

**Charity registration number NIC103383**

**Company registration number NI038084 (Northern Ireland)**

**INCLUDE YOUTH  
ANNUAL REPORT AND FINANCIAL STATEMENTS  
FOR THE YEAR ENDED 31 MARCH 2023**

## INCLUDE YOUTH

### LEGAL AND ADMINISTRATIVE INFORMATION

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<b>Trustees</b>	Mr D Collins Ms E Dunlop Mr B Archer Ms J L English Mr F Smyth Mr K Simpson Ms B Foley Ms E Stevenson (Appointed 22 July 2022) Dr D MacDermott (Appointed 30 November 2022) Prof D J Morrow (Appointed 30 November 2022) Ms B Anderson (Appointed 13 June 2023)
<b>Secretary</b>	Ms K McCurry
<b>Charity number</b>	NIC103383
<b>Company number</b>	NI038084
<b>Principal address</b>	100 Great Patrick Street Belfast BT1 2LU
<b>Registered office</b>	100 Great Patrick Street Belfast BT1 2LU
<b>Auditor</b>	GMcG BELFAST Chartered Accountants & Statutory Auditor Alfred House 19 Alfred Street Belfast BT2 8EQ
<b>Bankers</b>	Danske Bank Donegall Square West Belfast BT1 6JS
<b>Solicitors</b>	Norman Shannon & Co 3-5 Union Street Belfast BT1 2JF

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### CHAIRMAN'S STATEMENT

#### FOR THE YEAR ENDED 31 MARCH 2023

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Welcome to our annual progress report for the period April 2022 to March 2023. In this year we have faced challenging and tough times what with emerging from Covid 19 restrictions and the soaring cost-of-living which impacted greatly upon the most vulnerable in our society.

Also, due to ending of the European Social Fund staff faced the prospect of redundancies, and we acknowledge how stressful this period was. Throughout the uncertainties, challenges, and changes one thing remained constant - the delivery of a strong, uncompromising, highly committed and professional service to all our young people. Our achievements and success are due directly to staff dedication and hard work, so thank you.

With the success in gaining UK Shared Prosperity Funding, this enabled us to greatly diminish the number of redundancies and we are currently actively seeking a number of additional funding streams. We sadly lost some staff, and I would like to thank them all for their work with us.

I commend the work of the Director and Senior Management Team along with the IY Board for all their expertise, vision, leadership, and dedication to face all the challenges.

Our vision, mission and values inspire us to deliver for our young people and ensure we continue to support and champion their voices in NI.

We have a strong and committed Board and we strengthened it within this period by welcoming four additional new members to the Board Blair Anderson, Denise McDermott, Duncan Morrow and Liz Stevenson.

I would also like to thank the staff of Viable for all their support and expertise in this period.

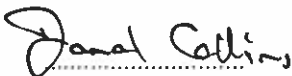
I was delighted to see all the achievements, personal development and employment opportunities gained by our young people. It is astonishing to see how our young people have overcome so many barriers and hardships and we are lucky to be able to work with such inspirational young people.

We are so grateful to all our partners, funders, corporate sponsors, and donors for all their support and contributions. Your support and funding have such a major impact on the work that we do and on the lives of our young people.

Charities such as IY increasingly play a major role in providing critical support to young people especially in these difficult times.

Special thanks must go to our Director, Paddy, for all his great work, commitment and dedication over the years. He will be greatly missed, and we wish him well in his retirement.

We will continue to work in challenging and uncertain times, and IY will do everything they can to help young people to work towards the positive futures they deserve.



Donal Collins  
Chairman

Date: 7/12/23

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## **TRUSTEES' REPORT (INCLUDING DIRECTORS' REPORT)**

### **FOR THE YEAR ENDED 31 MARCH 2023**

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#### **Chief Executive Introduction**

Over this past year Include Youth has supported 443 young people on our Give and Take Scheme. 309 or 70% of the young people left us to go into Employment, Training or Further Education. The Scheme operates from the following sites Armagh, Omagh, Derry, Ballymena, Belfast and Lisburn. The Employability Scheme which, we manage for the Western Trust, and the Belfast Trust Employability Scheme, which we manage in partnership with Start 360, supported 212 young people last year. There were 149 young people who moved into Employment, Training or Further Education.

One of the major highlights of last year was the acquisition of our new Headquarters in Belfast. It also serves as a base for the Belfast Give and Take Scheme and an office for 24 staff. The premises are shared by our partners VOYPIC and our social enterprise Viable. The accommodation is spacious, bright and colourful. It is a big hit with young people and staff alike. There are many additional facilities for the young people to enjoy, from the fully equipped training kitchen to the sensory room and the multi-media room.

The Care for Change project started in September 2022 and is funded by National Lottery Community Fund. The new role of Participation and Skills Coordinator will support 6 Expert By Experience Youth Mentors per year on a part time basis. The project is funded until 2025.

Regional Development Project on Child Sexual Exploitation funded by EA started in April 2022. Our Practice Manager has coordinated a small group designed training materials and resources for programme delivery which began in June to local EA groups. Include Youth has facilitated awareness raising workshops on CSE and delivered an OCN Level 2 in CSE.

There have been substantial developments in youth justice policy over this past year with the launch of Department of Justices new Strategic Framework for Youth Justice. We hold an influential seat on the Implementation Group for the Strategy and have engaged in conversations with senior officials about the action plan for its implementation, identifying opportunities for co-design with children and young people.

In September "Save our Service", "dontletusdown" was launched and shared good news stories, stats and graphics to highlight the impact of the Give and Take programme over many years. The voice of young people lead this campaign and we used videos, podcasts, graphics on social media along with working with the young people to write their own letters to local MLA's, Government departments and decision makers.

It is with a heavy heart that I write my final report as I retire next year. I have enjoyed my 20 years at Include Youth and have seen at first hand, the excellent work our staff do to change the lives of young people for the better. I am confident that this work will continue to evolve. I would like to thank the staff for their dedication and for creating the fantastic organisation that I was proud to lead for the last 8 years. My thanks also to our voluntary Board of Directors. Thank you for your support and advice. Finally, as always, my thanks to the young people at Include Youth. You have always been the inspiration for me and the staff and I know my memories of what you have achieved will continue to inspire me in the future.

Paddy Mooney

**Chief Executive Officer**

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### **TRUSTEES' REPORT (INCLUDING DIRECTORS' REPORT) (CONTINUED) FOR THE YEAR ENDED 31 MARCH 2023**

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The trustees present their report and financial statements for the year ended 31 March 2023.

The financial statements have been prepared in accordance with the accounting policies set out in note 1 to the financial statements and comply with the charity's Memorandum and Articles of Association, the Companies Act 2006 and "Accounting and Reporting by Charities: Statement of Recommended Practice applicable to charities preparing their accounts in accordance with the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102) (effective 1 January 2019)".

#### **Objectives and activities**

The trustees have taken cognisance of the Charity Commission for Northern Ireland's guidance on public benefit as defined in the Charities Act (Northern Ireland) 2008.

Include Youth is a regional rights-based charity supporting young people in or leaving care, from disadvantaged communities or whose rights are not being met, to improve their employability and personal development. The charity influences public policy in the areas of youth justice and youth employment. All the charity's work is underpinned by the voice of children and young people, evidence-based practice and international children's rights standards. Include Youth's vision is of a society that realises and fulfils the rights and potential of all children.

During the year ended 31 March 2023 Include Youth developed and agreed a Strategic Plan for 2022-2025. The following sets out the main activities undertaken to further the charity's purposes for the public benefit and its achievements during the year ended 31 March 2023, the first year of the Strategic Plan for 2022-2025 against its strategic themes and aims.

The trustees have paid due regard to guidance issued by the Charity Commission in deciding what activities the charity should undertake.

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### TRUSTEES' REPORT (INCLUDING DIRECTORS' REPORT) (CONTINUED) FOR THE YEAR ENDED 31 MARCH 2023

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#### Achievements and performance

**Strategic Aim: To deliver services that improve the lives of children and young people**

##### Give and Take Core:

Give and Take Core is our flagship programme which offers personal/social development and employability support for care experienced young people aged 16-21 who require preparation for moving into mainstream employment, training, and education. Its main aims are to improve their long-term employability, confidence and self-esteem.

Give and Take is a youth work model providing an individually tailored, needs led, wrap around support package across seven sites in Northern Ireland, young people are referred to the programme by social workers. Young people work alongside their youth workers to identify goals for their individual action plan, and regularly review these as they progress through the programme.

All young people are referred into the programme because it has been recognised that mainstream provision does not meet their current needs and young people can spend up to 18-24 months on the core programme. It provides a service that works at their pace and gives them the space and time to fully prepare for entering mainstream employment, education, and training. The Give and Take scheme has built its reputation over the years in being able to engage with young people that have not engaged with other services and this year has continued to see us working with 125 young people that require this additional, flexible support.

This year was marked by the full return to face-to-face provision as the restrictions of Covid lifted, and we were delighted to be able to host several celebration events across Northern Ireland to mark the fantastic achievements of our young people. All areas also ran a full summer programme for the first time since Covid, with young people participating in activities such as paintball, rock climbing, horse-riding, and escape rooms.

67% moved into Education/ Training/ Employment

*"You're with people who have the same experiences as you and that makes it a bit easier to adjust, and to feel welcome."*

*Young Person*

*"Keep supporting and encouraging young people to want to get into employment. I think what [Include Youth] do is excellent and the relationships they have with the young people are visible, they want to be supportive."*

*Social Worker*

*[Give & Take staff] "Value the young people, they see their worth, they home in on what the young people are good at, and encourage that, and give them opportunities... Everyone we have referred to them, they have been able to find their thing."*

*Social Worker*

##### Give and Take Transitions:

Our Transitions service is one of the core components of the Give and Take Scheme and has been able over the years to help young people access, maintain, and thrive within their chosen move into mainstream employment, training and education. Transitions had been funded through Esmee Fairbairn until October 2022, since this point, we have embedded Transitions within the core delivery of the Give and Take programme.

All young people leaving Give and Take are offered support through Transitions based around their individually assessed needs and detailed in their individual action plan. Young people are provided with social, emotional and practical support to help them navigate their way within their chosen ETE provision. Transitions will advocate for our young people with the employer, training provider or course lead within education to ensure that the transition is a positive experience.

The support tends to be more intense at the start and then tapers off once the young person settles into their placement and starts to build their own capacity. Transition support is made available for a full 12 months and has enabled many of our young people to take this next crucial step on the ladder toward their future career.

*"When I got my first salary, I was so happy that I worked myself and I got my wage... that was one of my most important or exciting experiences of Give & Take."*

*Young Person*

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### TRUSTEES' REPORT (INCLUDING DIRECTORS' REPORT) (CONTINUED) FOR THE YEAR ENDED 31 MARCH 2023

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#### Give and Take One To One:

The Give and Take One to One programme is a regional person-centred programme supporting young people who have experienced or are at risk of experiencing Child Sexual Exploitation (CSE).

The programme aims to develop each young person's protective factors and supports young people on a one-to-one basis, to improve their health and well-being, confidence, and resilience, in order to improve their personal development and long-term employability.

Between April 2022 and March 2023:

- 10 young people engaged in the programme.
- 100% of young people had experienced / at risk of experiencing child sexual exploitation or were displaying harmful sexual behaviours.
- 70% left with 1 or more qualifications.
- 80% progressed into education, employment or training.

*"You really have helped me and I when I say I couldn't have got this far without you I mean it! You've helped me more than you know and believed in me until I started to believe in myself. Because of you, I am so close to becoming the woman I've always wanted to be!"*

*Young Person*

#### Give and Take Outreach:

The Give and Take Outreach service supports young people living in communities and those preparing to leave education with their move into mainstream employment, training and education.

The programme is delivered in groups and provides young people with the opportunity to identify and work on the skills required to make this a positive experience.

Over this period our Outreach programmes worked with 192 young people across Northern Ireland, helping them to achieve a Level 1 in Employability, undertake a vocationally relevant course and improve their confidence and work-related capabilities.

*"I remember one boy in particular who had no interest in doing anything and he actually did go on then to Tech to gain qualifications. He said that the programme in itself let him see that there was something different from school that you could still learn and learn in a fun way."*

*Teacher*

*[The skills developed through the programme] "Really do prepare [the young people] to make the transition to the world of work. I have seen people who were standing up and talking out and taking part in things and it was hard to get them to do that [in other classes] ... I have seen them brought out of their shells in different ways ... their own personal skills have developed... we have definitely seen a whole development in their confidence."*

*Teacher*

*"I can think of two characters in particular... very hard to get motivated in class... and they met me after the first session in the corridor and were asking 'when are we going again?'... These were two of my most challenging students... and they thrived on it."*

*Teacher*

#### Give and Take Start:

Start is an employability programme for young people aged 16-24 in the Greater Belfast, and North Down and Ards area, delivered in partnership with Northern Ireland Alternatives.

This year, 92 young people participated on the programme, which consists of essential skills and employability skills training, personal development opportunities, teambuilding, qualifications and mentoring support across three delivery sites. 30 young people (33%) were supported to progress into employment this year, with a further 30 young people (33%) progressing into further education and training. Additionally, 51 young people (55%) achieved an OCN Level 1 qualification this year.

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### TRUSTEES' REPORT (INCLUDING DIRECTORS' REPORT) (CONTINUED) FOR THE YEAR ENDED 31 MARCH 2023

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#### Give & Take Start continued:

Many young people on the Start programme have been significantly affected by the ongoing cost of living crisis, and they have benefited from support by the Start team, who offered advice and guidance in terms of budgeting and financial management, alongside the training opportunities that support the young people to develop, progress and achieve, thereby increasing their employment prospects.

*"Since I joined the Start programme, I have gained more confidence in myself and my abilities. Start has helped by giving me some structure and I have greatly improved my self-belief and motivation."*  
Start participant

#### Essential Skills:

Essential Skills is a groundbreaking programme that equips young people with the skills to be able to make positive changes not just for themselves but for employers and society generally. Post-covid challenges continue to impact on the young people we work with, regarding their re-entry back into an educational environment and their ability to cope with the social aspect of a long period of isolation. The additional burden of the cost-of-living crisis makes it challenging for our young people to participate in our classes and further impacts on their continuation to meet the hardships they are faced with.

We continue to offer care experienced and disadvantaged young people Essential Skills in literacy, numeracy, and ICT across 10 sites and for our one-to-one programme. Our ESOL programme has continued to develop over this year, and we have become an accredited centre since February 2023. Long term- several of our tutors are currently undergoing ESOL training by TEFL because of the interest shown by all five regional trusts. This is largely due to the increasing number of unaccompanied minors that are coming to Northern Ireland. At present we provide four classes per week to cater for a range of levels. We anticipate that we will be delivering ESOL in all offices by the end of 2024.

From 1 April 22 to 31 Mar 23 – 169 qualifications were gained by 130 young people.

#### Employability service:

##### Belfast Trust - Update from BHSCCT Employability service

Employability have been working with young people on the Give and Take scheme, doing a 'Job Ready' programme, helping them prepare for the world of work. They have attended various work tours; including a range of building sites with Graham Construction, Stiona IT, Templemore Baths, meeting staff, learning about various careers paths to employment. They have also gained skills through various teambuilding activities and exercises. This has also been offered out to young people across the Belfast Trust.

Young people in Belfast Trust have been support in accessing work placements, either stand alone, or as part of their further education course, including Health & Social Care placements in supported housing projects, mechanics (Issac Agnew), barbering (Bradleys Barbers) and hairdressing.

Young people have been supported to apply for various Band 2 positions within the Belfast Trust through ringfencing. They received supported throughout the process, including building CVs, completing application forms, attending interview prep sessions and mock interviews, and follow up from the interviews themselves.

Volunteering opportunities have been sourced through Oxfam, Cancer Research, Storehouse, Graham construction, while young people have been supported to gain part time/ full time employment in Hospitality & Retail (Hastings hotels, Sports Direct, The Avenue Cinema, Event Sec & Translink) Over the course of the year, 107 young people accessed employability service.

10 young people have participated in the Connected Service User Forum, discussing ways to improve the Leaving & After Care service for young people (see photos)

13 young people participated in the Jobstart pilot programme. Many achieved great outcomes, including:

David\* who obtained a ring-fenced position in the Estates department and is being supported through the trust to complete his Plumbing Apprenticeship.

Sam\* who acquired a Band 2 position in Medical records at Belfast City Hospital.

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### TRUSTEES' REPORT (INCLUDING DIRECTORS' REPORT) (CONTINUED) FOR THE YEAR ENDED 31 MARCH 2023

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Sarah\* who gained a permanent 30 hours per week contact in medical Records at the Royal Hospital.

Rachel\* who obtained a full time position in the civil service.

Conor\* who gained a social values position in Graham Construction in admin support.

Neil\* who got a part time position in Sports Direct and is now participating in a training programme with Springboard.

Young people on Jobstart also participated in a number of social activities, including attending a Belfast Giants game, Christmas dinner, bowling and dinners.

(\* not real name)

84% achieved desired outcomes

66% employment

44% education

15% placement

11% training

4% education

#### Western Trust Employability

The Western Trust Employability Service supported 105 young people. We had 87 young people leave the service. 28 (32%) of these young people commenced paid employment. 28 (32%) of young people moved into training and 15 (17%) moved into education. In total 71 (82%) of leavers had a positive move on, some of which into education or training and also gained a part time job. 16 (19%) of young people did not have a successful move on however most had engaged in some work related activity.

15 young people were employed through the Jobstart programme.

*"I'd say I'm more than grateful for such a life changing opportunity. Learning something new every day and loving it every hour."* (Quote from young person)

*"The patients love her and she is a hard worker and quick learner. Delighted to have her as part of the team."* (Quote from line manager)

105 young people were supported throughout the year.

82% positive move on

- 32% employment
- 32% training
- 17% education

16 (19%) young people received support from the Employability Service but did not progress into Education, Training or Employment. These young people engaged in activities including work placements, job search and mentoring.

#### Connect:

The programme directly supported 52 young people aged 12-15 years who were known to be at risk. Three groups were established to take part in the programme within their own school setting for the initial phase. (Deele College, Royal & Prior (Co. Donegal), Holy Cross College (Co. Tyrone)).

The direct outputs of the project were:

- 52 participants were supported to improve their personal development through a comprehensive youth work programme
- 21 x life skills and team building sessions delivered
- 21 x personal resilience, health and well-being sessions
- 21 x structured sessions on good relations, identity and culture
- 1 x youth good relations connections camp delivered
- 1 x cross-border and cross-community action project delivered

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### TRUSTEES' REPORT (INCLUDING DIRECTORS' REPORT) (CONTINUED)

#### FOR THE YEAR ENDED 31 MARCH 2023

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##### Connect continued:

As a targeted intervention programme for young people 'at risk' the project worked directly with young people to support them to:

- Make positive life choices; to remain in education, to achieve their full potential in education and to develop key life, coping and emotional resilience skills.
- Deal with the conflicting narratives that try to influence their worldview; sectarian influences, paramilitary influence within their community.
- Identify and challenge the root causes and the consequences of high-risk behaviour; to comprehend the potential impact on their future life choices.
- Understand and navigate their way through the very real social challenges that exist in their own community; drugs and alcohol issues, criminality, paramilitary threat, violence, sectarianism – recognising threats and influences within their own community.
- Make a positive contribution to their community; through the development of key skills and values that will help them lead or contribute to community action projects.
- Understand the intersectionality and cultural diversity of their community; including respect for the rights, different political opinions, different traditions in the community.
- Have meaningful conversations about difference, division, the community they live in.
- Build new contacts, friendships and relationships with other young people in border communities; contributing to the a shared society.
- Develop a wider understanding of the Peace Process; to make a positive future contribution to the peace building work of groups and organisations operating in this area.

*"The Connect programme gave me the opportunity to learn new skills and make new friends both north and south of the border....It was an experience that will stay with me for a long time."YP Quote*

##### Care for Change project

This peer-mentoring project is led by young people working directly with their peers to identify and address emerging issues as a result of the pandemic. The Care for Change project empowers care-experienced young people to promote positive outcomes for other care-experienced young people and builds upon Include Youth's 'Expert by Experience' (EBE) model of participation which advocates for and empowers young people to lead.

From April 22-March 23 Care For Change;

- Recruited, inducted and trained 8 EBEs across Northern Ireland
- Two EBEs travelled to Geneva UNCRC and discussed how change must happen to the Home Office processes for Unaccompanied Minors
- EBEs along with other young people on the Give and Take programme participated in consultations regarding the Leaving and After Care Review.
- EBE's have facilitated two young people's advisory days bringing together over 50 young people and staff to each day from all Give and take offices
- EBEs build vital relationships with young people on Give and Take and continually work on social actions within their own areas, including woodland trust projects, cooking programmes, leaflets for staff working with unaccompanied minors, relationships with young people and the PSNI, beach cleans and EA consultations
- EBEs have been supporting staff in all areas with daily tasks and have been incredible supports for young people attending The Give and Take programme

*"From working on the Care for Change programme my future has become brighter, I love working with the young people and ensuring their voices are heard. I have amazing support from the staff team and look forward to continuing my work on the programme." (EBE young person Omagh)*

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### TRUSTEES' REPORT (INCLUDING DIRECTORS' REPORT) (CONTINUED) FOR THE YEAR ENDED 31 MARCH 2023

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#### **Strategic Aim: To promote and protect the rights of children and young people**

##### Policy:

It was another busy year for our policy advocacy work and an important one for raising awareness of our call to increase the minimum age of criminal responsibility. Our planned event to launch a series of blogs on the topic coincided with the release of the Department of Justice public consultation on proposals to increase the age. This provided a perfect opportunity to influence responses to the consultation, ensure a joint approach across the sector and at the same time highlight our new blog series. NIACRO, Children's Law Centre, VOYPIC, and our colleagues from the Centre for Children's Rights at Queen's University Belfast joined us in presenting a unified call for action.

*"There is a momentum now for change, a chorus of voices from a wide range of sectors saying that we must address how we treat children. These voices represent experts in neuroscience, forensic and child psychiatry, children's rights advocates, both locally and globally, academics in the field of youth justice, youth and community work, who see the damage and long term impact of criminalising children. And here in this room and beyond we have organisations who have years of experience of supporting young people who have come into the justice system or are at risk of coming into it and can see the long lasting damage it can do." (Dr Paula Rodgers, speaking at November event)*

Experts engaged with over 90 key stakeholders, including MLAs, government representatives, PSNI, leading academics and a range of voluntary and community sector representatives at our event on 28<sup>th</sup> November at QUB's Riddell Hall. Our Ten Reasons Why Ten Is Too Young joint position paper was disseminated far and wide and has proved an important lobbying tool for advocating for a child rights compliant age of criminal responsibility.

Central to our policy advocacy work are the voices and experiences of young people and this work was enhanced this year with the arrival of our 'Care for Change' Expert by Experience Youth Mentors, who participated in a range of policy consultations. Our young people contributed to the gathering of evidence to inform our response to the Support for Leaving Care consultation, with 29 young people across all our offices taking part. Young people from across our programme also discussed issues in connection with how government is meeting its promises around full delivery of the United Nations Convention on the Rights of the Child, in advance of the UK examination. MLAs and key stakeholders heard from our young people about how the funding crisis regarding the loss of ESF funding impacted on them directly. As well as direct face to face meetings, young people across the programmes wrote letters to key people, spoke at events and were involved in media content.

*"The police say they are there to help and protect but they don't do that for everyone, I have never felt help or protection from them. I have a real anger when dealing with the police. I was 13 the first time I had dealing with the police and at the time I was in kinship care. I was told I was in a lot of trouble, but no one ask me what was going on or why I did what I did. It was just horrible, anytime I have had contact with them it makes me angry, once they knew me it was like they were always on my case. Its 10 times harder if you are in care." (Young person quote from IY submission to MACR consultation)*

*"They need to help us in dealing with the Home Office and specifically support for young people's mental health as this process can be very hard." (Quote from young person in DoH Leaving Care response)*

We continued to represent the views of our young people and practitioners through our membership of for a including the Children and Young People's Strategic Partnership Offending Sub Group, the DoJ Implementation Group for Strategic Framework for Youth Justice, Regional Care and Justice Programme Stakeholder Group and PSNI Youth Champions. Throughout the year we engaged with decision makers, including lead reviewers from both the Independent Review of Children's Social Care Services and HSC Leaving and Aftercare Review. Along with our colleagues in Children's Law Centre, Amnesty and CAJ we raised concerns about the continued use of Spit and Bite Guards on children, engaging with senior staff in PSNI, Equality Commission, NI Human Rights Commission and NI Policing Board.

Responses submitted to policy consultations this year included:

Department of Health Adoption and Children (NI) 2022 Support for Care Leavers  
Department of Justice New Custodial Arrangements for Children  
Department of Justice Increasing the Minimum Age of Criminal Responsibility

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### TRUSTEES' REPORT (INCLUDING DIRECTORS' REPORT) (CONTINUED) FOR THE YEAR ENDED 31 MARCH 2023

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#### Shared Learning Events:

This year we continued with our series of themed Shared Learning events. We invited stakeholders from the statutory and voluntary sector and had over 70 organisations represented. It was an opportunity to share and highlight good practice and areas of development.

Our two events were themed as follows:

- Educational outcomes of care experienced children and young people – September 2022
- Child Sexual Exploitation – Disseminating the learning – January 2023 (co-facilitated with Education Authority)

#### Communications

The communications team had a busy year as we continued to promote the amazing work of Include Youth and shout from the roof top about the incredible young people we work with and for.

We are ecstatic to launch our brand new stylish website! We consulted with young people to gain insight as to what the site would look like and what they want to see on it. This fresh look will host all that we do at Include Youth from explaining our range of services, an updated news and articles section, policy responses and a section dedicated to young people so they can find all information they need easier. Why not check it out and let us know what you think! [www.includeyouth.org](http://www.includeyouth.org)

We launched a campaign to help highlight the amazing work of our ESF funded project Give and Take. There is no better way to show its impact than hearing from the young people about their experiences. We asked the young people what they wanted to call the campaign and the adeptly named it '*Don't Let Us Down!*' using creative videos, graphics, statistics and hand written letters, we brought this to news, media, politicians, decisions makers, and hosted a range of breakfast mornings to get their message across.

Journey books were also created to help young people document their personal reflections when taking part on the Give and Take programme. These colourful booklets are a fantastic way of engaging young people and mark their achievements throughout their time with us. Along with space for photos, positive notes of encouragement and future letters, these are something that the young people can take with them as a keepsake.

We used a variety of platforms to share the amazing work throughout the year, including 12 videos, multiple press releases, the continuation of the podcast series, and creating and publishing engaging graphics for content across our social media platforms.

Fb: 3,564  
In: 1,930  
Tw: 7,372  
LinkEdin: 291

Total followers: 13,157

+1,202 increase in last year

## INCLUDE YOUTH

### TRUSTEES' REPORT (INCLUDING DIRECTORS' REPORT) (CONTINUED) FOR THE YEAR ENDED 31 MARCH 2023

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#### **Strategic Aim: To develop, support and invest in our staff, partnerships and volunteers**

##### Workforce Development:

Include Youth highly values staff and their training and personal development is key to ensuring a quality service and delivered by skilled staff. Supervision remains an important aspect of supporting staff. Monthly supervision is facilitated by line managers. Training has included the following:

- LGBTQI training
- Staff residential with training on cyber security, and unaccompanied minors
- Strategic planning
- Child Sexual Exploitation – ‘train the trainer’ workshop

##### Staff Wellbeing:

The wellbeing of Include Youth staff is a key priority and our Wellbeing Champions team have regular check-ins with local projects and teams. We have provision through Staff Care for free counselling sessions for staff and wellbeing initiatives have included:

- Mindfulness session and beach walk
- Sea Swim
- Team Focus groups and check-ins

##### Training and Development:

Care Awareness workshops continued to be delivered to voluntary & statutory organisations to raise awareness and understanding of some of the language used, issues and risks, strengths, and statistics. The OCN L4 qualification in ‘Supporting Care Experienced Children and Young people was delivered to 12 organisations.

Resources were developed to raise awareness on child sexual exploitation, and these included an awareness raising workshop on CSE, and an OCN L2 in ‘Understanding CSE’.

The CSE workshops were delivered to over 30 groups across NI to voluntary, statutory, and community organisations.

Quotes from participants:

*"I found talking and sharing experiences really beneficial. It was helpful to hear about the different models of CSE"*

*"Following the training I'm more aware of the red flags, will share the learning with teams and young people"*

*"The training was very well delivered and facilitators were very knowledgeable, a fantastic workshop!"*

##### Include Youth Patrons:

At Include Youth we are privileged to have such a talented team of people that are committed to promoting and supporting our vision.

We are thankful for the time and effort given to support Include Youth, using their area of expertise to promote the rights of care experienced young people. From attending events, celebration awards and using their platforms to get behind campaigns and voices of the young people we work with, we are grateful for all they do.

This year, we welcomed new patron Ged Armstrong. Ged is a digital creator with over 22K followers on his social media platforms. He is passionate about telling his own story to inspire and advocate on behalf of young people. We are delighted to have him on board!

We are looking forward to working this team to help promote the rights of children and young people.

Our Patrons are: -

Ged Armstrong:	social media influencer, advocate and marketing guru
Emer Maguire:	BBC presenter and International award-winning science communicator
Marcus	Ulster Rugby and Ireland international
Brendan Irvine	Olympian boxer
Eric O'Sullivan:	Ulster Rugby and Ireland international
James MacSorley:	Team GB wheelchair basketball player and Tokyo 2020 Paralympian
Professor Phil Scraton:	Criminologist, Academic, Social Activist and Author

## INCLUDE YOUTH

### TRUSTEES' REPORT (INCLUDING DIRECTORS' REPORT) (CONTINUED)

#### FOR THE YEAR ENDED 31 MARCH 2023

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##### Charity Partners

We were delighted to be chosen by Law Society NI and New Look to be their charity partners:

##### **Law Society NI**

In December 2022, The President of the Law Society of Northern Ireland, Brian Archer announced that Include Youth will be the Society's charity of the year.

The Society's new President joined Donal Collins, Chairperson and Claire Meenehan, Skills Manager of Include Youth at their new premises in Great Patrick Street, Belfast to formally launch the new charity partnership. The Law Society of Northern Ireland have been working with Include Youth throughout 2023 to raise awareness, funds and support all that we do.

From supporting our Christmas appeal, presenting at Law Society Annual Ball, breakfast mornings and representing Include Youth at conferences, there have been fantastic opportunities to promote the work we do reaching a different audience.

*"The Law Society of Northern Ireland will be working with Include Youth throughout 2023 to raise awareness, funds and support for the important work which they undertake with young people with care experience and young people from disadvantaged communities."*

— Brian Archer, President of Law Society NI

*"We are delighted to have been chosen as the Society's charity of the year and to have this opportunity to welcome Brian Archer, their President, to our new premises to mark what will be a successful charity partnership for the year ahead."*

— Donal Collins, Chairperson of Include Youth

##### **New Look**

We were very excited to announce that New Look will be one of our official charity partners that started in January 2023.

With 24 stores regionally throughout Northern Ireland, we are very grateful for the opportunities to help raise awareness of young people with care experience. Throughout the stores, till point donations can be made in aid of Include Youth. Each week, New Look staff have been engaging in activities within their store to support the work of Include Youth. Events such as spinathons, fancy dress, presentations, and coffee mornings. We are delighted to be able to host New Look for their team days in our new exciting Belfast 100GPS office. We will continue to work closely with the team to develop employability initiatives to support young people.

*"We are thrilled to have been chosen by New Look to be their charity partner for 2023. We want to use this year to continue to raise awareness of issues affecting young people with care experience and promote their rights. We are excited to see all the fundraising activities that will take place this year to help support the work of Include Youth."*

— Paddy Mooney, Include Youth Director

## INCLUDE YOUTH

### TRUSTEES' REPORT (INCLUDING DIRECTORS' REPORT) (CONTINUED) FOR THE YEAR ENDED 31 MARCH 2023

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**Strategic Aim: To enhance the resilience and sustainability of Include Youth**

**New Premises:  
We have moved!**

**November 2022** was a very momentous occasion in the history books for Include Youth as we moved into our new building, 100GPS along with VOYPIC and Viable.

We bid a fond farewell to our friends in Youth Action who have hosted us over the past two years and have begun to settle into our new surroundings. We are very excited about the amazing potential that it has to impact the young people we work with.

This move was over 8 years in the making, and what was once a derelict warehouse is now home to a dedicated youth space in the heart of Belfast. Young people from Include Youth and VOYPIC helped co-design the building, giving their input into colour tones, design elements, layouts and feelings of their space. This modern youth space would not have been possible without those who walked alongside us, and we are extremely grateful for all the contributions from Government departments, funders, architects, and those who have supported us on this journey. Thank you.

In December, after clearing our moving boxes, we put up our Christmas tree as the three organisations came together to host a 'Mince Pie Morning'. This soft launch was for friends, funders and colleagues of the sector to have a 'sneak peek' of the building before the Grand Opening in June.

We are hoping that together we can build a brighter future for young people, and this state-of-the-art space helps us achieve this.

## INCLUDE YOUTH

### TRUSTEES' REPORT (INCLUDING DIRECTORS' REPORT) (CONTINUED)

#### FOR THE YEAR ENDED 31 MARCH 2023

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##### **Financial review**

At 31 March 2023, the total funds of the charity amounted to £1,541,854 comprising restricted funds of £1,017,668 and unrestricted funds of £524,186. The charity's principal funding sources are detailed in notes 3-4 of the financial statements.

The unrestricted funds are considered to be essential to provide sufficient funds to cover any unforeseen costs which may arise and fulfil the legal obligations of the charity in the event that current levels of income are not maintained.

In order to comply with the statutory and best practice guidelines, the charity's reserves are split into the following categories:

##### Restricted Funds

These are reserves held which are subject to specific stipulations as laid down by the donor. The charity has no authority to expend these reserves on general running expenses unless specified by the donor. The balance in total restricted funds at 31 March 2023 was £1,017,668 (2022 – £354,986).

##### Designated Funds

This reserve is unrestricted in nature and represents funds that have been earmarked by the Trustees for a particular purpose, including the funding of redundancy costs and other cessation liabilities should the charity cease to operate. It also allows the Trustees to set aside funds for a specific project which is set to arise at some time in the future. A number of designated funds may exist at any one time; however their use and utilisation are reviewed on a regular basis. The balance in the fund at 31 March 2023 was £Nil (2022 - £200,000).

##### General Funds

This reserve is expendable at the discretion of the Trustees. It is proposed that it should take into account any unforeseen external risks over which the charity has no control. Such risks include normal fluctuations in month on month activities, unforeseen legal actions and changes in the political environment or in legislation which may require additional unplanned resources. The trustees aim to hold free reserves of between 3 and 6 months of total expenditure. The balance in the general funds at 31 March 2023 was £524,186 (2022 - £473,825). The amount of general funds that is classed as free reserves at 31 March 2023 is £411,127, which represents approximately 10 weeks of total expenditure.

The trustees has assessed the major risks to which the charity is exposed, and are satisfied that systems are in place to mitigate exposure to the major risks. The charity also maintains a corporate risk register which is regularly reviewed.

##### **Structure, governance and management**

Include Youth is a charitable company limited by guarantee and recognised as such by HM Revenue & Customs and comes under the auspices of the Charity Commission for NI.

Governance and legal compliance of the organisation is the responsibility of the properly constituted Board of Directors who act as Trustees and is in accordance with Include Youth's Articles and Memorandum of Association which were updated in November 2012.

## INCLUDE YOUTH

### TRUSTEES' REPORT (INCLUDING DIRECTORS' REPORT) (CONTINUED) FOR THE YEAR ENDED 31 MARCH 2023

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The trustees, who are also the directors for the purpose of company law, and who served during the year and up to the date of signature of the financial statements were:

Mr D Collins	
Ms E Dunlop	
Mr B Archer	
Ms J L English	
Mr F Smyth	
Mr K Simpson	
Ms S Boyle-Laverty	(Resigned 30 November 2022)
Ms B Foley	
Ms E Stevenson	(Appointed 22 July 2022)
Dr D MacDermott	(Appointed 30 November 2022)
Prof D J Morrow	(Appointed 30 November 2022)
Ms B Anderson	(Appointed 13 June 2023)

New Trustees are appointed through proposal and acceptance by the Board or by co-option to the Board. Training is also provided as required.

The Board is responsible for the review of all activities, approval of budgets and future strategy; the Board meets at various times throughout the year. The Chief Executive Officer, Paddy Mooney, is responsible for all operational and day to day matters and works in conjunction with senior management and the Board of Trustees.

None of the trustees have any beneficial interest in the company. All of the trustees are members of the company and guarantee to contribute £1 in the event of a winding up.

#### **Statement of trustees' responsibilities**

The trustees, who are also the directors of Include Youth for the purpose of company law, are responsible for preparing the Trustees' Report and the financial statements in accordance with applicable law and United Kingdom Accounting Standards (United Kingdom Generally Accepted Accounting Practice).

Company Law requires the trustees to prepare financial statements for each financial year which give a true and fair view of the state of affairs of the charity and of the incoming resources and application of resources, including the income and expenditure, of the charitable company for that year.

In preparing these financial statements, the trustees are required to:

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

The trustees are responsible for keeping adequate accounting records that disclose with reasonable accuracy at any time the financial position of the charity and enable them to ensure that the financial statements comply with the Companies Act 2006. They are also responsible for safeguarding the assets of the charity and hence for taking reasonable steps for the prevention and detection of fraud and other irregularities.

## INCLUDE YOUTH

### TRUSTEES' REPORT (INCLUDING DIRECTORS' REPORT) (CONTINUED) FOR THE YEAR ENDED 31 MARCH 2023

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#### **Auditor**

In accordance with the company's articles, a resolution proposing that GMcG BELFAST be reappointed as auditor of the company will be put at a General Meeting.

#### **Small Companies Exemption**

In preparing this report, the directors have taken advantage of the small companies exemptions provided by section 415A of the Companies Act 2006.

#### **Disclosure of information to auditor**

Each of the trustees has confirmed that there is no information of which they are aware which is relevant to the audit, but of which the auditor is unaware. They have further confirmed that they have taken appropriate steps to identify such relevant information and to establish that the auditor is aware of such information.

The trustees' report was approved by the Board of Trustees.



**Mr D Collins**  
Trustee

Dated: 7 December 2023

## INCLUDE YOUTH

### INDEPENDENT AUDITOR'S REPORT TO THE MEMBERS OF INCLUDE YOUTH

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#### Opinion

We have audited the financial statements of Include Youth (the 'charity') for the year ended 31 March 2023 which comprise the statement of financial activities, the balance sheet, the statement of cash flows and the notes to the financial statements, including a summary of significant accounting policies. The financial reporting framework that has been applied in their preparation is applicable law and United Kingdom Accounting Standards, including Financial Reporting Standard 102 *The Financial Reporting Standard applicable in the UK and Republic of Ireland* (United Kingdom Generally Accepted Accounting Practice).

In our opinion, the financial statements:

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

#### Basis for opinion

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

#### 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.

## INCLUDE YOUTH

### INDEPENDENT AUDITOR'S REPORT (CONTINUED) TO THE MEMBERS OF INCLUDE YOUTH

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#### Other information

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

We have nothing to report in this regard.

#### Opinions on other matters prescribed by the Companies Act 2006

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

- the information given in the trustees' report for the financial year for which the financial statements are prepared, which includes the directors' report prepared for the purposes of company law, is consistent with the financial statements; and
- the directors' report included within the trustees' report has been prepared in accordance with applicable legal requirements.

#### Matters on which we are required to report by exception

In the light of the knowledge and understanding of the charity and its environment obtained in the course of the audit, we have not identified material misstatements in the directors' report included within the trustees' report.

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

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

## INCLUDE YOUTH

### INDEPENDENT AUDITOR'S REPORT (CONTINUED) TO THE MEMBERS OF INCLUDE YOUTH

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#### Responsibilities of trustees

As explained more fully in the statement of trustees' responsibilities, the trustees, who are also the directors of the charity for the purpose of company law, are responsible for the preparation of the financial statements and for being satisfied that they give a true and fair view, and for such internal control as the trustees determine is necessary to enable the preparation of financial statements that are free from material misstatement, whether due to fraud or error. In preparing the financial statements, the trustees are responsible for assessing the 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 charitable company or to cease operations, or have no realistic alternative but to do so.

#### Auditor's responsibilities for the audit of the financial statements

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

The extent to which our procedures are capable of detecting irregularities, including fraud, is detailed below.

## INCLUDE YOUTH

### INDEPENDENT AUDITOR'S REPORT (CONTINUED) TO THE MEMBERS OF INCLUDE YOUTH

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

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

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

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

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

We also obtained an understanding of the legal and regulatory frameworks that the company operates in, focusing on provisions of those laws and regulations that had a direct effect on the determination of material amounts and disclosures in the financial statements. The key laws and regulations we considered in this context included the Companies Act 2006, and local tax legislation.

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

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## INCLUDE YOUTH

### INDEPENDENT AUDITOR'S REPORT (CONTINUED) TO THE MEMBERS OF INCLUDE YOUTH

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#### Audit response to risks identified

Our procedures to respond to the risks identified included the following:

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

We also communicated relevant identified 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.

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

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

## INCLUDE YOUTH

### INDEPENDENT AUDITOR'S REPORT (CONTINUED) TO THE MEMBERS OF INCLUDE YOUTH

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#### Use of our report

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



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

7 December 2023

**Chartered Accountants**  
**Statutory Auditor**

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

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## INCLUDE YOUTH

### STATEMENT OF FINANCIAL ACTIVITIES INCLUDING INCOME AND EXPENDITURE ACCOUNT

FOR THE YEAR ENDED 31 MARCH 2023

		Unrestricted funds 2023 £	Restricted funds 2023 £	Total 2023 £	Unrestricted funds 2022 £	Restricted funds 2022 £	Total 2022 £
	<b>Notes</b>						
<b><u>Income and endowments from:</u></b>							
Donations and legacies	<b>3</b>	5,620	836,898	842,518	1,050	92,986	94,036
Charitable activities	<b>4</b>	383,986	1,412,933	1,796,919	263,928	1,659,831	1,923,759
Other trading activities	<b>5</b>	11,440	-	11,440	7,535	-	7,535
Investments	<b>6</b>	450	-	450	2,296	-	2,296
Other income	<b>7</b>	25,874	-	25,874	35,272	-	35,272
<b>Total income</b>		<u>427,370</u>	<u>2,249,831</u>	<u>2,677,201</u>	<u>310,081</u>	<u>1,752,817</u>	<u>2,062,898</u>
<b><u>Expenditure on:</u></b>							
Charitable activities	<b>8</b>	577,009	1,587,149	2,164,158	343,735	1,832,540	2,176,275
<b>Net (expenditure)/income for the year/ Net movement in funds</b>		(149,639)	662,682	513,043	(33,654)	(79,723)	(113,377)
Fund balances at 1 April 2022		<u>673,825</u>	<u>354,986</u>	<u>1,028,811</u>	<u>707,479</u>	<u>434,709</u>	<u>1,142,188</u>
<b>Fund balances at 31 March 2023</b>		<u><u>524,186</u></u>	<u><u>1,017,668</u></u>	<u><u>1,541,854</u></u>	<u><u>673,825</u></u>	<u><u>354,986</u></u>	<u><u>1,028,811</u></u>

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

All income and expenditure derive from continuing activities.

The statement of financial activities also complies with the requirements for an income and expenditure account under the Companies Act 2006.

# INCLUDE YOUTH

## BALANCE SHEET

AS AT 31 MARCH 2023

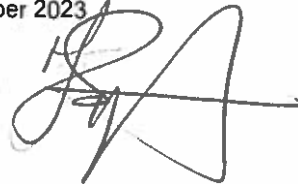
	Notes	2023		2022	
		£	£	£	£
<b>Fixed assets</b>					
Tangible assets	14		1,141,621		264,684
Investments	15		1		1
			<u>1,141,622</u>		<u>264,685</u>
<b>Current assets</b>					
Debtors	16	525,827		485,017	
Cash at bank and in hand		381,601		467,764	
		<u>907,428</u>		<u>952,781</u>	
<b>Creditors: amounts falling due within one year</b>	17	(423,639)		(100,578)	
Net current assets			<u>483,789</u>		<u>852,203</u>
<b>Total assets less current liabilities</b>			<u>1,625,411</u>		<u>1,116,888</u>
<b>Creditors: amounts falling due after more than one year</b>	18		(83,557)		(88,077)
<b>Net assets</b>			<u><u>1,541,854</u></u>		<u><u>1,028,811</u></u>
<b>Income funds</b>					
Restricted funds	21		1,017,668		354,986
<u>Unrestricted funds</u>					
Designated funds	22	-		200,000	
General unrestricted funds		524,186		473,825	
			<u>524,186</u>		<u>673,825</u>
			<u><u>1,541,854</u></u>		<u><u>1,028,811</u></u>

The financial statements were approved by the Trustees on 7 December 2023



Mr D Collins  
Trustee

Mr F Smyth  
Trustee



Company registration number NI038084

## INCLUDE YOUTH

### STATEMENT OF CASH FLOWS FOR THE YEAR ENDED 31 MARCH 2023

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	Notes	2023 £	£	2022 £	£
<b>Cash flows from operating activities</b>					
Cash generated from/(absorbed by) operations	29		830,297		(185,197)
<b>Investing activities</b>					
Purchase of tangible fixed assets		(912,626)		-	
Investment income received		450		2,296	
		<u>          </u>		<u>          </u>	
<b>Net cash (used in)/generated from investing activities</b>			(912,176)		2,296
<b>Financing activities</b>					
Repayment of bank loans		(4,284)		(4,284)	
		<u>          </u>		<u>          </u>	
<b>Net cash used in financing activities</b>			(4,284)		(4,284)
<b>Net decrease in cash and cash equivalents</b>			(86,163)		(187,185)
Cash and cash equivalents at beginning of year			467,764		654,949
			<u>          </u>		<u>          </u>
<b>Cash and cash equivalents at end of year</b>			<u>381,601</u>		<u>467,764</u>

# INCLUDE YOUTH

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

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### 1 Accounting policies

#### Charity information

Include Youth is a private company limited by guarantee incorporated in Northern Ireland. The registered office is 100 Great Patrick Street, Belfast, BT1 2LU.

#### 1.1 Accounting convention

The financial statements have been prepared in accordance with the Companies Act 2006 and "Accounting and Reporting by Charities: Statement of Recommended Practice applicable to charities preparing their accounts in accordance with the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102) (effective 1 January 2019)". The charity is a Public Benefit Entity as defined by FRS 102.

The financial statements are prepared in sterling, which is the functional currency of the charity. Monetary amounts in these financial statements are rounded to the nearest £.

The financial statements have been prepared under the historical cost convention. The principal accounting policies adopted are set out below.

#### 1.2 Going concern

At the time of approving the financial statements, 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 the financial statements.

#### 1.3 Charitable funds

Unrestricted funds are available for use at the discretion of the trustees in furtherance of their charitable objectives.

Designated funds comprise funds which have been set aside at the discretion of the trustees for specific purposes. The purposes and uses of the designated funds are set out in the notes to the financial statements.

Restricted funds are subject to specific conditions by donors as to how they may be used. The purposes and uses of the restricted funds are set out in the notes to the financial statements.

#### 1.4 Income

Income is recognised when the charity is legally entitled to it after any performance conditions have been met, the amounts can be measured reliably, and it is probable that income will be received.

Cash donations are recognised on receipt. Other donations are recognised once the charity has been notified of the donation, unless performance conditions require deferral of the amount. Income tax recoverable in relation to donations received under Gift Aid or deeds of covenant is recognised at the time of the donation.

Income tax recoverable in relation to investment income is recognised at the time the investment income is receivable.

Other income is recognised in the period in which it is receivable and to the extent the goods have been provided or on completion of the service.

# INCLUDE YOUTH

## NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)

### FOR THE YEAR ENDED 31 MARCH 2023

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#### 1 Accounting policies (Continued)

##### 1.5 Expenditure

Expenditure is recognised once there is a legal or constructive obligation to transfer economic benefit to a third party, it is probable that a transfer of economic benefits will be required in settlement and the amount of the obligation can be measured reliably. Expenditure is classified by activity. The costs of each activity are made up of the total of direct costs and shared costs, including support costs involved in undertaking each activity. Direct costs attributable to a single activity are allocated directly to that activity. Shared costs which contribute to more than one activity and support costs which are not attributable to a single activity are apportioned between those activities on a basis consistent with the use of resources. Central staff costs are allocated on the basis of time spent, and depreciation charges allocated on the portion of the asset's use.

Support costs are those costs incurred directly in support of expenditure on the objects of the company and include project management. Governance costs are those incurred in connection with administration of the company and compliance with constitutional and statutory requirements.

Charitable activities and Governance costs are costs incurred on the company's operations, including support costs and costs relating to the governance of the company apportioned to charitable activities.

All expenditure is inclusive of irrecoverable VAT.

##### 1.6 Tangible fixed assets

Tangible fixed assets are initially measured at cost and subsequently measured at cost or valuation, net of depreciation and any impairment losses.

Depreciation is recognised so as to write off the cost or valuation of assets less their residual values over their useful lives on the following bases:

Freehold land and buildings	2% straight line
Leasehold improvements	25% straight line
Fixtures and fittings	25% straight line
Computers	25% straight line

The gain or loss arising on the disposal of an asset is determined as the difference between the sale proceeds and the carrying value of the asset, and is recognised in the statement of financial activities.

##### 1.7 Fixed asset investments

Fixed asset investments are initially measured at transaction price excluding transaction costs, and are subsequently measured at fair value at each reporting date. Changes in fair value are recognised in net income/(expenditure) for the year. Transaction costs are expensed as incurred.

Entities in which the charity has a long term interest and shares control under a contractual arrangement are classified as jointly controlled entities.

##### 1.8 Impairment of fixed assets

At each reporting end date, the charity reviews the carrying amounts of its tangible assets to determine whether there is any indication that those assets have suffered an impairment loss. If any such indication exists, the recoverable amount of the asset is estimated in order to determine the extent of the impairment loss (if any).

##### 1.9 Cash and cash equivalents

Cash and cash equivalents include cash in hand, deposits held at call with banks, other short-term liquid investments with original maturities of three months or less, and bank overdrafts. Bank overdrafts are shown within borrowings in current liabilities.

# INCLUDE YOUTH

## NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)

### FOR THE YEAR ENDED 31 MARCH 2023

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#### 1 Accounting policies (Continued)

##### 1.10 Financial instruments

The charity has elected to apply the provisions of Section 11 'Basic Financial Instruments' and Section 12 'Other Financial Instruments Issues' of FRS 102 to all of its financial instruments.

Financial instruments are recognised in the charity's balance sheet when the charity becomes party to the contractual provisions of the instrument.

Financial assets and liabilities are offset, with the net amounts presented in the financial statements, when there is a legally enforceable right to set off the recognised amounts and there is an intention to settle on a net basis or to realise the asset and settle the liability simultaneously.

##### **Basic financial assets**

Basic financial assets, which include debtors and cash and bank balances, are initially measured at transaction price including transaction costs and are subsequently carried at amortised cost using the effective interest method unless the arrangement constitutes a financing transaction, where the transaction is measured at the present value of the future receipts discounted at a market rate of interest. Financial assets classified as receivable within one year are not amortised.

##### **Basic financial liabilities**

Basic financial liabilities, including creditors and bank loans are initially recognised at transaction price unless the arrangement constitutes a financing transaction, where the debt instrument is measured at the present value of the future payments discounted at a market rate of interest. Financial liabilities classified as payable within one year are not amortised.

Debt instruments are subsequently carried at amortised cost, using the effective interest rate method.

Trade creditors are obligations to pay for goods or services that have been acquired in the ordinary course of operations from suppliers. Amounts payable are classified as current liabilities if payment is due within one year or less. If not, they are presented as non-current liabilities. Trade creditors are recognised initially at transaction price and subsequently measured at amortised cost using the effective interest method.

##### **Derecognition of financial liabilities**

Financial liabilities are derecognised when the charity's contractual obligations expire or are discharged or cancelled.

##### 1.11 Employee benefits

The cost of any unused holiday entitlement is recognised in the period in which the employee's services are received.

Termination benefits are recognised immediately as an expense when the charity is demonstrably committed to terminate the employment of an employee or to provide termination benefits.

##### 1.12 Retirement benefits

Payments to defined contribution retirement benefit schemes are charged as an expense as they fall due.

## **INCLUDE YOUTH**

### **NOTES TO THE FINANCIAL STATEMENTS (CONTINUED) FOR THE YEAR ENDED 31 MARCH 2023**

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#### **2 Critical accounting estimates and judgements**

In the application of the charity's accounting policies, the trustees are required to make judgements, estimates and assumptions about the carrying amount of assets and liabilities that are not readily apparent from other sources. The estimates and associated assumptions are based on historical experience and other factors that are considered to be relevant. Actual results may differ from these estimates.

The estimates and underlying assumptions are reviewed on an ongoing basis. Revisions to accounting estimates are recognised in the period in which the estimate is revised where the revision affects only that period, or in the period of the revision and future periods where the revision affects both current and future periods.

#### **Key sources of estimation uncertainty**

##### **Fixed assets**

The annual depreciation charge on fixed assets depends primarily on the estimated lives of each type of asset and estimates of residual values. The directors regularly review these asset lives and change them as necessary to reflect current thinking on remaining lives in light of prospective economic utilisation and physical condition of the assets concerned. Changes in asset lives can have a significant impact on depreciation and amortisation charges for the period. Detail of the useful lives is included in the accounting policies.

##### **Debtors**

Short term debtors are measured at transaction price, less any impairment. Impairment of such debtors involves some estimation uncertainty.

## INCLUDE YOUTH

### NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)

#### FOR THE YEAR ENDED 31 MARCH 2023

#### 3 Donations and legacies

	Unrestricted funds	Restricted funds	Total	Unrestricted funds	Restricted funds	Total
	2023	2023	2023	2022	2022	2022
	£	£	£	£	£	£
Donations and gifts	-	698,912	698,912	-	-	-
Grants	5,620	137,986	143,606	1,050	92,986	94,036
	<u>5,620</u>	<u>836,898</u>	<u>842,518</u>	<u>1,050</u>	<u>92,986</u>	<u>94,036</u>

Donations and gifts totalling £698,912 relates to funding received towards redevelopment costs of the charity's premises.

#### Grants receivable for core activities

Dept of Health grants	-	34,486	34,486	-	34,486	34,486
FinTru	2,000	-	2,000	-	-	-
The Law Society	3,120	-	3,120	-	-	-
Department of Justice grants	-	58,500	58,500	-	58,500	58,500
White Mountain	-	45,000	45,000	-	-	-
Asda	500	-	500	1,050	-	1,050
	<u>5,620</u>	<u>137,986</u>	<u>143,606</u>	<u>1,050</u>	<u>92,986</u>	<u>94,036</u>

## INCLUDE YOUTH

### NOTES TO THE FINANCIAL STATEMENTS (CONTINUED) FOR THE YEAR ENDED 31 MARCH 2023

#### 4 Charitable activities

	<b>Charitable Income 2023 £</b>	<b>Charitable Income 2022 £</b>
Income from charitable activities	1,831,970	1,921,259
Less: deferred income	(35,051)	2,500
	<u>1,796,919</u>	<u>1,923,759</u>
<b>Analysis by fund</b>		
Unrestricted funds	383,986	263,928
Restricted funds	1,412,933	1,659,831
	<u>1,796,919</u>	<u>1,923,759</u>
<b>Performance related grants</b>		
SEUPB	-	292,713
Health & Social Care Trusts	504,746	529,620
European Social Fund	716,933	718,504
Big Lottery Fund	149,854	104,566
Education Authority	87,956	62,340
Children in Need	30,500	23,820
Comic Relief	-	7,825
Department of Economy	244,958	68,882
Esmee Fairburn	1,259	60,750
Other	95,764	52,239
	<u>1,831,970</u>	<u>1,921,259</u>

#### 5 Other trading activities

	<b>Unrestricted funds 2023 £</b>	<b>Unrestricted funds 2022 £</b>
Fundraising events	<u>11,440</u>	<u>7,535</u>

## INCLUDE YOUTH

### NOTES TO THE FINANCIAL STATEMENTS (CONTINUED) FOR THE YEAR ENDED 31 MARCH 2023

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#### 6 Investments

	Unrestricted funds	Unrestricted funds
	2023 £	2022 £
Interest receivable	450	2,296

#### 7 Other income

	Unrestricted funds	Unrestricted funds
	2023 £	2022 £
Other income	-	14,646
Rent and recharge of expenses	25,874	20,626
	<u>25,874</u>	<u>35,272</u>

## INCLUDE YOUTH

### NOTES TO THE FINANCIAL STATEMENTS (CONTINUED) FOR THE YEAR ENDED 31 MARCH 2023

#### 8 Charitable activities

	Charitable Expenditure 2023 £	Charitable Expenditure 2022 £
Staff costs	1,242,391	1,365,643
Travel, subsistence and staff training	65,876	72,492
Advertising, marketing and promotion	4,104	327
Volunteer training and sessional workers	29,123	7,341
Programme costs, activities and materials	167,954	159,045
Stationery and telephone	103,316	25,111
Mentoring, partner and venue hire	76	12,166
Sundry expenses	6,306	14,512
Premises costs	97,377	110,510
Consultancy fees	68,052	73,091
Volunteer expenses	34,876	41,361
	<u>1,819,451</u>	<u>1,881,599</u>
Share of support costs (see note 10)	315,709	285,558
Share of governance costs (see note 10)	28,998	9,118
	<u>2,164,158</u>	<u>2,176,275</u>
<b>Analysis by fund</b>		
Unrestricted funds	577,009	343,735
Restricted funds	1,587,149	1,832,540
	<u>2,164,158</u>	<u>2,176,275</u>

#### 9 Description of charitable activities

Charitable Expenditure

Charitable activities all relate to Promotion of Best Practice with Young People at Risk of Social Exclusion.

## INCLUDE YOUTH

### NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)

#### FOR THE YEAR ENDED 31 MARCH 2023

#### 10 Support costs

	Support costs	Governance costs	2023	Support costs	Governance costs	2022
	£	£	£	£	£	£
Staff costs	212,740	-	212,740	214,059	-	214,059
Depreciation	35,691	-	35,691	21,370	-	21,370
Travel, subsistence and staff training	223	-	223	3,255	-	3,255
Programme costs, activities and materials	3,278	-	3,278	774	-	774
Stationery and telephone	5,453	-	5,453	7,332	-	7,332
Sundry expenses	9,202	-	9,202	6,048	-	6,048
Premises costs	27,807	-	27,807	19,670	-	19,670
Consultancy fees	13,610	-	13,610	6,091	-	6,091
Bank and other fees	7,705	-	7,705	6,959	-	6,959
Audit fees	-	4,752	4,752	-	4,320	4,320
Accountancy	-	9,960	9,960	-	3,613	3,613
Legal and professional	-	14,286	14,286	-	1,185	1,185
	<u>315,709</u>	<u>28,998</u>	<u>344,707</u>	<u>285,558</u>	<u>9,118</u>	<u>294,676</u>
Analysed between						
Charitable activities	<u>315,709</u>	<u>28,998</u>	<u>344,707</u>	<u>285,558</u>	<u>9,118</u>	<u>294,676</u>

Governance costs includes payments to the auditors of £4,752 (2022- £4,320) for audit fees.

#### 11 Trustees

None of the trustees (or any persons connected with them) received any remuneration or benefits from the charity during the year.

## INCLUDE YOUTH

### NOTES TO THE FINANCIAL STATEMENTS (CONTINUED) FOR THE YEAR ENDED 31 MARCH 2023

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#### 12 Employees

The average monthly number of employees during the year was:

	<b>2023</b>	<b>2022</b>
	<b>Number</b>	<b>Number</b>
Charity staff	48	51

#### Employment costs

	<b>2023</b>	<b>2022</b>
	<b>£</b>	<b>£</b>
Wages and salaries	1,257,333	1,366,351
Social security costs	124,493	128,636
Other pension costs	73,305	84,715
	<u>1,455,131</u>	<u>1,579,702</u>

The number of employees whose annual remuneration was more than £60,000 is as follows:

	<b>2023</b>	<b>2022</b>
	<b>Number</b>	<b>Number</b>
£60,000 - £79,999	1	1

#### 13 Taxation

The charity is exempt from tax on income and gains falling within section 505 of the Taxes Act 1988 or section 252 of the Taxation of Chargeable Gains Act 1992 to the extent that these are applied to its charitable objects.

## INCLUDE YOUTH

### NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)

#### FOR THE YEAR ENDED 31 MARCH 2023

#### 14 Tangible fixed assets

	Freehold land and buildings	Leasehold improvements	Fixtures and fittings	Computers	Total
	£	£	£	£	£
<b>Cost</b>					
At 1 April 2022	278,956	23,554	93,019	156,558	552,087
Additions	896,170	-	16,456	-	912,626
Disposals	-	-	(2,044)	(702)	(2,746)
At 31 March 2023	1,175,126	23,554	107,431	155,856	1,461,967
<b>Depreciation and impairment</b>					
At 1 April 2022	31,452	16,713	93,019	146,217	287,401
Depreciation charged in the year	21,152	3,999	4,114	6,426	35,691
Eliminated in respect of disposals	-	-	(2,044)	(702)	(2,746)
At 31 March 2023	52,604	20,712	95,089	151,941	320,346
<b>Carrying amount</b>					
At 31 March 2023	1,122,522	2,842	12,342	3,915	1,141,621
At 31 March 2022	247,503	6,841	-	10,340	264,684

Freehold land and buildings represents the charity's share of the purchase and redevelopment costs of a property that is owned jointly with another charity.

#### 15 Fixed asset investments

	Other investments
<b>Cost or valuation</b>	
At 1 April 2022 & 31 March 2023	1
<b>Carrying amount</b>	
At 31 March 2023	1
At 31 March 2022	1

	Notes	2023 £	2022 £
Other investments comprise:			
Investments in joint ventures	27	1	1

## INCLUDE YOUTH

### NOTES TO THE FINANCIAL STATEMENTS (CONTINUED) FOR THE YEAR ENDED 31 MARCH 2023

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#### 16 Debtors

	2023	2022
	£	£
<b>Amounts falling due within one year:</b>		
Trade debtors	32,885	61,696
Other debtors	480,337	408,096
Prepayments and accrued income	12,605	15,225
	<u>525,827</u>	<u>485,017</u>

#### 17 Creditors: amounts falling due within one year

	Notes	2023	2022
		£	£
Bank loans	20	5,376	5,140
Other taxation and social security		27,798	-
Deferred income	19	52,551	17,501
Trade creditors		82,887	39,598
Other creditors		82,021	5,476
Accruals and deferred income		173,006	32,863
		<u>423,639</u>	<u>100,578</u>

#### 18 Creditors: amounts falling due after more than one year

	Notes	2023	2022
		£	£
Bank loans	20	83,557	88,077
		<u>83,557</u>	<u>88,077</u>

## INCLUDE YOUTH

### NOTES TO THE FINANCIAL STATEMENTS (CONTINUED) FOR THE YEAR ENDED 31 MARCH 2023

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#### 19 Deferred income

	<b>2023</b> £	<b>2022</b> £
Other deferred income	52,551	17,501

Deferred income is included in the financial statements as follows:

	<b>2023</b> £	<b>2022</b> £
Deferred income is included within:		
Current liabilities	52,551	17,501
Movements in the year:		
Deferred income at 1 April 2022	17,501	20,001
Released from previous periods	(17,500)	(20,000)
Resources deferred in the year	52,550	17,500
Deferred income at 31 March 2023	52,551	17,501

#### 20 Loans and overdrafts

	<b>2023</b> £	<b>2022</b> £
Bank loans	88,933	93,217
Payable within one year	5,376	5,140
Payable after one year	83,557	88,077

Amounts included above which fall due after five years:

Payable by instalments	59,762	63,935
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The loan is repayable by way of monthly instalments and interest is charged at the greater of 4.5% or 1.5% over the Bank of England base rate.

## INCLUDE YOUTH

### NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)

#### FOR THE YEAR ENDED 31 MARCH 2023

#### 21 Restricted funds

The income funds of the charity include restricted funds comprising the following unexpended balances of donations and grants held on trust for specific purposes:

	Movement in funds			Movement in funds			Balance at 31 March 2023 £
	Balance at 1 April 2021 £	Incoming resources £	Resources expended £	Balance at 1 April 2022 £	Incoming resources £	Resources expended £	
Give & Take	11,000	935,808	(946,808)	-	992,391	(992,391)	-
Practice	498	74,840	(74,840)	498	119,206	(119,704)	-
Core	-	75,595	(75,595)	-	75,595	(75,595)	-
Policy & Advocacy	-	17,391	(17,391)	-	17,391	(17,391)	-
Employability	-	109,380	(109,380)	-	141,983	(122,766)	19,217
Transitions	33,238	-	(17,650)	15,588	1,259	(16,847)	-
Meant to Work	66,789	7,825	(22,865)	51,749	-	(40,956)	10,793
Essential skills	-	65,000	(65,000)	-	16,000	(16,000)	-
BHSCT ESOL	-	60,000	-	60,000	-	(60,000)	-
Atlantic Philanthropies - Property Fund	226,667	-	(5,000)	221,667	75,000	(6,500)	290,167
Strive	29,840	296,595	(326,435)	-	-	-	-
Odyssey Ice Academy	-	5,817	(5,817)	-	-	-	-
Building Project	-	-	-	-	668,912	(14,073)	654,839
The National Lottery Community Fund	58,476	104,566	(163,042)	-	-	-	-
Department of Foreign Affairs and Trade: Reconciliation Fund	5,484	-	-	5,484	25,541	(25,414)	5,611
The National Lottery - Care for Change	-	-	-	-	116,553	(79,512)	37,041
Comic relief emergency funding	1,662	-	(1,662)	-	-	-	-
Esme Fairburn emergency funding	1,055	-	(1,055)	-	-	-	-
	<u>434,709</u>	<u>1,752,817</u>	<u>(1,832,540)</u>	<u>354,986</u>	<u>2,249,831</u>	<u>(1,587,149)</u>	<u>1,017,668</u>

## INCLUDE YOUTH

### NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)

#### FOR THE YEAR ENDED 31 MARCH 2023

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#### 21 Restricted funds (Continued)

##### ***Give & Take***

This project is funded by the European Social Fund Northern Ireland, the Department for the Economy, the Health & Social Trusts, Esmée Fairbairn and Children in Need. It is a pre-vocational employability programme which aims to improve young people's employment-related skills and increase their self esteem and confidence.

##### ***Practice***

This relates to infrastructure funding received from the Education Authority towards participation structures, communications, governance support, training and a contribution towards running costs.

##### ***Core***

This relates to grants from Department of Justice and Department of Health towards specific core costs of the charity.

##### ***Give & Take 1-1***

This project is funded by Children in Need and is a unique one to one service focussing on developing and improving protective factors for young people who have experienced or are at risk of child sexual exploitation. The programme is based on five key elements - training, personal development, mentoring, work experience and transitions.

##### ***Policy & Advocacy***

This project is funded by the Department of Justice and Department of Health. It seeks to advocate, influence and inform law, policy and practice development to bring about positive changes in the lives of young people in need or at risk.

##### ***Employability***

This employability scheme is funded by the Belfast and Western Health and Social Care Trusts. It seeks to improve the employment potential of unemployed socially excluded young people between 16-21 years through the provision of sheltered work experience and personal development programmes.

Jobstart is a pilot programme funded by the Dept for Communities, where care experienced young people are supported in applying for and accessing 9 month positions in a variety of departments within the trust. The positions are funded at National minimum wage level, with an uplift to Band 2 position provided by the trust. Young people are supported by Include Youth Employability staff, and an additional Job Coach in the Belfast area. They also receive ongoing mentoring, guidance and natural support through staff in their prospective teams and participate in regular reviews to monitor progress and set goals. The aim of the programme is to equip young people with experience, skills and knowledge which will help them further their career beyond the 9 months.

##### ***Transitions***

As young people progress from Give and Take into mainstream training, employment and education Include Youth's transitional support workers offers a one to one service which ensures that the young person is able to maintain their move-on, and therefore successfully transition. The transitional support service offers support that is practical, social and emotional. It will advocate for the young person and help them to overcome any difficulties they are facing in accessing and maintaining their ETE provision. This project is funded by Esmée Fairbairn Foundation.

## INCLUDE YOUTH

### NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)

#### FOR THE YEAR ENDED 31 MARCH 2023

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#### 21 Restricted funds (Continued)

##### ***Meant to Work***

Meant to Work is a one to one peer mentoring service that helps unemployed young people aged 16-24 years in the Greater Belfast area gain and sustain meaningful employment. It is funded through Comic Relief and Queen's Young Leaders.

##### **Essential skills**

We continue to offer Essential skills in house, providing literacy, numeracy and ICT to young care experienced young people on Give &Take Core across 9 delivery sites, to young people on Start which is delivered across 3 delivery sites and to young people at risk of child sexual exploitation who are on our 1-2-1 specialist programme. We employ our own Tutors to support young people to gain necessary qualifications to progress positively into education, training or employment. This is a much needed service that equips young people to access opportunities and provide them with a safe space to learn and develop.

##### **Atlantic Philanthropies - Property Fund**

This fund relates to a grant received from Atlantic Philanthropies towards the purchase of a new building.

##### **Building Project**

This fund relates to the purchase and redevelopment of a property that is owned jointly with another charity.

##### ***Department of Foreign Affairs and Trade: Reconciliation Fund***

The Connect Programme was funded by the Department of Foreign Affairs and Trade through The Reconciliation Fund. Connect engages young people aged 14-16 in a cross border/cross community good relations peace-building programme. Programme participants complete a series of modules that leads to an accreditation.

##### **National Lottery Community Fund - Care for Change**

This peer-mentoring project is led by young people, working directly with their peers to identify and address emerging issues as a result of the pandemic. It builds upon Include Youth's 'Expert by Experience' (EBE) model of participation which advocates for empowers young people to lead.

## INCLUDE YOUTH

### NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)

#### FOR THE YEAR ENDED 31 MARCH 2023

#### 22 Designated funds

The income funds of the charity include the following designated funds which have been set aside out of unrestricted funds by the trustees for specific purposes:

	Movement in funds				
	Balance at 1 April 2021 £	Incoming resources £	Balance at 1 April 2022 £	Transfers £	Balance at 31 March 2023 £
Designated fund	200,000	-	200,000	(200,000)	-
	<u>200,000</u>	<u>-</u>	<u>200,000</u>	<u>(200,000)</u>	<u>-</u>

Designated funds represented £200,000 that had been set aside to cover potential redundancies costs that may arise on the completion of certain programmes and as a contribution towards potential fit-out costs of new premises. During the year these funds were transferred back to general unrestricted funds as the majority of construction costs on the charity's premises had been incurred.

#### 23 Analysis of net assets between funds

	Unrestricted funds 2023 £	Restricted funds 2023 £	Total Unrestricted funds 2023 £	Total Unrestricted funds 2022 £	Restricted funds 2022 £	Total 2022 £
Fund balances at 31 March 2023 are represented by:						
Tangible assets	196,615	945,006	1,141,621	43,017	221,667	264,684
Investments	1	-	1	1	-	1
Current assets/(liabilities)	411,127	72,662	483,789	718,884	133,319	852,203
Long term liabilities	(83,557)	-	(83,557)	(88,077)	-	(88,077)
	<u>524,186</u>	<u>1,017,668</u>	<u>1,541,854</u>	<u>673,825</u>	<u>354,986</u>	<u>1,028,811</u>

#### 24 Financial commitments, guarantees and contingent liabilities

A portion of grants received may become repayable should certain conditions under which they were awarded cease to be fulfilled.

## INCLUDE YOUTH

### NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)

#### FOR THE YEAR ENDED 31 MARCH 2023

#### 25 Operating lease commitments

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

	2023 £	2022 £
Within one year	30,400	40,929
Between two and five years	42,700	68,600
	<u>73,100</u>	<u>109,529</u>

#### 26 Related party transactions

##### Remuneration of key management personnel

The remuneration of key management personnel is as follows.

	2023 £	2022 £
Aggregate compensation	<u>259,203</u>	<u>244,364</u>

Vi-Able Corporate Services Limited, a company incorporated in Northern Ireland, is a joint venture of the charity.

During the year Include Youth was charged £76,250 (2022 - £58,903) by Vi-Able Corporate Services Limited for the provision of corporate services.

At 31 March 2023, the balance due to Vi-Able Corporate Services Limited from the charity was £23,360 (2022 - £4,427).

#### 27 Joint ventures

These financial statements are separate charity financial statements for Include Youth.

Details of the charity's joint ventures at 31 March 2023 are as follows:

Name of undertaking	Registered office	Nature of business	Class of shares held	% Held	
				Direct	Indirect
Vi-Able Corporate Services Limited	100 Great Patrick Street, Belfast, BT1 2LU	Corporate service support to not-for-profit organisations	Ordinary	50.00	

The investments in joint ventures are stated at cost.

Vi-Able Corporate Services Limited recorded a profit of £23,801 in the year ended 31 March 2023 and had capital and reserves totalling £53,060 at 31 March 2023.

## INCLUDE YOUTH

### NOTES TO THE FINANCIAL STATEMENTS (CONTINUED) FOR THE YEAR ENDED 31 MARCH 2023

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#### 28 Conduit funding

Include Youth is responsible for receiving and distributing funds on behalf of SEUPB for the Strive project. During the year £206,434 (2022 - £319,293) was received and distributed and no balance was held in relation to these monies at 31 March 2023.

<b>29 Cash generated from operations</b>	<b>2023</b>	<b>2022</b>
	<b>£</b>	<b>£</b>
Surplus/(deficit) for the year	513,043	(113,377)
Adjustments for:		
Investment income recognised in statement of financial activities	(450)	(2,296)
Depreciation and impairment of tangible fixed assets	35,691	21,370
Movements in working capital:		
(Increase) in debtors	(40,810)	(71,388)
Increase/(decrease) in creditors	287,773	(17,006)
Increase/(decrease) in deferred income	35,050	(2,500)
<b>Cash generated from/(absorbed by) operations</b>	<b>830,297</b>	<b>(185,197)</b>

#### 30 Analysis of changes in net funds

	<b>At 1 April 2022</b>	<b>Cash flows At 31 March 2023</b>	
	<b>£</b>	<b>£</b>	<b>£</b>
Cash at bank and in hand	467,764	(86,163)	381,601
Loans falling due within one year	(5,140)	(236)	(5,376)
Loans falling due after more than one year	(88,077)	4,520	(83,557)
	<u>374,547</u>	<u>(81,879)</u>	<u>292,668</u>