

Youth Work Alliance Ltd

Northern Ireland · Charity number 107945

Details

Known as YWA Youth Work Alliance

Status Received

Company number 643435

Registered 2021-04-19

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

Contact

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BT48 6PB

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Email admin@ywani.org

Website <https://www.youthworkalliance.com/>

Activities

Purposes: The charity's objects ('Objects') are specifically restricted to the following: Promoting, developing and supporting voluntary youth work providers in Northern Ireland, for the benefit of children and young people, and in particular, to improve the efficiency and effectiveness of voluntary youth work providers, through the provision of training, information, guidance and representation.

What the charity does: The advancement of citizenship or community development

How the charity works: Advice/advocacy/information, Education/training, Volunteer development, Youth development

Who the charity helps: Adult training, Voluntary and community sector, Volunteers

Finances

Period end	Income	Expenditure	Assets	Employees
2025-03-31	£463,569	£426,483	£-61,888	8

Trustees

Name	Role	Appointed
John Mclaughlin		
Karen Mcguigan		
Monica Meehan		
Mr Mark William Roberts		
Mrs Magdalene Rowan Devenney		
Professor Samuel Mccready		
Stephen Mallett		

Youth Work Alliance Ltd

Northern Ireland - Charity number 107945

Accounts

YOUTH WORK ALLIANCE LTD

STATEMENT OF FINANCIAL ACTIVITIES INCLUDING INCOME AND EXPENDITURE ACCOUNT

FOR THE YEAR ENDED 31 MARCH 2025

	Notes	Unrestricted funds 2025 £	Restricted funds 2025 £	Total 2025 £	Unrestricted funds 2024 £	Restricted funds 2024 £	Total 2024 £
Income from:							
Charitable activities	3	46,771	416,798	463,569	-	503,787	503,787
Total income		46,771	416,798	463,569	-	503,787	503,787
Expenditure on:							
Charitable activities	4	33,775	392,708	426,483	-	476,306	476,306
Total expenditure		33,775	392,708	426,483	-	476,306	476,306
Net income		12,996	24,090	37,086	-	27,481	27,481
Transfers between funds		-	-	-	76,791	(76,791)	-
Net movement in funds	6	12,996	24,090	37,086	76,791	(49,310)	27,481
Reconciliation of funds:							
Fund balances at 1 April 2024		76,791	10,255	87,046	-	59,565	59,565
Fund balances at 31 March 2025		89,787	34,345	124,132	76,791	10,255	87,046

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

The notes on pages 12 to 22 form part of these financial statements.

Youth Work Alliance Ltd

Northern Ireland - Charity number 107945

Accounts

**YOUTH WORK ALLIANCE LTD
COMPANY LIMITED BY GUARANTEE**

**STATEMENT OF FINANCIAL ACTIVITIES (INCLUDING INCOME AND EXPENDITURE
ACCOUNT)**

FOR THE YEAR ENDED 31 MARCH 2024

	Note	Unrestricted Funds £	Restricted Funds £	Total 2024 £	Total 2023 £
Income from:					
Charitable activities	2	-	503,787	503,787	565,223
Total Income		-	503,787	503,787	565,223
Expenditure on:					
Charitable Activities	3 / 4	-	476,306	476,306	(523,320)
Total Expenditure		-	476,306	476,306	(523,320)
Net income	6	-	27,481	27,481	41,903
Transfer between funds	16	76,791	(76,791)	-	-
Net movement in funds		76,791	(49,310)	27,481	41,903
Reconciliation of funds:					
Total funds brought forward		-	59,565	59,565	17,662
Total funds carried forward		76,791	10,255	87,046	59,565

All income and expenditure derive from continuing activities.

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

**YOUTH WORK ALLIANCE LTD
COMPANY LIMITED BY GUARANTEE**

BALANCE SHEET

YEAR ENDED 31 MARCH 2024

	Note	2024 £	2023 £
Fixed Assets			
Tangible Assets	10	<u>3,156</u>	<u>5,874</u>
		3,156	5,874
Current Assets			
Debtors	11	<u>12,227</u>	<u>84,455</u>
Cash at bank and in hand		<u>266,080</u>	<u>217,355</u>
		278,307	301,810
Creditors: amounts falling due within one year	12	<u>(194,417)</u>	<u>(248,119)</u>
Net current assets		<u>83,890</u>	<u>53,691</u>
Net assets		<u>87,046</u>	<u>59,565</u>
Charity Funds			
Unrestricted funds	15	<u>76,791</u>	-
Restricted funds	16	<u>10,255</u>	<u>59,565</u>
Total charity funds		<u>87,046</u>	<u>59,565</u>

These financial statements have been prepared in accordance with the special provisions for small companies under Part 15 of the Companies Act 2006.

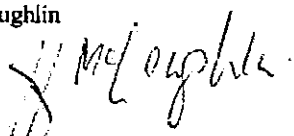
The financial statements on pages 15 to 28 were approved and authorised for issue by the Board of Directors on 3rd December 2024 and were signed on behalf of the Board of Directors by:

Sam McCready
Director



Date: 3rd December 2024

John McLaughlin
Director



Date: 3 December 2024

Company Registration Number: NI 643435

The notes on pages 18 to 28 form part of these financial statements

Youth Work Alliance Ltd

Northern Ireland - Charity number 107945

Annual report

**YOUTH WORK ALLIANCE LTD
COMPANY LIMITED BY GUARANTEE**

REPORT OF THE MEMBERS AND DIRECTORS

YEAR ENDED 31 MARCH 2024

The directors present their report and the audited financial statements of the charity for the year ended 31st March 2024. The trustees have adopted the provisions of the Statement of Recommended Practice (SORP) "Accounting and Reporting by Charities" (FRS 102) in preparing the annual report and financial statements of the charity.

The financial statements have been prepared in accordance with the accounting policies set out in notes to the financial statements, applicable accounting standards, 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 issued in October 2019, the Financial Reporting Standard applicable in the United Kingdom and Republic of Ireland (FRS 102), the charity's governing document, the Charities Act (Northern Ireland) 2008, Charities Act (Northern Ireland) 2013, the Charities (Accounts and Reports) Regulations (Northern Ireland) 2015, Companies Act 2006 and UK Generally Accepted Practice. They have also had regard for any other information required by the charity's governing document.

TRUSTEES OF THE CHARITY

The directors of the charitable company are its trustees for the purposes of charity law. The terms "director" and "trustee" are used interchangeably throughout the financial statements. The trustees who have served during the year were as follows:

Samuel McCready	Chairperson
John McLaughlin	Treasurer
Stephen Mallet	
Mark Roberts	
Magdalene Rowan	(appointed 30 th October 2023)
Monica Meehan	

PUBLIC BENEFIT STATEMENT

The Board of Youth Work Alliance Ltd confirm that they have had due regard for the guidance produced on public benefit by the Charity Commission for Northern Ireland, and are pleased to report that during the year the charitable company has continued to provide public benefits through the programmes and services we offer. In particular, the directors consider how planned activities will contribute to the aims and objectives they have set out.

PUBLIC BENEFITS, OBJECTIVES AND ACTIVITIES

Youth Work Alliance is a membership body providing representation and advocacy, coordination and communication and direct support to its members.

Our key purpose is:

- Promoting, developing and supporting voluntary youth work providers in Northern Ireland for the benefit of children and in particular, to improve the efficiency and effectiveness of voluntary youth work providers, through the provision of training, information, guidance and representation.

YOUTH WORK ALLIANCE LTD COMPANY LIMITED BY GUARANTEE

REPORT OF THE MEMBERS AND DIRECTORS *(continued)*

YEAR ENDED 31 MARCH 2024

PUBLIC BENEFITS, OBJECTIVES AND ACTIVITIES *(continued)*

Vision, Mission and Values

The Board has agreed the following Vision, Mission and Values:

Vision

We envision an inclusive community where *all* children and young people are safe, valued and achieve their full potential.

Mission

We support our members to deliver quality youth work to children and young people by providing training, information, guidance and representation.

Values

- Passion** → for children and young people achieving their full potential.
Empathy – for the challenges facing children, young people, youth workers and volunteers.
Advocacy → with and for member organisations.
Collaboration – within the broader youth work sector and related and relevant stakeholders.
Enablement = of member organisations to effectively serve children and young people.

Our plan for 2023-24 was underpinned by a theory of change, structured around:

- What does Youth Work Alliance membership want from us? **NEED**
- How will it do this? **ACTIVITIES**
- What difference will this make? **IMPACT**

In developing the plan, the Board of Directors gave careful consideration to the Charity Commission for Northern Ireland's statutory guidance on public benefit to ensure that activities would help to achieve Youth Work Alliance's purposes and provide a benefit to the beneficiaries.

Beneficiaries

Youth Work Alliance (YWA) is a membership body, established to deliver infrastructure support to local youth work providers across Northern Ireland. Our key beneficiaries are our member organisations, comprising voluntary management committees, managers, staff and volunteers and the children and young people they serve.

There has been no identifiable harm to any person through our activities and any private benefit gained (for example through transferrable skills development) is incidental and necessary to the achievement of Youth Work Alliance's purposes.

ACHIEVEMENTS AND PERFORMANCE

Youth Work Alliance exists to serve its members. It is now seven years in existence, and we continue to strive to provide the best service to those members. This last year has been another challenging one with funding for front line delivery continuing to be the significant issue that has seen your representative body engage actively with Education Authority, Department of Education, and political representatives to impress upon them the importance of protecting our precious resources. April 2023 marked the start of significant exchanges and meetings between those bodies and us around funding and policy for our service. It has been a slow and arduous process but there are some signs that our

**YOUTH WORK ALLIANCE LTD
COMPANY LIMITED BY GUARANTEE**

REPORT OF THE MEMBERS AND DIRECTORS *(continued)*

YEAR ENDED 31 MARCH 2024

ACHIEVEMENTS AND PERFORMANCE *(continued)*

patient and persistent approach has been gaining some traction and we look forward to impacting positively on Youth Work policy and funding in coming year.

Our contact with members continues to provide us with the most rewards. The 'Training the Trainers for Strength Based Youth Work' has been well received and engagement with part time units and volunteers has been most rewarding for our staff.

Our championing of Common Purpose continued to break new ground and a presentation to Government TTP Board was very well received and we look forward to embedding this work in policy and in practice in the coming year.

April 2023 seen the rollout of the Common Purpose Programme in partnership with BBC Children in Need and Queens University Belfast. 36 young people completed a Level 4 qualification with Queens University in Peer Research and Violence Prevention. YWA developed and provided training to 36 young leaders in Leadership & Communication, Safeguarding and Programme Planning, Facilitation and Evaluation.

June 2023 Youth Work Alliance commenced the training for part time staff and volunteers. 11 sessions were delivered to 66 part time staff and 49 volunteers across the 11 council areas, 105 completing OCN Level 2 in Youth Work Practice and 10 completing OCN Level 3 in Youth Work Practice.

June 2023 Youth Work Alliance develop the Global Education Framework and Curriculum for Youth Work. We were tasked with developing two Global Education programmes ~ one each for 9-13 year olds and 14-18 year olds, we successfully worked with 6 youth providers, delivered 8 developmental programmes, with 97 young people.

September we held a number of members engagements and the need arose to develop a communications strategy that provided direct access to support in geographical areas. As a result we were delighted to restructure and appointed 4 field officers Ben Ewan (North West), Barry McGinley (Central Hub), Colm Fanning (West and South Belfast), Sean McMullan (North and East Belfast).

January 2024 saw the publication of a comprehensive evaluation by Queens University Belfast and a conference held in Derry on 20th January 2024 in which over 60 people attended to celebrate its successes at putting the voice of children and young people at the centre of violence prevention.

February 2024 saw the official launch of the 'Take 5 in Youth Work' resource at an event held in Belfast City Hall attended by Lord Mayor of Belfast, Ryan Murphy, and NI Mental Health Champion, Professor Siobhan O'Neill. A range of youth providers from across the city joined the event to learn about this new and innovative resource pack and the plans for the forthcoming rollout of training to complement this.

The team and I have been advocating and making representation on the real potential threat of the current funding model. with those of influence in Department of Education, EA, local councillors, MLAs, MPs and officials from across government.

**YOUTH WORK ALLIANCE LTD
COMPANY LIMITED BY GUARANTEE**

REPORT OF THE MEMBERS AND DIRECTORS *(continued)*

YEAR ENDED 31 MARCH 2024

FINANCIAL REVIEW *(continued)*

Reserves policy

All restricted income is expended as detailed in funder contracts and other income may be considered unrestricted if not stated in contract conditions. All income will be expended in line with agreed policy and procedures.

Reserves

The restricted funds as at 31 March 2024 are £10,255 (2023 - £59,565) and unrestricted funds are £76,791 (2023 - £Nil). The directors are satisfied that the level of reserves is sufficient to continue the activities of the charity.

STRUCTURE, GOVERNANCE AND MANAGEMENT

Governing document

Youth Work Alliance Ltd is a charitable company limited by guarantee and does not have a share capital. It was incorporated on 26 January 2017.

The charity was established under a Memorandum of Association which established the objects and powers of the charitable company and is governed under its Articles of Association. The liability of each member is limited to an amount not exceeding £1.

Recruitment, appointment, induction and training

As set out in the Articles of Association, the number of directors is not less than 4 and not more than 10. The directors are elected by Youth Work Alliance's membership.

The directors have the power to co-opt members to fill specialist roles; directors so appointed shall hold office only until the next annual general meeting and shall then be eligible for re-appointment.

The directors of the company are also charity trustees for the purposes of charity law and under Youth Work Alliance's Articles are known as members of the Board of Directors. At each annual general meeting one-third (or number nearest to one-third) of the members of the Board of Directors must retire from office, but may be eligible for re-election.

All Youth Work Alliance members are circulated with invitations to nominate directors prior to the AGM advising them of the retiring directors and requesting nominations for the AGM.

There is no other person or body of persons permitted by the Youth Work Alliance Articles of Association to appoint one or more new trustees.

Appropriate training and induction is available to all directors.

Organisational structure and related parties

Youth Work Alliance's Board of Directors is responsible for policy, strategy, finance and organisational issues, and meets approximately 6-8 times per year.

**YOUTH WORK ALLIANCE LTD
COMPANY LIMITED BY GUARANTEE**

REPORT OF THE MEMBERS AND DIRECTORS *(continued)*

YEAR ENDED 31 MARCH 2024

STRUCTURE, GOVERNANCE AND MANAGEMENT *(continued)*

Risk management

The members and directors have assessed the major risks to which the charity is exposed, in particular those related to the operations and finances of the charity and are satisfied that systems are in place to mitigate any exposure to major risks. Where appropriate, systems or procedures have been established to mitigate the risks the charity faces. Internal control risks are minimised by the implementation of procedures for authorisation of all transactions and projects. Procedures are in place to ensure compliance with health and safety of staff, volunteers, clients and visitors to the premises. These procedures are periodically reviewed at least annually to ensure that they continue to meet the needs of the charity.

PLANS FOR FUTURE PERIODS

It is the intention of Youth Work Alliance to sustain its core funding allocations and seek to increase funding to ensure that Youth Work Alliance can provide the services and provision that enhances our ability to effectively support the needs of our members. Youth Work Alliance will continue to work with funders such as Education Authority - Youth Service, Big Lottery, and Children in Need to ensure we can deliver on the above for members.

STATEMENT OF DIRECTORS' RESPONSIBILITIES

The trustees (who are also the directors of Youth Work Alliance Ltd for the purposes of company law) are responsible for preparing the Directors' Report and the financial statements in accordance with applicable law and United Kingdom Accounting Standards (United Kingdom Generally Accepted Accounting Practice).

Company law requires the directors to prepare financial statements for each financial year which give a true and fair view of the state of affairs of the 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, the directors are required to:

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

**YOUTH WORK ALLIANCE LTD
COMPANY LIMITED BY GUARANTEE**

REPORT OF THE MEMBERS AND DIRECTORS *(continued)*

YEAR ENDED 31 MARCH 2024

STATEMENT OF DIRECTORS' RESPONSIBILITIES *(continued)*

The directors are responsible for keeping adequate accounting records that 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, Charities Act (Northern Ireland) 2008 and Charities Act (Northern Ireland) 2013 and The Charities (Accounts and Reports) Regulations (Northern Ireland) 2015. 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.

Small companies' exemption

This report has been prepared in accordance with the special provisions relating to small companies within Part 15 of the Companies Act 2006.

Disclosure of Information to Auditors

So far as each of the directors in office at the date of approval of these financial statements is aware:

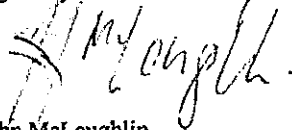
- there is no relevant audit information of which the charitable company's auditors are unaware, and
- they have taken all the steps that they ought to have taken as directors in order to make themselves aware of any relevant audit information and to establish that the charitable company's auditors are aware of that information.

INDEPENDENT AUDITOR

GMcG Belfast have indicated their willingness to remain in office and a resolution for their re-election will be proposed at the forthcoming Annual General Meeting.

Registered Office:
20a Leafair Park
Leafair Wellbeing Village
Londonderry
BT48 8JS

Signed by order of the board


John McLaughlin
Director

Approved by the directors on 3 December 2024

Youth Work Alliance Ltd

Northern Ireland - Charity number 107945

Annual return

**YOUTH WORK ALLIANCE LTD
COMPANY LIMITED BY GUARANTEE**

**INDEPENDENT AUDITOR'S REPORT TO THE MEMBERS OF YOUTH WORK
ALLIANCE LTD (COMPANY LIMITED BY GUARANTEE)**

YEAR ENDED 31 MARCH 2024

Opinion

We have audited the financial statements of Youth Work Alliance Ltd (the 'charitable company') for the year ended 31st March 2024 which comprise the Statement of Financial Activities (including income and expenditure account), the Balance Sheet, the Statement of Cash Flows and notes to the financial statements, including a summary of significant accounting policies. The financial reporting framework that has been applied in their preparation is applicable law and United Kingdom Accounting Standards, including Financial Reporting Standard 102 *The Financial Reporting Standard applicable in the UK and Republic of Ireland* (United Kingdom Generally Accepted Accounting Practice).

In our opinion the financial statements:

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

Basis for opinion

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

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**YOUTH WORK ALLIANCE LTD
COMPANY LIMITED BY GUARANTEE**

**INDEPENDENT AUDITOR'S REPORT TO THE MEMBERS OF YOUTH WORK
ALLIANCE LTD (COMPANY LIMITED BY GUARANTEE) *(continued)***

YEAR ENDED 31 MARCH 2024

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

We have nothing to report in this regard.

Opinions on other matters prescribed by the Companies Act 2006

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

- the information given in the trustees' report (incorporating the directors' report) for the financial year for which the financial statements are prepared is consistent with the financial statements; and
- the directors' report has been prepared in accordance with applicable legal requirements.



**YOUTH WORK ALLIANCE LTD
COMPANY LIMITED BY GUARANTEE**

**INDEPENDENT AUDITOR'S REPORT TO THE MEMBERS OF YOUTH WORK
ALLIANCE LTD (COMPANY LIMITED BY GUARANTEE) *(continued)***

YEAR ENDED 31 MARCH 2024

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

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

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

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

As a result of these procedures, we considered that the particular areas in the financial statements that were susceptible to misstatement were related to management bias in accounting estimates and judgements; recognition, classification and completeness of income. In common with all audits under ISAs (UK), we are also required to perform specific procedures to respond to the risk of management override.

We also obtained an understanding of the legal and regulatory frameworks that the Charity operates in, focusing on provisions of those laws and regulations that had a direct effect on the determination of material amounts and disclosures in the financial statements. The key laws and regulations we considered in this context included Charity legislation applicable to Northern Ireland, Charity's governing document, employment law, health and safety and tax legislation.

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

**YOUTH WORK ALLIANCE LTD
COMPANY LIMITED BY GUARANTEE**

**INDEPENDENT AUDITOR'S REPORT TO THE MEMBERS OF YOUTH WORK
ALLIANCE LTD (COMPANY LIMITED BY GUARANTEE) *(continued)***

YEAR ENDED 31 MARCH 2024

Matters on which we are required to report by exception

In the light of our knowledge and understanding of the charitable company and its environment obtained in the course of the audit, we have not identified material misstatements in the directors' report.

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

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

Responsibilities of trustees

As explained more fully in the statement of directors' responsibilities set out on pages 7 and 8, the trustees (who are also the directors of the charitable company 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 charitable company's ability to continue as a going concern, disclosing, as applicable, matters related to going concern and using the going concern basis of accounting unless the trustees wither intend to liquidate the charitable company or to cease operations, or have no realistic alternative but to do so.

Auditor's responsibilities for the audit of the financial statements

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

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

**YOUTH WORK ALLIANCE LTD
COMPANY LIMITED BY GUARANTEE**

**INDEPENDENT AUDITOR'S REPORT TO THE MEMBERS OF YOUTH WORK
ALLIANCE LTD (COMPANY LIMITED BY GUARANTEE) *(continued)***

YEAR ENDED 31 MARCH 2024

Audit response to risks identified:

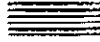
Our procedures to respond to risks identified include the following:

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

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

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

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



**YOUTH WORK ALLIANCE LTD
COMPANY LIMITED BY GUARANTEE**

**INDEPENDENT AUDITOR'S REPORT TO THE MEMBERS OF YOUTH WORK
ALLIANCE LTD (COMPANY LIMITED BY GUARANTEE) *(continued)***

YEAR ENDED 31 MARCH 2024

Use of our report

This report is made solely to the charitable company's members, as a body, in accordance with Chapter 3 of Part 16 of the Companies Act 2006. Our audit work has been undertaken so that we might state to the charitable company's members those matters we are required to state to them in an auditor's report and for no other purpose. To the fullest extent permitted by law, we do not accept or assume responsibility to anyone other than the charitable company and the charitable company's members as a body, for our audit work, for this report, or for the opinions we have formed.

**Nigel Moore FCA (Senior Statutory Auditor)
for and on behalf of GMcG Belfast**

**Chartered Accountants
Statutory Auditor**

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

Dated: **3 Dec '24**

Youth Work Alliance Ltd

Northern Ireland - Charity number 107945

Accounts

**YOUTH WORK ALLIANCE LTD
COMPANY LIMITED BY GUARANTEE**

**STATEMENT OF FINANCIAL ACTIVITIES (INCLUDING INCOME AND EXPENDITURE
ACCOUNT)**

FOR THE YEAR ENDED 31 MARCH 2023

	Note	Unrestricted Funds £	Restricted Funds £	Total 2023 £	Total 2022 £
Income from:					
Charitable activities	2	-	565,223	565,223	26,027
Total Income		-	565,223	565,223	26,027
Expenditure on:					
Charitable Activities	3 / 4	-	(523,320)	(523,320)	(43,777)
Total Expenditure		-	(523,320)	(523,320)	(43,777)
Net income/(expenditure)	6	-	41,903	41,903	(17,750)
Transfer between funds	16	(17,662)	17,662	-	-
Net movement in funds		(17,662)	59,565	41,903	(17,750)
Reconciliation of funds:					
Total funds brought forward		17,662	-	17,662	35,412
Total funds carried forward		-	59,565	59,565	17,662

All income and expenditure derive from continuing activities.

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

**YOUTH WORK ALLIANCE LTD
COMPANY LIMITED BY GUARANTEE**

**BALANCE SHEET
YEAR ENDED 31 MARCH 2023**

	Note	2023 £	2022 £
Fixed Assets			
Tangible Assets	10	5,874	14,464
		<u>5,874</u>	<u>14,464</u>
Current Assets			
Debtors	11	84,455	2,724
Cash at bank and in hand		217,355	84,107
		<u>301,810</u>	<u>86,831</u>
Creditors: amounts falling due within one year	12	(248,119)	(83,633)
Net current assets		<u>53,691</u>	<u>3,198</u>
Net assets		<u>59,565</u>	<u>17,662</u>
Charity Funds			
Unrestricted funds	15	-	17,662
Restricted funds	16	59,565	-
Total charity funds		<u>59,565</u>	<u>17,662</u>

These financial statements have been prepared in accordance with the special provisions for small companies under Part 15 of the Companies Act 2006.

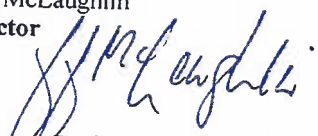
The financial statements on pages 15 to 28 were approved and authorised for issue by the Board of Directors on 17th August 2023 and were signed on behalf of the Board of Directors by:

Sam McCready
Director



Date: 17th August 2023

John McLaughlin
Director



Date: 17th August 2023

Company Registration Number: NI 643435

The notes on pages 18 to 28 form part of these financial statements

Youth Work Alliance Ltd

Northern Ireland - Charity number 107945

Annual report

**YOUTH WORK ALLIANCE LTD
COMPANY LIMITED BY GUARANTEE
REPORT OF THE MEMBERS AND DIRECTORS
YEAR ENDED 31 MARCH 2023**

Page 2

The directors present their report and the audited financial statements of the charity for the year ended 31st March 2023. The trustees have adopted the provisions of the Statement of Recommended Practice (SORP) "Accounting and Reporting by Charities" (FRS 102) in preparing the annual report and financial statements of the charity.

The financial statements have been prepared in accordance with the accounting policies set out in notes to the financial statements, applicable accounting standards, 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 issued in October 2019, the Financial Reporting Standard applicable in the United Kingdom and Republic of Ireland (FRS 102), the charity's governing document, the Charities Act (Northern Ireland) 2008, Charities Act (Northern Ireland) 2013, the Charities (Accounts and Reports) Regulations (Northern Ireland) 2015, Companies Act 2006 and UK Generally Accepted Practice. They have also had regard for any other information required by the charity's governing document.

TRUSTEES OF THE CHARITY

The directors of the charitable company are its trustees for the purposes of charity law. The terms "director" and "trustee" are used interchangeably throughout the financial statements. The trustees who have served during the year were as follows:

Samuel McCready, Chairperson	
John McLaughlin, Treasurer	
Rita Burke	(resigned 8 th February 2023)
Shannon Clarke	(resigned 8 th February 2023)
Stephen Mallet	
Carmel McCavana	(resigned 8 th February 2023)
Monica Meehan	
Mark Roberts	(appointed 8 th February 2023)

PUBLIC BENEFIT STATEMENT

The Board of Youth Work Alliance Ltd confirm that they have had due regard for the guidance produced on public benefit by the Charity Commission for Northern Ireland, and are pleased to report that during the year the charitable company has continued to provide public benefits through the programmes and services we offer. In particular, the directors consider how planned activities will contribute to the aims and objectives they have set out.

PUBLIC BENEFITS, OBJECTIVES AND ACTIVITIES

Youth Work Alliance is a membership body providing representation and advocacy, coordination and communication and direct support to its members.

Our key purpose is:

- Promoting, developing and supporting voluntary youth work providers in Northern Ireland for the benefit of children and in particular, to improve the efficiency and effectiveness of voluntary youth work providers, through the provision of training, information, guidance and representation.

**YOUTH WORK ALLIANCE LTD
COMPANY LIMITED BY GUARANTEE**

REPORT OF THE MEMBERS AND DIRECTORS *(continued)*

YEAR ENDED 31 MARCH 2023

PUBLIC BENEFITS, OBJECTIVES AND ACTIVITIES *(continued)*

Vision, Mission and Values

The Board has agreed the following Vision, Mission and Values:

Vision

We envision an inclusive community where *all* children and young people are safe, valued and achieve their full potential.

Mission

We support our members to deliver quality youth work to children and young people by providing training, information, guidance and representation.

Values

- | | |
|----------------------|---|
| Passion | – for children and young people achieving their full potential. |
| Empathy | – for the challenges facing children, young people, youth workers and volunteers. |
| Advocacy | – with and for member organisations. |
| Collaboration | – within the broader youth work sector and related and relevant stakeholders. |
| Enablement | – of member organisations to effectively serve children and young people. |

Our plan for 2022-23 was underpinned by a theory of change, structured around:

- What does Youth Work Alliance membership want from us? **NEED**
- How will it do this? **ACTIVITIES**
- What difference will this make? **IMPACT**

In developing the plan, the Board of Directors gave careful consideration to the Charity Commission for Northern Ireland's statutory guidance on public benefit to ensure that activities would help to achieve Youth Work Alliance's purposes and provide a benefit to the beneficiaries.

Beneficiaries

Youth Work Alliance (YWA) is a membership body, established to deliver infrastructure support to local youth work providers across Northern Ireland. Our key beneficiaries are our member organisations, comprising voluntary management committees, managers, staff and volunteers and the children and young people they serve.

There has been no identifiable harm to any person through our activities and any private benefit gained (for example through transferrable skills development) is incidental and necessary to the achievement of Youth Work Alliance's purposes.

ACHIEVEMENTS AND PERFORMANCE

In May 2022, YWA opened our new offices in the North West followed by the Belfast office in June 2022. Alongside this, our management team worked hard to secure funding to deliver on core issues for our members. The Gambling and Digital Resilience specification is led by Clare Maguire and has been delivered to over 160 staff and volunteers since its commencement. This programme is also available through the medium of Irish and Ulster Scots.

**YOUTH WORK ALLIANCE LTD
COMPANY LIMITED BY GUARANTEE**

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REPORT OF THE MEMBERS AND DIRECTORS *(continued)*

YEAR ENDED 31 MARCH 2023

ACHIEVEMENTS AND PERFORMANCE *(continued)*

Alongside this, YWA has a partnership with Young Gamers and Gamblers Education Trust (YGAM) to deliver on gambling awareness and this is led by Helen McVitty-O'Hara who has worked with volunteers, part-time staff and key stakeholders including PSNI and Social Services.

In June 2022, YWA established a partnership with Ulster University and Melbourne University to deliver a youth work and autism seminar, to 75 practitioners from across the sector. The primary purpose for this conference was to consult the sector on the need for CPD and exposure to local, national and international professionals in the hope of delivering a bigger conference later in the year.

In June 2022, YWA also hosted a members' conference where we explored the issues facing our sector with 60 member groups looking at leadership, organisational challenges and operational delivery from both professional and personal perspectives. This conference was a chance for the sector to explore the vision of the Alliance and how we can work to support them in practice, delivery and governance.

YWA have been working collaboratively with government departments and key funders to establish initiatives which involve partnership working with members and the statutory sector to address key areas of work arising for our members.

In July 2022, the new Fair Start initiative was born which is a joint statutory/voluntary partnership to reduce educational disadvantage across four identified areas. This is a joint project with EAYS and YWA that builds capacity for front line delivery through its member organisations such as Shantallow Community Residents Association and Dungannon Youth Resource Centre.

In September 2022, YWA were successful in obtaining an award from Children in Need to deliver on the Common Purpose Model. This involves working in partnership with Queens University Belfast to build capacity for front line delivery as well as training and employing young people as peer researchers on living in safety and stability.

In October 2022, YWA worked in collaboration with the Education Authority (EA) and Department of Education (DE) and other member groups to deliver the 'One Service' conference at the ICC Belfast, attended by 450 youth workers from across the field.

Since November 2022 YWA has been supporting our members with the New Funding Scheme, this was facilitated by coordinating funding workshops, and supporting members to complete applications. Release of the new funding in November brought about a real potential threat of reduced funding to our sector, and our membership in particular.

The team have been advocating and making representation to those in influence within the DE, EA, local councillors, MLAs, MPs and officials from across government. These engagements allowed us to communicate feelings, thoughts and emotions, as well as highlighting the potential impacts that reductions will have on young people and the level of service available to them within the community moving forward.

It has been a very challenging few months and YWA are grateful to see first-hand the passion and the commitment of our members, who have championed the cause of Youth Work and who place the voice and needs of children and young people at their core.

**YOUTH WORK ALLIANCE LTD
COMPANY LIMITED BY GUARANTEE**

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REPORT OF THE MEMBERS AND DIRECTORS *(continued)*

YEAR ENDED 31 MARCH 2023

ACHIEVEMENTS AND PERFORMANCE *(continued)*

The last year has shown YWA that the voluntary youth work sector is a proud and vibrant sector and has a lot of challenges facing it.

The levels of commitment, passion, and drive that YWA have seen from everyone this year has filled YWA with hope and admiration. The way in which our members are all dedicated to ensuring that it delivers a service that meets the needs of children and young people is completely inspirational.

YWA will continue to help build a stronger and more cohesive sector that will overcome this impasse. YWA stand with our members and we are committed to delivering a service that is valued, respected and funded in line with Priorities for Youth.

It is our goal to support our members to deliver a more inclusive, strength-based youth service that meets the needs of our children and young people. The team and YWA look forward to carrying on its work with each member group, their boards and most importantly the young people we serve.

FINANCIAL REVIEW

Total income for the year was £565,223 (2022 - £26,027). Income from charitable activities amounted to £565,223 (2022 - £26,027).

Total expenditure for the year amounted to £523,320 (2022 - £43,777). The cost of charitable activities amounted to £523,320 (2022 - £43,777).

The net income for the year amounted to £41,903 (2022 - £17,750 net expenditure) and has been transferred to accumulated funds.

The results of the financial year are set out fully in Youth Work Alliance's financial statements on pages 15 to 28.

The directors consider the company's financial position at the date of the balance sheet to be satisfactory and that the charity is in a satisfactory position to carry on its charitable activities.

Funding

The principal funding during the year was from the Education Authority and funds received are deemed to be restricted funds.

Reserves policy

The Funds held by the charity of £59,565 as at 31 March 2023 consist of restricted funds only. The directors anticipate that future funding will continue to be restricted funds held for specific purposes.

Therefore, as reserves are those unrestricted funds of a charity, the directors consider that a reserves policy is not considered necessary.

**YOUTH WORK ALLIANCE LTD
COMPANY LIMITED BY GUARANTEE**

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REPORT OF THE MEMBERS AND DIRECTORS *(continued)*

YEAR ENDED 31 MARCH 2023

FINANCIAL REVIEW *(continued)*

Reserves

The restricted funds as at 31 March 2023 are £59,565 (2022 - £Nil) and unrestricted funds are £Nil (2022 - £17,662). The directors are satisfied that the level of reserves is sufficient to continue the activities of the charity.

STRUCTURE, GOVERNANCE AND MANAGEMENT

Governing document

Youth Work Alliance Ltd is a charitable company limited by guarantee and does not have a share capital. It was incorporated on 26 January 2017.

The charity was established under a Memorandum of Association which established the objects and powers of the charitable company and is governed under its Articles of Association. The liability of each member is limited to an amount not exceeding £1.

Recruitment, appointment, induction and training

As set out in the Articles of Association, the number of directors is not less than 4 and not more than 10. The directors are elected by Youth Work Alliance's membership.

The directors have the power to co-opt members to fill specialist roles; directors so appointed shall hold office only until the next annual general meeting and shall then be eligible for re-appointment.

The directors of the company are also charity trustees for the purposes of charity law and under Youth Work Alliance's Articles are known as members of the Board of Directors. At each annual general meeting one-third (or number nearest to one-third) of the members of the Board of Directors must retire from office, but may be eligible for re-election.

All Youth Work Alliance members are circulated with invitations to nominate directors prior to the AGM advising them of the retiring directors and requesting nominations for the AGM.

There is no other person or body of persons permitted by the Youth Work Alliance Articles of Association to appoint one or more new trustees.

Appropriate training and induction is available to all directors.

Organisational structure and related parties

Youth Work Alliance's Board of Directors is responsible for policy, strategy, finance and organisational issues, and meets approximately 6-8 times per year.

**YOUTH WORK ALLIANCE LTD
COMPANY LIMITED BY GUARANTEE**

REPORT OF THE MEMBERS AND DIRECTORS *(continued)*

YEAR ENDED 31 MARCH 2023

STRUCTURE, GOVERNANCE AND MANAGEMENT *(continued)*

Risk management

The members and directors have assessed the major risks to which the charity is exposed, in particular those related to the operations and finances of the charity and are satisfied that systems are in place to mitigate any exposure to major risks. Where appropriate, systems or procedures have been established to mitigate the risks the charity faces. Internal control risks are minimised by the implementation of procedures for authorisation of all transactions and projects. Procedures are in place to ensure compliance with health and safety of staff, volunteers, clients and visitors to the premises. These procedures are periodically reviewed at least annually to ensure that they continue to meet the needs of the charity.

PLANS FOR FUTURE PERIODS

It is the intention of Youth Work Alliance to sustain its core funding allocations and seek to increase funding to ensure that Youth Work Alliance can provide the services and provision that enhances our ability to effectively support the needs of our members. Youth Work Alliance will continue to work with funders such as Education Authority - Youth Service, Big Lottery, and Children in Need to ensure we can deliver on the above for members.

STATEMENT OF DIRECTORS' RESPONSIBILITIES

The trustees (who are also the directors of Youth Work Alliance Ltd for the purposes of company law) are responsible for preparing the Directors' Report and the financial statements in accordance with applicable law and United Kingdom Accounting Standards (United Kingdom Generally Accepted Accounting Practice).

Company law requires the directors to prepare financial statements for each financial year which give a true and fair view of the state of affairs of the 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, the directors are required to:

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

**YOUTH WORK ALLIANCE LTD
COMPANY LIMITED BY GUARANTEE**

REPORT OF THE MEMBERS AND DIRECTORS *(continued)*

YEAR ENDED 31 MARCH 2023

STATEMENT OF DIRECTORS' RESPONSIBILITIES *(continued)*

The directors are responsible for keeping adequate accounting records that 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, Charities Act (Northern Ireland) 2008 and Charities Act (Northern Ireland) 2013 and The Charities (Accounts and Reports) Regulations (Northern Ireland) 2015. 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.

Small companies' exemption

This report has been prepared in accordance with the special provisions relating to small companies within Part 15 of the Companies Act 2006.

Disclosure of Information to Auditors

So far as each of the directors in office at the date of approval of these financial statements is aware:

- there is no relevant audit information of which the charitable company's auditors are unaware; and
- they have taken all the steps that they ought to have taken as directors in order to make themselves aware of any relevant audit information and to establish that the charitable company's auditors are aware of that information.

INDEPENDENT AUDITOR

Jackson Andrews have indicated their willingness to remain in office and a resolution for their re-election will be proposed at the forthcoming Annual General Meeting.

Registered Office:
12-14 The Diamond
Londonderry
BT48 6HW

Signed by order of the board


John McLaughlin
Director

Approved by the directors on 17th August 2023

Youth Work Alliance Ltd

Northern Ireland - Charity number 107945

Annual return

**YOUTH WORK ALLIANCE LTD
COMPANY LIMITED BY GUARANTEE**

**INDEPENDENT AUDITOR'S REPORT TO THE MEMBERS OF YOUTH WORK
ALLIANCE LTD (COMPANY LIMITED BY GUARANTEE)**

YEAR ENDED 31 MARCH 2023

Opinion

We have audited the financial statements of Youth Work Alliance Ltd (the 'charitable company') for the year ended 31st March 2023 which comprise the Statement of Financial Activities (including income and expenditure account), the Balance Sheet, the Statement of Cash Flows and notes to the financial statements, including a summary of significant accounting policies. The financial reporting framework that has been applied in their preparation is applicable law and United Kingdom Accounting Standards, including Financial Reporting Standard 102 *The Financial Reporting Standard applicable in the UK and Republic of Ireland* (United Kingdom Generally Accepted Accounting Practice).

In our opinion the financial statements:

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

Basis for opinion

We conducted our audit in accordance with International Standards on Auditing (UK) (ISAs(UK)) and applicable law. Our responsibilities under those standards are further described in the Auditor's responsibilities for the audit of the financial statements section of our report. We are independent of the charitable company in accordance with the ethical requirements that are relevant to our audit of the financial statements in the UK, including the FRC's Ethical Standard, and the provisions available for small entities, in the circumstances set out in note 23 to the financial statements, 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.

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COMPANY LIMITED BY GUARANTEE**

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**INDEPENDENT AUDITOR'S REPORT TO THE MEMBERS OF YOUTH WORK
ALLIANCE LTD (COMPANY LIMITED BY GUARANTEE) (continued)**

YEAR ENDED 31 MARCH 2023

Other information

The trustees are responsible for the other information. The other information comprises any information other than the financial statements and our auditor's report thereon. Our opinion on the financial statements does not cover the other information and, except to the extent otherwise explicitly stated in our report, we do not express any form of assurance conclusion thereon.

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

We have nothing to report in this regard.

Opinions on other matters prescribed by the Companies Act 2006

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

- the information given in the trustees' report (incorporating the directors' report) for the financial year for which the financial statements are prepared is consistent with the financial statements; and
- the directors' report has been prepared in accordance with applicable legal requirements.

Matters on which we are required to report by exception

In the light of our knowledge and understanding of the charitable company and its environment obtained in the course of the audit, we have not identified material misstatements in the directors' report.

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

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

**YOUTH WORK ALLIANCE LTD
COMPANY LIMITED BY GUARANTEE**

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**INDEPENDENT AUDITOR'S REPORT TO THE MEMBERS OF YOUTH WORK
ALLIANCE LTD (COMPANY LIMITED BY GUARANTEE) (continued)**

YEAR ENDED 31 MARCH 2023

Responsibilities of trustees

As explained more fully in the statement of directors' responsibilities set out on pages 7 and 8, the trustees (who are also the directors of the charitable company 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 charitable company's ability to continue as a going concern, disclosing, as applicable, matters related to going concern and using the going concern basis of accounting unless the trustees wither intend to liquidate the charitable company or to cease operations, or have no realistic alternative but to do so.

Auditor's responsibilities for the audit of the financial statements

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

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

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

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

Identifying and assessing potential risks related to irregularities

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

Audit response to risks identified:

- the nature of the industry and sector, control environment and charity's financial results and position;
- current COVID-19 environment;
- results of our enquiries of management about their own identification and assessment of the risks of irregularities;
- any matters we identified having obtained and reviewed the Charity's documentation of their policies and procedures relating to:
 - identifying, evaluating and complying with laws and regulations and whether they were aware of any instances of non-compliance;
 - detecting and responding to the risks of fraud and whether they have knowledge of any actual, suspected or alleged fraud; and

**YOUTH WORK ALLIANCE LTD
COMPANY LIMITED BY GUARANTEE**

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**INDEPENDENT AUDITOR'S REPORT TO THE MEMBERS OF YOUTH WORK
ALLIANCE LTD (COMPANY LIMITED BY GUARANTEE) (continued)**

YEAR ENDED 31 MARCH 2023

Auditor's responsibilities for the audit of the financial statements (continued)

Audit response to risks identified:

- the internal controls established to mitigate risks of fraud or non-compliance with laws and regulations;
- the matters discussed among the audit engagement team regarding how and where fraud might occur in the financial statements and potential indicators of fraud.

As a result of these procedures, we considered that the particular areas in the financial statements that were susceptible to misstatement were related to management bias in accounting estimates and judgements; recognition, classification and completeness of income. In common with all audits under ISAs (UK), we are also required to perform specific procedures to respond to the risk of management override.

We also obtained an understanding of the legal and regulatory frameworks that the Charity operates in, focusing on provisions of those laws and regulations that had a direct effect on the determination of material amounts and disclosures in the financial statements. The key laws and regulations we considered in this context included Charity legislation applicable to Northern Ireland, Charity's governing document, employment law, health and safety and tax legislation.

We also obtained an understanding of the legal and regulatory frameworks that the Charity operates in, focusing on provisions of those laws and regulations that had a direct effect on the determination of material amounts and disclosures in the financial statements. The key laws and regulations we considered in this context included Charity legislation applicable to Northern Ireland, Charity's governing document, employment law, health and safety and tax legislation.

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

Our procedures to respond to risks identified include the following:

- identifying and assessing the design effectiveness of controls management has in place to prevent and detect fraud;
- reviewing the financial statements disclosures and testing to supporting documentation to assess compliance with provisions of relevant laws and regulations described as having a direct effect on the financial statements;
- enquiring of management and external legal advisors concerning actual and potential litigation and claims;
- performing analytical procedures to identify any unusual or unexpected relationships that may indicate risk of material misstatements due to fraud;
- reading minutes of meetings of those charged with governance;
- obtaining an understanding of provisions and holding discussions with management to understand the basis of recognition; and
- in addressing the risk of fraud through management override of controls, testing the appropriateness of journal entries and other adjustments including those relating to revenue recognition; assessing whether the judgements made in making accounting estimates are indicative of potential bias; and evaluating the rationale of any significant transactions that are large, unusual or outside the normal course of the charity's activities.

**YOUTH WORK ALLIANCE LTD
COMPANY LIMITED BY GUARANTEE**

**INDEPENDENT AUDITOR'S REPORT TO THE MEMBERS OF YOUTH WORK
ALLIANCE LTD (COMPANY LIMITED BY GUARANTEE) *(continued)***

YEAR ENDED 31 MARCH 2023

Auditor's responsibilities for the audit of the financial statements *(continued)*

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

Because of the inherent limitations of an audit, there is a risk that we will not detect all irregularities, including those leading to a material misstatement in the financial statements or non-compliance with regulation. This risk increases the more that compliance with a law or regulation is removed from the events and transactions reflected in the financial statements, as we will be less likely to become aware of instances of non-compliance. The risk is also greater regarding irregularities occurring due to fraud rather than error, as fraud involves intentional concealment, forgery, collusion, omission or misrepresentation. We are not responsible for preventing non-compliance and cannot be expected to detect non-compliance with all laws and regulations.

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

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

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

**YOUTH WORK ALLIANCE LTD
COMPANY LIMITED BY GUARANTEE**

**INDEPENDENT AUDITOR'S REPORT TO THE MEMBERS OF YOUTH WORK
ALLIANCE LTD (COMPANY LIMITED BY GUARANTEE) *(continued)***

YEAR ENDED 31 MARCH 2023

Use of our report

This report is made solely to the charitable company's members, as a body, in accordance with Chapter 3 of Part 16 of the Companies Act 2006. Our audit work has been undertaken so that we might state to the charitable company's members those matters we are required to state to them in an auditor's report and for no other purpose. To the fullest extent permitted by law, we do not accept or assume responsibility to anyone other than the charitable company and the charitable company's members as a body, for our audit work, for this report, or for the opinions we have formed.



BRYAN J FRIAR FCA
(Senior Statutory Auditor)
For and on behalf of
JACKSON ANDREWS
Chartered Accountants
& Statutory Auditor

Andras House
60 Great Victoria Street
Belfast
BT2 7ET

Date: ...17th AUGUST 2023