



**NORTHERN IRELAND YOUTH FORUM
FÓRAM ÓIGE THUAISCEART ÉIREANN
NORLIN AIRLAN YOUNGLINS COLLOGUE**

TRUSTEES REPORT AND FINANCIAL STATEMENTS

FOR THE YEAR ENDED 31 MARCH 2023

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NORTHERN IRELAND YOUTH FORUM
LEGAL AND ADMINISTRATIVE INFORMATION

Trustees

Nicole Parkinson-Kelly	Resigned September 2023
Ryan Harling	Resigned September 2023
Oisín-Tomás Ó Raghallaigh	Resigned September 2023
Ciara Ni Huisceith	Resigned September 2023
Adam Crothers	Resigned September 2023
Aoife Murphy	Reappointed September 2023
Cohen Taylor	Reappointed September 2023
Eóin Millar	Reappointed September 2023
Kate Lynch	Resigned September 2023
Madison Murphy	Resigned September 2023
Max Kieran	Resigned September 2023
Niamh Mallaghan	Resigned September 2023
Ruari McBride	Resigned September 2023
Ahmad Adam	Appointed September 2023
Brooke Kearney	Appointed September 2023
Carla Hannan	Appointed September 2023
Ciara Hesketh	Appointed September 2023
Inez Murray	Appointed September 2023
James Reynolds	Appointed September 2023
Kseniia Heorhiieva	Appointed September 2023
Laura Blackledge	Appointed September 2023
Zinha Bernardo	Appointed September 2023

Executive Committee

John Kane	Resigned September 2023
Sofia Anderson	Resigned September 2023
Jack Dalzell	Reappointed September 2023
Claire Hesketh	Appointed September 2023
Eimear Crozier	Appointed September 2023
Ellen Taylor	Appointed September 2023
Genevieve McCollum	Appointed September 2023
Ryan Kearney	Appointed September 2023
Tomás Murphy	Appointed September 2023
Tristin Nicholls	Appointed September 2023

Interim Directors

Amanda Stewart
Natalie Corbett

Office

68 Berry Street
Belfast
BT1 1FJ

Registered Charity No

NIC102677/XR36973

Auditors

Moore (N.I.) LLP
Donegall House
7 Donegall Square North
Belfast
BT1 5GB

Bankers

Ulster Bank Ltd
11-16 Donegall Square East
Belfast
BT1 5UB

The trustees present their report, together with the financial statements for the year ended 31 March 2023. The financial statements have been prepared in accordance with the accounting policies set out on page 12.

OBJECTIVES AND ACTIVITIES

The Youth Forum is established to promote the voice and benefit of young people in Northern Ireland (hereinafter called the "area of benefit") and to educating and assisting such young people through their leisure time activities, so as to develop their physical, mental and spiritual capacities, that they may grow to full maturity as individuals and members of society and that their conditions of life may be improved.

In furtherance of the above objects the Youth Forum may:

- provide or secure the provision of educational and recreational facilities and practical assistance for young people within the area of benefit.
- promote and carry out, or assist in promoting and carrying out research, surveys and investigations and publish the useful results.
- organise or assist in organising meetings, training and debates and publish or assist in publishing reports, periodicals, recordings, books or other documents.
- procure to be written and printed, published, issued, distributed and circulated reports, periodicals, books, pamphlets, leaflets or other documents or communications in furtherance of the above objects.
- obtain, collect and receive money by way of grants, donations, bequests, legacies or other lawful method, provided that the Forum may not engage in any form of permanent trading.
- invest the monies of the Forum not immediately required for the furtherance of the said objects in or upon such investments, securities or property as may be thought fit, subject nevertheless to such conditions (if any) as may for the time being be imposed or required by law.
- recruit and train volunteers with relevant skills to carry out the objects of the Forum.
- employ or pay any person to supervise, organise and carry on the work of the Youth Forum and make all reasonable and necessary provision for the payment of remuneration to employees.
- promote and organise co-operation in the achievement of the above objects and to that end to work in association with local authorities and voluntary organisations engaged in the furtherance of the above objects in the area of benefit.
- do all such other lawful things as may be necessary for the attainment of the above objects or any of them.

MEMBERSHIP

Individual members

All young people aged 11 – 25, whose residence is in Northern Ireland are entitled to become individual members of the Youth Forum providing they fulfil the following criteria:

- a) They should be aged 11-25.
- b) They should actively support the values, priorities, aims and objectives of the Youth Forum.
- c) Complete relevant membership registration.

Individual members have the opportunity to participate in all NIYF programmes and will be informed about these via a range of communications mechanisms.

Individual members are not required to attend AGMs, but are invited to do so, they are not entitled to voting rights but those who wish to have voting entitlement in organisational matters will be directed to the 'active membership' tier.

Organisational Members

Organisational Membership is open to local Youth Councils, Youth Forums, Youth Clubs, School, Community Groups, Regional Voluntary organisations or other relevant young people's organisations in Northern Ireland, so long as they promote the participation of young people and that:

- a) They actively support the values, priorities, aims and objectives of the Youth Forum,
- b) They actively promote the participation of young people in decision making within their organisation.

NORTHERN IRELAND YOUTH FORUM

REPORT OF THE TRUSTEES FOR THE YEAR ENDED 31 MARCH 2023

- i. Each organisation must apply in writing to the Youth Forum by completing the necessary application process.
- ii. Each organisation is entitled to nominate 2 representatives who will participate in the (NIYF) Active Membership group.
- iii. Organisational members will be entitled to a range of benefits based on the Youth Forum's programme of work at any particular time.
- iv. It is an expectation of the Youth Forum that each member organisation would attend the AGM unless apologies are received. If a member organisation does not attend 3 consecutive AGM's and does not provide apologies, the Executive Committee may review their membership.

Active members

The active membership tier is a group of Youth Forum members who regularly engage in centrally organised Youth Forum activities. Active members have voting rights on matters of strategic importance to the Youth Forum. Each active member will have one vote.

The Active membership tier will act as the Youth Forum's representative body of young people and this is where the organisation will seek direction on the needs of young people and issues, which the organisation should address. Active members will be heavily involved in setting the strategic direction of the Youth Forum.

To become an active member young people can:

- a) Be nominated by a member organisation
- b) Self-nominate following engagement in Youth Forum work at a local level

Active members must:

- a) Be aged 11- 25
- b) Actively support the values, priorities, aims and objectives of the Youth Forum
- c) Be actively involved in a locally based participative practice
- d) Be available to participate in regular centrally organised Youth Forum activities
- e) Endeavour to attend AGMs and EGMs.

Active members will be appointed on a bi-annual basis following the AGM. If active members are regularly absent from centrally organised Youth Forum activities without apology or reasonable explanation, their position will be reviewed. In the event that a young person can no longer participate in the active tier, they can remain an Individual Member of the Youth Forum providing they still meet the eligibility criteria. There will be a minimum of two Active Membership group meetings per year.

Executive Committee

The Northern Ireland Youth Forum is managed by an Executive Committee.

The Executive Committee is made up of no fewer than 12 and no more than 20 young people (aged 11 – 25) who are drawn from the active membership tier. Executive Committee members will be elected on a bi-annual basis following a vote at AGM by the active membership. The number of seats available on the Executive Committee will be agreed by the outgoing Committee based on numbers of nominations received, representation and strategic direction as set by the active tier at that time.

The Executive Committee are responsible for the overseeing the day-to-day management of NIYF. Whilst it is not a pre-requisite that the Executive Committee is a fully representative group; the Youth Forum will be mindful of the makeup of the committee in terms of equality legislation.

The Executive committee shall appoint up to 3 adults to the committee; (usually defined as someone aged over 25 and therefore does not qualify to be a member of the Youth Forum).

The role of these individuals will be to support the young people in their roles. It is proposed that each of these representatives will have experience in one of the following areas:

- Community/Youth/Voluntary Sector
- Financial management
- Human Resource management
- Law

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REPORT OF THE TRUSTEES FOR THE YEAR ENDED 31 MARCH 2023

These adults cannot act in the Chairperson, Vice Chair, Honorary Secretary or Treasurer capacity. They do not have a vote on organisational or strategic matters, as with other Executive Committee members, but should provide input and advice. The adult Executive members will be co-opted onto the Executive Committee by the Executive Committee when in place. This approach will allow the NIYF to maintain its youth led status but will also provide mechanisms whereby young people are supported in their roles as Executive Committee members.

ANNUAL GENERAL MEETINGS

An Annual General Meeting of the Youth Forum shall be held at such place and time (not being more than 15 months after the holding of the preceding Annual General Meeting) as the Committee shall determine.

To hold an Annual General Meeting, or Extraordinary General Meeting, the Youth Forum needs one quarter of active members represented, including two office bearers.

Any active Members who are not able to attend Annual or Extraordinary General Meetings and who send apologies to the Honorary Secretary are entitled to vote by proxy. Apologies can be received via written or electronic communications.

At such Annual General Meeting the business shall include the following:

- a) The election of members to serve on the committee. Committee elections normally take place every 2 years.
- b) The appointment of an auditor or auditors.
- c) The consideration of an Annual Report of work done by or under the auspices of the Committee.
- d) The consideration of the audited accounts.
- e) The transaction of such other matters as may from time to time be considered necessary.

EXECUTIVE COMMITTEE OFFICER BEARERS:

The following office bearers shall be elected at the A.G.M. to serve on the Executive Committee.

CHAIRPERSON: The Chairperson shall convene and chair meetings of the Youth Forum and its Executive Committee. In conjunction with the Honorary Secretary, the Chairperson should liaise with staff. Additionally, the Chairperson shall be expected to represent the organisation at external events.

VICE CHAIRPERSON: In the absence of the Chairperson, the Vice Chairperson shall be expected to carry out the duties of the Chairperson. He/she shall be expected to be in attendance at all meetings of the Youth Forum and its Executive Committee.

HONORARY SECRETARY: The Honorary Secretary shall liaise with the employees to ensure that the general business of the Youth Forum and the Youth Forums office is being carried out properly. In addition, he/she is required to be in attendance at regular staff meetings to ensure the above.

TREASURER: The Treasurer shall be responsible for working with the staff to ensure that the Youth Forum has enough resources to fulfil its objectives. He/she shall produce a balance sheet to be presented at the AGM.

PUBLIC RELATIONS OFFICER: The Public Relations Officer shall work with the nominated communications staff member in dealing with the local and national media outlets. He/she shall keep in close contact and meet with the local media, issue press releases and deal with other publicity articles.

EXTERNAL AFFAIRS OFFICER: The External Affairs Officer will be responsible for creating and maintaining links and contacts with organisations, groups and individuals outside of the Youth Forum. They should also support the role of the Chair and the Public Relations Officer in representing the Youth Forum on external bodies and to the media. They should also have priority responsibility for representing the Youth Forum outside of Northern Ireland, particularly in a cross-border, UK and European context.

Further posts will be reserved for other young people.

Where Executive members need additional support to enable them to carry out their duties, the Youth Forum shall, where possible, employ the professional expertise to give guidance and advice.

Three additional seats on the Executive Committee shall be reserved for independent expert representatives who will be co-opted to provide support to the Executive Committee. These individuals should have specific skills, as directed by the Executive. These members may be over 25 and will not have voting rights.

FUNCTION OF THE EXECUTIVE COMMITTEE

The Executive Committee will meet no less than four times per year. The Chair will be responsible for setting the agenda of these meetings through direct engagement with the Director, staff and active members. The Executive Committee shall:

- meet a minimum of four times per year. To hold a meeting of the Executive Committee there needs to be half of the Executive Committee members in attendance.
- ensure the day to day running of the organisation and make any important decisions necessary.
- support the Director in responsibility for the employment of, supervision of and support for staff, advising the organisation on financial matters and monitoring the programme to ensure the Youth Forum is meeting its aims and objectives.
- actively support and promote the aims of the Youth Forum and the activities, work etc., of the organisation.
- if required, discuss any matter relating to an employee. If the Executive Committee is required to do this and a member of it has been in anyway involved in the incident, he/she shall withdraw from the discussion. The Executive Committee should also refer to the Contracts of Employment relating to each particular post.
- in relation to an individual's absence from two or more consecutive executive meetings without written apology co-opt an alternative into that post to carry out the duties that go with it for up to as long as is deemed necessary.
- Where necessary the Executive Committee shall seek advice from professional experts in relation to financial, legal or strategic matters.
- Each Executive Committee member is expected to serve the duties of their office for a period of two years.
- The Executive Committee may appoint such sub-committees, advisory groups or working parties of their own members and other persons from time to time, necessary for the carrying out of their work and may determine their terms of reference, duration and composition. All such sub-committees shall make regular reports to the Executive Committee. No sub-committee shall make any decisions without this going to the full Executive Committee. Where possible the Chairperson or Vice Chairperson shall chair these sub-committees.
- Members of the Executive committee are expected to act with integrity and within the ethos of the Youth Forum. It is expected that as such Youth Forum strategy and policy comes before any other interest outside of the work of the Youth Forum. Committee members are expected to ensure the organisation remains apolitical. Should any conflict of interest hamper an individual's role as an Executive Committee member they will be expected to reconsider their position.

FINANCIAL REVIEW

The organisation had net expenditure for the year of £216,983 (2022: £111,881). When added to the reserves brought forward the total reserves at 31 March 2023 are £441,811 (2022: £658,794).

RESERVES POLICY

It is the policy of the organisation to maintain unrestricted reserves of a minimum of six months running costs of resources expended on general activities. The organisation also has a policy to maintain further unrestricted reserves of the current redundancy costs of the organisation. At 31 March 2023 this would equate to £32,271 (2022: £32,271).

RELATED PARTIES

The Charity has no related parties.

PLANS FOR FUTURE PERIODS

Over the coming year the NIYF will work to consolidate as well as continue to develop our organisation. We will work to secure resources and essential core funding to support NIYF through as we move towards independence.

NIYF is equipped well to deal with a changing policy and funding landscape, and we will continue to sustain and develop collaborations and partnerships; create space for innovation and development; and continue to diversify funding streams.

Through a growth and development of innovative youth work programmes, increasing international networks and funding opportunities, as well as maintaining our profile enables the ongoing sustainability of the NI Youth Forum.

Up to date financial systems and planning, alongside strong governance are key properties as reflected in our strategic plan.

RISK MANAGEMENT

The main risk which faces NIYF is the uncertainty of funding. The Executive Committee continually monitor the financial position of the Youth Forum and have examined the major risks which the organisation faces and confirm that policies and procedures have been established so that the necessary steps can be taken to lessen these risks.

EXECUTIVE COMMITTEE REPORTS

Chairperson's Report

As the newly elected Chairperson of the NI Youth Forum Executive Committee, I am so proud of all that our organisation achieved over the 2022-23 financial year. Despite ongoing external challenges such as the rising cost of living and lack of a power sharing government at Stormont, the NI Youth Forum has continued to deliver high quality youth provision that meets the evolving needs of our membership.

Our membership are at the heart of everything we do. This year, our phenomenal housing and homelessness team supported 158 young people as they navigated the cost-of-living crisis. Moreover, as we have emerged from the COVID-19 pandemic, we have supported 247 young people to access therapeutic support and counselling provision. It should be noted that any fund or subsidiary that was in deficit at the end of the last financial year has been received after year end, eliminating the deficit.

Young people across our organisation have had incredible impact in terms of participation and speaking truth to power. Young people from our Executive Committee and the 'Elephant coming out of the dark' programme travelled to Geneva, Switzerland to speak at the United Nations Committee on the Rights of the Child. In addition, young people engaged with Local Councillors, MLAs, MPs, Lords, TDs and Senators from across the political spectrum. For us, participation takes place at local, regional, national and international levels and our broad political engagement reflects this.

The 2021-23 Executive Committee enacted several long-term strategic changes to our organisation with the publication of our youth-led Quality Assurance Framework, 'NI Youth Forum Defined', alongside our 'Youth Manifesto for Change'. In addition, the Committee led on a transformational rebrand with a new brand identity, a new logo and digital communications strategy which included the redesigning of our website. The membership also approved important changes to our Constitution in December 2022 to facilitate the implementation of new Standing Orders, delivery of new Election Documentation and the creation of the Policy Officer role within the Committee. In order to be able to do this all trustees must commit to a thorough induction and training programme in line with our governing documents, NIYF Constitution and Standing Orders.

Our staff team work tirelessly to meet the ever-evolving needs of our membership as best they can, and it is my privilege to work alongside them. I would like to take this opportunity to thank each and every member of our staff team for everything that they do to live out our vision and values. Pay and remuneration of all personnel is set by the Trustees in line with National Joint Council for Local Government Services.

This was a year of many achievements and so much joy across our organisation, however, it was also a year marked by profound sadness and loss for many young people and staff. Lucy Grainger, who served as Chairperson from 2018 until 2021, passed away in October 2022. Lucy had an immeasurable impact on our organisation and every individual she met. Lucy's inspirational leadership, care for others and deep kindness will be remembered and cherished by all of us at the NI Youth Forum and beyond. Her legacy will continue to live on in all that we do.

Cohen Taylor
Chairperson

Hon. Secretary's Report

The 2022/23 financial year has been hugely successful for NIYF, we are privileged to be working with so many young people throughout the region whilst promoting youth voice. The out workings of the Covid – 19 pandemic has offered many learning opportunities for staff who continued to implement positive change to creatively meet the needs of young people in all elements of our work.

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REPORT OF THE TRUSTEES FOR THE YEAR ENDED 31 MARCH 2023

Throughout this year NIYF have worked hard to diversify funding streams and are continuing to build upon positive relationships locally, nationally, and internationally. The youth service funding climate continues to be competitive, and we look forward to identifying new funding streams.

Some of our key highlights and achievements this year have been the launch of NIYF's Youth Manifesto for Change, presenting at the United Nations Convention of the Rights of the Child, attending the global youth homelessness conference in New York City and the establishment of NI's first cross-party working group on youth participation. 500 individually young people have been supported through programmes and training with a wide network of young activists trained and supported demonstrating impact on skills, knowledge, and confidence.

One of NIYF's key priorities is the investment in our staff. I would like to take this opportunity to thank them for their passion, dedication, and hard work. Thank you to NIYF's executive committee for fulfilling their roles over and above as trustees.

EXECUTIVE COMMITTEE'S RESPONSIBILITIES IN RELATION TO THE FINANCIAL STATEMENTS

The Executive Committee is required to prepare financial statements which give a true and fair view of the state of the charity's affairs and of its income and expenditure for the year. In preparing the financial statement the executive committee are required to select suitable accounting policies, to apply them consistently and to make judgements and estimates that are reasonable and prudent.

The executive committee are responsible for keeping proper accounting records which disclose, with reasonable accuracy at any time, the financial position of the charity. To ensure that proper books and records are kept the charity has employed appropriately qualified personnel and has maintained appropriate computerised accounting systems. It is 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.

STATEMENT OF DISCLOSURE TO AUDITORS

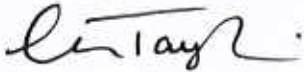
So far as the members of the Executive Committee are aware there, is no relevant audit information of which the Charity's auditors are unaware and they have taken all the steps that they ought to have taken to make themselves aware of any relevant audit information and to establish that the Charity's auditors are aware of that information.

Approved by the committee and signed on their behalf on by:

Name: COHEN TAYLOR

Date: 30/1/24

Title: Chairperson



Name: EÓIN MILLAR

Date: 30/1/24

Title: Treasurer



Opinion

We have audited the accounts of Northern Ireland Youth Forum (the 'charity') for the year ended 31 March 2023 which comprise the Statement of Financial Activities, the Balance Sheet, the Statement of Cash Flows and the notes to the accounts, 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 charity's affairs as at 31 March 2023 and of its incoming resources and application of resources, including its income and expenditure, for the year then ended;
- have been properly prepared in accordance with United Kingdom Generally Accepted Accounting Practice; and
- have been prepared in accordance with the Charities Act (Northern Ireland) 2008 and the Charities Act Northern Ireland) 2013.

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 accounts section of our report. We are independent of the charity in accordance with the ethical requirements that are relevant to our audit of the accounts in the UK, including the FRC's Ethical Standard, and we have fulfilled our other ethical responsibilities in accordance with these requirements. We believe that the audit evidence we have obtained is sufficient and appropriate to provide a basis for our opinion.

Conclusions relating to going concern

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

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

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

Other information

The other information comprises the information included in the annual report, other than the accounts and our auditor's report thereon. The trustees are responsible for the other information. Our opinion on the accounts 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 accounts, our responsibility is to read the other information and, in doing so, consider whether the other information is materially inconsistent with the accounts or our knowledge obtained in the audit or otherwise appears to be materially misstated. If we identify such material inconsistencies or apparent material misstatements, we are required to determine whether there is a material misstatement in the accounts 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.

Matters on which we are required to report by exception

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

We have nothing to report in respect of the following matters in relation to which the Charities Act 2013 requires us to report to you if, in our opinion:

- adequate accounting records have not been kept, or returns adequate for our audit have not been received from branches not visited by us; or
- the financial statements are not in agreement with the accounting records and returns; or
- certain disclosures of Trustees' remuneration specified by law are not made; or

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INDEPENDENT AUDITOR'S REPORT

- 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 Trustees' Report and from the requirement to prepare a strategic report.

Responsibilities of Trustees

As explained more fully in the Statement of Trustees' Responsibilities, 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 the directors determine is necessary to enable the preparation of financial statements that are free from material misstatement, whether due to fraud or error.

In preparing the financial statements, the Trustees are responsible for assessing the Charity's ability to continue as a going concern, disclosing, as applicable, matters related to going concern and using the going concern basis of accounting unless the Trustees either intend to liquidate the Charity or to cease operations, or have no realistic alternative but to do so.

Auditor's responsibilities for the audit of the financial statements

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

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

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

The objectives of our audit in respect of fraud, are; to identify and assess the risks of material misstatement of the financial statements due to fraud; to obtain sufficient appropriate audit evidence regarding the assessed risks of material misstatement due to fraud, through designing and implementing appropriate responses to those assessed risks; and to respond appropriately to instances of fraud or suspected fraud identified during the audit. However, the primary responsibility for the prevention and detection of fraud rests with both management and those charged with governance of the charity.

Based on our understanding of the charity and its operating environment, we determined that the most significant frameworks which have a direct impact on the preparation of the financial statements are those related to the reporting framework, (FRS 102, the Charities Act (Northern Ireland) 2008, The Charities (Accounts and Reports) Regulations (Northern Ireland) 2013, the Charity SORP and UK financial reporting standards as issued by the Financial Reporting Council). Additionally, we concluded that there are significant laws and regulations in relation to the entity's charitable status and activities of which non-compliance may have a material effect on the financial statements.

We assessed the susceptibility of the charity's financial statements to material misstatement, including how fraud might occur, including evaluating management's incentives and opportunities to manage earnings or influence the reported results. From the results of our assessment, we determined that the principal risks of fraud relate to posting inappropriate journal entries and use of charity funds for purposes outside of restrictions imposed by the donor. In common with all audits under ISAs (UK), we are required to perform specific procedures to respond to the risk of management override.

Audit response to risks identified

As part of an audit in accordance with ISAs (UK) we exercise professional judgement and maintain professional scepticism throughout the audit. Audit procedures performed by the engagement team included:

- We obtained an understanding of the charity internal control systems in order to design audit procedures that are appropriate in the circumstances, but not for the purposes of expressing an opinion on the effectiveness of the charity's internal control.
- We obtained an understanding of how the charity complies with relevant laws and regulations, including those as a result of its registration with the Charity Commission for Northern Ireland by making enquiries of management and those charged with governance.
- Enquiry of management, those charged with governance around actual and potential litigation and claims.

INDEPENDENT AUDITOR'S REPORT

- Enquiry of entity staff to identify any instances of non-compliance with laws and regulations.
- Performing analytical procedures to identify any unusual or unexpected relationships that may indicate risks of material misstatement due to fraud
- Reviewing minutes of meetings of those charged with governance
- Reviewing financial statement disclosures and testing to supporting documentation to assess compliance with applicable laws and regulations.
- Auditing the risk of management override of controls, including through testing journal entries and other adjustments for appropriateness, and evaluating the business rationale of significant transactions that are unusual or outside the normal course of business.

We communicated relevant laws and regulations and potential fraud risks to all engagement team members and remained alert to any indications of fraud or non-compliance with laws and regulations throughout the audit. There are inherent limitations in the audit procedures described above and the further removed non-compliance with laws and regulations is from the events and transactions reflected in the financial statements, the less likely we would become aware of it. Also, the risk of not detecting a material misstatement due to fraud is higher than the risk of not detecting one resulting from error, as fraud may involve deliberate concealment through collusion, forgery, intentional omissions, misrepresentations or the override of internal control.

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

Use of our report

This report is made solely to the charity's members, as a body. 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 auditors' 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 its members as a body, for our audit work, for this report, or for the opinions we have formed.

Moore (NI) LLP

Moore (NI) LLP

Chartered Accountants
Statutory Auditor

30/1/2024

4th Floor Donegall House
7 Donegall Square North
Belfast
BT1 5GB

NORTHERN IRELAND YOUTH FORUM

STATEMENT OF FINANCIAL ACTIVITIES FOR THE YEAR ENDED 31 MARCH 2023

	Notes	Unrestricted Funds (General) 2023	Unrestricted Funds (Designated) 2023	Restricted Funds 2023	Total Funds 2023	Unrestricted Funds (General) 2022	Unrestricted Funds (Designated) 2022	Restricted Funds 2022	Total Funds 2022
		£	£	£	£	£	£	£	£
Income from:									
Charitable activities:									
Grants Receivable	3	219,268	60,929	743,852	1,024,049	117,970	63,937	668,635	850,542
Other income	4	13,161	-	-	13,161	12,786	-	-	12,786
Total income		232,429	60,929	743,852	1,037,210	130,756	63,937	668,635	863,328
Expenditure on:									
Charitable activities	6	223,598	26,330	990,164	1,240,092	106,985	38,977	816,415	962,377
Governance	5	10,201	-	3,900	14,101	8,932	-	3,900	12,832
Total Expenditure		233,799	26,330	994,064	1,254,193	115,917	38,977	820,315	975,209
Net income/(expenditure)		(1,370)	34,599	(250,212)	(216,983)	14,839	24,960	(151,680)	(111,881)
Transfer between funds	11	(15,689)	-	(15,689)	-	(12,383)	11,194	1,189	-
Total funds brought forward	11	474,070	43,183	141,541	658,794	471,614	7,029	292,032	770,675
Total funds carried forward	11, 12	457,011	77,782	(92,982)	441,811	474,070	43,183	141,541	658,794

NORTHERN IRELAND YOUTH FORUM

BALANCE SHEET AS AT 31 MARCH 2023

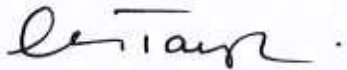
	Notes	2023 £	2023 £	2022 £	2022 £
Fixed Assets	7		40,871		37,724
Current Assets					
Debtors	8	298,005		350,109	
Cash at Bank and in Hand	9	134,678		343,829	
		432,683		693,938	
Creditors: amounts falling due within one year	10	(31,743)		(72,868)	
Net Current Assets			400,940		621,070
Net Assets			441,811		658,794
Funds:					
Unrestricted Reserves	11, 12		534,793		517,253
Restricted Reserves	11, 12		(92,982)		141,541
			441,811		658,794

Approved by the executive committee on and signed on its behalf by: -

Name: COHEN TAYLOR

Date: 30/1/24

Title: Chairperson



Name: EÓIN MILLAR

Date: 30/1/24

Title: Treasurer



NORTHERN IRELAND YOUTH FORUM

CASHFLOW STATEMENT FOR THE YEAR ENDED 31 MARCH 2023

	Notes	2023 £	2023 £	2022 £	2022 £
Net cash inflow					
From operating activities	14	(195,803)		(55,570)	
Returns on investment and servicing of finance					
Interest received		-		-	
Net cashflow from returns on investment and servicing of finance		-		-	
Capital expenditure and financial investment					
Payment to acquire tangible fixed assets		(13,348)		-	
Net cashflow from capital expenditure and financial investment			(13,348)		-
Increase/(decrease) in cash			(209,151)		(55,570)
Cash and cash equivalents at the beginning of year			343,829		399,399
Total cash and cash equivalents at the end of year			<u>134,678</u>		<u>343,829</u>

1. Accounting Policies

1.1 Accounting Convention

The financial statements have been prepared in accordance with Accounting and Reporting by Charities: Statement of Recommended Practice applicable to charities preparing their accounts in accordance with the Financial Reporting Standard which applies in the UK and Republic of Ireland (FRS 102) (effective 1 January 2015) - (Charities SORP (FRS 102)), the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102).

1.2 Going Concern

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

1.3 Tangible Fixed Assets

Tangible fixed assets are stated at cost less accumulated depreciation. Depreciation is provided at rates calculated to write-off the cost or valuation less estimated residual value of each asset over its expected useful life.

Computer Equipment	25% reducing balance
Fixtures fittings & Equipment	25% reducing balance
Leasehold improvements	15% reducing balance

1.4 Fund Accounting

Unrestricted funds are general funds that are available for use at the trustees' discretion in furtherance of the objectives of the charity.

Restricted funds are those donated for use in a particular area or for specific purposes, the use of which is restricted to that area or purpose.

1.5 Pensions

The charity operates a defined contribution scheme for the benefit of its employees. Contributions payable are charged to the Statement of Financial Activities in the year they are payable.

1.6 Allocation of Costs

Resources expended are allocated to a particular activity where the costs relate directly to that activity. Core costs which cannot be directly allocated have been apportioned.

1.7 Income

All incoming resources are included in the statement of financial activities when the charity is entitled to the income and the amount can be quantified with reasonable accuracy. The following specific policies are applied to particular categories of income:

Voluntary income is received by way of grants, donations and gifts and is included in full in the Statement of Financial Activities when receivable. Grants, where entitlement is not conditional on the delivery of a specific performance by the charity, are recognised when the charity becomes unconditionally entitled to the grant.

Donated services and facilities are included at the value to the charity where this can be quantified. The value of services provided by volunteers has not been included in these accounts.

Investment income is included when receivable.

Income from charitable activities includes income recognised as earned (as the related goods or services are provided) under contract or where entitlement to grant funding is subject to specific performance conditions. Grant income included in this category provides funding to support programme activities and is recognised where there is entitlement, certainty of receipt and the amount can be measured with sufficient reliability.

1.8 Expenditure

Expenditure is recognised on an accruals basis as a liability is incurred. Funding provided through contractual agreements and performance related grants are recognised as goods or services are supplied.

Costs of generating funds are those costs incurred in attracting voluntary income, and those incurred in trading activities that raise funds.

Governance costs include those incurred in the governance of its assets and are primarily associated with

constitutional and statutory requirements.

Support costs include central functions and have been allocated to activity cost categories on a basis consistent with the use of resources, e.g. allocating office property costs by floor areas, management and human resources costs by the number of staff, and finance and IT costs by work done.

1.9 Debtors

Trade and other debtors are recognised at the settlement amount due after any trade discount offered. Prepayments are valued at the amount prepaid net of any trade discounts due.

1.10 Cash at bank and in hand

Cash at bank and cash in hand includes cash and short term highly liquid investments with a short maturity of three months or less from the date of acquisition or opening of the deposit or similar account.

1.11 Creditors and provisions

Creditors and provisions are recognised where the charity has a present obligation resulting from a past event that will probably result in the transfer of funds to a third party and the amount due to settle the obligation can be measured or estimated reliably. Creditors and provisions are normally recognised at their settlement amount after allowing for any trade discounts due.

1.12 Financial Instruments

The Charity only has financial assets and financial liabilities of a kind that qualify as basic financial instruments. Basic financial instruments are initially recognised at transaction value and subsequently measured at their settlement value with the exception of bank loans which are subsequently measured at amortised cost using the effective interest method.

2 Salaries

The total charge for salaries, national insurance and pension costs was £790,575. This has been disclosed in the statement of financial activities as follows: -

	2023	2022
	£	£
Wages and salaries	674,219	489,109
Social security costs	64,545	43,687
Other pension costs	51,811	38,112
	<u>790,575</u>	<u>570,908</u>
	2022	2022
Average number of employees during period:	<u>21</u>	<u>16</u>

There was one employee whose emoluments exceeded £60,000 (2022: nil). The key management personnel of the Charity include the Chairperson, Vice Chairperson, Treasurer, Honorary Secretary, Trustees and Interim Directors. The total employee benefits of the key management personnel of the Charity were £137,571 (2022: £102,140).

NORTHERN IRELAND YOUTH FORUM

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

3 Income from Charitable Activities

	Unrestricted Funds	Unrestricted Funds Designated	Restricted Funds	Total Funds 2023	Total Funds 2022
	£	£	£	£	£
Grants Receivable					
EA Core Grants	-	-	7,500	7,500	69,060
NI Housing Executive	-	33,135	-	33,135	30,591
Translink	-	27,794	-	27,794	33,346
Youth Network for Peace (Peace IV)	-	-	7,733	7,733	1,935
Ards and North Down B.C.	-	-	-	-	4,456
Peace IV - Amplify	-	-	107,981	107,981	159,361
Tudor Trust	-	-	-	-	60,000
DFC Change Project	-	-	-	-	55,000
Belfast City Council	-	-	20,973	20,973	19,990
Department of Foreign Affairs and Trade - Reconciliation Fund	-	-	-	-	84,970
Esmee Fairburn	60,000	-	-	60,000	50,000
Tutor Trust	-	-	60,000	60,000	-
BCC Covid Recovery	-	-	4,945	4,945	3,994
CFNI	-	-	66,318	66,318	99,477
Henry Smith	-	-	58,900	58,900	58,900
Whitemountain	23,936	-	-	23,936	-
Joseph Rowntree	60,000	-	-	60,000	50,000
TNL Dormant Accounts	-	-	66,667	66,667	-
NIHE Homelessness Prevention Fund	-	-	-	-	40,000
Community Relations Council	-	-	(1,239)	(1,239)	1,239
UK Community Renewal	-	-	25,948	25,948	8,813
NIO	31,035	-	-	31,035	-
BCC Community Support Recovery	-	-	1,200	1,200	1,440
BL Relentless Change	-	-	184,710	184,710	-
NIHE Sustaining Tenancies	-	-	23,714	23,714	-
Henry Smith Therapeutic	-	-	712	712	-
CIN - Youth Social Action	-	-	4,985	4,985	-
Electoral Commission	-	-	7,500	7,500	-
EA Core	-	-	5,305	5,305	-
HPF	-	-	52,000	52,000	-
Community Knowledge Fund	-	-	8,000	8,000	-
The Pilgrim Trust	-	-	30,000	30,000	-
General	44,297	-	-	44,297	-
Electoral Commission	-	-	-	-	8,985
QUB	-	-	-	-	8,985
	219,268	60,929	743,852	1,024,049	850,542

4 Other Income

	Unrestricted Funds General £	Unrestricted Funds Designated £	Restricted Funds £	Total Funds 2023 £	Total Funds 2022 £
Core Contribution					
Other Income	1,542	-	-	1,542	8,406
Room Hire	-	-	-	-	4,380
Training	11,619	-	-	11,619	-
	13,161	-	-	13,161	12,786

5 Governance

	Unrestricted Funds £	Unrestricted Funds £	Restricted Funds £	Total Funds 2023 £	Total Funds 2022 £
Audit Fee	-	-	3,900	3,900	3,900
Depreciation	10,201	-	-	10,201	8,932
	10,201	-	3,900	14,101	12,832

NORTHERN IRELAND YOUTH FORUM

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

6 Expenditure on Charitable Activities

	Unrestricted	Translink	NIHE	YCNI (Core)	Amplify	Youth Network for Peace	Big Lottery Relentless Change	Other projects	Total 2023	Total 2022
	£	£	£	£	£	£	£	£	£	£
Salary & Pension Costs	S 124,353	12,479	-	5,304	-	-	-	648,686	790,822	570,908
Job Retention Scheme Salary Costs	S -	-	-	-	-	-	-	-	-	-
Facilitation Costs	D -	-	-	-	-	-	-	-	-	13,234
Rent	S 4,162	-	-	-	-	-	-	19,825	23,987	28,945
Insurance	S (353)	-	-	-	-	-	-	2,659	2,306	1,834
Heat & Light	S 1,197	-	-	-	-	-	-	3,605	4,802	1,055
Telephone	S 5,165	-	-	-	-	-	-	7,265	12,430	8,990
Postage, Stat & Photocopying	S 284	-	-	-	-	-	-	4,204	4,488	4,831
Finance Costs & Bank Fees	D 292	-	-	-	-	-	-	2,002	2,294	2,127
Cleaning Costs	S 744	-	-	-	-	-	-	5,138	5,882	9,786
Legal & Professional	D (25)	-	-	-	-	-	-	1,022	997	13,606
Training	D (34)	-	-	-	-	-	-	4,805	4,771	1,435
General Expenses	D 3,096	-	-	-	-	28,506	-	12,877	15,973	648
Staff Travel	D 2,879	71	-	-	-	-	-	10,287	13,237	3,026
Members and Volunteer Travel	D 2,096	13	-	-	-	-	-	5,012	7,121	1,962
Residential Costs	D 1,066	-	-	-	-	-	-	19,102	20,168	8,538
Computer Running Costs	D 3,950	-	-	-	-	-	-	2,750	6,700	323
Conference/seminars/activities	S 1,400	-	-	-	-	-	-	4,046	5,446	28,035
PR	D 2,017	1,808	-	-	-	-	-	6,515	10,340	3,200
Evaluation Costs	D -	-	-	-	-	-	-	2,000	2,000	27
Support and admin	D 282	715	-	-	-	-	-	32,618	33,615	28,101
Repairs	D (837)	-	-	-	-	-	-	1,971	1,134	6,679
Other Programme Costs	D 71,864	11,244	-	-	168	-	-	159,797	243,073	225,089
	223,598	26,330	-	5,304	168	28,506	-	956,186	1,240,092	962,377

Basis of Apportionment of costs

D – Direct costs attributed to the projects

S – Costs apportioned to the projects on the basis of staff time

7	Fixed Assets	Leasehold improvements	Computer equipment £	Furniture and other equipment £	Total £
	Cost				
	At 1st April 2022	21,378	69,130	70,796	161,304
	Additions	10,000	3,348	-	13,348
	At 31st March 2023	<u>31,378</u>	<u>72,478</u>	<u>70,796</u>	<u>174,652</u>
	Depreciation				
	At 1st April 2022	(4,680)	(59,710)	(59,190)	(123,580)
	Charge for year	(4,107)	(3,192)	(2,902)	(10,201)
	At 31st March 2023	<u>(8,787)</u>	<u>(62,902)</u>	<u>(62,092)</u>	<u>(133,781)</u>
	Net Book Value				
	At 31st March 2023	<u>22,591</u>	<u>9,576</u>	<u>8,704</u>	<u>40,871</u>
	At 31st March 2022	<u>16,698</u>	<u>9,420</u>	<u>11,606</u>	<u>37,724</u>

8. Debtors

	2023 £	2022 £
Debtors	294,240	348,929
Prepayments	3,765	1,180
	<u>298,005</u>	<u>350,109</u>

9. Cash at Bank and in Hand

	2023 £	2022 £
Ulster Bank Current Account	133,643	343,195
Ulster Bank Business Reserve Account	584	584
Petty Cash	451	50
	<u>134,678</u>	<u>343,829</u>

10. Creditors: Amounts falling due within one year

	2023	2022
	£	£
Trade creditors	16,175	63,147
Other creditors	15,568	9,721
	<u>31,743</u>	<u>72,868</u>

NORTHERN IRELAND YOUTH FORUM

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

11. Reserves

	Opening Balance £	Income £	Expenditure £	Transfer £	Closing Balance £
Restricted					
EA Core	-	7,500	(5,304)	-	2,196
Ards & North Down B.C	6,833	-	-	-	6,833
Peace IV - Amplify	(73,266)	107,981	(168)	-	34,547
Youth Network for Peace	33,953	7,733	(28,506)	-	13,180
Big Lottery Relentless Change	5,762	-	-	-	5,762
Paul Hamlyn Foundation	(5,477)	-	(318)	5,795	-
Paul Hamlyn - Follow on Fund	1,289	-	-	-	1,289
DFC/NIHE	-	-	(54,216)	-	(54,216)
BCC	2,178	20,973	(21,526)	-	1,625
Tudor Trust	21,501	60,000	(38,767)	-	42,734
National Lottery - Elephant speaks truth to power	(347)	-	-	347	-
BCC - Covid Recovery Grant	(1,908)	4,945	(4,944)	1,907	-
Henry Smith	(1,528)	58,900	(65,085)	-	(4,736)
TNL Dormant Accounts	-	66,667	(32,595)	-	34,072
NIHE Homelessness Prevention	-	-	(137)	137	-
CFNI	70,662	66,318	(179,441)	-	(42,461)
BL Relentless Change	-	184,710	(184,290)	-	420
Community Relations Council Department of Foreign Affairs and Trade	(1,311)	(1,239)	-	2,550	-
The Pilgrim Trust	78,882	-	(78,881)	-	1
UK Community Renewal	-	30,000	(33,345)	-	(3,345)
BCC Community Support	4,096	25,948	(27,057)	-	2,987
203. NIHE Sustaining Tenancies	222	1,200	(1,730)	308	-
204. Henry Smith Therapeutic	-	23,714	(24,636)	-	(922)
205. TEO Good Relations 2022- 2023	-	712	(34,198)	-	(33,486)
206. NIO 22/23	-	-	(43,827)	-	(43,827)
206. NIO 22/23	-	-	(43,368)	4,645	(38,723)
CIN - Youth Social Action	-	4,985	(14,139)	-	(9,154)
208 - Electoral Commission	-	7,500	(14,839)	-	(7,339)
209 - EA Core	-	5,305	(5,305)	-	-
210 - HPP	-	52,000	(40,992)	-	11,008
Victims & Survivors Comm	-	-	(16,450)	-	(16,450)
Community knowledge fund	-	8,000	-	-	8,000
	<u>141,541</u>	<u>743,852</u>	<u>(994,064)</u>	<u>15,689</u>	<u>(92,982)</u>
Unrestricted					
Designated unrestricted	43,183	60,929	(26,330)	-	77,782
General unrestricted	474,070	232,429	(233,799)	(15,689)	457,011
	<u>517,253</u>	<u>293,358</u>	<u>(260,129)</u>	<u>(15,689)</u>	<u>534,793</u>
Total Reserves	<u>658,794</u>	<u>1,037,210</u>	<u>(1,254,193)</u>	<u>-</u>	<u>441,811</u>

12. Net assets

	Unrestricted Funds	Designated Funds	Restricted Funds	Total Funds
Fixed Assets	40,871	-	-	40,871
Current Assets	416,140	77,782	(92,982)	400,940
Net assets	<u>457,011</u>	<u>77,782</u>	<u>(92,982)</u>	<u>441,811</u>

13. Contingent Liabilities

The charity may become liable to repay grants received from various funders should it fail to comply with conditions set out in the relevant letters of offer.

14. Reconciliation of movement of funds to net cashflows from operating activities

	2023 £	2022 £
Net movement in funds	(216,983)	(111,811)
Depreciation	10,201	8,932
(Increase)/decrease in debtors	52,104	(2,763)
Increase/(decrease) in creditors	(41,125)	50,142
	<u>(195,803)</u>	<u>(55,570)</u>

15. Operating lease commitments**Lessee**

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

	2023 £	2022 £
Within one year	-	108
Between two and five years	-	-
	<u>-</u>	<u>108</u>

16. Transactions with trustees

One trustee received a total of £nil expenses paid (2022: £25 expenses paid for transport costs) incurred in relation to carrying out charity related activities.