

Charity registration number NIC106365

Company registration number NI035317 (Northern Ireland)

YOUTHACTION NORTHERN IRELAND LIMITED
ANNUAL REPORT AND FINANCIAL STATEMENTS
FOR THE YEAR ENDED 31 DECEMBER 2023

YouthAction
NORTHERN IRELAND

YouthAction Northern Ireland Limited

LEGAL AND ADMINISTRATIVE INFORMATION

President	The Honourable Shane O'Neill	
Patrons	The Lord O'Neill Lady Mary Peters CH DBE Mr Ciaran Hinds Mr Martin McCann Mr Neil Shawcross Mr Eric Fisher	
Trustees	Professor Ann Marie Gray - Chairperson Mr Cathal Maneely - Treasurer Mr Liam Hannaway - Honorary Secretary Ms Pamela Ballantine Ms Alex Barnett Mr John Hannaway Ms Susan McCullough - Vice Chairperson Ms Gillian Shields	
Secretary	Mr Liam Hannaway	
Chief Executive	Mr Martin McMullan	
Assistant Chief Executive Officers	Ms Maire Campbell Mr Michael McKenna	(appointed January 2023) (appointed January 2023)
Charity number	NIC106365	
Company number	NI035317	
Registered office	14 College Square North Belfast BT1 6AS	
Auditor	Harbinson Mulholland Centrepoint 24 Ormeau Avenue Belfast BT2 8HS	
Bankers	Danske Bank Donegall Square West Belfast BT1 6JS	
Solicitors	Carson McDowell Solicitors Murray Street Belfast BT1 6DN	

YouthAction Northern Ireland Limited

CONTENTS

	Page
Trustees' report	1 - 19
Independent auditor's report	20 - 23
Statement of financial activities	24
Statement of financial position	25 - 26
Statement of cash flows	27
Notes to the financial statements	28 - 39

YouthAction Northern Ireland Limited

TRUSTEES' REPORT (INCLUDING DIRECTORS' REPORT)

FOR THE YEAR ENDED 31 DECEMBER 2023

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

The financial statements have been prepared in accordance with the accounting policies set out in note 1 to the financial statements and comply with the charity's governing document, 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

YouthAction Northern Ireland Limited ('YouthAction NI') is a membership-based learning organisation that is outward and forward looking to best meet the changing needs of young people through youth work and youth arts. The organisation has nearly 80 years' experience in inspiring young people, tackling inequalities, investing in communities and transforming the lives of young people.

Throughout 2023, our charitable vision was to support young people to create, participate and benefit from a more fair and inclusive society.

Through such intention and purpose we set out to:

1. improve their life chances;
2. inspire them as activists;
3. grow inclusive and outward looking communities; and
4. build a peaceful and shared society.

External environment:

The charity sector is deeply affected by an ever-changing external environment. This has included:

1. A sector that is vulnerable and struggling in many ways.
2. Having no government in 2023 and no permanent secretaries to make decisions has had a negative impact including budget constraints.
3. Decreased monies and greater competition with an expectation for the sector to deliver more with less resources.
4. A workforce that is exhausted with many leaving the sector due to job contact uncertainties and poor terms and conditions. Many charities are losing staff with an experienced skills set. Coupled with this, recruitment of new staff has been challenging.
5. Increased running costs with reduce income from many funders to contribute to this.
6. Charities dipping into financial reserves and working at risk as they constantly deal with cliff-edge funding.
7. Delays in funding and changes in funding delivery models that have made it very difficult for charities to plan.
8. A focus on fire-fighting and looking for glimmers of hope.

While operating through this precarious time of uncertainty, the charity sector and voluntary youth sector has:

1. Continued working together in a united way to lobby, campaign and influence, recognising that this all takes time and effort. This includes working with umbrella bodies across GB/UK.
2. Highlighted the social return impact of charitable inputs, efforts and outcomes to government and others.
3. Demonstrated how we contribute to the new Programme for Government and cross-departmental outcomes.
4. Maintained a degree of resilience, steadiness and a sense of certainty/control in this state of flux.

YouthAction Northern Ireland Limited

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

FOR THE YEAR ENDED 31 DECEMBER 2023

YouthAction NI has played a significant role in shaping the future of the voluntary youth work sector alongside other sectoral allies, securing funds through the Dormant Assets Fund (The National Lottery Community Fund) in 2023. This development grant provides the opportunity for the voluntary youth work sector to repair and rebuild while shaping a transformational roadmap for the way forward. Through ongoing effective collaboration, we aspire to build confidence and assurance for investment across the sector to deliver on outcomes aligned to children and young people.

Strategic goals:

The new YouthAction NI 2023-2027 Strategic Plan sets out 9 high level strategic goals over 5 years.

What we said we would do:

1. Strive for a sustainable and robust financial base for our work, raising 2 million pounds each year to achieve high quality youth work and value for money outcomes.
2. Invest in 250 communities each year to embed quality youth work to support young people's development.
3. Improve the health, well-being, aspirations and opportunities of 10,000 young people aged 10-25 years each year.
4. Increase the skills, qualifications and employability of 1,000 young leaders each year.
5. Demonstrate the highest levels of governance and operational excellence within a clear constitutional and legal framework.
6. Inspire, build and nurture an effective, supportive and healthy leadership team at YouthAction NI and through our membership network.
7. Build local and strategic partnerships with charities, business sector, academia, government and civic society across the UK, Ireland and Internationally.
8. Work with sectoral representatives as courageous change makers to transform how charities are recognised, valued and supported.
9. Raise quality standards in youth work through partnerships, research, training, resource development and impact demonstration.

Summary of achievements (what we did):

The achievements of the charity against the nine high level goals of the Strategic Plan (2023-2027) are commendable this year, considering the challenges presented earlier. The achievements for 2023 are summarised as follows:

1. We raised £2,848,956 to achieve high quality youth work/youth arts and value for money outcomes. This included:

- UK Shared Prosperity Fund: YouthStart project at £6m over 2 years: £935,521 YANI allocation.
- Peace Plus: 3.2 Youth Call -an €8.1m application as lead with 6 other partners (4 year project April 24-March 28) €1,640,423.76 YANI allocation. Successful in Dec 2023.
- Peace Plus: 3.1 Shared Learning Together (non-formal) Call -a €3.4m application proposal as lead with 9 other partners (4 year project April 24-March 28) €596,845 YANI allocation.
- Peace Plus: 1:3 Building Positive Relations. Concept note submitted for approx. €2.5m with 11-12 partners).
- EA Regional Strategic: successful (£150,000 per year).
- Department of Foreign Affairs: successful (£97,000 per year).
- Various: sources of smaller income through Hume Foundation, Co-Op Foundation, IEF, and Department of the Taoiseach (NYCI).
- Charitable fund-raising/awareness events such as Solstice walk (Armagh), Sunday Soiree (Belfast), Fashion Fundraiser, Stars in Your Eyes and 'Net-walking' Mourne Mountains event.

YouthAction Northern Ireland Limited

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

FOR THE YEAR ENDED 31 DECEMBER 2023

2. We invested in 257 communities to embed quality youth work/youth arts to support young people's development.

- In 2023, Senior Leader Sheila Morris worked alongside our Co-Ordinator of Service Shirley Moore to maintain and grow our membership base and services; 162 members supported directly throughout 2023.
- 52 eligible groups/ organisations nominated YouthAction as their designated Regional Voluntary Youth Work Organisation equating to an award of £150,000 per year to YouthAction playing this support role.
- Membership support includes:
 - Quality Assurance and Reporting
 - Safeguarding
 - HR support
 - Finance support
 - Workforce/Volunteer training
 - Curriculum and programme support
 - Governance
 - Insurance services
 - Representation and advocacy
 - Communication
 - Connection and networking
- **Governance support** included committee/board reviews, AGM support, Safeguarding Policy updates, and risk assessments.
 - 175 (114 EA participants) participants completed Keeping Adults and children Safe training.
 - 361 workers/volunteers from member groups (246 EA registered groups) had Access NI checks completed.
- **HR Support** included recruitment and induction of staff and volunteers, staff and volunteer job chats, information and advice regarding staff contracts and salary.
- **Finance Support** included support in applying for EA Funding (Local Awards, Non-Targeted Generic Funding), support with the EA financial vouching process, meet the funder opportunities and small grants opportunities.
- **Programme support** and delivery included 59 training programmes provided to EA registered groups. (PALS, LifeMaps, Altruism, Bullseye). 2 new curriculum resources were also created.
- **Accredited and non-accredited training** included 23 EA member organisations (246 staff and volunteers) receiving accredited OCN level 1-4 training
- **Connection and Networking** included 12 regional member cluster support meetings and 1 Annual Members Conference with 42 members.
- **Quality Assurance support** included 15 members availing of a new Quality Assurance workshop for staff and volunteers.

At the end of 2023, 77% of members completed a satisfaction survey with 100% reporting that they are very satisfied with the support services we offer; 94% reporting they were very satisfied/satisfied with the quality of training.

"We are extremely pleased with the support provided by YouthAction NI. Without them we simply wouldn't be able to mobilise the team of 76 volunteers that we currently have had this academic year. YouthAction NI have helped with Access NI checks processing which is of the utmost importance in our volunteer recruitment and onboarding process." (Members Satisfaction Survey Report April 2024)

"Youth Action have been a life line for St Patricks Youth Club Lisburn thankyou to their wonderful support and guidance throughout the years." (Members Satisfaction Survey Report April 2024)

YouthAction Northern Ireland Limited

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

FOR THE YEAR ENDED 31 DECEMBER 2023

- Members have been supported through UK Youth cost of living awards of up to £50,000 for local members:
 - Tackling Awareness of Mental Health Issues (TAMHI) £32,000.00
 - Ardoyne Youth Club £29,000.00
 - Magnet Young Adult Centre £20,000.00
 - Artillery Youth Centre £20,000.00
 - Kingdom Youth Club £17,000.00
 - Marrowbone Community Association £17,000.00
 - Aspire NI £14,000.00
 - R City Youth CIC £10,000.00
 - Dungannon Youth Resource Centre £10,000.00
 - Omagh Boys and Girls Club £10,000.00
 - On Street Community Youth £10,000.00
 - Holy Family Youth Centre £9,500.00
 - Deanby Youth Club £7,300.00
 - Clonmore Youth Club £4,000.00
 - Banbridge amateur boxing club £3,000.00
 - 3rd Portstewart Brownies £300.00
 - 92nd Belfast Brownie Unit £100.00
- 16 member groups received small grants of up to £800 each through the UK Youth Inspire awards in which young people applied and managed their projects.
- Members have been supported through the UK Youth Thriving Minds Awards grants including Monkstown Boxing Club and Reach Mentoring.
- Members have received small grants through Coca-Cola Thank you awards (IYF): €74,000 investment to local groups.
- Irish Youth Foundation (UK) support 4 of our local members with a £21,000 small grant investment.
- Funded groups through the Irish Youth Foundation grants took part in a celebration event at Belfast City Hall with the Lord Mayor (Lord Mayor's parlour, Thursday 19th Oct 2023).
- Membership connections and celebration event held alongside AGM on Friday 24th Nov 2023. The EA moderation noted, standards were exceeded in two areas (engagement and of service) and met in one area (impact).
- We joined with the ACCORD voluntary youth work sector group to better co-ordinate and support local groups.

3. Improved the health, wellbeing, aspirations and opportunities of 2,665 young people aged 10-25yrs.

- Approx. 5,463 young people have benefitted from youth work and youth arts programming that has improved their health and well-being.
- Critical Thinking workshop with workers: Child Sexual Exploitation. Nested Model of Youth Work; NEXUS model of intervention to address sexual abuse.
- Critical Youth Research Hub: Ending violence against girls and young women (UU/QUB). NUS-USI results of a NI-wide student survey and the impact of poverty on young adults
- World Aids Day (1st Dec 23): raising awareness and challenging stigmas for those living with HIV/AIDs (expressive art gallery).
- Wide sharing and training of the 'Altruism through youth work' resource.

YouthAction Northern Ireland Limited

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

FOR THE YEAR ENDED 31 DECEMBER 2023

4. Increased the skills, qualifications and employability of 296 leaders.

- 79% of our YouthStart year 1 targets have been achieved 1,161 young people (addressing economic inactivity). Involved in the UKSPF People and Skills evaluation through Frontier Economics and BMG research.
- Requests and support provided to members and generic groups for OCN qualifications (11 qualifications offered.) 340 people registered (44 courses registered in 2023) 280 learners completed (46 courses claimed in 2023).
- Peace Plus preparation aligned to CyberQuest (Cyber Security and other digital skills development to support young people's employment pathways). Partners include REIM training, CJH network, Advanced manufacturing, Talent Sensus, Youth Work Ireland and the Bytes project.
- Recruitment for 3 Interns through the JobStart scheme and 1 communications Intern through the Dormant Accounts Fund for the Voluntary Youth Work Sector.
- Supported 6 placement students (UU and QUB).
- 28 young leaders supported through Certificate in Community Youth Studies level 4 (UU partnership) in Belfast and Magee (incl. a residential at Corrymeela Community).
- Hosted 22 University of Maynooth youth work students who visited Belfast to learn about the context of Youth Work in Northern Ireland.
- Presentation on youth work policy to 25+ community youth work students in Dundalk Institute of Technology.
- 25 groups registered for OCN levels 1-3 in youth work and 2 groups with 22 groups completing with 166 young leaders gaining accreditation.

5. We maintained the highest levels of governance and operational excellence, including: self-evaluation and quality improvement planning at all levels of the organisation from young people, staff and the board of directors.

- Board of Trustee meetings including 5 principles of good governance and action plan, and self-evaluation and continuous improvement planning.
- New quarterly reporting for Board aligned to the 5-year plan.
- Risk Register and quarterly review.
- Audit complete by Harbison Mulholland with accounts prepared alongside Trustees report: submitted in September 2023 (Charity Commission).
- Harbison Mulholland auditing YouthStart (UKSPF) across all consortium partners every 6 months.
- Staff reminders and planned workshop on financial procedures and policies.
- Appointed Think People to support HR role 1 day per week.
- Policy review and update with Think People.
- Governance resource drafted and piloted with some local members.
- AGM held on 24th Nov 2023 with 40+ in attendance.

Workforce Development (within YouthAction):

The charitable company's most important resource is its people; their knowledge and experience is crucial to meeting charitable objectives. Retention of key staff is critical and the charitable company has invested increasingly in employment, training and development opportunities. A total of 12 collective staff training days were run in 2023, with a further 130 individual training opportunities taken up by our staff. We also invested in an overnight staff conference, our first overnight in 10 years. Staff evaluations indicated *"the staff residential needed to happen, with all the change in the organisation staff and CEO we needed time to be together and map out our direction."*

"The staff residential gave us the chance to have a say in the future of the organisation and see our part in helping make our ideas real."

YouthAction Northern Ireland Limited

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

FOR THE YEAR ENDED 31 DECEMBER 2023

6. Investing in a healthy leadership team at YouthAction NI and through our membership network.

The organisation was awarded a Silver Standard Investors in People Award in 2023 with the report stating *"People display a high level of dedication to their work, feel empowered and want to do a good job. They have a clear understanding of their own role and know how they contribute to the bigger picture through defined objectives, tasks and priorities. Harnessing this passion and expertise is key to making the right decisions and co-creating plans for the future, aiming to continually improve and innovate to meet young people's evolving needs."*

"Trust, empowerment and delegation are part of your culture. This is shaped by the clear understanding that your people are valued and respected, involved in decisions about the future, and are consulted and listened to."

"Teams share a collaborative spirit. Everyone has clarity about how they need to work together and have the right level of responsibility, freedom and autonomy to work effectively. They are proud of what they do and believe that they really make a difference to the lives of young people."

"Continuous learning is embedded. People are encouraged to continuously develop skills and knowledge and make best use of opportunities available. Your provision reflects a balanced use of internal experience and peer support, alongside access to external expertise and resources. There is a great deal of knowledge sharing, mentoring and coaching."

"You encourage engagement, which is open, honest and supportive. People are given the space and support they need to speak up and share their views and opinions. You work hard to ensure two-way, effective communication so that people not only receive the right information, at the right time in a way that is accessible to all, but are asked for their views, encouraged to provide feedback and help shape plans and objectives."

The Investor in People 2023 Review Silver Award provide a clear indication of how staff are valued and supported. Staff feedback included.

- *"People are upbeat and happy; I love this place."*
- *"I love this organisation; it does my heart good."*
- *"Everybody works hard because we love it."*
- *"There's good positive relationships in YouthAction ... There's excitement about the future."*
- *"It felt right for me from the start ... People are brilliant, people are positive."*
- *"It's more than a job ... I'm proud to work for an organisation that has such a great reputation."*
- Investment to develop and grow the Senior Leadership Team through Manabu Learning Training and Support.
- Peer support system provided by CEO for new Senior Leaders.
- New senior leader roles having management core competencies and responsibilities (upgraded from 1st Oct 2023)
- New progress review system piloted with Senior Leadership Team individually. Senior Leaders will embed with staff across the organisation, including IIP survey to inform us of gaps or areas for further investment.
- New LifeMaps (for work) reflection cards that can be used for team reviews (motivation, purpose, learning etc.).
- In service training evaluation complete for 2023 with a 2024 plan drafted.
- Staff supported with membership development days and how to provide the best support/service to local groups.

YouthAction Northern Ireland Limited

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

FOR THE YEAR ENDED 31 DECEMBER 2023

7. We built and nurtured various local and strategic partnerships including:

- CROSS-NATIONS: New 5-year strategy developed – YouthAction, UK Youth, Youth CYMRU, Youth Scotland and Youth Work Ireland. Launched on 7th September with partners online.
- CROSS BORDER: Formed a new partnership with National Youth Council Ireland aligned to the Dept. of the Taoiseach Shared Island Unit: Shared Island Youth Forum.
- CROSS BORDER: All Ireland Traveller Inclusion Youth Work Strategy (research with Nexus). Report due in 2024.
- Lead YOUTHSTART: Consortium of 7 youth work charities: YouthAction, Include Youth, Springboard Opps, Start 360, Bytes, Prince's Trust (£6m). Shared learning event for youth workers and managers held on Thursday 23rd November (added value of collaboration exploration).
- Lead PEACE PLUS 3.2 'AMPLIFY': Partnership of 7 youth work charities: YouthAction, Youth Work Ireland, Foróige, Patrician YC, NIYF, Prince's Trust and Community Sports Network (€8.1m).
- Lead PEACE PLUS 3.1 'SHARED AGENDA FOR PEACE': Partnership of 11 youth work charities: YouthAction, Youth Work Ireland, Corrymeela Community, Bytes, Integrated Education Fund, YouthLink, YMCA Ireland, Fighting Words Ireland, Community Dialogue, YouthBank International and Peace Players (€3.4m).
- Lead PEACE PLUS 1.3 INCLUSIVE PEACE-BUILDING: YouthAction, Youth Work Ireland, Women's Resource Development Agency, Involve, CaraFriend, Mencap, Divers Youth and Volunteer Now.
- Partner for PEACE PLUS 3.3 MENTAL HEALTH ('Our Generation' partnership led by Action Mental Health).
- Partner for PEACE PLUS 2.3 Cyber Quest (cyber security call) – application due mid-2024.
- Education Authority Youth Service 'LifeSkills': partnership with Bytes.
- BUSINESS: Citi group, PWC, Belfast Rotary Club.
- Queens University Belfast: British Science Association Ideas Fund 'youth altruism' project.
- Ulster University: Certificate in Community Youth Studies partnership and Taking Boys Seriously 2 advisory group.
- ARTS: Collaboration with Capella Caeciliana to support front of house at Crumlin Road Gaol.
- Other partnerships with Integrated Education Fund, CoOperation Ireland (TBUC), Hume Foundation, Safeguarding NI, IFA.

8. We work collectively with other sectoral representatives as courageous change makers in:

- The development of the Voluntary Youth Work Sector. Dormant Accounts Fund funding secured for 1yr: £50,096. Plan to appoint an independent sectoral convener and a communications intern.
- Securing Paul Hamlyn Foundation £8,000 for Network Youth NI. Network sectoral event in October at 174 Trust (Duncairn complex). Planning for a sectoral online event and youth showcase in 2024.
- Leading, managing and championing the UKSPF YouthStart 7 partner consortium (improving the economic activity of young people).
- Leading and partnering in a variety of PEACEPLUS consortiums/partnerships.
- Participating in sectoral meetings with EA/DE as a full youth work sector (June, July, Aug, Sept and Nov 2023).
- Joining ACCORD partnership to coordinate and enhance support services to local youth/community groups across NI.
- The Critical Youth Work Network, established in autumn 2020 (funded by the Paul Hamlyn Foundation) continued to offer non formal workforce development opportunities across the youth work sector. The Network involves training, research, resources, connections, insights and the sharing of the most up to date innovative youth work. In 2023 we hosted 16 events, including explorations of Gender-Based Violence and Child Sexual Exploitation.

YouthAction Northern Ireland Limited

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

FOR THE YEAR ENDED 31 DECEMBER 2023

9. Raise quality standards in youth work/ youth arts through partnerships, research, training, resource development and impact demonstration.

- Established and co-ordinate YouthStart employability partnership (project launched in August 2023).
- Extended the Peace Plus 3.2 Youth 'Amplify' to 2 new partners: Prince's Trust and Community Sports Network with submission of application (Aug 2023).
- Nurturing Peace Plus 3.1 'SHARED AGENDA FOR PEACE': Partnership of 11 youth work charities: YouthAction, Youth Work Ireland, Corrymeela Community, Bytes, Integrated Education Fund, YouthLink, YMCA Ireland, Fighting Words Ireland, Community Dialogue, YouthBank International and Peace Players with submission of application (Sept 2023).
- Established a new Peace Plus 1.3 'Collective Allies for Peace' consortium: YouthAction, Youth Work Ireland, Women's Resource Development Agency, Involve, CaraFriend, Mencap, Include Youth, Playboard, Diverse Youth and Volunteer Now.
- Partner for Peace Plus 3.3 MENTAL HEALTH ('Our Generation' partnership led by Action Mental Health). Application submitted.
- Partner for Peace Plus 2.3 Cyber Quest (cyber security call, 2024).
- Resource development including: building altruism through youth work, revamped pathway to peace game, updated peace coasters and the development of a governance resource.
- Critical Youth Research Hub and Critical Thinking workshops for the sector such as the impact of poverty on young adults (Prof Ann Marie Gray, July 23).
- Quality Assurance Senior Leadership role (Maria Perkins).
- Development and roll out of EA Moderations Quality Assurance Framework.

Outcomes for children and young people

Through youth work and youth art methodologies, young people will achieve the following outcomes:

1. Build and improve their health and well-being.
2. Increase their creative expression.
3. Improve their life and work skills.
4. Demonstrate leadership, activism and peace building.

YouthAction Northern Ireland Limited

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

FOR THE YEAR ENDED 31 DECEMBER 2023

Achievements and performance

Achievements by theme:

1. Build and improve young people's health and well-being.

IDEAS FUND

In June 2023, we launched Phase 2 of the Ideas Fund Project a partnership with Queen University Belfast, YouthAction and The Ideas Fund. The aim of the Project is to explore altruism as a means of improving mental health, and countering the individualistic narrative around mental health and encouraging young people in communities to be "other-regarding."

By December 2023, we had recruited 2 new peer leaders in the North West to roll out work on Altruism in community and school settings. 124 young people had taken part in altruism workshops, with a further 16 young people going through an intensive Kindness Programme. This workshop was popular at the member's conference with 12 members taking part in a taster workshop, which will ultimately benefit young people in their local member organisations.

OUR GENERATION

In September 2023 the Peace IV funded "Our Generation" Project finished. Over the course of the project 1,435 young people benefitted from Health and Well-being sessions delivered by YouthAction NI. 98% of those said that the programme was worthwhile in their lives.

The Youth Advisory Group within Our Generation convened to ensure young people's decision making during the project was hailed as a model of good practice, and the 25 young people who lead this work, reflected on memories and celebrated their achievements.

"It was fun. I have good memories. We all just got on. But you know some people might have had their perceptions of people and the have been smashed down."

"Yeah, I have become more confident because of the programme. I have more friends and feel like I can speak out."

"I feel like all of us got a better understanding of how people would like to be referred to and how to approach people and what kind of pronouns to use. I think that made us better at making others feel included."

"I believe I am more aware of mental health and how to develop strategies to overcome feeling down. I believe I am more open and better able to build relationship with people. I have a better understanding of other people."

2. Increase young people's creative expression.

YOUTH ARTS: RAINBOW SCHOOL OF PERFORMING ARTS

In 2023, The Rainbow School of Performing Arts continued to deliver high quality youth arts / youth work programmes for young people. 550 young people attended weekly classes for 3 terms at our youth hub College Square North. Each class took part in a mini musicals showcase, meaning every young person got the opportunity to perform to an audience.

For the first time ever we hosted 2 summer shows. For juniors a cast of 66 took part in 'Tale As Old As Time', whilst for seniors a cast of 100 staged 'Matilda: the musical'. The team were supported by a team of 25 young technicians (techies).

The Pantomime this year was the 'Tale of Tink and Stink'. It was a run of 10 shows involving 66 young people in 2 casts supported by 10 Techies and 20 young Front of House Volunteers.

Audience numbers for 2023 were 2,950.

The Rainbow Factory School of Performing Arts continue to bring dance and drama workshops to those who may normally have the same access to the Arts as others. Over the summer period, our longstanding partnership with Phoenix Gas meant that 'Shine Bright' for young people with disabilities continued, work with Ethic Minorities continued in Ballymena, work with the Cedar Foundation has evolved to include an environmental aspect and a new partnership has been made with UCEL. As a result of this work we no longer use the term young people with disabilities but rather young people with superpowers.

YouthAction Northern Ireland Limited

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

FOR THE YEAR ENDED 31 DECEMBER 2023

"Jaden absolutely loved the drama lessons! He is an only child who was totally isolated during Covid and lost his confidence. Drama and the teacher Shannen brought him out of his shell & we were able to see the creative personality we had all been missing for so long. Even when he got home he was talking excitedly. He has always wanted to go to drama but most drama classes don't allow autistic people to show their true imaginative selves whereas with the Autism group he was amongst similar children & encouraged to be himself!"

ALTERNATIVE METHODS OF CREATIVE EXPRESSION

YANI CON

On Sunday 25th June 2023, the first-ever YANI CON was held. (Youth Comic Convention) There were 60 young people in attendance from across the region. Patron Ciaran Hinds opened the event and took time to chat and answer questions with young people. The event was used to connect young people who share a love of comics and superheroes but also to connect with the real world and real world issues related to life and social justice. For example, Stan Lee and Jack Kirby created X-Men to teach young people about racism and prejudice and how to challenge it.

"It was nerdy and I love it!"

INAUGURAL YOUTHACTION NI GOOD RELATIONS CUP

Over the Halloween break we hosted the first ever Good Relations Cup for young people from across Northern Ireland. Teams entered from Enniskillen to the Northwest. In the spirit of the Good Relations teams were made up of players from different community backgrounds and supported by coaches from Norwich FC, Linfield United FC and Enniskillen Rangers. 40 young people took part from 4 regional youth work organisations with Cormac being awarded 'Player of the Tournament.'

"There has been an overwhelming positive reaction to the day. We plan to run similar events in the future using a variety of sports to build connections throughout the sector." (Youth Worker)

FASHION FUNDRAISER

We continue to work with young people to find alternative ways to make the best use of our youth work resource at College Square North, Belfast. On 10th November we held a Fashion Fundraiser – selling preloved fashion to young people and adults. The event was run by 'The Dreamers' youth committee and a group of young women from The Falls Women's Centre. 172 people come through the doors (some new to YouthAction NI including refugees and fashion students). We raised £746.17 on the night and have lit a spark for sustainable fashion amongst young people, supporters and staff.

3. Improve young people's life and work skills.

YouthAction NI is committed to tackling youth unemployment by investing in young people, delivering bespoke employability programmes, providing qualifications, work placements and structured volunteering opportunities, with impressive results. Jobs for young people continues to be a priority of the Board of Directors.

YOUTH START

YouthStart was officially launched at PWC (Belfast) on 27th July 2023. The UKSPF funded programme supports young people who are economically inactive to build their skills & aspirations towards employment. The 7 strong partnership is led by YouthAction NI.

As a collective consortium 102% of our year 1 targets have been achieved in the first 9 months period April to December with 1,161 young people on the project against a target of 1,139.

83% of our employment outcomes have been met in the first 9 months.

138 young people have progressed to employment against a target of 166.

137% of our Further Training /Further Education outcomes have been achieved

494 young people progressed to FE/FT against a target set of 360.

YouthAction Northern Ireland Limited

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

FOR THE YEAR ENDED 31 DECEMBER 2023

At YouthAction NI, emphasis has been placed on targeting those young people not always included in youth work particularly young refugees and asylum seekers, young mothers and trans young people. We have increasing numbers of young people at YouthAction who identify as transgender. From anecdotal evidence many trans young people experience bullying and discrimination in the home, at school and in society at large. We stand with young people and their rights to decide for themselves. We are delighted that young people who are trans see us as a safe space respecting all gender identities. We will continue to offer a safe space whilst also working with young people to challenge bullying and discrimination in youth work, in school, family and societal settings.

By December 2023, YouthAction had enrolled **148** economically inactive young people, exceeding the year 1 target which was **137** young people, **11** above our target for year 1. We had supported 23 young people into employment. **60.5%** of year 1 targets had been achieved.

"Thanks for getting me through the training and helping me get that job." (Young Man, CSR Course.)

The YouthStart project has been selected by UK Shared Prosperity Fund to be part of an evaluation of UKSPF. This is an opportunity to showcase quality youth work and the benefits of a collaborative approach.

"I have learnt I can do qualifications, I love how it is informal but that we get work done, in a relaxed environment, we are learning from each other like what it is like to move here from a different country, and when we leave each week I feel positive and like I have contributed."

OCNNI

YouthAction NI continues to offer a wide range of OCNNI qualifications to support young people. In 2023 we built a training space "Beans and Dreams" youth café for young people training on our OCNNI Barista, Customer Care and Food Hygiene courses.

We have recently added 3 new qualifications to our repertoire: A level 2 In Sports Development, Level 2 in Creative and Digital Arts and a Level 2 Award in Social Media.

Work has started with OCNNI, to explore accreditation of Youth Achievement Awards.

YouthAction NI was nominated in 2 categories at OCNNI Learning and Innovation Awards in June 2023.

The youth cafe was nominated in the Learner and Innovation Awards and OCNNI Learner Jack Smyth was nominated as Learner of the Year. Jack was runner up and received £500 towards future study. 82% of learners who registered for a qualification in 2023 completed and gained accreditation.

INTERNSHIPS

In 2023, the charity provided paid work placement/ internships for 3 young people in growth industries (PR / communications, technical theatre and event management), supported by the government Job Start scheme and Ulster University.

4. Demonstrate leadership, activism and peace building.

YouthAction NI continues to place peacebuilding, activism and leadership at the heart of all its youth work programmes, despite the absence of funding in 2023 for this work. Strategic development investment for peacebuilding focussed on nurturing a range of PEACEPLUS consortia in preparing applications to 3.2 Youth call and 3.1 Shared learning (non-formal education).

Traditional activities such as International Women's Day, PRIDE week events, World Mental Health Day Events took place each with a social justice focus. In addition we hosted new events exploring the role of faith in the LGBT Community, A peacebuilding / storytelling event, as well as new campaigns such as Linking Generations (Intergenerational Campaign) and the '#iwill' campaign.

YouthAction Northern Ireland Limited

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

FOR THE YEAR ENDED 31 DECEMBER 2023

Through the '#iwill' campaign Youth Ambassadors Corin and Colt continued to facilitate workshops on the '#iwill' campaign. They facilitated workshops with the North West Islamic Association, in Strabane, Derry, with local schools and they brought their campaign to 10 Downing Street where they spoke with UK Prime Minister Rishi Sunak. Both iwill ambassadors completed their community fundraising for the local Foyle Hospice and raised a total of £12,160. Foyle Hospice stated *"these inspirational young people have shown Foyle Hospice that grassroots fundraising is being passed through generations and that a hospice that was built by the community will continue to thrive with young people like Corin and Colt."*

SHARED ISLAND YOUTH FORUM

YouthAction has been instrumental in recruiting for and in delivering induction sessions to the Shared Island Youth Forum. To date 80 young people have been recruited from across the Island; with sessions on YouthAction NI Peace Resources delivered to groups during the initial residential.

As a result to YouthAction's commitment to peacebuilding In July 2023, 3,503 young people reported that they were "more favourable to people from other backgrounds" as a result of taking part in their project.

WOMEN AND PEACEBUILDING EVENT (JULY 2023)

YouthAction Northern Ireland organise a 'Women In Peacebuilding' event which focused on women who were connected with the Design and implementation of the Good Friday Agreement and women who are involved in peacebuilding post good Friday agreement with the young people of today. The event was chaired by the Chairperson of the Board Anne-Marie Gray who chaired the two panels and took the audience of over 50 through the journey and roles that women played in bringing peace to Northern Ireland as well as how the women in today's society are contributing to peace building. Bronagh Hinds expressed a sense of encouragement to see young women entering activism and community work underlining her commitment to solidarity – *"we're still there fighting"*.

COHERENT TRAINING ROUTE FOR LEADERS

YouthAction NI contributes to the workforce development of the wider youth sector, by providing recognised youth work training from level 1 to level 4 (including Ulster University qualifications) and 296 youth work qualifications were achieved in 2023 through face- to-face delivery.

In building leadership, YouthAction, continues to prioritise quality youth work and leadership training. We provide a coherent training route for leaders at all ages and stages of their leadership journey. In 2023, 25 groups registered for OCN levels 1-3 in youth work (25 groups) with 22 groups completing with 166 young leaders gaining accreditation.

In addition, we continue to be the only organisation to deliver the Level 4 Certificate in Youth Studies in partnership with Ulster University. The course is a widening access vocational course targeting non-traditional learners. In 2023, 13 students graduated from the Level 4 Certificate course. This represents an 80% completion rate.

Progression routes:

- 6 students accepted onto the full time degree in Community Youth Work
- 1 student accepted onto the post-grad course for Community Youth Work
- 3 students accepted onto part-time degree in Community Youth Work
- 1 student accepted onto Dance course in Manchester
- 3 students gained new Youth work employment.

For the academic year 2023 / 24 we held the course in 2 locations Belfast and Magee with a total of 22 students. By December 2023, 90% of students had completed module 1.

"I never thought I would get to university, people like me don't go to university, but the help I got on the course made me stay, I was told I wasn't stupid I just needed support to help me learn. I was able to take what I was learning straight into my youth club. It helped me see how it all connects. I'm the first in my family to graduate, the course was hard but I'd do it all again in a heartbeat."

YouthAction Northern Ireland Limited

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

FOR THE YEAR ENDED 31 DECEMBER 2023

Locations

The charity maintained the regional offices in Armagh, Enniskillen, Kilkeel, Newry and Derry/ Londonderry. College Square North continues to be developed as the leading youth venue, creating a shared space for a shared future in the heart of Belfast. It connects communities, young people and organisations to the city and has become a centre of excellence for youth work, youth democracy and youth arts.

College Square North

The charitable company plans to maximise the resources at College Square North to more effectively meet the changing needs of young people and contribute to the development of the youth work and arts sectors in Northern Ireland, following the impact of COVID-19. In 2023 our Youth Café "Beans and Dreams" went on project visits to Dublin to learn about how other youth cafés are best run.

"We learned about the different rules that help keep the café safe. So we will add these into ours – like only certain groups in at one time, and having people responsible for certain jobs."

"Our café is more run by young people not workers."

"we need to add rules like – no class no coffee. And everyone is included – not a clique."

"We will use some learning including the hall of fame and the corporate sponsorship for healthy foods from the trip to Dublin."

A building review group made up of young people, staff and senior leaders has been meeting to maximise the potential of the building and to plan for a sustainability policy throughout the organisation. Concerns and opportunities were presented to the Board of Trustees with priorities moving forward to include; recycling in the building, to install LED sensor lighting and to create a small community garden to green the city centre space for young people.

In November 2023, we secured a tenant for the smaller office on the 5th Floor with the larger space remaining vacant, resulting in a loss of approximately £25,000.

Capital expenditure to 31 December 2023 on the building totalled £3,242,207 (2022: £3,235,992).

Since the building is an asset of the charitable company, the expenditure against this appears on the balance sheet. It should be noted that the income used to fund this expenditure is no longer available to the charitable company, as it has been spent on College Square North.

YouthAction Northern Ireland Limited

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

FOR THE YEAR ENDED 31 DECEMBER 2023

Financial Review

The financial statements are presented in the standard format required by the Statement of Recommended Practice "Accounting and Reporting by Charities" as stated in March 2015 and covers the activities of YouthAction NI. The statement of financial activities (SOFA) shows the gross income from all sources.

Results

The charitable company had net outgoing resources for the year, before transfers of £417,197 (2022: £99,292).

The charity had total funds of £3,561,322 (2022: £3,978,519).

The charity continues to work tirelessly to secure income from private trusts, donations and public sources to finance its ongoing activities with young people. A strategic fundraising plan is continually implemented and updated, alongside annual budgets of income and expenditure to address the challenges in the current financial climate.

The main sources of funding are grants received from various bodies as disclosed in note 6 in the financial statements. YouthAction NI sincerely thanks all donors and ensures effective and efficient use of resources.

Key Performance Indicators The charity's key performance indicators are as follows:

	2023	2022
Total Incoming Resources	2,848,956	2,778,325
Employee Numbers	39	41

The charities achievements against its charitable objectives are set out within the "Achievements and performance" section above, and is their key measurement of success.

1. Financial risk management

The charity's operations expose it to a variety of financial risks that include the effects of changes in liquidity risk and interest rate cash flow risk. The charitable company has in place a risk management programme that seeks to limit the adverse effects on the financial performance of the company by monitoring levels of cash and maintaining no debt. The policies set by the Board of Directors are implemented by the charity's Senior Leadership Team. Specific meetings between the CEO and Chair also take place to assess risk. A high level Trustee Risk Register is in place to mitigate against the risks to the charity (Finance; Reputation; Governance and Management) and a report is presented in advance of each board meeting. In late 2023, the Senior Leadership Team recognised the impact of delayed funding contracts on income for 2023 and how this will affect the accounts. A specific and purposeful review was planned alongside the Treasure in early 2024.

2. Reserves

At 31 December 2023, the charity had total reserves of £3,561,322. Of these reserves, £379,270 were restricted by donors for specific purposes. The charity had general reserves of £3,182,052 of which the Board have designated £2,490,194.

The charitable company's policy is to retain a level of reserves which matches the needs of the charitable company both at the current time and in the foreseeable future. This also allows the charity to plan for future developments. This is estimated at a reserve level of £900,000 and general reserves are currently below this level. The reserves policy is reviewed annually. Free reserves are those unrestricted reserves not designated for, nor invested in fixed assets and which are available for general use and can be designated for future developments. The Trustees intend to designate a portion of reserves for College Square North future developments. The Trustees are striving to secure reserves (which include restricted and unrestricted funds) in the future sufficient to meet committed expenditure and the running costs for a period equivalent to 6 months annual expenditure. The Trustees believe that the period of 6 months is necessary in order that there is continuity of service and will continue to work towards the implementation of this policy.

YouthAction Northern Ireland Limited

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

FOR THE YEAR ENDED 31 DECEMBER 2023

3. Going concern audit

For the year 2023, the company reported a deficit of £417k. Despite this deficit, the company still has reserves of £3,561,322 with strong restricted and unrestricted reserves.

Going forward, the company is reporting an improving picture. For the 2024, year, the company is expected to break even and in the year 2024, it has secured a number of large long term projects.

In year 2024, the company has secured a 4 year, a 3 ½ year programme and a 3 year project from SEUPB PEACEPLUS worth €1,640,425, €1,349,001 and €1,060,778 respectively.

The company is also very confident that in the later part of 2024, another 2 long term projects will be secured from SEUPB worth €900,000 and €432,412.

With these projects, the company will be able to secure the long term future of their staff to be able to continue to carry out their much needed work with young people.

The company has also strong bank balances with the main trading account sitting around £500,000 and it has kept paying off its suppliers on a timely basis and there are no long outstanding debts with any of its suppliers.

It is also up to date with all its statutory creditors e.g. HMRC, pensions and all liabilities are current and no long term outstanding liabilities.

The company has taken the necessary actions required to address the deficit in 2023 and it is in a much stronger position as of 2024 and can continue to improve the picture in the forthcoming years.

The company does not envisage any going concern issues and is able to continue as a business into the future.

4. Taxation status

The charitable company is a registered charity, and as such is entitled to certain tax exemptions on income and profits from investments, and surpluses on any trading activities carried on in furtherance of the charitable company's primary objectives, if these profits and surpluses are applied solely for charitable purposes. The charitable company is not registered for VAT and accordingly, all their expenditure is recorded inclusive of any VAT incurred.

5. Risk management

The Trustees have actively reviewed the major risks to which the charitable company is exposed and have implemented systems to mitigate those risks. Internal financial risks are minimised by procedures outlined in the Financial Policy and Procedures document (reviewed Jan 2021) which authorises all transactions. These controls are reviewed regularly to ensure that they still meet the needs of the charitable company. A risk management strategy is in place which is aligned with the operational plans. This includes targets for working with young people, finance and governance. A review of the strategic plan takes place against an analysis of the external environment, potential sources of income and risks faced by the charitable company. A Risk Register is in place and a summary reported in advance of each Executive Committee meeting. In late 2023, delays in funding contracts raised concerns for income figures for 2023 alongside additional factors such as 5th floor tenancy and reduces unrestricted income throughout 2023. A review and plan with the CEO, Finance Manager and Senior Leadership team was put in place.

YouthAction NI has held the Investors in People quality standard award since 2004 and operates a comprehensive HR Policy and procedures (reviewed annually). A comprehensive review of the organisation's "Protecting children, young people and young adults (including Adults at Risk)" ~ policy and procedures including good practice guidelines" has been carried, fully implemented and reviewed in April 2022 by the Board of Directors. The Board is advised of all child protection training, vetting and reporting at each meeting, through the Risk Register. As a regional voluntary youth organisation, YouthAction NI also continues to provide Access NI vetting and Child Protection training to local groups across Northern Ireland, to assist in keeping young people safe in youth, arts and community environments. We have 3 designated officers (including a Board member) and 5 Keeping Safe trainers. In 2023 we vetted 369 youth leaders, through Access NI and trained 161 in Safeguarding, to protect children and young people in our local member groups.

YouthAction Northern Ireland Limited

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

FOR THE YEAR ENDED 31 DECEMBER 2023

Plans for future periods

The charity has begun year one year of the new 5 year Strategic Plan for 2023-2027 in extremely challenging circumstances. Performance and achievements are monitored and reported against the goals of the charity. Each year the Board of Directors hold a youth governance annual review to share achievements with young people and plan ahead.

YouthAction NI is recognised by the Department of Education as a regional voluntary youth organisation and a charity; by the Arts Council for NI as a high quality youth arts charity; the Department for the Economy as a high performing, European Social Fund provider; and the Department of Finance as a lead partner in significant Peace 4 initiatives.

To meet these functions YouthAction NI will continue to:

- Deliver direct front line services to improve the life chances of young people.
- Provide training and support to local groups to improve their services for young people.
- Maintain, support and grow our local membership services.
- Contribute to the strategic development of youth work and youth arts through publications; curriculum materials; strategic messaging; partnership working and through shared learning events.

In 2023, young people, member organisations, staff, and senior leaders approved our new 5 year strategic plan for 2023-2027 "Young people leading change for a fair and inclusive world."

The 4 outcomes (thematic pillars) to be achieved for young people, through a wide portfolio of programmes, are:

1. Build and improve their health well-being;
2. Increase their creative expression;
3. Improve their life and work skills; and
4. Demonstrate leadership, activism and peace-building.

Organisational / Strategic Goals for 2023-2027

1. Strive for a sustainable and robust financial base for our work, **raising 2 million pounds** each year to achieve high quality youth work/youth arts and value for money outcomes.
2. Invest in **250 communities** each year to embed quality youth work/youth arts to support young people's development.
3. Improve the health, wellbeing and aspirations of **10,000 young people** aged 10-25 each year.
4. Increase the skills, qualifications and employability of **1,000 young leaders** each year.
5. Demonstrate the highest levels of governance and operational excellence within a clear constitutional and legal framework.
6. Inspire, build and nurture an effective supportive and healthy leadership team at YouthAction NI and through our membership network.
7. Build local and strategic partnerships with charities, business sector, academia, government and civic society across the UK, Ireland and Internationally.
8. Work with Sectoral representatives as courageous change makers to transform how charities are recognised, valued and supported.
9. Raise quality standards in youth work through partnerships, research, training, resource development and impact demonstration.

YouthAction Northern Ireland Limited

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

FOR THE YEAR ENDED 31 DECEMBER 2023

The priorities for 2024 are:

1. To lead and co-ordinate a range of cross border PEACEPLUS consortia to further include young people in building peace and reconciliation.
2. To lead, manage, implement the YouthStart employability consortium of 7 leading youth work charities currently through the UK Government Shared Prosperity Fund and to influence strategic development and funding moving forward into 2025.
3. To work alongside inter-sector allies to support young people who experience multiple barriers in their lives such as young travellers, young LGBTQ+ and young people from asylum seeker and refugee families.
4. To actively contribute to and shape wider youth work sector policy and strategy developments including strategic funding for the transformation of the voluntary youth work sector.
5. To develop a more sustainable approach to our venue at College Square North (Belfast) and to our overall practices across the region.
6. To confidently respond to meeting the needs of our local membership support services in efficient and effective manner.
7. Continue to invest in our people at YouthAction, improve policy support and to demonstrate the benefits of working at YouthAction.

Public benefit

The Trustees believe that the charitable company provides a public benefit in a number of ways to complement the twelve descriptions of charitable purposes as laid down in the Charities Act (NI) 2008(13). This includes the advancement of youth; education; citizenship and community development; the arts; reconciliation; equality and diversity; and relief of poverty. This is achieved through helping to provide support, guidance and educational opportunities to the young people of Northern Ireland and those who work with them. The Trustees are fully aware of the requirements of the Charity Commission for Northern Ireland and are operating entirely within the legislation. YouthAction NI registered with the NI Charities Commission on 16 May 2017 (Charity Number NIC106365). Alongside the wider youth work sector, we will undertake research that promotes the economic value of youth work, demonstrating the social return on investment.

YouthAction Northern Ireland Limited

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

FOR THE YEAR ENDED 31 DECEMBER 2023

Structure, governance and management

YouthAction NI is a charitable company limited by guarantee and does not have a share capital. It is governed by a Memorandum and Articles of Association and the liability of each member is limited to an amount not exceeding £1. The charitable company, which is governed by a Board of Directors, is recognised as a charity by the HM Revenue and Customs. The Chief Executive drives the strategic direction of the charitable company and carries out the day to day management with the assistance of the Senior Management Team. 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:

Professor Ann Marie Gray - Chairperson

Mr Jim Nicholson OBE - Vice Chairperson (Resigned April 2023)

Replaced by Susan Mc Cullough.

Mr Cathal Maneely – Treasurer

Mr Liam Hannaway - Honorary Secretary

Ms Pamela Ballantine

Ms Alex Barnett

Mr John Hannaway

Ms Susan McCullough

Ms Gillian Shields

The Trustees who are also Directors of the charitable company as at 31 December 2023 and have been members for the whole year then ended, unless otherwise noted, are as outlined on page 1.

The appointment of Trustees/Directors is laid out in the constitution of the charitable company. The Human Resources Policy (reviewed annually) contains a volunteering policy and a conflict of interest policy; which apply to the Board of Directors. The Board of Directors meet at least four times per year. Upon election each Trustee is introduced to the legal and operational aspects of the charitable company to ensure they have an understanding of the nature of charity trusteeship, the responsibilities and duties that go with this position and to see the role of Trustee in action.

Collectively we commit to self-evaluation and continuous improvement throughout all areas of the organisation.

YouthAction Northern Ireland Limited

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

FOR THE YEAR ENDED 31 DECEMBER 2023

Statement of trustees' responsibilities

The Trustees (who are also Directors of YouthAction Northern Ireland Limited for the purposes of company law) are responsible for preparing the Annual report in accordance with applicable law and regulation.

Company law requires the Trustees to prepare financial statements for each financial year. Under that law the Trustees have prepared the financial statements in accordance with United Kingdom Accounting Standards, comprising FRS 102 "The Financial Reporting Standard applicable in the UK and Republic of Ireland", and applicable law (United Kingdom Generally Accepted Accounting Practice). Under company law the Trustees must not approve the financial statements unless they are satisfied that they give a true and fair view of the state of the affairs of the charitable company and of the incoming resources and application of resources, including the income and expenditure, of the charitable company for that period. In preparing these financial statements.

Trustees are required to:

- select suitable accounting policies and then apply them consistently;
- observe the methods and principles in the Statement of Recommended Practice: Accounting and Reporting by Charities (2015);
- make judgements and estimates that are reasonable and prudent;
- state whether applicable UK Accounting Standards, comprising FRS 102, 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 charitable company will continue in business.

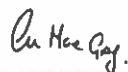
The Trustees are responsible for keeping adequate accounting records that are sufficient to show and explain the charitable company's transactions and disclose with reasonable accuracy at any time the financial position of the charitable company and enable them to ensure that the financial statements comply with the Companies Act 2006. They are also responsible for safeguarding the assets of the charitable company and hence for taking reasonable steps for the prevention and detection of fraud and other irregularities. The Trustees are responsible for the maintenance and integrity of the charitable company's website. Legislation in the United Kingdom governing the preparation and dissemination of financial statements may differ from legislation in other jurisdictions. In accordance with Section 418, Directors' reports shall include a statement, in the case of each Director in office at the date the Directors' report is approved, that:

So far as the Trustees' are aware, there is no relevant audit information of which the company's auditors are unaware; and they have taken all the steps that they ought to have taken as a Trustee in order to make themselves aware of any relevant audit information and to establish that the company's auditors are aware of that information.

Auditor

The auditors, Harbinson Mullholand, have indicated their willingness to continue in office, and a resolution concerning their reappointment will be proposed at the Annual General Meeting.

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



Professor Ann Marie Gray - Chairperson
Trustee

Date: 28/10/24

YouthAction Northern Ireland Limited

INDEPENDENT AUDITOR'S REPORT

TO THE TRUSTEES OF YOUTHACTION NORTHERN IRELAND LIMITED

Opinion

We have audited the financial statements of YouthAction Northern Ireland Limited (the 'charity') for the year ended 31 December 2023 which comprise the statement of financial activities, the statement of financial position, the statement of cash flows 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 charitable company's affairs as at 31 December 2023 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
- 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.

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 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.

Matters on which we are required to report by exception

We have nothing to report in respect of the following matters in relation to which the Charities (Accounts and Reports) Regulations 2008 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.

YouthAction Northern Ireland Limited

INDEPENDENT AUDITOR'S REPORT (CONTINUED)

TO THE TRUSTEES OF YOUTHACTION NORTHERN IRELAND LIMITED

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

Harbinson Mulholland is eligible for appointment as auditor of the charity by virtue of its eligibility for appointment as auditor of a company under section 2011 of the Companies act 2006.

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

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

YouthAction Northern Ireland Limited

INDEPENDENT AUDITOR'S REPORT (CONTINUED)

TO THE TRUSTEES OF YOUTHACTION NORTHERN IRELAND LIMITED

Our approach to identifying and assessing the risks of material misstatement in respect of irregularities, including fraud and non-compliance with laws and regulations, was as follows:

- the engagement partner ensured that the engagement team collectively had the appropriate competence, capabilities and skills to identify or recognise non-compliance with applicable laws and regulations;
- we identified the laws and regulations applicable to the company through discussions with directors and/or senior management, and from our commercial knowledge and experience of the sector;

We focused on specific laws and regulations which we considered may have a direct material effect on the financial statements or the operations of the company, including Charities Act (NI) 2008, taxation legislation, data protection, anti-bribery, employment, environmental and health and safety legislation

- we assessed the extent of compliance with the laws and regulations identified above through making enquiries of management and inspecting legal correspondence; and
- identified laws and regulations were communicated within the audit team regularly and the team remained alert to instances of non-compliance throughout the audit.

We assessed the susceptibility of the company's financial statements to material misstatement, including obtaining an understanding of how fraud might occur, by:

- making enquiries of management as to where they considered there was susceptibility to fraud, their knowledge of actual, suspected and alleged fraud; and
- considering the internal controls in place to mitigate risks of fraud and non-compliance with laws and regulations;

To address the risk of fraud through management bias and override of controls, we:

- performed analytical procedures to identify any unusual or unexpected relationships;
- tested journal entries to identify unusual transactions;
- assessed whether judgements and assumptions made in determining the accounting estimates set out in Note 2 were indicative of potential bias; and
- investigated the rationale behind significant or unusual transactions;

In response to the risk of irregularities and non-compliance with laws and regulations, we designed procedures which included, but were not limited to:

- agreeing financial statement disclosures to underlying supporting documentation;
- reading the minutes of meetings of those charged with governance;
- enquiring of management as to actual and potential litigation and claims; and
- reviewing correspondence with HMRC and the company's legal advisors;

There are inherent limitations in our audit procedures described above. The more removed that laws and regulations are from financial transactions, the less likely it is that we would become aware of non-compliance. Auditing standards also limit the audit procedures required to identify non-compliance with laws and regulations to enquiry of the directors and other management and the inspection of regulatory and legal correspondence, if any.

Material misstatements that arise due to fraud can be harder to detect than those that arise from error as they may involve deliberate concealment or collusion.

YouthAction Northern Ireland Limited

INDEPENDENT AUDITOR'S REPORT (CONTINUED)

TO THE TRUSTEES OF YOUTHACTION NORTHERN IRELAND LIMITED

Use of our report

This report is made solely to the charity's members, as a body, in accordance with section 65 of the Charities Act (NI) 2008. 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 members as a body, for our audit work, for this report, or for the opinions we have formed.



**Angela Craigan (Senior Statutory Auditor)
for and on behalf of Harbinson Mulholland**

Chartered Accountants Statutory Auditor

Centrepoint
24 Ormeau Avenue
Belfast
Co. Antrim
Northern Ireland
BT2 8HS

29/10/2024
.....

Harbinson Mulholland is eligible for appointment as auditor of the charity by virtue of its eligibility for appointment as auditor of a company under section 1212 of the Companies Act 2006.

YouthAction Northern Ireland Limited

STATEMENT OF FINANCIAL ACTIVITIES INCLUDING INCOME AND EXPENDITURE ACCOUNT

FOR THE YEAR ENDED 31 DECEMBER 2023

	Notes	Unrestricted funds 2023 £	Restricted funds 2023 £	Total Unrestricted funds 2023 £	Unrestricted funds 2022 £	Restricted funds 2022 £	Total 2022 £
Income from:							
Voluntary Income	3	-	2,630,314	2,630,314	-	2,570,715	2,570,715
Charitable activities	4	129,058	89,584	218,642	154,885	52,725	207,610
Total income		<u>129,058</u>	<u>2,719,898</u>	<u>2,848,956</u>	<u>154,885</u>	<u>2,623,440</u>	<u>2,778,325</u>
Expenditure on:							
Charitable activities	5	218,320	3,047,833	3,266,153	183,756	2,693,861	2,877,617
Net outgoing resources before transfers		<u>(89,262)</u>	<u>(327,935)</u>	<u>(417,197)</u>	<u>(28,871)</u>	<u>(70,421)</u>	<u>(99,292)</u>
Net outgoing resources before transfers		<u>(89,262)</u>	<u>(327,935)</u>	<u>(417,197)</u>	<u>(28,871)</u>	<u>(70,421)</u>	<u>(99,292)</u>
Gross transfers between funds		<u>(291,879)</u>	<u>291,879</u>	<u>-</u>	<u>(35,168)</u>	<u>35,168</u>	<u>-</u>
Net expenditure for the year/ Net movement in funds		<u>(381,141)</u>	<u>(36,056)</u>	<u>(417,197)</u>	<u>(64,039)</u>	<u>(35,253)</u>	<u>(99,292)</u>
Fund balances at 1 January 2023		<u>3,563,193</u>	<u>415,326</u>	<u>3,978,519</u>	<u>3,627,232</u>	<u>450,579</u>	<u>4,077,811</u>
Fund balances at 31 December 2023		<u><u>3,182,052</u></u>	<u><u>379,270</u></u>	<u><u>3,561,322</u></u>	<u><u>3,563,193</u></u>	<u><u>415,326</u></u>	<u><u>3,978,519</u></u>

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

All income and expenditure derive from continuing activities.

YouthAction Northern Ireland Limited

STATEMENT OF FINANCIAL POSITION

AS AT 31 DECEMBER 2023

	Notes	2023 £	£	2022 £	£
Fixed assets					
Tangible assets	11		2,490,194		2,542,164
Current assets					
Stocks	12	279		279	
Debtors	13	729,644		1,146,398	
Cash at bank and in hand		550,058		1,136,513	
			1,279,981		2,283,190
Creditors: amounts falling due within one year	14	(208,853)		(846,835)	
Net current assets			1,071,128		1,436,355
Total assets less current liabilities			3,561,322		3,978,519
Income funds					
Restricted funds	16		379,270		415,326
<u>Unrestricted funds</u>					
Designated funds	17	2,490,194		2,542,164	
General unrestricted funds		691,858		1,021,029	
			3,182,052		3,563,193
			3,561,322		3,978,519

YouthAction Northern Ireland Limited

STATEMENT OF FINANCIAL POSITION (CONTINUED)

AS AT 31 DECEMBER 2023

The company is entitled to the exemption from the audit requirement contained in section 477 of the Companies Act 2006, for the year ended 31 December 2023, although an audit has been carried out under section 65 of the Charities Act (NI) 2008 .

The directors acknowledge their responsibilities for ensuring that the charity keeps accounting records which comply with section 386 of the Act and for preparing financial statements which give a true and fair view of the state of affairs of the company as at the end of the financial year and of its incoming resources and application of resources, including its income and expenditure, for the financial year in accordance with the requirements of sections 394 and 395 and which otherwise comply with the requirements of the Companies Act 2006 relating to financial statements, so far as applicable to the company.

The members have not required the company to obtain an audit of its financial statements under the requirements of the Companies Act 2006, for the year in question in accordance with section 476.

These financial statements have been prepared in accordance with the provisions applicable to companies subject to the small companies regime.

28/10/2024

The financial statements were approved by the Trustees on



.....
Professor Ann Marie Gray - Chairperson
Trustee



.....
Mr Cathal Maneely - Treasurer
Trustee

Company registration number NI035317

YOUTHACTION NORTHERN IRELAND LIMITED

STATEMENT OF CASH FLOWS

FOR THE YEAR ENDED 31 DECEMBER 2023

	Notes	2023 £	£	2022 £	£
Cash flows from operating activities					
Cash absorbed by operations	20		(569,899)		(151,443)
Investing activities					
Purchase of tangible fixed assets		(16,556)		(25,742)	
Net cash used in investing activities			(16,556)		(25,742)
Net cash used in financing activities			-		-
Net decrease in cash and cash equivalents			(586,455)		(177,185)
Cash and cash equivalents at beginning of year			1,136,513		1,313,698
Cash and cash equivalents at end of year			<u>550,058</u>		<u>1,136,513</u>

YouthAction Northern Ireland Limited

NOTES TO THE FINANCIAL STATEMENTS FOR THE YEAR ENDED 31 DECEMBER 2023

1 Accounting policies

Charity information

YouthAction Northern Ireland Limited is a private company limited by guarantee incorporated in Northern Ireland. The registered office is 14 College Square North, Belfast, BT1 6AS.

1.1 Accounting convention

The financial statements have been prepared in accordance with the charity's governing document, the Companies Act 2006, FRS 102 "The Financial Reporting Standard applicable in the UK and Republic of Ireland" ("FRS 102") and the Charities SORP "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, modified to include the revaluation of freehold properties and to include investment properties and certain financial instruments at fair value. 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

General funds

Unrestricted funds are expendable at the discretion of the Trustees in furtherance of the objectives of the charitable company. In addition to expenditure on programmes and other activities, such funds may be held in order to finance capital investment and working capital.

Designated funds

Designated funds are amounts set aside from unrestricted funds which have been 'earmarked' for particular projects.

Restricted funds

Restricted funds are those given to the charitable company which are to be expended for the specific objects specified by the donor.

1.4 Income

Grants

Grants receivable are credited to the statement of financial activities in the year in which they are received or when they are receivable, unless they relate to a specified future period in which case they are deferred. Capital grants are transferred from restricted funds to designated funds on purchase of assets and then released to general funds over the assets useful life upon commencement of depreciation.

Voluntary income and other incoming resources

Membership fees, course fees, donations and other income are included in full in the SOFA when receivable.

YouthAction Northern Ireland Limited

NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)

FOR THE YEAR ENDED 31 DECEMBER 2023

1 Accounting policies (Continued)

1.5 Expenditure

All expenditure is accounted for on an accrual basis and has been classified under headings that aggregate all costs related to the category. Where costs cannot be directly attributed to particular headings they have been allocated to activities on a basis consistent with use of the resources.

Charitable activities

There include the salaries, direct expenditure and overhead costs of running the various projects and programmes of the charitable company for the benefit of the young people involved.

Governance costs

Governance costs include those incurred in the governance of its assets and are associated with constitutional, statutory and strategic requirements.

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% reducing balance
Fixtures and fittings	12.5-50% reducing balance

Freehold land is not depreciated. 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 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).

1.8 Stocks

Stocks are stated at the lower of cost and estimated selling price less costs to complete and sell. Cost comprises direct materials and, where applicable, direct labour costs and those overheads that have been incurred in bringing the stocks to their present location and condition. Items held for distribution at no or nominal consideration are measured the lower of replacement cost and cost.

Net realisable value is the estimated selling price less all estimated costs of completion and costs to be incurred in marketing, selling and distribution.

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.

YouthAction Northern Ireland Limited

NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)

FOR THE YEAR ENDED 31 DECEMBER 2023

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.

YouthAction Northern Ireland Limited

NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)

FOR THE YEAR ENDED 31 DECEMBER 2023

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.

There are no critical accounting estimates and or judgements.

3 Income from donations and legacies

	Restricted funds 2023 £	Restricted funds 2022 £
Grants	2,630,314	2,570,715
Grants receivable for core activities		
Education Authority (Infrastructure)	124,661	87,558
Others	2,505,653	2,483,157
	<u>2,630,314</u>	<u>2,570,715</u>

Included within other grants is income relating to the DLUHC grant from the UK Shared Prosperity Fund which includes income received on behalf of partner charities which is due to be paid out.

4 Charitable activities

	Unrestricted funds 2023 £	Restricted funds 2023 £	Total 2023 £	Unrestricted funds 2022 £	Restricted funds 2022 £	Total 2022 £
Donations and events	40,812	15,116	55,928	12,292	12,170	24,462
Membership Fees	-	6,086	6,086	339	5,122	5,461
College Square North	38,286	-	38,286	68,138	-	68,138
Training and Accrediation	37,994	-	37,994	47,741	-	47,741
Other Income	11,966	68,382	80,348	26,375	35,433	61,808
	<u>129,058</u>	<u>89,584</u>	<u>218,642</u>	<u>154,885</u>	<u>52,725</u>	<u>207,610</u>

YouthAction Northern Ireland Limited

NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)

FOR THE YEAR ENDED 31 DECEMBER 2023

5 Charitable activities

	Staff Costs 2023 £	Other 2023 £	Depreciation 2023 £	2023 £	2022 £
Youth Work and services	1,129,478	1,636,198	-	2,765,676	2,419,387
Infrastructure to support youth work	187,000	89,597	-	276,597	274,475
College Square North	131,841	23,513	68,526	223,880	183,755
	<u>1,448,319</u>	<u>1,749,308</u>	<u>68,526</u>	<u>3,266,153</u>	<u>2,877,617</u>
Analysis by fund					
Unrestricted funds				218,320	183,756
Restricted funds				3,047,833	2,693,861
				<u>3,266,153</u>	<u>2,877,617</u>

YouthAction Northern Ireland Limited

NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)

FOR THE YEAR ENDED 31 DECEMBER 2023

6 Analysis of grant income

	Deferred at start of year £	Income Received £	Deferred Income £	2023 £	2022 £
Restricted funds					
Infrastructure grant					
Education Authority – Infrastructure/Regional Strategic Funding	20,000	104,661	-	124,661	87,558
Total general grant income	20,000	104,661	-	124,661	87,558
Restricted funds					
Youth work project grants					
Northern Ireland Office	-	-	-	-	63,500
Awards for All	-	10,000	-	10,000	-
EA Smashing Regional - Summer Programme	-	-	-	-	(8,574)
Department for Communities Job Start Scheme	-	-	-	-	7,575
Phoneix Natural Gas	-	3,000	-	3,000	-
St James Place	-	-	-	-	2,500
Valero Energy Ltd (Texaco)	-	4,000	-	4,000	4,000
Belfast City Council (BCC) - Multi Annual Funding	-	29,700	-	29,700	43,200
Arts Council for NI – National Lottery/Stability & Renewal Grant/small capital equipment	-	41,384	-	41,384	49,013
Ulster Garden Villages	-	-	-	-	17,500
Community Foundation NI	-	-	-	-	2,371
Ulster University Art Works	-	21,125	-	21,125	21,919
Department for Levelling Up	-	-	-	-	309,960
UKSPF Shared Prosperity	-	1,613,469	-	1,613,469	-
Garfield Weston Foundation	-	30,000	-	30,000	30,000
Youth Empowered Coca-Cola HBC	-	10,000	-	10,000	45,000
Department for the Economy (ESF) 2018 - 2022 Project 219435	7,000	113,873	-	120,873	380,030
Fermanagh and Omagh District Council	8,400	8,400	(8,400)	8,400	8,400
Newry Mourne & Down District Council	5,000	5,000	-	10,000	10,000
OCCNI	-	3,000	-	3,000	3,000
Department of Foreign Affairs and Trade (Anti Sectarian fund)	50,888	83,014	(59,903)	73,999	55,962
Shared Island	-	140	-	140	-
EA Regional Development Funding	-	-	-	-	34,090
Co-Op Foundation	30,000	4,500	-	34,500	35,000
Armagh, Banbridge Craigavon Council	-	5,704	-	5,704	8,757
National Lottery Fund ID 10272766	-	-	-	-	50,000
Action Mental Health (ESF)	-	2,595	-	2,595	30,757
Newry, Mourne & Down District Council PIV	-	-	-	-	11,284
EA Life Skills	-	19,509	-	19,509	-
Peace IV 4.2 Regional PIV4182	-	251,185	-	251,185	237,180

YouthAction Northern Ireland Limited

NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)

FOR THE YEAR ENDED 31 DECEMBER 2023

6 Analysis of grant income	(Continued)				
Paul Hamlyn Foundation	30,000	24,000	-	54,000	39,000
Peace IV 4.2 Regional PIV4111	-	-	-	-	161,695
Peace IV 2.1 C&YP PIV4016	-	5,292	-	5,292	548,370
EA Regional Development Funding	29,325	(8,122)	-	21,203	68,409
Cara Friend	-	(8,770)	-	(8,770)	41,309
UK Youth Inspire	-	31,773	-	31,773	66,127
Peace Summit	-	-	-	-	15,300
The Ireland Funds	-	-	-	-	602
British Science Foundation	7,181	59,572	(7,181)	59,572	39,921
Greystone	-	50,000	-	50,000	50,000
Total youth work grants	167,794	2,413,343	(75,484)	2,505,653	2,483,157
Total restricted income	187,794	2,518,004	(75,484)	2,630,314	2,570,715

Included within other grants is income relating to the DLUHC grant from the UK Shared Prosperity Fund which includes income received on behalf of partner charities which is due to be paid out.

7 Net movement in funds	2023	2022
	£	£
The net movement in funds is stated after charging/(crediting):		
Depreciation of owned tangible fixed assets	68,526	64,407

YouthAction Northern Ireland Limited

NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)

FOR THE YEAR ENDED 31 DECEMBER 2023

8 Trustees

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

9 Employees

The average monthly number of employees during the year was:

	2023 Number	2022 Number
Full time youth work staff (incl managers and youth workers)	28	31
Part time youth workers/ Interns	2	1
Administrative staff	9	9
Total	<u>39</u>	<u>41</u>

Employment costs	2023 £	2022 £
Wages and salaries	1,265,109	1,332,063
Social security costs	124,718	130,309
Other pension costs	58,492	60,861
	<u>1,448,319</u>	<u>1,523,233</u>

The total amount of employee benefits received by key management personnel in the period was £623,358 (2022: £322,801). The key management personnel of the Company comprises 10 members of staff (2022: 6); the CEO, two Assistant Directors, Project Manager, Development Manager, Programme Manager, Finance Manager, Quality Assurance Manager, Membership Development Manager and the Nurturing Leadership Manager.

The number of employees whose annual remuneration was more than £80,000 is as follows:

	2023 Number	2022 Number
£60,000 - £70,000	2	2
£70,000 - £80,000	2	-
£80,000 - £90,000	1	-
	<u>5</u>	<u>2</u>

10 Taxation

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

YouthAction Northern Ireland Limited

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

11 Tangible fixed assets	Freehold land and buildings £	Fixtures and fittings £	Total £
Cost			
At 1 January 2023	3,235,992	503,773	3,739,765
Additions	6,215	10,341	16,556
At 31 December 2023	<u>3,242,207</u>	<u>514,114</u>	<u>3,756,321</u>
Depreciation and impairment			
At 1 January 2023	773,636	423,965	1,197,601
Depreciation charged in the year	40,205	28,321	68,526
At 31 December 2023	<u>813,841</u>	<u>452,286</u>	<u>1,266,127</u>
Carrying amount			
At 31 December 2023	<u>2,428,366</u>	<u>61,828</u>	<u>2,490,194</u>
At 31 December 2022	<u>2,462,356</u>	<u>79,808</u>	<u>2,542,164</u>
12 Stocks		2023	2022
		£	£
Finished goods and goods for resale		<u>279</u>	<u>279</u>
13 Debtors		2023	2022
		£	£
Amounts falling due within one year:			
Other debtors and accrued income		726,611	1,140,034
Prepayment		3,032	6,365
		<u>729,643</u>	<u>1,146,399</u>
14 Creditors: amounts falling due within one year		2023	2022
		£	£
Accruals and deferred income		<u>208,853</u>	<u>846,835</u>
15 Retirement benefit schemes		2023	2022
		£	£
Defined contribution schemes			
Charge to profit or loss in respect of defined contribution schemes		<u>58,492</u>	<u>60,861</u>

YouthAction Northern Ireland Limited

NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)

FOR THE YEAR ENDED 31 DECEMBER 2023

15 Retirement benefit schemes (Continued)

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.

16 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 January 2023	Incoming resources	Resources expended	Transfers	At 31 December 2023
	£	£	£	£	£
Central Services	-	37,991	(223,103)	185,112	-
Youth Arts	402	169,428	(276,596)	106,767	-
Youth Works	414,924	2,512,479	(2,548,133)	-	379,270
	<u>415,326</u>	<u>2,719,898</u>	<u>(3,047,833)</u>	<u>291,879</u>	<u>379,270</u>
Previous year:	At 1 January 2022	Incoming resources	Resources expended	Transfers	At 31 December 2022
	£	£	£	£	£
Central Services	34,066	158,852	(228,086)	35,168	-
Youth Arts	-	274,475	(274,074)	-	401
Youth Works	416,513	2,190,113	(2,191,701)	-	414,925
	<u>450,579</u>	<u>2,623,440</u>	<u>(2,693,861)</u>	<u>35,168</u>	<u>415,326</u>

Central Services: provision of the infrastructure support to youth work and information and insurance services to members. Transfers represent the general fund contribution to central services.

Youth Arts: performance and artistic opportunities for young people, underpinned by youth work.

Youth Work:

The 4 outcomes (thematic pillars) to be achieved for young people, through a wide portfolio of programmes, are:

1. Build and improve their health well-being;
2. Increase their creative expression;
3. Improve their life and work skills; and
4. Demonstrate leadership, activism and peace-building.

Unspent restricted reserves relate to timing, with receipts in advance of project expenditure - all funds are used in line with funders agreement.

YouthAction Northern Ireland Limited

NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)

FOR THE YEAR ENDED 31 DECEMBER 2023

17 Designated 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.

	Movement in funds				Balance at 31 December 2023
	Balance at 1 January 2023	Incoming resources	Resources expended	Transfers	
	£	£	£	£	£
General	1,021,029	129,058	(218,320)	(239,909)	691,858
Designated	2,542,164	-	-	(51,970)	2,490,194
	<u>3,563,193</u>	<u>129,058</u>	<u>(218,320)</u>	<u>(291,879)</u>	<u>3,182,052</u>

Designated funds represent grants and funding received for fixed assets, primarily representing the youth resource facility at College Square North. These funds are released in line with depreciation over the life of the building. Transfers represent general funds used to acquire tangible assets.

18 Analysis of net assets between funds

	Unrestricted funds 2023 £	Restricted funds 2023 £	Total 2023 £
At 31 December 2023:			
Tangible assets	2,490,194	-	2,490,194
Current assets/(liabilities)	691,858	379,270	1,071,128
	<u>3,182,052</u>	<u>379,270</u>	<u>3,561,322</u>
	Unrestricted funds 2022 £	Restricted funds 2022 £	Total 2022 £
At 31 December 2022:			
Tangible assets	2,542,164	-	2,542,164
Current assets/(liabilities)	1,021,029	415,326	1,436,355
	<u>3,563,193</u>	<u>415,326</u>	<u>3,978,519</u>

19 Related party transactions

There were no disclosable related party transactions during the year (2022 - none).

YouthAction Northern Ireland Limited

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

20	Cash generated from operations	2023 £	2022 £
	Deficit for the year	(417,197)	(99,292)
	Adjustments for:		
	Depreciation and impairment of tangible fixed assets	68,526	64,407
	Movements in working capital:		
	Decrease in debtors	416,754	267,692
	(Decrease) in creditors	(637,982)	(384,250)
	Cash absorbed by operations	<u>(569,899)</u>	<u>(151,443)</u>