

Charity registration number NIC103383 (Northern Ireland)

Company registration number NI038084

**INCLUDE YOUTH
ANNUAL REPORT AND FINANCIAL STATEMENTS
FOR THE YEAR ENDED 31 MARCH 2025**

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LEGAL AND ADMINISTRATIVE INFORMATION

Trustees	Mr D Collins Mr F Smyth Mr K Simpson Ms E Stevenson Dr D MacDermott Prof D J Morrow Mr S Bloomfield Ms K Looker Ms S McSorley Ms D Houston Ms A Maclean	(Appointed 23 October 2024) (Appointed 20 November 2024) (Appointed 27 November 2024) (Appointed 11 December 2024) (Appointed 20 December 2024)
Secretary	Ms K McCurry	
Charity number (Northern Ireland)	NIC103383	
Company number	NI038084	
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	

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CHAIR'S REPORT

FOR THE YEAR ENDED 31 MARCH 2025

I would like to start my report by thanking Diane, the staff, our young people and the board for making this another successful year.

Our success is due to your hard work, dedication, and selfless contributions.

This year saw the launch of several new programmes for young people:

- Give and Take Employment Programme – delivered in partnership with Tusla in Dublin, Cavan, and Monaghan.
- Strive Programme - a dynamic cross-border and cross-community initiative under Peace Plus, Strive supports young people aged 14 to 24 with a goal to reach over 1,500 participants.
- HeadsUP- Our Generation launched in November 2024 and will deliver programmes to increase mental health literacy, enhance emotional resilience, and build the leadership skills of children and young people regionally.
- Money Matters – a financial support programme for young people, funded by The Aviva Foundation

These programmes are more than services — they are lifelines, offering hope, structure, and a sense of belonging to young people navigating complex challenges.

As our work expands in Ireland, so does our team. This year saw significant recruitment activity, and we warmly welcome all our new staff members who bring passion to our mission.

A special thank you to all members of the operational team, whose dedication behind the scenes ensures our operations run smoothly and our programmes thrive. Their support during this period of growth has been invaluable. Thank you also to Viable Corporate Services for all their support during the year.

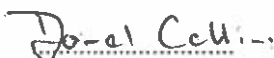
This year, we welcomed several new board members, enriching our leadership fresh perspectives. Their contributions are already helping to shape our strategic vision and strengthen our accountability.

We will continue to build on Include Youth's impact across Ireland, adapt to emerging needs, and remain committed to our mission of helping and empowering young people.

We also extend our heartfelt thanks to our supporters, donors, and partners. Your generosity fuels our mission and makes this work possible. Every contribution, whether financial, strategic, or personal, has helped us build a stronger, more inclusive organisation.

I can't quite believe the day has come for me to bid you farewell in this role. To say I feel lucky to have worked alongside such an incredible group of individuals would be an understatement. I thank you all from the bottom of my heart for all your support over these years. We've shared countless laughs, overcome challenges, and weathered storms together. Through it all, we persevered, and today, we stand stronger, more united, and more hopeful than ever.

I wish you all every success in the years to come.



Donal Collins
Chair of the Board

Date: 27/11/25

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TRUSTEES' REPORT (INCLUDING DIRECTORS' REPORT) FOR THE YEAR ENDED 31 MARCH 2025

The trustees present their annual report and financial statements for the year ended 31 March 2025.

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 2025, the third 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.

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TRUSTEES' REPORT (INCLUDING DIRECTORS' REPORT) (CONTINUED) FOR THE YEAR ENDED 31 MARCH 2025

Achievements and performance

Significant activities and achievements against objectives

Policy

Young people remained at the core of our policy advocacy work and this year their voices were heard loud and clear by key stakeholders. 100 young people were involved in this work. This involved young people speaking out on policing and justice issues, on reform of our children's social care services, on race and ethnicity and the development of a children's and families' charter. Through either meeting directly with politicians and senior government department representatives, taking part in one-to-one conversations and focus groups or completing surveys, young people shared their lived experiences to improve the life chances of other young people. The words of one of our amazing Expert By Experience (EBE) young people, Shea, were read out word for word by an MLA at an NI Assembly debate on children's social care reform. Shea's passion and commitment to ensure full implementation of the recommendations of the review of children's social care is inspiring.

Our policy team expanded this year with the addition of a Policy and Participation post, a role which has further enhanced our participation work with young people. We also kicked off a review of our policy advocacy work with staff across the organisation feeding into discussions on how we can make sure this work reflects practice and the lived experiences of the young people we support.

Throughout the year we contributed to strategic conversations and engaged with a range of stakeholder alliances and networks, including Ministers, MLAs, Assembly Committees, children's social care reform workstreams and our partners in the children's sector. We submitted various policy responses to consultations including Department of Health EQIA Budget Outcome, Department of Economy 'Good Job' Employment Rights Bill, The Executive Office Assembly Committee Inquiry into Gaps in Equality Legislation, PSNI Race and Ethnicity Plan.

Participation and training

During this period, Care for Change employed six new Experts By Experience (EBEs) young people, bringing the total to 14, each contributing valuable lived experience to the organisation. Four EBEs continue to work or volunteer with Include Youth, demonstrating the strong relationships built through the project. Collectively, EBEs supported 250 young people across all NI areas.

Throughout the year, EBEs participated in a training academy, gaining skills and qualifications including OCN Levels 2 and 3 in Youth Work and Level 4 in Community Youth Work with Ulster University. All left the project more confident and employable, with clearer career goals.

EBEs also co-designed and delivered training based on their lived experiences. One EBE, Hussein, continues to deliver training on supporting separated young people seeking asylum, unique in Northern Ireland for its authenticity and impact as it is delivered by a young person with lived experience. Another EBE created and delivered training on the experiences of LGBTQIA+ young people in care.

All EBEs progressed positively after the project; some now employed or volunteering with Include Youth, others in third-sector roles supporting care-experienced young people, studying Youth Work at university, or in full-time employment. All reflected on the programme's significant personal and professional benefits.

Although Care for Change funding has ended, its impact endures within Include Youth and the wider community.

EA Changemakers

13 Changemakers have been recruited – this group is incredibly diverse, with members being care experienced, physically disabled, ethnic minorities, rural, experienced homelessness and transgender. The group has met several times during this period and has begun reviewing the regional assessment of need carried out by the Education Authority each year. Planning has begun for the young person's event which is to be held in March 2026 with key themes being identified.

This group provides an exciting opportunity to further develop our youth voice at a regional level, as well as continuing to provide opportunities for young people across the region.

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

FOR THE YEAR ENDED 31 MARCH 2025

Give and Take NI

This year, Give and Take worked with and supported 226 young people; 99 young people on the 'Core' programme for care-experienced young people, 12 young people were supported on Give and Take 'one-to-one', a programme for young people at risk of Child Sexual Exploitation, and the remaining through the Give and Take 'Outreach' element. Give and Take 'Start' delivered in partnership with Northern Ireland Alternatives, supported 80 young people this year.

84% of young people progressed into education, employment or training.

64% of young people engaged in life skills programmes and 65% participated in employability programmes including work experience, work tasters and work tours with a range of employers including, Suki Tea, Coca Cola factory, Wrightbus, Almac and Greenmount Agricultural College.

'Give & Take is family; this is a safe place where I have met friends. Staff understand and are ready to help you. Regina and Katie smile everyday and I know they care about me and support me.' SH

'Everyone is like brothers and sisters in here.' KR

'Staff are like family – they make us feel safe and secure every day.' CJ

Essential Skills/ ESOL

Include Youth delivers Essential Skills classes in literacy and numeracy across its seven sites and in partnership with NI Alternatives in Bangor. Our empathetic tutors provide one-to-one support to care experienced and young people from disadvantaged backgrounds, helping them achieve these crucial qualifications. This personalised, youth-work approach has a proven track record of boosting young peoples' confidence and self-esteem, which are vital for future prospects. The 144 qualifications gained this year is testament to the strong dedication of the tutors and young people involved. These achievements empower learners to progress towards employment, training or further education.

Include Youth supports young people seeking asylum through its accredited English for Speakers of Other Languages (ESOL) programme, with classes offered in Belfast and Ballymena. Each participant begins with an assessment to ensure they are placed in a class that matches their ability, providing tailored and effective support. The programme includes specific beginner classes for those who have recently arrived in the UK with limited or no English. This year, 50 young people benefited from assessments and participation in ESOL classes.

The ESOL courses help young people develop essential language and communication skills, supporting their integration and everyday life in the UK. Upon reaching Entry Level 2 (EL2), participants can progress to Essential Skills classes, creating a clear pathway that promotes integration with local peers and facilitates further qualifications.

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TRUSTEES' REPORT (INCLUDING DIRECTORS' REPORT) (CONTINUED) FOR THE YEAR ENDED 31 MARCH 2025

Employability Belfast/ Western Trust

Our Employability Service for the Belfast Trust supported 88 young people with their employment, education and training needs. This support ranged from CV's, interview skills, job applications, college applications, further education support, placements and posts within the Trust and connections with corporate employer across a range of sectors including, Tetratex, Henry Brothers, Graham Construction and Stranmillis College. Our Employability Service also coordinated the Jobstart initiative, successfully supporting 12 young people into paid employment with the Belfast Trust.

The Western Trust Employability Service supported 116 young people with their education, training and employment needs. Young people were supported with CV's, applications, interview skills, college and training support, work experience and support with UCAS applications. In total 44 young people moved into employment including 12 young people through the Jobstart programme.

Highlights included:

- **38%** of young people securing employment.
- 5 young people participated in work experience across roles such as administration, nursing assistant and estates.
- Jobstart – 7 young people successfully gained positions with the Trust after Jobstart, into roles including IT, nursing assistant, reception and support services.

'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. Now, at 21, I have a full-time job, my first home, and I can read bedtime stories to my son, who just turned five. I'm immensely grateful for the impact Emma and the employability service have had on my life.'

Money Matters- AVIVA

This new project started in August, its main aim is to offer practical support to our young people to better manage their money and have improved financial resilience. This can involve individual support and smaller group sessions, working on budgeting, navigating how to better manage weekly shopping including making healthier choices and practical cooking skills, better planning around the payment of utility bills, opening bank accounts and memberships of credit unions. In year one, we have supported 82 young people to complete their financial awareness training. During this time, 76% of the young people that had engaged with our money matters programme had moved into mainstream education, training and employment. The good habits they will have formed around managing their money will stand them in good stead for the future, as they take their next steps toward a career.

"I appreciate all the support I have received since I started my first step to the Top!"

"My experience has been truly positive!"

"The support, guidance & opportunities provided have been invaluable. Thank you!"

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

FOR THE YEAR ENDED 31 MARCH 2025

Peace

In 2024, Include Youth successfully launched two major peacebuilding initiatives following strategic investment from the Special EU Programmes Body (SEUPB). The organisation received funding to develop and deliver both the Strive Programme as lead partner and the Our Generation/Heads Up programme as a project partner, marking a significant milestone in its commitment to fostering peace and reconciliation.

This investment facilitated a large-scale recruitment drive across all Peace programmes, enabling the organisation to expand its reach and impact. Programme delivery for Strive commenced in July 2024, followed by the launch of Heads Up in November 2024. These programmes are designed to support young people through targeted interventions that promote personal development, resilience, and community engagement.

Strive

- 150 Young people attended the Strive programme launch in Cookstown on 7 November 2024
- 96 young people completed the Strive programme, completing group work, one to one work and activity-based sessions on personal development, citizenship, employability, good relations and positive progression
- 96 young people completed 192 OCN qualifications in employability and personal development.
- Strive young people made a powerful contribution to the 'Give a Gift' toy appeal in Lifford, rallying community support to ensure no child went without a present during the festive season. Through strategic fundraising and an outpouring of donations, they directly impacted families facing financial hardship bringing hope, dignity, and joy when it was needed most.
- One success story - a young person shared their experience of the youth voice aspect of Strive by speaking on their Strive journey at the Include Youth Annual General Meeting.

Heads Up

- Project launch attended by Include Youth staff in November 2024
- 173 programme participants completed an OCN qualification
- Delivery of key youth worker training commenced in February 2025
- Cross border links formed with project partners

'Before joining Strive I was always nervous and anxious about speaking out in groups.....Strive has helped me to gain the confidence to be myself and speak my mind.'

'I wasn't always aware of different people's cultures and backgrounds until I went to Strive...the programme really helped to open my eyes and broaden my mind.'

'The Heads Up programme has helped me to look at mental health in a different way....and also to understand that mental health can be positive as well as negative.....'

Time of events

- Marathon May
- Dublin launch June
- Cavan launch June
- Pride July
- Big Day Out August
- Strive launch Nov 24
- HeadsUP launch Nov 24
- Young people Christmas Dinner Dec
- Cultural Day March 25
- EBE Celebration March 25

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TRUSTEES' REPORT (INCLUDING DIRECTORS' REPORT) (CONTINUED) FOR THE YEAR ENDED 31 MARCH 2025

Comms overview

Storytelling

This year, Include Youth continued to share the voices and experiences of young people through storytelling. Their journeys and achievements helped highlight the impact of our programmes and inspired continued support from our partners and communities. These stories were shared throughout our social media channels and local media to break stigma and celebrate the young people we work with.

Gift of Hope

The Gift of Hope campaign, we shared 3 stories from young people to help raise awareness of the barriers that care experienced young people can face and also share a story of hope and inspiration. Thanks to generous donations, we provided essential items and gifts that offered comfort and encouragement during a difficult time of year.

Celebration Events

Our local celebration events across Northern Ireland recognised the achievements of young people and the dedication of staff, funders, and partners. These events created meaningful moments of pride and connection for everyone involved.

Social media

+35% overall reach compared to 23/24
+43% facebook increase compared 23/24
+150% increase insta reach
+108% LinkedIn reach
+94% website visits
National Care leavers Week
Facebook
Shares: 41 (156% increase)

Instagram

Views: (43% increase)
Avg. reach per day: (40% increase)

Awards

- NI Hummingbird Diversity Award shortlisted
- Social Media Awards shortlisted
- Good Relations Awards EBE Highly Commended
- Spirit of NI 'Spirit of Education' Fred Brown - winner

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TRUSTEES' REPORT (INCLUDING DIRECTORS' REPORT) (CONTINUED) FOR THE YEAR ENDED 31 MARCH 2025

Corporate Partners

Danske Bank

Jan 24 - Dec24 £71,000

A huge thank you to Danske Bank for an incredible year of partnership and support. Their dedication to young people on Include Youth's Give and Take programme, helping care-experienced young people gain skills, qualifications, and employment, has been truly inspiring. From fundraising and volunteering to donating summer packs, food hampers, and laptops, Danske staff have consistently gone above and beyond. Their involvement in strategic planning and hands-on activities shows a genuine commitment to creating lasting change. We're deeply grateful for their generosity, time and partnership.

- 101 young people supported through Give and Take in NI
- 130 hygiene packs provided
- 125 Christmas hampers given to young people
- 50 laptops donated to young people and Include Youth delivery staff
- 40 emergency food hampers delivered to young people
- 14 young people involved in a workplace tour at Donegall Square West HQ
- 12 young people engaged with an employability session delivered by the bank
- 8 Danske Bank branch pop-up sessions where Include Youth talked to customers and bank colleagues to raise awareness
- 2 strategy days completed with Include Youth senior staff
- 1 new internal process to enable Include Youth young people to open a bank account with ease

Delivery to Danske Colleagues

- 124 Danske staff engaged with Lunch & Learns to raise awareness of issues impacting young people in care
- 2 full sessions of care awareness training delivered to Danske Bank staff

Corvus Recruitment PWC

Special thanks to our valued partners, Corvus Recruitment and PwC, for their continued support of Include Youth. Their commitment helps us strengthen us an organisation and enhance opportunities for care-experienced young people. We're grateful for their expertise, collaboration, and dedication to making a positive, lasting impact.

Patrons

We are very thankful to our patrons for their continued generosity, time, and support for our purpose. From assisting with social media campaigns and supporting young people's celebration events to delivering inspiring talks, your dedication makes a real difference. Thank you for your ongoing commitment.

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TRUSTEES' REPORT (INCLUDING DIRECTORS' REPORT) (CONTINUED) FOR THE YEAR ENDED 31 MARCH 2025

Wellbeing

Culture & Engagement team facilitated several initiatives for staff. These included a team day out across the organisation. Teams were given a budget and organised activities - 'Stairway to Heaven' hike, Afternoon tea, 'Prison Island etc.

Staff Survey – twice a year capturing staff wellbeing and engagement. NPS score of 63

Training

Include Youth have extended their suite of training to include 'Young People Seeking Asylum Awareness Training'. This training is unique as it was co-designed and is co-delivered with young people with lived experience. It includes dispelling myths around asylum seekers and refugees.

Other training delivered across statutory, voluntary, and community groups includes: Accredited CSE training, Mentoring Practice, and Care awareness training.

"I feel I have a lot more understanding of the issues that children and young people in care face."

"The training has made me realise how stigmatizing language can be for children and young people in care."

"The highlight of the training was the young person who was talking about her own experience."

Events Include Youth held a Cultural Celebration Day (31 March 2025) to mark the end of Ramadan and celebrate diversity. This was attended by 80 young people and included dance, music, henna, karaoke and food.

Quotes:

"I've gained a lot of confidence and am grateful include youth helped me get a job and the skills I needed for my job."

"I would be telling other people about this programme, especially if they want to get a job and looking their education. Because you are very supportive with things that go on and you listen and are very helpful which is what I like about the programme. I think you are very caring."

"I have received so much support for both now and the future, I have been given so many opportunities for different pathways, I can't thank them enough!"

"My over all experience has been absolutely amazing with Include Youth the staff are absolutely amazing as well."

Financial review

At 31 March 2025, the total funds of the charity amounted to £1,628,302 comprising restricted funds of £902,932 and unrestricted funds of £725,370. The charity's principal funding sources are detailed in notes 3 and 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.

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

FOR THE YEAR ENDED 31 MARCH 2025

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 2025 was £902,932 (2024 - £976,198), all of which relates to fixed assets including the property that is jointly owned by the charity.

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 2025 was £725,370 (2024 - £540,482). The amount of general funds that is classed as free reserves at 31 March 2025 is £639,202, which represents approximately 13 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	(Resigned 11 December 2024)
Mr B Archer	(Resigned 11 December 2024)
Ms J L English	(Resigned 11 December 2024)
Mr F Smyth	
Mr K Simpson	
Ms B Foley	(Resigned 11 December 2024)
Ms E Stevenson	
Dr D MacDermott	
Prof D J Morrow	
Ms B Anderson	(Resigned 2 September 2024)
Mrs C Quigley	(Resigned 1 April 2025)
Mr S Bloomfield	(Appointed 23 October 2024)
Ms K Looker	(Appointed 20 November 2024)
Ms S McSorley	(Appointed 27 November 2024)
Ms D Houston	(Appointed 11 December 2024)
Ms A Maclean	(Appointed 20 December 2024)

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TRUSTEES' REPORT (INCLUDING DIRECTORS' REPORT) (CONTINUED) FOR THE YEAR ENDED 31 MARCH 2025

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.

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, Diane Hill, 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.

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TRUSTEES' REPORT (INCLUDING DIRECTORS' REPORT) (CONTINUED) FOR THE YEAR ENDED 31 MARCH 2025

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

27 November 2025

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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 2025 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 2025 and of its incoming resources and application of resources, including its income and expenditure, for the year then ended;
- have been properly prepared in accordance with United Kingdom Generally Accepted Accounting Practice; and
- have been prepared in accordance with the 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.

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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.

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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.

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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.

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

27 November 2025

Chartered Accountants
Statutory Auditor

Chartered Accountants & Statutory
Auditor
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- 18 -

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STATEMENT OF FINANCIAL ACTIVITIES INCLUDING INCOME AND EXPENDITURE ACCOUNT

FOR THE YEAR ENDED 31 MARCH 2025

		Unrestricted funds 2025 £	Restricted funds 2025 £	Total 2025 £	Unrestricted funds 2024 £	Restricted funds 2024 £	Total 2024 £
Notes							
Income and endowments from:							
Donations and legacies	3	136,405	71,018	207,423	48,846	69,893	118,739
Charitable activities	4	685,649	1,727,473	2,413,122	600,948	1,148,185	1,749,133
Other trading activities	5	1,445	-	1,445	2,271	-	2,271
Investments	6	3,324	-	3,324	2,074	-	2,074
Other income	7	36,710	-	36,710	29,277	-	29,277
Total income		863,533	1,798,491	2,662,024	683,416	1,218,078	1,901,494
Expenditure on:							
Charitable activities	8	678,645	1,871,757	2,550,402	667,120	1,259,548	1,926,668
Total expenditure		678,645	1,871,757	2,550,402	667,120	1,259,548	1,926,668
Net income/(expenditure) and movement in funds		184,888	(73,266)	111,622	16,296	(41,470)	(25,174)
Reconciliation of funds:							
Fund balances at 1 April 2024		540,482	976,198	1,516,680	524,186	1,017,668	1,541,854
Fund balances at 31 March 2025		725,370	902,932	1,628,302	540,482	976,198	1,516,680

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 2025

	Notes	2025		2024	
		£	£	£	£
Fixed assets					
Tangible assets	15		989,099		1,017,211
Investments	16		1		1
			<u>989,100</u>		<u>1,017,212</u>
Current assets					
Debtors	17	482,710		340,511	
Cash at bank and in hand		610,527		533,596	
		<u>1,093,237</u>		<u>874,107</u>	
Creditors: amounts falling due within one year	18		<u>(347,366)</u>		<u>(264,246)</u>
Net current assets			<u>745,871</u>		<u>609,861</u>
Total assets less current liabilities			<u>1,734,971</u>		<u>1,627,073</u>
Creditors: amounts falling due after more than one year	19		<u>(106,669)</u>		<u>(110,393)</u>
Net assets			<u><u>1,628,302</u></u>		<u><u>1,516,680</u></u>
The funds of the charity					
Restricted income funds	23		902,932		976,198
Unrestricted funds	24		725,370		540,482
			<u><u>1,628,302</u></u>		<u><u>1,516,680</u></u>

The financial statements were approved by the trustees on 27 November 2025

David Collins

Mr D Collins
Trustee

Mr F Smyth
Trustee



Company registration number NI038084 (Northern Ireland)

INCLUDE YOUTH

STATEMENT OF CASH FLOWS FOR THE YEAR ENDED 31 MARCH 2025

	Notes	2025 £	£	2024 £	£
Cash flows from operating activities					
Cash generated from operations	30		77,149		122,288
Investing activities					
Investment income received		3,324		2,074	
Net cash generated from investing activities					
			3,324		2,074
Financing activities					
Proceeds from new bank loans		-		35,000	
Repayment of bank loans		(3,542)		(7,367)	
Net cash (used in)/generated from financing activities					
			(3,542)		27,633
Net increase in cash and cash equivalents					
			76,931		151,995
Cash and cash equivalents at beginning of year			533,596		381,601
Cash and cash equivalents at end of year					
			610,527		533,596

INCLUDE YOUTH

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

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 Basis of preparation

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 2025

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 2025

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 2025

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.

INCLUDE YOUTH

NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)

FOR THE YEAR ENDED 31 MARCH 2025

3 Income from donations and legacies

	Unrestricted funds 2025 £	Restricted funds 2025 £	Total 2025 £	Unrestricted funds 2024 £	Restricted funds 2024 £	Total 2024 £
Donations and gifts	2,868	-	2,868	5,123	-	5,123
Grants	113,137	71,018	184,155	43,723	69,893	113,616
Donated goods and services	20,400	-	20,400	-	-	-
	<u>136,405</u>	<u>71,018</u>	<u>207,423</u>	<u>48,846</u>	<u>69,893</u>	<u>118,739</u>
Grants						
Dept of Health grants	-	17,243	17,243	-	17,243	17,243
OCN	-	-	-	3,000	-	3,000
Madlug	300	-	300	5,000	-	5,000
SEC Belfast Harbour	-	-	-	5,000	-	5,000
Danske Bank	71,100	-	71,100	2,134	-	2,134
Co-op Partnership	4,800	-	4,800	5,760	-	5,760
Department of Justice grants	-	52,650	52,650	-	52,650	52,650
New Look	-	-	-	22,429	-	22,429
Asda	-	-	-	400	-	400
Other	36,937	1,125	38,062	-	-	-
	<u>113,137</u>	<u>71,018</u>	<u>184,155</u>	<u>43,723</u>	<u>69,893</u>	<u>113,616</u>

4 Income from charitable activities

	Unrestricted funds 2025 £	Restricted funds 2025 £	Total 2025 £	Unrestricted funds 2024 £	Restricted funds 2024 £	Total 2024 £
Charitable activities						
Performance related grants	608,993	1,824,683	2,433,676	600,948	1,164,719	1,765,667
Management charges	76,656	-	76,656	-	-	-
Less: deferred income	-	(97,210)	(97,210)	-	(16,534)	(16,534)
	<u>685,649</u>	<u>1,727,473</u>	<u>2,413,122</u>	<u>600,948</u>	<u>1,148,185</u>	<u>1,749,133</u>

INCLUDE YOUTH

NOTES TO THE FINANCIAL STATEMENTS (CONTINUED) FOR THE YEAR ENDED 31 MARCH 2025

4 Income from charitable activities (Continued)

Performance related grants analysis

	Charitable activities 2025 £	Charitable activities 2024 £
UK Shared Prosperity Fund	800,031	639,589
Health & Social Care Trusts	531,376	532,875
SEUPB	558,486	12,218
Lotteries	192,694	217,877
Education Authority	100,029	98,687
Garfield Weston	-	30,000
Paul Hamlyn Foundation	69,250	33,000
Esmee Fairburn	71,100	71,000
Other	110,710	130,421
	<u>2,433,676</u>	<u>1,765,667</u>

5 Income from other trading activities

	Unrestricted funds 2025 £	Unrestricted funds 2024 £
Fundraising events	1,445	2,271
	<u>1,445</u>	<u>2,271</u>

6 Income from investments

	Unrestricted funds 2025 £	Unrestricted funds 2024 £
Interest receivable	3,324	2,074
	<u>3,324</u>	<u>2,074</u>

7 Other income

	Unrestricted funds 2025 £	Unrestricted funds 2024 £
Rent and recharge of expenses	36,710	29,277
	<u>36,710</u>	<u>29,277</u>

INCLUDE YOUTH

NOTES TO THE FINANCIAL STATEMENTS (CONTINUED) FOR THE YEAR ENDED 31 MARCH 2025

8 Expenditure on charitable activities

	Charitable activities 2025 £	Charitable activities 2024 £
Direct costs		
Staff costs	1,514,425	1,069,725
Travel, subsistence and staff training	76,170	59,770
Advertising, marketing, promotion and printing	9,782	11,797
Volunteer training and sessional workers	38,267	12,337
Programme costs, activities and materials	279,732	160,193
Stationery, telephone, IT and office expenses	94,279	53,550
Sundry expenses	11,462	5,800
Premises costs	66,976	79,455
Corporate services and consultancy fees	73,440	62,725
Beneficiary expenses	28,436	35,738
	<hr/>	<hr/>
	2,192,969	1,551,090
Share of support and governance costs (see note 10)		
Support	341,261	366,104
Governance	16,172	9,474
	<hr/>	<hr/>
	2,550,402	1,926,668
	<hr/>	<hr/>
Analysis by fund		
Unrestricted funds	678,645	667,120
Restricted funds	1,871,757	1,259,548
	<hr/>	<hr/>
	2,550,402	1,926,668
	<hr/>	<hr/>

9 Description of charitable activities

Charitable activities

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

INCLUDE YOUTH

NOTES TO THE FINANCIAL STATEMENTS (CONTINUED) FOR THE YEAR ENDED 31 MARCH 2025

10 Support costs allocated to activities

	2025 £	2024 £
Staff costs	177,980	233,304
Depreciation	28,112	30,071
Travel, subsistence and training	6,752	3,435
Programme costs, activities and materials	15,501	1,243
Stationery, telephone, IT and office expenses	5,806	9,820
Sundry expenses	13,274	13,692
Premises costs	61,433	51,573
Consultancy fees	14,620	15,201
Bank and other fees	17,783	7,765
Governance costs	16,172	9,474
	<u>357,433</u>	<u>375,578</u>
Analysed between:		
Charitable activities	<u>357,433</u>	<u>375,578</u>

11 Net movement in funds

	2025 £	2024 £
The net movement in funds is stated after charging/(crediting):		
Fees payable for the audit of the charity's financial statements	5,190	4,992
Depreciation of owned tangible fixed assets	28,112	30,071
	<u>33,302</u>	<u>35,063</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:

	2025 Number	2024 Number
Charity staff	<u>48</u>	<u>44</u>
Employment costs		
	2025 £	2024 £
Wages and salaries	1,493,484	1,132,274
Social security costs	121,379	103,092
Other pension costs	77,542	67,663
	<u>1,692,405</u>	<u>1,303,029</u>

INCLUDE YOUTH

NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)

FOR THE YEAR ENDED 31 MARCH 2025

13 Employees (Continued)

Included within the above are recharged salary costs of £166,808 from Include Youth Ireland relating to project staff working solely on the STRIVE programme.

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

	2025 Number	2024 Number
£60,001 to £70,000	1	-

Remuneration of key management personnel

The remuneration of key management personnel was as follows:

	2025 £	2024 £
Aggregate compensation	259,165	206,592

14 Taxation

The charity is exempt from income tax and capital gains tax to the extent that its income and gains are applied for charitable purposes. No tax charge has arisen in the year.

15 Tangible fixed assets

	Freehold land and buildings £	Leasehold improvements £	Fixtures and fittings £	Computers £	Total £
Cost					
At 1 April 2024	1,080,786	23,554	31,149	75,602	1,211,091
At 31 March 2025	1,080,786	23,554	31,149	75,602	1,211,091
Depreciation and impairment					
At 1 April 2024	74,220	22,195	22,920	74,545	193,880
Depreciation charged in the year	21,616	1,359	4,080	1,057	28,112
At 31 March 2025	95,836	23,554	27,000	75,602	221,992
Carrying amount					
At 31 March 2025	984,950	-	4,149	-	989,099
At 31 March 2024	1,006,566	1,359	8,229	1,057	1,017,211

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 2025

16 Fixed asset investments

		Other investments £
Cost or valuation		
At 1 April 2024 & 31 March 2025		1
Carrying amount		
At 31 March 2025		1
At 31 March 2024		1

	Notes	2025 £	2024 £
Other investments comprise:			
Investments in joint ventures	29	1	1

17 Debtors

	2025 £	2024 £
Amounts falling due within one year:		
Trade debtors	364,406	86,530
Other debtors	113,592	247,137
Prepayments and accrued income	4,712	6,844
	<u>482,710</u>	<u>340,511</u>

18 Creditors: amounts falling due within one year

	Notes	2025 £	2024 £
Bank loans	21	6,355	6,173
Other taxation and social security		29,182	30,540
Deferred income	20	166,295	69,085
Trade creditors		87,857	57,298
Other creditors		14,099	85,421
Accruals		43,578	15,729
		<u>347,366</u>	<u>264,246</u>

19 Creditors: amounts falling due after more than one year

	Notes	2025 £	2024 £
Bank loans	21	106,669	110,393

INCLUDE YOUTH

NOTES TO THE FINANCIAL STATEMENTS (CONTINUED) FOR THE YEAR ENDED 31 MARCH 2025

20 Deferred income

	2025 £	2024 £
Other deferred income	166,295	69,085

Deferred income is included in the financial statements as follows:

	2025 £	2024 £
Deferred income is included within:		
Current liabilities	166,295	69,085
Movements in the year:		
Deferred income at 1 April 2024	69,085	52,551
Released from previous periods	(69,085)	(52,551)
Resources deferred in the year	166,295	69,085
Deferred income at 31 March 2025	166,295	69,085

21 Loans and overdrafts

	2025 £	2024 £
Bank loans	113,024	116,566
Payable within one year	6,355	6,173
Payable after one year	106,669	110,393

Amounts included above which fall due after five years:

Payable by instalments	77,826	82,372
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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.

22 Retirement benefit schemes

	2025 £	2024 £
Defined contribution schemes		
Charge to profit or loss in respect of defined contribution schemes	77,542	67,663

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 2025

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 2024	Incoming resources	Resources expended	At 31 March 2025
	£	£	£	£
Give & Take	-	730,955	(730,955)	-
Practice	-	96,553	(96,553)	-
Core	-	69,893	(69,893)	-
Policy & Advocacy	-	40,083	(40,083)	-
Peace Plus	-	100,000	(100,000)	-
Aviva	-	60,000	(60,000)	-
BHSCT ESOL	-	44,775	(44,775)	-
Atlantic Philanthropies - Property Fund	283,667	-	(6,500)	277,167
Strive	-	358,486	(358,486)	-
Building Project	640,302	-	(14,537)	625,765
The National Lottery - Care for Change	52,229	192,694	(244,923)	-
Multiply	-	105,052	(105,052)	-
	<u>976,198</u>	<u>1,798,491</u>	<u>(1,871,757)</u>	<u>902,932</u>

Previous year:	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>

INCLUDE YOUTH

NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)

FOR THE YEAR ENDED 31 MARCH 2025

23 Restricted funds (Continued)

Give & Take

This project is funded by the UKSPF, the Department for the Economy, the Health & Social Trusts and Esmée Fairbairn. 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 a unique one to one service focusing 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.

PeacePlus

This project will increase the mental health literacy, as well as enhance emotional resilience and build leadership skills, of children and young people, and build capacity of key youth workers, teachers and childcare practitioners across the region

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.

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.

STRIVE

This is a shared learning together education programme, is a cross-community and cross-border initiative which will increase the level of contact between young people from diverse communities.

Building Project

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

National Lottery Community Fund - Care for Change

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

INCLUDE YOUTH

NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)

FOR THE YEAR ENDED 31 MARCH 2025

23 Restricted funds (Continued)

Multiply

This is funded through UKSPF and is designed to engage and support YouthStart participants on the MULTIPLY Money Works programme.

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 2024 £	Incoming resources £	Resources expended £	At 31 March 2025 £
Designated fund	-	71,100	(44,100)	27,000
General funds	540,482	792,433	(634,545)	698,370
	<u>540,482</u>	<u>863,533</u>	<u>(678,645)</u>	<u>725,370</u>
Previous year:	At 1 April 2023 £	Incoming resources £	Resources expended £	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>540,482</u>

Designated fund

Refurbishment and site improvements - £27,000 has been designated as part of the refurbishment and site improvement strategy. These funds were expended after the year end.

25 Analysis of net assets between funds

	Unrestricted funds 2025 £	Restricted funds 2025 £	Total 2025 £
At 31 March 2025:			
Tangible assets	86,167	902,932	989,099
Investments	1	-	1
Current assets/(liabilities)	745,871	-	745,871
Long term liabilities	(106,669)	-	(106,669)
	<u>725,370</u>	<u>902,932</u>	<u>1,628,302</u>

INCLUDE YOUTH

NOTES TO THE FINANCIAL STATEMENTS (CONTINUED) FOR THE YEAR ENDED 31 MARCH 2025

25 Analysis of net assets between funds (Continued)

	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>

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.

27 Operating lease commitments

Lessee

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:

	2025 £	2024 £
Within one year	24,300	30,400
Between two and five years	16,500	40,800
	<u>40,800</u>	<u>71,200</u>

INCLUDE YOUTH

NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)

FOR THE YEAR ENDED 31 MARCH 2025

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 £62,542 (2024 - £85,190) 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 (2024 - £4,556) and a balance of £Nil (2024 - £3,416) was included in debtors at the year end in relation to these charges.

At 31 March 2025, the balance due to Vi-Able Corporate Services Limited from the charity was £4,853 (2024 - £10,657).

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.

During the year Include Youth Ireland recharged salary costs to the charity of £166,808. The recharge was made at cost with no profit element.

Included within debtors at the year end is an amount of £110,517 (2024 - £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 2025 are as follows:

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

The investments in joint ventures are stated at cost.

Vi-Able Corporate Services Limited recorded a profit of £14,414 in the year ended 31 March 2025 and had capital and reserves totalling £66,317 at 31 March 2025.

INCLUDE YOUTH

NOTES TO THE FINANCIAL STATEMENTS (CONTINUED) FOR THE YEAR ENDED 31 MARCH 2025

30	Cash generated from operations	2025	2024	
		£	£	
	Surplus/(deficit) for the year	111,622	(25,174)	
	Adjustments for:			
	Investment income recognised in statement of financial activities	(3,324)	(2,074)	
	Depreciation and impairment of tangible fixed assets	28,112	30,071	
	Movements in working capital:			
	(Increase)/decrease in debtors	(142,199)	185,316	
	(Decrease) in creditors	(14,272)	(82,385)	
	Increase in deferred income	97,210	16,534	
	Cash generated from operations	77,149	122,288	
		<u><u> </u></u>	<u><u> </u></u>	
31	Analysis of changes in net funds			
		At 1 April 2024	Cash flowsAt 31 March 2025	
		£	£	
	Cash at bank and in hand	533,596	76,931	610,527
	Loans falling due within one year	(6,173)	(182)	(6,355)
	Loans falling due after more than one year	(110,393)	3,724	(106,669)
		<u><u> </u></u>	<u><u> </u></u>	<u><u> </u></u>
		417,030	80,473	497,503
		<u><u> </u></u>	<u><u> </u></u>	<u><u> </u></u>