

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 2025

NORTHERN IRELAND YOUTH FORUM

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NORTHERN IRELAND YOUTH FORUM

LEGAL AND ADMINISTRATIVE INFORMATION

Trustees

Ahmad Adam	Resigned January 2025
Aoife Murphy	Appointed September 2023
Brooke Kearney	Appointed September 2023
Carla Hannan (Vice Chair)	Appointed September 2023
Ciara Ni hUisceith (Secretary)	Appointed September 2023
Claire Ni hUisceith	Appointed September 2023
Cohen Taylor (Chair)	Appointed September 2023
Eimear Crozier	Appointed September 2023
Ellen Taylor	Appointed September 2023
Eóin Millar (Treasurer)	Appointed September 2023
Genevieve McCollum	Appointed September 2023
Jack Dalzell	Appointed September 2023
James Reynolds	Resigned January 2025
Kseniia Heorhiieva	Resigned April 2025
Laura Blackledge	Appointed September 2023
Ryan Kearney	Appointed September 2023
Tomás Murphy	Appointed September 2023
Tristin Nicholls	Appointed September 2023

Executive Committee Members (Under 18)

Ryan Kearney	Appointed September 2023
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Interim CEOs

Amanda Stewart	Appointed July 2025
Natalie Corbett	Appointed July 2025

CEO

<i>Paul Dynes</i>	<i>Resigned November 2025</i>
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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

NORTHERN IRELAND YOUTH FORUM

REPORT OF THE TRUSTEES FOR THE YEAR ENDED 31 MARCH 2025

The Trustees present their report, together with the financial statements for the year ended 31 March 2025. The financial statements have been prepared in accordance with the accounting policies set out on page 12.

OBJECTIVES AND ACTIVITIES

The Northern Ireland Youth Forum exists to inspire, motivate, empower and support young people to have a voice and effect change on personal; peer; community and societal levels.

The Youth Forum is established to empower young people to challenge disadvantage and inequality; effect change and contribute to building a just, fair and equal society; and to help young people who do not have what they need because of poverty, who are being treated unfairly or because they don't have the help and support, they need when they need it.

The Youth Forum works to promote the voice and benefit of young people; primarily in Northern Ireland; and also within the Republic of Ireland; Great Britain; Europe and further afield (hereinafter called the "area of benefit") and to educating and supporting such young people so as to develop their personal, physical and mental capacities, that they may develop holistically as individuals and members of society and that their conditions of life may be improved.

In furtherance of the above objectives, the Northern Ireland Youth Forum may:

1. Provide or secure the provision of educational and recreational facilities and practical assistance for young people within the area of benefit.
2. Promote and carry out, or assist in promoting and carrying out research, surveys and investigations and publish the useful results therefore.
3. Organise or assist in organising meetings, events, projects, training and debates and publish or assist in publishing reports, periodicals, recordings, books or other documents.
4. 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.
5. 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.
6. 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.
7. Recruit and train volunteers with relevant skills to carry out the objects of the Forum.
8. 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.
9. Promote and organise co-operation in the achievement of the above objects and to that end to work in association with the voluntary and statutory youth service (and other bodies), including local authorities and governments; voluntary organisations; and other partners across Ireland, GB and further afield engaged in the furtherance of the above objects in the area of benefit.
10. 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:

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REPORT OF THE TRUSTEES FOR THE YEAR ENDED 31 MARCH 2025

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 (Global Affiliate and Young Adult)

- i. Global Affiliate membership is open to any young person, aged 11-25, who lives outside of Northern Ireland and has 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.
- ii. Young Adult Affiliate membership is open to any young person, aged 26-31 who lives in Northern Ireland and has 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 in the case of Global Affiliate members and 26-31 in the case of Young Adult Affiliate members.
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.
 4. 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

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- 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.
 - 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.

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. They 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, they are 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. They shall produce a balance sheet to be presented at the AGM.

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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.
- 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, the individual shall withdraw from the discussion. The Executive Committee should also refer to the Contracts of Employment relating to each particular post.
- In the case of an individual's absence from two or more consecutive Executive Committee meetings without written apology, the Executive Committee shall consider whether to co-opt an alternative into that post to carry out the associated duties for 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 three 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 income for the year of £162,004 (net expenditure 2024: £63,216). When added to the reserves brought forward the total reserves at 31 March 2025 are £538,913 (2024: £378,595).

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 2025 this would equate to £63,124 (2024: £62,810).

RELATED PARTIES

The Charity has no related parties.

PLANS FOR FUTURE PERIODS

Over the coming year, NI Youth Forum will work to consolidate and further develop our organisation. We will

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REPORT OF THE TRUSTEES FOR THE YEAR ENDED 31 MARCH 2025

work to secure resources and essential core funding to support our work as we move forward.

NI Youth Forum 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.

The 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 structures are key priorities as reflected in our strategic plan.

RISK MANAGEMENT

The main risk which faces the NI Youth Forum is the uncertainty of funding. The Executive Committee continually monitor the financial position of the NI 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 NI Youth Forum.

EXECUTIVE COMMITTEE REPORTS

Chairperson's Report

NI Youth Forum continues to focus on the things that matter most to our members. Combatting the cost of living, embedding youth voice at the heart of government, advocating for social justice and bringing young people together to promote peace building.

Young people continue to feel the impact of the rising cost of living, and much of our work this year has focused on supporting those most affected. Our staff have worked with exceptional dedication, offering practical support, safe spaces, and opportunities for employment, education and personal development. Through our role as Secretariat to the All-Party Group on Youth Participation, we have ensured these experiences remain central to discussions on housing and youth policy.

We also launched our Programme for Change, developed in response to the Programme for Government consultation. This youth-led document sets out clear priorities for improving young people's lives, calling for meaningful action to promote youth voice, social justice and peace building. As with all of our work, this is underpinned by our commitment to a rights-based approach in line with the United Nations Convention on the Rights of the Child. In 2024-25 we met with the Secretary of State for Northern Ireland, Rt Hon Hillary Benn MP and Officials from the Irish Government to further our advocacy on behalf of young people. Following our meeting with the Secretary of State, we welcome the UK Government's announcement on the introduction of votes at sixteen, a long-term campaign of the NI Youth Forum.

The Executive Committee have worked to review and continually improve our financial position and organisational governance over the past financial year. This body of work, undertaken with the support of our staff, in particular, Amanda Stewart and Arón Hughes, has enabled us to establish two new sub committees. These include the Finance, Risk and Audit Committee led by our Treasurer, and the Governance, People and Strategy Committee led by our Vice Chair. I look forward to working alongside our staff team and the Executive Committee as this new way of working takes shape.

Lastly, I want to thank our staff team, volunteers, and Executive Committee for their commitment and passion. Their work ensures young people's voices continue to shape decisions locally and nationally, and that the NI Youth Forum remains a place where young people are supported, heard, and empowered.

Cohen Taylor
Chairperson

NORTHERN IRELAND YOUTH FORUM

REPORT OF THE TRUSTEES FOR THE YEAR ENDED 31 MARCH 2025

Secretary's Report

The 2024/25 year has been another strong one for the NI Youth Forum. Our staff and volunteers have continued to deliver high-quality support and create meaningful opportunities for participation, learning and development among our membership. Their commitment has ensured that young people remain at the heart of everything we do.

2024 saw our AGM take place in December, where members voted to support important constitutional changes. Their engagement and trust in our direction has strengthened the organisation and ensured we remain responsive, representative and youth-led.

The Executive Committee has responded to three motions passed by the NI Youth Forum membership at our AGM and I would like to thank the proposer of these motions, Callum Seenan, for his work on drafting them. Alongside this, we have continued to strengthen our governance and organisational systems, placing the Forum in a stable and accountable position for the years ahead.

I want to thank our Executive Committee for their leadership, our staff team for their dedication, and our membership for their continued support. Together, we remain committed to amplifying youth voice and championing the rights of young people across the North of Ireland.

Ciara Ni hUisceith
Secretary

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..... C. Taylor Date: 23/01/26 .

Title: Chairperson

Name..... C. Heskeith Date: 23/01/26

Title: Secretary

NORTHERN IRELAND YOUTH FORUM

INDEPENDENT AUDITOR'S REPORT

Opinion

We have audited the accounts of Northern Ireland Youth Forum (the 'charity') for the year ended 31 March 2025 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 2025 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 2008 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

- 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) 2015 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.
- Enquired of management, those charged with governance around actual and potential litigation and claims.

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INDEPENDENT AUDITOR'S REPORT

- Enquired of entity staff to identify any instances of non-compliance with laws and regulations.
- Performed analytical procedures to identify any unusual or unexpected relationships that may indicate risks of material misstatement due to fraud
- Reviewed minutes of meetings of those charged with governance
- Reviewed financial statement disclosures and testing to supporting documentation to assess compliance with applicable laws and regulations.
- Audited 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.

R. J. Peters Gallagher

28/01/2026

Moore (NI) LLP
Chartered Accountants

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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 2025

	Notes	Unrestricted Funds (General) 2025	Unrestricted Funds (Designated) 2025	Restricted Funds 2025	Total Funds 2025	Unrestricted Funds (General) 2024	Unrestricted Funds (Designated) 2024	Restricted Funds 2024	Total Funds 2024
		£	£	£	£	£	£	£	£
Income from:									
Charitable activities:									
Grants Receivable	4	139,534	73,333	1,080,983	1,293,850	42,347	106,829	1,016,591	1,165,767
Other income	5	11,793	-	-	11,793	450	-	-	450
Total income		151,327	73,333	1,080,983	1,305,643	42,797	106,829	1,016,591	1,166,217
Expenditure on:									
Charitable activities	7	57,315	63,116	1,004,448	1,124,879	246,187	22,827	939,943	1,208,957
Governance	6	15,680	-	3,080	18,760	13,312	-	7,164	20,476
Total Expenditure		72,995	63,116	1,007,528	1,143,639	259,499	22,827	947,107	1,229,433
Net income/(expenditure)		78,332	10,217	73,455	162,004	(216,702)	84,002	69,484	(63,216)
Gain/(loss) on foreign exchange		(1,686)	-	-	(1,686)	-	-	-	-
Transfer between funds	12	(34,992)	-	34,992	-	(66,574)	-	66,574	-
Total funds brought forward	12	173,735	161,784	43,076	378,595	457,011	77,782	(92,982)	441,811
Total funds carried forward	12, 13	215,389	172,001	151,523	538,913	173,735	161,784	43,076	378,595

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BALANCE SHEET AS AT 31 MARCH 2025

	Notes	2025 £	2025 £	2024 £	2024 £
Fixed Assets	8		52,858		56,206
Current Assets					
Debtors	9	63,206		6,725	
Cash at Bank and in Hand	10	484,322		335,864	
		<u>547,528</u>		<u>342,589</u>	
Creditors: amounts falling due within one year	11	<u>(61,473)</u>		<u>(20,200)</u>	
Net Current Assets			486,055		322,389
Net Assets			<u>538,913</u>		<u>378,595</u>
Funds:					
Unrestricted Reserves	12		387,390		335,519
Restricted Reserves	12		151,523		43,076
			<u>538,913</u>		<u>378,595</u>

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

Name C. Taylor

Date: 23/01/26.

Title: Chairperson

Name [Signature]

Date: 23/01/26

Title: Treasurer

NORTHERN IRELAND YOUTH FORUM

CASHFLOW STATEMENT FOR THE YEAR ENDED 31 MARCH 2025

	Notes	2025 £	2025 £	2024 £	2024 £
Net cash inflow					
From operating activities	15		159,826		229,833
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		(9,682)		(28,647)	
Net cashflow from capital expenditure and financial investment			(9,682)		(28,647)
Effects of foreign exchange on cash			(1,686)		-
Increase/(decrease) in cash			148,458		201,186
Cash and cash equivalents at the beginning of year			335,864		134,678
Total cash and cash equivalents at the end of year			<u>484,322</u>		<u>335,864</u>

NORTHERN IRELAND YOUTH FORUM

NOTES TO THE FINANCIAL STATEMENTS FOR THE YEAR ENDED 31 MARCH 2025

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 2019 - (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.

Designated funds are unrestricted funds which the Trustees have set aside for specific purposes. These funds comprise income received in previous financial years from Translink and the Northern Ireland Housing Executive which the Trustees have designated to be used for tender.

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.

NORTHERN IRELAND YOUTH FORUM

NOTES TO THE FINANCIAL STATEMENTS FOR THE YEAR ENDED 31 MARCH 2025

2 Salaries

The total charge for salaries, national insurance and pension costs was £772,514. This has been disclosed in the statement of financial activities as follows: -

	2025	2024
	£	£
Wages and salaries	661,020	670,217
Social security costs	59,207	57,492
Other pension costs	52,287	53,450
	<u>772,514</u>	<u>781,159</u>
	2025	2024
Average number of employees during period:	<u>19</u>	<u>21</u>

There was one employee whose emoluments exceeded £60,000 (2024: None). 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 £192,991(2024: £186,614).

3 Pension commitments

The charity operates a defined contribution pension scheme for its employees. The total contributions paid into the scheme in the year by the charity were £52,288 (2024: 53,450). There were no contributions outstanding at the year-end (2024: £nil).

NORTHERN IRELAND YOUTH FORUM

NOTES TO THE FINANCIAL STATEMENTS FOR THE YEAR ENDED 31 MARCH 2025

4 Income from Charitable Activities

	Unrestricted Funds	Unrestricted Funds Designated	Restricted Funds	Total Funds 2025	Total Funds 2024
	£	£	£	£	£
Grants Receivable					
EA Core Grants	-	-	721	721	-
NI Housing Executive	-	40,000	-	40,000	40,163
Translink	-	33,333	-	33,333	66,666
DFC/NIHE	-	-	-	-	110,000
Belfast City Council	-	-	-	-	986
Tudor Trust	-	-	60,000	60,000	62,000
CFNI	-	-	101,620	101,620	135,493
Henry Smith	-	-	220,011	220,011	59,800
Joseph Rowntree	-	-	-	-	50,000
NIO	-	-	-	-	38,723
BCC Community Support Recovery	-	-	-	-	300
BL Relentless Change	-	-	-	-	220,011
NIHE Sustaining Tenancies	-	-	707	707	24,952
Henry Smith Therapeutic	-	-	40,000	40,000	80,000
CIN - Youth Social Action	-	-	38,391	38,391	44,864
North South Youth Forum	-	-	-	-	84,664
Community Knowledge Fund	-	-	-	-	2,000
Youth Start	-	-	80,957	80,957	92,173
BCC	-	-	30,479	30,479	9,950
The Pilgrim Trust	-	-	-	-	30,000
General	73,284	-	-	73,284	(15,153)
Electoral Commission	15,000	-	-	15,000	7,500
BCC Medium Grant	-	-	950	950	3,800
CVS	-	-	-	-	3,125
DFC	-	-	48,620	48,620	13,750
PeacePlus	-	-	260,114	260,114	-
Sustaining Tenancies South /East	-	-	47,835	47,835	-
Sustaining Tenancies North/West	-	-	47,834	47,834	-
Joseph Rowntree Foundation	51,250	-	-	51,250	-
Awards for all	-	-	20,000	20,000	-
Electoral Commission - Train the Practitioner	-	-	10,000	10,000	-
EA Core	-	-	3,000	3,000	-
Esmee Fairbairn	-	-	50,000	50,000	-
Oak Foundation	-	-	19,744	19,744	-
	<u>139,534</u>	<u>73,333</u>	<u>1,080,983</u>	<u>1,293,850</u>	<u>1,165,767</u>

NORTHERN IRELAND YOUTH FORUM

NOTES TO THE FINANCIAL STATEMENTS FOR THE YEAR ENDED 31 MARCH 2025

5 Other Income

	Unrestricted Funds General £	Unrestricted Funds Designated £	Restricted Funds £	Total Funds 2025 £	Total Funds 2024 £
Core Contribution Training	11,793	-	-	11,793	450
	11,793	-	-	11,793	450

6 Governance

	Unrestricted Funds £	Unrestricted Funds £	Restricted Funds £	Total Funds 2025 £	Total Funds 2024 £
Audit Fee	2,650	-	3,080	5,730	7,164
Depreciation	13,030	-	-	13,030	13,312
	15,680	-	3,080	18,760	20,476

NORTHERN IRELAND YOUTH FORUM

NOTES TO THE FINANCIAL STATEMENTS FOR THE YEAR ENDED 31 MARCH 2025

7 Expenditure on Charitable Activities

	Unrestricted expenditure	Translink Designated	NIHE Designated	Relentless Change	Youth Start	PeacePlus	Sustaining Tenancies S/E	Sustaining Tenancies N/W	DFC	Other restricted grant projects	Total 2025	Total 2024
	£	£	£	£	£	£	£	£	£	£	£	£
Salary and Pension Costs	D 40,002	14,741	30,000	123,878	75,133	233,788	40,000	40,000	46,610	128,362	772,514	781,159
Facilitation Costs	D -	-	-	2,176	4,187	-	-	-	-	332	6,695	790
Rent	S -	-	-	-	6,529	14,062	-	-	-	5,499	26,090	25,365
Insurance	S -	-	-	-	-	-	-	-	-	2,665	2,665	2,541
Heat & Light	S 447	-	-	955	1,264	2,491	-	-	304	1,853	7,314	9,271
Telephone	S 452	-	-	1,610	206	442	47	205	268	1,284	4,514	6,910
Postage, Stat & Photocopying	S -	-	-	-	-	-	-	-	-	1,012	1,012	55
Finance & Bank Fees	D 42	-	-	-	-	-	-	-	-	-	42	-
Cleaning Costs	S -	-	-	-	-	-	-	-	-	-	-	-
Room Hire	D -	-	-	-	487	-	-	-	-	-	487	1,460
Accreditation	S -	-	-	-	3,548	-	-	-	-	-	3,548	8,299
Production	D -	-	-	-	-	-	-	-	-	3,500	3,500	-
Legal & Professional	D -	-	-	-	-	-	-	-	-	-	-	-
Training	D -	-	-	-	-	-	-	-	-	1,440	1,440	860
General Expenses	D 3,616	-	2,181	2,374	3,787	6,972	-	52	3,779	10,831	33,592	60,921
Staff Travel	D 711	30	121	737	1,697	-	-	41	117	1,501	4,955	10,498
Members/Volunteer Travel	D -	-	706	490	4,235	-	-	-	92	1,151	6,674	4,206
Residential Costs	D 165	-	-	-	10,091	6,578	-	-	-	9,511	26,345	23,346
Resources	D -	-	-	-	-	-	-	-	-	-	-	3,121
Computer Running Costs	D -	-	-	-	-	-	-	-	-	-	-	1,120
Conference/seminars	S -	-	-	-	-	-	-	-	-	1,286	1,286	2,503
PR	D -	-	-	-	1,801	-	-	-	-	2,970	4,771	5,641
Evaluation Costs	D -	-	-	-	-	-	-	-	-	-	-	44
Support and admin	D 672	-	-	11,200	1,426	3,000	-	-	-	540	16,838	30,722
Repairs	D -	-	-	-	-	-	-	-	-	-	-	13,744
Other Programme Costs	D 11,208	10,995	4,342	28,269	12,733	49,251	6,843	8,412	10,489	58,055	200,597	216,618
		57,315	25,766	171,689	127,124	316,584	46,890	48,710	61,659	231,792	1,124,879	1,209,194

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 2025

8 Fixed Assets

	Leasehold improvements	Computer equipment £	Furniture and other equipment £	Total £
Cost				
At 1st April 2024	51,090	75,083	77,126	203,299
Additions	-	8,543	1,139	9,682
At 31st March 2025	<u>51,090</u>	<u>83,626</u>	<u>78,265</u>	<u>212,981</u>
Depreciation				
At 1st April 2024	(15,295)	(65,947)	(65,851)	(147,093)
Charge for year	(5,507)	(4,420)	(3,103)	(13,030)
At 31st March 2025	<u>(20,802)</u>	<u>(70,367)</u>	<u>(68,954)</u>	<u>(160,123)</u>
Net Book Value				
At 31st March 2025	<u>30,288</u>	<u>13,259</u>	<u>9,311</u>	<u>52,858</u>
At 31st March 2024	<u>35,795</u>	<u>9,136</u>	<u>11,275</u>	<u>56,206</u>

9 Debtors

	2025 £	2024 £
Debtors	59,317	3,278
Prepayments	3,889	3,447
	<u>63,206</u>	<u>6,725</u>

10 Cash at Bank and in Hand

	2025 £	2024 £
Ulster Bank Current Account	483,204	334,878
Ulster Bank Business Reserve Account	584	584
Petty Cash	534	402
	<u>484,322</u>	<u>335,864</u>

NORTHERN IRELAND YOUTH FORUM

NOTES TO THE FINANCIAL STATEMENTS FOR THE YEAR ENDED 31 MARCH 2025

11 Creditors: Amounts falling due within one year

	2025	2024
	£	£
Trade creditors	-	563
Other creditors	61,473	19,637
	<u>61,473</u>	<u>20,200</u>

NORTHERN IRELAND YOUTH FORUM

NOTES TO THE FINANCIAL STATEMENTS FOR THE YEAR ENDED 31 MARCH 2025

12 Reserves

	Opening Balance £	Income £	Expenditure £	Gain & Loss	Transfer £	Closing Balance £
Restricted						
EA Core	2,196	721	-	-	-	2,917
Ards & North Down B.C	6,833	-	-	-	-	6,833
Peace IV - Amplify	27,088	-	-	-	-	27,088
Big Lottery Relentless Charge	5,762	-	-	-	-	5,762
Paul Hamlyn - Follow on Fund	1,289	-	-	-	-	1,289
BCC	1,846	-	-	-	-	1,846
Tudor Trust	35,324	60,000	(32,582)	-	-	62,742
Henry Smith	-	-	(20)	-	20	-
TNL Dormant Accounts	-	-	(34,101)	-	34,101	-
Department of Foreign Affairs and Trade	1	-	-	-	(1)	-
BCC Community Support	300	-	-	-	-	300
CFNI	(61,950)	101,620	(31,265)	-	-	8,405
BL Relentless Change	24,661	220,011	(171,689)	-	-	72,983
The Pilgrim Trust	31	-	(28,422)	-	-	(28,391)
UK Community Renewal	2,725	-	-	-	-	2,725
NIHE Sustaining Tenancies	(703)	707	-	-	(4)	-
Henry Smith Therapeutic	18,818	40,000	(33,437)	-	-	25,381
TEO Good Relations 2022-2023	(38,391)	38,391	-	-	-	(0)
CIN - Youth Social Action	14,472	-	(14,226)	-	-	246
HPF	10,974	-	-	-	-	10,974
Youth Start	(20,673)	80,957	(127,124)	-	-	(66,840)
BCC	(8,202)	30,479	(21,021)	-	-	1,256
BCC Medium Grant	3,800	950	(356)	-	-	4,394
Commission for Victims and Survivors	3,125	-	(6,064)	-	-	(2,939)
PeacePlus	-	260,114	(317,164)	-	-	(57,050)
Sustaining Tenancies South /East	-	47,835	(46,890)	-	-	945
Sustaining Tenancies North/West	-	47,834	(48,710)	-	876	-
DFC	13,750	48,620	(61,659)	-	-	711
Awards for all	-	20,000	(19,845)	-	-	155
Electoral Commission - Train the Practitioner	-	10,000	(9,954)	-	-	46
EA Core	-	3,000	(3,000)	-	-	-
Esmee Fairbairn	-	50,000	-	-	-	50,000
North South Shared Island Civic Society Fund	-	-	-	-	-	-
Oak Foundation	-	19,744	-	-	-	19,744
	<u>43,076</u>	<u>1,080,983</u>	<u>(1,007,528)</u>	<u>-</u>	<u>34,992</u>	<u>151,523</u>
Unrestricted						
Designated unrestricted	161,784	73,333	(63,116)	-	-	172,001
General unrestricted	173,735	151,327	(72,995)	(1,686)	(34,992)	215,389
	<u>335,519</u>	<u>224,660</u>	<u>(136,111)</u>	<u>(1,686)</u>	<u>(34,992)</u>	<u>387,390</u>
Total Reserves	<u>378,595</u>	<u>1,305,643</u>	<u>(1,143,639)</u>	<u>(1,686)</u>	<u>-</u>	<u>538,913</u>

Note: £34,992 (2024: £66,574) 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 2025

13 Net assets

	Unrestricted Funds	Designated Funds	Restricted Funds	Total Funds
Fixed Assets	52,858	-	-	52,858
Current Assets	162,531	172,001	151,523	486,055
	<hr/>	<hr/>	<hr/>	<hr/>
Net assets	<u>215,389</u>	<u>172,001</u>	<u>151,523</u>	<u>538,913</u>

14 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.

15 Reconciliation of movement of funds to net cashflows from operating activities

	2025	2024
	£	£
Net movement in funds	162,004	(63,216)
Depreciation	13,030	13,312
(Increase)/decrease in debtors	(56,481)	291,280
Increase/(decrease) in creditors	41,273	(11,543)
	<hr/>	<hr/>
	<u>159,826</u>	<u>229,833</u>

