

Charity Registration No. NIC102677/XR36973



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

TRUSTEES REPORT AND FINANCIAL STATEMENTS

FOR THE YEAR ENDED 31 MARCH 2024

# NORTHERN IRELAND YOUTH FORUM

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**NORTHERN IRELAND YOUTH FORUM**  
**LEGAL AND ADMINISTRATIVE INFORMATION**

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**Bankers**

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

## NORTHERN IRELAND YOUTH FORUM

### REPORT OF THE TRUSTEES FOR THE YEAR ENDED 31 MARCH 2024

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The trustees present their report, together with the financial statements for the year ended 31 March 2024. 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 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

The Youth Forum is a membership organisation and as such the membership structures are detailed below:

- Individual members;
- Affiliate members;
- Organisational members;
- Executive Committee;

a. Individual members

- i. 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:
  1. They should be aged 11-25.
  2. They should actively support the values, priorities, aims and objectives of the Youth Forum.
  3. By completing relevant membership registration.
  4. Individual members have the opportunity to participate in all NIYF programmes and will be informed about these via a range of communications mechanisms.
  5. Individual members are not required to attend AGMs, but are invited to do so.
  6. Individual members are entitled to voting rights.

b. Affiliate members

## NORTHERN IRELAND YOUTH FORUM

### REPORT OF THE TRUSTEES FOR THE YEAR ENDED 31 MARCH 2024

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- i. Affiliate membership is open to any young person, aged 11 – 25, who lives outside of Northern Ireland and have an interest the work of the Youth Forum; issues that young people face in the jurisdiction; and / or would like to become involved in applicable Youth Forum project work, campaigns, events, seminars etc. Affiliate members are required to fulfil the following criteria:
  1. They should be aged 11-25.
  2. They should actively support the values, priorities, aims and objectives of the Youth Forum.
  3. By completing relevant membership registration.
  4. Affiliate members have the opportunity to participate in all NIYF programmes and will be informed about these via a range of communications mechanisms.
  5. Affiliate members are not required to attend AGMs, but are invited to do so.
  6. Affiliate members are not entitled to voting rights.
  
- c. Organisational Members
  - i. Organisational Membership is open to local Youth Councils; Youth Forums; Youth Clubs; Schools; Community Groups; Regional Voluntary organisations or other relevant young people's organisation so long as they promote the participation of young people and that:
    1. They actively support the values, priorities, aims and objectives of the Youth Forum.
    2. They actively promote the participation of young people in decision making within their organisation.
    3. Each organisation must apply in writing to the Youth Forum by completing the necessary application process.
  - ii. Organisational members include those that we are actively working with and will represent a network of like-minded organisations who will provide opportunities for young people and collectively promote youth voice.
  
- d. Executive Committee
  - i. The Northern Ireland Youth Forum will be managed by an Executive Committee.
  - ii. The Executive Committee are responsible for organisational governance and 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.
  - iii. The Executive Committee will be made up of no fewer than 12 and no more than 20 young people (aged 11 – 25) who will be drawn from the Youth Forum's membership through election and co-option if deemed appropriate.
  - iv. Executive Committee members will be elected on a tri-annual (three yearly) basis following a vote at AGM and subsequent co-option by the incoming Executive Committee if outlined in Election Documentation.
  - v. 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 at that time.
  - vi. Executive Committee members aged over the age of 18 shall be named as Trustees.
  - vii. Trustee only votes can be triggered for matters of significant legal concern. Such a vote can be triggered by the Chairperson, Vice Chairperson, Secretary and/or the Treasurer, taking into consideration advice from the Executive Committee and Chief Executive Officer. Trustee only votes are binding, though the thoughts of the wider Executive Committee must be noted in the minutes.

## NORTHERN IRELAND YOUTH FORUM

### REPORT OF THE TRUSTEES FOR THE YEAR ENDED 31 MARCH 2024

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- viii. The Executive Committee has the authority to co-opt members.
- ix. The Executive Committee has authority to bring in independent advisors to the committee on an issue-by-issue basis. (Northern Ireland Youth Forum, Constitution Article 3)

#### 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 NIYF 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 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.

**SECRETARY:** The 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.

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.

#### 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 CEO, 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 CEO 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.

## **NORTHERN IRELAND YOUTH FORUM**

### **REPORT OF THE TRUSTEES FOR THE YEAR ENDED 31 MARCH 2024**

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- 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 £63,216 (2023: £216,983). When added to the reserves brought forward the total reserves at 31 March 2024 are £378,595 (2023: £441,811).

#### **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 2024 this would equate to £62,810 (2023: £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. An organisational risk register is maintained at the NIYF.

#### **EXECUTIVE COMMITTEE REPORTS**

Chairperson's Report

**NORTHERN IRELAND YOUTH FORUM**

**REPORT OF THE TRUSTEES FOR THE YEAR ENDED 31 MARCH 2024**

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developed its employability work this year; this has been a positive contribution to the organisation. Offering some of the most vulnerable young people an opportunity for future training and employment.

One of NIYF's key priorities is investing in our staff. I want 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 above and beyond those of trustees. Finally, I would like to praise my fellow executive members for their commitment to the Northern Ireland Youth Forum. Their dedication to the Youth Forum is inspiring as it continues to grow and safeguard an organisation we are proud of.

Ciara Ni hUisceith

**EXECUTIVE COMMITTEE'S RESPONSIBILITIES IN RELATION TO THE FINANCIAL STATEMENTS**

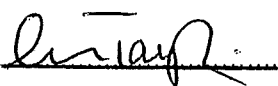
The Executive Committee is required to prepare financial statements which give a true and fair view of the state of the charity's affairs and of its income and expenditure for the year. In preparing the financial statement the executive committee are required to select suitable accounting policies, to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

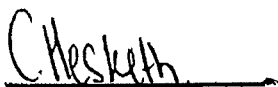
So far as the members of the Executive Committee are aware there, is no relevant audit information of which the Charity's auditors are unaware and they have taken all the steps that they ought to have taken to make themselves aware of any relevant audit information and to establish that the Charity's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

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

Name: 

Date: 29/01/25.

Title: Chairperson

Name: 

Date: 29/1/25

Title: Secretary



# NORTHERN IRELAND YOUTH FORUM

## INDEPENDENT AUDITOR'S REPORT

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### Opinion

We have audited the accounts of Northern Ireland Youth Forum (the 'charity') for the year ended 31 March 2024 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 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 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

## NORTHERN IRELAND YOUTH FORUM

### INDEPENDENT AUDITOR'S REPORT

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- 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.

## NORTHERN IRELAND YOUTH FORUM

### INDEPENDENT AUDITOR'S REPORT

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- 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

29.01.2025

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

NORTHERN IRELAND YOUTH FORUM

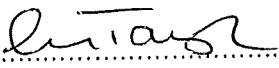
STATEMENT OF FINANCIAL ACTIVITIES FOR THE YEAR ENDED 31 MARCH 2024

	Notes	Unrestricted Funds (General) 2024 £	Unrestricted Funds (Designated) 2024 £	Restricted Funds 2024 £	Total Funds 2024 £	Unrestricted Funds (General) 2023 £	Unrestricted Funds (Designated) 2023 £	Restricted Funds 2023 £	Total Funds 2023 £
<b>Income from:</b>									
Charitable activities:									
Grants Receivable	3	42,347	106,829	1,016,591	1,165,767	219,268	60,929	743,852	1,024,049
Other income	4	450	-	-	450	13,161	-	-	13,161
<b>Total income</b>		<b>42,797</b>	<b>106,829</b>	<b>1,016,591</b>	<b>1,166,217</b>	<b>232,429</b>	<b>60,929</b>	<b>743,852</b>	<b>1,037,210</b>
<b>Expenditure on:</b>									
Charitable activities	6	246,187	22,827	939,943	1,208,957	223,598	26,330	990,164	1,240,092
Governance	5	13,312	-	7,164	20,476	10,201	-	3,900	14,101
<b>Total Expenditure</b>		<b>259,499</b>	<b>22,827</b>	<b>947,107</b>	<b>1,229,433</b>	<b>233,799</b>	<b>26,330</b>	<b>994,064</b>	<b>1,254,193</b>
<b>Net income/(expenditure)</b>		<b>(216,702)</b>	<b>84,002</b>	<b>69,484</b>	<b>(63,216)</b>	<b>(1,370)</b>	<b>34,599</b>	<b>(250,212)</b>	<b>(216,983)</b>
Transfer between funds	11	(66,574)	-	66,574	-	(15,689)	-	15,689	-
Total funds brought forward	11	457,011	77,782	(92,982)	441,811	474,070	43,183	141,541	658,794
Total funds carried forward	11, 12	<b>173,735</b>	<b>161,784</b>	<b>43,076</b>	<b>378,595</b>	<b>457,011</b>	<b>77,782</b>	<b>(92,982)</b>	<b>441,811</b>

**NORTHERN IRELAND YOUTH FORUM**  
**BALANCE SHEET AS AT 31 MARCH 2024**

	Notes	2024 £	2024 £	2023 £	2023 £
<b>Fixed Assets</b>	7		56,206		40,871
<b>Current Assets</b>					
Debtors	8	6,725		298,005	
Cash at Bank and in Hand	9	<u>335,864</u>		<u>134,678</u>	
		342,589		432,683	
<b>Creditors: amounts falling due within one year</b>	10	<u>(20,200)</u>		<u>(31,743)</u>	
<b>Net Current Assets</b>			322,389		400,940
<b>Net Assets</b>			<u>378,595</u>		<u>441,811</u>
<b>Funds:</b>					
Unrestricted Reserves	11, 12		335,519		534,793
Restricted Reserves	11, 12		43,076		(92,982)
			<u>378,595</u>		<u>441,811</u>

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

Name: 

Date: 29/01/25

Title: Chairperson

Name: 

Date: 29/01/2025

Title: Treasurer

**NORTHERN IRELAND YOUTH FORUM**

**CASHFLOW STATEMENT FOR THE YEAR ENDED 31 MARCH 2024**

	Notes	2024 £	2024 £	2023 £	2023 £
<b>Net cash inflow</b>					
From operating activities	14	229,833		(195,803)	
<b>Returns on investment and servicing of finance</b>					
Interest received		-		-	
<b>Net cashflow from returns on investment and servicing of finance</b>		-		-	
<b>Capital expenditure and financial investment</b>					
Payment to acquire tangible fixed assets		(28,647)		(13,348)	
<b>Net cashflow from capital expenditure and financial investment</b>			(28,647)		(13,348)
<b>Increase/(decrease) in cash</b>			201,186		(209,151)
Cash and cash equivalents at the beginning of year			134,678		343,829
<b>Total cash and cash equivalents at the end of year</b>			<u>335,864</u>		<u>134,678</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

## NORTHERN IRELAND YOUTH FORUM

### NOTES TO THE FINANCIAL STATEMENTS FOR THE YEAR ENDED 31 MARCH 2024

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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.

## NORTHERN IRELAND YOUTH FORUM

### NOTES TO THE FINANCIAL STATEMENTS FOR THE YEAR ENDED 31 MARCH 2024

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#### 2 Salaries

The total charge for salaries, national insurance and pension costs was £781,159. This has been disclosed in the statement of financial activities as follows: -

	2024	2023
	£	£
Wages and salaries	670,217	674,219
Social security costs	57,492	64,545
Other pension costs	53,450	51,811
	<u>781,159</u>	<u>790,575</u>
	2024	2023
Average number of employees during period:	<u>21</u>	<u>21</u>

There were no employees whose emoluments exceeded £60,000 (2023: one). The key management personnel of the Charity include the Chairperson, Vice Chairperson, Treasurer, Secretary, Trustees and Assistant Directors. The total employee benefits of the key management personnel of the Charity were £186,614 (2023: £137,571).

NORTHERN IRELAND YOUTH FORUM

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

3 Income from Charitable Activities

	Unrestricted Funds	Unrestricted Funds Designated	Restricted Funds	Total Funds 2024	Total Funds 2023
	£	£	£	£	£
<b>Grants Receivable</b>					
EA Core Grants	-	-	-	-	7,500
NI Housing Executive	-	40,163	-	40,163	33,135
Translink	-	66,666	-	66,666	27,794
Youth Network for Peace (Peace IV)	-	-	-	-	7,733
Ards and North Down B.C. Peace IV - Amplify	-	-	-	-	-
Tudor Trust	-	-	-	-	107,981
DFC/NIHE	-	-	-	-	-
Belfast City Council	-	-	110,000	110,000	-
Department of Foreign Affairs and Trade - Reconciliation Fund	-	-	986	986	20,973
Esmee Fairburn	-	-	-	-	-
Tutor Trust	-	-	-	-	60,000
BCC Covid Recovery	-	-	62,000	62,000	60,000
CFNI	-	-	-	-	4,945
Henry Smith	-	-	135,493	135,493	66,318
Whitemountain	-	-	59,800	59,800	58,900
Joseph Rowntree	50,000	-	-	-	23,936
TNL Dormant Accounts	-	-	-	50,000	60,000
NIHE Homelessness Prevention Fund	-	-	-	-	66,667
Community Relations Council	-	-	-	-	-
UK Community Renewal	-	-	-	-	(1,239)
NIO	-	-	-	-	25,948
BCC Community Support Recovery	-	-	38,723	38,723	31,035
BL Relentless Change	-	-	300	300	1,200
NIHE Sustaining Tenancies	-	-	220,011	220,011	184,710
Henry Smith Therapeutic	-	-	24,952	24,952	23,714
CIN - Youth Social Action	-	-	80,000	80,000	712
Electoral Commission	-	-	44,864	44,864	4,985
EA Core	-	-	-	-	7,500
HPF	-	-	-	-	5,305
North South Youth Forum	-	-	-	-	52,000
Community Knowledge Fund	-	-	84,664	84,664	-
Youth Start	-	-	2,000	2,000	8,000
BCC	-	-	92,173	92,173	-
The Pilgrim Trust	-	-	9,950	9,950	-
General	(15,153)	-	30,000	30,000	30,000
Electoral Commission	7,500	-	-	(15,153)	44,297
BCC Medium Grant	-	-	-	7,500	-
CVS	-	-	3,800	3,800	-
DFC	-	-	3,125	3,125	-
QUB	-	-	13,750	13,750	-
	<u>42,347</u>	<u>106,829</u>	<u>1,016,591</u>	<u>1,165,767</u>	<u>1,024,049</u>

NORTHERN IRELAND YOUTH FORUM

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

4 Other Income

	Unrestricted Funds General £	Unrestricted Funds Designated £	Restricted Funds £	Total Funds 2024 £	Total Funds 2023 £
Core Contribution	-	-	-	-	1,542
Other Income	-	-	-	-	-
Room Hire	450	-	-	450	11,619
Training	-	-	-	-	-
	<b>450</b>	<b>-</b>	<b>-</b>	<b>450</b>	<b>13,161</b>

5 Governance

	Unrestricted Funds £	Unrestricted Funds £	Restricted Funds £	Total Funds 2024 £	Total Funds 2023 £
Audit Fee	-	-	7,164	7,164	3,900
Depreciation	13,312	-	-	13,312	10,201
	<b>13,312</b>	<b>-</b>	<b>7,164</b>	<b>20,476</b>	<b>14,101</b>

NORTHERN IRELAND YOUTH FORUM

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

6 Expenditure on Charitable Activities

	Unrestricted	Translink	NIHE	YCNI (Core)	Amplify	Youth Network for Peace	Big Lottery Relentless Change	Other projects	Total 2024	Total 2023
	£	£	£	£	£	£	£	£	£	£
Salary & Pension Costs	S 171,554	11,766	-	-	-	-	-	597,839	781,159	790,822
Facilitation Costs	D -	-	-	-	-	-	-	790	790	-
Rent	S 6,219	-	-	-	-	-	-	19,086	25,305	23,987
Insurance	S 62	-	-	-	-	-	-	2,541	2,603	2,306
Heat & Light	S 2,539	-	-	-	-	-	-	6,445	8,984	4,802
Telephone	S 1,073	-	-	-	-	-	-	5,837	6,910	12,430
Postage, Stat & Photocopying	S -	-	-	-	-	-	-	-	-	4,488
Finance Costs & Bank Fees	D -	-	-	-	-	-	-	-	-	2,294
Cleaning Costs	S -	-	-	-	-	-	-	-	-	5,882
Room Hire	D -	-	-	-	-	-	-	-	-	-
Accreditation	D -	-	-	-	-	-	-	-	-	-
Legal & Professional	S 316	-	-	-	-	-	-	1,460	1,460	-
Training	D -	-	-	-	-	-	-	8,299	8,299	-
General Expenses	D 1,225	-	-	-	-	-	-	-	316	997
Staff Travel	D 2,236	165	-	-	7,459	35,946	-	860	860	4,771
Members and Volunteer Travel	D 11	-	-	-	-	-	-	32,658	77,288	15,973
Residential Costs	D -	46	-	-	-	-	-	7,943	10,344	13,237
Resources	D -	28	-	-	-	-	-	4,195	4,206	7,121
Computer Running Costs	D -	-	-	-	-	-	-	23,300	23,346	20,168
Conference/seminars/activities	D -	-	-	-	-	-	-	3,093	3,121	-
PR	S -	-	-	-	-	-	-	-	-	6,700
Evaluation Costs	D 1,125	-	-	-	-	-	-	2,503	2,503	5,446
Support and admin	D -	-	-	-	-	-	-	4,516	5,641	10,340
Repairs	D 1,216	-	-	-	-	-	-	44	44	2,000
Other Programme Costs	D 58,611	10,822	-	-	-	-	-	29,507	30,723	33,615
								145,622	215,055	1,134
	246,187	22,827	-	-	7,459	35,946	-	896,538	1,208,957	1,240,092

Basis of Apportionment of costs

D – Direct costs attributed to the projects

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

NORTHERN IRELAND YOUTH FORUM

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

7 Fixed Assets

	Leasehold improvements	Computer equipment £	Furniture and other equipment £	Total £
<b>Cost</b>				
At 1st April 2023	31,378	72,478	70,796	174,652
Additions	19,712	2,605	6,330	28,647
At 31st March 2024	<u>51,090</u>	<u>75,083</u>	<u>77,126</u>	<u>203,299</u>
<b>Depreciation</b>				
At 1st April 2023	(8,787)	(62,902)	(62,092)	(133,781)
Charge for year	(6,508)	(3,045)	(3,759)	(13,312)
At 31st March 2024	<u>(15,295)</u>	<u>(65,947)</u>	<u>(65,851)</u>	<u>(147,093)</u>
<b>Net Book Value</b>				
At 31st March 2024	<u>35,795</u>	<u>9,136</u>	<u>11,275</u>	<u>56,206</u>
At 31st March 2023	<u>22,591</u>	<u>9,576</u>	<u>8,704</u>	<u>40,871</u>

8. Debtors

	2024 £	2023 £
Debtors	3,278	294,240
Prepayments	3,447	3,765
	<u>6,725</u>	<u>298,005</u>

9. Cash at Bank and in Hand

	2024 £	2023 £
Ulster Bank Current Account	334,878	133,643
Ulster Bank Business Reserve Account	584	584
Petty Cash	402	451
	<u>335,864</u>	<u>134,678</u>

NORTHERN IRELAND YOUTH FORUM

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

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10. Creditors: Amounts falling due within one year

	2024	2023
	£	£
Trade creditors	563	16,175
Other creditors	19,637	15,568
	<u>20,200</u>	<u>31,743</u>

NORTHERN IRELAND YOUTH FORUM

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

11. Reserves

	Opening Balance £	Income £	Expenditure £	Transfer £	Closing Balance £
<b>Restricted</b>					<b>2,196</b>
EA Core	2,196	-	-	-	6,833
Ards & North Down B.C	6,833	-	-	-	27,088
Peace IV - Amplify	34,547	-	(7,459)	-	-
Youth Network for Peace	13,180	-	(35,946)	22,766	5,762
Big Lottery Relentless Charge	5,762	-	-	-	1,289
Paul Hamlyn - Follow on Fund	1,289	-	-	-	-
DFC/NIHE	(54,216)	110,000	(55,991)	207	1,846
BCC	1,625	986	(765)	-	35,324
Tudor Trust	42,734	62,000	(69,410)	-	-
BCC - Covid Recovery Grant	-	-	(191)	191	-
Henry Smith	(7,713)	59,800	(64,177)	12,090	-
TNL Dormant Accounts	34,072	-	(34,483)	411	-
CFNI	(42,461)	135,493	(154,982)	-	(61,950)
BL Relentless Change	420	220,011	(195,770)	-	24,661
Department of Foreign Affairs and Trade	1	-	-	-	1
The Pilgrim Trust	(3,345)	30,000	(26,624)	-	31
UK Community Renewal	2,987	-	(262)	-	2,725
BCC Community Support	-	300	-	-	300
203. NIHE Sustaining Tenancies	(922)	24,952	(24,733)	-	(703)
204. Henry Smith Therapeutic	(33,486)	80,000	(27,696)	-	18,818
205. TEO Good Relations 2022- 2023	(43,827)	-	(51)	5,487	(38,391)
206. NIO 22/23	(38,723)	38,723	-	-	-
CIN - Youth Social Action	(9,154)	44,864	(21,238)	-	14,472
208 - Electoral Commission	(7,339)	-	-	7,339	-
210 - HPF	11,008	-	(34)	-	10,974
Victims & Survivors Comm	(16,450)	-	-	16,450	-
North South Youth Forum	-	84,664	(86,297)	1,633	-
Community knowledge fund	8,000	2,000	(10,000)	-	-
Youth Start	-	92,173	(112,846)	-	(20,673)
BCC	-	9,950	(18,152)	-	(8,202)
BCC Medium Grant	-	3,800	-	-	3,800
Commission for Victims and Survivors	-	3,125	-	-	3,125
DFC	-	13,750	-	-	13,750
	<u>(92,982)</u>	<u>1,016,591</u>	<u>(947,107)</u>	<u>66,574</u>	<u>43,076</u>
<b>Unrestricted</b>					<b>161,784</b>
Designated unrestricted	77,782	106,829	(22,827)	-	173,735
General unrestricted	457,011	42,797	(259,499)	(66,574)	335,519
	<u>534,793</u>	<u>149,626</u>	<u>(282,326)</u>	<u>(66,574)</u>	<u>378,595</u>
<b>Total Reserves</b>	<u>441,811</u>	<u>1,166,217</u>	<u>(1,229,433)</u>	<u>-</u>	<u>378,595</u>

Note: £66,574 (2023: £15,689) has been transferred from the general unrestricted fund to the restricted reserve balances to clear any balances in deficit, in which further funding is not expected to be received.

**NORTHERN IRELAND YOUTH FORUM**

**NOTES TO THE FINANCIAL STATEMENTS FOR THE YEAR ENDED 31 MARCH 2024**

**12. Net assets**

	Unrestricted Funds	Designated Funds	Restricted Funds	Total Funds
Fixed Assets	56,206	-	-	56,206
Current Assets	17,529	161,784	43,076	322,389
Net assets	<u>173,735</u>	<u>161,784</u>	<u>43,076</u>	<u>378,595</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**

	2024 £	2023 £
Net movement in funds	(63,216)	(216,983)
Depreciation	13,312	10,201
(Increase)/decrease in debtors	291,280	52,104
Increase/(decrease) in creditors	(11,543)	(41,125)
	<u>229,833</u>	<u>(195,803)</u>