finegan gibson Ltd
chartered accountants

Charity Number: 264843

Hope for Youth (NI)

Annual Report and Audited Financial Statements

for the financial year ended 31 December 2025

Finegan Gibson Ltd
Chartered accountants and Registered auditors
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Hope for Youth (NI)
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REFERENCE AND ADMINISTRATIVE INFORMATION

Trustees	Vanne Campbell Catherine Campbell John Andrews FCA (Resigned 31 December 2025) Melissa Seppings Hugo Montgomery Dr Miriam McCarthy Emma McCausland Anthony Jackson Eugenia Dunn Peter Dixon Fiona Plunket Aurelia Gorman Henrietta Reade Duncan Campbell
Chairperson	Noel Lamb
Charity Number in England and Wales	264843
Principal Address	5 Lord Moira Park Ballynahinch Down BT24 8TF
Auditors	Finegan Gibson Ltd Chartered accountants and Registered auditors 2nd Floor Causeway Tower 9 James Street South Belfast Antrim BT2 8DN GB
Principal Bankers	HSBC 5 Donegall Square South Belfast BT1 5JP Barclays 1 Churchill Place London E14 5HP

Hope for Youth (NI)
TRUSTEES' REPORT
for the financial year ended 31 December 2025

The trustees present their Trustees' Report and the audited financial statements for the financial year ended 31 December 2025.

The financial statements are prepared in accordance with the Charities Act 2011, FRS 102 "The Financial Reporting Standard applicable in the UK and Republic of Ireland" and Accounting and Reporting by Charities: Statement of Recommended Practice applicable to charities preparing their financial statements in accordance with the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102).

The Trustees' Report contains the information required to be provided in the Trustees' Annual Report under the Statement of Recommended Practice (SORP) guidelines. The trustees of the charity are also charity trustees for the purpose of charity law and under the charity's constitution are known as members of the board of trustees.

In this report the trustees of Hope for Youth (NI) present a summary of its purpose, governance, activities, achievements and finances for the financial year 31 December 2025.

The charity is a registered charity and although not obliged to comply with the Statement of Recommended Practice applicable in the UK and Republic of Ireland FRS 102, the organisation has implemented its recommendations where relevant in these financial statements.

Mission, Objectives and Strategy

Objectives
Hope for Youth Northern Ireland funds community-based projects in Northern Ireland which are carefully assessed and considered to provide benefit to individual participants and to the wider community. Such benefits include the achievement of new skills, positive interaction with peers and improved confidence among those who participate in a project. For the wider community such projects promote inclusion, diversity and good citizenship.

In 2025 Hope for Youth funded five projects. Specifically, these were The Bridge NI, The Pushkin Trust, Youth Action NI, New Lodge Arts and REACH Across. The amount of funding awarded was £18,900.

The number of projects and the amount of funding awarded was modest during 2025, partly explained by the fact that not all of the funded projects availed of the grant that were offered. We recognise that small community-based projects may face challenges planning and organising a specific project and this may impact the final expenditure.

The charity invites applications for funding through its website. Applicants are asked to provide a summary of their proposed activities, a profile of their users and financial information. The applications are assessed by a project team comprising a small number of trustees and representatives of the charity. This assessment is against specific criteria and objectives set by the trustees. When funding is awarded the relevant projects are monitored for the duration of that project.

Strategy
Fundraising
Hope for Youth engages in a variety of fundraising activities in order to be able to fund community projects, pay for the operational costs of the charity and ensure that sufficient financial reserves are available, consistent with the requirements of the Charity Commission.

We were delighted to be able to host the House of Lords versus House of Commons swim event in London in March 2025. This was Hope for Youth's 53rd year and the event was a success with attendees including corporate bodies, which support us and, also friends of the charity. Although the accounts only cover the figures for the 2025 accounting period, some of the monies for the swim were received and accounted for in the 2024 report. The actual swim event made a profit of c£54,000, although only c£46,000 is shown in this year's accounts.

Despite the success of the swim event, Hope for Youth trustees are not complacent regarding fundraising. This remains a challenging area and in the current economic climate trustees recognise the need to actively fundraise through a variety of mechanisms and to fully explore sector and corporate sponsorship as an important goal in the years ahead.

The Charity traditionally works on a two-year financial cycle with the Charity Swim as its main fundraising event. Although fundraising is assessed over a two-year period, the charity awards grants annually.

Review of Achievements and Performance
Grant Making Policy
The charity invites applications for funding through advertising. Applicants are asked to provide a summary of their proposed activities, a profile of their users and financial information. The applications are reviewed by the Projects Team against specific criteria and objectives set by the trustees. Projects are monitored on an annual basis.

Hope for Youth (NI)
TRUSTEES' REPORT
for the financial year ended 31 December 2025

Financial Review
The results for the financial year are set out on page 10 and additional notes are provided showing income and expenditure in greater detail.

Results and Dividends
At the end of the financial year the charity has assets of £174,173 (2024: £142,298) and liabilities of £17,303 (2024: £22,314). The net assets of the charity have increased by £36,886.

Reserves Position and Policy

Reserves Policy
The trustees have established a policy whereby the unrestricted funds held by the Charity should equate to 3 to 6 months of unrestricted expenditure. Trustees have committed to investing 5% of funds raised plus dividend income from the charity's investment portfolio, back into the investment portfolio, to help ensure a diversification of assets held within unrestricted funds whilst seeking the best possible return on funds for the charity after considering risk preferences.
The total funds at the year-end equated to £139,629 (2024: £119,984), which comprised unrestricted funds of £139,629 and restricted funds of £17,241.

Plans for future periods
During 2026/27 we are hoping to promote Hope for Youth (NI) through regional representative engagement with other local organisations. Whilst we are keenly aware that fund-raising in the current economic climate is fiercely competitive, we remain cautiously optimistic about the future. The Charity has, for many years relied on event-driven income.

The trustees, on reflecting on the success of the fund raising, recognise the importance of furthering sponsor and partnership ideas. This continues to be a difficult task. Hopefully the Charity will continue this process over the incoming period. Committees specifically for fund raising, events and the award of grants have provided renewed focus for the charity's medium to long term goals.

In accordance with the Constitution, the trustees retire by rotation and, being eligible, offer themselves for re-election.

Compliance with Sector-Wide Legislation and Standards
The charity engages pro-actively with legislation, standards and codes which are developed for the sector. Hope for Youth (NI) subscribes to and is compliant with the following:
- The Charities SORP (FRS 102)

Approved by the Board of Trustees on 03.09.26 **and signed on its behalf by:**

Dr M McCARTHY

Hope for Youth (NI)
STATEMENT OF TRUSTEES' RESPONSIBILITIES
for the financial year ended 31 December 2025

The trustees are responsible for preparing the financial statements in accordance with applicable law and regulations.

The law applicable to charities in England and Wales requires the trustees to prepare financial statements for each financial year which give a true and fair view of the assets, liabilities and financial position of the charity as at the financial year end date and of the surplus or deficit of the charity and otherwise comply with the Charities Act 2011.

In preparing these financial statements, the trustees are required to:
- select suitable accounting policies and apply them consistently;
- observe the methods and principles in the Charities SORP;
- make judgements and accounting estimates that are reasonable and prudent;
- state whether the financial statements have been prepared in accordance with applicable accounting standards, identify those standards, and note the effect and the reasons for any material departure from those standards; and
- prepare the financial statements on the going concern basis unless it is inappropriate to presume that the charity will continue in operation.

The trustees confirm that they have complied with the above requirements in preparing the financial statements.

The trustees are responsible for keeping adequate accounting records that are sufficient to show and explain the charity's transactions and disclose with reasonable accuracy at any time the financial position of the charity and enable them to ensure that the financial statements comply with the Charities Act 2011. They are also responsible for safeguarding the assets of the charity and hence for taking reasonable steps for the prevention and detection of fraud and other irregularities.

Approved by the Board of Trustees on 03.09.26 **and signed on its behalf by:**

DR M M'CARTHY

INDEPENDENT AUDITOR'S REPORT
to the Members of Hope for Youth (NI)

Report on the audit of the financial statements

Opinion

We have audited the charity financial statements of Hope for Youth (NI) ('the charity') for the financial year ended 31 December 2025 which comprise the Statement of Financial Activities, the Balance Sheet and notes to the financial statements, including the summary of significant accounting policies set out in note 2. The financial reporting framework that has been applied in their preparation is applicable law and United Kingdom Accounting Standards, including FRS 102 "The Financial Reporting Standard applicable in the UK and Republic of Ireland", applying Section 1A of that Standard and Accounting and Reporting by Charities: Statement of Recommended Practice applicable to charities preparing their accounts in accordance with FRS 102.

In our opinion, when reporting in accordance with a fair presentation framework the financial statements:

- give a true and fair view of the state of the charity's affairs as at 31 December 2025 and of its surplus for the financial 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 Charities Act 2011.

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 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 Audits of Small Entities, in the circumstances set out in Note 3 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 the date 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, except to the extent otherwise explicitly stated in our report, we do not express any form of assurance conclusion thereon.

Our responsibility is to read the other information and, in doing so, consider whether the other information is materially inconsistent with the financial statements or our knowledge obtained in the course of the audit, or otherwise appears to be materially misstated. If we identify such material inconsistencies or apparent material misstatements, we are required to determine whether this gives rise to a material misstatement in the financial statements themselves. If, based on the work we have performed, we conclude that there is a material misstatement of this other information, we are required to report that fact. We have nothing to report in this regard.

Opinion on other matter prescribed by the Charities Act 2011

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

- the information given in the Trustees' Report for the financial year for which the financial statements are prepared is consistent with the financial statements; and
- the Trustees' Report has been prepared in accordance with applicable legal requirements.

Matters on which we are required to report by exception

In the light of our knowledge and understanding of the charity and its environment obtained in the course of the audit, we have not identified material misstatements in the Trustees' Report.

We have nothing to report in respect of the following matters where the Charities Act 2011 requires us to report to you if, in our opinion:

- adequate accounting records have not been kept; or
- the financial statements are not in agreement with the accounting records and returns; or
- certain disclosures of trustees' remuneration specified by law are not made; or
- the trustees were not entitled to prepare the financial statements in accordance with the small companies regime and take advantage of the small companies' exemption in preparing the Trustees' Annual Report.

INDEPENDENT AUDITOR'S REPORT
to the Members of Hope for Youth (NI)

Responsibilities of trustees for the financial statements
As explained more fully in the Statement of Trustees' Responsibilities set out on page 6, the trustees 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 they 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 management either intends to liquidate the charity or to cease operations, or has no realistic alternative but to do so.

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

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

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

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

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

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

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

INDEPENDENT AUDITOR'S REPORT
to the Members of Hope for Youth (NI)

Further information regarding the scope of our responsibilities as auditor
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 charity's internal control.
- Evaluate the appropriateness of accounting policies used and the reasonableness of accounting estimates and related disclosures made by trustees.
- Conclude on the appropriateness of the trustees' use of the going concern basis of accounting and, based on the audit evidence obtained, whether a material uncertainty exists related to events or conditions that may cast significant doubt on the charity's ability to continue as a going concern. If we conclude that a material uncertainty exists, we are required to draw attention in our Auditor's Report to the related disclosures in the financial statements or, if such disclosures are inadequate, to modify our opinion. Our conclusions are based on the audit evidence obtained up to the date of our Auditor's Report. However, future events or conditions may cause the charity to cease to continue as a going concern.
- Evaluate the overall presentation, structure and content of the financial statements, including the disclosures, and whether the financial statements represent the underlying transactions and events in a manner that achieves fair presentation.

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

The purpose of our audit work and to whom we owe our responsibilities
This report is made solely to the charity's members, as a body, in accordance with Chapter 3 of Part 16 of the Charities Act 2011. 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.

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Hope for Youth (NI)
STATEMENT OF FINANCIAL ACTIVITIES
for the financial year ended 31 December 2025

	Notes	Unrestricted Funds 2025 £	Restricted Funds 2025 £	Total Funds 2025 £	Unrestricted Funds 2024 £	Restricted Funds 2024 £	Total Funds 2024 £
Income							
Donations and legacies	4.1	**5,466**	-	**5,466**	9,883	-	9,883
Charitable activities	4.2	**45,642**	-	**45,642**	7,504	-	7,504
Investments	4.3	**3,691**	-	**3,691**	3,279	-	3,279
Total income		**54,799**	-	**54,799**	20,666	-	20,666
Expenditure							
Raising funds	5.1	**45**	-	**45**	1,100	-	1,100
Charitable activities	5.2	**32,466**	-	**32,466**	48,967	-	48,967
Total Expenditure		**32,511**	-	**32,511**	50,067	-	50,067
Net gains/(losses) on investments		**14,598**	-	**14,598**	3,669	-	3,669
Net income/(expenditure)		**36,886**	-	**36,886**	(25,732)	-	(25,732)
Transfers between funds		-	-	-	-	-	-
Net movement in funds for the financial year		**36,886**	-	**36,886**	(25,732)	-	(25,732)
Reconciliation of funds:							
Total funds beginning of the year	14	**102,743**	**17,241**	**119,984**	128,475	17,241	145,716
Total funds at the end of the year		**139,629**	**17,241**	**156,870**	102,743	17,241	119,984

The Statement of Financial Activities includes all gains and losses recognised in the financial year.
All income and expenditure relate to continuing activities.

Hope for Youth (NI)
BALANCE SHEET
as at 31 December 2025

	Notes	2025 £	2024 £
Fixed Assets			
Investments	10	**106,553**	89,099
Current Assets			
Debtors	11	**-**	850
Cash at bank and in hand		**67,620**	52,349
		67,620	53,199
Creditors: Amounts falling due within one year	12	**(17,303)**	(22,314)
Net Current Assets		**50,317**	30,885
Total Assets less Current Liabilities		**156,870**	119,984
Funds			
Restricted trust funds		**17,241**	17,241
General fund (unrestricted)		**139,629**	102,743
Total funds	14	**156,870**	119,984

The financial statements have been prepared in accordance with the provisions applicable to companies subject to the small companies' regime and in accordance with FRS 102 "The Financial Reporting Standard applicable in the UK and Republic of Ireland", applying Section 1A of that Standard.

Approved by the Board of Trustees and authorised for issue on 03.09.26 **and signed on its behalf by**

1. GENERAL INFORMATION

Hope for Youth (NI) is a charity incorporated in Northern Ireland. The registered office of the charity is 5 Lord Moira Park, Ballynahinch, Down, BT24 8TF which is also the principal place of business of the charity. The financial statements have been presented in Pound (£) which is also the functional currency of the charity.

2. SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES

The following accounting policies have been applied consistently in dealing with items which are considered material in relation to the charity's financial statements.

Basis of preparation
The financial statements have been prepared on the going concern basis, under the historical cost convention, modified to include certain items at fair value. The financial statements have been prepared in accordance with the Statement of Recommended Practice (SORP) "Accounting and Reporting by Charities preparing their accounts in accordance with the Financial Reporting Standard applicable in the UK and Republic of Ireland FRS 102", applying Section 1A of that Standard.

As permitted by the Companies Act 2006, the charity has varied the standard formats in that act for the Statement of Financial Activities and the Balance Sheet. Departures from the standard formats are to comply with the requirements of the Charities SORP and are in compliance with section 4.7, 10.6 and 15.2 of that SORP.

Statement of compliance
The financial statements of the charity for the financial year ended 31 December 2025 have been prepared on the going concern basis and in accordance with the Statement of Recommended Practice (SORP) "Accounting and Reporting by Charities preparing their accounts in accordance with the Financial Reporting Standard applicable in the UK and Republic of Ireland FRS 102", applying Section 1A of that Standard.

Fund accounting
The following are the categories of funds maintained:

Restricted funds
Restricted funds represent income received which can only be used for particular purposes, as specified by the donors. Such purposes are within the overall objectives of the charity.

Unrestricted funds
Unrestricted funds consist of General and Designated funds.

- General funds represent amounts which are expendable at the discretion of the board, in furtherance of the objectives of the charity.
- Designated funds comprise unrestricted funds that the board has, at its discretion, set aside for particular purposes. These designations have an administrative purpose only, and do not legally restrict the board's discretion to apply the fund.

Income
Income is recognised by inclusion in the Statement of Financial Activities only when the charity is legally entitled to the income, performance conditions attached to the item(s) of income have been met, the amounts involved can be measured with sufficient reliability and it is probable that the income will be received by the charity.

Income from charitable activities
Income from charitable activities include income earned from the supply of services under contractual arrangements and from performance related grants which have conditions that specify the provision of particular services to be provided by the charity. Income from government and other co-funders is recognised when the charity is legally entitled to the income because it is fulfilling the conditions contained in the related funding agreements. Where a grant is received in advance, its recognition is deferred and included in creditors. Where entitlement occurs before income is received, it is accrued in debtors.

Grants from governments and other co-funders typically include one of the following types of conditions:

- Performance based conditions: whereby the charity is contractually entitled to funding only to the extent that the core objectives of the grant agreement are achieved. Where the charity is meeting the core objectives of a grant agreement, it recognises the related expenditure, to the extent that it is reimbursable by the donor, as income.

- Time based conditions: whereby the charity is contractually entitled to funding on the condition that it is utilised in a particular period. In these cases the charity recognises the income to the extent it is utilised within the period specified in the agreement.

In the absence of such conditions, assuming that receipt is probable and the amount can be reliably measured, grant income is recognised once the charity is notified of entitlement.

Grants received towards capital expenditure are credited to the Statement of Financial Activities when received or receivable, whichever is earlier.

Expenditure
Expenditure is analysed between costs of charitable activities and raising funds. The costs of each activity are separately accumulated and disclosed, and analysed according to their major components. Expenditure is recognised when a legal or constructive obligation exists as a result of a past event, a transfer of economic benefits is required in settlement and the amount of the obligation can be reliably measured. Support costs are those functions that assist the work of the charity but cannot be attributed to one activity. Such costs are allocated to activities in proportion to staff time spent or other suitable measure for each activity.

Investments
Investments held as fixed assets are stated at cost less provision for any permanent diminution in value. Income from other financial fixed asset investments together with any related tax credit is recognised in the profit and loss account in the financial year in which it is receivable.

Debtors
Debtors are recognised at the settlement amount due after any discount offered. Prepayments are valued at the amount prepaid net of any trade discounts due. Income recognised by the charity from government agencies and other co-funders, but not yet received at financial year end, is included in debtors.

Cash at bank and in hand
Cash at bank and in hand comprises cash on deposit at banks requiring less than three months notice of withdrawal.

Taxation and deferred taxation
No current or deferred taxation arises as the charity has been granted charitable exemption. Irrecoverable valued added tax is expensed as incurred.

Deferred tax is recognised in respect of all timing differences that have originated but not reversed at the balance sheet date where transactions or events have occurred at that date that will result in an obligation to pay more tax in the future, or a right to pay less tax in the future. Timing differences are temporary differences between the charity's taxable profits and its results as stated in the financial statements.

Deferred tax is measured on an undiscounted basis at the tax rates that are anticipated to apply in the periods in which the timing differences are expected to reverse, based on tax rates and laws that have been enacted or substantively enacted by the balance sheet date.

3. PROVISIONS AVAILABLE FOR AUDITS OF SMALL ENTITIES

In common with many other charity of our size and nature, we use our auditors to assist with the preparation of the financial statements.

4. INCOME

4.1 DONATIONS AND LEGACIES

	Unrestricted Funds	Restricted Funds	2025	2024
	£	£	£	£
Donations and legacies	**5,466**	**-**	**5,466**	9,883

Hope for Youth (NI)
NOTES TO THE FINANCIAL STATEMENTS
for the financial year ended 31 December 2025

4.2 CHARITABLE ACTIVITIES

	Unrestricted Funds	Restricted Funds	2025	2024
	£	£	£	£
Swim event	38,489	-	38,489	6,419
Christmas Cards	-	-	-	185
Armagh Drinks Party	-	-	-	900
Live Auction	7,153	-	7,153	-
	45,642	-	45,642	7,504

4.3 INVESTMENTS

	Unrestricted Funds	Restricted Funds	2025	2024
	£	£	£	£
Investments	3,691	-	3,691	3,279

5. EXPENDITURE
5.1 RAISING FUNDS

	Direct Costs	Other Costs	Support Costs	2025	2024
	£	£	£	£	£
Event Costs	-	-	-	-	1,036
Finance Costs	45	-	-	45	64
	45	-	-	45	1,100

5.2 CHARITABLE ACTIVITIES

	Direct Costs	Other Costs	Support Costs	2025	2024
	£	£	£	£	£
Expenditure on charitable activites	4,348	-	23,899	28,247	44,871
Governance Costs (Note 5.3)	-	-	4,219	4,219	4,096
	4,348	-	28,118	32,466	48,967

5.3 GOVERNANCE COSTS

	Direct Costs	Other Costs	Support Costs	2025	2024
	£	£	£	£	£
Governance costs	-	-	4,219	4,219	4,096

5.4 SUPPORT COSTS

	Charitable Activities	Governance Costs	2025	2024
	£	£	£	£
Support	-	4,219	4,219	4,096
General Office	23,899	-	23,899	25,058
	23,899	4,219	28,118	29,154

6. NET INCOME

	2025	2024
	£	£
Net income is stated after charging/(crediting):		
Auditor's remuneration:		
- audit services	4,219	4,096

Hope for Youth (NI)
NOTES TO THE FINANCIAL STATEMENTS
for the financial year ended 31 December 2025

7. INVESTMENT AND OTHER INCOME

	2025	2024
	£	£
Bank interest	**835**	835
Investment income	**2,856**	2,444
Surplus on disposal of investments	**14,598**	3,669
	18,289	6,948

8. STAFF COSTS

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

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

9. TRUSTEE REMUNERATION AND EXPENSES

No remuneration or other benefits from employment with the charity or a related entity were received by the trustees (2024: £nil).

During the year, no trustees received reimbursement for expenses (2024: £0).

10. INVESTMENTS

	Other Investments	Total
Investments	£	£
Cost		
At 1 January 2025	89,099	89,099
Additions	2,856	2,856
Revaluations	14,598	14,598
At 31 December 2025	106,553	106,553
Net book value		
At 31 December 2025	**106,553**	**106,553**
At 31 December 2024	89,099	89,099

11. DEBTORS

	2025	2024
	£	£
Prepayments and accrued income	-	850

12. CREDITORS

Amounts falling due within one year	2025	2024
	£	£
Accruals and deferred income	**17,303**	22,314

13. RESERVES

	2025	2024
	£	£
At the beginning of the year	**119,984**	145,716
Surplus/(Deficit) for the financial year	**36,886**	(25,732)
At the end of the year	**156,870**	119,984

Hope for Youth (NI)
NOTES TO THE FINANCIAL STATEMENTS
for the financial year ended 31 December 2025

14. FUNDS

14.1 RECONCILIATION OF MOVEMENT IN FUNDS

	Unrestricted Funds £	Restricted Funds £	Total Funds £
At 1 January 2024	128,475	17,241	145,716
Movement during the financial year	(25,732)	-	(25,732)
At 31 December 2024	102,743	17,241	119,984
Movement during the financial year	36,886	-	36,886
At 31 December 2025	**139,629**	**17,241**	**156,870**

14.2 ANALYSIS OF MOVEMENTS ON FUNDS

	Balance 1 January 2025 £	Income £	Expenditure £	Gains and losses £	Balance 31 December 2025 £
Restricted funds					
Lady Patsy Fisher Memorial Fund	17,241	-	-	-	17,241
Unrestricted funds					
Unrestricted General	102,743	54,799	32,511	14,598	139,629
Total funds	**119,984**	**54,799**	**32,511**	**14,598**	**156,870**

14.3 ANALYSIS OF NET ASSETS BY FUND

	Financial fixed assets £	Current assets £	Current liabilities £	Total £
Restricted trust funds	-	17,241	-	17,241
Unrestricted general funds	106,553	50,379	**(17,303)**	139,629
	106,553	**67,620**	**(17,303)**	**156,870**

15. POST-BALANCE SHEET EVENTS

There have been no significant events affecting the Charity since the financial year-end.

Hope for Youth (NI)
SUPPLEMENTARY INFORMATION RELATING TO THE FINANCIAL STATEMENTS
Operating Statement
for the financial year ended 31 December 2025

	2025 £	2024 £
Income		
Donations	**5,466**	9,883
Swim Event	**38,489**	6,419
Christmas Cards	**-**	185
Armagh Drinks Party	**-**	900
Live Auction	**7,153**	-
	51,108	17,387
Cost of generating funds		
Event costs	**-**	1,036
Finance costs	**45**	64
	45	1,100
Gross surplus	**51,063**	16,287
Expenses		
Grants paid	**4,150**	19,597
Management Fees	**23,899**	24,978
Auditor's/Independent Examiner's remuneration	**4,219**	4,096
General expenses	**-**	80
Charitable donations	**198**	216
	32,466	48,967
Miscellaneous income and changes in investments		
Bank interest	**835**	835
Income from unlisted investments	**2,856**	2,444
Gain on disposal of investments	**14,598**	3,669
	18,289	6,948
Net surplus/(deficit)	**36,886**	(25,732)

HOPE FOR YOUTH (NI)

SUPPLEMENTARY INFORMATION

RELATING TO THE FINANCIAL STATEMENTS

FOR THE FINANCIAL YEAR ENDED 31 DECEMBER 2025

NOT COVERED BY THE REPORT OF THE AUDITORS