can be measured reliably. If entitlement is not met then these amounts are deferred.

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

VOICE OF YOUNG PEOPLE IN CARE

NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)

FOR THE YEAR ENDED 31 MARCH 2025

1 Accounting policies (Continued)

1.5 Expenditure

All expenditure is accounted for on an accruals basis and has been classified under headings that aggregate all costs related to the category. Expenditure is recognised where there is a legal or constructive obligation to make payments to third parties, it is probable that the settlement will be required and the amount of the obligation can be measured reliably. It is categorised under one of the following headings: Costs of raising funds, Expenditure on charitable activities and Other expenditure.

Irrecoverable VAT is charged as an expense against the activity for which expenditure arose.

Support costs are those that assist the work of the charity but do not directly represent charitable activities and include office costs, governance costs, depreciation costs and administrative payroll costs. They are incurred directly in support of expenditure on the objects of the charity and include project management carried out at the office. Office costs, depreciation costs, governance costs and payroll costs are allocated to charitable activities based on useage. The allocation of the support costs is analysed in note 9.

1.6 Tangible fixed assets

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

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

Land & buildings	2% Straight line
Leasehold improvements	25% Straight line
Fixtures and fittings	25% Straight line

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

1.7 Fixed asset investments

Fixed asset investments are stated at cost.

1.8 Cash and cash equivalents

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

1.9 Financial instruments

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

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

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

Basic financial assets

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

VOICE OF YOUNG PEOPLE IN CARE

NOTES TO THE FINANCIAL STATEMENTS (CONTINUED) FOR THE YEAR ENDED 31 MARCH 2025

1 Accounting policies (Continued)

Basic financial liabilities

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

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

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

Derecognition of financial liabilities

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

1.10 Employee benefits

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

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

1.11 Retirement benefits

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

2 Critical accounting estimates and judgements

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

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

VOICE OF YOUNG PEOPLE IN CARE

NOTES TO THE FINANCIAL STATEMENTS (CONTINUED) FOR THE YEAR ENDED 31 MARCH 2025

2 Critical accounting estimates and judgements (Continued)

Key sources of estimation uncertainty

Fixed assets

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

Restricted and unrestricted funds

Judgements are made in relation to allocation of income and expenditure to restricted and unrestricted funds. The directors consider it appropriate to allocate these funds based on interpretation of donations received.

Support costs

Judgements are made in relation to the allocation of support costs of the charity to its charitable activities. The directors consider it appropriate to allocate these costs based on the allocation of grant funding to the charitable activities in the year.

Deferred and accrued income

Income is deferred or accrued based on when the directors believe the company is legally entitled to it after any performance conditions have been met, the amounts can be measured reliably, and it is probable that income will be received.

3 Donations and other income

	Unrestricted funds	Unrestricted funds
	2025	2024
	£	£
Donations and gifts	25,850	36,486
Donations and gifts		
Other income	7,535	27,586
Training	2,415	8,900
Consultancy	9,900	-
Care Day	6,000	-
	25,850	36,486

VOICE OF YOUNG PEOPLE IN CARE

NOTES TO THE FINANCIAL STATEMENTS (CONTINUED) FOR THE YEAR ENDED 31 MARCH 2025

4	Income from charitable activities	Advocacy			Participation Policy Voice			Total			Advocacy			Participation Policy Voice			Building Project			Total		
		2025	2025	2025	2025	2025	2025	2025	2025	2025	2024	2024	2024	2024	2024	2024	2024	2024	2024	2024	2024	2024
		£	£	£	£	£	£	£	£	£	£	£	£	£	£	£	£	£	£	£	£	£
	Grants receivable for charitable activities (see note 6)	676,368	340,027	133,403	1,149,798						657,101	345,652	142,640	3,968							1,149,361	
	Analysis by fund																					
	Restricted funds	676,368	340,027	133,403	1,149,798						657,101	345,652	142,640	3,968							1,149,361	

VOICE OF YOUNG PEOPLE IN CARE

NOTES TO THE FINANCIAL STATEMENTS (CONTINUED) FOR THE YEAR ENDED 31 MARCH 2025

5 Income from investments

	Unrestricted funds 2025 £	Unrestricted funds 2024 £
Rental income	9,657	4,556
Interest receivable	12,685	11,323
	<u>22,342</u>	<u>15,879</u>

6 Grants receivable for charitable activities

	2025 £	2024 £
Belfast City Council	2,393	1,500
BHSCT	63,239	58,999
University of Ulster	12,000	-
Armagh City & Banbridge Council	733	-
PCSP Ards and North Down	4,410	-
Queens University	4,996	-
SBNi	9,985	-
DOH Care Day	5,000	5,000
DOH Core Funding	20,590	20,590
Esmee Fairbairn Foundation	83,100	82,000
Include Youth	-	8,103
Include Youth - Building	-	3,967
National Lottery Community Fund	158,081	130,555
Dormant Accounts Fund NI	11,900	85,800
Childrens' Court Guardian	7,128	5,940
Paul Hamlyn Foundation	8,750	8,750
SPPG Secure Care Youth Programme	4,500	4,300
Strategic Planning and Performance Group Lot 1	594,678	562,502
Strategic Planning and Performance Group Lot 3	158,315	171,355
	<u>1,149,798</u>	<u>1,149,361</u>

VOICE OF YOUNG PEOPLE IN CARE

NOTES TO THE FINANCIAL STATEMENTS (CONTINUED) FOR THE YEAR ENDED 31 MARCH 2025

7 Description of charitable activities

The charity continues to remain focused on its main charitable objectives of; Advocacy, participation, policy voice, training and education. These charitable objectives are described in more detail below:

Advocacy and Awareness-raising

We raise awareness of the rights of children and young people, their views and experiences living in and leaving care, and their priorities for change.

Making Connections and Capacity Building

We connect young people with a lived experience of care with their peers. We host regular groups, participation forums and activities that build self-confidence, personal, social and life skills, whilst making new connections and friends.

Independent Advocacy and Advice Service

We support young people to exercise their rights by providing assistance to; participate in decision making processes, express their views and concerns, access information, resolve issues or to identify available support options.

Youth Participation and Coproduction

We help children and young people to find their voice and set their own agenda for change. We create a culture of listening that enables children and young people to influence the world around them. Our programmes equip and prepare young people to take part in co-production activities.

Influencing Change through Policy Advocacy

We use our specialist knowledge and insight into the views and experiences of children, young people, we work in partnership with them to influence the development of legislation, policy and practice.

VOICE OF YOUNG PEOPLE IN CARE

NOTES TO THE FINANCIAL STATEMENTS (CONTINUED) FOR THE YEAR ENDED 31 MARCH 2025

8 Charitable activities	Advocacy Participation		Policy Voice	Training & Education	Building Project	Total 2025	Total 2024
	£	£	£	£	£	£	£
Staff costs	522,990	247,293	106,667	-	-	876,950	908,548
Depreciation and impairment	3,038	938	11,623	207	25,483	41,289	41,719
Staff subsistence and travel	22,958	8,644	2,360	-	-	33,962	31,315
Project activities	4,375	18,152	883	455	-	23,865	52,735
Designated expenditure	8,210	8,211	8,211	8,211	-	32,843	33,917
	561,571	283,238	129,744	8,873	25,483	1,008,909	1,068,234
Share of support costs (see note 9)	109,241	64,301	17,489	-	-	191,031	185,435
Share of governance costs (see note 9)	4,913	3,023	434	-	-	8,370	6,900
	675,725	350,562	147,667	8,873	25,483	1,208,310	1,260,569

VOICE OF YOUNG PEOPLE IN CARE

NOTES TO THE FINANCIAL STATEMENTS (CONTINUED) FOR THE YEAR ENDED 31 MARCH 2025

8	Charitable activities (Continued)	Advocacy Participation		Policy Voice £	Training & Education £	Building Project £	Total 2025 £	Total 2024
		£	£					
Analysis by fund								
	Unrestricted funds	7,915	13,917	7,916	8,873	-	38,621	
	Restricted funds	667,810	336,645	139,751	-	25,483	1,169,689	
		675,725	350,562	147,667	8,873	25,483	1,208,310	
For the year ended 31 March 2024								
	Unrestricted funds	10,089	44,153	10,086	9,431	-		73,759
	Restricted funds	699,848	341,773	119,706	-	25,483		1,186,810
		709,937	385,926	129,792	9,431	25,483		1,260,569

VOICE OF YOUNG PEOPLE IN CARE

NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)

FOR THE YEAR ENDED 31 MARCH 2025

9 Support costs

	Support costs	Governance costs	2025	2024	Basis of allocation
	£	£	£	£	
Rent and rates	19,812	-	19,812	17,686	Usage
Insurance	12,447	-	12,447	11,484	Usage
Heat and light	9,629	-	9,629	10,949	Usage
Maintenance	19,382	-	19,382	17,346	Usage
Recruitment	2,427	-	2,427	7,273	Usage
Staff training	14,700	-	14,700	20,421	Usage
Other staff costs	22,104	-	22,104	14,950	Usage
Print, post & stationery	7,555	-	7,555	9,295	Usage
Telephone	11,089	-	11,089	9,847	Usage
IT support	15,816	-	15,816	10,038	Usage
Bank charges	194	-	194	154	Usage
Subscriptions	1,620	-	1,620	1,410	Usage
Hosting and PR	14,332	-	14,332	10,611	Usage
Corporate services SLA	30,000	-	30,000	26,608	Usage
Corporate services governance	1,362	-	1,362	-	Usage
Sundry office expenses	8,562	-	8,562	17,363	Usage
Audit and accountancy fees	-	8,370	8,370	6,900	Governance
	<u>191,031</u>	<u>8,370</u>	<u>199,401</u>	<u>192,335</u>	
Analysed between Charitable activities	<u>191,031</u>	<u>8,370</u>	<u>199,401</u>	<u>192,335</u>	

10 Net movement in funds

The net movement in funds is stated after charging/(crediting):

	2025 £	2024 £
Fees payable for the audit of the charity's financial statements	8,370	6,900
Depreciation of owned tangible fixed assets	41,099	41,515
Loss on disposal of tangible fixed assets	190	204
	<u>49,659</u>	<u>48,619</u>

11 Directors

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

No companies of which trustees are directors made donations to the charitable company during the year.

VOICE OF YOUNG PEOPLE IN CARE

NOTES TO THE FINANCIAL STATEMENTS (CONTINUED) FOR THE YEAR ENDED 31 MARCH 2025

12 Employees

The average monthly number of employees during the year was:

	2025 Number	2024 Number
	25	23
Employment costs	2025 £	2024 £
Wages and salaries	769,168	795,931
Social security costs	62,480	67,146
Other pension costs	45,302	45,471
	876,950	908,548

The charity considers its key management personnel to comprise of the Board of Directors, the Chief Executive, the Children's Services Manager, Resource Manager and the Engagement Manager. The total employment benefits including employer pension contributions of the key management personnel were £172,649 (2024 - £178,543).

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

13 Taxation

The charity is exempt from taxation on its activities because all its income is applied for charitable purposes.

14 Transfers

Transfers from the restricted fund to the unrestricted fund in the year were as follows;

University of Ulster

- £2,001 was funds agreed with funder to be transferred to unrestricted.

Other restricted funds

- £1,700 was funds agreed with funder to be transferred to unrestricted.

VOICE OF YOUNG PEOPLE IN CARE

NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)

FOR THE YEAR ENDED 31 MARCH 2025

15 Tangible fixed assets

	Land & buildings £	Leasehold improvements £	Fixtures and fittings £	Total £
Cost				
At 1 April 2024	1,080,786	23,780	77,165	1,181,731
Additions	-	-	7,397	7,397
Disposals	-	-	(3,305)	(3,305)
	<u>1,080,786</u>	<u>23,780</u>	<u>81,257</u>	<u>1,185,823</u>
Depreciation and impairment				
At 1 April 2024	74,222	23,780	30,307	128,310
Depreciation charged in the year	21,616	-	19,483	41,099
Eliminated in respect of disposals	-	-	(3,113)	(3,113)
	<u>95,838</u>	<u>23,780</u>	<u>46,677</u>	<u>166,296</u>
Carrying amount				
At 31 March 2025	<u>984,946</u>	<u>-</u>	<u>34,580</u>	<u>1,019,527</u>
At 31 March 2024	<u>1,006,564</u>	<u>-</u>	<u>46,858</u>	<u>1,053,422</u>

Freehold land and buildings represents the charity's share of the purchase and redevelopment costs of a property that is owned jointly with another charity.

16 Fixed asset investments

	Unlisted investments £
Cost or valuation	
At 1 April 2024 & 31 March 2025	<u>1</u>
Carrying amount	
At 31 March 2025	<u>1</u>
At 31 March 2024	<u>1</u>

The charity holds 50% of the issued share capital in a joint venture company Vi-able Corporate Services Limited (Vi-able).

17 Debtors

	2025 £	2024 £
Amounts falling due within one year:		
Other debtors	131,150	182,155
Prepayments	10,219	9,468
	<u>141,369</u>	<u>191,623</u>

VOICE OF YOUNG PEOPLE IN CARE

NOTES TO THE FINANCIAL STATEMENTS (CONTINUED) FOR THE YEAR ENDED 31 MARCH 2025

18 Creditors: amounts falling due within one year

	Notes	2025 £	2024 £
Bank overdrafts	20	-	4,230
Other borrowings	20	6,355	6,174
Trade creditors		15,506	51,681
Other creditors		1,518	1,536
Accruals		13,888	36,547
		<u>37,267</u>	<u>100,168</u>

19 Creditors: amounts falling due after more than one year

		2025 £	2024 £
Borrowings	20	<u>106,669</u>	<u>110,393</u>

20 Loans and overdrafts

	2025 £	2024 £
Bank overdrafts	-	4,230
Other borrowings	113,024	116,567
	<u>113,024</u>	<u>120,797</u>
Payable within one year	6,355	10,404
Payable after one year	<u>106,669</u>	<u>110,393</u>

Amounts included above which fall due after five years:

Payable by instalments	<u>77,826</u>	<u>82,372</u>
------------------------	---------------	---------------

21 Retirement benefit schemes

Defined contribution schemes	2025 £	2024 £
Charge to profit or loss in respect of defined contribution schemes	<u>45,302</u>	<u>45,471</u>

The company operates a defined contribution pension scheme for all qualifying employees. The assets of the scheme are held separately from those of the company in an independently administered fund.

VOICE OF YOUNG PEOPLE IN CARE

NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)

FOR THE YEAR ENDED 31 MARCH 2025

22 Restricted funds

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

	Movement in funds			Movement in funds				
	Balance at 1 April 2023	Incoming resources	Resources expended	Balance at 1 April 2024	Incoming resources	Resources expended	Transfers	Balance at 31 March 2025
	£	£	£	£	£	£	£	£
Building project	914,382	3,967	(25,483)	892,866	-	(25,483)	-	867,383
Belfast City Council	-	1,500	(1,500)	-	2,393	(2,393)	-	-
BHSCT	4,729	58,999	(58,337)	5,391	63,239	(59,840)	-	8,790
Community Foundation	2,040	-	(2,040)	-	-	-	-	-
DOH Core Funding	2,615	20,590	(23,205)	-	20,590	(20,590)	-	-
DOH TSP training	450	-	(450)	-	-	-	-	-
Erasmus+	2,939	-	(1,688)	1,251	-	-	1,251	-
Esmee Fairbairn Foundation	12,173	82,000	(68,596)	25,577	83,100	(75,589)	-	33,088
SPPG Secure Care Youth Programme	4,556	4,300	(2,668)	6,188	4,500	(1,909)	-	8,779
Strategic Planning and Performance Group Lot 1	81,407	562,502	(629,743)	14,166	594,678	(587,946)	-	20,898
Strategic Planning and Performance Group Lot 3	17,207	171,356	(180,420)	8,143	158,315	(158,470)	-	7,988
National Lottery Community Fund	10,736	130,555	(140,920)	371	158,081	(153,763)	-	4,689
Dormant Accounts Fund NI	-	85,800	(23,061)	62,739	11,900	(31,096)	-	43,543
Childrens' Court Guardian	1,519	5,940	-	7,459	7,128	(5,108)	-	9,479
Paul Hamlyn Foundation	-	8,750	(1,290)	7,460	8,750	(12,398)	(1,251)	5,063
Act For Change	7,711	-	(7,711)	-	-	1,474	-	1,474
NHSCT Pilot	14,374	-	(2,809)	11,565	-	(11,565)	-	-
DOH Care Day	-	-	-	-	5,000	(5,000)	-	-
University of Ulster	-	-	-	-	12,000	(9,999)	(2,001)	-
Armagh City & Banbridge Council	-	-	-	-	733	(705)	(28)	-
PCSP Ards and North down	-	-	-	-	4,410	(4,313)	(97)	-
Queens University	-	-	-	-	4,996	(4,996)	-	-
SBNi	-	-	-	-	9,985	-	-	9,985
Other Restricted Funds	5,362	13,102	(16,889)	1,575	-	-	(1,575)	-
	<u>1,082,200</u>	<u>1,149,361</u>	<u>(1,186,810)</u>	<u>1,044,751</u>	<u>1,149,798</u>	<u>(1,169,689)</u>	<u>(3,701)</u>	<u>1,021,159</u>

VOICE OF YOUNG PEOPLE IN CARE

NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)

FOR THE YEAR ENDED 31 MARCH 2025

22 Restricted funds (Continued)

BUILDING PROJECT

To enable the purchase of new premises at 100 Great Patrick Street and to support the ongoing development of same.

BELFAST CITY COUNCIL

This was a summer community grant which provided funding for young people's summer activities.

BHSCT

A direct advocacy service to children and young people accommodated in Beechcroft.

COMMUNITY FOUNDATION

To deliver a coaching, mentoring support and a bursary to support young people aged 16-25 who are in or have left care.

DOH CORE FUNDING

Implementation of Department of Health Children's Social Care Services Reform programme which is informed by the lived experience of children in care and young care leavers.

DOH TSP Training

Training support programme for voluntary and community sector.

ERASMUS+

The project aims to support young children's participation in child welfare/protection services by strengthening professional collaboration with children aged 12 years and under.

ESMEE FAIRBAIRN FOUNDATION

To deliver and develop a corporate parenting training programme, co-designed with and delivered by care experienced young people to agencies supporting them, to reduce barriers and inequalities faced by children in care and care leavers.

SPPG SECURE CARE YOUTH PROGRAMME

To facilitate a study to investigate good practice in secure care.

STRATEGIC PLANNING AND PERFORMANCE GROUP (SPPG)

The provision of advocacy services for looked after children aged 10-17 and care experienced people aged 18-21 years across Northern Ireland. To skill young people to engage with decision makers and maintenance of Participation Forums in each social care trust.

NATIONAL LOTTERY COMMUNITY FUND

"Leading Change project" providing regional advocacy and mentoring support for care experienced young people aged 21-30 yrs.

DORMANT ACCOUNTS FUND NI

To fund Ready Steady Resilient, to improve VOYPIC's long term sustainability, resilience, and capacity.

CHILDRENS' COURT GUARDIAN

To support annual conference and to provide a participation forum programme.

PAUL HAMLYN - 5 NATIONS ONE VOICE (5NIV)

Funding to support 5 nations CEO meetings.

VOICE OF YOUNG PEOPLE IN CARE

NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)

FOR THE YEAR ENDED 31 MARCH 2025

22 Restricted funds (Continued)

ACT FOR CHANGE

Paul Hamlyn & Esmée Fairbairn matched by # iwill fund to support 'Shake it Off' programme which tackles stigma in care and social justice.

NORTHERN HEALTH AND SOCIAL CARE TRUST (NHSCT) PILOT

To provide independent advocacy support to young people who were involved in child protection case conferences.

DOH CARE DAY

Contributions toward the cost of Care Day.

UNIVERSITY OF ULSTER

Funding to support the charity's role in discrimination study.

ARMAGH CITY & BANBRIDGE COUNCIL

To support Young People's project activity costs.

PCSP ARDS AND NORTH DOWN

To support diversity and detached youth engagement project targeting ASB in the borough.

QUEENS UNIVERSITY

To support ESRC Impact Acceleration Collaboration.

SBNI

To support the development of child friendly version of child criminal exploitation guidance and action plan.

23 Unrestricted funds

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

	At 1 April 2024	Incoming resources	Resources expended	Transfers	At 31 March 2025
	£	£	£	£	£
Activities - Booted and Suited	-	-	-	639	639
Youth Activities	-	-	(9,555)	19,809	10,254
Youth Activities Southern Area	2,500	-	-	-	2,500
Youth Activities Western Area	-	-	-	310	310
Workplace Co-ordinator	14,796	-	(9,864)	3,345	8,277
Regional dilapidation costs	2,000	-	(5,109)	18,000	14,891
Mortgage 100 GPS (12 months)	-	-	-	11,016	11,016
Consultant	-	-	-	10,000	10,000
General funds	387,922	48,192	(14,093)	(59,418)	362,603
	<u>407,218</u>	<u>48,192</u>	<u>(38,621)</u>	<u>3,701</u>	<u>420,490</u>

VOICE OF YOUNG PEOPLE IN CARE

NOTES TO THE FINANCIAL STATEMENTS (CONTINUED) FOR THE YEAR ENDED 31 MARCH 2025

23 Unrestricted funds (Continued)

Previous year:	At 1 April 2023 £	Incoming resources £	Resources expended £	Transfers £	At 31 March 2024 £
Activities - Booted and Suited	789	-	(150)	(639)	-
Youth Activities	16,968	-	(2,470)	(14,498)	-
Youth Activities Southern Area	-	-	-	2,500	2,500
Youth Activities Western Area	310	-	-	(310)	-
Workplace Co-ordinator	-	-	-	14,796	14,796
Moving and dilapidation costs	24,775	-	(24,775)	-	-
Regional dilapidation costs	10,000	-	-	(8,000)	2,000
Mortgage 100 GPS (12 months)	11,016	-	-	(11,016)	-
100 GPS Project Build	50,000	-	(50,000)	-	-
General funds	314,754	52,365	3,636	17,167	387,922
	<u>428,612</u>	<u>52,365</u>	<u>(73,759)</u>	<u>-</u>	<u>407,218</u>

The VOYPIC Board of Directors at the end of the financial year 2025 agreed to designate £57,887 from unrestricted reserves to cover the following;

- £639 Booted & Suited
- £10,254 donations designate to youth activities
- £2,500 donations designated to youth activities in the Southern Area
- £310 fundraising designated to youth activities in the Western Area
- £8,277 staff costs
- £14,891 regional dilapidation costs increased for regional offices
- £11,016 Mortgage 100 GPS
- £10,000 Consultant Support.

24 Analysis of net assets between funds

	Unrestricted funds 2025 £	Restricted funds 2025 £	Total Unrestricted funds 2025 £	Restricted funds 2024 £	Total 2024 £
Fund balances at 31 March 2025 are represented by:					
Tangible assets	24,336	995,191	1,019,527	25,167	1,053,422
Investments	1	-	1	1	1
Current assets/(liabilities)	396,153	132,637	528,790	126,889	508,939
Long term liabilities	-	(106,669)	(106,669)	(110,393)	(110,393)
	<u>420,490</u>	<u>1,021,159</u>	<u>1,441,649</u>	<u>1,044,751</u>	<u>1,451,969</u>

VOICE OF YOUNG PEOPLE IN CARE

NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)

FOR THE YEAR ENDED 31 MARCH 2025

25 Financial commitments, guarantees and contingent liabilities

A contingent liability exists to repay grants received in relation to capital building costs should certain conditions not be fulfilled by the charity. In this regard charges have been registered by The Department for Communities who partly financed the building works.

A legal charge dated 15 December 2022 in favour of The Department of Communities is held over the property at 100 Great Patrick Street, Belfast, BT1 2LH. This charge is in respect of funding received for the development of the property.

26 Operating lease commitments

Lessee

At the reporting end date the company had outstanding commitments for future minimum lease payments under non-cancellable operating leases, which fall due as follows:

	2025 £	2024 £
Within one year	1,766	1,766
Between two and five years	1,325	3,091
	<u>3,091</u>	<u>4,857</u>

27 Share capital

The company is limited by guarantee and has no share capital. The liability of the members is limited to £1 per member.

VOICE OF YOUNG PEOPLE IN CARE

NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)

FOR THE YEAR ENDED 31 MARCH 2025

28 Related party transactions

(i) Control

The charity was under the control of the Board of Directors throughout the year.

(ii) Vi-able Corporate Services Limited

The charity holds 50% of the issued share capital in a joint venture company Vi-able Corporate Services Limited (Vi-able).

During the year Vi-able charged the charity £43,313 (2024 - £41,673), £30,000 for the provision of corporate services and £13,313 for the provision of management and governance services.

During the year Vi-able occupied offices at 100 Great Patrick Street, Belfast a property jointly owned by the charity and Include Youth, with rent and service charges receivable by the charity of £4,556 (2024 - £4,556).

At the year end there were debtor balances owing from Vi-able Corporate Services Limited of £12,818 (2024- £13,933). Of which £10,516 (2024 - £10,516) was owed to VOYPIC and £2,302 (2024 - £3,417) owed in relation to 100 Great Patrick Street.

29 Cash generated from operations

	2025 £	2024 £
Deficit for the year	(10,320)	(58,843)
Adjustments for:		
Investment income recognised in statement of financial activities	(22,342)	(15,879)
Loss on disposal of tangible fixed assets	190	204
Depreciation and impairment of tangible fixed assets	41,099	41,515
Movements in working capital:		
Decrease in debtors	50,256	1,186
(Decrease)/increase in creditors	(58,851)	35,219
Cash generated from operations	32	3,402

30 Analysis of changes in net funds

	At 1 April 2024 £	Cash flows £	At 31 March 2025 £
Cash at bank and in hand	417,484	7,204	424,688
Bank overdrafts	(4,230)	4,230	-
	<u>413,254</u>	<u>11,434</u>	<u>424,688</u>
Loans falling due within one year	(6,174)	(181)	(6,355)
Loans falling due after more than one year	(110,393)	3,724	(106,669)
	<u>296,687</u>	<u>14,977</u>	<u>311,664</u>