

Fóram Na Nóg

Annual' report and financial statements

for the year ended 31 March 2025

Fóram Na Nóg

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Fóram Na Nóg

Trustees' Report for the year ended 31 March 2025

Reference and Administrative Information

Charity Name: Fóram Na Nóg

Charity Registration number: NIC106317

Registered Office: 4 Whiterock Close, Whiterock Road Belfast, Northern Ireland, BT12 7RG

Business Address: 4 Whiterock Close, Whiterock Road Belfast, Northern Ireland, BT12 7RG

Trustee's

Ciaran Mac Giolla Bhéin

Niall Enright

Feargal Mac Ionnrachtaigh

Padraig Mac Cathal

Bronagh Fusco

Joseph O' Doherty

Auditors

McCreery Turkington Stockman LTD, 1 Lanyon Quay, Belfast, BT1 3LG

Bankers

Bank of Ireland, 202 Andersonstown Road, Belfast, BT11 9EB

Fóram Na Nóg

Trustees' Report for the year ended 31 March 2025

Structure, Governance and Management

Fóram Na Nóg is a registered charity, number NIC106317 and is governed by its constitution. New trustees are appointed when appropriate. Suitable candidates are considered on the basis of their skills, experience and sympathy with the aims of the charity. New trustees will be agreed at a trustees meeting before being invited to join.

Public Benefit Statement

Irish-medium youth work provides important non-formal educational opportunities for young people through the medium of Irish. This is beneficial as Irish Medium youth work has been long established in contributing to young people's personal, social and linguistic development skills coupled with informal learning opportunities in safe spaces. The benefits as identified above can be demonstrated by the number of young people who attend Irish-medium youth clubs and by the number of youth clubs which are being run. Consultations with young people and research carried out by Fóram na nÓg and others has shown that the provision of Irish-medium youth services and the assistance provided to the clubs which carry out these activities are an essential part of the educational experience of these young people. There is no harm arising from the purposes. The beneficiaries of Fóram na nÓg's work will be young Irish speakers who engage in youth work. There is no private benefit flowing from the purposes.

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Trustees' Report for the year ended 31 March 2025

Reference and Administrative Information

Fóram na nÓg, established in 2009, is a Regional Youth Organisation serving the Irish-medium youth sector. Its purpose, as set out in its governing document, is to strengthen and promote Irish-language youth work and to expand informal educational opportunities for children and young people through the medium of Irish.

The organisation works to enhance the educational, social, and cultural experiences of young Irish speakers by providing innovative, high-quality services, leadership, and strategic support to the sector. As the only voluntary Regional Youth Organisation dedicated to Irish-medium youth work, Fóram na nÓg plays a unique role in sector coordination, capacity-building, and sectoral development.

During the 2024-2025 financial period, Fóram na nÓg continued to provide strategic leadership, guidance, and operational support to 37 member groups. The organisation delivered targeted training programmes for Irish-language youth workers and offered ongoing expert advice on strategic planning, governance, and operational development. Fóram na nÓg was funded through a range of government and NGO awards, ensuring growth, stability, and increased coordination across the Irish-medium youth sector. The organisation employed six full-time staff Director, Training Coordinator, Education Officer, Volunteer Coordinator, and two Membership Support Officers alongside 13 part-time apprentices. A volunteer base of approximately 100 young people and adults (aged 14-50) supported delivery across the region.

New board members were recruited during the year to strengthen organisational governance and bring fresh strategic insight. Through extensive stakeholder engagement including staff, volunteers, member organisations, young people, parents, and educators the Board and Director developed six new strategic pillars to guide the organisation's work from 2025-2030.

Fóram na nÓg continued to advocate for the Irish-medium youth sector, maintaining active communication with members to identify emerging needs and developments. The organisation collaborated closely with the Department of Education, the Education Authority, and other key partners to support the implementation of the Indigenous Youth Work model.

The organisation represented the sector on various platforms with Government Departments including the Regional Advisory Group for youth work, the review of the current Youth Work Policy and the NSETs Cross-Border Committee, we supported broader engagement between the Irish-language youth sector, the Irish-speaking community, and communities across Ireland.

A significant part of this work included adapting and interpreting key youth work policy documents such as Priorities for Youth and the Model for Effective Practice for use in the Irish-medium context, coupled with our Indigenous Model developed by Fóram na nÓg in 2022. The organisation guided youth workers and management committees to embed these policies into everyday practice.

To promote meaningful youth participation, Fóram na nÓg continued to support Coiste na nGael Óg, the regional youth committee representing young Irish speakers. This forum provided a youth-led structure through which young people contributed directly to the vision, development, and evaluation of the Irish-medium youth sector. The organisation also facilitated international youth leadership opportunities, including transnational exchanges, best-practice visits, and participation in programmes.

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Fóram na nÓg advanced its all-island approach to Indigenous Youth Work (Obair Óige Dhúchasach), collaborating with Irish-language youth organisations and language service providers across Ireland to deepen sociolinguistic immersion opportunities. This approach positioned youth work as a core tool for language planning and language revitalisation. The organisation also supported outdoor learning initiatives, including environmental programmes, residential, and heritage-based activities. Work began on the development of an accredited environmental learning programme for young people.

Fóram na nÓg operated as an umbrella organisation with Access NI for safeguarding checks for staff, volunteers, and trustees across the sector. Safeguarding support, training, and quality assurance of policies were provided to all member organisations.

Member groups received comprehensive assistance in developing and reviewing core policies, including safeguarding, data protection, equal opportunities, employment, health and safety, residential, and social media. Peer learning opportunities were facilitated through shared best-practice networks.

The organisation delivered a broad programme of staff and volunteer training in three key areas:

Safeguarding:

- Child Protection
- Designated Officer
- First Aid
- Adult Safeguarding
- Safe and responsible use of Social Media

Monitoring, Evaluation, and Quality Assurance:

- Assessor Training
- Internal Verifier Training
- External Verifier Training
- Training on Quality Assurance Frameworks (OCN NI)

Programme Delivery:

- Indigenous Youth Work Training
- Outdoor Learning Training (Mountaineering and Kayaking Levels 1 ; 2)
- LGBTQ+ Awareness
- CRED (Community Relations, Equality and Diversity) Training

Staff also undertook Continuous Professional Development (CPD) throughout the year, supported by tailored development plans.

Fóram na nÓg supported children and young people through both formal and informal educational links, enhancing academic outcomes for those educated through the medium of Irish. Programmes strengthened connections between communities and youth services. The organisation also supported employability initiatives for young adults, including work experience placements, skills-based training, and structured programmes designed to build confidence and capability this programme.

Fóram na nÓg launched a Training Academy in April 2024, Acadamh na nÓg, as a new youth work training academy created to support and strengthen training across the Irish-language youth sector. The academy provides young Irish speakers aged 16-25 with opportunities to build skills, gain qualifications, take part in practical work experience, and contribute to youth-led research.

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Trustees' Report for the year ended 31 March 2025

A core feature of Acadamh na nÓg is the promotion of Fóram na nÓg's Indigenous Youth Work model, which ensures that all training reflects the culture, identity, and lived experience of the Irish-medium community.

Acadamh na nÓg represents a major step forward in training and professional development for young Irish speakers. Through its four pillars and its culturally grounded approach, the academy aims to develop skilled, confident, and motivated young leaders who can contribute positively to their communities and to the Irish-language youth sector.

The programme is built around four key pillars:

1. Skills Development

Learners take part in activities that develop personal, social, professional, and sociolinguistic skills. The academy focuses on teamwork, leadership, planning, communication, and problem-solving to prepare young people for work within their communities.

2. Accredited Qualifications

Acadamh na nÓg offers a range of recognised qualifications including OCNs, First Aid, Child Protection, equality training, and rights-based learning. These qualifications equip participants with the knowledge needed to progress in youth work and community roles.

3. Practical Work Experience

Participants gain hands-on experience through placements in youth clubs and Irish-language community organisations. This practical element helps learners apply their training in real settings, build confidence, and develop a strong understanding of youth and community work.

4. Research Opportunities

Learners engage in youth-led research by designing and distributing surveys and gathering feedback from their peers. This helps develop analytical skills and generates useful insights for the wider sector.

During the period 2024-2025, Fóram na nÓg continued to develop a high-quality Irish-medium youth work curriculum in areas including:

- Outreach and detached youth work
- Gender equality
- Good relations
- Community development
- Participation and leadership
- Rights-based youth work and advocacy

Resources, safeguarding information, and sector-wide youth programme materials were made available through the organisation's website. Fóram na nÓg strengthened communication channels with the Irish-medium and wider youth sector. This included developing online resources, digital learning tools, registration systems, policy repositories, and sectoral signposting. Membership Support Officers maintained consistent communication with all member groups, including the development of a comprehensive Communication Strategy.

The trustees confirm that, throughout the year, they have had full regard to the Charity Commission's guidance on public benefit. All activities undertaken by Fóram na nÓg during 2024-2025 were planned and delivered to advance the organisation's charitable purposes for the benefit of children, young people, Irish-medium organisations, and the wider Irish-speaking community.

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Trustees' Report for the year ended 31 March 2025

Achievements and Performance

The past financial year has been one of achievement, growth and capacity-building for Fóram na nÓg, with the charity's actions recognised as having a local, national, and international impact through a diverse and vibrant range of actions and activities. The charity has received large grants from the EA and multiple other small grants from a range of charities and NGOs, all of whom have been positively and co-operatively engaged with, and whose aims and objectives have been met. Funder moderations have found that Fóram na nÓg has exceeded standards, and praised Fóram na nÓg's commitment to continuous improvement, its quality youth work, and its positive impact on the lives of children and young people.

As ever, Fóram na nÓg has focused primarily on the support and experience of its 37 member groups, that is a constellation of Irish-language youth clubs throughout the north of Ireland. Through constant communication and regular evaluation, with Needs Assessments and focus-groups, the need to recruit and retain volunteers was highlighted as a key need, and thus this year has seen Fóram na nÓg's formation and implementation of a comprehensive Volunteer strategy. With new volunteer-recruitment materials, opportunities and training provided across the region through the medium of Irish, member groups cited the capacity for their volunteers to bond with others, share their interests and strengthen their connection to their language. Fóram na nÓg's 'Roadshow' allowed the personalisation of the recruitment process and the fostering of a more inclusive volunteer community, and the provision of excellent training and induction processes. Volunteers were recognised and celebrated for their contributions, in particular through June's Volunteer week and through a regional event that showcased a short film about the volunteer experience in the Irish-language youth sector, and the successful delivery of volunteer development initiatives.

2024 saw the launch of Fóram na nÓg's innovative youth work training academy designed for the Irish language sector, called Acadamh na nÓg. The past year saw the delivery of 3 OCN Level 3 accredited training courses to a minimum of 24 staff and volunteers across the region, with courses designed to meet the assessed need of Fóram na nÓg's member groups. As an OCNNI licence-holder and a member of the NSETS committee, Fóram na nÓg has broad experience in capacity building of the Irish-language youth work workforce, with its own workforce now trained in IQA Level 3 and 4 assessor and IV training, which has aided the charity's robust quality assurance systems and its delivery of high quality accredited programmes. Acadamh na nÓg's skill-building and qualification delivery are organised around 4 key pillars: Skills Development, Accredited Qualifications, Practical Work Experience, and Research Opportunities.

Fóram na nÓg trained and supported 13 young people across 10 Irish-language organisations through the charity's apprenticeship programme, facilitated through the wider LYNC (Linking Young people to New Careers) scheme. Apprentices were trained in Child Protection, EDI, Health and Safety, organisational policies and procedures, safeguarding and 2 vocational courses. Apprentices also achieved 2 official qualifications: OCN Level 2 in Youth Work Practice and a Level 3 certificate in Group Work skills. Fóram na nÓg's co-ordinator engaged continually in one-to-one support meetings throughout the year, developing interview and CV skills and discussing employability and further higher education opportunities, and bookmarked the programme with residential courses, allowing further education and reflection among the apprentices. This programme improved workforce skills and experience, and has fostered the growth of 14 young people who are now able to deliver youth work programmes with a focus on mutual understanding, youth work in divided communities, rights-based approaches and challenging prejudice, racism and injustice. Surveys showed a satisfaction rate of 80%.

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Trustees' Report for the year ended 31 March 2025

This year saw Fóram na nÓg seize the opportunity to deliver a programme to 15 young people that culminated in an international trip to Boston. Beginning with a local overnight residential - that explored relationship-building as a foundation for a wider youth engagement initiative - this programme facilitated weeks of personal development, teamwork, active citizenship and a mix of accredited and non-accredited training. The safe, inclusive environment created immediately fostered a sense of belonging and empowerment among participants, who themselves discussed and undertook actions to counter the isolation, poverty and cost-of-living crisis suffocating their communities. A particularly impactful aspect of the international trip to Boston was the young people's visit to the Wôpanâak tribe, where young people had the unique opportunity to meet members of the tribe, explore their grounds, and gain deeper insights into Indigenous history, culture, and resilience. The programme was closed with a series of reflective sessions and a final overnight residential, which allowed the young people to recognise the impact of this experiential learning on their own development and practice.

Fóram na nÓg's identified foci of a new communication strategy and increased collaboration within and across sectors was perhaps best exemplified in a further international trip that took a cohort of 18 Irish-language youth, who both attended and volunteered in Irish-language youth settings, to the Basque country, to experience and learn from a growing and flourishing minority-language community and its best youth work practices. This experience offered the participating young people a valuable sense of global responsibility and internationalism, and the programme's facilitators highlighted, in particular, the increased confidence, engagement and motivation of the young people involved. Coiste na nGael Óg was relaunched in 2024, and saw its first efforts this year, as a beacon for young Irish-speakers in a range of rural and urban contexts, as they learn and train and are empowered to improve their own communities and to speak as representatives of the youth voice. Fóram na nÓg delivers a broad range of accredited and non-accredited training for part-time and full-time staff across its member groups, with identified needs as 'increasing confidence in adapting to future challenges' and 'increased skills and capacity', both of which will be aided by the full development and implementation of the network that is Coiste na nGael Óg, attracting, training and retaining the Irish-language youth leaders of the future.

Related parties

None of the Trustees receive remuneration or other benefit from their work with the Charity. Any connection between a trustee or senior manager of the charity to related parties must be disclosed to the full Board of Trustees in the same way as any other contractual relationship with a third party. There were no such disclosures in the current year.

Financial Review

The charity reported income of £549,210 (2024: £215,975). Total expenditure for the year was £485,828 (2024: £208,946). The Trustees consider that the unrestricted funds of the charity is sufficient and adequate to fulfil their obligations. The charity held £69,958 in reserves at the end of the year. (2024: £25,688).

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Trustees' Report for the year ended 31 March 2025

Statement of Trustee's Responsibilities

The trustees are responsible for preparing the Trustees' Annual Report and the financial statements in accordance with applicable law and United Kingdom Accounting Standards (United Kingdom Generally Accepted Accounting Practice).

The law applicable to charities in Northern Ireland 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 of the charity for that period.

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 2019;
- make judgements and estimates that are reasonable and prudent;
- state whether applicable accounting standards have been followed, subject to any material departures disclosed and explained in the financial statements;
- 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 proper 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 Charities Act (Northern Ireland) 2008], the Charities (Accounts and Reports) Regulations (Northern Ireland) 2015 and the provisions of the trust deed. 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.

Disclosures of information to Auditors

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.



Ciaran Mac Giolla Bhéin
Director
19 December 2025

Fóram Na Nóg

Independent auditors' report to the members of Fóram Na Nóg

Opinion

We have audited the financial statements of Fóram Na Nóg for the year ended 31 March 2025 which comprise the Statement of Financial Activities, the Balance Sheet, the Cash Flow Statement and notes to the financial statements, including significant accounting policies. The financial reporting framework that has been applied in their preparation is applicable law and United Kingdom Accounting Standards, including Financial Reporting Standard 102 The Financial Reporting Standard applicable in the UK and Republic of Ireland (United Kingdom Generally Accepted Accounting Practice).

In our opinion, the financial statements:

- give a true and fair view of the state of the charity's affairs as at 31 March 2025 and of its incoming resources and application of resources, for the Year then ended;
 - have been properly prepared in accordance with United Kingdom Generally Accepted Accounting Practice;
- and

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.

However, as we cannot predict all future events or conditions and as subsequent events may result in outcomes that are inconsistent with judgements that were reasonable at the time they were made, the absence of reference to a material uncertainty in this auditor's report is not a guarantee that the Charity will continue in operation. Our responsibilities and the responsibilities of the trustees with respect to going concern are described in the relevant sections of this report.

Other information

The other information comprises the information included in the annual report, other than the accounts and our auditors report thereon. The trustees are responsible for the other information. Our opinion on the accounts does not cover the other information and we do not express any form of assurance conclusion thereon.

In connection with our audit of the accounts, our responsibility is to read the other information and, in doing so, consider whether the other information is materially inconsistent with the accounts or our knowledge obtained in the audit or otherwise appears to be materially misstated. If we identify such material inconsistencies or apparent material misstatements, we are required to determine whether there is a material misstatement in the accounts or a material misstatement of the other information. If, based on the work we have performed, we conclude that there is a material misstatement of this other information, we are required to report that fact.

We have nothing to report in this regard.

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Independent auditors' report to the members of Fóram Na Nóg continued

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 Charities (Accounts and Reports) Regulations (Northern Ireland) 2015 require us to report to you if, in our opinion:

- the information given in the financial statements is inconsistent in any material respect with the trustees' report; or
- sufficient accounting records have not been kept; or
- the financial statements are not in agreement with the accounting records; or
- we have not received all the information and explanations we require for our audit.

Responsibilities of trustees

As explained more fully in the Statement of trustees' Responsibilities, the trustees are responsible for the preparation of the accounts and for being satisfied that they give a true and fair view, and for such internal control as the committee determine is necessary to enable the preparation of accounts that are free from material misstatement, whether due to fraud or error.

In preparing the accounts, the trustees are responsible for assessing the charity's ability to continue as a going concern, disclosing, as applicable, matters related to going concern and using the going concern basis of accounting unless the trustees either intend to liquidate the charity or to cease operations, or have no realistic alternative but to do so.

Auditor's responsibilities for the audit of the financial statements

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

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

Irregularities, including fraud, are instances of non-compliance with laws and regulations. We design procedures in line with our responsibilities, outlined above, to detect material misstatements in respect of irregularities, including fraud. The extent to which our procedures are capable of detecting irregularities, including fraud is detailed below:

We identified the areas of laws and regulations that could reasonably be expected to have a material effect on the financial statements and risks of material misstatement due to fraud, using our understanding of the entity's industry, regulatory environment and other external factors and inquiry with the Trustees. In addition, our risk assessment procedures included: inquiring with the Trustees as to the charities policies and procedures regarding compliance with laws and regulations and prevention and detection of fraud; inquiring whether the Trustees have knowledge of any actual or suspected non-compliance with laws or regulations or alleged fraud; inspecting the charities regulatory and legal correspondence; and reading Board minutes.

We discussed identified laws and regulations, fraud risk factors and the need to remain alert among the audit team.

The charity is subject to laws and regulations that directly affect the financial statements charity and financial reporting legislation. We assessed the extent of compliance with these laws and regulations as part of our procedures on the related financial statement items, including assessing the financial statement disclosures and agreeing them to supporting documentation when necessary.

The charity is subject to many other laws and regulations where the consequences of non-compliance could have a material effect on amounts or disclosures in the financial statements, for instance through the imposition of fines or litigation. We identified the following areas as those most likely to have such an effect: health and safety, anti-bribery, employment law, environmental law.

Auditing standards limit the required audit procedures to identify non-compliance with these non-direct laws and regulations to inquiry of the Trustees and inspection of regulatory and legal correspondence, if any. These limited procedures did not identify actual or suspected non-compliance.

We assessed events or conditions that could indicate an incentive or pressure to commit fraud or provide an opportunity to commit fraud. As required by auditing standards, we performed procedures to address the risk of management override of controls. On this audit we do not believe there is a fraud risk related to revenue recognition. We did not identify any additional fraud risks.

In response to risk of fraud, we also performed procedures including: identifying journal entries to test based on risk criteria and comparing the identified entries to supporting documentation; evaluating the business purpose of significant unusual transactions; assessing significant accounting estimates for bias; and assessing the disclosures in the financial statements.

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. For example, the further removed non-compliance with laws and regulations (irregularities) is from the events and transactions reflected in the financial statements, the less likely the inherently limited procedures required by auditing standards would identify it.

Fóram Na Nóg

In addition, as with any audit, there remains a higher risk of non-detection of irregularities, as these 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 for the audit of the accounts is located on the Financial Reporting Council's website at: <http://www.frc.org.uk/auditors-responsibilities>. This description forms part of our auditor's report.

The purpose of our audit work and to whom we owe our responsibilities

This report is made solely to the charity's trustees, as a body, in accordance with Part 4 of the Charities (Accounts and Reports) Regulations (Northern Ireland) 2015. Our audit work has been undertaken so that we might state to the charity's members those matters we are required to state to them in an 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 charity and the charity's trustees as a body, for our audit work, for this report, or for the opinions we have formed.

MTS

[MTS \(Dec 21, 2025 15:17:18 GMT\)](#)

Richard McClay FCA (Senior Statutory Auditor)
For and on behalf of McCreery Turkington Stockman LTD
Chartered Accountants
Registered Auditors
1 Lanyon Quay
BELFAST
BT1 3LG

19 December 2025

Fóram Na Nóg

Statement of Financial Activities (Including Summary Income and Expenditure Account) for the year ended 31 March 2025

		Unrestricted Funds	Restricted Funds	Total	Total
		2025	2025	2025	2024
Income from:	Notes	£	£	£	£
Donations and legacies	2	20,512	503,310	523,822	203,547
Income from charitable activities	3	25,388	-	25,388	12,428
Total incoming resources		<u>45,900</u>	<u>503,310</u>	<u>549,210</u>	<u>215,975</u>
Expenditure on:					
Charitable activities		(1,630)	(484,198)	(485,828)	(208,946)
Total expenditure	4	<u>(1,630)</u>	<u>(484,198)</u>	<u>(485,828)</u>	<u>(208,946)</u>
Net income before transfers		<u>44,270</u>	<u>19,112</u>	<u>63,382</u>	<u>7,029</u>
Net incoming resources		<u>44,270</u>	<u>19,112</u>	<u>63,382</u>	<u>7,029</u>
Fund balances brought forward		25,688	888	26,576	19,547
Fund balances carried forward		<u>69,958</u>	<u>20,000</u>	<u>89,958</u>	<u>26,576</u>

All of the above results are derived from continuing gains and losses recognised in the year are included above.


The notes on pages 16 to 22 form an integral part of these financial statements.

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Balance sheet as at 31 March 2025

	Notes	2025		2024	
		£	£	£	£
Current assets					
Cash at bank and in hand		98,493		26,576	
		<u>98,493</u>		<u>26,576</u>	
Creditors: amounts falling due within one year	6	<u>(8,535)</u>		<u>-</u>	
Net current assets			89,958		26,576
Net assets			<u>89,958</u>		<u>26,576</u>
Funds					
Unrestricted funds			69,958		25,688
Restricted funds			20,000		888
Total funds			<u>89,958</u>		<u>26,576</u>

The financial statements were approved by the Directors on 19 December 2025 and signed and approved for issue on its behalf by



Ciaran Mac Giolla Bhéin
Trustee

The notes on pages 16 to 22 form an integral part of these financial statements.

Fóram Na Nóg

Cash flow statement for the year ended 31 March 2025

	2025	2024
	£	£
Cash generated from operations		
Net income / (expenditure) for the year	63,382	7,029
Movement in creditors	8,535	-
Net cash movement from operating activities	<u>71,917</u>	<u>7,029</u>
Cash flow statement		
Cash flow from investing activities		
Movement in cash in the year	<u>71,917</u>	<u>7,029</u>
Reconciliation of net cash flow to movement in net funds		
Movement in cash in the year	71,917	7,029
Cash and cash equivalents at 1 April 2024	<u>26,576</u>	<u>19,547</u>
Cash and cash equivalents at 31 March 2025	<u>98,493</u>	<u>26,576</u>

Fóram Na Nóg

Notes to the financial statements for the year ended 31 March 2025

1. Accounting policies

Company information

Fóram Na Nóg is a Charity, registered in Northern Ireland. The address of the registered office is 4 Whiterock Close, Whiterock Road Belfast, Northern Ireland, BT12 7RG.

1.1. Accounting convention

The accounts have been prepared in accordance 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 published in October 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 company. Monetary amounts in these financial statements are rounded to the nearest £.

The financial statements are prepared on a going concern basis under the historical cost convention, modified to include certain items at fair value. The financial statements are presented in sterling which is the functional currency of the charity.

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.

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. Incoming resources

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.

Legacies are recognised on receipt or otherwise if the charity has been notified of an impending distribution, the amount is known, and receipt is expected. If the amount is not known, the legacy is treated as a contingent asset.

Investment income is recognised once the income has been declared and notified to bank accounts.

Fóram Na Nóg

Notes to the financial statements for the year ended 31 March 2025

..... continued

1.5. Resources expended

All expenditure is accounted for on an accruals basis.

Expenditure is recognised where there is a legal or constructive obligation to make payments to third parties, it is probable that the settlement will be required, and the amount of the obligation can be measured reliably.

1.6. 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).

1.7. Cash at bank and in hand

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.

Fóram Na Nóg

Notes to the financial statements for the year ended 31 March 2025

..... continued

1.8. 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 and subsequently at transaction price.

1.9. Taxation

The charity is an exempt charity within the meaning of Schedule 3 of the Charities Act 2011 and is considered to pass the tests set out in Paragraph 1 Schedule 6 Finance Act 2010 and therefore it meets the definition of a charitable company for UK corporation tax purposes.

1.10. 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.

Fóram Na Nóg

**Notes to the financial statements
for the year ended 31 March 2025**

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1.11. Retirement benefits

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

	Unrestricted 2025 £	Restricted 2025 £	Total 2025 £	Total 2024 £
2. Income from charitable activities				
Education Authority	20,512	405,405	425,917	120,981
Belfast City Council	-	44,584	44,584	43,955
Foras Na Gaelige	-	-	-	5,290
Dormant Accounts	-	33,321	33,321	33,321
	<u>20,512</u>	<u>503,310</u>	<u>523,822</u>	<u>203,547</u>

In 2024 charitable income of £203,547 was attributable to restricted income.

	Unrestricted 2025 £	Restricted 2025 £	Total 2025 £	Total 2024 £
3. Generated funds				
Generated funds	25,388	-	25,388	12,428
	<u>25,388</u>	<u>-</u>	<u>25,388</u>	<u>12,428</u>

In 2024 generated funds of £12,428 was attributable to unrestricted income.

Fóram Na Nóg

Notes to the financial statements for the year ended 31 March 2025

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	2025	2024
	£	£
4. Expenditure:		
Support and administrative expenses		
Wages and Salaries	293,495	124,057
Staff training	2,410	-
Programme costs	156,309	67,037
Rent	21,697	6,618
Insurance	2,044	1,667
Office costs	2,317	2,094
Travelling	3,337	1,931
Accountancy	3,916	576
Bank charges	303	100
Amounts returned to funder	-	4,866
Total expenditure	<u>485,828</u>	<u>208,946</u>
Analysis by fund		
Unrestricted funds	1,630	
Restricted funds	<u>484,198</u>	
	<u>485,828</u>	
For the year ended 31 March 2024		
Unrestricted funds		8,641
Restricted funds		<u>200,305</u>
		<u>208,946</u>
5. Taxation		
No liability to UK corporation tax arises on ordinary activities for the year. The entity is a registered charity .		
6. Creditors: amounts falling due within one year	2025	2024
	£	£
Accruals & Deferred Income	<u>8,535</u>	<u>-</u>

Fóram Na Nóg

Notes to the financial statements for the year ended 31 March 2025

..... continued

Statement of funds	Balance April 23	Incoming Resources £	Outgoing Resources £	Transfer £	Balance March 24 £
7. Restricted Funds:					
EA Regional Strategic	-	104,993	(104,993)	-	-
EA Training	71	39,951	(40,022)	-	-
EA Go Global	-	24,955	(24,955)	-	-
EA Lync	-	163,698	(163,698)	-	-
EA RD-004	-	71,808	(71,808)	-	-
Dormant Accounts	817	33,321	(34,138)	-	-
Belfast City Council	-	44,584	(44,584)	-	-
National Lottery	-	20,000	-	-	20,000
	<u>888</u>	<u>503,310</u>	<u>(484,198)</u>	<u>-</u>	<u>20,000</u>
Unrestricted Funds:					
General funds	25,688	45,900	(1,630)	-	69,958
	<u>25,688</u>	<u>45,900</u>	<u>(1,630)</u>	<u>-</u>	<u>69,958</u>

Statement of funds- prior year	Balance April 23	Incoming Resources £	Outgoing Resources £	Transfer £	Balance March 24 £
7 Restricted Funds:					
Restricted funds	2,071	199,122	(200,305)	-	888
	<u>2,071</u>	<u>199,122</u>	<u>(200,305)</u>	<u>-</u>	<u>888</u>
Unrestricted Funds:					
General funds	17,476	16,853	(8,641)	-	25,688
	<u>17,476</u>	<u>16,853</u>	<u>(8,641)</u>	<u>-</u>	<u>25,688</u>

9. Related party transactions

There were no material related party transactions to disclose during the year.

Fóram Na Nóg

**Notes to the financial statements
for the year ended 31 March 2025**

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10. Ultimate Controlling party

The ultimate controlling party of the charity is the Trustees.