

Charity registration number NIC103383

Company registration number NI038084 (Northern Ireland)

**INCLUDE YOUTH
ANNUAL REPORT AND FINANCIAL STATEMENTS
FOR THE YEAR ENDED 31 MARCH 2024**

INCLUDE YOUTH

LEGAL AND ADMINISTRATIVE INFORMATION

Trustees

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
Dr D MacDermott
Prof D J Morrow
Ms B Anderson

(Appointed 13 June 2023)

Secretary

Ms K McCurry

Charity number

NIC103383

Company number

NI038084

Principal address

100 Great Patrick Street
Belfast
BT1 2LU

Registered office

100 Great Patrick Street
Belfast
BT1 2LU

Auditor

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

Bankers

Danske Bank
Donegall Square West
Belfast
BT1 6JS

Solicitors

Norman Shannon & Co
3-5 Union Street
Belfast
BT1 2JF

INCLUDE YOUTH

CONTENTS

	Page
Chair's Report	1 - 2
Trustees' report	3 - 15
Independent auditor's report	16 - 21
Statement of financial activities	22
Balance sheet	23
Statement of cash flows	24
Notes to the financial statements	25 - 41

INCLUDE YOUTH

CHAIR'S REPORT

FOR THE YEAR ENDED 31 MARCH 2024

As many of you will know this has been an extremely emotional year for everyone in Include Youth after the untimely loss of our friend and colleague Paddy Mooney. Paddy was with the organisation for 20 years and Director for 8 of those years. It is impossible to put into words all that he did to make Include Youth the place it is today. He meant so much to everyone, staff, young people, the Board, funders and his legacy and memory will live on in Include Youth.

Paddy retired in August 2023 and in his last Report highlighted how much the staff and young people had been such an inspiration to him and he went over so many happy memories with us all. He enjoyed many happy times in the organisation, and he spoke warmly about how our staff helped change the lives of young people for the better and he was

Our thoughts are forever with Joan, Stephen and Paddy's brothers and sister and we extend our heartfelt condolences and wish them the courage and strength to bear this irreparable loss.

Albert Einstein said the value of a man should be seen in what he gives and not what he is able to receive. In one word Paddy was a man who gave. He contributed so much to the development of Include Youth and gave generously of his knowledge, his expertise and his skills. Not many of us here will leave behind such a legacy of dedication and accomplishment.

Paddy did so much for so many and will never be forgotten. We will all have our own particular memories of Paddy and for me it was his great smile, sense of humour and his passionate interest in the work of Include Youth. He was a warm and wonderful individual and one we greatly miss.

This year marked the launch of YouthStart, a new programme that will support over 2,200 young people and partner with six other youth organisations throughout Northern Ireland. The programme aims to build young people's skills for life. YouthStart is funded through the UK Shared Prosperity Fund. It will focus on people aged 16-30 who are economically inactive and furthest from the labour market and will help support confidence building, employability skills, life skills and improve opportunities for them to sustain employment. This will be part funding our Give and Take programme.

Include Youth has been awarded PEACEPLUS funding for the Strive Project. Strive is a cross-community and cross-border programme that engages young people in a transformative process, focusing on the five core strands of good relations, citizenship, personal development, employability and positive progression. This funding allows us to expand our services for young people and to provide employment opportunities which will boost the community and voluntary sector as a whole in Northern Ireland and the Republic of Ireland.

Our Expert By Experience Youth Mentors travelled to Geneva to meet with the UN Committee on the Rights of the Child UK Taskforce members to highlight issues where they felt the UK were letting young people down, ahead of the Committee's examination of the UK Government.

Areas raised included the needs of unaccompanied asylum-seeking children, the minimum age of criminal responsibility, support for care experience young people leaving care and the impact that budget cuts are having on young people's services.

We are incredibly proud of all the young people who spoke passionately and advocated for change. We are committed to continuing the conversations started in Geneva.

We had substantial input into policy work over the year including coordinating responses to the Race Relations Order consultation. Care review, Executive Offices spending review and PSNI Strip Search of children and young people in custody.

INCLUDE YOUTH

CHAIR'S REPORT (CONTINUED)

FOR THE YEAR ENDED 31 MARCH 2024

The launch of 100 GPS back in July 2023 was a great event and it is wonderful to be so well established in our new premises. It has made such a difference to all our young people and staff to have these new premises. I would like to extend our thanks to all our funders for making this happen and especially thank Belfast City Council, Doherty Architects and McCusker Contracts Ltd for transforming the old industrial warehouse. It is great to be working alongside VOYPIC and Viable under the one roof.

I was delighted to welcome Diane Hill as our new CEO in February 2024. Diane has extensive experience within the sector and brings a wealth of experience and strategic vision to help lead Include Youth in our new chapter of growth. Diane will help us grow our new work in the Republic of Ireland with Include Youth Ireland and our work with Tusla.

In this year we continued to accomplish our goals and improve upon our achievements. This has been another great and successful year. Include Youth's success is due to the hard work, dedication, and selfless contributions of staff, young people, and the Board.

The tireless hard work, innovation, leadership and achievements of our staff have been phenomenal. They are a committed team of staff who work hard to support all our young people with care experience and from disadvantaged backgrounds.

The hard work and success have been mirrored by our young people on the many various projects run by Include Youth.

Our children and young people have had another year of great results, gaining qualifications, training opportunities and employment. Our children and young people have contributed so much to this year, and it is inspiring to hear their voices being heard loud and clear.

We are lucky to be able to work with so many inspirational young people.

We have developed a new charity partnership with New Look and Danske bank, and I cannot thank all our partners, funders and supporters enough for championing Include Youth and for their positive contributions. They, each in their own way, have advanced the opportunities for young people. Without all our funders and corporate partners, we could not do any of the work we do so thank you.

We look forward to continuing to build on our vision of a society that realises and fulfils the rights and potential of all our children and young people.



Donal Collins
Chair of the Board

Date: 11.12.24

INCLUDE YOUTH

TRUSTEES' REPORT (INCLUDING DIRECTORS' REPORT)

FOR THE YEAR ENDED 31 MARCH 2024

The trustees present their annual report and financial statements for the year ended 31 March 2024.

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 2024, the second year of the Strategic Plan for 2022-2025 against its strategic themes and aims.

Public benefit

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

INCLUDE YOUTH

TRUSTEES' REPORT (INCLUDING DIRECTORS' REPORT) (CONTINUED) FOR THE YEAR ENDED 31 MARCH 2024

Achievements and performance

Significant activities and achievements against objectives

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

Give and Take Core:

Give and Take Core is our longest established, direct service provision, for care experienced young people aged 16-21. Give and Take is a commissioned service that is contracted by all five Health Trusts to provide personal/ social development and employability support for young people not yet ready to access and maintain a place within mainstream employment, training or education. The main aims are to improve the long-term employability and increase the confidence and self-esteem of young people referred to the service.

Give and Take offers a needs-led, individually tailored support package that equips young people with the necessary skills and confidence to successfully transition into employment, training and education, at a pace which works for each young person. Transitional support is also offered to young people to ensure they are appropriately supported to progress into their chosen career pathway.

From April 2023 to March 2024, Give & Take supported 101 young people across all five Health Trusts, and an amazing 82% of young people who completed their programme progressed into employment, training and education. 20% of these leavers progressed into employment; our biggest achievement to date.

Our Outreach strand continues to work with young people living in communities of disadvantage supporting them to prepare for their journey into mainstream employment, training and education. This year we worked with 88 young people.

This year marked the end of European funding, therefore, to continue our work, we entered into a new funding arrangement supported by the UK Government; the UK Shared Prosperity Fund. We joined the new 'YouthStart' consortium with six other leading youth work providers, to provide a regional service for young people who are economically inactive. This has been an exciting initiative which has demonstrated the value of youth work in supporting young people on their journey into employment.

"Thank you for everything you've done, you've changed my life for the better and are doing the same for so many young people."

Young Person

"Give & Take has helped me overcome my social anxiety, whilst also offering me support, preparing me for work and life."

Young Person

"Thank you so much. I truly wouldn't be where I am without Give and Take, especially my youth workers you do an amazing job, and seriously don't get enough credit!"

Young Person

An important pilot was undertaken this year in partnership with MyBnk, to promote financial literacy and improved money management with young people in Belfast and Derry. This was independently evaluated and has resulted in MyBnk establishing a base in Northern Ireland.

Give and Take in the Republic of Ireland became a reality this year as we were extremely excited and proud to be invited by TUSLA to pilot our Give & Take service in Cavan/Monaghan and South Dublin, Wicklow and Kildare, commencing in January 2024. We have been busy recruiting youth workers and identifying suitable premises. This work will be independently evaluated in 2025.

INCLUDE YOUTH

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

FOR THE YEAR ENDED 31 MARCH 2024

Give and Take One To One:

Give and Take's One to One programme is a regional, person-centred, needs led programme, that supports young people who have experienced, or are at risk of experiencing, Child Sexual Exploitation (CSE).

The programme provides one-to-one support, focusing on strengthening young people's protective factors, improving their health, well-being, confidence, and resilience, ultimately fostering personal growth and improving long-term employability.

Sarah's engagement with Nicole (one to one programme) has been extremely beneficial for her. Sarah has experienced a lot of changes in the last few months that have been outside of her control but her engagement with Nicole has remained consistent. Nicole's input has allowed Sarah to focus on her future and whilst her lifestyle and circumstance are often very unpredictable, she has been able to focus on this part of her life and achieve numerous qualifications that she had been previously able to achieve prior to starting with Nicole. Sarah can now discuss what future career she would like to work towards and this has only come about following these sessions with Nicole. Sarah is also a young person who struggles to trust adults and professionals, so the fact that she consistently meets with Nicole is testament of the positive relationship that Nicole has built with her.

Between April 2023 and March 2024:

- 13 young people engaged in the programme.
- 85% progressed with one or more qualifications.
- 92% participated in life skills, job searches, work experience.

"This programme in general needs to stay and remain funded because we do not have enough quality resources for the young people of NI who struggle with CSE or drugs."

Young Person

"Thank you for everything you've done, you've changed my life for the better, and are doing the same for so many young people."

Young Person

"At Give & Take I have started to learn about what it is like to work and I feel much more confident in general."

Young Person

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, 91 young people were supported to participate in Start across three delivery sites, engaging in essential skills and OCN employability skills training, life skills training, job searching support and the work experience programme. Young people on the programme also benefitted from mentoring support offered by the youth workers.

- 27% of leavers were supported to progress into employment this year
- 69% progressing into further education and training

The profile of young people supported to participate in Start this year included young parents, homeless young people and young people experiencing unsettled accommodation, early school leavers, young people with neurodiversity and young people involved with the criminal justice system.

"I enjoy being part of Start. It has helped me with my social skills, and I have made friends from backgrounds I wouldn't usually. I am looking forward to continuing and I hope to go to college next year."

Start Participant, East Belfast

INCLUDE YOUTH

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

FOR THE YEAR ENDED 31 MARCH 2024

Essential Skills:

Include Youth delivers its own bespoke Essential Skills programme for young people on Give & Take Core (care-experienced), Start (young people living in communities of socio-economic deprivation) and our one-to-one specialised programme for young people at risk of CSE.

We offer essential skills in literacy and numeracy across 10 delivery sites, 49 weeks of the year and employ our own tutors who adopt a youth work approach to promote the active engagement of young people on the programme. This essential support has provided young people with opportunities to gain qualifications that assist in their progression into education, training and employment.

- 93 Essential skills qualifications were achieved

“Essential Skills has been good for me, you do work, get qualifications but it’s good craic too.”

Young Person on Give and Take Care

“Thanks for being part of my journey.”

Young Person on Give and Take care

ESOL:

Include Youth delivered a pilot delivering ESOL (English for Speakers of Other Languages) for the Belfast Trust and Northern Trust, delivering 4 classes per week to support unaccompanied young people seeking international protection. Our own tutor team teach young people, and Include Youth is now an accredited ESOL centre.

From April 2023 to March 2024 30 young people engaged in weekly classes whilst also providing support and culturally sensitive services to help promote their integration into society.

Employability service:

Belfast Trust - Update from BHSCCT Employability service

The Employability team works across Belfast HSC Trust area to provide a range of employability opportunities for care-experienced young people. Include Youth co-manages Belfast Trust Employability Service with Start360.

The Employability team worked collaboratively and in partnerships with a range of organisations to provide employment opportunities, work placements, volunteering roles, site tours and employability programmes. These include:

- Oxfam
- Storehouse
- Graham
- NI Hospice
- Stiona
- Europa Hotel
- Catalyst
- Tools for Solidarity
- Belfast Trust (various departments)
- New Life City Church
- East Side Partnership
- Harbour Commission
- Stranmillis University
- Danske Bank

“I’ve given this a lot of thought but I can’t really put that into words... if I had to say something it would be I’d be stuck without the help you’ve provided”

Shea, employee at Graham Construction

“I’ve really enjoyed it and met a lot of people. I’m getting on really well and feel like I’m part of the team and have a purpose when I’m there. I think the JobStart Programme is a really good opportunity for a young person to get a real feel of a working environment and hopefully find their passion while working there.”

Caolan, Jobstart employee

INCLUDE YOUTH

TRUSTEES' REPORT (INCLUDING DIRECTORS' REPORT) (CONTINUED) FOR THE YEAR ENDED 31 MARCH 2024

Belfast Employability services worked with a total of 89 young people over the course of the year.

Of this, 93% achieved desired outcomes from referral

- 17 gained part time or full -time employment
- 18 participated in volunteering and work placements
- 10 moved on to further training, including further and higher education
- 24 gained support in creating CVs, completing application forms and participating in interview prep sessions
- 10 participated in a co-production programme, discussing their experiences of care with the view of putting together a training manual for staff working with young people coming into care
- 10 participated in the Stranmillis Step Up programme, creating an opportunity for young people to learn about various routes to access university
- 22 participated in the Job Ready programme, to help prepare them for the world of work

"...they have done nothing but support me in every aspect of my life and I really couldn't have asked for better... Big shoutout to Donna... I couldn't have asked for a better work coach she is one in a million..."

Saoirse, BHSCCT clerical officer

Western Trust Employability

We recruited 13 young people onto the JobStart scheme, which is an opportunity for care experienced young people to gain employability experience in a paid capacity. Eight young people moved into employment.

90% moved onto positive progression!

The Western Trust Employability Service supported 117 young people throughout the year, with outcomes as follows:

49 young people engaged in weekly classes
21 into traineeships/ apprenticeships
30 into full time education, some with part-time employment
5 into University Education

The team networked with local businesses and attended the Chamber of Commerce to introduce The Care Leavers Pledge, a new initiative designed to engage local businesses in supporting and nurturing young care leavers as they pursue their aspirations in training and employment. Through the Care Leavers Pledge scheme, we partnered with local private businesses to ensure fair wages and provide meaningful work experience, from short- term to long-term positions. Young people participating in this initiative also receive first access to job opportunities before they are released to the public, along with assistance in training and applying for positions, they also gain access to valuable traineeships and apprenticeships through training programmes.

"Meeting Emma transformed my life. With her support, I learned to read, secured a job as a painter and decorator with the Western Trust as part of the JobStart scheme and achieved my level 2 qualification from city and guilds in collaboration with 21 Training..."

Owen, Young Person

INCLUDE YOUTH

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

FOR THE YEAR ENDED 31 MARCH 2024

Care for Change project

Our 'Care for Change' programme is funded by The National Lottery Community Fund NI and employs care experienced young people across our regional Give & Take bases at Include Youth.

These EBE's work directly with our youth workers. The programme originated from our EBE model, in which we recognised that young people are experts in their own experiences and that involving them in co-design and co-delivery was crucial in ensuring our programmes were informed by young people with lived care experience. The model progressed from EBE's volunteering with Include Youth to employing them as paid staff members, ensuring that the programme was meaningful and that they were valued. The EBE's role is to support current young people who are engaged on our core programme and to affect change at a policy level and engage with decision makers.

Activities include:

- Leona presented to Social Work students in UU Magee February and follow up interview with National Lottery Community Fund NI
- EA Project social action – producing Derry directory
- EBEs met with John Wadam Policing Board
- Beach clean by Ihab
- Liv used her training budget to begin studying for her Maths and English GCSEs
- Woodland Trust: tree planting project set up by Leona, a project that will continue every year
- Cooking around the world by Caothan. Different recipes from around the world, all translated into the languages of the young people participating
- Laura Omagh EBE helped secure payments to young people from Bryson for their electricity
- Heaven took part in a translator course and also often translated for young people in their LAC meetings.
- Heaven went to a UNCRC convention in Geneva
- Katie completed her Level 2 in Youth Work Practice
- Caothan gained a second job with First Housing Francis Street in Derry

Moved on to:

- Leona JobStart role in the organisation
- Caothan working in YMCA Derry
- Liv moved on to access course
- Ihab and Heaven – University in England
- Laura access course in SWRC

Participation

EA and Include Youth worked in collaboration on a programme 'Shared Voices' which recruited young people across NI to come together locally and regionally on issues affecting them and resulted in each area presenting social action projects. Monthly team building days were organised and a 4-day residential. Social action projects included local directories for young people, body positivity keyrings, and workshops facilitated on themes such as housing and homelessness.

Consultations with young people have included:

- Race relations
- Ending Violence Against Women and Girls

Peace:

This year saw the absence of EU funding for Peace Programmes as a gap between Peace IV and PEACEPLUS emerged. From June to August Include Youth as Lead Partner of the Strive Programme completed and submitted an application to SEUPB under 3.2 The PEACEPLUS youth programme.

The programme received a successful notification in December 2023 and commenced the recruitment process for 7 new posts in March 2024. As Lead Partner we will have a budget responsibility of 6.9m euros from January 2024 to December 2027.

In addition to this, Include Youth was also successful, during this time, in the acquisition of funds from both the Department of Foreign Affairs through the Reconciliation Fund and the International Fund for Ireland to deliver on the Personal Youth Development Programme.

INCLUDE YOUTH

TRUSTEES' REPORT (INCLUDING DIRECTORS' REPORT) (CONTINUED) FOR THE YEAR ENDED 31 MARCH 2024

"The Connect programme was a good opportunity to meet with other young people...I learned about myself and others which helped me to understand the community I grew up in and a new understanding of difference."

Young Person

1. The Reconciliation Fund - Include Youth staff delivered the Connect programme in Donegal.

54 young people from Donegal participated in the overall programme

47 young people completed a programme in personal development

47 young people completed a social action project and citizenship activity

47 young people completed a good relationship programme

33 young people participated in cross community/cross border activity including a successful residential

2. IFI – The L.E.A.D. Programme – Include Youth staff delivered The L.E.A.D. programme in Donegal and Tyrone

54 young people participated in a cross border/cross community leadership programme

43 young people completed an advanced personal development programme

43 young people completed modules in citizenship

43 young people completed modules in good relations

43 young people completed modules in youth leadership

"The opportunity to meet other people my own age from different backgrounds. I feel I've built more confidence throughout the programme."

Young Person

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

100GPS Grand Opening

22 June 2023

Thursday 22nd June was a very momentous day in the history books for Include Youth, VOYPIC and Viable, as we celebrated the Grand Opening of 100GPS.

Young people from Include Youth and VOYPIC co-created the event, welcoming guests, delivering fantastic speeches, and proudly providing tours of their brand-new home. As well as this event, young people also helped co-design the building, giving their input into colour tones, design elements, layouts and feelings of their space.

There was a tangible feeling of excitement as the young people and guests enjoyed the photo booth, circus acts, face painting, art and crafts, DJ workshops and pizzas, and we even had the sun shining, allowing us all to enjoy a delicious ice cream cone!

The day was founded on 4 key themes; History, Togetherness, Home and Future.

History: Recognising the history of Include Youth and VOYPIC, who have been operating for a combined total of 70 years.

Togetherness: The sense of coming together of two separate and distinct organisations, to work together under the same roof, for the benefit of the children and young people they serve.

Home: 100GPS provides a place that we, as a community, can look to as our shared home. It is a place where everyone is welcome. It's providing a home for our community.

Future: We look forward to welcoming future generations of young people to Include Youth and VOYPIC.

The day 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. 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.

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

INCLUDE YOUTH

TRUSTEES' REPORT (INCLUDING DIRECTORS' REPORT) (CONTINUED) FOR THE YEAR ENDED 31 MARCH 2024

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

Policy:

This year we increased our opportunities for young people to be involved in policy advocacy work. A key highlight was our trip to Geneva to participate in the United Nation's Committee on the Rights of the Child's examination of how the UK has implemented the United Nations Convention on the Rights of the Child.

Two of our Experts by Experience young people made their voices heard loud and clear, to both the UN Committee on the Rights of the Child members as well as senior government representatives, raising issues on the needs of care experienced young people and especially those of unaccompanied minors. Lobbying at this level, alongside other young people who were also part of the youth delegation was evidence of the impact of the lived experiences of our young people. The issues raised by the young people were evident to see in the Committees Concluding Comments. Our young people were also involved in a follow up conference for young people on the UNCRC recommendations in Belfast, appearing by video. They also met with the UNCRC Chair of the UK Task Force on his visit to Belfast.

Young people fed their views into numerous reviews and policy consultations over the year including the Department of Justice and Department of Communities consultation on proposals to amend legislation to tackle anti-social behaviour, The Executive Office's consultations on Race Relations Order and Ending Violence Against Women and Girls. The Leaving and Aftercare Review process got under way this year and we were delighted that the Lead Reviewer met with young people from across our Give and Take programme, spending time with young people and asking them how supports could be improved. Our submission to the Department of Health consultation on the Review of Children's Social Care Services contained the voices of young people, with our Expert By Experience young people leading focus group discussions with young people across our offices. However, the young people's involvement did not end with the written submission. Young people are now actively challenging the pace of change and ensuring that the need for transformation of children's social care services is top of the government's agenda, engaging with Assembly scrutiny Committees and individual MLAs.

On the issues of policing and justice, young people met with the Independent Human Rights Advisor from the NI Policing Board to inform the Board's Thematic Review on Policing Children and Young People. Young people also gave their views on the newly developed information card on Stop and Search and the Department of Justice's proposals on the development of a youth court pilot.

Our collaborative work intensified as together with our colleagues in the children's sector, we formed the new Reimagine Children's Collective, a group of leading children's organisations who have joined forces to advocate for the effective implementation of the Independent Review of Children's Social Care Services. A position paper was launched at Stormont in November 2023 and Include Youth are now represented on various Workstreams and Task and Finish Groups associated with the Department of Health's children's social care services reform programme.

We continue to sit on range of strategic groups including PSNI Youth Champions Forum, Department of Justice Strategic Framework for Youth Justice Implementation Group and the Children and Young People's Strategic Partnership Subgroup on Offending.

Consultations/reviews involved in:

- Department of Justice and Department of Communities consultation on proposals to amend legislation to tackle anti-social behaviour
- The Executive Office's consultations on Race Relations Order
- Ending Violence Against Women and Girls
- The Leaving and Aftercare Review
- Department of Health consultation on the Review of Children's Social Care Service
- Feedback on Department of Justice's proposals on the development of a youth court pilot

INCLUDE YOUTH

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

FOR THE YEAR ENDED 31 MARCH 2024

Communications

This year, our communications team has been hard at work, driving a variety of initiatives aimed at creating engaging content which highlights the incredible work that goes on at Include Youth. Through storytelling, press/media, articles, visual media, and interactive campaigns, we strive to connect with our audience and amplify issues that young people may face.

As we look to the future, we remain committed to innovating our content strategies and ensuring that the voices of young people are at the forefront of our communications. Together, we can continue to create meaningful change and celebrate the remarkable achievements of our young people.

Key Activities:

1. Storytelling Campaign:

As we look to the future, we remain committed to innovating our content strategies and ensuring that the voices of young people are at the forefront of our communications. Together, we can continue to create meaningful change and celebrate the remarkable achievements of our young people.

2. Social Media Engagement:

We are incredibly thankful to all the amazing corporate partnerships that have worked with us over the past year. Their dedication and drive to support our vision has made an amazing difference in the lives of the young people we work with.

3. Celebration Events:

We organised several celebration community events throughout Northern Ireland aimed at bringing young people together and showcasing their achievements. These events not only strengthen our community ties but also provide a platform for young voices to be heard.

4. Partnerships and Collaborations:

We forged new partnerships with local organisations, enhancing our reach and impact. Collaborative projects have enabled us to co-create content that resonates with diverse audiences.

Fbook: 3,402

Insta: 2,433

X: 7,641

LinkedIn: 537

Total followers: 14,013 (7% increase from last year)

Total reach: 108,286

INCLUDE YOUTH

TRUSTEES' REPORT (INCLUDING DIRECTORS' REPORT) (CONTINUED) FOR THE YEAR ENDED 31 MARCH 2024

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:

Our Wellbeing Champions now cover all areas and projects at Include Youth, and we have had several wellbeing initiatives throughout the year including a sea swim, walks, lunchtime runs, and coffee meetups. Wellbeing Champions undertook training including teambuilding, Mental Health First Aid, and Motivational Interviewing.

A staff survey in March captured the views of nearly 90% of staff,
89% recommending Include Youth as an Employer of choice
78 Net Promoter Score

Training:

External Training:

This year we launched our suite of training co-designed with young people and EBE's. The training is co-delivered with EBE's and practitioners and includes workshops on the following topics:

- Care Awareness
- CSE Awareness
- OCN NI in Understanding CSE
- OCN NI L2 in Mentoring Practice

The training has been delivered to a wide range of statutory, voluntary, and corporate organisations, including trainee teachers at Stranmillis University College, and social work students at the University of Ulster.

“I feel I have more knowledge and understanding for when I meet young people in or leaving care.”
Young Person

Internal Training:

Include Youth values the continuous professional development of staff and the following training has been undertaken over the last year:

- Mental Health First Aid
- Motivational Interviewing
- Safeguarding Training
- Special Educational Needs training

Include Youth Patrons:

We are very thankful for our patrons who continue to give their time and support our vision. From fundraising events, breakfast mornings, helping with social media campaigns, along with inspirational talks, our patrons are dedicated to support Include Youth and the young people we work with as much as they can.

INCLUDE YOUTH

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

FOR THE YEAR ENDED 31 MARCH 2024

Corporate Partners

We are incredibly thankful to all the amazing corporate partnerships that have worked with us over the past year. Their dedication and drive to support our vision has made an amazing difference in the lives of the young people we work with.

Law Society NI (Dec 22 – Nov 23)

Total Funds Raised:

£16,444

Key Activities:

- Lunch and Learn: meeting with staff team to raise awareness about care in Northern Ireland and how we can work together to eradicate barriers young people may face.
- Christmas Dinner: A festive fundraising opportunity to promote who Include Youth are and what we do for its members.
- Christmas Appeal: Collected donations for our young people to ensure they have a Christmas gift during the festive season.
- Pro Bono Choir: Several evenings of musical performances and fundraising for the work of Include Youth.
- Law Walk: A successful community event bringing together hundreds of legal professions to take part in a 5K walk or run, all fundraising for our cause.
- Comedy Night: An evening filled with fun and laughter that raised much needed funds, whilst also providing lots of great entertainment.
- Abseil: Several members took on the adventurous fundraising activity that

New Look (Mar 24)

Total Funds Raised:

£21,108

Key Activities:

- Lunch and Learn: Information session with staff members to provide context of care, highlighting issues young people may face and how we can work together
- Hygiene Packs: Staff donated essential items to make hygiene packs for young people we work with.
- Abseil: Staff members took on the brave challenge and adventurous fundraising tradition of the abseil.
- Spinathon: A high-energy cycling event within the New Look stores that engaged participants and raised funds.
- Fancy Dress: Stores took part in fancy dress days in store, all in aid of Include Youth.

We are beyond thrilled to be named Danske Bank's Charity partner for 2024!

This partnership, announced in Feb 2024, will aim to raise awareness of care-experienced young people across Northern Ireland, remove barriers, enhance financial resilience and raise funds which will be used directly to support young people.

We are excited to see how this partnership will evolve over the year and how we can work together to best support the young people we work with.

Financial review

At 31 March 2024, the total funds of the charity amounted to £1,516,680 comprising restricted funds of £976,198 and unrestricted funds of £540,482. 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.

INCLUDE YOUTH

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

FOR THE YEAR ENDED 31 MARCH 2024

Reserves policy

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 2024 was £976,198 (2023 - £1,017,668).

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 2024 was £540,482 (2023 - £524,186). The amount of general funds that is classed as free reserves at 31 March 2024 is £557,632, which represents approximately 15 weeks of total expenditure.

Major risks

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.

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 B Foley

Ms E Stevenson

Dr D MacDermott

Prof D J Morrow

Ms B Anderson

(Appointed 13 June 2023)

Recruitment and appointment of trustees

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

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.

INCLUDE YOUTH

TRUSTEES' REPORT (INCLUDING DIRECTORS' REPORT) (CONTINUED) FOR THE YEAR ENDED 31 MARCH 2024

Organisational structure

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 was Paddy Mooney until August 2023 and Diane Hill from February 2024. The Chief Executive Officer is responsible for all operational and day to day matters and works in conjunction with senior management and the Board of Trustees.

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.

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

11 December 2024

INCLUDE YOUTH

INDEPENDENT AUDITOR'S REPORT TO THE MEMBERS OF INCLUDE YOUTH

Opinion

We have audited the financial statements of Include Youth (the 'charity') for the year ended 31 March 2024 which comprise the statement of financial activities, the balance sheet, the statement of cash flows and the notes to the 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 2024 and of its incoming resources and application of resources, including its income and expenditure, for the year then ended;
- have been properly prepared in accordance with United Kingdom Generally Accepted Accounting Practice; and
- have been prepared in accordance with the 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

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

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.

INCLUDE YOUTH

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

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.

- 20 -

Alfred House
19 Alfred Street
BELFAST BT2 8EQ
DX3910 NR Belfast 50

Tel: +44 (0)28 9031 1113
Fax: +44 (0)28 9031 0777

Century House
40 Crescent Business Park
LISBURN
BT28 2GN

Tel: +44 (0)28 9260 7355
Fax: +44 (0)28 9260 1656

17 Mandeville Street
PORTADOWN
Craigavon
BT62 3PB

Tel: +44 (0)28 3833 2801
Fax: +44 (0)28 3835 0293



INCLUDE YOUTH

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

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

11 December 2024

Chartered Accountants
Statutory Auditor

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

- 21 -

Alfred House
19 Alfred Street
BELFAST BT2 8EQ
DX3910 NR Belfast 50

Tel: +44 (0)28 9031 1113
Fax: +44 (0)28 9031 0777

Century House
40 Crescent Business Park
LISBURN
BT28 2GN

Tel: +44 (0)28 9260 7355
Fax: +44 (0)28 9260 1656

17 Mandeville Street
PORTADOWN
Craigavon
BT62 3PB

Tel: +44 (0)28 3833 2801
Fax: +44 (0)28 3835 0293



INCLUDE YOUTH

STATEMENT OF FINANCIAL ACTIVITIES INCLUDING INCOME AND EXPENDITURE ACCOUNT

FOR THE YEAR ENDED 31 MARCH 2024

		Unrestricted funds 2024 £	Restricted funds 2024 £	Total 2024 £	Unrestricted funds 2023 £	Restricted funds 2023 £	Total 2023 £
	Notes						
Income and endowments from:							
Donations and legacies	3	48,846	69,893	118,739	5,620	836,898	842,518
Charitable activities	4	600,948	1,148,185	1,749,133	383,986	1,412,933	1,796,919
Other trading activities	5	2,271	-	2,271	11,440	-	11,440
Investments	6	2,074	-	2,074	450	-	450
Other income	7	29,277	-	29,277	25,874	-	25,874
Total income		683,416	1,218,078	1,901,494	427,370	2,249,831	2,677,201
Expenditure on:							
Charitable activities	9	667,120	1,259,548	1,926,668	577,009	1,587,149	2,164,158
Total expenditure		667,120	1,259,548	1,926,668	577,009	1,587,149	2,164,158
Net income/(expenditure) and movement in funds		16,296	(41,470)	(25,174)	(149,639)	662,682	513,043
Reconciliation of funds:							
Fund balances at 1 April 2023		524,186	1,017,668	1,541,854	673,825	354,986	1,028,811
Fund balances at 31 March 2024		540,482	976,198	1,516,680	524,186	1,017,668	1,541,854

The statement of financial activities includes all gains and losses recognised in the year. All income and expenditure derive from continuing activities.

INCLUDE YOUTH

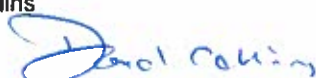
BALANCE SHEET

AS AT 31 MARCH 2024

	Notes	2024		2023	
		£	£	£	£
Fixed assets					
Tangible assets	15		1,017,211		1,141,621
Investments	16		1		1
			<u>1,017,212</u>		<u>1,141,622</u>
Current assets					
Debtors	17	340,511		525,827	
Cash at bank and in hand		533,596		381,601	
		<u>874,107</u>		<u>907,428</u>	
Creditors: amounts falling due within one year	18	<u>(264,246)</u>		<u>(423,639)</u>	
Net current assets			<u>609,861</u>		<u>483,789</u>
Total assets less current liabilities			<u>1,627,073</u>		<u>1,625,411</u>
Creditors: amounts falling due after more than one year	19		<u>(110,393)</u>		<u>(83,557)</u>
Net assets excluding pension liability			<u>1,516,680</u>		<u>1,541,854</u>
Net assets			<u><u>1,516,680</u></u>		<u><u>1,541,854</u></u>
The funds of the charity					
Restricted income funds	23		976,198		1,017,668
Unrestricted funds			540,482		524,186
			<u>1,516,680</u>		<u>1,541,854</u>

The financial statements were approved by the trustees on 11 December 2024

Mr D Collins
Trustee



Company registration number NI038084 (Northern Ireland)

Mr F Smyth
Trustee



INCLUDE YOUTH

STATEMENT OF CASH FLOWS FOR THE YEAR ENDED 31 MARCH 2024

	Notes	2024 £	£	2023 £	£
Cash flows from operating activities					
Cash generated from operations	30		122,288		830,297
Investing activities					
Purchase of tangible fixed assets		-		(912,626)	
Investment income received		2,074		450	
		<u>2,074</u>		<u>450</u>	
Net cash generated from/(used in) investing activities			2,074		(912,176)
Financing activities					
Proceeds from new bank loans		35,000		-	
Repayment of bank loans		(7,367)		(4,284)	
		<u>35,000</u>		<u>(4,284)</u>	
Net cash generated from/(used in) financing activities			27,633		(4,284)
			<u>27,633</u>		<u>(4,284)</u>
Net increase/(decrease) in cash and cash equivalents			151,995		(86,163)
			<u>151,995</u>		<u>(86,163)</u>
Cash and cash equivalents at beginning of year			381,601		467,764
			<u>381,601</u>		<u>467,764</u>
Cash and cash equivalents at end of year			<u>533,596</u>		<u>381,601</u>

INCLUDE YOUTH

NOTES TO THE FINANCIAL STATEMENTS

FOR THE YEAR ENDED 31 MARCH 2024

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 or grantors 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 2024

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 2024

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 2024

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.

Critical judgements

Allocation of income

Judgements are made in relation to allocation of income and expenditure to restricted and unrestricted funds. The directors consider it appropriate to allocate these funds based on interpretation of the terms of grants and donations received.

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.

3 Income from donations and legacies

	Unrestricted funds 2024 £	Restricted funds 2024 £	Total 2024 £	Unrestricted funds 2023 £	Restricted funds 2023 £	Total 2023 £
Donations and gifts	5,123	-	5,123	-	698,912	698,912
Grants	43,723	69,893	113,616	5,620	137,986	143,606
	<u>48,846</u>	<u>69,893</u>	<u>118,739</u>	<u>5,620</u>	<u>836,898</u>	<u>842,518</u>

INCLUDE YOUTH

NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)

FOR THE YEAR ENDED 31 MARCH 2024

3 Income from donations and legacies

	Unrestricted funds 2024 £	Restricted funds 2024 £	Total 2024 £	Unrestricted funds 2023 £	Restricted funds 2023 £	Total 2023 £
(Continued)						
Grants receivable for core activities						
Dept of Health grants	-	17,243	17,243	-	34,486	34,486
OCN	3,000	-	3,000	-	-	-
Madlug	5,000	-	5,000	-	-	-
SEC Belfast Harbour	5,000	-	5,000	-	-	-
Danske Bank	2,134	-	2,134	-	-	-
Co-op Partnership	5,760	-	5,760	-	-	-
Department of Justice grants	-	52,650	52,650	-	58,500	58,500
New Look	22,429	-	22,429	-	-	-
White Mountain	-	-	-	-	45,000	45,000
Asda	400	-	400	500	-	500
Other	-	-	-	5,120	-	5,120
	<u>43,723</u>	<u>69,893</u>	<u>113,616</u>	<u>5,620</u>	<u>137,986</u>	<u>143,606</u>

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

4 Income from charitable activities

	Unrestricted funds 2024 £	Restricted funds 2024 £	Total 2024 £	Unrestricted funds 2023 £	Restricted funds 2023 £	Total 2023 £
Charitable activities						
Income from charitable activities	600,948	1,164,719	1,765,667	383,986	1,447,984	1,831,970
Less: deferred income	-	(16,534)	(16,534)	-	(35,051)	(35,051)
	<u>600,948</u>	<u>1,148,185</u>	<u>1,749,133</u>	<u>383,986</u>	<u>1,412,933</u>	<u>1,796,919</u>

INCLUDE YOUTH

NOTES TO THE FINANCIAL STATEMENTS (CONTINUED) FOR THE YEAR ENDED 31 MARCH 2024

4 Income from charitable activities (Continued)

Performance related grants analysis

	Charitable activities 2024 £	Charitable activities 2023 £
UK Shared Prosperity Fund	639,589	-
Health & Social Care Trusts	532,875	504,746
European Social Fund	12,218	716,933
Lotteries	217,877	149,854
Education Authority	98,687	87,956
Children in Need	-	30,500
Garfield Weston	30,000	-
Paul Hamlyn Foundation	33,000	-
Department of Economy	-	244,958
Esmee Fairburn	71,000	1,259
Other	130,421	95,764
	<u>1,765,667</u>	<u>1,831,970</u>

5 Income from other trading activities

	Unrestricted funds 2024 £	Unrestricted funds 2023 £
Fundraising events	<u>2,271</u>	<u>11,440</u>

6 Income from investments

	Unrestricted funds 2024 £	Unrestricted funds 2023 £
Interest receivable	<u>2,074</u>	<u>450</u>

INCLUDE YOUTH

NOTES TO THE FINANCIAL STATEMENTS (CONTINUED) FOR THE YEAR ENDED 31 MARCH 2024

7 Other income

	Unrestricted funds 2024 £	Unrestricted funds 2023 £
Rent and recharge of expenses	29,277	25,874

8 Description of charitable activities

Charitable activities

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

9 Expenditure on charitable activities

	Charitable activities 2024 £	Charitable activities 2023 £
Direct costs		
Staff costs	1,069,725	1,242,391
Travel, subsistence and staff training	59,770	65,876
Advertising, marketing, promotion and printing	11,797	4,104
Volunteer training and sessional workers	12,337	29,123
Programme costs, activities and materials	160,193	167,954
Stationery, telephone, IT and office expenses	53,550	103,316
Mentoring, partner and venue hire	-	76
Sundry expenses	5,800	6,306
Premises costs	79,455	97,377
Corporate services and consultancy fees	62,725	68,052
Volunteer expenses	35,738	34,876
	<u>1,551,090</u>	<u>1,819,451</u>
Share of support and governance costs (see note 10)		
Support	366,104	315,709
Governance	9,474	28,998
	<u>1,926,668</u>	<u>2,164,158</u>
Analysis by fund		
Unrestricted funds	667,120	577,009
Restricted funds	1,259,548	1,587,149
	<u>1,926,668</u>	<u>2,164,158</u>

INCLUDE YOUTH

NOTES TO THE FINANCIAL STATEMENTS (CONTINUED) FOR THE YEAR ENDED 31 MARCH 2024

10 Support costs allocated to activities

	2024 £	2023 £
Staff costs	233,304	212,740
Depreciation	30,071	35,691
Travel, subsistence and training	3,435	223
Programme costs, activities and materials	1,243	3,278
Stationery, telephone, IT and office expenses	9,820	5,453
Sundry expenses	13,692	9,202
Premises costs	51,573	27,807
Consultancy fees	15,201	13,610
Bank and other fees	7,765	7,705
Governance costs	9,474	28,998
	<u>375,578</u>	<u>344,707</u>
Analysed between:		
Charitable activities	<u>375,578</u>	<u>344,707</u>

11 Net movement in funds

	2024 £	2023 £
The net movement in funds is stated after charging/(crediting):		
Fees payable for the audit of the charity's financial statements	4,992	4,752
Depreciation of owned tangible fixed assets	30,071	35,691
	<u>34,963</u>	<u>40,443</u>

12 Trustees

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

13 Employees

The average monthly number of employees during the year was:

	2024 Number	2023 Number
Charity staff	<u>44</u>	<u>48</u>
Employment costs		
	2024 £	2023 £
Wages and salaries	1,132,274	1,257,333
Social security costs	103,092	124,493
Other pension costs	67,663	73,305
	<u>1,303,029</u>	<u>1,455,131</u>

INCLUDE YOUTH

NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)

FOR THE YEAR ENDED 31 MARCH 2024

13 Employees (Continued)

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

	2024 Number	2023 Number
£60,000 - £79,999	-	1

Remuneration of key management personnel

The remuneration of key management personnel was as follows:

	2024 £	2023 £
Aggregate compensation	206,592	259,203

14 Taxation

The charity is exempt from taxation on its activities because all its income is applied for charitable purposes.

15 Tangible fixed assets

	Freehold land and buildings £	Leasehold improvements £	Fixtures and fittings £	Computers £	Total £
Cost					
At 1 April 2023	1,175,126	23,554	107,432	155,856	1,461,968
Additions	(94,340)	-	-	-	(94,340)
Disposals	-	-	(76,283)	(80,254)	(156,537)
At 31 March 2024	1,080,786	23,554	31,149	75,602	1,211,091
Depreciation and impairment					
At 1 April 2023	52,604	20,712	95,089	151,941	320,346
Depreciation charged in the year	21,616	1,483	4,114	2,858	30,071
Eliminated in respect of disposals	-	-	(76,283)	(80,254)	(156,537)
At 31 March 2024	74,220	22,195	22,920	74,545	193,880
Carrying amount					
At 31 March 2024	1,006,566	1,359	8,229	1,057	1,017,211
At 31 March 2023	1,122,522	2,842	12,342	3,915	1,141,621

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.

INCLUDE YOUTH

NOTES TO THE FINANCIAL STATEMENTS (CONTINUED) FOR THE YEAR ENDED 31 MARCH 2024

16 Fixed asset investments

		Other investments £
Cost or valuation		
At 1 April 2023 & 31 March 2024		1
Carrying amount		
At 31 March 2024		1
At 31 March 2023		1

	Notes	2024 £	2023 £
Other investments comprise:			
Investments in joint ventures	29	1	1

17 Debtors

	2024 £	2023 £
Amounts falling due within one year:		
Trade debtors	86,530	32,885
Other debtors	247,137	480,337
Prepayments and accrued income	6,844	12,605
	<u>340,511</u>	<u>525,827</u>

18 Creditors: amounts falling due within one year

	Notes	2024 £	2023 £
Bank loans	20	6,173	5,376
Other taxation and social security		30,540	27,798
Deferred income	21	69,085	52,551
Trade creditors		57,298	82,887
Other creditors		85,421	82,021
Accruals and deferred income		15,729	173,006
		<u>264,246</u>	<u>423,639</u>

19 Creditors: amounts falling due after more than one year

	Notes	2024 £	2023 £
Bank loans	20	110,393	83,557

INCLUDE YOUTH

NOTES TO THE FINANCIAL STATEMENTS (CONTINUED) FOR THE YEAR ENDED 31 MARCH 2024

20 Loans and overdrafts

	2024	2023
	£	£
Bank loans	116,566	88,933
Payable within one year	6,173	5,376
Payable after one year	110,393	83,557
Amounts included above which fall due after five years:		
Payable by instalments	82,372	59,762

The loan is repayable by way of monthly instalments and interest is charged at the greater of 5% or 2% over the Bank of England base rate.

21 Deferred income

	2024	2023
	£	£
Other deferred income	69,085	52,551

Deferred income is included in the financial statements as follows:

	2024	2023
	£	£
Deferred income is included within:		
Current liabilities	69,085	52,551
Movements in the year:		
Deferred income at 1 April 2023	52,551	17,501
Released from previous periods	(52,551)	(17,500)
Resources deferred in the year	69,085	52,550
Deferred income at 31 March 2024	69,085	52,551

22 Retirement benefit schemes

	2024	2023
	£	£
Charge to profit or loss in respect of defined contribution schemes	67,663	73,305

The charity operates a defined contribution pension scheme for all qualifying employees. The assets of the scheme are held separately from those of the charity in an independently administered fund.

INCLUDE YOUTH

NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)

FOR THE YEAR ENDED 31 MARCH 2024

23 Restricted funds

The restricted funds of the charity comprise the unexpended balances of donations and grants held on trust subject to specific conditions by donors as to how they may be used.

	At 1 April 2023 £	Incoming resources £	Resources expended £	At 31 March 2024 £
Give & Take	-	673,209	(673,209)	-
Practice	-	98,687	(98,687)	-
Core	-	60,985	(60,985)	-
Policy & Advocacy	-	78,791	(78,791)	-
Employability	19,217	-	(19,217)	-
Meant to Work	10,793	-	(10,793)	-
BHSCT ESOL	-	60,093	(60,093)	-
Atlantic Philanthropies - Property Fund	290,167	-	(6,500)	283,667
Strive	-	12,218	(12,218)	-
Building Project	654,839	-	(14,537)	640,302
Department of Foreign Affairs and Trade: Reconciliation Fund	5,611	19,229	(24,840)	-
The National Lottery - Care for Change	37,041	214,866	(199,678)	52,229
	<u>1,017,668</u>	<u>1,218,078</u>	<u>(1,259,548)</u>	<u>976,198</u>
Previous year:	At 1 April 2022 £	Incoming resources £	Resources expended £	At 31 March 2023 £
Give & Take	-	992,391	(992,391)	-
Practice	498	119,206	(119,704)	-
Core	-	75,595	(75,595)	-
Policy & Advocacy	-	17,391	(17,391)	-
Employability	-	141,983	(122,766)	19,217
Transitions	15,588	1,259	(16,847)	-
Meant to Work	51,749	-	(40,956)	10,793
Essential skills	-	16,000	(16,000)	-
BHSCT ESOL	60,000	-	(60,000)	-
Atlantic Philanthropies - Property Fund	221,667	75,000	(6,500)	290,167
Building Project	-	668,912	(14,073)	654,839
Department of Foreign Affairs and Trade: Reconciliation Fund	5,484	25,541	(25,414)	5,611
The National Lottery - Care for Change	-	116,553	(79,512)	37,041
	<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 2024

23 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 2024

23 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.

24 Unrestricted funds

The unrestricted funds of the charity comprise the unexpended balances of donations and grants which are not subject to specific conditions by donors and grantors as to how they may be used. These include designated funds which have been set aside out of unrestricted funds by the trustees for specific purposes.

	At 1 April 2023	Incoming resources	Resources expended	Transfers	At 31 March 2024
	£	£	£	£	£
General funds	524,186	683,416	(667,120)	-	540,482
	<u>524,186</u>	<u>683,416</u>	<u>(667,120)</u>	<u>-</u>	<u>540,482</u>
Previous year:	At 1 April 2022	Incoming resources	Resources expended	Transfers	At 31 March 2023
	£	£	£	£	£
Designated fund	200,000	-	-	(200,000)	-
General funds	473,825	427,370	(577,009)	200,000	524,186
	<u>673,825</u>	<u>427,370</u>	<u>(577,009)</u>	<u>-</u>	<u>524,186</u>

INCLUDE YOUTH

NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)

FOR THE YEAR ENDED 31 MARCH 2024

24 Unrestricted funds (Continued)

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 prior year these funds were transferred back to general unrestricted funds as the majority of construction costs on the charity's premises had been incurred.

25 Analysis of net assets between funds

	Unrestricted funds 2024 £	Restricted funds 2024 £	Total 2024 £
At 31 March 2024:			
Tangible assets	93,242	923,969	1,017,211
Investments	1	-	1
Current assets/(liabilities)	557,632	52,229	609,861
Long term liabilities	(110,393)	-	(110,393)
	<u>540,482</u>	<u>976,198</u>	<u>1,516,680</u>

	Unrestricted funds 2023 £	Restricted funds 2023 £	Total 2023 £
At 31 March 2023:			
Tangible assets	196,615	945,006	1,141,621
Investments	1	-	1
Current assets/(liabilities)	411,127	72,662	483,789
Long term liabilities	(83,557)	-	(83,557)
	<u>524,186</u>	<u>1,017,668</u>	<u>1,541,854</u>

26 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 2024

27 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:

	2024 £	2023 £
Within one year	30,400	30,400
Between two and five years	40,800	42,700
	<u>71,200</u>	<u>73,100</u>

28 Related party transactions

Vi-Able Corporate Services Limited

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 £85,190 (2023 - £76,250) by Vi-Able Corporate Services Limited for the provision of corporate services. Vi-Able Corporate Services Limited occupies office space in premises that are jointly owned by the charity. Include Youth's share of the rent receivable in the year was £4,556 and a balance of £3,416 was included in debtors at the year end in relation to these charges.

At 31 March 2024, the balance due to Vi-Able Corporate Services Limited from the charity was £10,657 (2023 - £23,360).

Include Youth Ireland

Include Youth Ireland is a charitable company registered in Ireland. The operational activities of the two charities are closely aligned, although they are two separate legal entities. During the year, Include Youth provided administrative, management, and human resource support to Include Youth Ireland.

Included within debtors at the year end is an amount of £33,891 due to the charity from Include Youth Ireland.

29 Joint ventures

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

Details of the charity's joint ventures at 31 March 2024 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 loss of £1,157 in the year ended 31 March 2024 and had capital and reserves totalling £51,903 at 31 March 2024.

INCLUDE YOUTH

NOTES TO THE FINANCIAL STATEMENTS (CONTINUED) FOR THE YEAR ENDED 31 MARCH 2024

30 Cash generated from operations	2024	2023
	£	£
(Deficit)/surplus for the year	(25,174)	513,043
Adjustments for:		
Investment income recognised in statement of financial activities	(2,074)	(450)
Depreciation and impairment of tangible fixed assets	30,071	35,691
Movements in working capital:		
Decrease/(increase) in debtors	185,316	(40,810)
(Decrease)/increase in creditors	(82,385)	287,773
Increase in deferred income	16,534	35,050
Cash generated from operations	122,288	830,297
	<u><u> </u></u>	<u><u> </u></u>
31 Analysis of changes in net funds		
	At 1 April 2023	Cash flowsAt 31 March 2024
	£	£
Cash at bank and in hand	381,601	151,995
Loans falling due within one year	(5,376)	(797)
Loans falling due after more than one year	(83,557)	(26,836)
	<u><u> </u></u>	<u><u> </u></u>
	292,668	124,362
	<u><u> </u></u>	<u><u> </u></u>