

Youth Action Northern Ireland Limited

Northern Ireland · Charity number 106365

Details

Known as Youth Action Northern Ireland

Status Received

Company number [35317](#)

Registered 2017-05-16

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

Contact

Address Youthaction Northern Ireland
14 College Square North
Belfast
Bt1 6as
BT1 6AS

Phone 02890240551

Email csn@youthaction.org

Website www.youthaction.org

Activities

Purposes: The Company's objects are to help and educate young people, especially, but not exclusively through their leisure time and arts activities, so to develop their physical, mental and spiritual capacities that they may grow to full maturity as individuals and as members of society and that their conditions of life may be improved.

What the charity does: The advancement of education, The advancement of citizenship or community development, The advancement of the arts, culture, heritage or science, The relief of those in need by reason of youth, age, ill-health, disability, financial hardship or other disadvantage

How the charity works: Arts, Education/training, Human rights/equality, Youth development

Who the charity helps: Children (5-13 year olds), Ethnic minorities, Sexual orientation, Voluntary and community sector, Volunteers, Youth (14-25 year olds)

Finances

Period end	Income	Expenditure	Assets	Employees
2024-12-31	£1,782,675	£1,990,638	£-2,027,571	42

Trustees

Name	Role	Appointed
Alex Barnett		
Miss Crystal Campbell		
Miss Saorla White		
Mr Cathal Maneely		
Mr John James Hannaway		
Ms Pamela Ballantine		
Professor Dirk Schubotz		

Youth Action Northern Ireland Limited

Northern Ireland - Charity number 106365

Accounts

Charity registration number NIC106365

Company registration number NI035317 (Northern Ireland)

YOUTHACTION NORTHERN IRELAND LIMITED
ANNUAL REPORT AND FINANCIAL STATEMENTS
FOR THE YEAR ENDED 31 DECEMBER 2024



YouthAction Northern Ireland Limited

LEGAL AND ADMINISTRATIVE INFORMATION

President	The Honourable Shane O'Neill
Patrons	The Lord O'Neill Lady Mary Peters CH DBE Mr Ciaran Hinds Mr Eric Fisher Mr Dean McCullough
Trustees	Mr Cathal Maneely - Treasurer Mr Liam Hannaway - Honorary Secretary Ms Pamela Ballantine - Chairperson Ms Alex Barnett Mr JJ Hannaway (Appointed 1 May 2025) Ms Gillian Shields Ms Crystal Campbell (Appointed 1 May 2025) Prof Dirk Schubotz (Appointed 1 May 2025) Ms Saoria White (Appointed 1 May 2025)
Secretary	Mr Liam Hannaway
Chief Executive	Mr Martin McMullan
Assistant Chief Executive Officers	Ms Maire Campbell Mr Michael McKenna
Charity number	NIC106365
Company number	NI035317
Registered office	14 College Square North Belfast BT1 6AS
Auditor	HM Chartered Accountants 6th Floor East Tower Lanyon Plaza 8 Lanyon Place Belfast Co. Antrim BT1 3LP
Bankers	Danske Bank Donegall Square West Belfast Co. Antrim Northern Ireland BT1 6JS

YouthAction Northern Ireland Limited

LEGAL AND ADMINISTRATIVE INFORMATION

Solicitors

Carson McDowell
Solicitors
Murray House
Murray Street
Belfast
BT1 6DN

YouthAction Northern Ireland Limited

CONTENTS

	Page
Trustees' report	1 - 19
Independent auditor's report	20 - 23
Statement of financial activities	24
Statement of financial position	25
Statement of cash flows	26
Notes to the financial statements	27 - 38

YouthAction Northern Ireland Limited

TRUSTEES' REPORT (INCLUDING DIRECTORS' REPORT) FOR THE YEAR ENDED 31 DECEMBER 2024

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

The financial statements have been prepared in accordance with the accounting policies set out in note 1 to the financial statements and comply with the charity's governing document, 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

YouthAction Northern Ireland Limited ('YouthAction NI') is a membership-based learning organisation that is outward and forward looking to best meet the changing needs of young people through youth work and youth arts. The organisation has nearly 80 years' experience in inspiring young people, tackling inequalities, investing in communities and transforming the lives of young people.

Throughout 2024, our charitable vision was to support young people to create, participate and benefit from a more fair and inclusive society.

Through such intention and purpose we set out to:

1. improve their life chances;
2. inspire them as activists;
3. grow inclusive and outward looking communities; and
4. build a peaceful and shared society.

External environment:

The charity sector is deeply affected by a challenging environment. This sector is vulnerable as it continues to experience significant challenges including:

- There are decreased monies and greater competition with an expectation for the charity sector to deliver more with less resources.
- The workforce is exhausted with many leaving the sector due to uncertainties, poor terms and conditions which results in losing staff with specific knowledge, experience and skills set, further leading to significant challenges for recruitment.
- Charities have been deeply affected by increased running costs. While income is not going up, many funders are paying only for programme delivery rather than contributing to running costs.
- Charities are dipping into financial reserves and working at risk.
- The lack of government, delays in funding and changes in funding delivery models have made it very difficult for charities to plan.
- Charities are constantly having to deal with cliff-edge funding.
- The charity sector is constantly fire-fighting and looking for glimmers of hope.

There are also some key opportunities for the charity sector:

- Continue working together in a united way to lobby, campaign and influence, recognising that this all takes time and effort. This includes working with umbrella bodies across GB/UK.
- Highlight the social return impact of charitable inputs, efforts and outcomes to government and others.
- Demonstrate how we contribute to the new Programme for Government and how we make an economic contribution and deliver value for money.
- Maintain resilience, steadiness and a sense of certainty/control in this state of flux.

Through ongoing effective collaboration across the voluntary and community and especially across the Voluntary Youth Work Sector, we aspire to build confidence and assurance for investment across the sector to deliver on outcomes aligned to children and young people. By securing developmental funds through the Dormant Assets Fund (The National Lottery Community Fund) we have been collectively repairing and rebuilding while shaping a

YouthAction Northern Ireland Limited

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

FOR THE YEAR ENDED 31 DECEMBER 2024

transformational roadmap for the way forward. Collectively working alongside sectoral partners, NICVA and Ulster University we have consulted with the sector and produced two strategic reports that provide key recommendations' moving forward:

- The voluntary youth work sector must collaboratively co-design the system that can secure the future of the sector (recognition, collective vision etc.).
- Strategic investment for the voluntary youth work sector in Northern Ireland should be prioritised (workforce development, promote and share good practice models, strategic funding).
- The voluntary youth work sector should focus on supporting ongoing and sustained collaboration that will be key to transformation (networking, convening, coming together).
- There is an overwhelming need for the development of infrastructure support for the sustainability and development of the Voluntary Youth Work Sector.
- Relationships need to be restored and rebuilt. What is required is the building and re-building of relationships and trust across all youth work providers in Northern Ireland.

The reports highlight an appetite among the Voluntary Youth Work Sector for ongoing sectoral convening, creative sharing and collective influencing. With the anticipated policy change across the youth sector, a robust and galvanised Voluntary Youth Work Sector can provide young people with access to high-quality youth services and that also ensures the sector's futureproofing.

Strategic goals:

The new YouthAction NI 2023-2027 Strategic Plan sets out 9 high level strategic goals over 5 years.

What we said we would do:

- Strive for a sustainable and robust financial base for our work, raising 2 million pounds each year to achieve high quality youth work and value for money outcomes.
- Invest in 250 communities each year to embed quality youth work to support young people's development.
- Improve the health, well-being, aspirations and opportunities of 10,000 young people aged 10-25 years each year.
- Increase the skills, qualifications and employability of 1,000 young leaders each year.
- Demonstrate the highest levels of governance and operational excellence within a clear constitutional and legal framework.
- Inspire, build and nurture an effective, supportive and healthy leadership team at YouthAction NI and through our membership network.
- Build local and strategic partnerships with charities, business sector, academia, government and civic society across the UK, Ireland and Internationally.
- Work with sectoral representatives as courageous change makers to transform how charities are recognised, valued and supported.
- Raise quality standards in youth work through partnerships, research, training, resource development and impact demonstration.

Summary of achievements (what we did):

The achievements of the charity against the nine high level goals of the Strategic Plan (2023-2027) are commendable this year, considering the challenges presented earlier. The achievements for 2024 are summarised as follows:

1. We raised £1,782,675 to achieve high quality youth work/youth arts and value for money outcomes. This included:

- UK Shared Prosperity Fund: YouthStart project at £6m over 2 years
 - Peace Plus: 3.2 Youth Call -an €8.1m application as lead with 6 other partners (4 year project April 24-March 28) €1,640,423.76 YANI allocation.
 - Peace Plus: 3.1 Shared Learning Together (non-formal) Call -a €3.4m application proposal as lead with 9 other partners (4 year project April 24-March 28) €596,845 YANI allocation.
 - EA Regional Strategic: £150,000 per year.
 - EA regional development: £97,000 YANI lead with partners Youth Link and Bytes.
 - Department of Foreign Affairs: €93,960 per year.
 - Derry City and Strabane Council PEACEPLUS £119,000 for Let's Talk Youth over 2 years.
-

YouthAction Northern Ireland Limited

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

FOR THE YEAR ENDED 31 DECEMBER 2024

- National Lottery 'Access to Resilience £150,000 for 3yrs (rural, under-represented groups)
- Peace Plus 2.2. 'Cyber Quest' (Cyber Security) €422,000 for 3.5 years. Led by Bytes.
- Belfast City Council: £29,700 per annum.
- Arts Council: £39,500 per year for 2yrs
- Various sources of smaller and significant income have included Hume Foundation, Linbury Trust, AE Harvey Trust, Enkalon Foundation, Ireland Funds, Hope for Youth IEF, TBUC and Dept. of the Taoiseach (NYCI)
- Our Development Manager / Fund Raiser Anne Mc Taggart retired in December 2023 and we appointed Grace O' Neill to this role from February 2024. This role has added value by creating a winter appeal and Christmas/Winter appeal and supporting our **80th year** 'Around the year in 80 events' ongoing with various regional fund-raisers including an 80's night in June 2024.

2. Investing in Local Communities

We invested in 252 communities to embed quality youth work/youth arts to support young people's development.

- Membership Development Senior Leader Sheila Morris worked alongside our Co-Ordinator of Service Shirley Moore (retired June 2024) and Donna Salt (appointed July 2024) to maintain and grow our membership base and services; 180 members were supported directly throughout 2024.
- The Membership Senior Leader and team proactively supporting local groups to register with EA Youth Service. 76 eligible groups/ organisations nominated YouthAction as their designated Regional Voluntary Youth Work Organisation equating to an award of £150,000 per year to YouthAction playing this support role. This is 24 more local community groups than 2023.
- Membership support includes:
 - Quality Assurance and Reporting
 - Safeguarding
 - HR support
 - Finance support
 - Workforce/Volunteer training
 - Curriculum and programme support
 - Governance and governance health checks
 - Insurance services
 - Representation and advocacy
 - Communication
 - Connection and networking
- The CEO and Senior Leader Sheila Morris developed and launched a Governance Support resource for local and regional groups/organisations. This was launched at the membership connections and celebration event alongside AGM on Thursday 28th Nov 2024.
- The EA moderation of membership support noted: standards were exceeded in two areas (engagement and of service) and met in one area (impact). EA financial verification for April 23-March 24 took place successfully on 11th Sept 2024. An EA monitoring on Tuesday 19th Nov 2024 also confirmed that we 'meet expectations.'

Feedback from the report stated,

"The level of strategic support for the group is commendable...All registered members receive regular correspondence regarding the benefits they can avail of from the regional service along with many opportunities on offer... the regional service keeps in touch with their members and the many opportunities they have received."

YouthAction Northern Ireland Limited

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

FOR THE YEAR ENDED 31 DECEMBER 2024

Members have received small grants through Coca-Cola Thank you awards (IYF): €74,000 investment to local groups:

- Monkstown Boxing Club
- BCT NI C.I.C
- St Patrick's Youth Club Keady
- Diverse Youth NI
- Kilkeel Parish Bridge Association Limited
- Willowfield Parish Community Association
- R.E.A.C.H Across
- NI Youth Forum

Irish Youth Foundation (UK) support local members and community groups with small grants investment of up to £6,000 each.

- 9th Antrim Scout Group
- Aisling Centre
- Artillery Youth Centre
- Ballysillan Youth for Christ
- Drumgor Detached Youth Work Project
- Fóram na nÓg
- Holy Trinity Youth Centre
- Kingdom Youth Club
- Manor Street Cliftonville Community Group
- Patrician Youth Centre
- REACH Across
- St Peter's Immaculata Youth Centre
- Willowfield Parish Community Association

3. Improve Health, wellbeing and aspirations

Improved the health, wellbeing, aspirations and opportunities of 5,463 young people aged 10-25yrs.

- 5,463 young people have benefitted from youth work and youth arts programming that has improved their health and well-being.
- A young women's conference was held in October with 210+ young women at Ulster University and a practitioners' conference in YouthAction (Nov 2024).
- We partnered with YouthLink and Bytes EA regional specification – an accredited youth work training focus.
- Critical Thinking workshops included: The Nested Model of Youth Work (10th May 2024); Transgender awareness (19th April 2024), Cost of Living impact on students (8th April 2024); NEXUS model of intervention to address sexual abuse and World Aids Day with Positive Life.
- Under our well-being thematic pillar, we secured funding from Dormant Assets 'Access to Resilience' focussing on local groups on the periphery in rural communities.
- Under our well-being thematic pillar, we partnered with Ulster University on 3 initiatives
 - LifeMaps evidence impact pilot and research/practice proposal with the NI Youth Forum.
 - Work with girls and young women conference and research/practice proposal
 - Actively represented on the UU Taking Boys 2 Seriously initiative addressing young male underachievement.
- Dissemination and training of the 'Altruism through youth work' resource.

YouthAction Northern Ireland Limited

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

FOR THE YEAR ENDED 31 DECEMBER 2024

4. Increase skills, qualifications and employability

Increased the skills, qualifications and employability of 325 leaders.

- 37 leaders were trained through the Certificate in Community Youth Studies level 4 (UU young partnership) in Belfast and Magee.
- We relaunched our new Youth Achievement Awards aligned to credit points, outcomes for learners and new digital formats.
- We supported Interns through the JobStart scheme: Communications Intern (Dormant Accounts Fund for the Voluntary Youth Work Sector has been extended to November, Sustainable Development, and Data Visualizer). We also provided an intern opportunity for PR/Comms in YouthAction.
- We supported 9 placement students and volunteers to experience and learn from youth work interventions.
- YouthStart (addressing economic inactivity) funded through UK Shared Prosperity Funds (see targets in practice outcomes section). YouthAction have enrolled 324 young people:
 - 197 young people completed the project.
 - 179 young people gained qualifications.
 - 99 progressed into employment.
 - 71 progressed into further education / training.

We were one of two NI projects involved in the UKSPF 'People and Skills' evaluation through Frontier Economics and BMG research.

Representatives of YouthStart consortium met with MP Claire Hanna on 11th April 2024

We presented to Rotarians in March 2024 involving two young people.

- PEACEPLUS CyberQuest (Cyber Security and other digital skills development to support young people's employment pathways). Successful in PEACEPLUS CyberQuest (led by Bytes): Cyber Security and other digital skills development to support young people's employment pathways in growth industries. Partners include REIM training, CJH network, Advanced manufacturing, Talent Sensus, Youth Work Ireland and the Bytes project.

In 2024 we offered a suite of 14 qualifications. 296 people registered for courses and 294 learners completed a qualification. 38 courses in total were registered in 2024 and 47 courses were claimed in 2024.

26 groups registered for OCN levels 1-3 in youth work and 31 groups completing with 192 young leaders gaining accreditation.

- 27 groups registered for OCN levels 1-3 in youth work with 33 groups completing with 209 young leaders gaining accreditation.

5. Highest level of governance

We maintained the highest levels of governance and operational excellence, including: self-evaluation and quality improvement planning at all levels of the organisation from young people, staff and the board of directors.

- The Audited accounts/ report were submitted to Charities Commission for YouthAction and Hampton Trust.
- Our AGM was held on 28th November 2024 with nomination for new trustee Professor Dirk Schubotz. The AGM also witnessed the retirement of our chairperson Professor Ann Marie Gray.
- The organisational Articles of Association are under review (last updated 1998) and will be completed in 2025.
- Board meetings and additional subgroups to oversee and maintain good governance were held regularly, including an input from the CEO of NICVA in relation to the 'state of the charity sector.'
- Meetings between the Treasurer, Chair, CEO and Finance Manager were held throughout 2024 to address the 2023 financial deficit.
- A Risk Register and report on strategic and practice outcomes aligned to the 5-year strategy/plan are shared in advance of each Board meeting.
- As requested by the Board, the CEO developed a new 'governing and leading with purpose' review document for Board including succession planning considerations.
- We have developed a new induction pack in place to support new trustees through their journey on the YouthAction Board of Directors.
- A Good Governance resource was published and launched at the Members event on 28th Nov 2024.
- Clear roles and expectations ARE defined for patrons and ambassadors of the charity.
- Harbinson Mulholland audited YouthStart (UKSPF) across all consortia partners every 6 months.

YouthAction Northern Ireland Limited

TRUSTEES' REPORT (INCLUDING DIRECTORS' REPORT) (CONTINUED) FOR THE YEAR ENDED 31 DECEMBER 2024

6. Investing in leadership

Investing in growing a healthy leadership team at YouthAction NI and through our membership network.

- The organisation was awarded a Silver Standard Investors in People Award (IIP) in 2023 with the report stating *"People display a high level of dedication to their work, feel empowered and want to do a good job. They have a clear understanding of their own role and know how they contribute to the bigger picture through defined objectives, tasks and priorities. Harnessing this passion and expertise is key to making the right decisions and co-creating plans for the future, aiming to continually improve and innovate to meet young people's evolving needs."*
"Teams share a collaborative spirit. Everyone has clarity about how they need to work together and have the right level of responsibility, freedom and autonomy to work effectively. They are proud of what they do and believe that they really make a difference to the lives of young people."
In 2024 we embedded our IIP plan with a new pulse survey to ascertain staff feelings and motivations.
- Investment to develop and grow the Senior Leadership Team included a Peer support system provided by CEO for new Senior Leaders, Manabu Learning Training and Support and leadership raining with Springvale Learning or Training for Women's Network.
- New progress review system piloted with Senior Leadership Team individually. Senior Leaders will embed with staff across the organisation.
- New LIFEMAPS (for work) reflection cards that can be used for team reviews (motivation, purpose, learning etc.).
- In service calendar training for 2024 including growth mindsets, policy updates, disability awareness and a nurture day.
- Development of a video demonstrating expected behaviours and living the values of YouthAction,
- Senior Leadership businesses and youth work meetings.
- A new 'leadership listening round' approach took place with CEO and Louise Malone: regional visits to listen and share alongside staff.

7. Building Partnerships

We built and nurtured various local and strategic partnerships including:

- CROSS-NATIONS strategy: YouthAction, UK Youth, Youth CYMRU, Youth Scotland and Youth Work Ireland and a cross nations leadership retreat with senior and middle leaders/managers.
- CROSS BORDER: partnership with National Youth Council Ireland aligned to the Dept. of the Taoiseach Shared Island Unit: Shared Island Youth Forum.
- Lead YOUTHSTART: Consortium of 7 youth work charities: YouthAction, Include Youth, Springboard Opps, Start 360, Bytes, Prince's Trust and Northern Ireland Youth Forum.
- Lead PEACE PLUS 3.2 'AMPLIFY': Partnership of 7 youth work charities: YouthAction, Youth Work Ireland, Foróige, Patrician YC, NIYF, Prince's Trust and Community Sports Network.
- Lead PEACE PLUS 3.1 'SHARED AGENDA FOR PEACE': Partnership of 11 youth work charities: YouthAction, Youth Work Ireland, Corrymeela Community, Bytes, Integrated Education Fund, YouthLink, YMCA Ireland, Fighting Words Ireland, Community Dialogue, YouthBank International and Peace Players.
- Partner for PEACE PLUS 3.3 MENTAL HEALTH ('Our Generation' partnership led by Action Mental Health).
- Partner for PEACE PLUS 2.3 Cyber Quest (cyber security call, led by Bytes).
- Education Authority Youth Service 'LifeSkills': partnership with Bytes and YouthLink.
- BUSINESS: Belfast Rotary Club.
- Queens University Belfast: British Science Association Ideas Fund 'youth altruism' project.
- Ulster University: Certificate in Community Youth Studies partnership and Taking Boys Seriously 2 advisory group.
- ARTS: Collaboration with Capella Caeciliana to support front of house at Crumlin Road Gaol.
- WOMENS SECTOR: hosting a meeting with Training for Women's Network and Shankill Women's Centre to explore possibilities for our 80th year. New relationships with NEXUS (sexual abuse to young girls/men). Potential for a young women's conference as part of 80th year involving Girl Guiding Ulster and Catholic Girl Guides.
- PEACE SECTOR: IFI funded Youth Peace Summit in Magee -Hume Foundation, UU, Holywell Trust, NI Youth Forum, Community Dialogue and Integrated Education Fund.

YouthAction Northern Ireland Limited

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

FOR THE YEAR ENDED 31 DECEMBER 2024

- UK youth work sector: Regional Impact and National Impact Network Leaders.
- Irish Youth Foundation (UK): small grant promotion and assessment for local groups working with young people in NI.
- Other partnerships with Integrated Education Fund, CoOperation Ireland (TBUC), Hume Foundation, Safeguarding NI, IFA.

8. Working collectively and strategically

We work collectively with other sectoral representatives as courageous change makers in:

- Growing the Voluntary Youth Work Sector. Dormant Accounts Fund funding £50,096 enabled the appointment of NICVA to convene strategic meetings and consultations as well as a communications intern. A series of 6 regional consultations (150 practitioners/managers) took place in Feb/March 2024. The Co-ordinating committee for Voluntary Youth Work held influencing meetings with EA YS programme Board, Cross Departmental Group and presented at the NICVA AGM.
- Leading, managing and championing the UKSPF YouthStart 7 partner consortium (improving the economic activity of young people).
- Leading and partnering in a variety of PEACEPLUS consortiums/partnerships.
- Participating in sectoral meetings with EA/DE as a full youth work sector.
- Coordinating local members youth work services through the ACCORD partnership.
- Supporting Network Youth NI through Paul Hamlyn Foundation investment.

9. Raise Quality Standards

We raised quality standards in youth work/ youth arts through partnerships, research, training, resource development and impact demonstration.

- Quality Assurance Senior Leader Maria Perkins supports CEO in quarterly reporting to Board on outcomes and preparing the annual Trustees report.
- Standards across the youth work team are reviewed identifying areas for improvement in line with the new ETI framework 'empowering improvement.' The Senior Leader for QA hosts sample inspection visits across the youth work staff/region.
- QA framework support to local members and new good governance resource launched at the member's event on 28th November 2024.
- Staff meetings held highlight quality standards including an Annual Youth Work Review.
- EA moderation took place with members and EA moderation feedback on membership event indicated that standards were met and exceeded.
- Represented on North South Educations Training Standards (youth work).
- Senior Leaders supported to create collaborative advantage through consortia partnerships using creative methodologies.
- Critical Youth Research Hub and Critical Thinking workshops for the sector.
- Securing EA Regional Specification for youth work training (quality training and standards).
- NI regional Youth Impact Network (YMCA George Williams).
- Established and co-ordinate YouthStart employability partnership.
- Nurturing PEACEPLUS 3.1 'SHARED AGENDA FOR PEACE' and 3.2 'AMPLIFY' partnerships.
- Resource development including: Building altruism through youth work, Altruism young people's journal and the development of a governance resource.
- Presenting at DfE Quality Improvement conference on 7th March 2024

Outcomes for children and young people - what we said we would do

Through youth work and youth art methodologies, young people will active the following outcomes:

1. Build and improve their health and well-being.
2. Increase their creative expression.
3. Improve their life and work skills.
4. Demonstrate leadership, activism and peace building.

YouthAction Northern Ireland Limited

TRUSTEES' REPORT (INCLUDING DIRECTORS' REPORT) (CONTINUED) FOR THE YEAR ENDED 31 DECEMBER 2024

Summary of achievements by theme (what we did):

1. **Build and improve young people's health and well-being.**

In 2024, a total of **112** Health and Wellbeing Programmes were delivered to support young people across our network.

Project 1: The Ideas Fund

By December 2024, *The Ideas Fund*—a collaborative initiative between YouthAction and Queen's University Belfast—engaged **574** young people, **90%** of whom were from local member groups. This innovative project explored the relationship between altruism and wellbeing, with a key outcome being the co-creation and distribution of the *Altruism Journal for Teens*, a resource designed by and for young people.

A total of **701** young people aged 13–18 participated in various strands of the research, including questionnaires, focus groups, and creative activities such as developing the ALT app, designing T-shirts, and producing dice games—all centred on the theme of altruism.

In addition, **35** parents contributed through dedicated focus groups, and **49** individuals aged 50+ participated in an intergenerational workshop focused on altruism and values transmission.

Key Findings:

- Parents believe peers are the primary influence on young people, while young people themselves see parents as key role models in shaping values.
- Young people express a strong desire for respect and trust from adults, which includes setting clear boundaries and maintaining a non-judgemental approach.
- Girls are more likely than boys to engage in altruistic behaviours.

Top Five Altruistic Acts as Identified by Young People:

- Being kind to others
- Spending time with family
- Supporting someone who is being bullied
- Raising money for charity
- Sharing a smile with others

Project 2: Our Generation

The *Our Generation* project commenced in October 2024, with the primary aim of promoting peacebuilding through the development of emotional resilience among young people in post-conflict Ireland. The project delivers a variety of supports, including one-to-one mentoring, group-based activities, and accredited training opportunities for young participants.

Participation and Engagement:

By December 2024, a total of **88** young people had enrolled in the programme. Key interventions and engagement milestones include:

- **5 young people** received intensive one-to-one mentoring and support.
- **15 young people** from Holywood Youth Club successfully completed *LIFEMAPS* training, designed to foster positive mental health.
- **12 young people** from Muckamore and Rathenraw also completed *LIFEMAPS* training. This represented a significant milestone in cross-community engagement, as these areas had not participated in joint initiatives for over 30 years.

Outcomes and Impact:

The outcomes of the *LIFEMAPS* programme were measured across several indicators, with all 12 participants from Muckamore and Rathenraw reporting positive change:

- **100%** reported learning something new about themselves, their identities, and their attitudes toward others.
- **100%** indicated that trying something new helped them become more open to learning and change.
- **100%** expressed increased empathy toward others, with 4 participants demonstrating a 40% improvement in empathic understanding.
- **100%** felt more confident in meeting new people, with one participant reporting an 80% increase in confidence.

YouthAction Northern Ireland Limited

TRUSTEES' REPORT (INCLUDING DIRECTORS' REPORT) (CONTINUED) FOR THE YEAR ENDED 31 DECEMBER 2024

These outcomes highlight the programme's effectiveness in fostering emotional growth, mutual understanding, and community cohesion among young people from historically divided backgrounds.

Project 3: Don't Bottle it up – Youth Mental Health Campaign

Project Overview:

The *Peace of Youth Minds* group launched a new youth-led mental health initiative titled “**Don't Bottle It Up.**” This campaign was developed in direct response to the growing mental health challenges faced by young people and aims to raise awareness, reduce stigma, and advocate for improved access to mental health services.

Campaign Objectives:

The campaign is driven by three key aims:

- **To challenge and reduce the stigma** surrounding mental health and emotional wellbeing.
- **To identify and remove barriers** that prevent young people from accessing mental health support.
- **To advocate for improved funding and access** to mental health services tailored to the needs of young people.

Youth Perspective:

The campaign is firmly rooted in the lived experiences of young people. A statement from the group reflects the urgency and motivation behind the initiative:

“Young people face a lot of challenges when trying to access mental health support – including confusing language, long waiting lists, and a lack of funding. Through this campaign, we aim to break the stigma, correct misunderstandings about mental health, and promote the development of responsive, community-based services.”

Impact:

This initiative represents a significant step forward in empowering young people to become advocates for their own wellbeing and to influence the systems that serve them. The campaign continues to raise awareness at both community and policy levels, with young voices at the forefront of shaping a more inclusive and accessible mental health landscape.

2. Increase young people's creative expression:

In 2024, YouthAction NI, in partnership with The Rainbow School of Performing Arts, delivered **78 programmes** aimed at developing and amplifying young people's creative voices across Northern Ireland. These programmes focused on a wide range of artistic disciplines including performance, dance, music, technical production, digital animation, and creative advocacy.

YOUTH ARTS – RAINBOW SCHOOL OF PERFORMING ARTS

The Rainbow School of Performing Arts continued to deliver high-quality youth arts and youth work programmes in 2024. A total of **2,336 young people** participated in weekly classes across three terms at the Youth Hub in College Square North, Belfast.

Key achievements included:

- **Mini Musicals Showcases:** All participants performed in term-end showcases, ensuring every young person had the opportunity to present their work on stage.
- **Technical Training:** 40 young people completed the *Techie School Curriculum*, gaining hands-on skills in stage management, lighting, and sound engineering.
- **Music & Dance Development:** 80 young people engaged in vocal development through music studio sessions, while 90 took part in advanced dance training.

Inclusive Outreach:

- 50 young people from ethnic minority backgrounds attended weekly classes in Ballymena.
- 40 young people with disabilities took part in weekly sessions in Belfast.

Front of House Training: 40 young people received professional Front of House training and actively supported performances.

YouthAction Northern Ireland Limited

TRUSTEES' REPORT (INCLUDING DIRECTORS' REPORT) (CONTINUED) FOR THE YEAR ENDED 31 DECEMBER 2024

Productions and Performances:

• **Summer Productions:**

- *Somewhere Over the Rainbow* – 80 junior cast members
 - *Everybody's Talking About Jamie* – 55 senior cast members
- Supported by 25 trained young technicians.

• **Annual Pantomime – *Rapunzel*:**

- Featured 135 young people across two casts.
- Delivered 10 performances, supported by 10 technicians and 20 Front of House volunteers.

• **Audience Reach:** Total audience numbers in 2024 reached **3,567**.

Testimonials:

"It was so fun being on stage the whole time. I've done other shows and only been on stage for one song—this was way better."

"I've really struggled to make friends and had to move school due to bullying. I've found a place where I can be myself, and people like me. I love Rainbow Factory."

Audience member: *"I couldn't think of a better way to spend my July holidays than at this show. Given what's happened on our streets—this is the Belfast I know, love, and want to live in."*

Fundraising & Community Engagement:

To mark the organisation's **80th anniversary**, the "Stars in Your Eyes" fundraiser was held, featuring:

- 47 acts across Junior and Senior shows.
- 115 participants.
- Over **£12,545 raised** to support ongoing youth arts programmes.

ALTERNATIVE METHODS OF CREATIVE EXPRESSION

PRIDE FEVER ACROSS THE REGION

Young people expressed their identity and solidarity through active participation in Pride events:

- **24 young people** travelled to participate in the Belfast Pride Parade (27 July 2024).
- **37 young people** joined Foyle Pride in Derry-Londonderry (15 August 2024) under the theme "*Community: Local and Global*."
- YouthAction NI also took part in the inaugural **Enniskillen Pride**.

Despite initial fears of being visibly 'out' in their local areas, young people demonstrated courage and pride:

"It's different walking in Belfast compared to your own city. I felt proud, but also nervous about who might see me and what they'd think."

OCNNI LEVEL 2 QUALIFICATION IN ANIMATION

In collaboration with **Northern Ireland Screen**, YouthAction NI co-developed and piloted a new *OCNNI Level 2 Qualification in Animation*. This initiative targets young people with limited social interaction or experience in group settings.

Key outcomes:

- **7 young people** completed the pilot.
- Intensive 1:1 support helped participants prepare for collaborative learning environments.
- Animation software was installed on each participant's preferred device.
- One participant successfully produced a full animated short film.
- As a group, they developed a **digital advert on youth homelessness**, commissioned by the Homeless Council for Northern Ireland.

YouthAction Northern Ireland Limited

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

FOR THE YEAR ENDED 31 DECEMBER 2024

"I spend all my weekends working on this now. It's given me something to do and I love showing my work every Monday. Matthew [tutor] says I could have a career in animation."

INTERNATIONAL WOMEN'S DAY – YOUNG WOMEN'S ART TRIP TO LONDON

To mark **International Women's Day 2024**, **7 young women** from *Footprints Women's Centre* visited the **Irish Cultural and Heritage Centre in London**.

- They attended an exhibition by Irish female artists exploring themes of feminism, migration, and women's rights.
- In preparation, the young women created their own artworks exploring **motherhood, gender identity, and poverty**.

This cultural exchange helped broaden awareness of intersectional feminist issues and gave participants a powerful platform for self-expression.

3. Improve young people's life and work skills.

Commitment to Tackling Youth Unemployment

YouthAction Northern Ireland remains dedicated to reducing youth unemployment through strategic investment in young people. We deliver tailored employability programmes, accredited qualifications, structured work placements, and volunteering opportunities, all of which contribute to measurable and lasting impact. Job creation and career readiness for young people continues to be a priority for our Board of Directors.

In 2024, we successfully delivered **93 life and work skills programmes** across Northern Ireland.

YOUTHSTART PROGRAMME:

Funded through the UK Shared Prosperity Fund (UKSPF) and led by YouthAction NI in partnership with six organisations, YouthStart supports economically inactive young people to develop skills, raise aspirations, and progress towards employment.

Consortium Performance (as of December 2024, with three months remaining):

- **96%** of overall targets achieved (2,182 young people engaged against a target of 2,278)
- **75%** of employment outcomes met (248 young people into employment against a target of 329)
- **113%** of education/training outcomes achieved (812 progressed to further education/training against a target of 718)

Our delivery approach prioritises those often underrepresented in youth work, including young refugees and asylum seekers, young mothers, and trans young people.

Case Study – North West Young Mothers' Group

Weekly sessions provided skills training, peer support, and on-site childcare. The group enabled young mothers to reconnect socially while working towards personal and group goals.

"I felt isolated after my son was born... Joining the group helped me realise I'm not alone. I've now started working in childcare — an unexpected but perfect opportunity."

YouthAction NI Targets and Achievements (as of December 2024):

- **324** young people enrolled (target 278 over two years, five months ahead of schedule)
- **197** completed the programme
- **179** achieved qualifications
- **99** progressed into employment
- **71** progressed into further education or training

"I never thought I could join a group, let alone complete a qualification. Thanks for all the support." – YouthStart participant, Fermanagh

OCNNI QUALIFICATIONS

In 2024, YouthAction NI expanded its accredited qualifications portfolio with four new courses:

- OCNNI Level 2 in Animation
- OCNNI Level 2 in Gaming
- OCNNI Level 2 in Community Relations
- OCNNI Level 2 in Community Development

YouthAction Northern Ireland Limited

TRUSTEES' REPORT (INCLUDING DIRECTORS' REPORT) (CONTINUED) FOR THE YEAR ENDED 31 DECEMBER 2024

We retained our *low risk* centre status and secured **£97,000** from the Education Authority to deliver seven OCNNI Level 3 Certificate in Youth Work courses. This funding removed financial barriers for learners and organisations, upskilled **66 young leaders** from 44 youth organisations, and produced measurable outcomes:

- **+34%** average increase in confidence as a youth worker
- **+15%** increase in knowledge
- **+19%** increase in practical skills

"Without courses such as these, our service would not be sustainable. YouthAction's staff have been patient, supportive, and of the highest quality." – Partner organisation.

INTERNSHIPS AND PAID PLACEMENTS:

In 2024, we facilitated **4 paid internships** in high-growth sectors — PR/communications, technical theatre, and event management — through the Job Start scheme and in partnership with Ulster University. These placements provided participants with industry-specific skills, networks, and enhanced employability.

4. Demonstrate leadership, activism and peace building.

YouthAction Northern Ireland continues to embed peacebuilding, activism, and leadership at the core of all youth work programmes, supported through strategic investment from **PEACEPLUS 3.2 Youth Call** and **3.1 Shared Learning (non-formal education)**

AMPLIFY PROJECT (3.2)

Launched in March 2024, the AMPLIFY programme is led by YouthAction NI in Armagh, Kilkeel, Enniskillen, and the North West. The initiative delivers intensive **16-week programmes** (three days per week) aimed at equipping young people with peacebuilding and leadership skills.

In 2024:

- **74 young people** participated in AMPLIFY
- All participants took part in the *Festival of Peace* held at The Junction, Dungannon
- Young people contributed to Ulster University and Hume Foundation research on the "12 Asks" of young people for peace, identifying **seven key priorities**:
 1. Update the Peace Agreement (End to Violent Organisations)
 2. Engage young people in government
 3. Improve relationships between communities
 4. Invest in the wellbeing of society
 5. Establish a strong and stable government
 6. Create an inclusive peace plan (no sectarianism or racism)
 7. Invest in Integrated Education

Young people expressed both frustration at the persistence of division and hope for a peaceful future:

"We've become numb to violence as we see it every day."

"We need to move on... We just want to live in peace, get good jobs and socialise where we want."

Other activities included:

- **Hunger for Peace Games Roadshow** (74 participants to date, held in Kilkeel and Armagh, with Enniskillen planned).
- Cross-community groupwork with Keady, Lincoln Courts, Foyle Down Syndrome Trust, and Kingdom Youth Club (Kilkeel), covering Ulster Scots culture, empowerment, and leadership skills.
- Youth-led social action project in Keady: where young leaders organised a Halloween disco for **150 children and young people**.

GIRLS ALLOWED YOUNG WOMENS CONFERENCE:

In 2024, **210 young women** from diverse backgrounds attended the *Girls Allowed Young Women's Event* at Ulster University. The event was designed and hosted by **14 young women** from New Lodge Youth Club and addressed topics including menstrual health, relationships, fitness, and contraception.

Inclusion was central, with leadership opportunities actively offered to young women with disabilities (via Mencap) and from minority ethnic backgrounds.

"Being a young woman is magical... but also lonely, exhausting, and overwhelming at times. Inequalities start from birth, but working together we can change anything."

YouthAction Northern Ireland Limited

TRUSTEES' REPORT (INCLUDING DIRECTORS' REPORT) (CONTINUED) FOR THE YEAR ENDED 31 DECEMBER 2024

The event inspired a follow-up “**Light the Fire – Youth Work with Young Women**” Conference for youth workers in November 2024, equipping them to address:

- Sexual health and consent
- Women and peacebuilding
- Gender-conscious practice
- Coercion and healthy relationships

LEADERSHIP TRAINING AND WORKFORCE DEVELOPMENT:

YouthAction NI remains committed to strengthening the youth work sector by delivering accredited qualifications from Level 1 to Level 4 (including Ulster University provision).

In 2024:

- **325 youth work qualifications** were achieved through face-to-face delivery
- **25 groups** registered for OCN Levels 1–3 Youth Work training
- **22 groups completed**, with **166 young leaders** gaining accreditation

Learner feedback highlights the impact:

“The OCN has helped me adapt my methods for different learning styles. Collaboration with other youth workers was my highlight. The course pushed me out of my comfort zone.” – Learner, Belfast

LEVEL 4 CERTIFICATE IN YOUTH STUDIES (Ulster University Partnership)

YouthAction NI continues to be the sole provider of the Level 4 Certificate in Youth Studies, a widening access vocational course for non-traditional learners.

In 2024:

- 2 cohorts (Belfast and Magee) with **16 graduates** (72% completion rate)
3 additional students will graduate in January 2025
- Progression routes included:
- 4 to full-time BA in Community Youth Work
 - 1 to study BSc in Social Work
 - 1 set up a new business.
 - 3 progressed into new to youth work employment

For the 2024/25 academic year, **100%** of Belfast-based students completed Module 1 by December 2024.

Locations

The charity maintained the regional offices in Armagh, Enniskillen, Kilkeel, Newry and Derry/ Londonderry. College Square North continues to be developed as the leading youth venue, creating a shared space for a shared future in the heart of Belfast. In 2024, we had increased usage from The Now Group, with young people with autism and additional needs using the building daily. It connects communities, young people and organisations to the city and has become a centre of excellence for youth work, youth democracy and youth arts.

College Square North

The charitable company plans to maximise the resources at College Square North to more effectively meet the changing needs of young people and contribute to the development of the youth work and arts sectors in Northern Ireland, following the impact of COVID-19. In 2024 our Youth Café “Beans and Dreams” operated mainly as a training space for young people who wanted to achieve an OCNNI in Barista Skills.

Since the building is an asset of the charitable company, the expenditure against this appears on the balance sheet. It should be noted that the income used to fund this expenditure is no longer available to the charitable company, as it has been spent on College Square North.

YouthAction Northern Ireland Limited

TRUSTEES' REPORT (INCLUDING DIRECTORS' REPORT) (CONTINUED) FOR THE YEAR ENDED 31 DECEMBER 2024

Financial Review

The financial statements are presented in the standard format required by the Statement of Recommended Practice "Accounting and Reporting by Charities" as stated in March 2015 and covers the activities of YouthAction NI. The statement of financial activities (SOFA) shows the gross income from all sources.

Results

The charitable company had net outgoing resources for the year, before transfers of £207,963 (2023: £417,197).

The charity had total funds of £3,353,359 (2023: £3,561,322).

The charity continues to work tirelessly to secure income from private trusts, donations and public sources to finance its ongoing activities with young people. A strategic fundraising plan is continually implemented and updated, alongside annual budgets of income and expenditure to address the challenges in the current financial climate.

The main sources of funding are grants received from various bodies as disclosed in note 6 in the financial statements. YouthAction NI sincerely thanks all donors and ensures effective and efficient use of resources.

Key Performance Indicators The charity's key performance indicators are as follows:

	2024	2023
Total Incoming Resources	1,782,675	2,848,956
Employee Numbers	42	39

The charities achievements against its charitable objectives are set out within the "Achievements and performance" section above, and is their key measurement of success.

1. Financial risk management

The charity's operations expose it to a variety of financial risks that include the effects of changes in liquidity risk and interest rate cash flow risk. The charitable company has in place a risk management programme that seeks to limit the adverse effects on the financial performance of the company by monitoring levels of cash and maintaining no debt. The policies set by the Board of Directors are implemented by the charity's Senior Leadership Team. Specific meetings between the CEO and Chair also take place to assess risk. A high level Trustee Risk Register is in place to mitigate against the risks to the charity (Finance; Reputation; Governance and Management) and a report is presented in advance of each board meeting. In late 2023, the Senior Leadership Team recognised the impact of delayed funding contracts on income for 2023 and how this will affect the accounts. A specific and purposeful review was planned alongside the Treasure in early 2024.

2. Reserves

At 31 December 2024, the charity had total reserves of £3,353,359. Of these reserves, £689,168 were restricted by donors for specific purposes. The charity had general reserves of £2,664,191 of which the Board have designated £2,475,834.

The charitable company's policy is to retain a level of reserves which matches the needs of the charitable company both at the current time and in the foreseeable future. This also allows the charity to plan for future developments. This is estimated at a reserve level of £900,000 and general reserves are currently below this level. The reserves policy is reviewed annually. Free reserves are those unrestricted reserves not designated for, nor invested in fixed assets and which are available for general use and can be designated for future developments. The Trustees intend to designate a portion of reserves for College Square North future developments. The Trustees are striving to secure reserves (which include restricted and unrestricted funds) in the future sufficient to meet committed expenditure and the running costs for a period equivalent to 6 months annual expenditure. The Trustees believe that the period of 6 months is necessary in order that there is continuity of service and will continue to work towards the implementation of this policy.

YouthAction Northern Ireland Limited

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

FOR THE YEAR ENDED 31 DECEMBER 2024

3. Going concern audit

For the year 2024, the company reported a deficit of £207k. Despite this deficit, the company still has reserves of £3,353,359 with strong restricted and unrestricted reserves.

Going forward, the company is reporting an improving picture. For the 2025, year, the company is expected to break even and in the year 2025, it has secured a number of large long term projects.

In year 2024, the company has secured a 4 year, a 3 ½ year programme and a 3 year project from SEUPB PEACEPLUS worth €1,640,425, €1,349,001 and €1,060,778 respectively.

With these projects, the company will be able to secure the long term future of their staff to be able to continue to carry out their much needed work with young people.

The company has also strong bank balances with the main trading account sitting above £500,000 and it has kept paying off its suppliers on a timely basis and there are no long outstanding debts with any of its suppliers.

It is also up to date with all its statutory creditors e.g. HMRC, pensions and all liabilities are current and no long term outstanding liabilities.

The company has taken the necessary actions required to address the deficit in 2024 and it is in a much stronger position as of 2025 and can continue to improve the picture in the forthcoming years.

The company does not envisage any going concern issues and is able to continue as a business into the future.

4. Taxation status

The charitable company is a registered charity, and as such is entitled to certain tax exemptions on income and profits from investments, and surpluses on any trading activities carried on in furtherance of the charitable company's primary objectives, if these profits and surpluses are applied solely for charitable purposes. The charitable company is not registered for VAT and accordingly, all their expenditure is recorded inclusive of any VAT incurred.

5. Risk management

The Trustees have actively reviewed the major risks to which the charitable company is exposed and have implemented systems to mitigate those risks. Internal financial risks are minimised by procedures outlined in the Financial Policy and Procedures document (reviewed Jan 2021) which authorises all transactions. These controls are reviewed regularly to ensure that they still meet the needs of the charitable company. A risk management strategy is in place which is aligned with the operational plans. This includes targets for working with young people, finance and governance. A review of the strategic plan takes place against an analysis of the external environment, potential sources of income and risks faced by the charitable company. A Risk Register is in place and a summary reported in advance of each Executive Committee meeting.

YouthAction NI has held the Investors in People quality standard award since 2004 and operates a comprehensive HR Policy and procedures (reviewed annually). A comprehensive review of the organisation's "Protecting children, young people and young adults (including Adults at Risk)" ~ policy and procedures including good practice guidelines" has been carried, fully implemented and reviewed in April 2022 by the Board of Directors. The Board is advised of all child protection training, vetting and reporting at each meeting, through the Risk Register. As a regional voluntary youth organisation, YouthAction NI also continues to provide Access NI vetting and Child Protection training to local groups across Northern Ireland, to assist in keeping young people safe in youth, arts and community environments. We have 3 designated officers (including a Board member) and 5 Keeping Safe trainers. In 2024 we vetted 369 youth leaders, through Access NI and trained 161 in Safeguarding, to protect children and young people in our local member groups.

YouthAction Northern Ireland Limited

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

FOR THE YEAR ENDED 31 DECEMBER 2024

Plans for future periods

The charity is in year 2 of its 5 year Strategic Plan for 2023-2027 and it remains a challenging environment. Performance and achievements are monitored and reported against the goals of the charity. Each year the Board of Directors hold a youth governance annual review to share achievements with young people and plan ahead.

YouthAction NI is recognised by the Department of Education as a regional voluntary youth organisation and a charity; and by the Arts Council for NI as a high quality youth arts charity.

To meet these functions YouthAction NI will continue to:

- Deliver direct front line services to improve the life chances of young people.
- Provide training and support to local groups to improve their services for young people.
- Maintain, support and grow our local membership services.
- Contribute to the strategic development of youth work and youth arts through publications; curriculum materials; strategic messaging; partnership working and through shared learning events.

Our 5 year strategic plan for 2023-2027 aims to support "young people leading change for a fair and inclusive world."

The 4 outcomes (thematic pillars) to be achieved for young people, through a wide portfolio of programmes, are:

- Build and improve their health well-being;
- Increase their creative expression;
- Improve their life and work skills; and
- Demonstrate leadership, activism and peace-building.

Organisational / Strategic Goals for 2023-2027

- Strive for a sustainable and robust financial base for our work, **raising 2 million pounds** each year to achieve high quality youth work/youth arts and value for money outcomes.
- Invest in **250 communities** each year to embed quality youth work/youth arts to support young people's development.
- Improve the health, wellbeing and aspirations of **10,000 young people** aged 10-25 each year.
- Increase the skills, qualifications and employability of **1,000 young leaders** each year.
- Demonstrate the highest levels of governance and operational excellence within a clear constitutional and legal framework.
- Inspire, build and nurture an effective supportive and healthy leadership team at YouthAction NI and through our membership network.
- Build local and strategic partnerships with charities, business sector, academia, government and civic society across the UK, Ireland and Internationally.
- Work with sectoral representatives as courageous change makers to transform how charities are recognised, valued and supported.
- Raise quality standards in youth work through partnerships, research, training, resource development and impact demonstration.

YouthAction Northern Ireland Limited

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

FOR THE YEAR ENDED 31 DECEMBER 2024

The priorities for 2025 are:

- To lead and co-ordinate a range of cross border PEACEPLUS consortia to further include young people in building peace and reconciliation.
- To lead, manage, implement the YouthStart employability consortium of 7 leading youth work charities currently through the UK Government Shared Prosperity Fund and to influence strategic development and funding moving forward into 2025.
- To conclude and celebrate the 80th year 'Around the year in 80 events' with a showcase event.
- To work alongside inter-sector allies to support young people who experience multiple barriers in their lives such as young neurodiverse people, rural young people, young LGBTQI+ and young people from asylum seeker and refugee families.
- To actively contribute to and shape wider youth work sector policy and strategy developments including strategic funding for the transformation of the voluntary youth work sector.
- To develop a more sustainable approach to our venue at College Square North (Belfast) and to our overall practices across the region.
- To grow our fund-raising potential through a clear strategy and investment in human resources.
- To confidently respond to meeting the needs of our local membership support services in efficient and effective manner.
- Continue to invest in our people at YouthAction, improve policy support and to demonstrate the benefits of working at YouthAction.

Public benefit

The Trustees believe that the charitable company provides a public benefit in a number of ways to complement the twelve descriptions of charitable purposes as laid down in the Charities Act (NI) 2008(13). This includes the advancement of youth; education; citizenship and community development; the arts; reconciliation; equality and diversity; and relief of poverty. This is achieved through helping to provide support, guidance and educational opportunities to the young people of Northern Ireland and those who work with them. The Trustees are fully aware of the requirements of the Charity Commission for Northern Ireland and are operating entirely within the legislation. YouthAction NI registered with the NI Charities Commission on 16 May 2017 (Charity Number NIC106365). Alongside the wider youth work sector, we will undertake research that promotes the economic value of youth work, demonstrating the social return on investment.

YouthAction Northern Ireland Limited

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

FOR THE YEAR ENDED 31 DECEMBER 2024

Structure, governance and management

YouthAction NI is a charitable company limited by guarantee and does not have a share capital. It is governed by a Memorandum and Articles of Association and the liability of each member is limited to an amount not exceeding £1. The charitable company, which is governed by a Board of Directors, is recognised as a charity by the HM Revenue and Customs. The Chief Executive drives the strategic direction of the charitable company and carries out the day to day management with the assistance of the Senior Management Team. The trustees, who are also the directors for the purpose of company law, and who served during the year and up to the date of signature of the financial statements were:

Mr Cathal Maneely – Treasurer

Mr Liam Hannaway - Honorary Secretary

Ms Pamela Ballantine

Ms Alex Barnett

Mr JJ Hannaway

Ms Gillian Shields

Ms Crystal Campbell

Prof Dirk Schubotz

Ms Saorla White

The Trustees who are also Directors of the charitable company as at 31 December 2024 and have been members for the whole year then ended, unless otherwise noted, are as outlined on page 1.

The appointment of Trustees/Directors is laid out in the constitution of the charitable company. The Human Resources Policy (reviewed annually) contains a volunteering policy and a conflict of interest policy; which apply to the Board of Directors. The Board of Directors meet at least four times per year. Upon election each Trustee is introduced to the legal and operational aspects of the charitable company to ensure they have an understanding of the nature of charity trusteeship, the responsibilities and duties that go with this position and to see the role of Trustee in action.

Collectively we commit to self-evaluation and continuous improvement throughout all areas of the organisation.

YouthAction Northern Ireland Limited

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

FOR THE YEAR ENDED 31 DECEMBER 2024

Statement of trustees' responsibilities

The Trustees (who are also Directors of YouthAction Northern Ireland Limited for the purposes of company law) are responsible for preparing the Annual report in accordance with applicable law and regulation.

Company law requires the Trustees to prepare financial statements for each financial year. Under that law the Trustees have prepared the financial statements in accordance with United Kingdom Accounting Standards, comprising FRS 102 "The Financial Reporting Standard applicable in the UK and Republic of Ireland", and applicable law (United Kingdom Generally Accepted Accounting Practice). Under company law the Trustees must not approve the financial statements unless they are satisfied that they give a true and fair view of the state of the affairs of the charitable company and of the incoming resources and application of resources, including the income and expenditure, of the charitable company for that period. In preparing these financial statements.

Trustees are required to:

- select suitable accounting policies and then apply them consistently;
- observe the methods and principles in the Statement of Recommended Practice: Accounting and Reporting by Charities (2015);
- make judgements and estimates that are reasonable and prudent;
- state whether applicable UK Accounting Standards, comprising FRS 102, 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 charitable company will continue in business.

The Trustees are responsible for keeping adequate accounting records that are sufficient to show and explain the charitable company's transactions and disclose with reasonable accuracy at any time the financial position of the charitable 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 charitable company and hence for taking reasonable steps for the prevention and detection of fraud and other irregularities. The Trustees are responsible for the maintenance and integrity of the charitable company's website. Legislation in the United Kingdom governing the preparation and dissemination of financial statements may differ from legislation in other jurisdictions. In accordance with Section 418, Directors' reports shall include a statement, in the case of each Director in office at the date the Directors' report is approved, that:

So far as the Trustees' are aware, there is no relevant audit information of which the company's auditors are unaware; and they have taken all the steps that they ought to have taken as a Trustee in order to make themselves aware of any relevant audit information and to establish that the company's auditors are aware of that information.

Auditor

The auditors, Harbinson Mullholand, have indicated their willingness to continue in office, and a resolution concerning their reappointment will be proposed at the Annual General Meeting.

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


.....
Mr Cathal Maneely - Treasurer
Trustee

Date: 30 October 2025 .

YouthAction Northern Ireland Limited

INDEPENDENT AUDITOR'S REPORT

TO THE TRUSTEES OF YOUTHACTION NORTHERN IRELAND LIMITED

Opinion

We have audited the financial statements of YouthAction Northern Ireland Limited (the 'charity') for the year ended 31 December 2024 which comprise the statement of financial activities, the statement of financial position, the statement of cash flows and notes to the financial statements, including significant accounting policies. The financial reporting framework that has been applied in their preparation is applicable law and United Kingdom Accounting Standards, including Financial Reporting Standard 102 *The Financial Reporting Standard applicable in the UK and Republic of Ireland* (United Kingdom Generally Accepted Accounting Practice).

In our opinion, the financial statements:

- give a true and fair view of the state of the charitable company's affairs as at 31 December 2024 and of its incoming resources and application of resources, for the year then ended;
- have been properly prepared in accordance with United Kingdom Generally Accepted Accounting Practice; and
- have been prepared in accordance with the requirements of the Companies Act 2006.

Basis for opinion

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

Conclusions relating to going concern

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

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

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

Other information

The other information comprises the information included in the annual report other than the financial statements and our auditor's report thereon. The trustees are responsible for the other information contained within the annual report. Our opinion on the financial statements does not cover the other information and 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.

Matters on which we are required to report by exception

We have nothing to report in respect of the following matters in relation to which the Charities Accounts and Reports Regulations (Northern Ireland) 2015 requires us to report to you if, in our opinion:

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

YouthAction Northern Ireland Limited

INDEPENDENT AUDITOR'S REPORT (CONTINUED)

TO THE TRUSTEES OF YOUTHACTION NORTHERN IRELAND LIMITED

Responsibilities of trustees

As explained more fully in the statement of trustees' responsibilities, the trustees, who are also the directors of the charity for the purpose of company law, are responsible for the preparation of the financial statements and for being satisfied that they give a true and fair view, and for such internal control as the trustees determine is necessary to enable the preparation of financial statements that are free from material misstatement, whether due to fraud or error. In preparing the financial statements, the trustees are responsible for assessing the charity's ability to continue as a going concern, disclosing, as applicable, matters related to going concern and using the going concern basis of accounting unless the trustees either intend to liquidate the charitable company or to cease operations, or have no realistic alternative but to do so.

Auditor's responsibilities for the audit of the financial statements

HM Chartered Accountants is eligible for appointment as auditor of the charity by virtue of its eligibility for appointment as auditor of a company under section 2011 of the Companies act 2006.

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.

YouthAction Northern Ireland Limited

INDEPENDENT AUDITOR'S REPORT (CONTINUED)

TO THE TRUSTEES OF YOUTHACTION NORTHERN IRELAND LIMITED

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

- the engagement partner ensured that the engagement team collectively had the appropriate competence, capabilities and skills to identify or recognise non-compliance with applicable laws and regulations;
- we identified the laws and regulations applicable to the company through discussions with directors and/or senior management, and from our commercial knowledge and experience of the sector;

We focused on specific laws and regulations which we considered may have a direct material effect on the financial statements or the operations of the company, including Charities Act (NI) 2008, taxation legislation, data protection, anti-bribery, employment, environmental and health and safety legislation

- we assessed the extent of compliance with the laws and regulations identified above through making enquiries of management and inspecting legal correspondence; and
- identified laws and regulations were communicated within the audit team regularly and the team remained alert to instances of non-compliance throughout the audit.

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

- making enquiries of management as to where they considered there was susceptibility to fraud, their knowledge of actual, suspected and alleged fraud; and
- considering the internal controls in place to mitigate risks of fraud and non-compliance with laws and regulations;

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

- performed analytical procedures to identify any unusual or unexpected relationships;
- tested journal entries to identify unusual transactions;
- assessed whether judgements and assumptions made in determining the accounting estimates set out in Note 2 were indicative of potential bias; and
- investigated the rationale behind significant or unusual transactions;

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

- agreeing financial statement disclosures to underlying supporting documentation;
- reading the minutes of meetings of those charged with governance;
- enquiring of management as to actual and potential litigation and claims; and
- reviewing correspondence with HMRC and the company's legal advisors;

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

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


YouthAction Northern Ireland Limited

INDEPENDENT AUDITOR'S REPORT (CONTINUED)

TO THE TRUSTEES OF YOUTHACTION NORTHERN IRELAND LIMITED

Use of our report

This report is made solely to the charity's members, as a body, in accordance with section 65 of the Charities Act (NI) 2008. 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.



Angela Craigan (Senior Statutory Auditor)
for and on behalf of HM Chartered Accountants

Chartered Accountants
Statutory Auditor

6th Floor East Tower
24 Ormeau Avenue
Belfast
Co. Antrim

BT1 3LP

30/10/2025
.....

HM Chartered Accountants is eligible for appointment as auditor of the charity by virtue of its eligibility for appointment as auditor of a company under section 1212 of the Companies Act 2006.

YOUTHACTION NORTHERN IRELAND LIMITED

STATEMENT OF FINANCIAL ACTIVITIES INCLUDING INCOME AND EXPENDITURE ACCOUNT

FOR THE YEAR ENDED 31 DECEMBER 2024

	Notes	Unrestricted funds 2024 £	Restricted funds 2024 £	Total 2024 £	Unrestricted funds 2023 £	Restricted funds 2023 £	Total 2023 £
Income from:							
Donations and legacies	3	-	1,571,955	1,571,955	-	2,630,314	2,630,314
Other trading activities	4	127,040	83,680	210,720	129,058	89,584	218,642
Total income		127,040	1,655,635	1,782,675	129,058	2,719,898	2,848,956
Expenditure on:							
Charitable activities	5	241,422	1,749,216	1,990,638	218,320	3,047,833	3,266,153
Total expenditure		241,422	1,749,216	1,990,638	218,320	3,047,833	3,266,153
Net expenditure		(114,382)	(93,581)	(207,963)	(89,262)	(327,935)	(417,197)
Transfers between funds		(403,479)	403,479	-	(291,879)	291,879	-
Net movement in funds	7	(517,861)	309,898	(207,963)	(381,141)	(36,056)	(417,197)
Reconciliation of funds:							
Fund balances at 1 January 2024		3,182,052	379,270	3,561,322	3,563,193	415,326	3,978,519
Fund balances at 31 December 2024		2,664,191	689,168	3,353,359	3,182,052	379,270	3,561,322

All income and expenditure derive from continuing activities.

YOUTHACTION NORTHERN IRELAND LIMITED

STATEMENT OF FINANCIAL POSITION

AS AT 31 DECEMBER 2024

	Notes	2024		2023	
		£	£	£	£
Fixed assets					
Tangible assets	11		2,475,834		2,490,194
Current assets					
Stocks	12	279		279	
Debtors	13	153,071		729,644	
Cash at bank and in hand		2,751,746		550,058	
			2,905,096		1,279,981
Creditors: amounts falling due within one year	14	(2,027,571)		(208,853)	
Net current assets			877,525		1,071,128
Total assets less current liabilities			3,353,359		3,561,322
The funds of the charity					
Restricted income funds	16		689,168		379,270
Unrestricted funds	17		2,664,191		3,182,052
			3,353,359		3,561,322

The company is entitled to the exemption from the audit requirement contained in section 477 of the Companies Act 2006, for the year ended 31 December 2024.

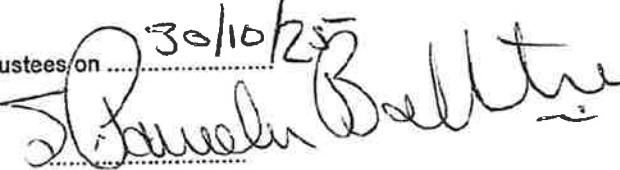
The directors acknowledge their responsibilities for ensuring that the charity keeps accounting records which comply with section 386 of the Act and for preparing financial statements which give a true and fair view of the state of affairs of the company as at the end of the financial year and of its incoming resources and application of resources, including its income and expenditure, for the financial year in accordance with the requirements of sections 394 and 395 and which otherwise comply with the requirements of the Companies Act 2006 relating to financial statements, so far as applicable to the company.

The members have not required the company to obtain an audit of its financial statements under the requirements of the Companies Act 2006, for the year in question in accordance with section 476.

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

The financial statements were approved by the trustees on 30/10/25


 Mr Cathal Maneely - Treasurer
 Trustee


 Ms Pamela Ballantine - Chairperson
 Trustee

Company registration number NI035317 (Northern Ireland)

YOUTHACTION NORTHERN IRELAND LIMITED

STATEMENT OF CASH FLOWS

FOR THE YEAR ENDED 31 DECEMBER 2024

	Notes	2024 £	£	2023 £	£
Cash flows from operating activities					
Cash generated from/(absorbed by) operations	20		2,242,004		(569,899)
Investing activities					
Purchase of tangible fixed assets		(40,316)		(16,556)	
Net cash used in investing activities			(40,316)		(16,556)
Net cash generated from financing activities			-		-
Net increase/(decrease) in cash and cash equivalents			2,201,688		(586,455)
Cash and cash equivalents at beginning of year			550,058		1,136,513
Cash and cash equivalents at end of year			<u>2,751,746</u>		<u>550,058</u>

YouthAction Northern Ireland Limited

NOTES TO THE FINANCIAL STATEMENTS FOR THE YEAR ENDED 31 DECEMBER 2024

1 Accounting policies

Charity information

YouthAction Northern Ireland Limited is a private company limited by guarantee incorporated in Northern Ireland. The registered office is 14 College Square North, Belfast, BT1 6AS.

1.1 Accounting convention

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

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

The financial statements have been prepared under the historical cost convention, modified to include the revaluation of freehold properties and to include investment properties and certain financial instruments at fair value. The principal accounting policies adopted are set out below.

1.2 Going concern

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

1.3 Charitable funds

General funds

Unrestricted funds are expendable at the discretion of the Trustees in furtherance of the objectives of the charitable company. In addition to expenditure on programmes and other activities, such funds may be held in order to finance capital investment and working capital.

Designated funds

Designated funds are amounts set aside from unrestricted funds which have been 'earmarked' for particular projects.

Restricted funds

Restricted funds are those given to the charitable company which are to be expended for the specific objects specified by the donor.

1.4 Income

Grants

Grants receivable are credited to the statement of financial activities in the year in which they are received or when they are receivable, unless they relate to a specified future period in which case they are deferred. Capital grants are transferred from restricted funds to designated funds on purchase of assets and then released to general funds over the assets useful life upon commencement of depreciation.

Voluntary income and other incoming resources

Membership fees, course fees, donations and other income are included in full in the SOFA when receivable.

YouthAction Northern Ireland Limited

NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)

FOR THE YEAR ENDED 31 DECEMBER 2024

1 Accounting policies

(Continued)

1.5 Expenditure

All expenditure is accounted for on an accrual basis and has been classified under headings that aggregate all costs related to the category. Where costs cannot be directly attributed to particular headings they have been allocated to activities on a basis consistent with use of the resources.

Charitable activities

There include the salaries, direct expenditure and overhead costs of running the various projects and programmes of the charitable company for the benefit of the young people involved.

Governance costs

Governance costs include those incurred in the governance of its assets and are associated with constitutional, statutory and strategic requirements.

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:

Freehold land and buildings	2% reducing balance
Fixtures and fittings	12.5-50% reducing balance

Freehold land is not depreciated. The gain or loss arising on the disposal of an asset is determined as the difference between the sale proceeds and the carrying value of the asset, and is recognised in the statement of financial activities.

1.7 Impairment of fixed assets

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

1.8 Stocks

Stocks are stated at the lower of cost and estimated selling price less costs to complete and sell. Cost comprises direct materials and, where applicable, direct labour costs and those overheads that have been incurred in bringing the stocks to their present location and condition. Items held for distribution at no or nominal consideration are measured the lower of replacement cost and cost.

Net realisable value is the estimated selling price less all estimated costs of completion and costs to be incurred in marketing, selling and distribution.

1.9 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.

YouthAction Northern Ireland Limited

NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)

FOR THE YEAR ENDED 31 DECEMBER 2024

1 Accounting policies

(Continued)

1.10 Financial instruments

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

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

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

Basic financial assets

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

Basic financial liabilities

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

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

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

Derecognition of financial liabilities

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

1.11 Employee benefits

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

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

1.12 Retirement benefits

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

YouthAction Northern Ireland Limited

NOTES TO THE FINANCIAL STATEMENTS (CONTINUED) FOR THE YEAR ENDED 31 DECEMBER 2024

2 Critical accounting estimates and judgements

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

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

There are no critical accounting estimates and or judgements.

3 Income from donations and legacies

	Restricted funds 2024 £	Restricted funds 2023 £
Grants	1,571,955	2,630,314
Grants		
Education Authority (Infrastructure)	155,250	124,661
Others	1,416,705	2,505,653
	<u>1,571,955</u>	<u>2,630,314</u>

4 Charitable activities

	Unrestricted funds 2024 £	Restricted funds 2024 £	Total 2024 £	Unrestricted funds 2023 £	Restricted funds 2023 £	Total 2023 £
Donations and events	8,074	18,343	26,417	40,812	15,116	55,928
Membership Fees	-	4,821	4,821	-	6,086	6,086
College Square North	59,994	-	59,994	38,286	-	38,286
Training and Accrediation	53,232	-	53,232	37,994	-	37,994
Other Income	5,740	60,516	66,256	11,966	68,382	80,348
Other trading activities	<u>127,040</u>	<u>83,680</u>	<u>210,720</u>	<u>129,058</u>	<u>89,584</u>	<u>218,642</u>

YouthAction Northern Ireland Limited

NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)

FOR THE YEAR ENDED 31 DECEMBER 2024

5 Expenditure on charitable activities

	Charitable activities 2024 £	Charitable activities 2023 £
Direct costs		
Staff costs	1,459,941	1,448,319
Depreciation and impairment	54,676	68,526
Other	476,021	1,749,308
	<u>1,990,638</u>	<u>3,266,153</u>
Analysis by fund		
Unrestricted funds	241,422	218,320
Restricted funds	1,749,216	3,047,833
	<u>1,990,638</u>	<u>3,266,153</u>

YouthAction Northern Ireland Limited

NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)

FOR THE YEAR ENDED 31 DECEMBER 2024

6 Analysis of grant income

	Deferred at start of year £	Income Received £	Deferred Income £	2024 £	2023 £
Restricted funds					
Infrastructure grant					
Education Authority – Infrastructure/Regional Strategic Funding	-	192,750	(37,500)	155,250	124,661
Total general grant income	-	192,750	(37,500)	155,250	124,661
Restricted funds					
Youth work project grants					
Awards for All	-	2,589	-	2,589	10,000
Phoneix Natural Gas	-	-	-	-	3,000
The Theatre's Trust	-	4,623	-	4,623	-
Valero Energy Ltd (Texaco)	-	-	-	-	4,000
Belfast City Council (BCC) - Multi Annual Funding	-	29,700	-	29,700	29,700
Arts Council for NI – National Lottery/Stability & Renewal Grant/small capital equipment	-	41,000	-	41,000	41,384
Ulster University Art Works	-	21,038	(10,519)	10,519	21,125
EA Multiply Programme	-	250,000	(227,663)	22,337	-
UKSPF Shared Prosperity	-	572,566	-	572,566	1,613,469
Garfield Weston Foundation	-	-	-	-	30,000
Youth Empowered Coca-Cola HBC	-	-	-	-	10,000
Cine NI Screen	-	18,040	-	18,040	-
Department for the Economy (ESF) 2018 - 2022 Project 219435	-	-	-	-	120,873
EA Development Funding	-	77,345	(46,178)	31,167	-
Fermanagh and Omagh District Council	8,400	-	-	8,400	8,400
Newry Mourne & Down District Council	-	-	-	-	10,000
OCCNI	-	-	-	-	3,000
Department of Foreign Affairs and Trade (Anti Sectarian fund)	59,903	77,602	(59,903)	77,602	73,999
Shared Island	-	4,746	-	4,746	140
Shared Island Civic Society Fund	-	20,648	(20,648)	-	-
Heart of the Community	-	15,000	-	15,000	-
Co-Op Foundation	-	-	-	-	34,500
Triangle Housing	-	2,060	-	2,060	-
Cyberquest	-	6,992	-	6,992	-
Armagh, Banbridge Craigavon Council	-	-	-	-	5,704
Action Mental Health (ESF)	-	-	-	-	2,595
Neighbourhood Renewal	-	7,058	-	7,058	-
EA Life Skills	-	8,500	-	8,500	19,509
Peace IV 4.2 Regional PIV4182	-	-	-	-	251,185
Peace 3.3 Action Mental Health	-	175,091	(102,416)	72,675	-
Integrated Education Fund	-	9,750	-	9,750	-
YMCA George Williams College	-	4,425	-	4,425	-

YouthAction Northern Ireland Limited

NOTES TO THE FINANCIAL STATEMENTS (CONTINUED) FOR THE YEAR ENDED 31 DECEMBER 2024

6 Analysis of grant income (Continued)

Dormant Accounts		50,095	(2,040)	48,055	-
Paul Hamlyn Foundation	-	36,000	-	36,000	54,000
Pease Plus Shared Learning	-	32,516	-	32,516	-
Peace IV 2.1 C&YP PIV4016	-	-	-	-	5,292
Peace Plus Amplify	-	270,975	(66,542)	204,433	-
EA Regional Development Funding	-	-	-	-	21,203
Cara Friend	-	-	-	-	(8,770)
Derry Council Let's Talk	-	11,814	-	11,814	-
UK Youth Inspire	-	-	-	-	31,773
Peace Summit	-	16,689	-	16,689	-
The Ireland Funds	-	-	-	-	-
British Science Foundation	7,181	60,268	-	67,449	59,572
Other	-	50,000	-	50,000	50,000
Total youth work grants	75,484	1,877,130	(535,909)	1,416,705	2,505,653
Total restricted income	75,484	2,069,880	(573,409)	1,571,955	2,630,314

7 Net movement in funds

2024
£ **2023**
£

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

Depreciation of owned tangible fixed assets	54,676	68,526
---	--------	--------

YouthAction Northern Ireland Limited

NOTES TO THE FINANCIAL STATEMENTS (CONTINUED) FOR THE YEAR ENDED 31 DECEMBER 2024

8 Trustees

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

9 Employees

The average monthly number of employees during the year was:

	2024 Number	2023 Number
Full time youth work staff (incl managers and youth workers)	31	28
Part time youth workers/ Interns	2	2
Administrative staff	9	9
Total	<u>42</u>	<u>39</u>

Employment costs

	2024 £	2023 £
Wages and salaries	1,270,442	1,265,109
Social security costs	128,024	124,718
Other pension costs	61,475	58,492
	<u>1,459,941</u>	<u>1,448,319</u>

The total amount of employee benefits received by key management personnel in the period was £628,314 (2023: £623,358). The key management personnel of the Company comprises 10 members of staff (2023: 10); the CEO, two Assistant Directors, Project Manager, Programme Manager, Nurturing Leadership Manager, Membership Development Manager, QA Development Manager, Finance Manager and Fundraising Manager.

The number of employees whose annual remuneration was more than £80,000 is as follows:

	2024 Number	2023 Number
£60,000 - £70,000	1	2
£70,000 - £80,000	2	2
£80,000 - £90,000	1	1
	<u>4</u>	<u>5</u>

10 Taxation

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

YouthAction Northern Ireland Limited

NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)

FOR THE YEAR ENDED 31 DECEMBER 2024

11 Tangible fixed assets	Freehold land and buildings £	Fixtures and fittings £	Total £
Cost			
At 1 January 2024	3,242,207	514,114	3,756,321
Additions	-	40,316	40,316
At 31 December 2024	<u>3,242,207</u>	<u>554,430</u>	<u>3,796,637</u>
Depreciation and impairment			
At 1 January 2024	813,841	452,286	1,266,127
Depreciation charged in the year	39,525	15,151	54,676
At 31 December 2024	<u>853,366</u>	<u>467,437</u>	<u>1,320,803</u>
Carrying amount			
At 31 December 2024	<u>2,388,841</u>	<u>86,993</u>	<u>2,475,834</u>
At 31 December 2023	<u>2,428,366</u>	<u>61,828</u>	<u>2,490,194</u>
12 Stocks		2024	2023
		£	£
Finished goods and goods for resale		279	279
		<u>279</u>	<u>279</u>
13 Debtors		2024	2023
		£	£
Amounts falling due within one year:			
Other debtors		148,207	726,612
Prepayments and accrued income		4,864	3,032
		<u>153,071</u>	<u>729,644</u>
14 Creditors: amounts falling due within one year		2024	2023
		£	£
Accruals and deferred income		2,027,571	208,853
		<u>2,027,571</u>	<u>208,853</u>

Included in accruals and deferred income is are amounts due to consortium partners of £1,430,575. Total funds received on behalf of the consortium during the year amounted to £3,007,118 during the year.

YouthAction Northern Ireland Limited

NOTES TO THE FINANCIAL STATEMENTS (CONTINUED) FOR THE YEAR ENDED 31 DECEMBER 2024

15 Retirement benefit schemes

	2024	2023
	£	£
Defined contribution schemes		
Charge to profit or loss in respect of defined contribution schemes	61,475	58,492

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

16 Restricted funds

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

	At 1 January 2024	Incoming resources	Resources expended	Transfers	At 31 December 2024
	£	£	£	£	£
Central Services	-	5,482	(267,051)	261,569	-
Youth Arts	-	162,120	(304,030)	141,910	-
Youth Works	379,270	1,488,033	(1,178,135)	-	689,168
	<u>379,270</u>	<u>1,655,635</u>	<u>(1,749,216)</u>	<u>403,479</u>	<u>689,168</u>
	<u><u>379,270</u></u>	<u><u>1,655,635</u></u>	<u><u>(1,749,216)</u></u>	<u><u>403,479</u></u>	<u><u>689,168</u></u>
Previous year:	At 1 January 2023	Incoming resources	Resources expended	Transfers	At 31 December 2023
	£	£	£	£	£
	-	-	-	-	-
Central Services	-	37,991	(223,103)	185,112	-
Youth Arts	402	169,428	(276,596)	106,767	-
Youth Works	414,924	2,512,479	(2,548,133)	-	379,270
	<u>415,326</u>	<u>2,719,898</u>	<u>(3,047,833)</u>	<u>291,879</u>	<u>379,270</u>
	<u><u>415,326</u></u>	<u><u>2,719,898</u></u>	<u><u>(3,047,833)</u></u>	<u><u>291,879</u></u>	<u><u>379,270</u></u>

YouthAction Northern Ireland Limited

NOTES TO THE FINANCIAL STATEMENTS (CONTINUED) FOR THE YEAR ENDED 31 DECEMBER 2024

16 Restricted funds

(Continued)

Central Services: provision of the infrastructure support to youth work and information and insurance services to members. Transfers represent the general fund contribution to central services.

Youth Arts: performance and artistic opportunities for young people, underpinned by youth work.

Youth Work:

The 4 outcomes (thematic pillars) to be achieved for young people, through a wide portfolio of programmes, are:

1. Build and improve their health well-being;
2. Increase their creative expression;
3. Improve their life and work skills; and
4. Demonstrate leadership, activism and peace-building.

Unspent restricted reserves relate to timing, with receipts in advance of project expenditure - all funds are used in line with funders agreement.

17 Designated 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.

	Movement in funds				Balance at 31 December 2024 £
	Balance at 1 January 2024 £	Incoming resources £	Resources expended £	Transfers £	
General	691,858	127,040	(241,422)	(389,119)	188,357
Designated	2,490,194	-	-	(14,360)	2,475,834
	<u>3,182,052</u>	<u>127,040</u>	<u>(241,422)</u>	<u>(403,479)</u>	<u>2,664,191</u>

Designated funds represent grants and funding received for fixed assets, primarily representing the youth resource facility at College Square North. These funds are released in line with depreciation over the life of the building. Transfers represent general funds used to acquire tangible assets.

18 Analysis of net assets between funds

	Unrestricted funds 2024 £	Restricted funds 2024 £	Total 2024 £
At 31 December 2024:			
Tangible assets	2,475,834	-	2,475,834
Current assets/(liabilities)	188,357	689,168	877,525
	<u>2,664,191</u>	<u>689,168</u>	<u>3,353,359</u>

YouthAction Northern Ireland Limited

NOTES TO THE FINANCIAL STATEMENTS (CONTINUED) FOR THE YEAR ENDED 31 DECEMBER 2024

18 Analysis of net assets between funds

(Continued)

	Unrestricted funds 2023 £	Restricted funds 2023 £	Total 2023 £
At 31 December 2023:			
Tangible assets	2,490,194	-	2,490,194
Current assets/(liabilities)	691,858	379,270	1,071,128
	<u>3,182,052</u>	<u>379,270</u>	<u>3,561,322</u>

19 Related party transactions

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

20 Cash generated from/(absorbed by) operations

	2024 £	2023 £
Deficit for the year	(207,963)	(417,197)
Adjustments for:		
Depreciation and impairment of tangible fixed assets	54,676	68,526
Movements in working capital:		
Decrease in debtors	576,573	416,754
Increase/(decrease) in creditors	1,818,718	(637,982)
Cash generated from/(absorbed by) operations	<u>2,242,004</u>	<u>(569,899)</u>

Youth Action Northern Ireland Limited

Northern Ireland - Charity number 106365

Accounts

Charity registration number NIC106365

Company registration number NI035317 (Northern Ireland)

YOUTHACTION NORTHERN IRELAND LIMITED
ANNUAL REPORT AND FINANCIAL STATEMENTS
FOR THE YEAR ENDED 31 DECEMBER 2023

YouthAction
NORTHERN IRELAND

YouthAction Northern Ireland Limited

LEGAL AND ADMINISTRATIVE INFORMATION

President	The Honourable Shane O'Neill	
Patrons	The Lord O'Neill Lady Mary Peters CH DBE Mr Ciaran Hinds Mr Martin McCann Mr Neil Shawcross Mr Eric Fisher	
Trustees	Professor Ann Marie Gray - Chairperson Mr Cathal Maneely - Treasurer Mr Liam Hannaway - Honorary Secretary Ms Pamela Ballantine Ms Alex Barnett Mr John Hannaway Ms Susan McCullough - Vice Chairperson Ms Gillian Shields	
Secretary	Mr Liam Hannaway	
Chief Executive	Mr Martin McMullan	
Assistant Chief Executive Officers	Ms Maire Campbell Mr Michael McKenna	(appointed January 2023) (appointed January 2023)
Charity number	NIC106365	
Company number	NI035317	
Registered office	14 College Square North Belfast BT1 6AS	
Auditor	Harbinson Mulholland Centrepoint 24 Ormeau Avenue Belfast BT2 8HS	
Bankers	Danske Bank Donegall Square West Belfast BT1 6JS	
Solicitors	Carson McDowell Solicitors Murray Street Belfast BT1 6DN	

YouthAction Northern Ireland Limited

CONTENTS

	Page
Trustees' report	1 - 19
Independent auditor's report	20 - 23
Statement of financial activities	24
Statement of financial position	25 - 26
Statement of cash flows	27
Notes to the financial statements	28 - 39

YouthAction Northern Ireland Limited

TRUSTEES' REPORT (INCLUDING DIRECTORS' REPORT)

FOR THE YEAR ENDED 31 DECEMBER 2023

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

The financial statements have been prepared in accordance with the accounting policies set out in note 1 to the financial statements and comply with the charity's governing document, 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

YouthAction Northern Ireland Limited ('YouthAction NI') is a membership-based learning organisation that is outward and forward looking to best meet the changing needs of young people through youth work and youth arts. The organisation has nearly 80 years' experience in inspiring young people, tackling inequalities, investing in communities and transforming the lives of young people.

Throughout 2023, our charitable vision was to support young people to create, participate and benefit from a more fair and inclusive society.

Through such intention and purpose we set out to:

1. improve their life chances;
2. inspire them as activists;
3. grow inclusive and outward looking communities; and
4. build a peaceful and shared society.

External environment:

The charity sector is deeply affected by an ever-changing external environment. This has included:

1. A sector that is vulnerable and struggling in many ways.
2. Having no government in 2023 and no permanent secretaries to make decisions has had a negative impact including budget constraints.
3. Decreased monies and greater competition with an expectation for the sector to deliver more with less resources.
4. A workforce that is exhausted with many leaving the sector due to job contact uncertainties and poor terms and conditions. Many charities are losing staff with an experienced skills set. Coupled with this, recruitment of new staff has been challenging.
5. Increased running costs with reduce income from many funders to contribute to this.
6. Charities dipping into financial reserves and working at risk as they constantly deal with cliff-edge funding.
7. Delays in funding and changes in funding delivery models that have made it very difficult for charities to plan.
8. A focus on fire-fighting and looking for glimmers of hope.

While operating through this precarious time of uncertainty, the charity sector and voluntary youth sector has:

1. Continued working together in a united way to lobby, campaign and influence, recognising that this all takes time and effort. This includes working with umbrella bodies across GB/UK.
2. Highlighted the social return impact of charitable inputs, efforts and outcomes to government and others.
3. Demonstrated how we contribute to the new Programme for Government and cross-departmental outcomes.
4. Maintained a degree of resilience, steadiness and a sense of certainty/control in this state of flux.

YouthAction Northern Ireland Limited

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

FOR THE YEAR ENDED 31 DECEMBER 2023

YouthAction NI has played a significant role in shaping the future of the voluntary youth work sector alongside other sectoral allies, securing funds through the Dormant Assets Fund (The National Lottery Community Fund) in 2023. This development grant provides the opportunity for the voluntary youth work sector to repair and rebuild while shaping a transformational roadmap for the way forward. Through ongoing effective collaboration, we aspire to build confidence and assurance for investment across the sector to deliver on outcomes aligned to children and young people.

Strategic goals:

The new YouthAction NI 2023-2027 Strategic Plan sets out 9 high level strategic goals over 5 years.

What we said we would do:

1. Strive for a sustainable and robust financial base for our work, raising 2 million pounds each year to achieve high quality youth work and value for money outcomes.
2. Invest in 250 communities each year to embed quality youth work to support young people's development.
3. Improve the health, well-being, aspirations and opportunities of 10,000 young people aged 10-25 years each year.
4. Increase the skills, qualifications and employability of 1,000 young leaders each year.
5. Demonstrate the highest levels of governance and operational excellence within a clear constitutional and legal framework.
6. Inspire, build and nurture an effective, supportive and healthy leadership team at YouthAction NI and through our membership network.
7. Build local and strategic partnerships with charities, business sector, academia, government and civic society across the UK, Ireland and Internationally.
8. Work with sectoral representatives as courageous change makers to transform how charities are recognised, valued and supported.
9. Raise quality standards in youth work through partnerships, research, training, resource development and impact demonstration.

Summary of achievements (what we did):

The achievements of the charity against the nine high level goals of the Strategic Plan (2023-2027) are commendable this year, considering the challenges presented earlier. The achievements for 2023 are summarised as follows:

1. We raised £2,848,956 to achieve high quality youth work/youth arts and value for money outcomes. This included:

- UK Shared Prosperity Fund: YouthStart project at £6m over 2 years: £935,521 YANI allocation.
- Peace Plus: 3.2 Youth Call -an €8.1m application as lead with 6 other partners (4 year project April 24-March 28) €1,640,423.76 YANI allocation. Successful in Dec 2023.
- Peace Plus: 3.1 Shared Learning Together (non-formal) Call -a €3.4m application proposal as lead with 9 other partners (4 year project April 24-March 28) €596,845 YANI allocation.
- Peace Plus: 1:3 Building Positive Relations. Concept note submitted for approx. €2.5m with 11-12 partners).
- EA Regional Strategic: successful (£150,000 per year).
- Department of Foreign Affairs: successful (£97,000 per year).
- Various: sources of smaller income through Hume Foundation, Co-Op Foundation, IEF, and Department of the Taoiseach (NYCI).
- Charitable fund-raising/awareness events such as Solstice walk (Armagh), Sunday Soiree (Belfast), Fashion Fundraiser, Stars in Your Eyes and 'Net-walking' Mourne Mountains event.

YouthAction Northern Ireland Limited

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

FOR THE YEAR ENDED 31 DECEMBER 2023

2. We invested in 257 communities to embed quality youth work/youth arts to support young people's development.

- In 2023, Senior Leader Sheila Morris worked alongside our Co-Ordinator of Service Shirley Moore to maintain and grow our membership base and services; 162 members supported directly throughout 2023.
- 52 eligible groups/ organisations nominated YouthAction as their designated Regional Voluntary Youth Work Organisation equating to an award of £150,000 per year to YouthAction playing this support role.
- Membership support includes:
 - Quality Assurance and Reporting
 - Safeguarding
 - HR support
 - Finance support
 - Workforce/Volunteer training
 - Curriculum and programme support
 - Governance
 - Insurance services
 - Representation and advocacy
 - Communication
 - Connection and networking
- **Governance support** included committee/board reviews, AGM support, Safeguarding Policy updates, and risk assessments.
 - 175 (114 EA participants) participants completed Keeping Adults and children Safe training.
 - 361 workers/volunteers from member groups (246 EA registered groups) had Access NI checks completed.
- **HR Support** included recruitment and induction of staff and volunteers, staff and volunteer job chats, information and advice regarding staff contracts and salary.
- **Finance Support** included support in applying for EA Funding (Local Awards, Non-Targeted Generic Funding), support with the EA financial vouching process, meet the funder opportunities and small grants opportunities.
- **Programme support** and delivery included 59 training programmes provided to EA registered groups. (PALS, LifeMaps, Altruism, Bullseye). 2 new curriculum resources were also created.
- **Accredited and non-accredited training** included 23 EA member organisations (246 staff and volunteers) receiving accredited OCN level 1-4 training
- **Connection and Networking** included 12 regional member cluster support meetings and 1 Annual Members Conference with 42 members.
- **Quality Assurance support** included 15 members availing of a new Quality Assurance workshop for staff and volunteers.

At the end of 2023, 77% of members completed a satisfaction survey with 100% reporting that they are very satisfied with the support services we offer; 94% reporting they were very satisfied/satisfied with the quality of training.

"We are extremely pleased with the support provided by YouthAction NI. Without them we simply wouldn't be able to mobilise the team of 76 volunteers that we currently have had this academic year. YouthAction NI have helped with Access NI checks processing which is of the utmost importance in our volunteer recruitment and onboarding process." (Members Satisfaction Survey Report April 2024)

"Youth Action have been a life line for St Patricks Youth Club Lisburn thankyou to their wonderful support and guidance throughout the years." (Members Satisfaction Survey Report April 2024)

YouthAction Northern Ireland Limited

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

FOR THE YEAR ENDED 31 DECEMBER 2023

- Members have been supported through UK Youth cost of living awards of up to £50,000 for local members:
 - Tackling Awareness of Mental Health Issues (TAMHI) £32,000.00
 - Ardoyne Youth Club £29,000.00
 - Magnet Young Adult Centre £20,000.00
 - Artillery Youth Centre £20,000.00
 - Kingdom Youth Club £17,000.00
 - Marrowbone Community Association £17,000.00
 - Aspire NI £14,000.00
 - R City Youth CIC £10,000.00
 - Dungannon Youth Resource Centre £10,000.00
 - Omagh Boys and Girls Club £10,000.00
 - On Street Community Youth £10,000.00
 - Holy Family Youth Centre £9,500.00
 - Deanby Youth Club £7,300.00
 - Clonmore Youth Club £4,000.00
 - Banbridge amateur boxing club £3,000.00
 - 3rd Portstewart Brownies £300.00
 - 92nd Belfast Brownie Unit £100.00
- 16 member groups received small grants of up to £800 each through the UK Youth Inspire awards in which young people applied and managed their projects.
- Members have been supported through the UK Youth Thriving Minds Awards grants including Monkstown Boxing Club and Reach Mentoring.
- Members have received small grants through Coca-Cola Thank you awards (IYF): €74,000 investment to local groups.
- Irish Youth Foundation (UK) support 4 of our local members with a £21,000 small grant investment.
- Funded groups through the Irish Youth Foundation grants took part in a celebration event at Belfast City Hall with the Lord Mayor (Lord Mayor's parlour, Thursday 19th Oct 2023).
- Membership connections and celebration event held alongside AGM on Friday 24th Nov 2023. The EA moderation noted, standards were exceeded in two areas (engagement and of service) and met in one area (impact).
- We joined with the ACCORD voluntary youth work sector group to better co-ordinate and support local groups.

3. Improved the health, wellbeing, aspirations and opportunities of 2,665 young people aged 10-25yrs.

- Approx. 5,463 young people have benefitted from youth work and youth arts programming that has improved their health and well-being.
- Critical Thinking workshop with workers: Child Sexual Exploitation. Nested Model of Youth Work; NEXUS model of intervention to address sexual abuse.
- Critical Youth Research Hub: Ending violence against girls and young women (UU/QUB). NUS-USI results of a NI-wide student survey and the impact of poverty on young adults
- World Aids Day (1st Dec 23): raising awareness and challenging stigmas for those living with HIV/AIDs (expressive art gallery).
- Wide sharing and training of the 'Altruism through youth work' resource.

YouthAction Northern Ireland Limited

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

FOR THE YEAR ENDED 31 DECEMBER 2023

4. Increased the skills, qualifications and employability of 296 leaders.

- 79% of our YouthStart year 1 targets have been achieved 1,161 young people (addressing economic inactivity). Involved in the UKSPF People and Skills evaluation through Frontier Economics and BMG research.
- Requests and support provided to members and generic groups for OCN qualifications (11 qualifications offered.) 340 people registered (44 courses registered in 2023) 280 learners completed (46 courses claimed in 2023).
- Peace Plus preparation aligned to CyberQuest (Cyber Security and other digital skills development to support young people's employment pathways). Partners include REIM training, CJH network, Advanced manufacturing, Talent Sensus, Youth Work Ireland and the Bytes project.
- Recruitment for 3 Interns through the JobStart scheme and 1 communications Intern through the Dormant Accounts Fund for the Voluntary Youth Work Sector.
- Supported 6 placement students (UU and QUB).
- 28 young leaders supported through Certificate in Community Youth Studies level 4 (UU partnership) in Belfast and Magee (incl. a residential at Corrymeela Community).
- Hosted 22 University of Maynooth youth work students who visited Belfast to learn about the context of Youth Work in Northern Ireland.
- Presentation on youth work policy to 25+ community youth work students in Dundalk Institute of Technology.
- 25 groups registered for OCN levels 1-3 in youth work and 2 groups with 22 groups completing with 166 young leaders gaining accreditation.

5. We maintained the highest levels of governance and operational excellence, including: self-evaluation and quality improvement planning at all levels of the organisation from young people, staff and the board of directors.

- Board of Trustee meetings including 5 principles of good governance and action plan, and self-evaluation and continuous improvement planning.
- New quarterly reporting for Board aligned to the 5-year plan.
- Risk Register and quarterly review.
- Audit complete by Harbison Mulholland with accounts prepared alongside Trustees report: submitted in September 2023 (Charity Commission).
- Harbison Mulholland auditing YouthStart (UKSPF) across all consortium partners every 6 months.
- Staff reminders and planned workshop on financial procedures and policies.
- Appointed Think People to support HR role 1 day per week.
- Policy review and update with Think People.
- Governance resource drafted and piloted with some local members.
- AGM held on 24th Nov 2023 with 40+ in attendance.

Workforce Development (within YouthAction):

The charitable company's most important resource is its people; their knowledge and experience is crucial to meeting charitable objectives. Retention of key staff is critical and the charitable company has invested increasingly in employment, training and development opportunities. A total of 12 collective staff training days were run in 2023, with a further 130 individual training opportunities taken up by our staff. We also invested in an overnight staff conference, our first overnight in 10 years. Staff evaluations indicated *"the staff residential needed to happen, with all the change in the organisation staff and CEO we needed time to be together and map out our direction."*

"The staff residential gave us the chance to have a say in the future of the organisation and see our part in helping make our ideas real."

YouthAction Northern Ireland Limited

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

FOR THE YEAR ENDED 31 DECEMBER 2023

6. Investing in a healthy leadership team at YouthAction NI and through our membership network.

The organisation was awarded a Silver Standard Investors in People Award in 2023 with the report stating *"People display a high level of dedication to their work, feel empowered and want to do a good job. They have a clear understanding of their own role and know how they contribute to the bigger picture through defined objectives, tasks and priorities. Harnessing this passion and expertise is key to making the right decisions and co-creating plans for the future, aiming to continually improve and innovate to meet young people's evolving needs."*

"Trust, empowerment and delegation are part of your culture. This is shaped by the clear understanding that your people are valued and respected, involved in decisions about the future, and are consulted and listened to."

"Teams share a collaborative spirit. Everyone has clarity about how they need to work together and have the right level of responsibility, freedom and autonomy to work effectively. They are proud of what they do and believe that they really make a difference to the lives of young people."

"Continuous learning is embedded. People are encouraged to continuously develop skills and knowledge and make best use of opportunities available. Your provision reflects a balanced use of internal experience and peer support, alongside access to external expertise and resources. There is a great deal of knowledge sharing, mentoring and coaching."

"You encourage engagement, which is open, honest and supportive. People are given the space and support they need to speak up and share their views and opinions. You work hard to ensure two-way, effective communication so that people not only receive the right information, at the right time in a way that is accessible to all, but are asked for their views, encouraged to provide feedback and help shape plans and objectives."

The Investor in People 2023 Review Silver Award provide a clear indication of how staff are valued and supported. Staff feedback included.

- *"People are upbeat and happy; I love this place."*
- *"I love this organisation; it does my heart good."*
- *"Everybody works hard because we love it."*
- *"There's good positive relationships in YouthAction ... There's excitement about the future."*
- *"It felt right for me from the start ... People are brilliant, people are positive."*
- *"It's more than a job ... I'm proud to work for an organisation that has such a great reputation."*
- Investment to develop and grow the Senior Leadership Team through Manabu Learning Training and Support.
- Peer support system provided by CEO for new Senior Leaders.
- New senior leader roles having management core competencies and responsibilities (upgraded from 1st Oct 2023)
- New progress review system piloted with Senior Leadership Team individually. Senior Leaders will embed with staff across the organisation, including IIP survey to inform us of gaps or areas for further investment.
- New LifeMaps (for work) reflection cards that can be used for team reviews (motivation, purpose, learning etc.).
- In service training evaluation complete for 2023 with a 2024 plan drafted.
- Staff supported with membership development days and how to provide the best support/service to local groups.

YouthAction Northern Ireland Limited

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

FOR THE YEAR ENDED 31 DECEMBER 2023

7. We built and nurtured various local and strategic partnerships including:

- CROSS-NATIONS: New 5-year strategy developed – YouthAction, UK Youth, Youth CYMRU, Youth Scotland and Youth Work Ireland. Launched on 7th September with partners online.
- CROSS BORDER: Formed a new partnership with National Youth Council Ireland aligned to the Dept. of the Taoiseach Shared Island Unit: Shared Island Youth Forum.
- CROSS BORDER: All Ireland Traveller Inclusion Youth Work Strategy (research with Nexus). Report due in 2024.
- Lead YOUTHSTART: Consortium of 7 youth work charities: YouthAction, Include Youth, Springboard Opps, Start 360, Bytes, Prince's Trust (£6m). Shared learning event for youth workers and managers held on Thursday 23rd November (added value of collaboration exploration).
- Lead PEACE PLUS 3.2 'AMPLIFY': Partnership of 7 youth work charities: YouthAction, Youth Work Ireland, Foróige, Patrician YC, NIYF, Prince's Trust and Community Sports Network (€8.1m).
- Lead PEACE PLUS 3.1 'SHARED AGENDA FOR PEACE': Partnership of 11 youth work charities: YouthAction, Youth Work Ireland, Corrymeela Community, Bytes, Integrated Education Fund, YouthLink, YMCA Ireland, Fighting Words Ireland, Community Dialogue, YouthBank International and Peace Players (€3.4m).
- Lead PEACE PLUS 1.3 INCLUSIVE PEACE-BUILDING: YouthAction, Youth Work Ireland, Women's Resource Development Agency, Involve, CaraFriend, Mencap, Divers Youth and Volunteer Now.
- Partner for PEACE PLUS 3.3 MENTAL HEALTH ('Our Generation' partnership led by Action Mental Health).
- Partner for PEACE PLUS 2.3 Cyber Quest (cyber security call) – application due mid-2024.
- Education Authority Youth Service 'LifeSkills': partnership with Bytes.
- BUSINESS: Citi group, PWC, Belfast Rotary Club.
- Queens University Belfast: British Science Association Ideas Fund 'youth altruism' project.
- Ulster University: Certificate in Community Youth Studies partnership and Taking Boys Seriously 2 advisory group.
- ARTS: Collaboration with Capella Caeciliana to support front of house at Crumlin Road Gaol.
- Other partnerships with Integrated Education Fund, CoOperation Ireland (TBUC), Hume Foundation, Safeguarding NI, IFA.

8. We work collectively with other sectoral representatives as courageous change makers in:

- The development of the Voluntary Youth Work Sector. Dormant Accounts Fund funding secured for 1yr: £50,096. Plan to appoint an independent sectoral convener and a communications intern.
- Securing Paul Hamlyn Foundation £8,000 for Network Youth NI. Network sectoral event in October at 174 Trust (Duncairn complex). Planning for a sectoral online event and youth showcase in 2024.
- Leading, managing and championing the UKSPF YouthStart 7 partner consortium (improving the economic activity of young people).
- Leading and partnering in a variety of PEACEPLUS consortiums/partnerships.
- Participating in sectoral meetings with EA/DE as a full youth work sector (June, July, Aug, Sept and Nov 2023).
- Joining ACCORD partnership to coordinate and enhance support services to local youth/community groups across NI.
- The Critical Youth Work Network, established in autumn 2020 (funded by the Paul Hamlyn Foundation) continued to offer non formal workforce development opportunities across the youth work sector. The Network involves training, research, resources, connections, insights and the sharing of the most up to date innovative youth work. In 2023 we hosted 16 events, including explorations of Gender-Based Violence and Child Sexual Exploitation.

YouthAction Northern Ireland Limited

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

FOR THE YEAR ENDED 31 DECEMBER 2023

9. Raise quality standards in youth work/ youth arts through partnerships, research, training, resource development and impact demonstration.

- Established and co-ordinate YouthStart employability partnership (project launched in August 2023).
- Extended the Peace Plus 3.2 Youth 'Amplify' to 2 new partners: Prince's Trust and Community Sports Network with submission of application (Aug 2023).
- Nurturing Peace Plus 3.1 'SHARED AGENDA FOR PEACE': Partnership of 11 youth work charities: YouthAction, Youth Work Ireland, Corrymeela Community, Bytes, Integrated Education Fund, YouthLink, YMCA Ireland, Fighting Words Ireland, Community Dialogue, YouthBank International and Peace Players with submission of application (Sept 2023).
- Established a new Peace Plus 1.3 'Collective Allies for Peace' consortium: YouthAction, Youth Work Ireland, Women's Resource Development Agency, Involve, CaraFriend, Mencap, Include Youth, Playboard, Diverse Youth and Volunteer Now.
- Partner for Peace Plus 3.3 MENTAL HEALTH ('Our Generation' partnership led by Action Mental Health). Application submitted.
- Partner for Peace Plus 2.3 Cyber Quest (cyber security call, 2024).
- Resource development including: building altruism through youth work, revamped pathway to peace game, updated peace coasters and the development of a governance resource.
- Critical Youth Research Hub and Critical Thinking workshops for the sector such as the impact of poverty on young adults (Prof Ann Marie Gray, July 23).
- Quality Assurance Senior Leadership role (Maria Perkins).
- Development and roll out of EA Moderations Quality Assurance Framework.

Outcomes for children and young people

Through youth work and youth art methodologies, young people will active the following outcomes:

1. Build and improve their health and well-being.
2. Increase their creative expression.
3. Improve their life and work skills.
4. Demonstrate leadership, activism and peace building.

YouthAction Northern Ireland Limited

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

FOR THE YEAR ENDED 31 DECEMBER 2023

Achievements and performance

Achievements by theme:

1. Build and improve young people's health and well-being.

IDEAS FUND

In June 2023, we launched Phase 2 of the Ideas Fund Project a partnership with Queen University Belfast, YouthAction and The Ideas Fund. The aim of the Project is to explore altruism as a means of improving mental health, and countering the individualistic narrative around mental health and encouraging young people in communities to be "other-regarding."

By December 2023, we had recruited 2 new peer leaders in the North West to roll out work on Altruism in community and school settings. 124 young people had taken part in altruism workshops, with a further 16 young people going through an intensive Kindness Programme. This workshop was popular at the member's conference with 12 members taking part in a taster workshop, which will ultimately benefit young people in their local member organisations.

OUR GENERATION

In September 2023 the Peace IV funded "Our Generation" Project finished. Over the course of the project 1,435 young people benefitted from Health and Well-being sessions delivered by YouthAction NI. 98% of those said that the programme was worthwhile in their lives.

The Youth Advisory Group within Our Generation convened to ensure young people's decision making during the project was hailed as a model of good practice, and the 25 young people who lead this work, reflected on memories and celebrated their achievements.

"It was fun. I have good memories. We all just got on. But you know some people might have had their perceptions of people and the have been smashed down."

"Yeah, I have become more confident because of the programme. I have more friends and feel like I can speak out."

"I feel like all of us got a better understanding of how people would like to be referred to and how to approach people and what kind of pronouns to use. I think that made us better at making others feel included."

"I believe I am more aware of mental health and how to develop strategies to overcome feeling down. I believe I am more open and better able to build relationship with people. I have a better understanding of other people."

2. Increase young people's creative expression.

YOUTH ARTS: RAINBOW SCHOOL OF PERFORMING ARTS

In 2023, The Rainbow School of Performing Arts continued to deliver high quality youth arts / youth work programmes for young people. 550 young people attended weekly classes for 3 terms at our youth hub College Square North. Each class took part in a mini musicals showcase, meaning every young person got the opportunity to perform to an audience.

For the first time ever we hosted 2 summer shows. For juniors a cast of 66 took part in 'Tale As Old As Time', whilst for seniors a cast of 100 staged 'Matilda: the musical'. The team were supported by a team of 25 young technicians (techies).

The Pantomime this year was the 'Tale of Tink and Stink'. It was a run of 10 shows involving 66 young people in 2 casts supported by 10 Techies and 20 young Front of House Volunteers.

Audience numbers for 2023 were 2,950.

The Rainbow Factory School of Performing Arts continue to bring dance and drama workshops to those who may normally have the same access to the Arts as others. Over the summer period, our longstanding partnership with Phoenix Gas meant that 'Shine Bright' for young people with disabilities continued, work with Ethic Minorities continued in Ballymena, work with the Cedar Foundation has evolved to include an environmental aspect and a new partnership has been made with UCEL. As a result of this work we no longer use the term young people with disabilities but rather young people with superpowers.

YouthAction Northern Ireland Limited

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

FOR THE YEAR ENDED 31 DECEMBER 2023

"Jaden absolutely loved the drama lessons! He is an only child who was totally isolated during Covid and lost his confidence. Drama and the teacher Shannen brought him out of his shell & we were able to see the creative personality we had all been missing for so long. Even when he got home he was talking excitedly. He has always wanted to go to drama but most drama classes don't allow autistic people to show their true imaginative selves whereas with the Autism group he was amongst similar children & encouraged to be himself!"

ALTERNATIVE METHODS OF CREATIVE EXPRESSION

YANI CON

On Sunday 25th June 2023, the first-ever YANI CON was held. (Youth Comic Convention) There were 60 young people in attendance from across the region. Patron Ciaran Hinds opened the event and took time to chat and answer questions with young people. The event was used to connect young people who share a love of comics and superheroes but also to connect with the real world and real world issues related to life and social justice. For example, Stan Lee and Jack Kirby created X-Men to teach young people about racism and prejudice and how to challenge it.

"It was nerdy and I love it!"

INAUGURAL YOUTHACTION NI GOOD RELATIONS CUP

Over the Halloween break we hosted the first ever Good Relations Cup for young people from across Northern Ireland. Teams entered from Enniskillen to the Northwest. In the spirit of the Good Relations teams were made up of players from different community backgrounds and supported by coaches from Norwich FC, Linfield United FC and Enniskillen Rangers. 40 young people took part from 4 regional youth work organisations with Cormac being awarded 'Player of the Tournament.'

"There has been an overwhelming positive reaction to the day. We plan to run similar events in the future using a variety of sports to build connections throughout the sector." (Youth Worker)

FASHION FUNDRAISER

We continue to work with young people to find alternative ways to make the best use of our youth work resource at College Square North, Belfast. On 10th November we held a Fashion Fundraiser – selling preloved fashion to young people and adults. The event was run by 'The Dreamers' youth committee and a group of young women from The Falls Women's Centre. 172 people come through the doors (some new to YouthAction NI including refugees and fashion students). We raised £746.17 on the night and have lit a spark for sustainable fashion amongst young people, supporters and staff.

3. Improve young people's life and work skills.

YouthAction NI is committed to tackling youth unemployment by investing in young people, delivering bespoke employability programmes, providing qualifications, work placements and structured volunteering opportunities, with impressive results. Jobs for young people continues to be a priority of the Board of Directors.

YOUTH START

YouthStart was officially launched at PWC (Belfast) on 27th July 2023. The UKSPF funded programme supports young people who are economically inactive to build their skills & aspirations towards employment. The 7 strong partnership is led by YouthAction NI.

As a collective consortium 102% of our year 1 targets have been achieved in the first 9 months period April to December with 1,161 young people on the project against a target of 1,139.

83% of our employment outcomes have been met in the first 9 months.

138 young people have progressed to employment against a target of 166.

137% of our Further Training /Further Education outcomes have been achieved

494 young people progressed to FE/FT against a target set of 360.

YouthAction Northern Ireland Limited

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

FOR THE YEAR ENDED 31 DECEMBER 2023

At YouthAction NI, emphasis has been placed on targeting those young people not always included in youth work particularly young refugees and asylum seekers, young mothers and trans young people. We have increasing numbers of young people at YouthAction who identify as transgender. From anecdotal evidence many trans young people experience bullying and discrimination in the home, at school and in society at large. We stand with young people and their rights to decide for themselves. We are delighted that young people who are trans see us as a safe space respecting all gender identities. We will continue to offer a safe space whilst also working with young people to challenge bullying and discrimination in youth work, in school, family and societal settings.

By December 2023, YouthAction had enrolled **148** economically inactive young people, exceeding the year 1 target which was **137** young people, **11** above our target for year 1. We had supported 23 young people into employment. **60.5%** of year 1 targets had been achieved.

"Thanks for getting me through the training and helping me get that job." (Young Man, CSR Course.)

The YouthStart project has been selected by UK Shared Prosperity Fund to be part of an evaluation of UKSPF. This is an opportunity to showcase quality youth work and the benefits of a collaborative approach.

"I have learnt I can do qualifications, I love how it is informal but that we get work done, in a relaxed environment, we are learning from each other like what it is like to move here from a different country, and when we leave each week I feel positive and like I have contributed."

OCNNI

YouthAction NI continues to offer a wide range of OCNNI qualifications to support young people. In 2023 we built a training space "Beans and Dreams" youth café for young people training on our OCNNI Barista, Customer Care and Food Hygiene courses.

We have recently added 3 new qualifications to our repertoire: A level 2 In Sports Development, Level 2 in Creative and Digital Arts and a Level 2 Award in Social Media.

Work has started with OCNNI, to explore accreditation of Youth Achievement Awards.

YouthAction NI was nominated in 2 categories at OCNNI Learning and Innovation Awards in June 2023.

The youth cafe was nominated in the Learner and Innovation Awards and OCNNI Learner Jack Smyth was nominated as Learner of the Year. Jack was runner up and received £500 towards future study. 82% of learners who registered for a qualification in 2023 completed and gained accreditation.

INTERNSHIPS

In 2023, the charity provided paid work placement/ internships for 3 young people in growth industries (PR / communications, technical theatre and event management), supported by the government Job Start scheme and Ulster University.

4. Demonstrate leadership, activism and peace building.

YouthAction NI continues to place peacebuilding, activism and leadership at the heart of all its youth work programmes, despite the absence of funding in 2023 for this work. Strategic development investment for peacebuilding focussed on nurturing a range of PEACEPLUS consortia in preparing applications to 3.2 Youth call and 3.1 Shared learning (non-formal education).

Traditional activities such as International Women's Day, PRIDE week events, World Mental Health Day Events took place each with a social justice focus. In addition we hosted new events exploring the role of faith in the LGBT Community, A peacebuilding / storytelling event, as well as new campaigns such as Linking Generations (Intergenerational Campaign) and the '#iwill' campaign.

YouthAction Northern Ireland Limited

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

FOR THE YEAR ENDED 31 DECEMBER 2023

Through the '#iwill' campaign Youth Ambassadors Corin and Colt continued to facilitate workshops on the '#iwill' campaign. They facilitated workshops with the North West Islamic Association, in Strabane, Derry, with local schools and they brought their campaign to 10 Downing Street where they spoke with UK Prime Minister Rishi Sunak. Both iwill ambassadors completed their community fundraising for the local Foyle Hospice and raised a total of £12,160. Foyle Hospice stated *"these inspirational young people have shown Foyle Hospice that grassroots fundraising is being passed through generations and that a hospice that was built by the community will continue to thrive with young people like Corin and Colt."*

SHARED ISLAND YOUTH FORUM

YouthAction has been instrumental in recruiting for and in delivering induction sessions to the Shared Island Youth Forum. To date 80 young people have been recruited from across the Island; with sessions on YouthAction NI Peace Resources delivered to groups during the initial residential.

As a result to YouthAction's commitment to peacebuilding In July 2023, 3,503 young people reported that they were "more favourable to people from other backgrounds" as a result of taking part in their project.

WOMEN AND PEACEBUILDING EVENT (JULY 2023)

YouthAction Northern Ireland organise a 'Women In Peacebuilding' event which focused on women who were connected with the Design and implementation of the Good Friday Agreement and women who are involved in peacebuilding post good Friday agreement with the young people of today. The event was chaired by the Chairperson of the Board Anne-Marie Gray who chaired the two panels and took the audience of over 50 through the journey and roles that women played in bringing peace to Northern Ireland as well as how the women in today's society are contributing to peace building. Bronagh Hinds expressed a sense of encouragement to see young women entering activism and community work underlining her commitment to solidarity – *"we're still there fighting"*.

COHERENT TRAINING ROUTE FOR LEADERS

YouthAction NI contributes to the workforce development of the wider youth sector, by providing recognised youth work training from level 1 to level 4 (including Ulster University qualifications) and 296 youth work qualifications were achieved in 2023 through face- to-face delivery.

In building leadership, YouthAction, continues to prioritise quality youth work and leadership training. We provide a coherent training route for leaders at all ages and stages of their leadership journey. In 2023, 25 groups registered for OCN levels 1-3 in youth work (25 groups) with 22 groups completing with 166 young leaders gaining accreditation.

In addition, we continue to be the only organisation to deliver the Level 4 Certificate in Youth Studies in partnership with Ulster University. The course is a widening access vocational course targeting non-traditional learners. In 2023, 13 students graduated from the Level 4 Certificate course. This represents an 80% completion rate.

Progression routes:

- 6 students accepted onto the full time degree in Community Youth Work
- 1 student accepted onto the post-grad course for Community Youth Work
- 3 students accepted onto part-time degree in Community Youth Work
- 1 student accepted onto Dance course in Manchester
- 3 students gained new Youth work employment.

For the academic year 2023 / 24 we held the course in 2 locations Belfast and Magee with a total of 22 students. By December 2023, 90% of students had completed module 1.

"I never thought I would get to university, people like me don't go to university, but the help I got on the course made me stay, I was told I wasn't stupid I just needed support to help me learn. I was able to take what I was learning straight into my youth club. It helped me see how it all connects. I'm the first in my family to graduate, the course was hard but I'd do it all again in a heartbeat."

YouthAction Northern Ireland Limited

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

FOR THE YEAR ENDED 31 DECEMBER 2023

Locations

The charity maintained the regional offices in Armagh, Enniskillen, Kilkeel, Newry and Derry/ Londonderry. College Square North continues to be developed as the leading youth venue, creating a shared space for a shared future in the heart of Belfast. It connects communities, young people and organisations to the city and has become a centre of excellence for youth work, youth democracy and youth arts.

College Square North

The charitable company plans to maximise the resources at College Square North to more effectively meet the changing needs of young people and contribute to the development of the youth work and arts sectors in Northern Ireland, following the impact of COVID-19. In 2023 our Youth Café "Beans and Dreams" went on project visits to Dublin to learn about how other youth cafés are best run.

"We learned about the different rules that help keep the café safe. So we will add these into ours – like only certain groups in at one time, and having people responsible for certain jobs."

"Our café is more run by young people not workers."

"we need to add rules like – no class no coffee. And everyone is included – not a clique."

"We will use some learning including the hall of fame and the corporate sponsorship for healthy foods from the trip to Dublin."

A building review group made up of young people, staff and senior leaders has been meeting to maximise the potential of the building and to plan for a sustainability policy throughout the organisation. Concerns and opportunities were presented to the Board of Trustees with priorities moving forward to include; recycling in the building, to install LED sensor lighting and to create a small community garden to green the city centre space for young people.

In November 2023, we secured a tenant for the smaller office on the 5th Floor with the larger space remaining vacant, resulting in a loss of approximately £25,000.

Capital expenditure to 31 December 2023 on the building totalled £3,242,207 (2022: £3,235,992).

Since the building is an asset of the charitable company, the expenditure against this appears on the balance sheet. It should be noted that the income used to fund this expenditure is no longer available to the charitable company, as it has been spent on College Square North.

YouthAction Northern Ireland Limited

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

FOR THE YEAR ENDED 31 DECEMBER 2023

Financial Review

The financial statements are presented in the standard format required by the Statement of Recommended Practice "Accounting and Reporting by Charities" as stated in March 2015 and covers the activities of YouthAction NI. The statement of financial activities (SOFA) shows the gross income from all sources.

Results

The charitable company had net outgoing resources for the year, before transfers of £417,197 (2022: £99,292).

The charity had total funds of £3,561,322 (2022: £3,978,519).

The charity continues to work tirelessly to secure income from private trusts, donations and public sources to finance its ongoing activities with young people. A strategic fundraising plan is continually implemented and updated, alongside annual budgets of income and expenditure to address the challenges in the current financial climate.

The main sources of funding are grants received from various bodies as disclosed in note 6 in the financial statements. YouthAction NI sincerely thanks all donors and ensures effective and efficient use of resources.

Key Performance Indicators The charity's key performance indicators are as follows:

	2023	2022
Total Incoming Resources	2,848,956	2,778,325
Employee Numbers	39	41

The charities achievements against its charitable objectives are set out within the "Achievements and performance" section above, and is their key measurement of success.

1. Financial risk management

The charity's operations expose it to a variety of financial risks that include the effects of changes in liquidity risk and interest rate cash flow risk. The charitable company has in place a risk management programme that seeks to limit the adverse effects on the financial performance of the company by monitoring levels of cash and maintaining no debt. The policies set by the Board of Directors are implemented by the charity's Senior Leadership Team. Specific meetings between the CEO and Chair also take place to assess risk. A high level Trustee Risk Register is in place to mitigate against the risks to the charity (Finance; Reputation; Governance and Management) and a report is presented in advance of each board meeting. In late 2023, the Senior Leadership Team recognised the impact of delayed funding contracts on income for 2023 and how this will affect the accounts. A specific and purposeful review was planned alongside the Treasure in early 2024.

2. Reserves

At 31 December 2023, the charity had total reserves of £3,561,322. Of these reserves, £379,270 were restricted by donors for specific purposes. The charity had general reserves of £3,182,052 of which the Board have designated £2,490,194.

The charitable company's policy is to retain a level of reserves which matches the needs of the charitable company both at the current time and in the foreseeable future. This also allows the charity to plan for future developments. This is estimated at a reserve level of £900,000 and general reserves are currently below this level. The reserves policy is reviewed annually. Free reserves are those unrestricted reserves not designated for, nor invested in fixed assets and which are available for general use and can be designated for future developments. The Trustees intend to designate a portion of reserves for College Square North future developments. The Trustees are striving to secure reserves (which include restricted and unrestricted funds) in the future sufficient to meet committed expenditure and the running costs for a period equivalent to 6 months annual expenditure. The Trustees believe that the period of 6 months is necessary in order that there is continuity of service and will continue to work towards the implementation of this policy.

YouthAction Northern Ireland Limited

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

FOR THE YEAR ENDED 31 DECEMBER 2023

3. Going concern audit

For the year 2023, the company reported a deficit of £417k. Despite this deficit, the company still has reserves of £3,561,322 with strong restricted and unrestricted reserves.

Going forward, the company is reporting an improving picture. For the 2024, year, the company is expected to break even and in the year 2024, it has secured a number of large long term projects.

In year 2024, the company has secured a 4 year, a 3 ½ year programme and a 3 year project from SEUPB PEACEPLUS worth €1,640,425, €1,349,001 and €1,060,778 respectively.

The company is also very confident that in the later part of 2024, another 2 long term projects will be secured from SEUPB worth €900,000 and €432,412.

With these projects, the company will be able to secure the long term future of their staff to be able to continue to carry out their much needed work with young people.

The company has also strong bank balances with the main trading account sitting around £500,000 and it has kept paying off its suppliers on a timely basis and there are no long outstanding debts with any of its suppliers.

It is also up to date with all its statutory creditors e.g. HMRC, pensions and all liabilities are current and no long term outstanding liabilities.

The company has taken the necessary actions required to address the deficit in 2023 and it is in a much stronger position as of 2024 and can continue to improve the picture in the forthcoming years.

The company does not envisage any going concern issues and is able to continue as a business into the future.

4. Taxation status

The charitable company is a registered charity, and as such is entitled to certain tax exemptions on income and profits from investments, and surpluses on any trading activities carried on in furtherance of the charitable company's primary objectives, if these profits and surpluses are applied solely for charitable purposes. The charitable company is not registered for VAT and accordingly, all their expenditure is recorded inclusive of any VAT incurred.

5. Risk management

The Trustees have actively reviewed the major risks to which the charitable company is exposed and have implemented systems to mitigate those risks. Internal financial risks are minimised by procedures outlined in the Financial Policy and Procedures document (reviewed Jan 2021) which authorises all transactions. These controls are reviewed regularly to ensure that they still meet the needs of the charitable company. A risk management strategy is in place which is aligned with the operational plans. This includes targets for working with young people, finance and governance. A review of the strategic plan takes place against an analysis of the external environment, potential sources of income and risks faced by the charitable company. A Risk Register is in place and a summary reported in advance of each Executive Committee meeting. In late 2023, delays in funding contracts raised concerns for income figures for 2023 alongside additional factors such as 5th floor tenancy and reduces unrestricted income throughout 2023. A review and plan with the CEO, Finance Manager and Senior Leadership team was put in place.

YouthAction NI has held the Investors in People quality standard award since 2004 and operates a comprehensive HR Policy and procedures (reviewed annually). A comprehensive review of the organisation's "Protecting children, young people and young adults (including Adults at Risk)" ~ policy and procedures including good practice guidelines" has been carried, fully implemented and reviewed in April 2022 by the Board of Directors. The Board is advised of all child protection training, vetting and reporting at each meeting, through the Risk Register. As a regional voluntary youth organisation, YouthAction NI also continues to provide Access NI vetting and Child Protection training to local groups across Northern Ireland, to assist in keeping young people safe in youth, arts and community environments. We have 3 designated officers (including a Board member) and 5 Keeping Safe trainers. In 2023 we vetted 369 youth leaders, through Access NI and trained 161 in Safeguarding, to protect children and young people in our local member groups.

YouthAction Northern Ireland Limited

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

FOR THE YEAR ENDED 31 DECEMBER 2023

Plans for future periods

The charity has begun year one year of the new 5 year Strategic Plan for 2023-2027 in extremely challenging circumstances. Performance and achievements are monitored and reported against the goals of the charity. Each year the Board of Directors hold a youth governance annual review to share achievements with young people and plan ahead.

YouthAction NI is recognised by the Department of Education as a regional voluntary youth organisation and a charity; by the Arts Council for NI as a high quality youth arts charity; the Department for the Economy as a high performing, European Social Fund provider; and the Department of Finance as a lead partner in significant Peace 4 initiatives.

To meet these functions YouthAction NI will continue to:

- Deliver direct front line services to improve the life chances of young people.
- Provide training and support to local groups to improve their services for young people.
- Maintain, support and grow our local membership services.
- Contribute to the strategic development of youth work and youth arts through publications; curriculum materials; strategic messaging; partnership working and through shared learning events.

In 2023, young people, member organisations, staff, and senior leaders approved our new 5 year strategic plan for 2023-2027 "Young people leading change for a fair and inclusive world."

The 4 outcomes (thematic pillars) to be achieved for young people, through a wide portfolio of programmes, are:

1. Build and improve their health well-being;
2. Increase their creative expression;
3. Improve their life and work skills; and
4. Demonstrate leadership, activism and peace-building.

Organisational / Strategic Goals for 2023-2027

1. Strive for a sustainable and robust financial base for our work, **raising 2 million pounds** each year to achieve high quality youth work/youth arts and value for money outcomes.
2. Invest in **250 communities** each year to embed quality youth work/youth arts to support young people's development.
3. Improve the health, wellbeing and aspirations of **10,000 young people** aged 10-25 each year.
4. Increase the skills, qualifications and employability of **1,000 young leaders** each year.
5. Demonstrate the highest levels of governance and operational excellence within a clear constitutional and legal framework.
6. Inspire, build and nurture an effective supportive and healthy leadership team at YouthAction NI and through our membership network.
7. Build local and strategic partnerships with charities, business sector, academia, government and civic society across the UK, Ireland and Internationally.
8. Work with Sectoral representatives as courageous change makers to transform how charities are recognised, valued and supported.
9. Raise quality standards in youth work through partnerships, research, training, resource development and impact demonstration.

YouthAction Northern Ireland Limited

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

FOR THE YEAR ENDED 31 DECEMBER 2023

The priorities for 2024 are:

1. To lead and co-ordinate a range of cross border PEACEPLUS consortia to further include young people in building peace and reconciliation.
2. To lead, manage, implement the YouthStart employability consortium of 7 leading youth work charities currently through the UK Government Shared Prosperity Fund and to influence strategic development and funding moving forward into 2025.
3. To work alongside inter-sector allies to support young people who experience multiple barriers in their lives such as young travellers, young LGBTQ+ and young people from asylum seeker and refugee families.
4. To actively contribute to and shape wider youth work sector policy and strategy developments including strategic funding for the transformation of the voluntary youth work sector.
5. To develop a more sustainable approach to our venue at College Square North (Belfast) and to our overall practices across the region.
6. To confidently respond to meeting the needs of our local membership support services in efficient and effective manner.
7. Continue to invest in our people at YouthAction, improve policy support and to demonstrate the benefits of working at YouthAction.

Public benefit

The Trustees believe that the charitable company provides a public benefit in a number of ways to complement the twelve descriptions of charitable purposes as laid down in the Charities Act (NI) 2008(13). This includes the advancement of youth; education; citizenship and community development; the arts; reconciliation; equality and diversity; and relief of poverty. This is achieved through helping to provide support, guidance and educational opportunities to the young people of Northern Ireland and those who work with them. The Trustees are fully aware of the requirements of the Charity Commission for Northern Ireland and are operating entirely within the legislation. YouthAction NI registered with the NI Charities Commission on 16 May 2017 (Charity Number NIC106365). Alongside the wider youth work sector, we will undertake research that promotes the economic value of youth work, demonstrating the social return on investment.

YouthAction Northern Ireland Limited

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

FOR THE YEAR ENDED 31 DECEMBER 2023

Structure, governance and management

YouthAction NI is a charitable company limited by guarantee and does not have a share capital. It is governed by a Memorandum and Articles of Association and the liability of each member is limited to an amount not exceeding £1. The charitable company, which is governed by a Board of Directors, is recognised as a charity by the HM Revenue and Customs. The Chief Executive drives the strategic direction of the charitable company and carries out the day to day management with the assistance of the Senior Management Team. The trustees, who are also the directors for the purpose of company law, and who served during the year and up to the date of signature of the financial statements were:

Professor Ann Marie Gray - Chairperson

Mr Jim Nicholson OBE - Vice Chairperson (Resigned April 2023)

Replaced by Susan Mc Cullough.

Mr Cathal Maneely – Treasurer

Mr Liam Hannaway - Honorary Secretary

Ms Pamela Ballantine

Ms Alex Barnett

Mr John Hannaway

Ms Susan McCullough

Ms Gillian Shields

The Trustees who are also Directors of the charitable company as at 31 December 2023 and have been members for the whole year then ended, unless otherwise noted, are as outlined on page 1.

The appointment of Trustees/Directors is laid out in the constitution of the charitable company. The Human Resources Policy (reviewed annually) contains a volunteering policy and a conflict of interest policy; which apply to the Board of Directors. The Board of Directors meet at least four times per year. Upon election each Trustee is introduced to the legal and operational aspects of the charitable company to ensure they have an understanding of the nature of charity trusteeship, the responsibilities and duties that go with this position and to see the role of Trustee in action.

Collectively we commit to self-evaluation and continuous improvement throughout all areas of the organisation.

YouthAction Northern Ireland Limited

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

FOR THE YEAR ENDED 31 DECEMBER 2023

Statement of trustees' responsibilities

The Trustees (who are also Directors of YouthAction Northern Ireland Limited for the purposes of company law) are responsible for preparing the Annual report in accordance with applicable law and regulation.

Company law requires the Trustees to prepare financial statements for each financial year. Under that law the Trustees have prepared the financial statements in accordance with United Kingdom Accounting Standards, comprising FRS 102 "The Financial Reporting Standard applicable in the UK and Republic of Ireland", and applicable law (United Kingdom Generally Accepted Accounting Practice). Under company law the Trustees must not approve the financial statements unless they are satisfied that they give a true and fair view of the state of the affairs of the charitable company and of the incoming resources and application of resources, including the income and expenditure, of the charitable company for that period. In preparing these financial statements.

Trustees are required to:

- select suitable accounting policies and then apply them consistently;
- observe the methods and principles in the Statement of Recommended Practice: Accounting and Reporting by Charities (2015);
- make judgements and estimates that are reasonable and prudent;
- state whether applicable UK Accounting Standards, comprising FRS 102, 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 charitable company will continue in business.

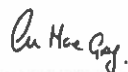
The Trustees are responsible for keeping adequate accounting records that are sufficient to show and explain the charitable company's transactions and disclose with reasonable accuracy at any time the financial position of the charitable company and enable them to ensure that the financial statements comply with the Companies Act 2006. They are also responsible for safeguarding the assets of the charitable company and hence for taking reasonable steps for the prevention and detection of fraud and other irregularities. The Trustees are responsible for the maintenance and integrity of the charitable company's website. Legislation in the United Kingdom governing the preparation and dissemination of financial statements may differ from legislation in other jurisdictions. In accordance with Section 418, Directors' reports shall include a statement, in the case of each Director in office at the date the Directors' report is approved, that:

So far as the Trustees' are aware, there is no relevant audit information of which the company's auditors are unaware; and they have taken all the steps that they ought to have taken as a Trustee in order to make themselves aware of any relevant audit information and to establish that the company's auditors are aware of that information.

Auditor

The auditors, Harbinson Mullholand, have indicated their willingness to continue in office, and a resolution concerning their reappointment will be proposed at the Annual General Meeting.

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



Professor Ann Marie Gray - Chairperson
Trustee

Date: 28/10/24

YouthAction Northern Ireland Limited

INDEPENDENT AUDITOR'S REPORT

TO THE TRUSTEES OF YOUTHACTION NORTHERN IRELAND LIMITED

Opinion

We have audited the financial statements of YouthAction Northern Ireland Limited (the 'charity') for the year ended 31 December 2023 which comprise the statement of financial activities, the statement of financial position, the statement of cash flows and notes to the financial statements, including significant accounting policies. The financial reporting framework that has been applied in their preparation is applicable law and United Kingdom Accounting Standards, including Financial Reporting Standard 102 *The Financial Reporting Standard applicable in the UK and Republic of Ireland* (United Kingdom Generally Accepted Accounting Practice).

In our opinion, the financial statements:

- give a true and fair view of the state of the charitable company's affairs as at 31 December 2023 and of its incoming resources and application of resources, for the year then ended;
- have been properly prepared in accordance with United Kingdom Generally Accepted Accounting Practice; and
- have been prepared in accordance with the requirements of the Companies Act 2006.

Basis for opinion

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

Conclusions relating to going concern

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

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

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

Other information

The other information comprises the information included in the annual report other than the financial statements and our auditor's report thereon. The trustees are responsible for the other information contained within the annual report. Our opinion on the financial statements does not cover the other information and 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.

Matters on which we are required to report by exception

We have nothing to report in respect of the following matters in relation to which the Charities (Accounts and Reports) Regulations 2008 require us to report to you if, in our opinion:

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

YouthAction Northern Ireland Limited

INDEPENDENT AUDITOR'S REPORT (CONTINUED)

TO THE TRUSTEES OF YOUTHACTION NORTHERN IRELAND LIMITED

Responsibilities of trustees

As explained more fully in the statement of trustees' responsibilities, the trustees, who are also the directors of the charity for the purpose of company law, are responsible for the preparation of the financial statements and for being satisfied that they give a true and fair view, and for such internal control as the trustees determine is necessary to enable the preparation of financial statements that are free from material misstatement, whether due to fraud or error. In preparing the financial statements, the trustees are responsible for assessing the charity's ability to continue as a going concern, disclosing, as applicable, matters related to going concern and using the going concern basis of accounting unless the trustees either intend to liquidate the charitable company or to cease operations, or have no realistic alternative but to do so.

Auditor's responsibilities for the audit of the financial statements

Harbinson Mulholland is eligible for appointment as auditor of the charity by virtue of its eligibility for appointment as auditor of a company under section 2011 of the Companies Act 2006.

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.

YouthAction Northern Ireland Limited

INDEPENDENT AUDITOR'S REPORT (CONTINUED)

TO THE TRUSTEES OF YOUTHACTION NORTHERN IRELAND LIMITED

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

- the engagement partner ensured that the engagement team collectively had the appropriate competence, capabilities and skills to identify or recognise non-compliance with applicable laws and regulations;
- we identified the laws and regulations applicable to the company through discussions with directors and/or senior management, and from our commercial knowledge and experience of the sector;

We focused on specific laws and regulations which we considered may have a direct material effect on the financial statements or the operations of the company, including Charities Act (NI) 2008, taxation legislation, data protection, anti-bribery, employment, environmental and health and safety legislation

- we assessed the extent of compliance with the laws and regulations identified above through making enquiries of management and inspecting legal correspondence; and
- identified laws and regulations were communicated within the audit team regularly and the team remained alert to instances of non-compliance throughout the audit.

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

- making enquiries of management as to where they considered there was susceptibility to fraud, their knowledge of actual, suspected and alleged fraud; and
- considering the internal controls in place to mitigate risks of fraud and non-compliance with laws and regulations;

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

- performed analytical procedures to identify any unusual or unexpected relationships;
- tested journal entries to identify unusual transactions;
- assessed whether judgements and assumptions made in determining the accounting estimates set out in Note 2 were indicative of potential bias; and
- investigated the rationale behind significant or unusual transactions;

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

- agreeing financial statement disclosures to underlying supporting documentation;
- reading the minutes of meetings of those charged with governance;
- enquiring of management as to actual and potential litigation and claims; and
- reviewing correspondence with HMRC and the company's legal advisors;

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

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

YouthAction Northern Ireland Limited

INDEPENDENT AUDITOR'S REPORT (CONTINUED)

TO THE TRUSTEES OF YOUTHACTION NORTHERN IRELAND LIMITED

Use of our report

This report is made solely to the charity's members, as a body, in accordance with section 65 of the Charities Act (NI) 2008. 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.



**Angela Craigan (Senior Statutory Auditor)
for and on behalf of Harbinson Mulholland**

Chartered Accountants Statutory Auditor

Centrepoint
24 Ormeau Avenue
Belfast
Co. Antrim
Northern Ireland
BT2 8HS

29/10/2024
.....

Harbinson Mulholland is eligible for appointment as auditor of the charity by virtue of its eligibility for appointment as auditor of a company under section 1212 of the Companies Act 2006.

YouthAction Northern Ireland Limited

STATEMENT OF FINANCIAL ACTIVITIES INCLUDING INCOME AND EXPENDITURE ACCOUNT

FOR THE YEAR ENDED 31 DECEMBER 2023

	Notes	Unrestricted funds 2023 £	Restricted funds 2023 £	Total Unrestricted funds 2023 £	Unrestricted funds 2022 £	Restricted funds 2022 £	Total 2022 £
Income from:							
Voluntary Income	3	-	2,630,314	2,630,314	-	2,570,715	2,570,715
Charitable activities	4	129,058	89,584	218,642	154,885	52,725	207,610
Total income		<u>129,058</u>	<u>2,719,898</u>	<u>2,848,956</u>	<u>154,885</u>	<u>2,623,440</u>	<u>2,778,325</u>
Expenditure on:							
Charitable activities	5	218,320	3,047,833	3,266,153	183,756	2,693,861	2,877,617
Net outgoing resources before transfers		<u>(89,262)</u>	<u>(327,935)</u>	<u>(417,197)</u>	<u>(28,871)</u>	<u>(70,421)</u>	<u>(99,292)</u>
Net outgoing resources before transfers		<u>(89,262)</u>	<u>(327,935)</u>	<u>(417,197)</u>	<u>(28,871)</u>	<u>(70,421)</u>	<u>(99,292)</u>
Gross transfers between funds		<u>(291,879)</u>	<u>291,879</u>	<u>-</u>	<u>(35,168)</u>	<u>35,168</u>	<u>-</u>
Net expenditure for the year/ Net movement in funds		<u>(381,141)</u>	<u>(36,056)</u>	<u>(417,197)</u>	<u>(64,039)</u>	<u>(35,253)</u>	<u>(99,292)</u>
Fund balances at 1 January 2023		<u>3,563,193</u>	<u>415,326</u>	<u>3,978,519</u>	<u>3,627,232</u>	<u>450,579</u>	<u>4,077,811</u>
Fund balances at 31 December 2023		<u><u>3,182,052</u></u>	<u><u>379,270</u></u>	<u><u>3,561,322</u></u>	<u><u>3,563,193</u></u>	<u><u>415,326</u></u>	<u><u>3,978,519</u></u>

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

All income and expenditure derive from continuing activities.

YouthAction Northern Ireland Limited

STATEMENT OF FINANCIAL POSITION

AS AT 31 DECEMBER 2023

	Notes	2023 £	£	2022 £	£
Fixed assets					
Tangible assets	11		2,490,194		2,542,164
Current assets					
Stocks	12	279		279	
Debtors	13	729,644		1,146,398	
Cash at bank and in hand		550,058		1,136,513	
			1,279,981		2,283,190
Creditors: amounts falling due within one year	14	(208,853)		(846,835)	
Net current assets			1,071,128		1,436,355
Total assets less current liabilities			3,561,322		3,978,519
Income funds					
Restricted funds	16		379,270		415,326
<u>Unrestricted funds</u>					
Designated funds	17	2,490,194		2,542,164	
General unrestricted funds		691,858		1,021,029	
			3,182,052		3,563,193
			3,561,322		3,978,519

YouthAction Northern Ireland Limited

STATEMENT OF FINANCIAL POSITION (CONTINUED)

AS AT 31 DECEMBER 2023

The company is entitled to the exemption from the audit requirement contained in section 477 of the Companies Act 2006, for the year ended 31 December 2023, although an audit has been carried out under section 65 of the Charities Act (NI) 2008 .

The directors acknowledge their responsibilities for ensuring that the charity keeps accounting records which comply with section 386 of the Act and for preparing financial statements which give a true and fair view of the state of affairs of the company as at the end of the financial year and of its incoming resources and application of resources, including its income and expenditure, for the financial year in accordance with the requirements of sections 394 and 395 and which otherwise comply with the requirements of the Companies Act 2006 relating to financial statements, so far as applicable to the company.

The members have not required the company to obtain an audit of its financial statements under the requirements of the Companies Act 2006, for the year in question in accordance with section 476.

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

28/10/2024

The financial statements were approved by the Trustees on



.....
Professor Ann Marie Gray - Chairperson
Trustee



.....
Mr Cathal Maneely - Treasurer
Trustee

Company registration number NI035317

YOUTHACTION NORTHERN IRELAND LIMITED

STATEMENT OF CASH FLOWS

FOR THE YEAR ENDED 31 DECEMBER 2023

	Notes	2023 £	£	2022 £	£
Cash flows from operating activities					
Cash absorbed by operations	20		(569,899)		(151,443)
Investing activities					
Purchase of tangible fixed assets		(16,556)		(25,742)	
Net cash used in investing activities			(16,556)		(25,742)
Net cash used in financing activities			-		-
Net decrease in cash and cash equivalents			(586,455)		(177,185)
Cash and cash equivalents at beginning of year			1,136,513		1,313,698
Cash and cash equivalents at end of year			<u>550,058</u>		<u>1,136,513</u>

YouthAction Northern Ireland Limited

NOTES TO THE FINANCIAL STATEMENTS FOR THE YEAR ENDED 31 DECEMBER 2023

1 Accounting policies

Charity information

YouthAction Northern Ireland Limited is a private company limited by guarantee incorporated in Northern Ireland. The registered office is 14 College Square North, Belfast, BT1 6AS.

1.1 Accounting convention

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

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

The financial statements have been prepared under the historical cost convention, modified to include the revaluation of freehold properties and to include investment properties and certain financial instruments at fair value. The principal accounting policies adopted are set out below.

1.2 Going concern

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

1.3 Charitable funds

General funds

Unrestricted funds are expendable at the discretion of the Trustees in furtherance of the objectives of the charitable company. In addition to expenditure on programmes and other activities, such funds may be held in order to finance capital investment and working capital.

Designated funds

Designated funds are amounts set aside from unrestricted funds which have been 'earmarked' for particular projects.

Restricted funds

Restricted funds are those given to the charitable company which are to be expended for the specific objects specified by the donor.

1.4 Income

Grants

Grants receivable are credited to the statement of financial activities in the year in which they are received or when they are receivable, unless they relate to a specified future period in which case they are deferred. Capital grants are transferred from restricted funds to designated funds on purchase of assets and then released to general funds over the assets useful life upon commencement of depreciation.

Voluntary income and other incoming resources

Membership fees, course fees, donations and other income are included in full in the SOFA when receivable.

YouthAction Northern Ireland Limited

NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)

FOR THE YEAR ENDED 31 DECEMBER 2023

1 Accounting policies

(Continued)

1.5 Expenditure

All expenditure is accounted for on an accrual basis and has been classified under headings that aggregate all costs related to the category. Where costs cannot be directly attributed to particular headings they have been allocated to activities on a basis consistent with use of the resources.

Charitable activities

There include the salaries, direct expenditure and overhead costs of running the various projects and programmes of the charitable company for the benefit of the young people involved.

Governance costs

Governance costs include those incurred in the governance of its assets and are associated with constitutional, statutory and strategic requirements.

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:

Freehold land and buildings	2% reducing balance
Fixtures and fittings	12.5-50% reducing balance

Freehold land is not depreciated. The gain or loss arising on the disposal of an asset is determined as the difference between the sale proceeds and the carrying value of the asset, and is recognised in the statement of financial activities.

1.7 Impairment of fixed assets

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

1.8 Stocks

Stocks are stated at the lower of cost and estimated selling price less costs to complete and sell. Cost comprises direct materials and, where applicable, direct labour costs and those overheads that have been incurred in bringing the stocks to their present location and condition. Items held for distribution at no or nominal consideration are measured the lower of replacement cost and cost.

Net realisable value is the estimated selling price less all estimated costs of completion and costs to be incurred in marketing, selling and distribution.

1.9 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.

YouthAction Northern Ireland Limited

NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)

FOR THE YEAR ENDED 31 DECEMBER 2023

1 Accounting policies

(Continued)

1.10 Financial instruments

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

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

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

Basic financial assets

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

Basic financial liabilities

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

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

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

Derecognition of financial liabilities

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

1.11 Employee benefits

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

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

1.12 Retirement benefits

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

YouthAction Northern Ireland Limited

NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)

FOR THE YEAR ENDED 31 DECEMBER 2023

2 Critical accounting estimates and judgements

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

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

There are no critical accounting estimates and or judgements.

3 Income from donations and legacies

	Restricted funds 2023 £	Restricted funds 2022 £
Grants	2,630,314	2,570,715
Grants receivable for core activities		
Education Authority (Infrastructure)	124,661	87,558
Others	2,505,653	2,483,157
	<u>2,630,314</u>	<u>2,570,715</u>

Included within other grants is income relating to the DLUHC grant from the UK Shared Prosperity Fund which includes income received on behalf of partner charities which is due to be paid out.

4 Charitable activities

	Unrestricted funds 2023 £	Restricted funds 2023 £	Total 2023 £	Unrestricted funds 2022 £	Restricted funds 2022 £	Total 2022 £
Donations and events	40,812	15,116	55,928	12,292	12,170	24,462
Membership Fees	-	6,086	6,086	339	5,122	5,461
College Square North	38,286	-	38,286	68,138	-	68,138
Training and Accrediation	37,994	-	37,994	47,741	-	47,741
Other Income	11,966	68,382	80,348	26,375	35,433	61,808
	<u>129,058</u>	<u>89,584</u>	<u>218,642</u>	<u>154,885</u>	<u>52,725</u>	<u>207,610</u>

YouthAction Northern Ireland Limited

NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)

FOR THE YEAR ENDED 31 DECEMBER 2023

5 Charitable activities

	Staff Costs 2023 £	Other 2023 £	Depreciation 2023 £	2023 £	2022 £
Youth Work and services	1,129,478	1,636,198	-	2,765,676	2,419,387
Infrastructure to support youth work	187,000	89,597	-	276,597	274,475
College Square North	131,841	23,513	68,526	223,880	183,755
	<u>1,448,319</u>	<u>1,749,308</u>	<u>68,526</u>	<u>3,266,153</u>	<u>2,877,617</u>
Analysis by fund					
Unrestricted funds				218,320	183,756
Restricted funds				<u>3,047,833</u>	<u>2,693,861</u>
				<u>3,266,153</u>	<u>2,877,617</u>

YouthAction Northern Ireland Limited

NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)

FOR THE YEAR ENDED 31 DECEMBER 2023

6 Analysis of grant income

	Deferred at start of year £	Income Received £	Deferred Income £	2023 £	2022 £
Restricted funds					
Infrastructure grant					
Education Authority – Infrastructure/Regional Strategic Funding	20,000	104,661	-	124,661	87,558
Total general grant income	20,000	104,661	-	124,661	87,558
Restricted funds					
Youth work project grants					
Northern Ireland Office	-	-	-	-	63,500
Awards for All	-	10,000	-	10,000	-
EA Smashing Regional - Summer Programme	-	-	-	-	(8,574)
Department for Communities Job Start Scheme	-	-	-	-	7,575
Phoneix Natural Gas	-	3,000	-	3,000	-
St James Place	-	-	-	-	2,500
Valero Energy Ltd (Texaco)	-	4,000	-	4,000	4,000
Belfast City Council (BCC) - Multi Annual Funding	-	29,700	-	29,700	43,200
Arts Council for NI – National Lottery/Stability & Renewal Grant/small capital equipment	-	41,384	-	41,384	49,013
Ulster Garden Villages	-	-	-	-	17,500
Community Foundation NI	-	-	-	-	2,371
Ulster University Art Works	-	21,125	-	21,125	21,919
Department for Levelling Up	-	-	-	-	309,960
UKSPF Shared Prosperity	-	1,613,469	-	1,613,469	-
Garfield Weston Foundation	-	30,000	-	30,000	30,000
Youth Empowered Coca-Cola HBC	-	10,000	-	10,000	45,000
Department for the Economy (ESF) 2018 - 2022 Project 219435	7,000	113,873	-	120,873	380,030
Fermanagh and Omagh District Council	8,400	8,400	(8,400)	8,400	8,400
Newry Mourne & Down District Council	5,000	5,000	-	10,000	10,000
OCCNI	-	3,000	-	3,000	3,000
Department of Foreign Affairs and Trade (Anti Sectarian fund)	50,888	83,014	(59,903)	73,999	55,962
Shared Island	-	140	-	140	-
EA Regional Development Funding	-	-	-	-	34,090
Co-Op Foundation	30,000	4,500	-	34,500	35,000
Armagh, Banbridge Craigavon Council	-	5,704	-	5,704	8,757
National Lottery Fund ID 10272766	-	-	-	-	50,000
Action Mental Health (ESF)	-	2,595	-	2,595	30,757
Newry, Mourne & Down District Council PIV	-	-	-	-	11,284
EA Life Skills	-	19,509	-	19,509	-
Peace IV 4.2 Regional PIV4182	-	251,185	-	251,185	237,180

YouthAction Northern Ireland Limited

NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)

FOR THE YEAR ENDED 31 DECEMBER 2023

6 Analysis of grant income	(Continued)				
Paul Hamlyn Foundation	30,000	24,000	-	54,000	39,000
Peace IV 4.2 Regional PIV4111	-	-	-	-	161,695
Peace IV 2.1 C&YP PIV4016	-	5,292	-	5,292	548,370
EA Regional Development Funding	29,325	(8,122)	-	21,203	68,409
Cara Friend	-	(8,770)	-	(8,770)	41,309
UK Youth Inspire	-	31,773	-	31,773	66,127
Peace Summit	-	-	-	-	15,300
The Ireland Funds	-	-	-	-	602
British Science Foundation	7,181	59,572	(7,181)	59,572	39,921
Greystone	-	50,000	-	50,000	50,000
Total youth work grants	167,794	2,413,343	(75,484)	2,505,653	2,483,157
Total restricted income	187,794	2,518,004	(75,484)	2,630,314	2,570,715

Included within other grants is income relating to the DLUHC grant from the UK Shared Prosperity Fund which includes income received on behalf of partner charities which is due to be paid out.

7 Net movement in funds	2023	2022
	£	£
The net movement in funds is stated after charging/(crediting):		
Depreciation of owned tangible fixed assets	68,526	64,407

YouthAction Northern Ireland Limited

NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)

FOR THE YEAR ENDED 31 DECEMBER 2023

8 Trustees

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

9 Employees

The average monthly number of employees during the year was:

	2023 Number	2022 Number
Full time youth work staff (incl managers and youth workers)	28	31
Part time youth workers/ Interns	2	1
Administrative staff	9	9
Total	<u>39</u>	<u>41</u>

Employment costs	2023 £	2022 £
Wages and salaries	1,265,109	1,332,063
Social security costs	124,718	130,309
Other pension costs	58,492	60,861
	<u>1,448,319</u>	<u>1,523,233</u>

The total amount of employee benefits received by key management personnel in the period was £623,358 (2022: £322,801). The key management personnel of the Company comprises 10 members of staff (2022: 6); the CEO, two Assistant Directors, Project Manager, Development Manager, Programme Manager, Finance Manager, Quality Assurance Manager, Membership Development Manager and the Nurturing Leadership Manager.

The number of employees whose annual remuneration was more than £80,000 is as follows:

	2023 Number	2022 Number
£60,000 - £70,000	2	2
£70,000 - £80,000	2	-
£80,000 - £90,000	1	-
	<u>5</u>	<u>2</u>

10 Taxation

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

YouthAction Northern Ireland Limited

NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)

FOR THE YEAR ENDED 31 DECEMBER 2023

11 Tangible fixed assets

	Freehold land and buildings £	Fixtures and fittings £	Total £
Cost			
At 1 January 2023	3,235,992	503,773	3,739,765
Additions	6,215	10,341	16,556
At 31 December 2023	<u>3,242,207</u>	<u>514,114</u>	<u>3,756,321</u>
Depreciation and impairment			
At 1 January 2023	773,636	423,965	1,197,601
Depreciation charged in the year	40,205	28,321	68,526
At 31 December 2023	<u>813,841</u>	<u>452,286</u>	<u>1,266,127</u>
Carrying amount			
At 31 December 2023	<u>2,428,366</u>	<u>61,828</u>	<u>2,490,194</u>
At 31 December 2022	<u>2,462,356</u>	<u>79,808</u>	<u>2,542,164</u>

12 Stocks

	2023 £	2022 £
Finished goods and goods for resale	<u>279</u>	<u>279</u>

13 Debtors

	2023 £	2022 £
Amounts falling due within one year:		
Other debtors and accrued income	726,611	1,140,034
Prepayment	3,032	6,365
	<u>729,643</u>	<u>1,146,399</u>

14 Creditors: amounts falling due within one year

	2023 £	2022 £
Accruals and deferred income	<u>208,853</u>	<u>846,835</u>

15 Retirement benefit schemes

	2023 £	2022 £
Defined contribution schemes		
Charge to profit or loss in respect of defined contribution schemes	<u>58,492</u>	<u>60,861</u>

YouthAction Northern Ireland Limited

NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)

FOR THE YEAR ENDED 31 DECEMBER 2023

15 Retirement benefit schemes (Continued)

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

16 Restricted funds

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

	At 1 January 2023	Incoming resources	Resources expended	Transfers	At 31 December 2023
	£	£	£	£	£
Central Services	-	37,991	(223,103)	185,112	-
Youth Arts	402	169,428	(276,596)	106,767	-
Youth Works	414,924	2,512,479	(2,548,133)	-	379,270
	<u>415,326</u>	<u>2,719,898</u>	<u>(3,047,833)</u>	<u>291,879</u>	<u>379,270</u>
Previous year:	At 1 January 2022	Incoming resources	Resources expended	Transfers	At 31 December 2022
	£	£	£	£	£
Central Services	34,066	158,852	(228,086)	35,168	-
Youth Arts	-	274,475	(274,074)	-	401
Youth Works	416,513	2,190,113	(2,191,701)	-	414,925
	<u>450,579</u>	<u>2,623,440</u>	<u>(2,693,861)</u>	<u>35,168</u>	<u>415,326</u>

Central Services: provision of the infrastructure support to youth work and information and insurance services to members. Transfers represent the general fund contribution to central services.

Youth Arts: performance and artistic opportunities for young people, underpinned by youth work.

Youth Work:

The 4 outcomes (thematic pillars) to be achieved for young people, through a wide portfolio of programmes, are:

1. Build and improve their health well-being;
2. Increase their creative expression;
3. Improve their life and work skills; and
4. Demonstrate leadership, activism and peace-building.

Unspent restricted reserves relate to timing, with receipts in advance of project expenditure - all funds are used in line with funders agreement.

YouthAction Northern Ireland Limited

NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)

FOR THE YEAR ENDED 31 DECEMBER 2023

17 Designated 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.

	Movement in funds				Balance at 31 December 2023
	Balance at 1 January 2023	Incoming resources	Resources expended	Transfers	
	£	£	£	£	£
General	1,021,029	129,058	(218,320)	(239,909)	691,858
Designated	2,542,164	-	-	(51,970)	2,490,194
	<u>3,563,193</u>	<u>129,058</u>	<u>(218,320)</u>	<u>(291,879)</u>	<u>3,182,052</u>

Designated funds represent grants and funding received for fixed assets, primarily representing the youth resource facility at College Square North. These funds are released in line with depreciation over the life of the building. Transfers represent general funds used to acquire tangible assets.

18 Analysis of net assets between funds

	Unrestricted funds 2023 £	Restricted funds 2023 £	Total 2023 £
At 31 December 2023:			
Tangible assets	2,490,194	-	2,490,194
Current assets/(liabilities)	691,858	379,270	1,071,128
	<u>3,182,052</u>	<u>379,270</u>	<u>3,561,322</u>
	Unrestricted funds 2022 £	Restricted funds 2022 £	Total 2022 £
At 31 December 2022:			
Tangible assets	2,542,164	-	2,542,164
Current assets/(liabilities)	1,021,029	415,326	1,436,355
	<u>3,563,193</u>	<u>415,326</u>	<u>3,978,519</u>

19 Related party transactions

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

YouthAction Northern Ireland Limited

NOTES TO THE FINANCIAL STATEMENTS (CONTINUED) FOR THE YEAR ENDED 31 DECEMBER 2023

20	Cash generated from operations	2023 £	2022 £
	Deficit for the year	(417,197)	(99,292)
	Adjustments for:		
	Depreciation and impairment of tangible fixed assets	68,526	64,407
	Movements in working capital:		
	Decrease in debtors	416,754	267,692
	(Decrease) in creditors	(637,982)	(384,250)
	Cash absorbed by operations	<u>(569,899)</u>	<u>(151,443)</u>

Youth Action Northern Ireland Limited

Northern Ireland - Charity number 106365

Annual report

YouthAction Northern Ireland Limited

TRUSTEES' REPORT (INCLUDING DIRECTORS' REPORT)

FOR THE YEAR ENDED 31 DECEMBER 2023

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

The financial statements have been prepared in accordance with the accounting policies set out in note 1 to the financial statements and comply with the charity's governing document, 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

YouthAction Northern Ireland Limited ('YouthAction NI') is a membership-based learning organisation that is outward and forward looking to best meet the changing needs of young people through youth work and youth arts. The organisation has nearly 80 years' experience in inspiring young people, tackling inequalities, investing in communities and transforming the lives of young people.

Throughout 2023, our charitable vision was to support young people to create, participate and benefit from a more fair and inclusive society.

Through such intention and purpose we set out to:

1. improve their life chances;
2. inspire them as activists;
3. grow inclusive and outward looking communities; and
4. build a peaceful and shared society.

External environment:

The charity sector is deeply affected by an ever-changing external environment. This has included:

1. A sector that is vulnerable and struggling in many ways.
2. Having no government in 2023 and no permanent secretaries to make decisions has had a negative impact including budget constraints.
3. Decreased monies and greater competition with an expectation for the sector to deliver more with less resources.
4. A workforce that is exhausted with many leaving the sector due to job contract uncertainties and poor terms and conditions. Many charities are losing staff with an experienced skills set. Coupled with this, recruitment of new staff has been challenging.
5. Increased running costs with reduce income from many funders to contribute to this.
6. Charities dipping into financial reserves and working at risk as they constantly deal with cliff-edge funding.
7. Delays in funding and changes in funding delivery models that have made it very difficult for charities to plan.
8. A focus on fire-fighting and looking for glimmers of hope.

While operating through this precarious time of uncertainty, the charity sector and voluntary youth sector has:

1. Continued working together in a united way to lobby, campaign and influence, recognising that this all takes time and effort. This includes working with umbrella bodies across GB/UK.
2. Highlighted the social return impact of charitable inputs, efforts and outcomes to government and others.
3. Demonstrated how we contribute to the new Programme for Government and cross departmental outcomes.
4. Maintained a degree of resilience, steadiness and a sense of certainty/control in this state of flux.

YouthAction Northern Ireland Limited

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

FOR THE YEAR ENDED 31 DECEMBER 2023

YouthAction NI has played a significant role in shaping the future of the voluntary youth work sector alongside other sectoral allies, securing funds through the Dormant Assets Fund (The National Lottery Community Fund) in 2023. This development grant provides the opportunity for the voluntary youth work sector to repair and rebuild while shaping a transformational roadmap for the way forward. Through ongoing effective collaboration, we aspire to build confidence and assurance for investment across the sector to deliver on outcomes aligned to children and young people.

Strategic goals:

The new YouthAction NI 2023-2027 Strategic Plan sets out 9 high level strategic goals over 5 years.

What we said we would do:

1. Strive for a sustainable and robust financial base for our work, raising 2 million pounds each year to achieve high quality youth work and value for money outcomes.
2. Invest in 250 communities each year to embed quality youth work to support young people's development.
3. Improve the health, well-being, aspirations and opportunities of 10,000 young people aged 10-25 years each year.
4. Increase the skills, qualifications and employability of 1,000 young leaders each year.
5. Demonstrate the highest levels of governance and operational excellence within a clear constitutional and legal framework.
6. Inspire, build and nurture an effective, supportive and healthy leadership team at YouthAction NI and through our membership network.
7. Build local and strategic partnerships with charities, business sector, academia, government and civic society across the UK, Ireland and internationally.
8. Work with sectoral representatives as courageous change makers to transform how charities are recognised, valued and supported.
9. Raise quality standards in youth work through partnerships, research, training, resource development and impact demonstration.

Summary of achievements (what we did):

The achievements of the charity against the nine high level goals of the Strategic Plan (2023-2027) are commendable this year, considering the challenges presented earlier. The achievements for 2023 are summarised as follows:

1. We raised £2,848,956 to achieve high quality youth work/youth arts and value for money outcomes. This included:

- UK Shared Prosperity Fund: YouthStart project at £6m over 2 years: £935,521 YANI allocation.
- Peace Plus: 3.2 Youth Call -an €8.1m application as lead with 6 other partners (4 year project April 24-March 28) €1,640,423.76 YANI allocation. Successful in Dec 2023.
- Peace Plus: 3.1 Shared Learning Together (non-formal) Call -a €3.4m application proposal as lead with 9 other partners (4 year project April 24-March 28) €596,845 YANI allocation.
- Peace Plus: 1:3 Building Positive Relations. Concept note submitted for approx. €2.5m with 11-12 partners).
- EA Regional Strategic: successful (£150,000 per year).
- Department of Foreign Affairs: successful (£97,000 per year)
- Various sources of smaller income through Hume Foundation, Co Op Foundation, IEF, and Department of the Taoiseach (NYCI).
- Charitable fund-raising/awareness events such as Solstice walk (Armagh), Sunday Soiree (Belfast), Fashion Fundraiser, Stars in Your Eyes and 'Net-walking' Mourne Mountains event.

YouthAction Northern Ireland Limited

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

FOR THE YEAR ENDED 31 DECEMBER 2023

2. We invested in 257 communities to embed quality youth work/youth arts to support young people's development.

- In 2023, Senior Leader Sheila Morris worked alongside our Co-Ordinator of Service Shirley Moore to maintain and grow our membership base and services; 162 members supported directly throughout 2023.
- 52 eligible groups/ organisations nominated YouthAction as their designated Regional Voluntary Youth Work Organisation equating to an award of £150,000 per year to YouthAction playing this support role.
- Membership support includes:
 - Quality Assurance and Reporting
 - Safeguarding
 - HR support
 - Finance support
 - Workforce/Volunteer training
 - Curriculum and programme support
 - Governance
 - Insurance services
 - Representation and advocacy
 - Communication
 - Connection and networking
- **Governance support** included committee/board reviews, AGM support, Safeguarding Policy updates, and risk assessments.
 - 175 (114 EA participants) participants completed Keeping Adults and children Safe training.
 - 361 workers/volunteers from member groups (246 EA registered groups) had Access NI checks completed.
- **HR Support** included recruitment and induction of staff and volunteers, staff and volunteer job chats, information and advice regarding staff contracts and salary.
- **Finance Support** included support in applying for EA Funding (Local Awards, Non-Targeted Generic Funding), support with the EA financial vouching process, meet the funder opportunities and small grants opportunities.
- **Programme support** and delivery included 59 training programmes provided to EA registered groups. (PALS, LifeMaps, Altruism, Bullseye). 2 new curriculum resources were also created.
- **Accredited and non-accredited training** included 23 EA member organisations (246 staff and volunteers) receiving accredited OCN level 1-4 training
- **Connection and Networking** included 12 regional member cluster support meetings and 1 Annual Members Conference with 42 members.
- **Quality Assurance support** included 15 members availing of a new Quality Assurance workshop for staff and volunteers.

At the end of 2023, 77% of members completed a satisfaction survey with 100% reporting that they are very satisfied with the support services we offer; 94% reporting they were very satisfied/satisfied with the quality of training.

"We are extremely pleased with the support provided by YouthAction NI. Without them we simply wouldn't be able to mobilise the team of 76 volunteers that we currently have had this academic year. YouthAction NI have helped with Access NI checks processing which is of the utmost importance in our volunteer recruitment and onboarding process." (Members Satisfaction Survey Report April 2024)

"Youth Action have been a life line for St Patricks Youth Club Lisburn thankyou to their wonderful support and guidance throughout the years." (Members Satisfaction Survey Report April 2024)

YouthAction Northern Ireland Limited

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

FOR THE YEAR ENDED 31 DECEMBER 2023

- Members have been supported through UK Youth cost of living awards of up to £50,000 for local members:
 - Tackling Awareness of Mental Health Issues (TAMHI) £32,000.00
 - Ardoyne Youth Club £29,000.00
 - Magnet Young Adult Centre £20,000.00
 - Artillery Youth Centre £20,000.00
 - Kingdom Youth Club £17,000.00
 - Marrowbone Community Association £17,000.00
 - Aspire NI £14,000.00
 - R City Youth CIC £10,000.00
 - Dungannon Youth Resource Centre £10,000.00
 - Omagh Boys and Girls Club £10,000.00
 - On Street Community Youth £10,000.00
 - Holy Family Youth Centre £9,500.00
 - Deanby Youth Club £7,300.00
 - Clonmore Youth Club £4,000.00
 - Banbridge amateur boxing club £3,000.00
 - 3rd Portstewart Brownies £300.00
 - 92nd Belfast Brownie Unit £100.00
- 16 member groups received small grants of up to £800 each through the UK Youth Inspire awards in which young people applied and managed their projects.
- Members have been supported through the UK Youth Thriving Minds Awards grants including Monkstown Boxing Club and Reach Mentoring.
- Members have received small grants through Coca-Cola Thank you awards (IYF): €74,000 investment to local groups.
- Irish Youth Foundation (UK) support 4 of our local members with a £21,000 small grant investment.
- Funded groups through the Irish Youth Foundation grants took part in a celebration event at Belfast City Hall with the Lord Mayor (Lord Mayor's parlour, Thursday 19th Oct 2023).
- Membership connections and celebration event held alongside AGM on Friday 24th Nov 2023. The EA moderation noted, standards were exceeded in two areas (engagement and of service) and met in one area (impact).
- We joined with the ACCORD voluntary youth work sector group to better co-ordinate and support local groups.

3. Improved the health, wellbeing, aspirations and opportunities of 2,665 young people aged 10-25yrs.

- Approx. 5,463 young people have benefitted from youth work and youth arts programming that has improved their health and well-being.
- Critical Thinking workshop with workers: Child Sexual Exploitation. Nested Model of Youth Work; NEXUS model of intervention to address sexual abuse.
- Critical Youth Research Hub: Ending violence against girls and young women (UU/QUB). NUS-USI results of a NI-wide student survey and the impact of poverty on young adults
- World Aids Day (1st Dec 23): raising awareness and challenging stigmas for those living with HIV/AIDs (expressive art gallery).
- Wide sharing and training of the 'Altruism through youth work' resource.

YouthAction Northern Ireland Limited

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

FOR THE YEAR ENDED 31 DECEMBER 2023

4. Increased the skills, qualifications and employability of 296 leaders.

- 79% of our YouthStart year 1 targets have been achieved 1,161 young people (addressing economic inactivity). Involved in the UKSPF People and Skills evaluation through Frontier Economics and BMG research.
- Requests and support provided to members and generic groups for OCN qualifications (11 qualifications offered.) 340 people registered (44 courses registered in 2023) 280 learners completed (46 courses claimed in 2023).
- Peace Plus preparation aligned to CyberQuest (Cyber Security and other digital skills development to support young people's employment pathways). Partners include REIM training, CJH network, Advanced manufacturing, Talent Sensus, Youth Work Ireland and the Bytes project.
- Recruitment for 3 Interns through the JobStart scheme and 1 communications Intern through the Dormant Accounts Fund for the Voluntary Youth Work Sector.
- Supported 6 placement students (JU and QUB).
- 28 young leaders supported through Certificate in Community Youth Studies level 4 (JU partnership) in Belfast and Magee (incl. a residential at Corrymeela Community).
- Hosted 22 University of Maynooth youth work students who visited Belfast to learn about the context of Youth Work in Northern Ireland.
- Presentation on youth work policy to 25+ community youth work students in Dundalk Institute of Technology.
- 25 groups registered for OCN levels 1-3 in youth work and 2 groups with 22 groups completing with 166 young leaders gaining accreditation.

5. We maintained the highest levels of governance and operational excellence, including: self-evaluation and quality improvement planning at all levels of the organisation from young people, staff and the board of directors.

- Board of Trustee meetings including 5 principles of good governance and action plan, and self-evaluation and continuous improvement planning.
- New quarterly reporting for Board aligned to the 5-year plan.
- Risk Register and quarterly review
- Audit complete by Harbison Mulholland with accounts prepared alongside Trustees report: submitted in September 2023 (Charity Commission).
- Harbison Mulholland auditing YouthStart (UKSPF) across all consortium partners every 6 months.
- Staff reminders and planned workshop on financial procedures and policies.
- Appointed Think People to support HR role 1 day per week.
- Policy review and update with Think People.
- Governance resource drafted and piloted with some local members.
- AGM held on 24th Nov 2023 with 40+ in attendance.

Workforce Development (within YouthAction):

The charitable company's most important resource is its people; their knowledge and experience is crucial to meeting charitable objectives. Retention of key staff is critical and the charitable company has invested increasingly in employment, training and development opportunities. A total of 12 collective staff training days were run in 2023, with a further 130 individual training opportunities taken up by our staff. We also invested in an overnight staff conference, our first overnight in 10 years. Staff evaluations indicated *"the staff residential needed to happen, with all the change in the organisation staff and CEO we needed time to be together and map out our direction."*

"The staff residential gave us the chance to have a say in the future of the organisation and see our part in helping make our ideas real."

YouthAction Northern Ireland Limited

TRUSTEES' REPORT (INCLUDING DIRECTORS' REPORT) (CONTINUED) FOR THE YEAR ENDED 31 DECEMBER 2023

6. Investing in a healthy leadership team at YouthAction NI and through our membership network.

The organisation was awarded a Silver Standard Investors in People Award in 2023 with the report stating *"People display a high level of dedication to their work, feel empowered and want to do a good job. They have a clear understanding of their own role and know how they contribute to the bigger picture through defined objectives, tasks and priorities. Harnessing this passion and expertise is key to making the right decisions and co-creating plans for the future, aiming to continually improve and innovate to meet young people's evolving needs."*

"Trust, empowerment and delegation are part of your culture. This is shaped by the clear understanding that your people are valued and respected, involved in decisions about the future, and are consulted and listened to."

"Teams share a collaborative spirit. Everyone has clarity about how they need to work together and have the right level of responsibility, freedom and autonomy to work effectively. They are proud of what they do and believe that they really make a difference to the lives of young people."

"Continuous learning is embedded. People are encouraged to continuously develop skills and knowledge and make best use of opportunities available. Your provision reflects a balanced use of internal experience and peer support, alongside access to external expertise and resources. There is a great deal of knowledge sharing, mentoring and coaching."

"You encourage engagement, which is open, honest and supportive. People are given the space and support they need to speak up and share their views and opinions. You work hard to ensure two-way, effective communication so that people not only receive the right information, at the right time in a way that is accessible to all, but are asked for their views, encouraged to provide feedback and help shape plans and objectives."

The Investor in People 2023 Review Silver Award provide a clear indication of how staff are valued and supported. Staff feedback included.

- *"People are upbeat and happy; I love this place."*
- *"I love this organisation; it does my heart good."*
- *"Everybody works hard because we love it."*
- *"There's good positive relationships in YouthAction ... There's excitement about the future."*
- *"It felt right for me from the start ... People are brilliant, people are positive."*
- *"It's more than a job ... I'm proud to work for an organisation that has such a great reputation."*
- Investment to develop and grow the Senior Leadership Team through Manabu Learning Training and Support.
- Peer support system provided by CEO for new Senior Leaders.
- New senior leader roles having management core competencies and responsibilities (upgraded from 1st Oct 2023)
- New progress review system piloted with Senior Leadership Team individually. Senior Leaders will embed with staff across the organisation, including IIP survey to inform us of gaps or areas for further investment.
- New LifeMaps (for work) reflection cards that can be used for team reviews (motivation, purpose, learning etc.).
- In service training evaluation complete for 2023 with a 2024 plan drafted.
- Staff supported with membership development days and how to provide the best support/service to local groups.

YouthAction Northern Ireland Limited

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

FOR THE YEAR ENDED 31 DECEMBER 2023

7. We built and nurtured various local and strategic partnerships including:

- **CROSS-NATIONS:** New 5-year strategy developed – YouthAction, UK Youth, Youth CYMRU, Youth Scotland and Youth Work Ireland. Launched on 7th September with partners online.
- **CROSS BORDER:** Formed a new partnership with National Youth Council Ireland aligned to the Dept. of the Taoiseach Shared Island Unit: Shared Island Youth Forum.
- **CROSS BORDER:** All Ireland Traveller Inclusion Youth Work Strategy (research with Nexus). Report due in 2024.
- **Lead YOUTHSTART:** Consortium of 7 youth work charities: YouthAction, Include Youth, Springboard Opps, Start 360, Bytes, Prince's Trust (£6m). Shared learning event for youth workers and managers held on Thursday 23rd November (added value of collaboration exploration).
- **Lead PEACE PLUS 3.2 'AMPLIFY':** Partnership of 7 youth work charities: YouthAction, Youth Work Ireland, Foróige, Patrician YC, NIYF, Prince's Trust and Community Sports Network (€8.1m).
- **Lead PEACE PLUS 3.1 'SHARED AGENDA FOR PEACE':** Partnership of 11 youth work charities: YouthAction, Youth Work Ireland, Corrymeela Community, Bytes, Integrated Education Fund, YouthLink, YMCA Ireland, Fighting Words Ireland, Community Dialogue, YouthBank International and Peace Players (€3.4m).
- **Lead PEACE PLUS 1.3 INCLUSIVE PEACE-BUILDING:** YouthAction, Youth Work Ireland, Women's Resource Development Agency, Involve, CaraFriend, Mencap, Divers Youth and Volunteer Now.
- **Partner for PEACE PLUS 3.3 MENTAL HEALTH ('Our Generation' partnership led by Action Mental Health).**
- **Partner for PEACE PLUS 2.3 Cyber Quest (cyber security call) – application due mid-2024.**
- **Education Authority Youth Service 'LifeSkills':** partnership with Bytes.
- **BUSINESS:** Citi group, PWC, Belfast Rotary Club.
- **Queens University Belfast:** British Science Association Ideas Fund 'youth altruism' project.
- **Ulster University:** Certificate in Community Youth Studies partnership and Taking Boys Seriously 2 advisory group.
- **ARTS:** Collaboration with Capella Caeciliana to support front of house at Crumlin Road Gaol.
- **Other partnerships with Integrated Education Fund, CoOperation Ireland (TBUC), Hume Foundation, Safeguarding NI, IFA.**

8. We work collectively with other sectoral representatives as courageous change makers in:

- **The development of the Voluntary Youth Work Sector.** Dormant Accounts Fund funding secured for 1yr: £50,096. Plan to appoint an independent sectoral convener and a communications intern.
- **Securing Paul Hamlyn Foundation £8,000 for Network Youth NI.** Network sectoral event in October at 174 Trust (Duncairn complex). Planning for a sectoral online event and youth showcase in 2024.
- **Leading, managing and championing the UKSPF YouthStart 7 partner consortium (improving the economic activity of young people).**
- **Leading and partnering in a variety of PEACEPLUS consortiums/partnerships.**
- **Participating in sectoral meetings with EA/DE as a full youth work sector (June, July, Aug, Sept and Nov 2023).**
- **Joining ACCORD partnership to coordinate and enhance support services to local youth/community groups across NI.**
- **The Critical Youth Work Network, established in autumn 2020 (funded by the Paul Hamlyn Foundation) continued to offer non formal workforce development opportunities across the youth work sector. The Network involves training, research, resources, connections, insights and the sharing of the most up to date innovative youth work. In 2023 we hosted 16 events, including explorations of Gender-Based Violence and Child Sexual Exploitation.**

YouthAction Northern Ireland Limited

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

FOR THE YEAR ENDED 31 DECEMBER 2023

9. Raise quality standards in youth work/ youth arts through partnerships, research, training, resource development and impact demonstration.

- Established and co-ordinate YouthStart employability partnership (project launched in August 2023).
- Extended the Peace Plus 3.2 Youth 'Amplify' to 2 new partners: Prince's Trust and Community Sports Network with submission of application (Aug 2023).
- Nurturing Peace Plus 3.1 'SHARED AGENDA FOR PEACE': Partnership of 11 youth work charities: YouthAction, Youth Work Ireland, Corrymeela Community, Bytes, Integrated Education Fund, YouthLink, YMCA Ireland, Fighting Words Ireland, Community Dialogue, YouthBank International and Peace Players with submission of application (Sept 2023).
- Established a new Peace Plus 1.3 'Collective Allies for Peace' consortium: YouthAction, Youth Work Ireland, Women's Resource Development Agency, Involve, CaraFriend, Mencap, Include Youth, Playboard, Diverse Youth and Volunteer Now.
- Partner for Peace Plus 3.3 MENTAL HEALTH ('Our Generation' partnership led by Action Mental Health). Application submitted.
- Partner for Peace Plus 2.3 Cyber Quest (cyber security call, 2024).
- Resource development including: building altruism through youth work, revamped pathway to peace game, updated peace coasters and the development of a governance resource.
- Critical Youth Research Hub and Critical Thinking workshops for the sector such as the impact of poverty on young adults (Prof Ann Marie Gray, July 23).
- Quality Assurance Senior Leadership role (Maria Perkins).
- Development and roll out of EA Moderations Quality Assurance Framework.

Outcomes for children and young people

Through youth work and youth art methodologies, young people will achieve the following outcomes:

1. Build and improve their health and well-being.
2. Increase their creative expression.
3. Improve their life and work skills.
4. Demonstrate leadership, activism and peace building.

YouthAction Northern Ireland Limited

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

FOR THE YEAR ENDED 31 DECEMBER 2023

Achievements and performance

Achievements by theme:

1. Build and improve young people's health and well-being.

IDEAS FUND

In June 2023, we launched Phase 2 of the Ideas Fund Project a partnership with Queen University Belfast, YouthAction and The Ideas Fund. The aim of the Project is to explore altruism as a means of improving mental health, and countering the individualistic narrative around mental health and encouraging young people in communities to be "other-regarding."

By December 2023, we had recruited 2 new peer leaders in the North West to roll out work on Altruism in community and school settings. 124 young people had taken part in altruism workshops, with a further 16 young people going through an intensive Kindness Programme. This workshop was popular at the member's conference with 12 members taking part in a taster workshop, which will ultimately benefit young people in their local member organisations.

OUR GENERATION

In September 2023 the Peace IV funded "Our Generation" Project finished. Over the course of the project 1,435 young people benefitted from Health and Well-being sessions delivered by YouthAction NI. 98% of those said that the programme was worthwhile in their lives.

The Youth Advisory Group within Our Generation convened to ensure young people's decision making during the project was hailed as a model of good practice, and the 25 young people who lead this work, reflected on memories and celebrated their achievements.

"It was fun. I have good memories. We all just got on. But you know some people might have had their perceptions of people and the have been smashed down."

"Yeah, I have become more confident because of the programme. I have more friends and feel like I can speak out."

"I feel like all of us got a better understanding of how people would like to be referred to and how to approach people and what kind of pronouns to use. I think that made us better at making others feel included."

"I believe I am more aware of mental health and how to develop strategies to overcome feeling down. I believe I am more open and better able to build relationship with people. I have a better understanding of other people."

2. Increase young people's creative expression.

YOUTH ARTS: RAINBOW SCHOOL OF PERFORMING ARTS

In 2023, The Rainbow School of Performing Arts continued to deliver high quality youth arts / youth work programmes for young people. 550 young people attended weekly classes for 3 terms at our youth hub College Square North. Each class took part in a mini musicals showcase, meaning every young person got the opportunity to perform to an audience.

For the first time ever we hosted 2 summer shows. For juniors a cast of 66 took part in 'Tale As Old As Time', whilst for seniors a cast of 100 staged 'Matilda the musical'. The team were supported by a team of 25 young technicians (techies).

The Pantomime this year was the 'Tale of Tink and Stink'. It was a run of 10 shows involving 66 young people in 2 casts supported by 10 Techies and 20 young Front of House Volunteers

Audience numbers for 2023 were 2,950.

The Rainbow Factory School of Performing Arts continue to bring dance and drama workshops to those who may normally have the same access to the Arts as others. Over the summer period, our longstanding partnership with Phoenix Gas meant that 'Shine Bright' for young people with disabilities continued, work with Ethic Minorities continued in Ballymena, work with the Cedar Foundation has evolved to include an environmental aspect and a new partnership has been made with UCEL. As a result of this work we no longer use the term young people with disabilities but rather young people with superpowers.

YouthAction Northern Ireland Limited

TRUSTEES' REPORT (INCLUDING DIRECTORS' REPORT) (CONTINUED) FOR THE YEAR ENDED 31 DECEMBER 2023

"Jaden absolutely loved the drama lessons! He is an only child who was totally isolated during Covid and lost his confidence. Drama and the teacher Shannen brought him out of his shell & we were able to see the creative personality we had all been missing for so long. Even when he got home he was talking excitedly. He has always wanted to go to drama but most drama classes don't allow autistic people to show their true imaginative selves whereas with the Autism group he was amongst similar children & encouraged to be himself!"

ALTERNATIVE METHODS OF CREATIVE EXPRESSION

YANI CON

On Sunday 25th June 2023, the first-ever YANI CON was held. (Youth Comic Convention) There were 60 young people in attendance from across the region. Patron Ciaran Hinds opened the event and took time to chat and answer questions with young people. The event was used to connect young people who share a love of comics and superheroes but also to connect with the real world and real world issues related to life and social justice. For example, Stan Lee and Jack Kirby created X-Men to teach young people about racism and prejudice and how to challenge it.

"It was nerdy and I love it!"

INAUGURAL YOUTHACTION NI GOOD RELATIONS CUP

Over the Halloween break we hosted the first ever Good Relations Cup for young people from across Northern Ireland. Teams entered from Enniskillen to the Northwest. In the spirit of the Good Relations teams were made up of players from different community backgrounds and supported by coaches from Norwich FC, Linfield United FC and Enniskillen Rangers. 40 young people took part from 4 regional youth work organisations with Cormac being awarded 'Player of the Tournament.'

"There has been an overwhelming positive reaction to the day. We plan to run similar events in the future using a variety of sports to build connections throughout the sector." (Youth Worker)

FASHION FUNDRAISER

We continue to work with young people to find alternative ways to make the best use of our youth work resource at College Square North, Belfast. On 10th November we held a Fashion Fundraiser – selling preloved fashion to young people and adults. The event was run by 'The Dreamers' youth committee and a group of young women from The Falls Women's Centre. 172 people come through the doors (some new to YouthAction NI including refugees and fashion students). We raised £746.17 on the night and have lit a spark for sustainable fashion amongst young people, supporters and staff.

3. Improve young people's life and work skills.

YouthAction NI is committed to tackling youth unemployment by investing in young people, delivering bespoke employability programmes, providing qualifications, work placements and structured volunteering opportunities, with impressive results. Jobs for young people continues to be a priority of the Board of Directors.

YOUTH START

YouthStart was officially launched at PWC (Belfast) on 27th July 2023. The UKSPF funded programme supports young people who are economically inactive to build their skills & aspirations towards employment. The 7 strong partnership is led by YouthAction NI.

As a collective consortium 102% of our year 1 targets have been achieved in the first 9 months period April to December with 1,161 young people on the project against a target of 1,139.

83% of our employment outcomes have been met in the first 9 months.

138 young people have progressed to employment against a target of 166.

137% of our Further Training /Further Education outcomes have been achieved

494 young people progressed to FE/FT against a target set of 360.

YouthAction Northern Ireland Limited

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

FOR THE YEAR ENDED 31 DECEMBER 2023

At YouthAction NI, emphasis has been placed on targeting those young people not always included in youth work particularly young refugees and asylum seekers, young mothers and trans young people. We have increasing numbers of young people at YouthAction who identify as transgender. From anecdotal evidence many trans young people experience bullying and discrimination in the home, at school and in society at large. We stand with young people and their rights to decide for themselves. We are delighted that young people who are trans see us as a safe space respecting all gender identities. We will continue to offer a safe space whilst also working with young people to challenge bullying and discrimination in youth work, in school, family and societal settings.

By December 2023, YouthAction had enrolled 148 economically inactive young people, exceeding the year 1 target which was 137 young people, 11 above our target for year 1. We had supported 23 young people into employment. 60.5% of year 1 targets had been achieved.

"Thanks for getting me through the training and helping me get that job." (Young Man, CSR Course.)

The YouthStart project has been selected by UK Shared Prosperity Fund to be part of an evaluation of UKSPF. This is an opportunity to showcase quality youth work and the benefits of a collaborative approach.

"I have learnt I can do qualifications, I love how it is informal but that we get work done, in a relaxed environment, we are learning from each other like what it is like to move here from a different country, and when we leave each week I feel positive and like I have contributed."

OCNNI

YouthAction NI continues to offer a wide range of OCNNI qualifications to support young people. In 2023 we built a training space "Beans and Dreams" youth café for young people training on our OCNNI Barista, Customer Care and Food Hygiene courses.

We have recently added 3 new qualifications to our repertoire: A level 2 In Sports Development, Level 2 in Creative and Digital Arts and a Level 2 Award in Social Media.

Work has started with OCNNI, to explore accreditation of Youth Achievement Awards.

YouthAction NI was nominated in 2 categories at OCNNI Learning and Innovation Awards in June 2023.

The youth café was nominated in the Learner and Innovation Awards and OCNNI Learner Jack Smyth was nominated as Learner of the Year. Jack was runner up and received £500 towards future study. 82% of learners who registered for a qualification in 2023 completed and gained accreditation.

INTERNSHIPS

In 2023, the charity provided paid work placement/ internships for 3 young people in growth industries (PR / communications, technical theatre and event management), supported by the government Job Start scheme and Ulster University.

4. Demonstrate leadership, activism and peace building.

YouthAction NI continues to place peacebuilding, activism and leadership at the heart of all its youth work programmes, despite the absence of funding in 2023 for this work. Strategic development investment for peacebuilding focussed on nurturing a range of PEACEPLUS consortia in preparing applications to 3.2 Youth call and 3.1 Shared learning (non-formal education).

Traditional activities such as International Women's Day, PRIDE week events, World Mental Health Day Events took place each with a social justice focus. In addition we hosted new events exploring the role of faith in the LGBT Community, A peacebuilding / storytelling event, as well as new campaigns such as Linking Generations (Intergenerational Campaign) and the '#will' campaign.

YouthAction Northern Ireland Limited

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

FOR THE YEAR ENDED 31 DECEMBER 2023

Through the '#iwill' campaign Youth Ambassadors Corin and Colt continued to facilitate workshops on the '#iwill' campaign. They facilitated workshops with the North West Islamic Association, in Strabane, Derry, with local schools and they brought their campaign to 10 Downing Street where they spoke with UK Prime Minister Rishi Sunak. Both iwill ambassadors completed their community fundraising for the local Foyle Hospice and raised a total of £12,160. Foyle Hospice stated *"these inspirational young people have shown Foyle Hospice that grassroots fundraising is being passed through generations and that a hospice that was built by the community will continue to thrive with young people like Corin and Colt."*

SHARED ISLAND YOUTH FORUM

YouthAction has been instrumental in recruiting for and in delivering induction sessions to the Shared Island Youth Forum. To date 80 young people have been recruited from across the Island; with sessions on YouthAction NI Peace Resources delivered to groups during the initial residential.

As a result to YouthAction's commitment to peacebuilding In July 2023, 3,503 young people reported that they were "more favourable to people from other backgrounds" as a result of taking part in their project.

WOMEN AND PEACEBUILDING EVENT (JULY 2023)

YouthAction Northern Ireland organise a 'Women In Peacebuilding' event which focused on women who were connected with the Design and implementation of the Good Friday Agreement and women who are involved in peacebuilding post good Friday agreement with the young people of today. The event was chaired by the Chairperson of the Board Anne-Marie Gray who chaired the two panels and took the audience of over 50 through the journey and roles that women played in bringing peace to Northern Ireland as well as how the women in today's society are contributing to peace building. Bronagh Hinds expressed a sense of encouragement to see young women entering activism and community work underlining her commitment to solidarity – *"we're still there fighting"*.

COHERENT TRAINING ROUTE FOR LEADERS

YouthAction NI contributes to the workforce development of the wider youth sector, by providing recognised youth work training from level 1 to level 4 (including Ulster University qualifications) and 296 youth work qualifications were achieved in 2023 through face- to-face delivery.

In building leadership, YouthAction, continues to prioritise quality youth work and leadership training. We provide a coherent training route for leaders at all ages and stages of their leadership journey. In 2023, 25 groups registered for OCN levels 1-3 in youth work (25 groups) with 22 groups completing with 166 young leaders gaining accreditation.

In addition, we continue to be the only organisation to deliver the Level 4 Certificate in Youth Studies in partnership with Ulster University. The course is a widening access vocational course targeting non-traditional learners. In 2023, 13 students graduated from the Level 4 Certificate course. This represents an 80% completion rate.

Progression routes:

- 6 students accepted onto the full time degree in Community Youth Work
- 1 student accepted onto the post-grad course for Community Youth Work
- 3 students accepted onto part-time degree in Community Youth Work
- 1 student accepted onto Dance course in Manchester
- 3 students gained new Youth work employment

For the academic year 2023 / 24 we held the course in 2 locations Belfast and Magee with a total of 22 students. By December 2023, 90% of students had completed module 1.

"I never thought I would get to university, people like me don't go to university, but the help I got on the course made me stay, I was told I wasn't stupid I just needed support to help me learn I was able to take what I was learning straight into my youth club. It helped me see how it all connects. I'm the first in my family to graduate, the course was hard but I'd do it all again in a heartbeat "

YouthAction Northern Ireland Limited

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

FOR THE YEAR ENDED 31 DECEMBER 2023

Locations

The charity maintained the regional offices in Armagh, Enniskillen, Kilkeel, Newry and Derry/ Londonderry. College Square North continues to be developed as the leading youth venue, creating a shared space for a shared future in the heart of Belfast. It connects communities, young people and organisations to the city and has become a centre of excellence for youth work, youth democracy and youth arts.

College Square North

The charitable company plans to maximise the resources at College Square North to more effectively meet the changing needs of young people and contribute to the development of the youth work and arts sectors in Northern Ireland, following the impact of COVID-19. In 2023 our Youth Café "Beans and Dreams" went on project visits to Dublin to learn about how other youth cafés are best run.

"We learned about the different rules that help keep the café safe. So we will add these into ours – like only certain groups in at one time, and having people responsible for certain jobs."

"Our café is more run by young people not workers."

"we need to add rules like – no class no coffee. And everyone is included – not a clique."

"We will use some learning including the hall of fame and the corporate sponsorship for healthy foods from the trip to Dublin."

A building review group made up of young people, staff and senior leaders has been meeting to maximise the potential of the building and to plan for a sustainability policy throughout the organisation. Concerns and opportunities were presented to the Board of Trustees with priorities moving forward to include; recycling in the building, to install LED sensor lighting and to create a small community garden to green the city centre space for young people.

In November 2023, we secured a tenant for the smaller office on the 5th Floor with the larger space remaining vacant, resulting in a loss of approximately £25,000.

Capital expenditure to 31 December 2023 on the building totalled £3,242,207 (2022: £3,235,992).

Since the building is an asset of the charitable company, the expenditure against this appears on the balance sheet. It should be noted that the income used to fund this expenditure is no longer available to the charitable company, as it has been spent on College Square North.

YouthAction Northern Ireland Limited

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

FOR THE YEAR ENDED 31 DECEMBER 2023

Financial Review

The financial statements are presented in the standard format required by the Statement of Recommended Practice "Accounting and Reporting by Charities" as stated in March 2015 and covers the activities of YouthAction NI. The statement of financial activities (SOFA) shows the gross income from all sources.

Results

The charitable company had net outgoing resources for the year, before transfers of £417,197 (2022: £99,292).

The charity had total funds of £3,561,322 (2022: £3,978,519).

The charity continues to work tirelessly to secure income from private trusts, donations and public sources to finance its ongoing activities with young people. A strategic fundraising plan is continually implemented and updated, alongside annual budgets of income and expenditure to address the challenges in the current financial climate.

The main sources of funding are grants received from various bodies as disclosed in note 6 in the financial statements. YouthAction NI sincerely thanks all donors and ensures effective and efficient use of resources.

Key Performance Indicators The charity's key performance indicators are as follows:

	2023	2022
Total Incoming Resources	2,848,956	2,778,325
Employee Numbers	39	41

The charities achievements against its charitable objectives are set out within the "Achievements and performance" section above, and is their key measurement of success.

1. Financial risk management

The charity's operations expose it to a variety of financial risks that include the effects of changes in liquidity risk and interest rate cash flow risk. The charitable company has in place a risk management programme that seeks to limit the adverse effects on the financial performance of the company by monitoring levels of cash and maintaining no debt. The policies set by the Board of Directors are implemented by the charity's Senior Leadership Team. Specific meetings between the CEO and Chair also take place to assess risk. A high level Trustee Risk Register is in place to mitigate against the risks to the charity (Finance; Reputation; Governance and Management) and a report is presented in advance of each board meeting. In late 2023, the Senior Leadership Team recognised the impact of delayed funding contracts on income for 2023 and how this will affect the accounts. A specific and purposeful review was planned alongside the Treasure in early 2024.

2. Reserves

At 31 December 2023, the charity had total reserves of £3,561,322. Of these reserves, £379,270 were restricted by donors for specific purposes. The charity had general reserves of £3,182,052 of which the Board have designated £2,490,194.

The charitable company's policy is to retain a level of reserves which matches the needs of the charitable company both at the current time and in the foreseeable future. This also allows the charity to plan for future developments. This is estimated at a reserve level of £900,000 and general reserves are currently below this level. The reserves policy is reviewed annually. Free reserves are those unrestricted reserves not designated for, nor invested in fixed assets and which are available for general use and can be designated for future developments. The Trustees intend to designate a portion of reserves for College Square North future developments. The Trustees are striving to secure reserves (which include restricted and unrestricted funds) in the future sufficient to meet committed expenditure and the running costs for a period equivalent to 6 months annual expenditure. The Trustees believe that the period of 6 months is necessary in order that there is continuity of service and will continue to work towards the implementation of this policy.

YouthAction Northern Ireland Limited

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

FOR THE YEAR ENDED 31 DECEMBER 2023

3. Going concern audit

For the year 2023, the company reported a deficit of £417k. Despite this deficit, the company still has reserves of £3,561,322 with strong restricted and unrestricted reserves.

Going forward, the company is reporting an improving picture. For the 2024, year, the company is expected to break even and in the year 2024, it has secured a number of large long term projects.

In year 2024, the company has secured a 4 year, a 3 ½ year programme and a 3 year project from SEUPB PEACEPLUS worth €1,640,425, €1,349,001 and €1,060,778 respectively.

The company is also very confident that in the later part of 2024, another 2 long term projects will be secured from SEUPB worth €900,000 and €432,412.

With these projects, the company will be able to secure the long term future of their staff to be able to continue to carry out their much needed work with young people.

The company has also strong bank balances with the main trading account sitting around £500,000 and it has kept paying off its suppliers on a timely basis and there are no long outstanding debts with any of its suppliers.

It is also up to date with all its statutory creditors e.g. HMRC, pensions and all liabilities are current and no long term outstanding liabilities.

The company has taken the necessary actions required to address the deficit in 2023 and it is in a much stronger position as of 2024 and can continue to improve the picture in the forthcoming years.

The company does not envisage any going concern issues and is able to continue as a business into the future.

4. Taxation status

The charitable company is a registered charity, and as such is entitled to certain tax exemptions on income and profits from investments, and surpluses on any trading activities carried on in furtherance of the charitable company's primary objectives, if these profits and surpluses are applied solely for charitable purposes. The charitable company is not registered for VAT and accordingly, all their expenditure is recorded inclusive of any VAT incurred.

5. Risk management

The Trustees have actively reviewed the major risks to which the charitable company is exposed and have implemented systems to mitigate those risks. Internal financial risks are minimised by procedures outlined in the Financial Policy and Procedures document (reviewed Jan 2021) which authorises all transactions. These controls are reviewed regularly to ensure that they still meet the needs of the charitable company. A risk management strategy is in place which is aligned with the operational plans. This includes targets for working with young people, finance and governance. A review of the strategic plan takes place against an analysis of the external environment, potential sources of income and risks faced by the charitable company. A Risk Register is in place and a summary reported in advance of each Executive Committee meeting. In late 2023, delays in funding contracts raised concerns for income figures for 2023 alongside additional factors such as 5th floor tenancy and reduces unrestricted income throughout 2023. A review and plan with the CEO, Finance Manager and Senior Leadership team was put in place.

YouthAction NI has held the Investors in People quality standard award since 2004 and operates a comprehensive HR Policy and procedures (reviewed annually). A comprehensive review of the organisation's "Protecting children, young people and young adults (including Adults at Risk)" ~ policy and procedures including good practice guidelines" has been carried, fully implemented and reviewed in April 2022 by the Board of Directors. The Board is advised of all child protection training, vetting and reporting at each meeting, through the Risk Register. As a regional voluntary youth organisation, YouthAction NI also continues to provide Access NI vetting and Child Protection training to local groups across Northern Ireland, to assist in keeping young people safe in youth, arts and community environments. We have 3 designated officers (including a Board member) and 5 Keeping Safe trainers. In 2023 we vetted 369 youth leaders, through Access NI and trained 161 in Safeguarding, to protect children and young people in our local member groups.

YouthAction Northern Ireland Limited

TRUSTEES' REPORT (INCLUDING DIRECTORS' REPORT) (CONTINUED) FOR THE YEAR ENDED 31 DECEMBER 2023

Plans for future periods

The charity has begun year one year of the new 5 year Strategic Plan for 2023-2027 in extremely challenging circumstances. Performance and achievements are monitored and reported against the goals of the charity. Each year the Board of Directors hold a youth governance annual review to share achievements with young people and plan ahead.

YouthAction NI is recognised by the Department of Education as a regional voluntary youth organisation and a charity; by the Arts Council for NI as a high quality youth arts charity; the Department for the Economy as a high performing, European Social Fund provider, and the Department of Finance as a lead partner in significant Peace 4 initiatives.

To meet these functions YouthAction NI will continue to:

- Deliver direct front line services to improve the life chances of young people.
- Provide training and support to local groups to improve their services for young people.
- Maintain, support and grow our local membership services.
- Contribute to the strategic development of youth work and youth arts through publications; curriculum materials; strategic messaging; partnership working and through shared learning events.

In 2023, young people, member organisations, staff, and senior leaders approved our new 5 year strategic plan for 2023-2027 "Young people leading change for a fair and inclusive world."

The 4 outcomes (thematic pillars) to be achieved for young people, through a wide portfolio of programmes, are:

1. Build and improve their health well-being;
2. Increase their creative expression;
3. Improve their life and work skills; and
4. Demonstrate leadership, activism and peace-building.

Organisational / Strategic Goals for 2023-2027

1. Strive for a sustainable and robust financial base for our work, **raising 2 million pounds** each year to achieve high quality youth work/youth arts and value for money outcomes.
2. Invest in **250 communities** each year to embed quality youth work/youth arts to support young people's development.
3. Improve the health, wellbeing and aspirations of **10,000 young people** aged 10-25 each year.
4. Increase the skills, qualifications and employability of **1,000 young leaders** each year.
5. Demonstrate the highest levels of governance and operational excellence within a clear constitutional and legal framework.
6. Inspire, build and nurture an effective supportive and healthy leadership team at YouthAction NI and through our membership network.
7. Build local and strategic partnerships with charities, business sector, academia, government and civic society across the UK, Ireland and Internationally.
8. Work with Sectoral representatives as courageous change makers to transform how charities are recognised, valued and supported
9. Raise quality standards in youth work through partnerships, research, training, resource development and impact demonstration.

YouthAction Northern Ireland Limited

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

FOR THE YEAR ENDED 31 DECEMBER 2023

The priorities for 2024 are:

1. To lead and co-ordinate a range of cross border PEACEPLUS consortia to further include young people in building peace and reconciliation.
2. To lead, manage, implement the YouthStart employability consortium of 7 leading youth work charities currently through the UK Government Shared Prosperity Fund and to influence strategic development and funding moving forward into 2025.
3. To work alongside inter-sector allies to support young people who experience multiple barriers in their lives such as young travellers, young LGBTQ+ and young people from asylum seeker and refugee families.
4. To actively contribute to and shape wider youth work sector policy and strategy developments including strategic funding for the transformation of the voluntary youth work sector.
5. To develop a more sustainable approach to our venue at College Square North (Belfast) and to our overall practices across the region.
6. To confidently respond to meeting the needs of our local membership support services in efficient and effective manner.
7. Continue to invest in our people at YouthAction, improve policy support and to demonstrate the benefits of working at YouthAction.

Public benefit

The Trustees believe that the charitable company provides a public benefit in a number of ways to complement the twelve descriptions of charitable purposes as laid down in the Charities Act (NI) 2008(13). This includes the advancement of youth; education; citizenship and community development; the arts; reconciliation; equality and diversity; and relief of poverty. This is achieved through helping to provide support, guidance and educational opportunities to the young people of Northern Ireland and those who work with them. The Trustees are fully aware of the requirements of the Charity Commission for Northern Ireland and are operating entirely within the legislation. YouthAction NI registered with the NI Charities Commission on 16 May 2017 (Charity Number NIC106365). Alongside the wider youth work sector, we will undertake research that promotes the economic value of youth work, demonstrating the social return on investment.

YouthAction Northern Ireland Limited

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

FOR THE YEAR ENDED 31 DECEMBER 2023

Structure, governance and management

YouthAction NI is a charitable company limited by guarantee and does not have a share capital. It is governed by a Memorandum and Articles of Association and the liability of each member is limited to an amount not exceeding £1. The charitable company, which is governed by a Board of Directors, is recognised as a charity by the HM Revenue and Customs. The Chief Executive drives the strategic direction of the charitable company and carries out the day to day management with the assistance of the Senior Management Team. The trustees, who are also the directors for the purpose of company law, and who served during the year and up to the date of signature of the financial statements were:

Professor Ann Marie Gray - Chairperson

Mr Jim Nicholson OBE - Vice Chairperson (Resigned April 2023)

Replaced by Susan Mc Cullough.

Mr Cathal Maneely – Treasurer

Mr Liam Hannaway - Honorary Secretary

Ms Pamela Ballantine

Ms Alex Barnett

Mr John Hannaway

Ms Susan McCullough

Ms Gillian Shields

The Trustees who are also Directors of the charitable company as at 31 December 2023 and have been members for the whole year then ended, unless otherwise noted, are as outlined on page 1.

The appointment of Trustees/Directors is laid out in the constitution of the charitable company. The Human Resources Policy (reviewed annually) contains a volunteering policy and a conflict of interest policy; which apply to the Board of Directors. The Board of Directors meet at least four times per year. Upon election each Trustee is introduced to the legal and operational aspects of the charitable company to ensure they have an understanding of the nature of charity trusteeship, the responsibilities and duties that go with this position and to see the role of Trustee in action.

Collectively we commit to self-evaluation and continuous improvement throughout all areas of the organisation.

YouthAction Northern Ireland Limited

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

FOR THE YEAR ENDED 31 DECEMBER 2023

Statement of trustees' responsibilities

The Trustees (who are also Directors of YouthAction Northern Ireland Limited for the purposes of company law) are responsible for preparing the Annual report in accordance with applicable law and regulation.

Company law requires the Trustees to prepare financial statements for each financial year. Under that law the Trustees have prepared the financial statements in accordance with United Kingdom Accounting Standards, comprising FRS 102 "The Financial Reporting Standard applicable in the UK and Republic of Ireland", and applicable law (United Kingdom Generally Accepted Accounting Practice). Under company law the Trustees must not approve the financial statements unless they are satisfied that they give a true and fair view of the state of the affairs of the charitable company and of the incoming resources and application of resources, including the income and expenditure, of the charitable company for that period. In preparing these financial statements,

Trustees are required to:

- select suitable accounting policies and then apply them consistently;
- observe the methods and principles in the Statement of Recommended Practice: Accounting and Reporting by Charities (2015);
- make judgements and estimates that are reasonable and prudent;
- state whether applicable UK Accounting Standards, comprising FRS 102, 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 charitable company will continue in business.

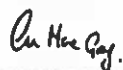
The Trustees are responsible for keeping adequate accounting records that are sufficient to show and explain the charitable company's transactions and disclose with reasonable accuracy at any time the financial position of the charitable company and enable them to ensure that the financial statements comply with the Companies Act 2006. They are also responsible for safeguarding the assets of the charitable company and hence for taking reasonable steps for the prevention and detection of fraud and other irregularities. The Trustees are responsible for the maintenance and integrity of the charitable company's website. Legislation in the United Kingdom governing the preparation and dissemination of financial statements may differ from legislation in other jurisdictions. In accordance with Section 418, Directors' reports shall include a statement, in the case of each Director in office at the date the Directors' report is approved, that:

So far as the Trustees' are aware, there is no relevant audit information of which the company's auditors are unaware; and they have taken all the steps that they ought to have taken as a Trustee in order to make themselves aware of any relevant audit information and to establish that the company's auditors are aware of that information.

Auditor

The auditors, Harbinson Mullholand, have indicated their willingness to continue in office, and a resolution concerning their reappointment will be proposed at the Annual General Meeting.

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



Professor Ann Marie Gray - Chairperson
Trustee

Date: 28/10/24

Youth Action Northern Ireland Limited

Northern Ireland - Charity number 106365

Annual return

YouthAction Northern Ireland Limited

INDEPENDENT AUDITOR'S REPORT

TO THE TRUSTEES OF YOUTHACTION NORTHERN IRELAND LIMITED

Opinion

We have audited the financial statements of YouthAction Northern Ireland Limited (the 'charity') for the year ended 31 December 2023 which comprise the statement of financial activities, the statement of financial position, the statement of cash flows and notes to the financial statements, including significant accounting policies. The financial reporting framework that has been applied in their preparation is applicable law and United Kingdom Accounting Standards, including Financial Reporting Standard 102 *The Financial Reporting Standard applicable in the UK and Republic of Ireland* (United Kingdom Generally Accepted Accounting Practice).

In our opinion, the financial statements:

- give a true and fair view of the state of the charitable company's affairs as at 31 December 2023 and of its incoming resources and application of resources, for the year then ended;
- have been properly prepared in accordance with United Kingdom Generally Accepted Accounting Practice; and
- have been prepared in accordance with the requirements of the Companies Act 2006.

Basis for opinion

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

Conclusions relating to going concern

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

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

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

Other information

The other information comprises the information included in the annual report other than the financial statements and our auditor's report thereon. The trustees are responsible for the other information contained within the annual report. Our opinion on the financial statements does not cover the other information and 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.

Matters on which we are required to report by exception

We have nothing to report in respect of the following matters in relation to which the Charities (Accounts and Reports) Regulations 2008 require us to report to you if, in our opinion:

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

YouthAction Northern Ireland Limited

INDEPENDENT AUDITOR'S REPORT (CONTINUED)

TO THE TRUSTEES OF YOUTHACTION NORTHERN IRELAND LIMITED

Responsibilities of trustees

As explained more fully in the statement of trustees' responsibilities, the trustees, who are also the directors of the charity for the purpose of company law, are responsible for the preparation of the financial statements and for being satisfied that they give a true and fair view, and for such internal control as the trustees determine is necessary to enable the preparation of financial statements that are free from material misstatement, whether due to fraud or error. In preparing the financial statements, the trustees are responsible for assessing the charity's ability to continue as a going concern, disclosing, as applicable, matters related to going concern and using the going concern basis of accounting unless the trustees either intend to liquidate the charitable company or to cease operations, or have no realistic alternative but to do so.

Auditor's responsibilities for the audit of the financial statements

Harbinson Mulholland is eligible for appointment as auditor of the charity by virtue of its eligibility for appointment as auditor of a company under section 2011 of the Companies act 2006.

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.

YouthAction Northern Ireland Limited

INDEPENDENT AUDITOR'S REPORT (CONTINUED)

TO THE TRUSTEES OF YOUTHACTION NORTHERN IRELAND LIMITED

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

- the engagement partner ensured that the engagement team collectively had the appropriate competence, capabilities and skills to identify or recognise non-compliance with applicable laws and regulations;
- we identified the laws and regulations applicable to the company through discussions with directors and/or senior management, and from our commercial knowledge and experience of the sector;

We focused on specific laws and regulations which we considered may have a direct material effect on the financial statements or the operations of the company, including Charities Act (NI) 2008, taxation legislation, data protection, anti-bribery, employment, environmental and health and safety legislation

- we assessed the extent of compliance with the laws and regulations identified above through making enquiries of management and inspecting legal correspondence; and
- identified laws and regulations were communicated within the audit team regularly and the team remained alert to instances of non-compliance throughout the audit.

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

- making enquiries of management as to where they considered there was susceptibility to fraud, their knowledge of actual, suspected and alleged fraud; and
- considering the internal controls in place to mitigate risks of fraud and non-compliance with laws and regulations;

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

- performed analytical procedures to identify any unusual or unexpected relationships;
- tested journal entries to identify unusual transactions;
- assessed whether judgements and assumptions made in determining the accounting estimates set out in Note 2 were indicative of potential bias; and
- investigated the rationale behind significant or unusual transactions;

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

- agreeing financial statement disclosures to underlying supporting documentation;
- reading the minutes of meetings of those charged with governance;
- enquiring of management as to actual and potential litigation and claims; and
- reviewing correspondence with HMRC and the company's legal advisors;

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

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

YouthAction Northern Ireland Limited

INDEPENDENT AUDITOR'S REPORT (CONTINUED)

TO THE TRUSTEES OF YOUTHACTION NORTHERN IRELAND LIMITED

Use of our report

This report is made solely to the charity's members, as a body, in accordance with section 65 of the Charities Act (NI) 2008. 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.



Angela Craigan (Senior Statutory Auditor)
for and on behalf of Harbinson Mulholland

Chartered Accountants
Statutory Auditor

Centrepoint
24 Ormeau Avenue
Belfast
Co. Antrim
Northern Ireland
BT2 8HS

29/10/2024
.....

Harbinson Mulholland is eligible for appointment as auditor of the charity by virtue of its eligibility for appointment as auditor of a company under section 1212 of the Companies Act 2006.

Youth Action Northern Ireland Limited

Northern Ireland - Charity number 106365

Accounts

Charity registration number NIC106365

Company registration number NI035317 (Northern Ireland)

YOUTHACTION NORTHERN IRELAND LIMITED
ANNUAL REPORT AND FINANCIAL STATEMENTS
FOR THE YEAR ENDED 31 DECEMBER 2022



YouthAction Northern Ireland Limited

LEGAL AND ADMINISTRATIVE INFORMATION

President	The Honourable Shane O'Neill	
Patrons	The Lord O'Neill Lady Mary Peters CH DBE Mr Ciaran Hinds Mr Martin McCann Mr Neil Shawcross Mr Eric Fisher	
Trustees	Professor Ann Marie Gray - Chairperson Mr Cathal Maneely - Treasurer Mr Liam Hannaway - Honorary Secretary Ms Pamela Ballantine Ms Alex Barnett Mr John Hannaway Ms Susan McCullough - Vice Chairperson Ms Gillian Shields	
Secretary	Mr Liam Hannaway	
Chief Executive	Ms June Trimble MBE Mr Martin McMullan	(retired June 2022) (appointed July 2022)
Assistant Chief Executive Officers	Ms Caroline Redpath OBE Ms Maire Campbell Mr Michael McKenna	(retired December 2022) (appointed January 2023) (appointed January 2023)
Charity number	NIC106365	
Company number	NI035317	
Registered office	14 College Square North Belfast BT1 6AS	
Auditor	Harbinson Mulholland Centrepoint 24 Ormeau Avenue Belfast BT2 8HS	
Bankers	Danske Bank Donegall Square West Belfast BT1 6JS	
Solicitors	Carson McDowell Solicitors Murray Street Belfast BT1 6DN	

YouthAction Northern Ireland Limited

CONTENTS

	Page
Trustees' report	1 - 13
Independent auditor's report	14 - 17
Statement of financial activities	18
Statement of financial position	19 - 20
Statement of cash flows	21
Notes to the financial statements	22 - 32

YouthAction Northern Ireland Limited

TRUSTEES' REPORT (INCLUDING DIRECTORS' REPORT)

FOR THE YEAR ENDED 31 DECEMBER 2022

The trustees present their annual report and financial statements for the year ended 31 December 2022.

The financial statements have been prepared in accordance with the accounting policies set out in note 1 to the financial statements and comply with the charity's governing document, 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

YouthAction Northern Ireland Limited ('YouthAction NI') is a highly respected youth charity, with nearly 80 years' experience in inspiring young people, tackling inequalities and investing in communities and transforming the lives of young people.

YouthAction NI is renowned for its work in improving the life chances of young people with different abilities, who live in deeply challenging circumstances.

Throughout 2022, our charitable vision was to make young people happy, healthy and hopeful.

The Strategic Plan (Inspiring young people; tackling inequalities; investing in communities) sets out five high level goals for 5 years (2018 - 2022).

What we said we would do:

1. **Raise 2 million pounds** each year to achieve high quality youth work and value for money outcomes.
2. **Invest in 300 local communities per year** to embed quality youth work to support young people's development.
3. Improve the mental health, wellbeing, aspirations and opportunities of **15,000 young people** aged 10 – 25 per year.
4. Increase the skills, qualifications and employability of **1,000 young leaders** each year.
5. Build local and strategic **partnerships**, with charities, business, academia, government and civic society across UK and Ireland to meet the needs of young people.

Summary of Achievements:

The achievements of the charity against the five high level goals of the Strategic Plan (2018 – 2022) are impressive this year, especially during the continued challenges of COVID-19 on public health and increasing economic challenges. They are summarised as follows:

1. **Raised £2,778,325** in 2022 to achieve high quality youth work and value for money outcomes.
2. **Invested in 215 communities** to embed quality youth work to support young people's development.
3. Improved the mental health, wellbeing, aspirations and opportunities of **13,890 young people** aged 10 – 25.
4. Increased the skills, qualifications and employability of **1,364 young leaders** in 2022.
5. We maintained local and strategic **partnerships**, with charities, business, academia, government and civic society across UK and Ireland to meet the needs of young people. For example, we lead a new partnership with UK Government (Community Renewal Fund) and 4 local youth work partners in a £312,500 project "*to pilot imaginative new approaches and programmes that unleash their potential, instil pride and prepare them to take full advantage of the UK Shared Prosperity Fund.*" (UK Community Renewal Fund Prospectus 2022.) We also worked across our Cross Nation Partnership to develop a new 3 year strategy to support youth mobility across the Irish and British isles.

TRUSTEES' REPORT (INCLUDING DIRECTORS' REPORT) (CONTINUED) FOR THE YEAR ENDED 31 DECEMBER 2022

Feedback from our membership support survey in 2022 says:

- 99% of those we worked with were satisfied with the services offered
- 85% were more favourable to people from different backgrounds
- 10% of young people who engaged with us in 2022 gained a qualification.

Our concerns for young people in 2022 include:

1. COVID

The legacy / impact of COVID -19 continued into 2022. With the ending of all COVID – 19 restrictions, young people became more able to move freely. However, the lasting impact of COVID is likely to be "long-lasting" and "severe" according to NI's Mental Health Champion Professor Siobhan O'Neill (2022) "*Young people as whole were more heavily impacted by the pandemic and the restrictions than any other age group*". It led to "*an increase in the symptoms of mental ill health, behavioural, emotional and attention difficulties.*"

Research by Princes Trust (2022) found that "*the impact of the past few years has had a scarring effect on young people ... young people are now presenting with greater complexities such as trauma, addiction, mental illness, health risks, homelessness and poverty.*"

The pandemic exacerbated already existing inequalities, "*not all children and young people had been affected equally .. as children with SEN and from low-income households had not "shown the same level of recovery."* The implications for youth work is increasing the need for one to one work, feeding an individualised agenda rather than a focus on collective and group working.

"I believe that SPEER has been an essential to improving my mental health as well as giving me resources on how to better my stress management. I have also gained new friends and I able to feel less stressed about starting a conversation."

During the COVID-19 pandemic, many young people experienced overwhelming anxieties and challenges to well-being. We also know the active role of young people in helping others, in preparing and delivering food package to other's who were struggling, isolated or worried has been lost to some extent during the pandemic. There is evidence to suggest that when you help others, it can promote physiological changes in the brain linked to happiness. (Post 2014).

2. Cost of Living Crisis

In 2022, 1 in 4 children and young people were said to be living in poverty according to The Joseph Rowntree Foundation (March 2022) "*pre pandemic 1 / 14 households were said to face food insecurity and with the recent spike in energy prices and wider inflation this figure is set to get worse.*"

The Trussell Trust (2022) between 1 April and 30 September 2022 distributed 32,000 emergency parcels to people in Northern Ireland, including 13,400 for children. This represents a 25% increase from 2021 and a 194% increase compared to the same period five years ago.

Young people are aware and affected by poverty and food insecurity.

Quotes from Young People on Level 4 Certificate in Youth Studies.

- "*My house is always cold and more and more we are all having to get cold showers.*"
- "*We had no heating for over a week, the oil run out and we had to wait until the end of the month to get it – I hated it I didn't feel clean or warm or anything. My nanny had to dry the uniforms, I was walking them down to her at night and picking them up again in the morning before school.*"
- "*My ma runs about the house turning everything off after us – no more keeping the light on at the side of the bed at night. It does annoy me but it makes me think about what I am using too. I am thinking about it more.*"
- "*I told the dole I had no money, they told me go to the foodbank.*"
- "*I didn't ask for much this Christmas – I just knew my mum doesn't have it so I'm wearing the same gutties to school and outside.*"

YouthAction Northern Ireland Limited

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

FOR THE YEAR ENDED 31 DECEMBER 2022

- *"I felt depressed and low because I could not provide things for myself and my house."*
- *"Didn't want to leave the house - no money for basics like the bus."*
- *"I'm only guaranteed one meal a day at home now – we always get dinner, but there's not what we used to have – like stuff for snacks, or breakfast or lunch."*
- *"Isolated didn't know where my money was coming from - embarrassed to ask family for support."*

Our programmes in 2022, provided subsistence and food for young people. This quote from a young person on YouthStart highlighted the impact and support for young people.

"It was the light at the end of the tunnel for me" and "this has been a lifesaver because the road I was walking down was quite dark."

3. No Government

Political instability in the global and local context continues to impact young people's lives. Brexit and the implications of the NI Protocol looms large as Northern Ireland has been without a functioning Executive. This means that important decisions affecting young people's lives are left unresolved. The community and voluntary sector has been significantly impacted by this, with uncertainty as the year 2022 drew to a close. The lack of funding certainty and the increased costs associated with running an organisation have been very challenging.

The charity sector is *"under extreme strain"* without a functioning Executive. Valerie McConville, the new Chief Executive of CO3 (representing charity and voluntary sector leaders) said the sustainability of the sector is threatened by the recent collapse of the Executive. Concerns over the match funding of the European Social Fund is also putting several groups and the services they provide across Northern Ireland at significant risk.

"After two years of firefighting due to the pandemic, our third sector groups are stretched to the limit, with resources and reserves severely depleted." she said.

"While the Northern Ireland Executive, in particular the Department for Communities, have provided important funding during COVID through schemes like the COVID-19 Charities Fund which have helped the sector stay afloat, it is simply not enough."

Continued uncertainty over the future of Stormont is also deeply concerning.

Many young people and youth work organisations, such as YouthAction NI, are greatly impacted by the lack of governmental decision making. Young people who have already cited frustration with political processes have been further dissatisfied and distant from any trust in political decision making.

Reductions in government budgets and associated funding will be greatly felt by young people most in need, with reduced project costs to support childcare for young mothers, rural transport costs and language costs.

The briefing paper - YouthAction Northern Ireland navigating the current crisis (9/6/20) outlined the charity's immediate response to COVID-19 and subsequent actions. This clear strategy continued to guide us in 2022, as restrictions were removed in stages.

- Continue to provide essential services to young people (educational and emotional) and assist other youth work charities to adapt.
- Demonstrate to funders and key stakeholders that our work continues to be essential; communicate regularly to protect funding.
- Manage finances, mitigate against loss of income and strive to keep staff employed, to provide essential services. Concerns for young people, staffing, financial planning, IT security and safeguarding underpinned the strategy from the outset.

YouthAction Northern Ireland Limited

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

FOR THE YEAR ENDED 31 DECEMBER 2022

Achievements and performance

1. Youth Employability:

While figures for 2022 indicate a welcome upward turn in employment rates this does not necessarily translate into positive outcomes for young people. From July – September 2022, 17,000 young people aged 16-24 in Northern Ireland were not in education, training or employment. 11,000 of these young people were deemed “ecumenically inactive” according to the Labour Force Survey.

Influencing factors such as the 2008 economic crash, Brexit and the uncertainty around it and the Covid – 19 pandemic, mean that there are several demographics that are particularly vulnerable. Young people as a whole are identified by Department of Communities Northern Ireland as being vulnerable to unemployment and economic activity, and this is exacerbated for those with low / no qualifications and those with poor mental health, those experiencing addiction and homelessness.

According to the Natwest Youth Index 2022,

“Young people who face disadvantage and unemployment consistently report having worse wellbeing, with ¼ reporting they always feel anxious.”

This year the charity continued to tackle youth unemployment through the delivery of its ESF Priority 1, Call 2 contract, valued at over £1.9 million (2018 – 2022) **GET SET** is a collaborative youth and business sector partnership working together with local communities to support **900 (300 per year)** young people get ready for work, further training and education.

On completion of the project **GET SET** exceeded all performance targets across all areas. Overall project expenditure was £1,784,340 with a budget underspend of -3% representing an investment of £1,889.34 per person, well below the set unit cost of £2,131.91.

GET SET shows the value and impact of a youth work approach in delivering positive outcomes for young people furthest from the labour market - building their life, learning and work skills.

‘The participants are encouraged to be proactive in addressing their needs and realising their goals with encouragement, challenge and affirmation from the mentors.’ (ETI report June 2022.)

GET SET had a retention rate of 98% and 93% of young people achieved a positive outcome - well above our target of 65%.

Our Youth Empowered Digital Hub - an online platform to meet the life, learning and work needs of young people continued to be used by young people in 2022. The target was to exceed our reach by 300 new users in 2022 – we exceeded this target and reached 897 new users.

From April 2022 – March 2023 the **GETSET** Project continued with funding from European Social Fund Call 3 valued at £1,541.59 (2022 – 2023) The project aimed to work with 225 young people to build life, learning and work skills.

On completion of the project 275 young people had benefitted from the programme, with 63 progressing into employment, and 83 progressing into further education or training.

In March 2022 YouthAction lead on the YouthStart Pilot Programme, funded by the UK Government via the UK Community Renewal Fund at a cost of £312,500. YouthStart is a partnership between 5 leading youth work charities in Northern Ireland, to recruit train and support 125 economically inactive young people aged 16 – 25 furthest from the labour market to progress into education, training or employment.

On completion of the project; 148 young people had benefitted from YouthStart. All 148 gained life / health skills, employability skills, confidence, resilience, and had a plan for their future. 120 young people achieved a total of 202 qualifications. 140 young people gained job search skills and 118 progressed into training, further education or employment.

YouthAction Northern Ireland Limited

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

FOR THE YEAR ENDED 31 DECEMBER 2022

An independent review by Hewitt (2023) *"The youth work approach adopts flexible and innovative methods, developing trusting relationships between the youth worker and young people. It starts with a strengths based approach, building on existing skills and talents and utilises group work processes to facilitate learning and contributes to personal, social and financial development."*

The YouthStart programme delivered excellent value for money. From an investment of £312,500, 148 young people benefitted from the project. This represents a unit cost of £2,111 which is well within the project unit cost of £2,500.

"This was the best thing that ever happened to me ... it has sparked something in me to get back out there again." (Becky YouthStart participant.)

Peace –building

In 2022, we continued to work with SEUPB and project partners to close down our Peace IV funded programmes, with the exception of "Our Generation" which finishes in September 2023. We submitted concept note papers to the 3.2 Peace Plus Youth Programme (as project lead with 6 additional delivery partners); to the 3.1 Shared Learning through Youth Work (as project lead with 8 additional delivery partners); to the 1.3 Building Positive Relations at the regional level (as lead partner with 8 delivery partners.)

In 2021 we were supported by the Department of Foreign Affairs as a strategic partner through The Reconciliation Fund. This fund has enabled us to grow a strong and collaborative youth work sector across the Irish and British Isles; to train and support emerging peacebuilders, to further develop grass roots peacebuilding and reconciliation programmes, to pilot action research, and to share learning.

We partnered with The Hume Foundation to plan and facilitate a range of youth Peace Summits with 350 young people across Northern Ireland and the border counties of Ireland.

Youth Arts

The charity's prestigious Rainbow Factory School of Performing Arts, with 672 young members aged 10 – 25 years, and runs over 40 weekly dance and drama classes, as well as delivering a huge portfolio of activities including outreach programmes; minority ethnic classes; festivals; gig nights; high quality productions; and issue based theatre.

In 2022 a mix of live classes and Virtual Rainbow Factory, continued for young members.

"Rainbow Factory has changed my daughter's life, she didn't even leave the house and now she has brilliant confidence, so many friends and has learnt so much. Thank you." (Rainbow Factory parent May 2022.

The Virtual Rainbow Factory is an extensive platform of artistic and well-being activities sponsored by Phoenix Natural Gas and supported by Comic Relief COVID emergency response. The platform hosts a Calendar of daily events; a Main Stage for dance, drama and musical theatre live classes; Back Stage to provide technical training; a Green Room, to connect friendships; Daily News, prepared by young members; a Front of House section to assist building hospitality skills; Fringe for outreach live classes, specifically for young people with disabilities and those from minority ethnic backgrounds; and Spotlight on your Mind, with daily positive mental health activities. This continued to be well received throughout 2022 with 8,785 views for the year 2022.

A new Technical Theatre Assistant (under 25) was appointed in June 2022. This resulted in 20 young people having access to intensive technical theatre training. The majority of this group is made up of young women, who have traditionally been excluded from the field of technical theatre. This is challenging gender stereotypes and opening up new employment opportunities.

Mixed Ability Outreach went from strength to strength in 2022. Partnerships with Foyle Down Syndrome Trust, Cedar Foundation, RNIB meant a further 88 young people living with challenges such as autism, down syndrome, visual impairments had access to the arts, and created a performance, attracting an audience of 185 supporters in March 2022.

"The Rainbow Factory Ballymena classes cater directly for an underrepresented group of young people who may not otherwise come into contact with the arts and its associated social benefits. The workshops connect the young people of this often overlooked community and create a space in which these young people can grow, learn and have fun ... it is an honour to be a tutor here." (Rainbow Factory Tutor).

YouthAction Northern Ireland Limited

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

FOR THE YEAR ENDED 31 DECEMBER 2022

For the first time in Rainbow Factory history, two summer shows were held, a Junior Show for young people aged 10 – 14 "A Tale As Old as Time" and a Senior Show "Joseph and the Amazing Technicolour Dreamcoat" where young people sang on stage for a total of 70 minutes. The shows attracted an audience of over 1,000 people.

"I love Rainbow because it's a safe place where I feel happy and it's a comfort zone where I can be myself and no one will judge me for it." (Young person).

Membership Services

In 2022, support to our member group was made an organisational priority, with Sheila Morris appointed as a new Senior Leader with responsibility for maintaining and growing our membership base and services. The link between membership and finance for the organisation became more pronounced with the organisation being awarded money from EA for those organisations that nominated YouthAction NI as their designated RVYO. In 2022, 16 organisations had nominated YouthAction equating to an award of £48,000 per year. A programme of work began in 2022 to increase this number of member groups who nominate YouthAction and its currently standing at 53 groups.

General membership rose from 138 to 165 by the end of 2022, with an increasing number of services offered to local member groups experiencing financial hardship. A contract to deliver 30 Inspire Grants of £800 to local organisations was secured through UK Youth, roll out started in 2022 and will continue into 2023.

A new membership support package was developed with a range of training and support offered from governance training to creative youth work approaches. "The governance training was excellent. It was a great opportunity for the committee and the leader in charge to explore our mission, vision and what values we want to promote in the youth club. It gave us a safe place to be aware of all the positives and what we have achieved as a staff, committee and community in the face of adversity. We also had the chance to highlight areas that we need to work on in order for the club to reach its full potential. A very worthwhile evening with Sheila being an excellent, competent facilitator."

At the end of 2022 87.5% of members completed a satisfaction survey with 100% reporting that they are satisfied with the services we offer.

"Kingdom Youth Club relies on and is appreciative of assistance, advice and support we receive as a member. YouthAction NI are conscious of the localised difficulties that exist in a rural setting and tailor their support to meet the needs of staff, volunteers and young people."

College Square North

The charitable company plans to maximise the resources at College Square North to more effectively meet the changing needs of young people and contribute to the development of the youth work and arts sectors in Northern Ireland, following the impact of COVID-19. In 2022, a new Youth Café "Beans and Dreams" was created and designed with young people staff and Big Box Interiors. The café is run by and for young people and is a multipurpose space; firstly a social space for young people to avail of a free hot drink and bite to eat, and secondly as a dedicated training facility for young people who wish to train as Baristas or work in the hospitality industry.

"I love coffee, everything about it making it, drinking it, I'm here to get an OCN in Barista Skills so after a few weeks I was basically a professional... Its going to help me especially with getting a job." (Barista Thomas).

The building is slowly returning to a well-used, creative hub, communication centre and civic engagement point for young people in 2022.

A building review group made up of young people, staff and senior leaders has been meeting to maximise the potential of the building and to plan for a sustainability policy throughout the organisation.

In October 2022, our tenant on the 5th Floor moved out, which will mean a loss of £30,000 per annum. It is a priority to get a new tenant for the 5th floor. In the interim it is a bookable space to generate some income through room bookings.

Capital expenditure to 31 December 2022 on the building totalled £3,235,992 (2021: £3,219,420).

Since the building is an asset of the charitable company, the expenditure against this appears on the balance sheet. It should be noted that the income used to fund this expenditure is no longer available to the charitable company, as it has been spent on College Square North.

YouthAction Northern Ireland Limited

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

FOR THE YEAR ENDED 31 DECEMBER 2022

Workforce Development

The charitable company's most important resource is its people; their knowledge and experience is crucial to meeting charitable objectives. Retention of key staff is critical and the charitable company has invested increasingly in employment, training and development opportunities. A total of 8 collective staff training days were run in 2022, with a further 181 individual training opportunities taken up by our staff.

The organisation has introduced appropriate incentive and career progression arrangements. Three new Senior Leaders were appointed in 2022, following a competitive recruitment process, opening up opportunities to progress within the organisation.

The organisation was recently awarded a silver standard Investors in People Award with the report stating *"People display a high level of dedication to their work, feel empowered and want to do a good job. They have a clear understanding of their own role and know how they contribute to the bigger picture through defined objectives, tasks and priorities. Harnessing this passion and expertise is key to making the right decisions and co-creating plans for the future, aiming to continually improve and innovate to meet young people's evolving needs."*

"Trust, empowerment and delegation are part of your culture. This is shaped by the clear understanding that your people are valued and respected, involved in decisions about the future, and are consulted and listened to."

"Teams share a collaborative spirit. Everyone has clarity about how they need to work together and have the right level of responsibility, freedom and autonomy to work effectively. They are proud of what they do and believe that they really make a difference to the lives of young people."

"Continuous learning is embedded. People are encouraged to continuously develop skills and knowledge and make best use of opportunities available. Your provision reflects a balanced use of internal experience and peer support, alongside access to external expertise and resources. There is a great deal of knowledge sharing, mentoring and coaching."

"You encourage engagement, which is open, honest and supportive. People are given the space and support they need to speak up and share their views and opinions. You work hard to ensure two-way, effective communication so that people not only receive the right information, at the right time in a way that is accessible to all, but are asked for their views, encouraged to provide feedback and help shape plans and objectives."

YouthAction NI contributes to the workforce development of the wider youth sector, by providing recognised youth work training from level 1 to level 4 (including Ulster University qualifications) and 234 youth work qualifications were achieved in 2022 through face- to-face delivery.

The Critical Youth Work Network, established in Autumn 2020, and supported by the Paul Hamlyn Foundation offers non formal workforce development opportunities across the youth work sector. The Network involves training, research, resources, connections, insights and the sharing of the most up to date innovative youth work. In 2022 we hosted 16 events, including explorations of the Incel Movement and Reflections on the legacy of the Good Friday Agreement.

YouthAction NI is committed to tackling youth unemployment by investing in young people, delivering bespoke employability programmes, providing qualifications, work placements and structured volunteering opportunities, with impressive results. Jobs for young people continues to be a priority of the Board of Directors.

In 2022, the charity provided paid work placement/ internships for 3 young people in growth industries (PR / communications, technical theatre and event management), supported by the government Job Start scheme and Ulster University.

Staff feel valued, feedback from scorecards stated *"This quarter a lot of my work focused on autism, having the courage to take opportunities to stand and present in front of my peers."*

"I have learnt about about co-working."

YouthAction Northern Ireland Limited

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

FOR THE YEAR ENDED 31 DECEMBER 2022

Environment

The charitable company recognises its responsibility to carry out its charitable operations whilst minimising environmental impacts. The Trustees' continued aim is to comply with all applicable environmental legislation, prevent pollution and reduce waste wherever possible. Sustainable development actions are identified by the Building Review Group and in 2022 submitted an application to The Big Lottery Awards for All to carry out a sustainability survey of all our offices throughout the region. It is hoped this will inform a larger application to The Dormant Accounts Fund to make all our spaces more sustainable and follow a green agenda, while also supporting and training our membership services about sustainable development goals.

Health and Safety

The charitable company is committed to achieving the highest practicable standards in health and safety management and strives to make all sites and offices safe environments for employees and visitors alike. The COVID Risk Assessment and Action Plan details all aspects of COVID health and safety requirements, in line with NI Executive latest advice for youth work, governance, buildings and communication and made available to staff as restrictions changed.

The Health and Safety at Work policy and procedures document was reviewed in February 2022 (available on the Public Folder). All staff completed recognised health and safety training in February 2022.

A Health and Safety staff sub-group operates under the auspices of the Assistant Director, to oversee events in College Square North and young people involved in running the theatre also benefit from health and safety training. A risk assessment is prepared for every large-scale event. An entertainment's license is in place from Belfast City Council.

To ensure the highest standards of safety across the sector YouthAction NI has a team of Designated Safeguarding and Adult Safeguarding Trainers, who deliver Child and Adult Safeguarding Training to member organisations. In 2022 24 Keeping Children and Adults Safeguarding Training were delivered with 266 gaining a certificate of completion.

We provided Enhanced Access NI Checks to 442 volunteers / youth workers across the sector.

YouthAction Northern Ireland Limited

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

FOR THE YEAR ENDED 31 DECEMBER 2022

Financial Review

The financial statements are presented in the standard format required by the Statement of Recommended Practice applicable to charities preparing their accounts in accordance with the Financial Reporting Standard and covers the activities of YouthAction NI. The statement of financial activities (SOFA) shows the gross income from all sources.

Results

The charitable company had net outgoing resources for the year, before transfers of £99,292 (2021: net incoming resources of £119,228) of which £nil (2018: £nil) relates to capital grants received in the year.

The charity had total funds of £3,978,519 (2021: £4,077,811).

The charity continues to work tirelessly to secure income from private trusts, donations and public sources to finance its ongoing activities with young people. A strategic fundraising plan is continually implemented and updated, alongside annual budgets of income and expenditure to address the challenges in the current financial climate.

The main sources of funding are grants received from various bodies as disclosed in note 6 in the financial statements. YouthAction NI sincerely thanks all donors and ensures effective and efficient use of resources.

Key Performance Indicators The charity's key performance indicators are as follows:

	2022	2021
Total Incoming Resources	2,778,325	3,062,405
Employee Numbers	41	44

The charities achievements against its charitable objectives are set out within the "Achievements and performance" section above, and is their key measurement of success.

Financial risk management

The charity's operations expose it to a variety of financial risks that include the effects of changes in liquidity risk and interest rate cash flow risk. The charitable company has in place a risk management programme that seeks to limit the adverse effects on the financial performance of the company by monitoring levels of cash and maintaining no debt. The policies set by the Board of Directors are implemented by the charity's senior management team. A high level Trustee Risk Register is in place to mitigate against the risks to the charity (Finance; Reputation; Governance and Management) and a report is presented at each board meeting.

Reserves

At 31 December 2022, the charity had total reserves of £3,978,519. Of these reserves, £415,326 were restricted by donors for specific purposes. The charity had general reserves of £3,563,193 of which the Board have designated £2,542,164.

The charitable company's policy is to retain a level of reserves which matches the needs of the charitable company both at the current time and in the foreseeable future. This also allows the charity to plan for future developments. This is estimated at a reserve level of £900,000. The reserves policy is reviewed annually. Free reserves are those unrestricted reserves not designated for, nor invested in fixed assets and which are available for general use and can be designated for future developments. The Trustees intend to designate a portion of reserves for College Square North future developments. The Trustees are striving to secure reserves (which include restricted and unrestricted funds) in the future sufficient to meet committed expenditure and the running costs for a period equivalent to 6 months annual expenditure. The Trustees believe that the period of 6 months is necessary in order that there is continuity of service and will continue to work towards the implementation of this policy.

YouthAction Northern Ireland Limited

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

FOR THE YEAR ENDED 31 DECEMBER 2022

Taxation status

The charitable company is a registered charity, and as such is entitled to certain tax exemptions on income and profits from investments, and surpluses on any trading activities carried on in furtherance of the charitable company's primary objectives, if these profits and surpluses are applied solely for charitable purposes. The charitable company is not registered for VAT and accordingly, all their expenditure is recorded inclusive of any VAT incurred.

Risk management

The Trustees have actively reviewed the major risks to which the charitable company is exposed and have implemented systems to mitigate those risks. Internal financial risks are minimised by procedures outlined in the Financial Policy and Procedures document (reviewed Jan 2021) which authorises all transactions. These controls are reviewed regularly to ensure that they still meet the needs of the charitable company. A risk management strategy is in place which is aligned with the operational plans. This includes targets for working with young people, finance and governance. A review of the strategic plan takes place against an analysis of the external environment, potential sources of income and risks faced by the charitable company. A Risk Register is in place and a summary reported to the Executive Committee at each meeting.

YouthAction NI has held the Investors in People quality standard award since 2004 and operates a comprehensive HR Policy and procedures (reviewed annually). A comprehensive review of the organisation's "Protecting children, young people and young adults (including Adults at Risk) ~ policy and procedures including good practice guidelines" has been carried, fully implemented and reviewed in April 2022 by the Board of Directors. The Board is advised of all child protection training, vetting and reporting at each meeting, through the Risk Register. As a regional voluntary youth organisation, YouthAction NI also continues to provide Access NI vetting and Child Protection training to local groups across Northern Ireland, to assist in keeping young people safe in youth, arts and community environments. We have 3 designated officers (including a Board member) and 5 Keeping Safe trainers. In 2022 we vetted 443 youth leaders, through Access NI and trained 266 in Safeguarding, to protect children and young people in our local member groups.

Plans for future periods

The charity has completed the final year of the 5 year Strategic Plan for 2018 – 2022 (Inspiring young people; tackling inequalities; investing in communities), in extremely challenging circumstances. Performance and achievements are monitored and reported against the goals of the charity. Each year the Board of Directors hold a youth governance conference to share achievements with young people and plan ahead.

YouthAction NI is recognised by the Department of Education as a regional voluntary youth organisation and a charity; by the Arts Council for NI as a high quality youth arts charity; the Department for the Economy as a high performing, European Social Fund provider; and the Department of Finance as a lead partner in significant Peace 4 initiatives.

To meet these functions YouthAction NI will continue to:

- Deliver direct front line services to improve the life chances of young people.
- Provide training and support to local groups to improve their services for young people.
- Contribute to the strategic development of youth work and youth arts through publications; curriculum materials; partnership working and learning events.
- Maintain, support and grow our local membership services.

In 2022, young people, member organisations, staff, senior leaders and the board informed our new 5 year strategic plan for 2023 – 2027 "Young people leading change for a fair and inclusive world."

The 4 outcomes to be achieved for young people, through a wide portfolio of programmes, are:

1. Build and improve their health well-being;
2. Increase their creative expression;
3. Improve their life and work skills; and
4. Demonstrate leadership, activism and peace-building.

YouthAction Northern Ireland Limited

TRUSTEES' REPORT (INCLUDING DIRECTORS' REPORT) (CONTINUED) FOR THE YEAR ENDED 31 DECEMBER 2022

Organisational / Strategic Goals for 2023 – 2027

1. Strive for a sustainable and robust financial base for our work, **raising 2 million pounds** each year to achieve high quality youth work and value for money outcomes.
2. Invest in **250 communities** each year to embed quality youth work to support young people's development.
3. Improve the health, wellbeing and aspirations of **10,000 young people** aged 10 – 25 each year.
4. Increase the skills, qualifications and employability of **1,000 young leaders** each year.
5. Demonstrate the highest levels of governance and operational excellence within a clear constitutional and legal framework.
6. Inspire, build and nurture an effective supportive and healthy leadership team at YouthAction NI and through our membership network.
7. Build local and strategic partnerships with charities, business sector, academia, government and civic society across the UK, Ireland and Internationally.
8. Work with Sectoral representatives as courageous change makers to transform how charities are recognised, valued and supported.
9. Raise quality standards in youth work through partnerships, research, training, resource development and impact demonstration.

The priorities for 2023 are:

1. To secure new funding opportunities through Peace Plus consortiums to further include young people in building peace and reconciliation.
2. To secure, manage and implement a new YouthStart employability consortium of 7 leading youth work charities through the UK Government Shared Prosperity Fund.
3. To target young people who experience multiple barriers in their lives such as Young travellers and young people from asylum seeker and refugee families (including an inclusive peacebuilding project.)
4. To actively contribute to and shape wider youth work sector policy and strategy developments including repairing and rebuilding the voluntary youth work sector.

Locations

The charity maintained the regional offices in Armagh, Enniskillen, Kilkeel, Newry and Derry/ Londonderry. College Square North continues to be developed as the leading youth venue, creating a shared space for a shared future in the heart of Belfast. It connects communities, young people and organisations to the city and has become a centre of excellence for youth work, youth democracy and youth arts.

Public benefit

The Trustees believe that the charitable company provides a public benefit in a number of ways to complement the twelve descriptions of charitable purposes as laid down in the Charities Act (NI) 2008(13). This includes the advancement of youth; education; citizenship and community development; the arts; reconciliation; equality and diversity; and relief of poverty. This is achieved through helping to provide support, guidance and educational opportunities to the youth of Northern Ireland and those who work with them. The Trustees are fully aware of the requirements of the Charity Commission for Northern Ireland and are operating entirely within the legislation. YouthAction NI registered with the NI Charities Commission on 16 May 2017 (Charity Number NIC106365). Alongside the wider youth work sector, we will undertake research that promotes the economic value of youth work, demonstrating the social return on investment.

YouthAction Northern Ireland Limited

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

FOR THE YEAR ENDED 31 DECEMBER 2022

Structure, governance and management

YouthAction NI is a charitable company limited by guarantee and does not have a share capital. It is governed by a Memorandum and Articles of Association and the liability of each member is limited to an amount not exceeding £1. The charitable company, which is governed by a Board of Directors, is recognised as a charity by the HM Revenue and Customs. The Chief Executive drives the strategic direction of the charitable company and carries out the day to day management with the assistance of the Senior Management Team. The trustees, who are also the directors for the purpose of company law, and who served during the year and up to the date of signature of the financial statements were:

Professor Ann Marie Gray - Chairperson

Mr Jim Nicholson OBE - Vice Chairperson (Resigned March 2023)

Replaced by Ms Susan McCullough.

Mr Cathal Maneely – Treasurer

Mr Liam Hannaway - Honorary Secretary

Ms Pamela Ballantine

Ms Alex Barnett

Mr John Hannaway

Ms Susan McCullough

Ms Gillian Shields

The Trustees who are also Directors of the charitable company as at 31 December 2022 and have been members for the whole year then ended, unless otherwise noted, are as outlined on page 1.

The appointment of Trustees/Directors is laid out in the constitution of the charitable company. The Human Resources Policy (reviewed annually) contains a volunteering policy and a conflict of interest policy; which apply to the Board of Directors. The Board of Directors meet at least four times per year. Upon election each Trustee is introduced to the legal and operational aspects of the charitable company to ensure they have an understanding of the nature of charity trusteeship, the responsibilities and duties that go with this position and to see the role of Trustee in action.

Collectively we commit to self-evaluation and continuous improvement throughout all areas of the organisation.

YouthAction Northern Ireland Limited

TRUSTEES' REPORT (INCLUDING DIRECTORS' REPORT) (CONTINUED) FOR THE YEAR ENDED 31 DECEMBER 2022

Statement of trustees' responsibilities

The Trustees (who are also Directors of YouthAction Northern Ireland Limited for the purposes of company law) are responsible for preparing the Annual report in accordance with applicable law and regulation.

Company law requires the Trustees to prepare financial statements for each financial year. Under that law the Trustees have prepared the financial statements in accordance with United Kingdom Accounting Standards, comprising FRS 102 "The Financial Reporting Standard applicable in the UK and Republic of Ireland", and applicable law (United Kingdom Generally Accepted Accounting Practice). Under company law the Trustees must not approve the financial statements unless they are satisfied that they give a true and fair view of the state of the affairs of the charitable company and of the incoming resources and application of resources, including the income and expenditure, of the charitable company for that period. In preparing these financial statements.

Trustees are required to:

- select suitable accounting policies and then apply them consistently;
- make judgements and estimates that are reasonable and prudent;
- state whether applicable UK Accounting Standards, comprising FRS 102, 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 charitable company will continue in business.

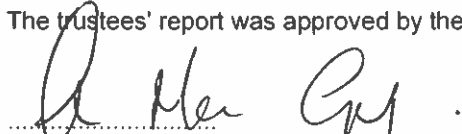
The Trustees are responsible for keeping adequate accounting records that are sufficient to show and explain the charitable company's transactions and disclose with reasonable accuracy at any time the financial position of the charitable company and enable them to ensure that the financial statements comply with the Companies Act 2006. They are also responsible for safeguarding the assets of the charitable company and hence for taking reasonable steps for the prevention and detection of fraud and other irregularities. The Trustees are responsible for the maintenance and integrity of the charitable company's website. Legislation in the United Kingdom governing the preparation and dissemination of financial statements may differ from legislation in other jurisdictions. In accordance with Section 418, Directors' reports shall include a statement, in the case of each Director in office at the date the Directors' report is approved, that:

So far as the Trustees' are aware, there is no relevant audit information of which the company's auditors are unaware; and they have taken all the steps that they ought to have taken as a Trustee in order to make themselves aware of any relevant audit information and to establish that the company's auditors are aware of that information.

Auditor

The auditors, Harbinson Mullholand, have indicated their willingness to continue in office, and a resolution concerning their reappointment will be proposed at the Annual General Meeting.

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


.....
Professor Ann Marie Gray - Chairperson
Trustee

Date: 20/9/23

YouthAction Northern Ireland Limited

INDEPENDENT AUDITOR'S REPORT

TO THE TRUSTEES OF YOUTHACTION NORTHERN IRELAND LIMITED

Opinion

We have audited the financial statements of YouthAction Northern Ireland Limited (the 'charity') for the year ended 31 December 2022 which comprise the statement of financial activities, the statement of financial position, the statement of cash flows and notes to the financial statements, including significant accounting policies. The financial reporting framework that has been applied in their preparation is applicable law and United Kingdom Accounting Standards, including Financial Reporting Standard 102 *The Financial Reporting Standard applicable in the UK and Republic of Ireland* (United Kingdom Generally Accepted Accounting Practice).

In our opinion, the financial statements:

- give a true and fair view of the state of the charitable company's affairs as at 31 December 2022 and of its incoming resources and application of resources, for the year then ended;
- have been properly prepared in accordance with United Kingdom Generally Accepted Accounting Practice; and
- have been prepared in accordance with the requirements of the Companies Act 2006.

Basis for opinion

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

Conclusions relating to going concern

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

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

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

Other information

The other information comprises the information included in the annual report other than the financial statements and our auditor's report thereon. The trustees are responsible for the other information contained within the annual report. Our opinion on the financial statements does not cover the other information and 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.

Matters on which we are required to report by exception

We have nothing to report in respect of the following matters in relation to which the Charities (Accounts and Reports) Regulations 2008 require us to report to you if, in our opinion:

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

YouthAction Northern Ireland Limited

INDEPENDENT AUDITOR'S REPORT (CONTINUED)

TO THE TRUSTEES OF YOUTHACTION NORTHERN IRELAND LIMITED

Responsibilities of trustees

As explained more fully in the statement of trustees' responsibilities, the trustees, who are also the directors of the charity for the purpose of company law, are responsible for the preparation of the financial statements and for being satisfied that they give a true and fair view, and for such internal control as the trustees determine is necessary to enable the preparation of financial statements that are free from material misstatement, whether due to fraud or error. In preparing the financial statements, the trustees are responsible for assessing the charity's ability to continue as a going concern, disclosing, as applicable, matters related to going concern and using the going concern basis of accounting unless the trustees either intend to liquidate the charitable company or to cease operations, or have no realistic alternative but to do so.

Auditor's responsibilities for the audit of the financial statements

Harbinson Mulholland is eligible for appointment as auditor of the charity by virtue of its eligibility for appointment as auditor of a company under section 1212 of the Companies Act 2006.

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.

YouthAction Northern Ireland Limited

INDEPENDENT AUDITOR'S REPORT (CONTINUED)

TO THE TRUSTEES OF YOUTHACTION NORTHERN IRELAND LIMITED

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

- the engagement partner ensured that the engagement team collectively had the appropriate competence, capabilities and skills to identify or recognise non-compliance with applicable laws and regulations;
- we identified the laws and regulations applicable to the company through discussions with directors and/or senior management, and from our commercial knowledge and experience of the sector;

We focused on specific laws and regulations which we considered may have a direct material effect on the financial statements or the operations of the company, including Charities Act (NI) 2008, taxation legislation, data protection, anti-bribery, employment, environmental and health and safety legislation

- we assessed the extent of compliance with the laws and regulations identified above through making enquiries of management and inspecting legal correspondence; and
- identified laws and regulations were communicated within the audit team regularly and the team remained alert to instances of non-compliance throughout the audit.

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

- making enquiries of management as to where they considered there was susceptibility to fraud, their knowledge of actual, suspected and alleged fraud; and
- considering the internal controls in place to mitigate risks of fraud and non-compliance with laws and regulations;

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

- performed analytical procedures to identify any unusual or unexpected relationships;
- tested journal entries to identify unusual transactions;
- assessed whether judgements and assumptions made in determining the accounting estimates set out in Note 2 were indicative of potential bias; and
- investigated the rationale behind significant or unusual transactions;

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

- agreeing financial statement disclosures to underlying supporting documentation;
- reading the minutes of meetings of those charged with governance;
- enquiring of management as to actual and potential litigation and claims; and
- reviewing correspondence with HMRC and the company's legal advisors;

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

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

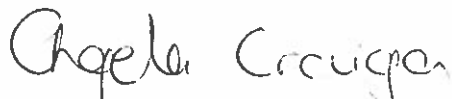
YouthAction Northern Ireland Limited

INDEPENDENT AUDITOR'S REPORT (CONTINUED)

TO THE TRUSTEES OF YOUTHACTION NORTHERN IRELAND LIMITED

Use of our report

This report is made solely to the charity's members, as a body, in accordance with section 65 of the Charities Act (NI) 2008. 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.



Angela Craigan (Senior Statutory Auditor)
for and on behalf of Harbinson Mulholland

Chartered Accountants Statutory Auditor

Centrepoint
24 Ormeau Avenue
Belfast
Co. Antrim
Northern Ireland
BT2 8HS

2019/23

Harbinson Mulholland is eligible for appointment as auditor of the charity by virtue of its eligibility for appointment as auditor of a company under section 1212 of the Companies Act 2006.

YouthAction Northern Ireland Limited

STATEMENT OF FINANCIAL ACTIVITIES INCLUDING INCOME AND EXPENDITURE ACCOUNT

FOR THE YEAR ENDED 31 DECEMBER 2022

	Notes	Unrestricted funds 2022 £	Restricted funds 2022 £	Total Unrestricted funds 2022 £	Restricted funds 2021 £	Total 2021 £
Income from:						
Voluntary Income	3	-	2,570,715	2,570,715	-	2,934,268
Charitable activities	4	154,885	52,725	207,610	107,563	128,137
Total income		154,885	2,623,440	2,778,325	2,954,842	3,062,405
Expenditure on:						
Charitable activities	5	183,756	2,693,861	2,877,617	157,205	2,943,177
Net (outgoing)/incoming resources before transfers		(28,871)	(70,421)	(99,292)	(49,642)	168,870
Net (outgoing)/incoming resources before transfers		(28,871)	(70,421)	(99,292)	(49,642)	168,870
Gross transfers between funds		(35,168)	35,168	-	323,707	(323,707)
Net (expenditure)/income for the year/ Net (outgoing)/incoming resources		(64,039)	(35,253)	(99,292)	274,065	119,228
Other recognised gains and losses						
Other gains or losses	10	-	-	-	(16,026)	(16,026)
Net movement in funds		(64,039)	(35,253)	(99,292)	258,039	103,202
Fund balances at 1 January 2022		3,627,232	450,579	4,077,811	3,369,193	3,974,609
Fund balances at 31 December 2022		3,563,193	415,326	3,978,519	450,579	4,077,811

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

All income and expenditure derive from continuing activities.

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

YouthAction Northern Ireland Limited

STATEMENT OF FINANCIAL POSITION

AS AT 31 DECEMBER 2022

	Notes	2022		2021	
		£	£	£	£
Fixed assets					
Tangible assets	11		2,542,164		2,580,829
Current assets					
Stocks	12	279		279	
Debtors	13	1,146,398		1,414,090	
Cash at bank and in hand		1,136,513		1,313,698	
			2,283,190		2,728,067
Creditors: amounts falling due within one year	14	(846,835)		(1,231,085)	
Net current assets			1,436,355		1,496,982
Total assets less current liabilities			3,978,519		4,077,811
Income funds					
Restricted funds	15		415,326		450,579
<u>Unrestricted funds</u>					
Designated funds	16	2,542,164		2,580,829	
General unrestricted funds		1,021,029		1,046,403	
			3,563,193		3,627,232
			3,978,519		4,077,811

YouthAction Northern Ireland Limited

STATEMENT OF FINANCIAL POSITION (CONTINUED)

AS AT 31 DECEMBER 2022

The company is entitled to the exemption from the audit requirement contained in section 477 of the Companies Act 2006, for the year ended 31 December 2022, although an audit has been carried out under section 65 of the Charities Act (NI) 2008.


The directors acknowledge their responsibilities for ensuring that the charity keeps accounting records which comply with section 386 of the Act and for preparing financial statements which give a true and fair view of the state of affairs of the company as at the end of the financial year and of its incoming resources and application of resources, including its income and expenditure, for the financial year in accordance with the requirements of sections 394 and 395 and which otherwise comply with the requirements of the Companies Act 2006 relating to financial statements, so far as applicable to the company.

The members have not required the company to obtain an audit of its financial statements under the requirements of the Companies Act 2006, for the year in question in accordance with section 476.

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

The financial statements were approved by the Trustees on 20/9/23


Professor Ann Marie Gray - Chairperson
Trustee


Mr Cathal Maneely - Treasurer
Trustee

Company registration number NI035317

YOUTHACTION NORTHERN IRELAND LIMITED

STATEMENT OF CASH FLOWS

FOR THE YEAR ENDED 31 DECEMBER 2022

	Notes	2022 £	£	2021 £	£
Cash flows from operating activities					
Cash absorbed by operations	19		(151,443)		(115,853)
Investing activities					
Purchase of tangible fixed assets		(25,742)		(40,025)	
Net cash used in investing activities			(25,742)		(40,025)
Net cash used in financing activities			-		-
Net decrease in cash and cash equivalents			(177,185)		(155,878)
Cash and cash equivalents at beginning of year			1,313,698		1,469,576
Cash and cash equivalents at end of year			1,136,513		1,313,698

YouthAction Northern Ireland Limited

NOTES TO THE FINANCIAL STATEMENTS FOR THE YEAR ENDED 31 DECEMBER 2022

1 Accounting policies

Charity information

YouthAction Northern Ireland Limited is a private company limited by guarantee incorporated in Northern Ireland. The registered office is 14 College Square North, Belfast, BT1 6AS.

1.1 Accounting convention

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

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

The financial statements have been prepared under the historical cost convention, modified to include the revaluation of freehold properties and to include investment properties and certain financial instruments at fair value. The principal accounting policies adopted are set out below.

1.2 Going concern

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

1.3 Charitable funds

General funds

Unrestricted funds are expendable at the discretion of the Trustees in furtherance of the objectives of the charitable company. In addition to expenditure on programmes and other activities, such funds may be held in order to finance capital investment and working capital.

Designated funds

Designated funds are amounts set aside from unrestricted funds which have been 'earmarked' for particular projects.

Restricted funds

Restricted funds are those given to the charitable company which are to be expended for the specific objects specified by the donor.

1.4 Income

Grants

Grants receivable are credited to the statement of financial activities in the year in which they are received or when they are receivable, unless they relate to a specified future period in which case they are deferred. Capital grants are transferred from restricted funds to designated funds on purchase of assets and then released to general funds over the assets useful life upon commencement of depreciation.

Voluntary income and other incoming resources

Membership fees, course fees, donations and other income are included in full in the SOFA when receivable.

YouthAction Northern Ireland Limited

NOTES TO THE FINANCIAL STATEMENTS (CONTINUED) FOR THE YEAR ENDED 31 DECEMBER 2022

1 Accounting policies

(Continued)

1.5 Expenditure

All expenditure is accounted for on an accrual basis and has been classified under headings that aggregate all costs related to the category. Where costs cannot be directly attributed to particular headings they have been allocated to activities on a basis consistent with use of the resources.

Charitable activities

There include the salaries, direct expenditure and overhead costs of running the various projects and programmes of the charitable company for the benefit of the young people involved.

Governance costs

Governance costs include those incurred in the governance of its assets and are associated with constitutional, statutory and strategic requirements.

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:

Freehold land and buildings	2% reducing balance
Fixtures and fittings	12.5-50% reducing balance

Freehold land is not depreciated. The gain or loss arising on the disposal of an asset is determined as the difference between the sale proceeds and the carrying value of the asset, and is recognised in the statement of financial activities.

1.7 Impairment of fixed assets

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

1.8 Stocks

Stocks are stated at the lower of cost and estimated selling price less costs to complete and sell. Cost comprises direct materials and, where applicable, direct labour costs and those overheads that have been incurred in bringing the stocks to their present location and condition. Items held for distribution at no or nominal consideration are measured the lower of replacement cost and cost.

Net realisable value is the estimated selling price less all estimated costs of completion and costs to be incurred in marketing, selling and distribution.

1.9 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.

YouthAction Northern Ireland Limited

NOTES TO THE FINANCIAL STATEMENTS (CONTINUED) FOR THE YEAR ENDED 31 DECEMBER 2022

1 Accounting policies

(Continued)

1.10 Financial instruments

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

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

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

Basic financial assets

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

Basic financial liabilities

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

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

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

Derecognition of financial liabilities

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

1.11 Employee benefits

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

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

1.12 Retirement benefits

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

YouthAction Northern Ireland Limited

NOTES TO THE FINANCIAL STATEMENTS (CONTINUED) FOR THE YEAR ENDED 31 DECEMBER 2022

2 Critical accounting estimates and judgements

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

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

There are no critical accounting estimates and or judgements.

3 Voluntary Income

	Restricted funds	Restricted funds
	2022	2021
	£	£
Grants	2,570,715	2,934,268
Grants receivable for core activities		
Education Authority (Infrastructure)	87,558	134,757
Others	2,483,157	2,799,511
	<u>2,570,715</u>	<u>2,934,268</u>

Included within other grants is income relating to grants PIV4111 and PIV4016 which includes income received on behalf of partner charities which is due to be paid out.

4 Charitable activities

	Unrestricted funds	Restricted funds	Total	Unrestricted funds	Restricted funds	Total
	2022	2022	2022	2021	2021	2021
	£	£	£	£	£	£
Donations and events	12,292	12,170	24,462	2,170	6,200	8,370
Membership Fees	339	5,122	5,461	1,330	4,946	6,276
College Square North	68,138	-	68,138	45,504	-	45,504
Training and Accrediation	47,741	-	47,741	53,023	-	53,023
Other Income	26,375	35,433	61,808	5,536	9,428	14,964
	<u>154,885</u>	<u>52,725</u>	<u>207,610</u>	<u>107,563</u>	<u>20,574</u>	<u>128,137</u>

YouthAction Northern Ireland Limited

NOTES TO THE FINANCIAL STATEMENTS (CONTINUED) FOR THE YEAR ENDED 31 DECEMBER 2022

5 Charitable activities

	Staff Costs 2022 £	Other 2022 £	Depreciation 2022 £	2022 £	2021 £
Youth Work and services	1,223,369	1,196,018	-	2,419,387	2,560,855
Infrastructure to support youth work	190,911	83,564	-	274,475	225,117
College Square North	108,953	10,395	64,407	183,755	157,205
	<u>1,523,233</u>	<u>1,289,977</u>	<u>64,407</u>	<u>2,877,617</u>	<u>2,943,177</u>
Analysis by fund					
Unrestricted funds				183,756	157,205
Restricted funds				2,693,861	2,785,972
				<u>2,877,617</u>	<u>2,943,177</u>

YouthAction Northern Ireland Limited

NOTES TO THE FINANCIAL STATEMENTS (CONTINUED) FOR THE YEAR ENDED 31 DECEMBER 2022

6 Analysis of grant income

	Deferred at start of year £	Income Received £	Deferred Income £	2022 £	2021 £
Restricted funds					
Infrastructure grant					
Education Authority – Infrastructure/Regional Strategic Funding	27,558	80,000	(20,000)	87,558	134,757
Total general grant income	27,558	80,000	(20,000)	87,558	134,757
Restricted funds					
Youth work project grants					
Paul Hamlin Foundation Covid Emergency	-	-	-	-	20,000
Co-Operation Ireland Safe Return Grant	-	-	-	-	3,929
EA PPE	-	-	-	-	405
UK Youth Guardian/Pears	-	-	-	-	24,000
IYF (UK) Small grants	-	-	-	-	13,500
EA RVYO Strategic forum	-	-	-	-	7,066
Northern Ireland Office	59,000	4,500	-	63,500	100,960
EA Smashing Regional - Summer Programme	-	(8,574)	-	(8,574)	30,000
Department for Economy (Incentive payments)	-	-	-	-	2,923
Department for Communities Job Start Scheme	-	7,575	-	7,575	6,761
Phoneix Natural Gas	-	-	-	-	4,000
Comic Relief (COVID Emergency Grant)	-	-	-	-	5,000
St James Place	-	2,500	-	2,500	-
Valero Energy Ltd (Texaco)	-	4,000	-	4,000	5,000
Belfast City Council (BCC) - Multi Annual Funding	-	43,200	-	43,200	29,308
Arts Council for NI – National Lottery/ Stability & Renewal Grant/small capital equipment	-	49,013	-	49,013	121,593
Ulster Garden Villages	-	17,500	-	17,500	9,604
Community Foundation NI	-	2,371	-	2,371	24,439
Ulster University Art Works	-	21,919	-	21,919	-
BBC Children in Need	-	-	-	-	6,250
Social Change Initiative	-	-	-	-	9,348
Department for Levelling Up	78,125	231,835	-	309,960	-
Garfield Weston Foundation	-	30,000	-	30,000	25,000
Youth Empowered Coca-Cola HBC	-	45,000	-	45,000	23,823
Department for the Economy (ESF) 2018 - 2022 Project 219435	-	387,030	(7,000)	380,030	326,329
NICVA (NI Executive Office)	-	-	-	-	1,828
Fermanagh and Omagh District Council	8,400	8,400	(8,400)	8,400	8,400
Newry Mourne & Down District Council	5,000	10,000	(5,000)	10,000	10,000
OCNI	-	3,000	-	3,000	-

YouthAction Northern Ireland Limited

NOTES TO THE FINANCIAL STATEMENTS (CONTINUED) FOR THE YEAR ENDED 31 DECEMBER 2022

6 Analysis of grant income	(Continued)				
Department of Foreign Affairs and Trade (Anti Sectarian fund)	27,000	79,850	(50,888)	55,962	62,946
Derry City & Strabane District Council PIV 4.1 Project 82235	-	-	-	-	57,345
EA Regional Development Funding	25,672	8,418	-	34,090	28,658
Co-Op Foundation	20,000	45,000	(30,000)	35,000	45,000
UK Youth	-	-	-	-	13,076
Comic Relief	-	-	-	-	6,058
Co-Operation Ireland -NCS	-	-	-	-	4,268
Armagh, Banbridge Craigavon Council	-	8,757	-	8,757	-
National Lottery Fund ID 10272766	50,000	-	-	50,000	116,240
Action Mental Health (ESF)	-	30,757	-	30,757	24,873
Newry, Mourne & Down District Council PIV	-	11,284	-	11,284	19,747
Peace IV 4.2 Regional PIV4182	40,000	197,180	-	237,180	122,520
Paul Hamlyn Foundation	30,000	39,000	(30,000)	39,000	30,000
Peace IV 4.2 Regional PIV4111	-	161,695	-	161,695	312,561
Peace IV 2.1 C&YP PIV4016	-	548,370	-	548,370	1,048,777
EA Regional Development Funding	39,773	57,961	(29,325)	68,409	25,742
Cara Friend	-	41,309	-	41,309	6,885
UK Youth Inspire	-	66,127	-	66,127	-
Peace Summit	-	15,300	-	15,300	-
The Ireland Funds	-	602	-	602	40,629
British Science Foundation	-	47,102	(7,181)	39,921	14,720
Greystone	-	50,000	-	50,000	-
Total youth work grants	382,970	2,267,981	(167,794)	2,483,157	2,799,511
Total restricted income	410,528	2,347,981	(187,794)	2,570,715	2,934,268

Included within other grants is income relating to grants PIV4111 and PIV4016 which includes income received on behalf of partner charities which is due to be paid out.

YouthAction Northern Ireland Limited

NOTES TO THE FINANCIAL STATEMENTS (CONTINUED) FOR THE YEAR ENDED 31 DECEMBER 2022

7 Trustees

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

8 Employees

The average monthly number of employees during the year was:

	2022 Number	2021 Number
Full time youth work staff (incl managers and youth workers)	31	30
Part time youth workers/ Interns	1	3
Administrative staff	9	11
Total	<u>41</u>	<u>44</u>

Employment costs

	2022 £	2021 £
Wages and salaries	1,332,063	1,313,344
Social security costs	130,309	127,952
Other pension costs	60,861	61,142
	<u>1,523,233</u>	<u>1,502,438</u>

The total amount of employee benefits received by key management personnel in the period was £322,801 (2021: £225,532). The key management personnel of the Company comprises 6 members of staff (2021: 3); the CEO, two Assistant Directors, Quality Assurance Manager, Membership Development Manager and the Nurturing Leadership Manager.

The number of employees whose annual remuneration was more than £80,000 is as follows:

	2022 Number	2021 Number
£60,000 - £70,000	2	1
£70,000 - £80,000	-	1
£80,000 - £90,000	-	1
	<u>2</u>	<u>3</u>

9 Taxation

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

YouthAction Northern Ireland Limited

NOTES TO THE FINANCIAL STATEMENTS (CONTINUED) FOR THE YEAR ENDED 31 DECEMBER 2022

10 Other gains or losses

	Unrestricted funds	Unrestricted funds
	2022 £	2021 £
Foreign exchange gains	-	16,026

11 Tangible fixed assets

	Freehold land and buildings £	Fixtures and fittings £	Total £
Cost			
At 1 January 2022	3,219,420	494,603	3,714,023
Additions	16,572	9,170	25,742
At 31 December 2022	3,235,992	503,773	3,739,765
Depreciation and impairment			
At 1 January 2022	732,949	400,245	1,133,194
Depreciation charged in the year	40,687	23,720	64,407
At 31 December 2022	773,636	423,965	1,197,601
Carrying amount			
At 31 December 2022	2,462,356	79,808	2,542,164
At 31 December 2021	2,486,471	94,358	2,580,829

12 Stocks

	2022 £	2021 £
Finished goods and goods for resale	279	279

13 Debtors

	2022 £	2021 £
Amounts falling due within one year:		
Other debtors and accrued income	1,140,034	1,409,479
Prepayment	6,365	4,611
	1,146,399	1,414,090

YouthAction Northern Ireland Limited

NOTES TO THE FINANCIAL STATEMENTS (CONTINUED) FOR THE YEAR ENDED 31 DECEMBER 2022

14 Creditors: amounts falling due within one year

	2022 £	2021 £
Accruals and deferred income	846,835	1,231,085

15 Restricted funds

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

	Movement in funds				Balance at 31 December 2022 £
	Balance at 1 January 2022 £	Incoming resources £	Resources expended £	Transfers £	
Central Services	34,066	158,852	(228,086)	35,168	-
Youth Arts	-	274,475	(274,074)	-	401
Youth Works	416,513	2,190,113	(2,191,701)	-	414,925
	<u>450,579</u>	<u>2,623,440</u>	<u>(2,693,861)</u>	<u>35,168</u>	<u>415,326</u>

Central Services: provision of the infrastructure support to youth work and information and insurance services to members. Transfers represent the general fund contribution to central services.

Youth Arts: performance and artistic opportunities for young people, underpinned by youth work.

Youth Work:

Equality work with young people - programmes to develop young women's abilities and potential and challenge the prejudice they may encounter in their lives.

Training & accreditation - formally recognises and accredits young people's contribution to their communities and prepares young people for learning, life and work.

Rural development - enables marginalised rural young people to become active citizens in their community.

Work with young men - programmes to engage marginalised young men in developmental opportunities to build leadership skills.

Area Based Strategies - working in collaborative partnerships within a defined geographical area to assess needs and devise a well-informed strategy.

Peace - regional and local opportunities for young people to tackle sectarianism and contribute to peace building and active citizenship.

Unspent restricted reserves relate to timing, with receipts in advance of project expenditure - all funds are used in line with funders agreement.

YouthAction Northern Ireland Limited

NOTES TO THE FINANCIAL STATEMENTS (CONTINUED) FOR THE YEAR ENDED 31 DECEMBER 2022

16 Designated funds

The income funds of the charity include the following designated funds which have been set aside out of unrestricted funds by the trustees for specific purposes:

	Movement in funds				Balance at 31 December 2022 £
	Balance at 1 January 2022 £	Incoming resources £	Resources expended £	Transfers £	
General	1,046,403	154,885	(119,349)	(60,910)	1,021,029
Designated	2,580,829	-	(64,407)	25,742	2,542,164
	<u>3,627,232</u>	<u>154,885</u>	<u>(183,756)</u>	<u>(35,168)</u>	<u>3,563,193</u>

Designated funds represent grants and funding received for fixed assets, primarily representing the youth resource facility at College Square North. These funds are released in line with depreciation over the life of the building. Transfers represent general funds used to acquire tangible assets.

17 Analysis of net assets between funds

	Unrestricted funds 2022 £	Restricted funds 2022 £	Total Unrestricted funds 2022 £	Restricted funds 2021 £	Total 2021 £
Fund balances at 31 December 2022 are represented by:					
Tangible assets	2,542,164	-	2,542,164	2,580,829	2,580,829
Current assets/(liabilities)	1,021,029	415,326	1,436,355	1,046,403	1,496,982
	<u>3,563,193</u>	<u>415,326</u>	<u>3,978,519</u>	<u>450,579</u>	<u>4,077,811</u>

18 Related party transactions

There were no disclosable related party transactions during the year (2021 - none).

19 Cash generated from operations

	2022 £	2021 £
(Deficit)/surplus for the year	(99,292)	119,228
Adjustments for:		
Foreign exchange differences	-	(16,026)
Depreciation and impairment of tangible fixed assets	64,407	54,743
Movements in working capital:		
Decrease/(increase) in debtors	267,692	(268,565)
(Decrease) in creditors	(384,250)	(5,233)
Cash absorbed by operations	<u>(151,443)</u>	<u>(115,853)</u>

Youth Action Northern Ireland Limited

Northern Ireland - Charity number 106365

Annual report

YouthAction Northern Ireland Limited

TRUSTEES' REPORT (INCLUDING DIRECTORS' REPORT) FOR THE YEAR ENDED 31 DECEMBER 2022

The trustees present their annual report and financial statements for the year ended 31 December 2022.

The financial statements have been prepared in accordance with the accounting policies set out in note 1 to the financial statements and comply with the charity's governing document, 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

YouthAction Northern Ireland Limited ('YouthAction NI') is a highly respected youth charity, with nearly 80 years' experience in inspiring young people, tackling inequalities and investing in communities and transforming the lives of young people.

YouthAction NI is renowned for its work in improving the life chances of young people with different abilities, who live in deeply challenging circumstances.

Throughout 2022, our charitable vision was to make young people happy, healthy and hopeful.

The Strategic Plan (Inspiring young people; tackling inequalities; investing in communities) sets out five high level goals for 5 years (2018 - 2022).

What we said we would do:

1. **Raise 2 million pounds** each year to achieve high quality youth work and value for money outcomes.
2. **Invest in 300 local communities per year** to embed quality youth work to support young people's development.
3. Improve the mental health, wellbeing, aspirations and opportunities of **15,000 young people** aged 10 – 25 per year.
4. Increase the skills, qualifications and employability of **1,000 young leaders** each year.
5. Build local and strategic **partnerships**, with charities, business, academia, government and civic society across UK and Ireland to meet the needs of young people.

Summary of Achievements:

The achievements of the charity against the five high level goals of the Strategic Plan (2018 – 2022) are impressive this year, especially during the continued challenges of COVID-19 on public health and increasing economic challenges. They are summarised as follows:

1. **Raised £2,778,325** in 2022 to achieve high quality youth work and value for money outcomes.
2. **Invested in 215 communities** to embed quality youth work to support young people's development.
3. Improved the mental health, wellbeing, aspirations and opportunities of **13,890 young people** aged 10 – 25.
4. Increased the skills, qualifications and employability of **1,364 young leaders** in 2022.
5. We maintained local and strategic **partnerships**, with charities, business, academia, government and civic society across UK and Ireland to meet the needs of young people. For example, we lead a new partnership with UK Government (Community Renewal Fund) and 4 local youth work partners in a £312,500 project "to pilot imaginative new approaches and programmes that unleash their potential, instil pride and prepare them to take full advantage of the UK Shared Prosperity Fund." (UK Community Renewal Fund Prospectus 2022.) We also worked across our Cross Nation Partnership to develop a new 3 year strategy to support youth mobility across the Irish and British isles.

YouthAction Northern Ireland Limited

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

FOR THE YEAR ENDED 31 DECEMBER 2022

Feedback from our membership support survey in 2022 says:

- 99% of those we worked with were satisfied with the services offered
- 85% were more favourable to people from different backgrounds
- 10% of young people who engaged with us in 2022 gained a qualification.

Our concerns for young people in 2022 include:

1. COVID

The legacy / impact of COVID -19 continued into 2022. With the ending of all COVID – 19 restrictions, young people became more able to move freely. However, the lasting impact of COVID is likely to be "long-lasting" and "severe" according to NI's Mental Health Champion Professor Siobhan O'Neill (2022) "*Young people as whole were more heavily impacted by the pandemic and the restrictions than any other age group*". It led to "*an increase in the symptoms of mental ill health, behavioural, emotional and attention difficulties.*"

Research by Princes Trust (2022) found that "*the impact of the past few years has had a scarring effect on young people ... young people are now presenting with greater complexities such as trauma, addiction, mental illness, health risks, homelessness and poverty.*"

The pandemic exacerbated already existing inequalities, "*not all children and young people had been affected equally .. as children with SEN and from low-income households had not "shown the same level of recovery."* The implications for youth work is increasing the need for one to one work, feeding an individualised agenda rather than a focus on collective and group working.

"I believe that SPEER has been an essential to improving my mental health as well as giving me resources on how to better my stress management. I have also gained new friends and I able to feel less stressed about starting a conversation."

During the COVID-19 pandemic, many young people experienced overwhelming anxieties and challenges to well-being. We also know the active role of young people in helping others, in preparing and delivering food package to other's who were struggling, isolated or worried has been lost to some extent during the pandemic. There is evidence to suggest that when you help others, it can promote physiological changes in the brain linked to happiness. (Post 2014).

2. Cost of Living Crisis

In 2022, 1 in 4 children and young people were said to be living in poverty according to The Joseph Rowntree Foundation (March 2022) "*pre pandemic 1 / 14 households were said to face food insecurity and with the recent spike in energy prices and wider inflation this figure is set to get worse.*"

The Trussell Trust (2022) between 1 April and 30 September 2022 distributed 32,000 emergency parcels to people in Northern Ireland, including 13,400 for children. This represents a 25% increase from 2021 and a 194% increase compared to the same period five years ago.

Young people are aware and affected by poverty and food insecurity.

Quotes from Young People on Level 4 Certificate in Youth Studies.

- "*My house is always cold and more and more we are all having to get cold showers.*"
- "*We had no heating for over a week, the oil run out and we had to wait until the end of the month to get it – I hated it I didn't feel clean or warm or anything. My nanny had to dry the uniforms, I was walking them down to her at night and picking them up again in the morning before school.*"
- "*My ma runs about the house turning everything off after us – no more keeping the light on at the side of the bed at night. It does annoy me but it makes me think about what I am using too. I am thinking about it more.*"
- "*I told the dole I had no money, they told me go to the foodbank.*"
- "*I didn't ask for much this Christmas – I just knew my mum doesn't have it so I'm wearing the same gutties to school and outside.*"

YouthAction Northern Ireland Limited

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

FOR THE YEAR ENDED 31 DECEMBER 2022

- *"I felt depressed and low because I could not provide things for myself and my house."*
- *"Didn't want to leave the house - no money for basics like the bus."*
- *"I'm only guaranteed one meal a day at home now – we always get dinner, but there's not what we used to have – like stuff for snacks, or breakfast or lunch."*
- *"Isolated didn't know where my money was coming from - embarrassed to ask family for support."*

Our programmes in 2022, provided subsistence and food for young people. This quote from a young person on YouthStart highlighted the impact and support for young people.

"It was the light at the end of the tunnel for me" and "this has been a lifesaver because the road I was walking down was quite dark."

3. No Government

Political instability in the global and local context continues to impact young people's lives. Brexit and the implications of the NI Protocol looms large as Northern Ireland has been without a functioning Executive. This means that important decisions affecting young people's lives are left unresolved. The community and voluntary sector has been significantly impacted by this, with uncertainty as the year 2022 drew to a close. The lack of funding certainty and the increased costs associated with running an organisation have been very challenging.

The charity sector is *"under extreme strain"* without a functioning Executive. Valerie McConville, the new Chief Executive of CO3 (representing charity and voluntary sector leaders) said the sustainability of the sector is threatened by the recent collapse of the Executive. Concerns over the match funding of the European Social Fund is also putting several groups and the services they provide across Northern Ireland at significant risk.

"After two years of firefighting due to the pandemic, our third sector groups are stretched to the limit, with resources and reserves severely depleted." she said.

"While the Northern Ireland Executive, in particular the Department for Communities, have provided important funding during COVID through schemes like the COVID-19 Charities Fund which have helped the sector stay afloat, it is simply not enough."

Continued uncertainty over the future of Stormont is also deeply concerning

Many young people and youth work organisations, such as YouthAction NI, are greatly impacted by the lack of governmental decision making. Young people who have already cited frustration with political processes have been further dissatisfied and distant from any trust in political decision making.

Reductions in government budgets and associated funding will be greatly felt by young people most in need, with reduced project costs to support childcare for young mothers, rural transport costs and language costs.

The briefing paper - YouthAction Northern Ireland navigating the current crisis (9/6/20) outlined the charity's immediate response to COVID-19 and subsequent actions. This clear strategy continued to guide us in 2022, as restrictions were removed in stages.

- Continue to provide essential services to young people (educational and emotional) and assist other youth work charities to adapt.
- Demonstrate to funders and key stakeholders that our work continues to be essential; communicate regularly to protect funding.
- Manage finances, mitigate against loss of income and strive to keep staff employed, to provide essential services. Concerns for young people, staffing, financial planning, IT security and safeguarding underpinned the strategy from the outset.

YouthAction Northern Ireland Limited

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

FOR THE YEAR ENDED 31 DECEMBER 2022

Achievements and performance

1. Youth Employability:

While figures for 2022 indicate a welcome upward turn in employment rates this does not necessarily translate into positive outcomes for young people. From July – September 2022, 17,000 young people aged 16-24 in Northern Ireland were not in education, training or employment. 11,000 of these young people were deemed “economically inactive” according to the Labour Force Survey.

Influencing factors such as the 2008 economic crash, Brexit and the uncertainty around it and the Covid – 19 pandemic, mean that there are several demographics that are particularly vulnerable. Young people as a whole are identified by Department of Communities Northern Ireland as being vulnerable to unemployment and economic activity, and this is exacerbated for those with low / no qualifications and those with poor mental health, those experiencing addiction and homelessness.

According to the Natwest Youth Index 2022,

“Young people who face disadvantage and unemployment consistently report having worse wellbeing, with ¼ reporting they always feel anxious.”

This year the charity continued to tackle youth unemployment through the delivery of its ESF Priority 1, Call 2 contract, valued at over £1.9 million (2018 – 2022) **GET SET** is a collaborative youth and business sector partnership working together with local communities to support **900 (300 per year)** young people get ready for work, further training and education.

On completion of the project **GET SET** exceeded all performance targets across all areas. Overall project expenditure was £1,784,340 with a budget underspend of -3% representing an investment of £1,889.34 per person, well below the set unit cost of £2,131.91.

GET SET shows the value and impact of a youth work approach in delivering positive outcomes for young people furthest from the labour market - building their life, learning and work skills.

‘The participants are encouraged to be proactive in addressing their needs and realising their goals with encouragement, challenge and affirmation from the mentors.’ (ETI report June 2022.)

GET SET had a retention rate of 98% and 93% of young people achieved a positive outcome - well above our target of 65%.

Our Youth Empowered Digital Hub - an online platform to meet the life, learning and work needs of young people continued to be used by young people in 2022. The target was to exceed our reach by 300 new users in 2022 – we exceeded this target and reached 897 new users.

From April 2022 – March 2023 the **GETSET** Project continued with funding from European Social Fund Call 3 valued at £1,541.59 (2022 – 2023) The project aimed to work with 225 young people to build life, learning and work skills.

On completion of the project 275 young people had benefitted from the programme, with 63 progressing into employment, and 83 progressing into further education or training.

In March 2022 YouthAction lead on the YouthStart Pilot Programme, funded by the UK Government via the UK Community Renewal Fund at a cost of £312,500. YouthStart is a partnership between 5 leading youth work charities in Northern Ireland, to recruit train and support 125 economically inactive young people aged 16 – 25 furthest from the labour market to progress into education, training or employment.

On completion of the project; 148 young people had benefitted from YouthStart. All 148 gained life / health skills, employability skills, confidence, resilience, and had a plan for their future. 120 young people achieved a total of 202 qualifications. 140 young people gained job search skills and 118 progressed into training, further education or employment.

YouthAction Northern Ireland Limited

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

FOR THE YEAR ENDED 31 DECEMBER 2022

An independent review by Hewitt (2023) "*The youth work approach adopts flexible and innovative methods, developing trusting relationships between the youth worker and young people. It starts with a strengths based approach, building on existing skills and talents and utilises group work processes to facilitate learning and contributes to personal, social and financial development.*"

The YouthStart programme delivered excellent value for money. From an investment of £312,500, 148 young people benefitted from the project. This represents a unit cost of £2,111 which is well within the project unit cost of £2,500.

"This was the best thing that ever happened to me ... it has sparked something in me to get back out there again." (Becky YouthStart participant.)

Peace –building

In 2022, we continued to work with SEUPB and project partners to close down our Peace IV funded programmes, with the exception of "Our Generation" which finishes in September 2023. We submitted concept note papers to the 3.2 Peace Plus Youth Programme (as project lead with 6 additional delivery partners); to the 3.1 Shared Learning through Youth Work (as project lead with 8 additional delivery partners); to the 1.3 Building Positive Relations at the regional level (as lead partner with 8 delivery partners.)

In 2021 we were supported by the Department of Foreign Affairs as a strategic partner through The Reconciliation Fund. This fund has enabled us to grow a strong and collaborative youth work sector across the Irish and British Isles; to train and support emerging peacebuilders, to further develop grass roots peacebuilding and reconciliation programmes, to pilot action research, and to share learning.

We partnered with The Hume Foundation to plan and facilitate a range of youth Peace Summits with 350 young people across Northern Ireland and the border counties of Ireland.

Youth Arts

The charity's prestigious Rainbow Factory School of Performing Arts, with 672 young members aged 10 – 25 years, and runs over 40 weekly dance and drama classes, as well as delivering a huge portfolio of activities including outreach programmes; minority ethnic classes; festivals; gig nights; high quality productions; and issue based theatre.

In 2022 a mix of live classes and Virtual Rainbow Factory, continued for young members.

"Rainbow Factory has changed my daughter's life, she didn't even leave the house and now she has brilliant confidence, so many friends and has learnt so much. Thank you." (Rainbow Factory parent May 2022.)

The Virtual Rainbow Factory is an extensive platform of artistic and well-being activities sponsored by Phoenix Natural Gas and supported by Comic Relief COVID emergency response. The platform hosts a Calendar of daily events; a Main Stage for dance, drama and musical theatre live classes; Back Stage to provide technical training; a Green Room, to connect friendships; Daily News, prepared by young members; a Front of House section to assist building hospitality skills; Fringe for outreach live classes, specifically for young people with disabilities and those from minority ethnic backgrounds; and Spotlight on your Mind, with daily positive mental health activities. This continued to be well received throughout 2022 with 8,785 views for the year 2022.

A new Technical Theatre Assistant (under 25) was appointed in June 2022. This resulted in 20 young people having access to intensive technical theatre training. The majority of this group is made up of young women, who have traditionally been excluded from the field of technical theatre. This is challenging gender stereotypes and opening up new employment opportunities.

Mixed Ability Outreach went from strength to strength in 2022. Partnerships with Foyle Down Syndrome Trust, Cedar Foundation, RNIB meant a further 88 young people living with challenges such as autism, down syndrome, visual impairments had access to the arts, and created a performance, attracting an audience of 185 supporters in March 2022.

"The Rainbow Factory Ballymena classes cater directly for an underrepresented group of young people who may not otherwise come into contact with the arts and its associated social benefits. The workshops connect the young people of this often overlooked community and create a space in which these young people can grow, learn and have fun ... it is an honour to be a tutor here." (Rainbow Factory Tutor).

YouthAction Northern Ireland Limited

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

FOR THE YEAR ENDED 31 DECEMBER 2022

For the first time in Rainbow Factory history, two summer shows were held; a Junior Show for young people aged 10 – 14 "A Tale As Old as Time" and a Senior Show "Joseph and the Amazing Technicolour Dreamcoat" where young people sang on stage for a total of 70 minutes. The shows attracted an audience of over 1,000 people.

"I love Rainbow because it's a safe place where I feel happy and it's a comfort zone where I can be myself and no one will judge me for it." (Young person).

Membership Services

In 2022, support to our member group was made an organisational priority, with Sheila Morris appointed as a new Senior Leader with responsibility for maintaining and growing our membership base and services. The link between membership and finance for the organisation became more pronounced with the organisation being awarded money from EA for those organisations that nominated YouthAction NI as their designated RVYO. In 2022, 16 organisations had nominated YouthAction equating to an award of £48,000 per year. A programme of work began in 2022 to increase this number of member groups who nominate YouthAction and its currently standing at 53 groups.

General membership rose from 138 to 165 by the end of 2022, with an increasing number of services offered to local member groups experiencing financial hardship. A contract to deliver 30 Inspire Grants of £800 to local organisations was secured through UK Youth, roll out started in 2022 and will continue into 2023.

A new membership support package was developed with a range of training and support offered from governance training to creative youth work approaches. "The governance training was excellent. It was a great opportunity for the committee and the leader in charge to explore our mission, vision and what values we want to promote in the youth club. It gave us a safe place to be aware of all the positives and what we have achieved as a staff, committee and community in the face of adversity. We also had the chance to highlight areas that we need to work on in order for the club to reach its full potential. A very worthwhile evening with Sheila being an excellent, competent facilitator."

At the end of 2022 87.5% of members completed a satisfaction survey with 100% reporting that they are satisfied with the services we offer.

"Kingdom Youth Club relies on and is appreciative of assistance, advice and support we receive as a member. YouthAction NI are conscious of the localised difficulties that exist in a rural setting and tailor their support to meet the needs of staff, volunteers and young people."

College Square North

The charitable company plans to maximise the resources at College Square North to more effectively meet the changing needs of young people and contribute to the development of the youth work and arts sectors in Northern Ireland, following the impact of COVID-19. In 2022, a new Youth Café "Beans and Dreams" was created and designed with young people staff and Big Box Interiors. The café is run by and for young people and is a multipurpose space; firstly a social space for young people to avail of a free hot drink and bite to eat, and secondly as a dedicated training facility for young people who wish to train as Baristas or work in the hospitality industry.

"I love coffee, everything about it making it, drinking it, I'm here to get an OCN in Barista Skills so after a few weeks I was basically a professional... Its going to help me especially with getting a job." (Barista Thomas).

The building is slowly returning to a well-used, creative hub, communication centre and civic engagement point for young people in 2022.

A building review group made up of young people, staff and senior leaders has been meeting to maximise the potential of the building and to plan for a sustainability policy throughout the organisation.

In October 2022, our tenant on the 5th Floor moved out, which will mean a loss of £30,000 per annum. It is a priority to get a new tenant for the 5th floor. In the interim it is a bookable space to generate some income through room bookings.

Capital expenditure to 31 December 2022 on the building totalled £3,235,992 (2021: £3,219,420).

Since the building is an asset of the charitable company, the expenditure against this appears on the balance sheet. It should be noted that the income used to fund this expenditure is no longer available to the charitable company, as it has been spent on College Square North.

YouthAction Northern Ireland Limited

TRUSTEES' REPORT (INCLUDING DIRECTORS' REPORT) (CONTINUED) FOR THE YEAR ENDED 31 DECEMBER 2022

Workforce Development

The charitable company's most important resource is its people; their knowledge and experience is crucial to meeting charitable objectives. Retention of key staff is critical and the charitable company has invested increasingly in employment, training and development opportunities. A total of 8 collective staff training days were run in 2022, with a further 181 individual training opportunities taken up by our staff.

The organisation has introduced appropriate incentive and career progression arrangements. Three new Senior Leaders were appointed in 2022, following a competitive recruitment process, opening up opportunities to progress within the organisation.

The organisation was recently awarded a silver standard Investors in People Award with the report stating *"People display a high level of dedication to their work, feel empowered and want to do a good job. They have a clear understanding of their own role and know how they contribute to the bigger picture through defined objectives, tasks and priorities. Harnessing this passion and expertise is key to making the right decisions and co-creating plans for the future, aiming to continually improve and innovate to meet young people's evolving needs."*

"Trust, empowerment and delegation are part of your culture. This is shaped by the clear understanding that your people are valued and respected, involved in decisions about the future, and are consulted and listened to."

"Teams share a collaborative spirit. Everyone has clarity about how they need to work together and have the right level of responsibility, freedom and autonomy to work effectively. They are proud of what they do and believe that they really make a difference to the lives of young people."

"Continuous learning is embedded. People are encouraged to continuously develop skills and knowledge and make best use of opportunities available. Your provision reflects a balanced use of internal experience and peer support, alongside access to external expertise and resources. There is a great deal of knowledge sharing, mentoring and coaching."

"You encourage engagement, which is open, honest and supportive. People are given the space and support they need to speak up and share their views and opinions. You work hard to ensure two-way, effective communication so that people not only receive the right information, at the right time in a way that is accessible to all, but are asked for their views, encouraged to provide feedback and help shape plans and objectives."

YouthAction NI contributes to the workforce development of the wider youth sector, by providing recognised youth work training from level 1 to level 4 (including Ulster University qualifications) and 234 youth work qualifications were achieved in 2022 through face- to-face delivery.

The Critical Youth Work Network, established in Autumn 2020, and supported by the Paul Hamlyn Foundation offers non formal workforce development opportunities across the youth work sector. The Network involves training, research, resources, connections, insights and the sharing of the most up to date innovative youth work. In 2022 we hosted 16 events, including explorations of the Incel Movement and Reflections on the legacy of the Good Friday Agreement.

YouthAction NI is committed to tackling youth unemployment by investing in young people, delivering bespoke employability programmes, providing qualifications, work placements and structured volunteering opportunities, with impressive results. Jobs for young people continues to be a priority of the Board of Directors.

In 2022, the charity provided paid work placement/ internships for 3 young people in growth industries (PR / communications, technical theatre and event management), supported by the government Job Start scheme and Ulster University.

Staff feel valued, feedback from scorecards stated *"This quarter a lot of my work focused on autism, having the courage to take opportunities to stand and present in front of my peers."*

"I have learnt about about co-working."

YouthAction Northern Ireland Limited

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

FOR THE YEAR ENDED 31 DECEMBER 2022

Environment

The charitable company recognises its responsibility to carry out its charitable operations whilst minimising environmental impacts. The Trustees' continued aim is to comply with all applicable environmental legislation, prevent pollution and reduce waste wherever possible. Sustainable development actions are identified by the Building Review Group and in 2022 submitted an application to The Big Lottery Awards for All to carry out a sustainability survey of all our offices throughout the region. It is hoped this will inform a larger application to The Dormant Accounts Fund to make all our spaces more sustainable and follow a green agenda, while also supporting and training our membership services about sustainable development goals.

Health and Safety

The charitable company is committed to achieving the highest practicable standards in health and safety management and strives to make all sites and offices safe environments for employees and visitors alike. The COVID Risk Assessment and Action Plan details all aspects of COVID health and safety requirements, in line with NI Executive latest advice for youth work, governance, buildings and communication and made available to staff as restrictions changed.

The Health and Safety at Work policy and procedures document was reviewed in February 2022 (available on the Public Folder). All staff completed recognised health and safety training in February 2022.

A Health and Safety staff sub-group operates under the auspices of the Assistant Director, to oversee events in College Square North and young people involved in running the theatre also benefit from health and safety training. A risk assessment is prepared for every large-scale event. An entertainment's license is in place from Belfast City Council.

To ensure the highest standards of safety across the sector YouthAction NI has a team of Designated Safeguarding and Adult Safeguarding Trainers, who deliver Child and Adult Safeguarding Training to member organisations. In 2022 24 Keeping Children and Adults Safeguarding Training were delivered with 266 gaining a certificate of completion.

We provided Enhanced Access NI Checks to 442 volunteers / youth workers across the sector.

YouthAction Northern Ireland Limited

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

FOR THE YEAR ENDED 31 DECEMBER 2022

Financial Review

The financial statements are presented in the standard format required by the Statement of Recommended Practice applicable to charities preparing their accounts in accordance with the Financial Reporting Standard and covers the activities of YouthAction NI. The statement of financial activities (SOFA) shows the gross income from all sources.

Results

The charitable company had net outgoing resources for the year, before transfers of £99,292 (2021: net incoming resources of £119,228) of which £nil (2018: £nil) relates to capital grants received in the year.

The charity had total funds of £3,978,519 (2021: £4,077,811).

The charity continues to work tirelessly to secure income from private trusts, donations and public sources to finance its ongoing activities with young people. A strategic fundraising plan is continually implemented and updated, alongside annual budgets of income and expenditure to address the challenges in the current financial climate.

The main sources of funding are grants received from various bodies as disclosed in note 6 in the financial statements. YouthAction NI sincerely thanks all donors and ensures effective and efficient use of resources.

Key Performance Indicators The charity's key performance indicators are as follows:

	2022	2021
Total Incoming Resources	2,778,325	3,062,405
Employee Numbers	41	44

The charities achievements against its charitable objectives are set out within the "Achievements and performance" section above, and is their key measurement of success.

Financial risk management

The charity's operations expose it to a variety of financial risks that include the effects of changes in liquidity risk and interest rate cash flow risk. The charitable company has in place a risk management programme that seeks to limit the adverse effects on the financial performance of the company by monitoring levels of cash and maintaining no debt. The policies set by the Board of Directors are implemented by the charity's senior management team. A high level Trustee Risk Register is in place to mitigate against the risks to the charity (Finance; Reputation; Governance and Management) and a report is presented at each board meeting.

Reserves

At 31 December 2022, the charity had total reserves of £3,978,519. Of these reserves, £415,326 were restricted by donors for specific purposes. The charity had general reserves of £3,563,193 of which the Board have designated £2,542,164.

The charitable company's policy is to retain a level of reserves which matches the needs of the charitable company both at the current time and in the foreseeable future. This also allows the charity to plan for future developments. This is estimated at a reserve level of £900,000. The reserves policy is reviewed annually. Free reserves are those unrestricted reserves not designated for, nor invested in fixed assets and which are available for general use and can be designated for future developments. The Trustees intend to designate a portion of reserves for College Square North future developments. The Trustees are striving to secure reserves (which include restricted and unrestricted funds) in the future sufficient to meet committed expenditure and the running costs for a period equivalent to 6 months annual expenditure. The Trustees believe that the period of 6 months is necessary in order that there is continuity of service and will continue to work towards the implementation of this policy.

YouthAction Northern Ireland Limited

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

FOR THE YEAR ENDED 31 DECEMBER 2022

Taxation status

The charitable company is a registered charity, and as such is entitled to certain tax exemptions on income and profits from investments, and surpluses on any trading activities carried on in furtherance of the charitable company's primary objectives, if these profits and surpluses are applied solely for charitable purposes. The charitable company is not registered for VAT and accordingly, all their expenditure is recorded inclusive of any VAT incurred.

Risk management

The Trustees have actively reviewed the major risks to which the charitable company is exposed and have implemented systems to mitigate those risks. Internal financial risks are minimised by procedures outlined in the Financial Policy and Procedures document (reviewed Jan 2021) which authorises all transactions. These controls are reviewed regularly to ensure that they still meet the needs of the charitable company. A risk management strategy is in place which is aligned with the operational plans. This includes targets for working with young people, finance and governance. A review of the strategic plan takes place against an analysis of the external environment, potential sources of income and risks faced by the charitable company. A Risk Register is in place and a summary reported to the Executive Committee at each meeting.

YouthAction NI has held the Investors in People quality standard award since 2004 and operates a comprehensive HR Policy and procedures (reviewed annually). A comprehensive review of the organisation's "Protecting children, young people and young adults (including Adults at Risk)" ~ policy and procedures including good practice guidelines" has been carried, fully implemented and reviewed in April 2022 by the Board of Directors. The Board is advised of all child protection training, vetting and reporting at each meeting, through the Risk Register. As a regional voluntary youth organisation, YouthAction NI also continues to provide Access NI vetting and Child Protection training to local groups across Northern Ireland, to assist in keeping young people safe in youth, arts and community environments. We have 3 designated officers (including a Board member) and 5 Keeping Safe trainers. In 2022 we vetted 443 youth leaders, through Access NI and trained 266 in Safeguarding, to protect children and young people in our local member groups.

Plans for future periods

The charity has completed the final year of the 5 year Strategic Plan for 2018 – 2022 (Inspiring young people; tackling inequalities; investing in communities), in extremely challenging circumstances. Performance and achievements are monitored and reported against the goals of the charity. Each year the Board of Directors hold a youth governance conference to share achievements with young people and plan ahead.

YouthAction NI is recognised by the Department of Education as a regional voluntary youth organisation and a charity; by the Arts Council for NI as a high quality youth arts charity; the Department for the Economy as a high performing, European Social Fund provider; and the Department of Finance as a lead partner in significant Peace 4 initiatives.

To meet these functions YouthAction NI will continue to:

- Deliver direct front line services to improve the life chances of young people.
- Provide training and support to local groups to improve their services for young people.
- Contribute to the strategic development of youth work and youth arts through publications; curriculum materials; partnership working and learning events.
- Maintain, support and grow our local membership services.

In 2022, young people, member organisations, staff, senior leaders and the board informed our new 5 year strategic plan for 2023 – 2027 "Young people leading change for a fair and inclusive world."

The 4 outcomes to be achieved for young people, through a wide portfolio of programmes, are:

1. Build and improve their health well-being;
2. Increase their creative expression;
3. Improve their life and work skills; and
4. Demonstrate leadership, activism and peace-building.

YouthAction Northern Ireland Limited

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

FOR THE YEAR ENDED 31 DECEMBER 2022

Organisational / Strategic Goals for 2023 – 2027

1. Strive for a sustainable and robust financial base for our work, **raising 2 million pounds** each year to achieve high quality youth work and value for money outcomes.
2. Invest in **250 communities** each year to embed quality youth work to support young people's development.
3. Improve the health, wellbeing and aspirations of **10,000 young people** aged 10 – 25 each year.
4. Increase the skills, qualifications and employability of **1,000 young leaders** each year.
5. Demonstrate the highest levels of governance and operational excellence within a clear constitutional and legal framework.
6. Inspire, build and nurture an effective supportive and healthy leadership team at YouthAction NI and through our membership network.
7. Build local and strategic partnerships with charities, business sector, academia, government and civic society across the UK, Ireland and Internationally.
8. Work with Sectoral representatives as courageous change makers to transform how charities are recognised, valued and supported.
9. Raise quality standards in youth work through partnerships, research, training, resource development and impact demonstration.

The priorities for 2023 are:

1. To secure new funding opportunities through Peace Plus consortiums to further include young people in building peace and reconciliation.
2. To secure, manage and implement a new YouthStart employability consortium of 7 leading youth work charities through the UK Government Shared Prosperity Fund.
3. To target young people who experience multiple barriers in their lives such as Young travellers and young people from asylum seeker and refugee families (including an inclusive peacebuilding project.)
4. To actively contribute to and shape wider youth work sector policy and strategy developments including repairing and rebuilding the voluntary youth work sector.

Locations

The charity maintained the regional offices in Armagh, Enniskillen, Kilkeel, Newry and Derry/ Londonderry. College Square North continues to be developed as the leading youth venue, creating a shared space for a shared future in the heart of Belfast. It connects communities, young people and organisations to the city and has become a centre of excellence for youth work, youth democracy and youth arts.

Public benefit

The Trustees believe that the charitable company provides a public benefit in a number of ways to complement the twelve descriptions of charitable purposes as laid down in the Charities Act (NI) 2008(13). This includes the advancement of youth; education; citizenship and community development; the arts; reconciliation; equality and diversity; and relief of poverty. This is achieved through helping to provide support, guidance and educational opportunities to the youth of Northern Ireland and those who work with them. The Trustees are fully aware of the requirements of the Charity Commission for Northern Ireland and are operating entirely within the legislation. YouthAction NI registered with the NI Charities Commission on 16 May 2017 (Charity Number NIC106365). Alongside the wider youth work sector, we will undertake research that promotes the economic value of youth work, demonstrating the social return on investment.

YouthAction Northern Ireland Limited

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

FOR THE YEAR ENDED 31 DECEMBER 2022

Structure, governance and management

YouthAction NI is a charitable company limited by guarantee and does not have a share capital. It is governed by a Memorandum and Articles of Association and the liability of each member is limited to an amount not exceeding £1. The charitable company, which is governed by a Board of Directors, is recognised as a charity by the HM Revenue and Customs. The Chief Executive drives the strategic direction of the charitable company and carries out the day to day management with the assistance of the Senior Management Team. The trustees, who are also the directors for the purpose of company law, and who served during the year and up to the date of signature of the financial statements were:

Professor Ann Marie Gray - Chairperson

Mr Jim Nicholson OBE - Vice Chairperson (Resigned March 2023)

Replaced by Ms Susan McCullough.

Mr Cathal Maneely – Treasurer

Mr Liam Hannaway - Honorary Secretary

Ms Pamela Ballantine

Ms Alex Barnett

Mr John Hannaway

Ms Susan McCullough

Ms Gillian Shields

The Trustees who are also Directors of the charitable company as at 31 December 2022 and have been members for the whole year then ended, unless otherwise noted, are as outlined on page 1.

The appointment of Trustees/Directors is laid out in the constitution of the charitable company. The Human Resources Policy (reviewed annually) contains a volunteering policy and a conflict of interest policy; which apply to the Board of Directors. The Board of Directors meet at least four times per year. Upon election each Trustee is introduced to the legal and operational aspects of the charitable company to ensure they have an understanding of the nature of charity trusteeship, the responsibilities and duties that go with this position and to see the role of Trustee in action.

Collectively we commit to self-evaluation and continuous improvement throughout all areas of the organisation.

YouthAction Northern Ireland Limited

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

FOR THE YEAR ENDED 31 DECEMBER 2022

Statement of trustees' responsibilities

The Trustees (who are also Directors of YouthAction Northern Ireland Limited for the purposes of company law) are responsible for preparing the Annual report in accordance with applicable law and regulation.

Company law requires the Trustees to prepare financial statements for each financial year. Under that law the Trustees have prepared the financial statements in accordance with United Kingdom Accounting Standards, comprising FRS 102 "The Financial Reporting Standard applicable in the UK and Republic of Ireland", and applicable law (United Kingdom Generally Accepted Accounting Practice). Under company law the Trustees must not approve the financial statements unless they are satisfied that they give a true and fair view of the state of the affairs of the charitable company and of the incoming resources and application of resources, including the income and expenditure, of the charitable company for that period. In preparing these financial statements.

Trustees are required to:

- select suitable accounting policies and then apply them consistently;
- make judgements and estimates that are reasonable and prudent;
- state whether applicable UK Accounting Standards, comprising FRS 102, 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 charitable company will continue in business.

The Trustees are responsible for keeping adequate accounting records that are sufficient to show and explain the charitable company's transactions and disclose with reasonable accuracy at any time the financial position of the charitable 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 charitable company and hence for taking reasonable steps for the prevention and detection of fraud and other irregularities. The Trustees are responsible for the maintenance and integrity of the charitable company's website. Legislation in the United Kingdom governing the preparation and dissemination of financial statements may differ from legislation in other jurisdictions. In accordance with Section 418, Directors' reports shall include a statement, in the case of each Director in office at the date the Directors' report is approved, that:

So far as the Trustees' are aware, there is no relevant audit information of which the company's auditors are unaware; and they have taken all the steps that they ought to have taken as a Trustee in order to make themselves aware of any relevant audit information and to establish that the company's auditors are aware of that information.

Auditor

The auditors, Harbinson Mullholand, have indicated their willingness to continue in office, and a resolution concerning their reappointment will be proposed at the Annual General Meeting.

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


.....
Professor Ann Marie Gray - Chairperson
Trustee

Date: 20/9/23

Youth Action Northern Ireland Limited

Northern Ireland - Charity number 106365

Annual return

YouthAction Northern Ireland Limited

INDEPENDENT AUDITOR'S REPORT

TO THE TRUSTEES OF YOUTHACTION NORTHERN IRELAND LIMITED

Opinion

We have audited the financial statements of YouthAction Northern Ireland Limited (the 'charity') for the year ended 31 December 2022 which comprise the statement of financial activities, the statement of financial position, the statement of cash flows and notes to the financial statements, including significant accounting policies. The financial reporting framework that has been applied in their preparation is applicable law and United Kingdom Accounting Standards, including Financial Reporting Standard 102 *The Financial Reporting Standard applicable in the UK and Republic of Ireland* (United Kingdom Generally Accepted Accounting Practice).

In our opinion, the financial statements:

- give a true and fair view of the state of the charitable company's affairs as at 31 December 2022 and of its incoming resources and application of resources, for the year then ended;
- have been properly prepared in accordance with United Kingdom Generally Accepted Accounting Practice; and
- have been prepared in accordance with the requirements of the Companies Act 2006.

Basis for opinion

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

Conclusions relating to going concern

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

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

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

Other information

The other information comprises the information included in the annual report other than the financial statements and our auditor's report thereon. The trustees are responsible for the other information contained within the annual report. Our opinion on the financial statements does not cover the other information and 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.

Matters on which we are required to report by exception

We have nothing to report in respect of the following matters in relation to which the Charities (Accounts and Reports) Regulations 2008 require us to report to you if, in our opinion:

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

YouthAction Northern Ireland Limited

INDEPENDENT AUDITOR'S REPORT (CONTINUED)

TO THE TRUSTEES OF YOUTHACTION NORTHERN IRELAND LIMITED

Responsibilities of trustees

As explained more fully in the statement of trustees' responsibilities, the trustees, who are also the directors of the charity for the purpose of company law, are responsible for the preparation of the financial statements and for being satisfied that they give a true and fair view, and for such internal control as the trustees determine is necessary to enable the preparation of financial statements that are free from material misstatement, whether due to fraud or error. In preparing the financial statements, the trustees are responsible for assessing the charity's ability to continue as a going concern, disclosing, as applicable, matters related to going concern and using the going concern basis of accounting unless the trustees either intend to liquidate the charitable company or to cease operations, or have no realistic alternative but to do so.

Auditor's responsibilities for the audit of the financial statements

Harbinson Mulholland is eligible for appointment as auditor of the charity by virtue of its eligibility for appointment as auditor of a company under section 1212 of the Companies Act 2006.

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.

YouthAction Northern Ireland Limited

INDEPENDENT AUDITOR'S REPORT (CONTINUED)

TO THE TRUSTEES OF YOUTHACTION NORTHERN IRELAND LIMITED

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

- the engagement partner ensured that the engagement team collectively had the appropriate competence, capabilities and skills to identify or recognise non-compliance with applicable laws and regulations;
- we identified the laws and regulations applicable to the company through discussions with directors and/or senior management, and from our commercial knowledge and experience of the sector;

We focused on specific laws and regulations which we considered may have a direct material effect on the financial statements or the operations of the company, including Charities Act (NI) 2008, taxation legislation, data protection, anti-bribery, employment, environmental and health and safety legislation

- we assessed the extent of compliance with the laws and regulations identified above through making enquiries of management and inspecting legal correspondence; and
- identified laws and regulations were communicated within the audit team regularly and the team remained alert to instances of non-compliance throughout the audit.

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

- making enquiries of management as to where they considered there was susceptibility to fraud, their knowledge of actual, suspected and alleged fraud; and
- considering the internal controls in place to mitigate risks of fraud and non-compliance with laws and regulations;

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

- performed analytical procedures to identify any unusual or unexpected relationships;
- tested journal entries to identify unusual transactions;
- assessed whether judgements and assumptions made in determining the accounting estimates set out in Note 2 were indicative of potential bias; and
- investigated the rationale behind significant or unusual transactions;

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

- agreeing financial statement disclosures to underlying supporting documentation;
- reading the minutes of meetings of those charged with governance;
- enquiring of management as to actual and potential litigation and claims; and
- reviewing correspondence with HMRC and the company's legal advisors;

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

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

YouthAction Northern Ireland Limited

INDEPENDENT AUDITOR'S REPORT (CONTINUED)

TO THE TRUSTEES OF YOUTHACTION NORTHERN IRELAND LIMITED

Use of our report

This report is made solely to the charity's members, as a body, in accordance with section 65 of the Charities Act (NI) 2008. 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.



Angela Craigan (Senior Statutory Auditor)
for and on behalf of Harbinson Mulholland

Chartered Accountants Statutory Auditor

Centrepoint
24 Ormeau Avenue
Belfast
Co. Antrim
Northern Ireland
BT2 8HS

2019/23

Harbinson Mulholland is eligible for appointment as auditor of the charity by virtue of its eligibility for appointment as auditor of a company under section 1212 of the Companies Act 2006.