

COMPANY REGISTRATION NUMBER: NI071572
CHARITY REGISTRATION NUMBER: NIC103369

Youth Link NI
Company Limited by Guarantee
Financial Statements
31 March 2023

Youth Link: NI
Farset Enterprise Park
638 Springfield Road
Belfast
BT12 7DY

Youth Link NI

Company Limited by Guarantee

Financial Statements

Year ended 31 March 2023

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Trustees' Annual Report (Incorporating the Director's Report)

Year ended 31 March 2023

The trustees, who are also the directors for the purposes of company law, present their report and the financial statements of the charity for the year ended 31 March 2023.

Reference and administrative details

Registered charity name	Youth Link NI
Charity registration number	NIC103369
Company registration number	NI071572
Principal office and registered Office	Farset Enterprise Park 638 Springfield Road Belfast BT12 7DY Northern Ireland

The trustees

RJ McCullagh
D McWall (Treasurer)
P Brown
D Kelly (Chairperson)
F McNally
I Taylor
G Thompson
G Gilmore
S Henry (Vice Chairperson)
J McLoughlin
B Dineen
W Fyffe
C Hinchliff
E Rea

Key Management Personnel

Director	Gordon Woolsey	(Resigned 28 February 2023)
Interim Director	Joseph McKeown	(Appointed 1 February 2023)
Finance Manager	Jenny Bell	
Academic Studies Manager	Sharon Raine	
Executive Officer	Maria McKenna	

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Year ended 31 March 2023

Company secretary	G Woolsey (Resigned 30 January 2023) M McKenna (Appointed 30 January 2023)
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Auditor	Finegan Gibson Ltd Chartered accountants & statutory auditor Causeway Tower 9 James Street South Belfast BT2 8DN
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Bankers
First Trust
35 University Road
Belfast
BT7 1ND

Santander UK PLC
Bridle Road
Bootle
Merseyside
L30 4GB

Solicitors Cleaver Fulton Rankin 50 Bedford Street Belfast BT2 7FW	Edwards and Co Solicitors 28 Hill Street Belfast BT1 2LA
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Year ended 31 March 2023

Structure, governance, and management

Governing Document

Youth Link: NI is a company limited by guarantee governed by its Memorandum and Articles of Association dated July 2015. Youth Link: NI is a registered charity with the Charity Commission for Northern Ireland.

Appointment of Trustees

Members of the Executive Council and Youth Link Honorary Officers are appointed by the relevant decision-making bodies of its member Churches and / or the Denominational Representatives. Council members are appointed for a period of three years. A retiring Trustee is eligible for re-appointment.

Appointments to the Trustees by members of their respective relevant Decision-Making Bodies shall be made as follows:

- Up to six Trustees to be appointed by the Roman Catholic Church.
- Up to three Trustees to be appointed by The Presbyterian Church.
- Up to three Trustees to be appointed by The Methodist Church.
- Up to three Trustees to be appointed by Church of Ireland (Together known as the Denominational Representatives).
- Two Trustees to be appointed by the Denominational Representatives.

Members will be informed of the retirement of those Trustees who wish to retire or who are retiring by rotation and will elect Trustees to fill vacancies arising at the General Meeting.

Trustee induction and training

Induction and training sessions for Trustees are organised as required. As part of the induction process new Trustees are made aware of a Trustees' legal obligations under charity and company law, the content of the Memorandum and Articles of Association, the committee and decision-making processes, the operational and strategic plan and recent financial performance of the charity.

Arrangements for setting pay and remuneration of key management personnel.

The directors comprise the Board of Directors, who are the charity's Trustees, and the management team comprise the key management personnel of the charity in charge of directing and controlling, running, and operating the charity on a day-to-day basis. All directors give of their time freely and no director received remuneration during the year. Details of directors' expenses and related party transactions are disclosed in Note 14 to the accounts.

The pay of the management team is reviewed annually and normally increased in accordance with inflation. During 2015/16 the Trustees reviewed management team salaries and benchmarked against pay levels in other similar size charities run on a voluntary basis and scale points were set accordingly. Progression is dependent upon the outcome of individual annual appraisals.

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Organisation structure and how charity makes decisions.

The Executive Council, which can have up to 17 members, administers the charity. The Council meets four times per annum, normally September, December, March, and June. A Sub-Committee of the Executive Council, Finance & Personnel Sub-Committee normally meets a month prior to Executive Council meetings and reviews all matters relating to the management of finance, funding, staffing, and assets. A Director is appointed by the Trustees to manage the day-to-day operations of the charity. To facilitate effective operations, the Director has delegated authority, within terms of delegation approved by the Trustees, for operational matters including finance, employment, and direct charitable activities.

Relationships with related parties

The Trustees do not receive any remuneration unless it is authorised by Article 7 of the Articles of Association.

Executive Council members and staff members are asked to declare their interests in, and any gifts or hospitality received in connection with their role in Youth Link NI.

A declaration of interests form is completed by all Council members and staff for this purpose, listing the types of interest that should be declared. Interests are recorded on Youth Link's Register of Interests which is maintained by the Company Secretary.

Risk management

The Trustees have a Risk Management Strategy which comprises:

- An annual review of the principal risks and uncertainties that the charity faces.
- The establishment of policies, systems, and procedures to mitigate those risks identified in the annual review; and
- The implementation of procedures designed to minimise or manage any potential impact on the charity should those risks materialise.

A Risk Register is in place and is reviewed annually. The most recent review of the Register was carried out in June 2023.

Areas of risk for the organisation were reviewed and assessed. These included risks relating to Governance & Management, Operational, Financial, People and External factors affecting the organisation.

Objectives and Activities

Charity Objects:

1. To contribute to a more inclusive and welcoming society by working together as a partnership of member Churches by:
 - working in partnership towards the building of voluntary, social and reconciliation capacity within civil society and local communities.

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Year ended 31 March 2023

- creating positive opportunities for cross-community experiences at local, national, and international levels.
 - promoting the inclusive involvement of young people at all levels.
2. To enable, support and encourage churches to offer a more effective ministry to young people to promote their spiritual, social, and personal development by:
- helping Youth Link: NI and member Churches to maximize existing and new resources in the service of young people.
 - facilitating the development of youth work practitioners through collaborative education and training.
 - sharing experiences, resources, and ideas amongst the churches to enhance the overall provision for young people.

Vision

Churches working together to build excellence in youth work and ministry towards a just, peaceful, and flourishing society based on the common good.

Mission Statement

Youth Link's mission is to:

- support young people to achieve their full potential.
- enable young people and youth practitioners to be agents of transformation and hope.
- promote and provide excellence in youth work and leadership training.
- encourage and equip young people to participate in Church and community and in the building of a peaceful and inclusive society.
- partner with Church bodies, youth organisations and relevant sectors with responsibility for young people and youth practitioners.
- facilitate the development of youth work and ministry within and on behalf of the Churches.
- integrate equity, diversity, and interdependence into all aspects of policy and practice in youth work and ministry.

Value Base

Central to Youth Link is the Christian faith which commits us to:

- building positive relationships.
- the personal, social, and spiritual development of young people.
- improving young peoples' lives through positive outcomes in youth work and ministry.
- encourage and support youth practitioners in their personal and professional development.
- developing effective and strategic partnerships.
- building relationships that enable transformation in the lives of individuals and communities.
- promote respect, trust, and inclusivity within a culturally diverse society.
- fairness in provision of service.
- integrity and accountability in all aspects of our work.

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- nurturing global awareness and interdependence within the human and environmental community.
- applying theological and ethical understanding to youth work practice and to public and community life.
- promote justice, peace, healing, and reconciliation in society.

Strategic Aims

1. As a partnership of churches working together, Youth Link will contribute to a more **inclusive** and peaceful society by **enabling** young people and youth practitioners to build positive, healthy, and sustainable **relationships** within and between communities through education, **training**, and empowerment programmes.
2. Responsive to a changing environment Youth Link will ensure the provision of a sustainable **quality** service through **effective** and professional **leadership & management**.
3. Youth Link will raise the **profile** of the organisation as a unique model of faith based **collaborative** youth work in the churches, community, and voluntary sector.

Strategic Aim 1

As a partnership of churches working together, Youth Link will contribute to a more **inclusive** and peaceful society by **enabling** young people and youth practitioners to build positive, healthy, and sustainable **relationships** within and between communities through education, **training**, and empowerment programmes.

Outcomes

- 1.1 Young people and youth practitioners will have positive healthy and sustainable relationships within and between communities.
- 1.2 Services that respond to the changing needs of young people.
- 1.3 Increased capacity among young people and youth practitioners in youth work and ministry.
- 1.4 Increased knowledge and skills among youth practitioners to promote building a peaceful and inclusive society.
- 1.5 Enhanced knowledge and skills among youth practitioners to engage young people in CRED related work.
- 1.6 Increased mutual understanding, tolerance, hospitality, and respect among young people from different socio-economic, educational, cultural, ethnic, and religious backgrounds.
- 1.7 Increased capacity and social capital among young people from areas of disadvantage and social exclusion.

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Year ended 31 March 2023

Strategic Aim 2

Responsive to a changing environment Youth Link will ensure the provision of a sustainable **quality** service through **effective** and professional **leadership and management**.

Outcomes

- 2.1 Provision of a sustainable quality service that responds to changes within the social, political, and economic environment.
- 2.2 Effective and professional leadership, management, and governance.
- 2.3 Effective management of financial resources.
- 2.4 Integrity and accountability in governance and management of Youth Link.

Strategic Aim 3

Youth Link will raise the **profile** of the organisation as a unique model of faith based **collaborative** youth work in the churches, community, and voluntary sector.

Outcomes

- 3.1 Recognition of Youth Link as a unique model of faith based collaborative youth work in the churches, community, and voluntary sector.
- 3.2 Recognition of Youth Link as a prophetic voice within the Churches and the wider community in relation to current issues in youth work and ministry, peace building and reconciliation

Public Benefit Statement:

In shaping objectives for the year and planning activities, the Trustees have considered the Charity Commission's guidance on public benefit.

The direct benefits which flow from Youth Link's purposes include the following:

- members of Protestant and Catholic Churches in Northern Ireland and its border counties working together to promote understanding of one another's backgrounds and to improve and develop relationships.
- young people drawn from Protestant and Catholic communities based in Northern Ireland and its border counties meet those from different backgrounds and work with them towards developing an informed understanding of their own and each other's backgrounds and religions.
- relationships between those drawn from different communities and backgrounds in Northern Ireland and its border counties are developed and enhanced in a positive way.
- church leaders and youth workers are given support in their ministry to young people through provision of accredited and non-accredited youth work and community relations training opportunities specifically tailored to meet the needs of young people in Northern Ireland.
- youth work practitioners are supported, and their professional development enhanced through the provision of collaborative education and training opportunities by Youth Link.

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- opportunities are provided for church leaders and youth workers drawn from Youth Link's member Churches to meet to share experiences, resources, and ideas to enhance their ministry to young people.

These benefits are capable of being demonstrated through:

- number of young people achieving accreditation in Youth Work and / or Community Relations Programmes at Level 1 and / or Level 2 through OCN NI.
- number of youth workers / youth practitioners achieving accreditation in Youth Work and / or Community Relations Programmes at Level 2 and / or Level 3 through OCN NI.
- number of young people and youth workers / youth practitioners participating in knowledge, skills and competency-based peace building and reconciliation programmes.
- number of young people and youth workers / youth practitioners participating in Peace Building and Reconciliation Conferences.
- number of youth workers / youth practitioners completing Youth Link's Apprenticeship Peace Programme.
- number of youth workers / youth practitioners graduating with BA Honours Degree in Youth & Community Work & Practical Theology (JNC).
- number of young people having no or little previous education, employment, or training completing accredited programmes at Levels 1 and 2.
- number of young people progressing from accredited programmes at Levels 1, 2 and 3 to the apprenticeship and degree level programmes.
- number of young people, voluntary youth leaders, full and part-time youth workers, theological students and clergy across Northern Ireland and the Border Counties participating in non-accredited programmes in Youth Work, Youth Ministry and Community Relations Skills and Issues.
- number of church and community groups participating in bespoke and accredited training programmes.
- feedback from Youth Link's stakeholders, including young people, youth workers, course participants and church leaders.
- production and circulation of regular publicity documents including annual reports, annual accounts, e-newsletter, press releases etc.
- independent external evaluations of Youth Link's service.
- improved relationships between communities in Northern Ireland and its border counties evidenced by local government surveys.

The intended beneficiaries of these purposes are:

- members of Protestant and Catholic Churches in Northern Ireland and its border counties.
- young people drawn from Protestant and Catholic communities based in Northern Ireland and its border counties.
- full and part-time youth workers / youth work practitioners and voluntary youth leaders.
- theological students, clergy, and church leaders.
- members of ethnic minority backgrounds and Section 75 groups.

There is no harm or potential for harm as a result of the purposes being carried out.

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Achievements and Performance

Strategic Aim 1 As a partnership of churches working together, Youth Link will contribute to a more **inclusive** and peaceful society by **enabling** young people and youth practitioners to build positive, healthy, and sustainable **relationships** within and between communities through education, **training**, and empowerment programmes.

Youth Link continues to be one of the largest providers of accredited youth work training in Northern Ireland and provides a coherent training route that offers young people and adult volunteers a progressive pathway into youth work and ministry. More than 300 young people and adult volunteers received accreditation during 2022/23 and staff continued to work constructively to further develop training at youth and adult level in urban, rural and border regions. There were also over 500 young people and adults engaged in non-accredited programmes.

Youth Link continued to support Strategic Planning and Review of youth work and ministry within the Northern Catholic Dioceses affiliated to Youth Link and meetings with key stakeholders and Bishops has taken place.

Degree Programme:

The lifting of COVID-19 restrictions has allowed classes to take place face-to-face in 2022/23 and this has been well received by students and staff involved on the degree programme.

Aspects to celebrate:

- The commitment, resilience and competence of the wider staff team and sessional workers to maintain the progression of students and deliver the programme to original timeframes despite unprecedented challenges due to the impact of COVID-19 pandemic.
- The degree programme in partnership with the Institute of Children, Youth and Mission/Staffordshire University came to a successful closure in August 2022 and the achievement of students and staff over the last 14 years of this degree programme are to be acknowledged and celebrated. The final graduation ceremony for Institute of Children Youth and Mission was able to take place face-to-face in Birmingham on the 18th November 2022. One student received first class Honours degrees, six received 2:1 classifications and four received 2:2 classifications. Post-graduation employment rates continue to be strong for students and several are also pursuing post-graduate studies. As of May 2023, 100% of students are in employment or Further Education.
- The Irish American Partnership has enabled students from socio-economically disadvantaged backgrounds to access Higher Education and this year several students have benefited directly.

The current partnership with Moorlands College will conclude in June 2024. This is due to the significant impact of the COVID-19 pandemic on student recruitment. Youth Link will ensure the current cohort of students successfully complete their studies and to celebrate the last 15 years of the undergraduate Degree pathway for Christian Youth Work students.

Youth Work Training Programmes:

Youth Link NI's full suite of accredited training programmes are still in high demand. Delivery is taking place at Youth Link's Training and Resource centre, in the community and online. The OCN NI Level 1, 2 & 3 Award/Certificate in Youth Work Practice courses have proved successful, providing wide geographical spread, pathway opportunities to further training, degree programme and career opportunities. Youth Link has maintained OCNNI centre status and has had several external verification visits as part of the quality assurance process. Our team of over 30 sessional workers play

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a key role in the delivery of these accredited training courses and are central to the work of Youth Link.

Belfast City Council/PEACE IV - Forth Meadow Community Greenway Project:

The project has engaged with almost 400 young people aged 11-24 over the last year, supporting them to fulfil their potential, develop skills and confidence, gain OCN qualifications and contribute positively as active citizens in their communities.

The young people lived in communities along the Belfast City Council Forth Meadow community Greenway and they participated in youth work programmes that explored the core themes of Personal Development, Good Relations and Active Citizenship, showing great resilience, especially throughout the unexpected challenges which arose as a result of the COVID-19 pandemic, impacting their mental health and wellbeing. Staff were innovative and creative in their delivery methods while responding to the increasing needs and supported young people through these challenging times. The Forth Meadow Community Greenway project celebrated its achievements at a special event on 10th February 2023 at Crumlin Road Gaol, Belfast.

Community Relations and Peace and Reconciliation Projects

Progress continued to be made in the development and delivery of Community Relations Equality & Diversity (CRED) initiatives through funding secured in 2022/23 through the Education Authority, The

Executive Office, Community Relations Council NI, Department of Foreign Affairs & Trade and Special European Union Programmes Body.

The Common Good Resources has been successfully developed and Curriculum resource materials are being disseminated and integration into Youth Link programmes is ongoing. The resource continues to be made available to the wider post-primary school and youth sector constituencies. There were a range of Good Relations resources developed as part of the Education Authority project with train the trainer sessions delivered, and USB resources disseminated.

Youth Link provided several seminars during Good Relations Week and was involved in the celebrations of the Irish Council of Churches Inter-church meeting and celebrations marking the centenary of the organisation. Internationally, Youth Link gave a presentation at the 'Living Peace' congress in Rome. It has also been involved more locally in several regional Together Building United Communities discussions.

The Research and Curriculum Development Officer is researching current trends and working on a project around the Practice of Integrated Reconciliation. Work is ongoing on an ASPIRE resource which is an educational resource for youth workers and young people aimed at enriching knowledge, attitudes, and skills for addressing sectarianism, dealing with the past and building a reconciled society.

Youth Work and Peace and Reconciliation work is at the core of the work of Youth Link, and it was significant that the staff and organisation were invited to many celebration events marking the anniversary of the Good Friday Agreement. There is a sense that after the success around the 25th Anniversary of the Good Friday Agreement there is still a long way to go in relation to peacebuilding and the issues impacting young people's lives. Youth Link aims to continually strive at improving young peoples' lives through positive outcomes and building relationships that enable transformation in the lives of individuals and communities.

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Strategic Aim 2 Responsive to a changing environment Youth Link will ensure the provision of a sustainable **quality** service through **effective** and professional **leadership & management**.

Youth Link's skilled and experienced staff team is a valuable asset and as such human resource matters are reviewed by Trustees regularly. During the year and despite the pandemic staff continued to meet with their line managers formally for support and supervision and annual appraisals were completed. Staff and management meetings continued to be held on a regular basis with additional avenues of support put in place for staff working from home. A Register of Sessional Workers is maintained, and suitably qualified and experienced people support delivery of programmes of work across the organisation. Professional development opportunities offered to staff during the year included: payment of off-line supervision and other professional services, CMI Level 7 Award in Strategic Leadership & Management, First Aid Training, TQUK Level 3 Award in Education and Training, Advanced Diploma in Accounting, BA (Hons) Applied Theology (Youth & Community Work) and Fellowship of the Higher Education Authority.

Financial resources and management of same are discussed and reviewed by Trustees regularly. Management accounting information presented regularly includes income and expenditure reports reviewed against budgets, summary of cash held, cash flow report, review of current debtors and creditors, credit card expenditure etc. Reports are regularly brought to Trustees summarising fundraising efforts, management of secured restricted funds and reporting requirements met. The Annual Accounts for the year ending 31 March 2022 were agreed and signed by Trustees at the General Meeting on 13 September 2022 – these complied with Charities Act (NI) 2008, Companies Act 2006, Statement of Recommended Practice (FRS 102) which came into effect on 1 January 2015.

Fundable projects / programmes and possible sources of funding are identified regularly, funding secured during the year included monies from the Education Authority -Regional funded projects and

T:BUC programmes; the European Union Programme for Peace & Reconciliation, 2014-2021; Department of Foreign Affairs & Trade – Reconciliation Fund; Department for the Economy; Belfast City Council, the Community Relations Council, The Executive Office, The Irish American Partnership and The Irish Youth Foundation.

Youth Link's Training & Resource Centre continues to be maintained to a high standard and facilities are reviewed at regular intervals with adjustments being made to meet the needs of students and other stakeholders. A 'Buildings Manual' and 'Maintenance Schedules' are in place, providing information about repairs, providers, and maintenance contracts. Health & Safety remains a priority and full risk assessment has been carried out. This year there has been a lifting of the COVID-19 restrictions. However, these changes will be monitored in accordance with changing Government advice. All staff took part in defibrillator training in September 2022 after cardiac arrest of a staff member. Maintenance of ICT systems are provided by an external consultant and improvements to systems were made which allowed all staff to access the network from home. Insurance policies were reviewed during the year as required and were renewed in March 2023. The procurement policy is adhered to when purchasing goods or services and the Asset Register was formally reviewed and updated during the year.

Membership of Board of Directors and attendance by members is monitored in accordance with stipulations provided for in Memorandum & Articles of Association. Trustee meetings were held remotely, via Zoom, since June 2020 to demonstrate and ensure good governance of the charity, as permitted by the Charity Commission, and in keeping with Government advice on the management of the coronavirus pandemic. The Annual Confirmation Statement was submitted to Companies House on 30 January 2023 for the period to 30 January 2024. Trustee records held by Companies House

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and The Charity Commission for Northern Ireland are updated regularly throughout the year. Annual accounts for the year ending 31 March 2022 were submitted to Companies House and Charity Commission NI. The Charity Commission NI Annual Monitoring Return for the financial period ending 31 March 2022 was submitted on 2 November 2022. A review of the Risk Register was carried out on 6 May 2022 and the Register subsequently updated and agreed at Council on 7 June 2022.

Identification of risks relating to loss of funding and inability to sustain current staffing levels led to implementation of a strategic review process by Trustees during 2021/22. The recommendations highlighted in the subsequent structural review process has now been carried out. This resulted in a new staffing structure as of 1 January 2022. A review of the 5 Year Strategic Plan commenced in May 2022 with an external consultant and the process is ongoing. The current strategic plan has been extended to March 2024 to allow this process to be completed successfully. In accordance with General Data Protection Regulations relevant materials were disposed of during the year. The 'Register of Interests' in respect of Trustees and staff was updated in November 2022. Induction and training sessions were held for three new Trustees during the year. A review of the 'Safeguarding Policy' was carried out and agreed by Council in March 2023. A review of the 'Adults at Risk of Harm & in Need of Protection Policy' was carried out and agreed by Trustees in March 2023.

Written reports outlining progress against objectives were presented by staff at Council meetings held in June and December 2022. Qualitative and quantitative reports were submitted to funders as required. Operational Plan for 2023/24 will be brought to Trustees for discussion at Council in June 2023 and will be disseminated to key stakeholders.

Strategic Aim 3 Youth Link will raise the **profile** of the organisation as a unique model of faith based **collaborative** youth work in the churches, community, and voluntary sector.

End of project celebration of learning events were delivered via online platforms and in person following the lifting of COVID-19 restrictions for all those who completed the BA Honours Degree Programme in Youth and Community Work and Applied Theology and the Peace IV Forth Meadow Community Greenway Project with Belfast City Council.

During the year collaborative working partnerships continued to develop with local church and community-based youth groups through the provision of placements for young people and young adults engaged in accredited training at Levels 1, 2 & 3 and in the Degree Programme. Youth Link has also engaged Nationally through the Irish Council of Churches during their 100th Year Anniversary and has presented at the International 'Living Peace' Conference in Rome with the Focolare movement.

Youth Link's marketing plan and strategy continues to be reviewed and refined with the ongoing developments within the organisation and sector. There will be a review of the Social Media channels and Website engagement and a strategy developed in 2023. The Rank Foundation worker will help Youth Link to raise its profile in the wider community.

Through the Regional Voluntary Youth Organisations Forum (Network Youth), North South Educational Training Standards (NSETS) and other youth sector fora, staff continued at a time of significant change to ensure that the voice and needs of the Churches' youth sector have an influence on the development of new youth sector structures and mechanisms for the future implementation of Priorities for Youth led by the Education Authority. The Department of Education also aims to review this policy in 2023.

A significant time commitment is involved not just for the actual meetings but also pre/post consultations and discussions with other colleagues across the sector. It is of benefit to Youth Link to

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have such involvement, not least for the positive profile the organisation derives and influence it can bring.

Youth Link continued to present and measure the effectiveness of its yearly programme of work drawing on an Outcome Based Accountability (OBA) Framework and will conduct a social value analysis.

Financial review

During the financial year ending 31 March 2023, Youth Link's incoming resources decreased by £497,464, 45%, represented by a decrease in unrestricted income of 16% and a decrease in restricted income of 57%. Expenditure during the year decreased by £368,569, 33%, represented by an increase in expenditure from unrestricted funds of £95,755, 33%, and a decrease in expenditure from restricted funds of £464,324, 56%.

During the year the following changes in income were noted:

- Member church contributions increased by 2%.
- Degree programme income decreased by 36% due to the decision to not recruit students for Year 1 in 2022/23 onto the BA (Hons) Applied Theology (Youth & Community Work) with JNC through Moorlands College. A further decision has been made by the board to discontinue the degree programme due to increasing tuition fees and recruitment struggles. The final year group of students will conclude their studies in June 2024.
- Course fees increased by 88% due to increased delivery of programmes to external organisations following the Covid-19 pandemic. Several tenders were successful for work with The Housing Executive during the year.
- Donation Income increased by 231% due to a one-off donation of £1000 made by a previous employee.
- The Rental of Facilities charged to the degree programme decreased by 19% due to the fact two years group were on the degree in 22/23 rather than 3-year groups as in previous years.
- Bank Interest rates rose in the year causing an increase in bank interest received of 356%. Fixed term deposit accounts which matured during the year were reinvested at weekly rates rather than annual rates as in previous years.
- Other Income increased by 288%. This included donations made by staff towards staff leavings gifts, fees paid by staff leaving to purchase their company laptops and a refund from British Telecom for incorrect charges on our account since the move to the mobile phone system in March 2021.
- Four sources of funding which were granted in the 21/22 accounts, were not renewed for the 22/23 year.
- One new funding source was secured in 2022/23 from The Rank Foundation. A three-year contract totalling to £90,000 was secured.
- Income received from The Education Authority for three projects halved compared to 21/22 as the projects only ran from April to September 2022 when the projects concluded.

Restricted funds held at year end equate to £19,614. Last year, total restricted funds held were £44,319, an overall reduction of 56%. The restricted funds are held in respect of ongoing Community Relations and youth work programme expenses.

During the year support costs, including governance costs, decreased by 8% to £141,791. Support Costs decreased by 7% due to decreases in Telephone, Stationery, Printing and Developing Resources expenditure. There were slight increases in overheads such as heat, light & water as more staff presence has been seen in the office in 22/23. Governance Costs decreased by 15% and this was mainly attributable to a decrease in the Auditors fee as Youth Link's finance manager has taken

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over the preparation of the annual accounts therefore reducing the audit fee. Bank charges also decreased during the year as several bank accounts were closed and fixed term deposit accounts were combined into one bank account.

Investment powers and policy

The Trustees, having regard to the liquidity requirements of the charity, have kept available funds in an interest-bearing deposit account and seek to achieve a rate on deposit which matches or exceeds inflation measured by the retail prices index.

Reserves policy and going concern.

The Executive Council has examined the charity's requirements for reserves considering the main risks to the organisation. It has established a policy whereby the unrestricted funds not designated for a particular purpose or invested in tangible assets held by the charity should be between 3 to 6 months of expenditure.

The reserves are needed to meet the working capital requirements of the charity and the Executive Council are confident that at this level they would be able to continue the current activities of the charity in the event of a significant drop in funding.

As of 31 March 2023, the charity held total funds of £905,607. £19,614 are restricted funds, £0 are designated funds and £490,629 are funds that can only be realised by disposing of tangible fixed assets. The free unrestricted reserves of £395,364 represent six months running costs which is in the target range. The Executive Council and management continue to work to secure additional unrestricted reserves and accept that this is a difficult challenge in the current economic climate.

Plans for future periods.

Youth Link plans to continue with its activities as outlined above in the forthcoming years, subject to satisfactory funding arrangements.

Trustees' responsibilities statement

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

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

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

- Select suitable accounting policies and then apply them consistently.
- Observe the methods and principles in the applicable Charities SORP.
- Make judgments and accounting estimates that are reasonable and prudent.
- Prepare the financial statements on the going concern basis unless it is inappropriate to presume that the charity will continue in business.

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Trustees' Annual Report (Incorporating the Director's Report) *(continued)*

Year ended 31 March 2023

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

Auditor

Each of the persons who is a trustee at the date of approval of this report confirms that:

- so far as they are aware, there is no relevant audit information of which the charity's auditor is unaware; and
- they have taken all steps that they ought to have taken as a trustee to make themselves aware of any relevant audit information and to establish that the charity's auditor is aware of that information.

Small company provisions

This report has been prepared in accordance with the provisions applicable to companies entitled to the small companies exemption.

The trustees' annual report was approved on 12 September 2023 and signed on behalf of the board of trustees by:



D McWall (Treasurer)
Trustee



D Kelly (Chairperson)
Trustee

Youth Link NI

Company Limited by Guarantee

Independent Auditor's Report to the Members of Youth Link NI

Year ended 31 March 2023

Opinion

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

In our opinion the financial statements:

- Give a true and fair view of the state of the charity's affairs as at 31 March 2023 and of its incoming resources and application of resources, including its income and expenditure, for the year then ended.
- Have been properly prepared in accordance with United Kingdom Generally Accepted Accounting Practice.
- 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 the provisions available for small entities, in the circumstances set out below, 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.

In common with many other organisations of our size and nature we use our auditors to prepare and submit returns to the tax authorities and assist with the preparation of the financial statements.

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.

Youth Link NI

Company Limited by Guarantee

Independent Auditor's Report to the Members of Youth Link NI *(continued)*

Year ended 31 March 2023

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. Our opinion on the financial statements does not cover the other information and, except to the extent otherwise explicitly stated in our report, we do not express any form of assurance conclusion thereon.

In connection with our audit of the financial statements, 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 audit or otherwise appears to be materially misstated. If we identify such material inconsistencies or apparent material misstatements, we are required to determine whether there is a material misstatement in the financial statements or a material misstatement of the other information. If, based on the work we have performed, we conclude that there is a material misstatement of this other information, we are required to report that fact.

We have nothing to report in this regard.

Opinions on other matters prescribed by the Companies Act 2006

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

- The information given in the trustees' report for the financial year for which the financial statements are prepared is consistent with the financial statements; and
- The trustees' report has been prepared in accordance with applicable legal requirements.

Matters on which we are required to report by exception.

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

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

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

Youth Link NI

Company Limited by Guarantee

Independent Auditor's Report to the Members of Youth Link NI *(continued)*

Year ended 31 March 2023

Responsibilities of trustees

As explained more fully in the trustees' responsibilities statement, the trustees (who are also the directors for the purposes 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 charity or to cease operations, or have no realistic alternative but to do so.

Auditor's responsibilities for the audit of the financial statements

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

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:

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

- the nature of the industry and sector, control environment and business performance including the design of the remuneration policies, key drivers for directors' remuneration, bonus levels and performance targets.
- results of our enquiries of management about their own identification and assessment of the risks of irregularities.
- any matters we identified having obtained and reviewed documentation of their policies and procedures relating to:
 - identifying, evaluating, and complying with laws and regulations and whether management were aware of any instances of non-compliance.
 - detecting and responding to the risks of fraud and whether management have knowledge of any actual, suspected, or alleged fraud.
 - the internal controls established to mitigate risks of fraud or non-compliance with laws and regulations.
- the matters discussed among the audit engagement team including significant component audit teams and relevant internal specialists, including tax and valuations specialists regarding how and where fraud might occur in the financial statements and any potential indicators of fraud.

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

Youth Link NI

Company Limited by Guarantee

Independent Auditor's Report to the Members of Youth Link NI *(continued)*

Year ended 31 March 2023

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

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

As part of an audit in accordance with ISAs (UK), we exercise professional judgment and maintain professional scepticism throughout the audit. We also:

- Identify and assess the risks of material misstatement of the financial statements, whether due to fraud or error, design and perform audit procedures responsive to those risks, and obtain audit evidence that is sufficient and appropriate to provide a basis for our opinion. The risk of not detecting a material misstatement resulting from fraud is higher than for one resulting from error, as fraud may involve collusion, forgery, intentional omissions, misrepresentations, or the override of internal control.
- Obtain an understanding of internal control relevant to the audit in order to design audit procedures that are appropriate in the circumstances, but not for the purpose of expressing an opinion on the effectiveness of the internal control.
- Evaluate the appropriateness of accounting policies used and the reasonableness of accounting estimates and related disclosures made by the trustees.
- Conclude on the appropriateness of the trustees' use of the going concern basis of accounting and, based on the audit evidence obtained, whether a material uncertainty exists related to events or conditions that may cast significant doubt on the charity's ability to continue as a going concern. If we conclude that a material uncertainty exists, we are required to draw attention in our auditor's report to the related disclosures in the financial statements or, if such disclosures are inadequate, to modify our opinion. Our conclusions are based on the audit evidence obtained up to the date of our auditor's report. However, future events or conditions may cause the charity to cease to continue as a going concern.
- Evaluate the overall presentation, structure, and content of the financial statements, including the disclosures, and whether the financial statements represent the underlying transactions and events in a manner that achieves fair presentation.

We communicate with those charged with governance regarding, among other matters, the planned scope and timing of the audit and significant audit findings, including any significant deficiencies in internal control that we identify during our audit.

Youth Link NI

Company Limited by Guarantee

Independent Auditor's Report to the Members of Youth Link NI *(continued)*

Year ended 31 March 2023

Use of our report

This report is made solely to the charity's members, as a body, in accordance with Chapter 3 of Part 16 of the Companies Act 2006. Our audit work has been undertaken so that we might state to the 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.



Conor Dolan FCA (Senior Statutory Auditor)

For and on behalf of
Finegan Gibson Ltd
Chartered accountants & statutory auditor
Causeway Tower
9 James Street South
Belfast
BT2 8DN

13 September 2023

Youth Link NI

Company Limited by Guarantee

Statement of Financial Activities (Including income and expenditure account)

Year ended 31 March 2023

		Unrestricted funds £	2023 Restricted funds £	Total funds £	2022 Total funds £
	Note				
Income and endowments					
Donations and legacies	5	1,853	—	1,853	560
Charitable activities	6	235,275	337,649	572,924	1,072,827
Other trading activities	7	16,151	—	16,151	20,000
Investment income	8	1,932	—	1,932	424
Other income	9	4,699	—	4,699	1,212
Total income		<u>259,910</u>	<u>337,649</u>	<u>597,559</u>	<u>1,095,023</u>
Expenditure					
Expenditure on charitable activities	10	388,603	369,078	757,681	1,126,250
Total expenditure		<u>388,603</u>	<u>369,078</u>	<u>757,681</u>	<u>1,126,250</u>
Net expenditure		<u>(128,693)</u>	<u>(31,429)</u>	<u>(160,122)</u>	<u>(31,227)</u>
Transfers between funds		(6,724)	6,724	—	—
Net movement in funds		<u>(135,417)</u>	<u>(24,705)</u>	<u>(160,122)</u>	<u>(31,227)</u>
Reconciliation of funds					
Total funds brought forward		1,021,410	44,319	1,065,729	1,096,956
Total funds carried forward		<u>885,993</u>	<u>19,614</u>	<u>905,607</u>	<u>1,065,729</u>

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

Youth Link NI

Company Limited by Guarantee

Statement of Financial Position

31 March 2023

	Note	2023 £	2022 £
Fixed assets			
Tangible fixed assets	15	490,629	566,618
Current assets			
Debtors	16	243,325	299,184
Cash at bank and in hand		215,151	410,291
		458,476	709,475
Creditors: amounts falling due within one year	17	43,498	210,364
Net current assets		414,978	499,111
Total assets less current liabilities		905,607	1,065,729
Net assets		905,607	1,065,729
Funds of the charity			
Restricted funds		19,614	44,319
Unrestricted funds		885,993	1,021,410
Total charity funds	20	905,607	1,065,729

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

These financial statements were approved by the board of trustees and authorised for issue on 13 September 2023, and are signed on behalf of the board by:



D McWall (Treasurer)
Trustee



D Kelly (Chairperson)
Trustee

Youth Link NI

Company Limited by Guarantee

Statement of Cash Flows

Year ended 31 March 2023

	2023 £	2022 £
Cash flows from operating activities		
Net expenditure	(160,122)	(31,227)
<i>Adjustments for:</i>		
Depreciation of tangible fixed assets	77,412	78,053
Other interest receivable and similar income	(1,932)	(424)
Interest payable and similar charges	565	917
<i>Changes in:</i>		
Trade and other debtors	55,859	(4,747)
Trade and other creditors	(166,866)	(55,683)
Cash generated from operations	(195,084)	(13,111)
Interest paid	(565)	(917)
Interest received	1,932	424
Net cash (used in)/from operating activities	<u>(193,717)</u>	<u>(13,604)</u>
Cash flows from investing activities		
Purchase of tangible assets	<u>(1,423)</u>	<u>(1,182)</u>
Net cash used in investing activities	<u>(1,423)</u>	<u>(1,182)</u>
Net (decrease)/increase in cash and cash equivalents	(195,140)	(14,786)
Cash and cash equivalents at beginning of year	410,291	425,077
Cash and cash equivalents at end of year	<u>215,151</u>	<u>410,291</u>

Youth Link NI

Company Limited by Guarantee

Notes to the Financial Statements

Year ended 31 March 2023

1. General information

The charity is a public benefit entity and a private company limited by guarantee, registered in Northern Ireland and a registered charity in Northern Ireland. The address of the registered office is Farset Enterprise Park, 638 Springfield Road, Belfast, BT12 7DY, Northern Ireland.

2. Statement of compliance

These financial statements have been prepared in compliance with FRS 102, 'The Financial Reporting Standard applicable in the UK and the Republic of Ireland', the 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) (Charities SORP (FRS 102)) and the Charities Act (Northern Ireland) 2008.

Youth Link NI meets the definition of a public benefit entity under FRS 102

3. Accounting policies

Basis of preparation

The financial statements have been prepared on the historical cost basis, as modified by the revaluation of certain financial assets and liabilities and investment properties measured at fair value through income or expenditure.

The financial statements are prepared in sterling, which is the functional currency of the entity.

Going concern

There are no material uncertainties about the charity's ability to continue.

Judgements and key sources of estimation uncertainty

The preparation of the financial statements requires management to make judgements, estimates and assumptions that affect the amounts reported. These estimates and judgements are continually reviewed and are based on experience and other factors, including expectations of future events that are believed to be reasonable under the circumstances.

Fund accounting

Unrestricted funds are available for use at the discretion of the trustees to further any of the charity's purposes.

Designated funds are unrestricted funds earmarked by the trustees for particular future project or commitment.

Restricted funds are subjected to restrictions on their expenditure declared by the donor or through the terms of an appeal and fall into one of two sub-classes: restricted income funds or endowment funds.

Youth Link NI

Company Limited by Guarantee

Notes to the Financial Statements *(continued)*

Year ended 31 March 2023

3. Accounting policies *(continued)*

Incoming resources

All incoming resources are included in the statement of financial activities when entitlement has passed to the charity; it is probable that the economic benefits associated with the transaction will flow to the charity and the amount can be reliably measured. The following specific policies are applied to particular categories of income:

- income from donations or grants is recognised when there is evidence of entitlement to the gift, receipt is probable, and its amount can be measured reliably.
- legacy income is recognised when receipt is probable, and entitlement is established.
- income from donated goods is measured at the fair value of the goods unless this is impractical to measure reliably, in which case the value is derived from the cost to the donor or the estimated resale value. Donated facilities and services are recognised in the accounts when received if the value can be reliably measured. No amounts are included for the contribution of general volunteers.
- income from contracts for the supply of services is recognised with the delivery of the contracted service. This is classified as unrestricted funds unless there is a contractual requirement for it to be spent on a particular purpose and returned if unspent, in which case it may be regarded as restricted.

Resources expended.

Expenditure is recognised on an accruals basis as a liability is incurred. Expenditure includes any VAT which cannot be fully recovered, and is classified under headings of the statement of financial activities to which it relates:

- expenditure on raising funds includes the costs of all fundraising activities, events, non-charitable trading activities, and the sale of donated goods.
- expenditure on charitable activities includes all costs incurred by a charity in undertaking activities that further its charitable aims for the benefit of its beneficiaries, including those support costs and costs relating to the governance of the charity apportioned to charitable activities.
- other expenditure includes all expenditure that is neither related to raising funds for the charity nor part of its expenditure on charitable activities.

All costs are allocated to expenditure categories reflecting the use of the resource. Direct costs attributable to a single activity are allocated directly to that activity. Shared costs are apportioned between the activities they contribute to on a reasonable, justifiable, and consistent basis.

Tangible assets

Tangible assets are initially recorded at cost, and subsequently stated at cost less any accumulated depreciation and impairment losses. Any tangible assets carried at revalued amounts are recorded at the fair value at the date of revaluation less any subsequent accumulated depreciation and subsequent accumulated impairment losses.

Youth Link NI

Company Limited by Guarantee

Notes to the Financial Statements *(continued)*

Year ended 31 March 2022

3. Accounting policies *(continued)*

Tangible assets *(continued)*

An increase in the carrying amount of an asset as a result of a revaluation, is recognised in other recognised gains and losses, unless it reverses a charge for impairment that has previously been recognised as expenditure within the statement of financial activities. A decrease in the carrying amount of an asset as a result of revaluation, is recognised in other recognised gains and losses, except to which it offsets any previous revaluation gain, in which case the loss is shown within other recognised gains and losses on the statement of financial activities.

Depreciation

Depreciation is calculated to write off the cost or valuation of an asset, less its residual value, over the useful economic life of that asset as follows:

Freehold property	-	Straight line over 20 years
Fixtures and fittings	-	15% straight line
Equipment	-	33% straight line

Impairment of fixed assets

A review for indicators of impairment is carried out at each reporting date, with the recoverable amount being estimated where such indicators exist. Where the carrying value exceeds the recoverable amount, the asset is impaired accordingly. Prior impairments are also reviewed for possible reversal at each reporting date.

For the purposes of impairment testing, when it is not possible to estimate the recoverable amount of an individual asset, an estimate is made of the recoverable amount of the cash-generating unit to which the asset belongs. The cash-generating unit is the smallest identifiable group of assets that includes the asset and generates cash inflows that largely independent of the cash inflows from other assets or groups of assets.

For impairment testing of goodwill, the goodwill acquired in a business combination is, from the acquisition date, allocated to each of the cash-generating units that are expected to benefit from the synergies of the combination, irrespective of whether other assets or liabilities of the charity are assigned to those units.

Defined contribution plans

Contributions to defined contribution plans are recognised as an expense in the period in which the related service is provided. Prepaid contributions are recognised as an asset to the extent that the prepayment will lead to a reduction in future payments or a cash refund.

When contributions are not expected to be settled wholly within 12 months of the end of the reporting date in which the employees render the related service, the liability is measured on a discounted present value basis. The unwinding of the discount is recognised as an expense in the period in which it arises.

Youth Link NI

Company Limited by Guarantee

Notes to the Financial Statements *(continued)*

Year ended 31 March 2023

4. Limited by guarantee

Each of the members of the company has guaranteed to contribute to the assets of the company in the event of the same being wound up to the extent of £1.

5. Donations and legacies

	Unrestricted Funds £	Total Funds 2023 £	Unrestricted Funds £	Total Funds 2022 £
Donations				
Donations	1,853	1,853	560	560

6. Charitable activities

	Unrestricted Funds £	Restricted Funds £	Total Funds 2023 £
The Methodist Church in Ireland	11,523	–	11,523
The Presbyterian Church in Ireland	11,523	–	11,523
The Church of Ireland	11,523	–	11,523
The Roman Catholic Church in Ireland	23,045	–	23,045
Education Authority	–	49,303	49,303
Degree Programme	136,161	–	136,161
Belfast City Council	–	160,000	160,000
Irish Youth Foundation	–	6,000	6,000
Course fees	33,601	–	33,601
NI Community Relations Council	–	55,694	55,694
Irish American Partnership	7,900	–	7,900
European Union Programme for Peace & Reconciliation 2014-2020	–	352	352
European Union Programme for Peace & Reconciliation 2014-2020 – Partner Organisations	–	(17,684)	(17,684)
The Rank Foundation	–	34,000	34,000
The Executive Office	–	49,984	49,984
	<u>235,276</u>	<u>337,649</u>	<u>572,925</u>

Youth Link NI

Company Limited by Guarantee

Notes to the Financial Statements *(continued)*

Year ended 31 March 2023

6. Charitable activities *(continued)*

	Unrestricted Funds £	Restricted Funds £	Total Funds 2022 £
The Methodist Church in Ireland	11,296	—	11,296
The Presbyterian Church in Ireland	11,296	—	11,296
The Church of Ireland	11,296	—	11,296
The Roman Catholic Church in Ireland	22,592	—	22,592
Education Authority	—	213,009	213,009
Degree Programme	212,379	—	212,379
Belfast City Council	—	16,000	16,000
Irish Youth Foundation	—	6,500	6,500
Course fees	17,920	—	17,920
Department of Foreign Affairs & Trade - Reconciliation Fund	—	60,952	60,952
NI Community Relations Council	—	43,497	43,497
Irish American Partnership	—	7,197	7,197
European Union Programme for Peace & Reconciliation 2014-2020	—	168,517	168,517
European Union Programme for Peace & Reconciliation 2014-2020 – Partner Organisations	—	218,209	218,209
Department for the Economy - Incentive Payments	—	7,568	7,568
The Executive Office	—	44,599	44,599
	<u>286,779</u>	<u>786,048</u>	<u>1,072,827</u>

7. Other trading activities

	Unrestricted Funds £	Total Funds 2023 £	Unrestricted Funds £	Total Funds 2022 £
Rental of facilities	<u>16,151</u>	<u>16,151</u>	<u>20,000</u>	<u>20,000</u>

8. Investment income

	Unrestricted Funds £	Total Funds 2023 £	Unrestricted Funds £	Total Funds 2022 £
Bank interest	<u>1,932</u>	<u>1,932</u>	<u>424</u>	<u>424</u>

9. Other income

	Unrestricted Funds £	Total Funds 2023 £	Unrestricted Funds £	Total Funds 2022 £
Other income	<u>4,699</u>	<u>4,699</u>	<u>1,212</u>	<u>1,212</u>

Youth Link NI

Company Limited by Guarantee

Notes to the Financial Statements *(continued)*

Year ended 31 March 2023

10. Expenditure on charitable activities by activity type

	Activities undertaken directly	Support costs	Total funds 2023	Total fund 2022
	£	£	£	£
Youth Work & Ministry	615,890	130,874	746,764	1,113,450
Governance costs	—	10,917	10,917	12,800
	<u>615,890</u>	<u>141,791</u>	<u>757,681</u>	<u>1,126,250</u>

11. Analysis of support costs

	Youth Work & Ministry	Total 2023	Total 2022
	£	£	£
Staff costs	11,637	11,637	11,072
Premises	100,884	100,884	97,967
Communications and IT	11,338	11,338	13,272
General office	7,015	7,015	19,042
Governance costs	10,917	10,917	12,800
	<u>141,791</u>	<u>141,791</u>	<u>154,153</u>

12. Net expenditure

Net expenditure is stated after charging/(crediting):

	2023	2022
	£	£
Depreciation of tangible fixed assets	77,412	78,053
Fees payable for the audit of the financial statements	<u>5,952</u>	<u>7,560</u>

13. Staff costs

The total staff costs and employee benefits for the reporting period are analysed as follows:

	2023	2022
	£	£
Wages and salaries	362,942	463,976
Social security costs	29,575	35,682
Employer contributions to pension plans	31,617	39,758
Redundancy costs	<u>11,626</u>	<u>48,676</u>
	<u>435,760</u>	<u>588,092</u>

Youth Link NI

Company Limited by Guarantee

Notes to the Financial Statements *(continued)*

Year ended 31 March 2023

13. Staff costs *(continued)*

The average head count of employees during the year was 12 (2022: 18). The average number of full-time equivalent employees during the year is analysed as follows:

	2023 No.	2022 No.
Permanent employees	6	9
Employees on fixed term contracts	4	6
	<u>10</u>	<u>15</u>

No employee received employee benefits of more than £60,000 during the year (2022: Nil).

Key Management Personnel

Key management personnel include all persons that have authority and responsibility for planning, directing, and controlling the activities of the charity. The total compensation paid to key management personnel for services provided to the charity was £235,536 (2022: £258,596).

14. Trustee remuneration and expenses

The charity trustees were not paid or received any other benefits from employment with the Charity in the year (2022: £NIL). No Trustees were reimbursed travel expenses during the year. (2022: NIL). During the year three trustees received payment for professional or other services supplied to the charity totalling £2,383.80 (2022: 3 trustees - £2,105.00).

15. Tangible fixed assets

	Freehold property £	Fixtures and fittings £	Equipment £	Total £
Cost				
At 1 April 2022	1,450,768	92,160	63,558	1,606,486
Additions	—	—	1,423	1,423
Disposals	—	—	(8,861)	(8,861)
At 31 March 2023	<u>1,450,768</u>	<u>92,160</u>	<u>56,120</u>	<u>1,599,048</u>
Depreciation				
At 1 April 2022	891,875	89,730	58,263	1,039,868
Charge for the year	72,543	952	3,917	77,412
Disposals	—	—	(8,861)	(8,861)
At 31 March 2023	<u>964,418</u>	<u>90,682</u>	<u>53,319</u>	<u>1,108,419</u>
Carrying amount				
At 31 March 2023	<u>486,350</u>	<u>1,478</u>	<u>2,801</u>	<u>490,629</u>
At 31 March 2022	<u>558,893</u>	<u>2,430</u>	<u>5,295</u>	<u>566,618</u>

Youth Link NI

Company Limited by Guarantee

Notes to the Financial Statements *(continued)*

Year ended 31 March 2023

16. Debtors

	2023	2022
	£	£
Trade debtors	39,572	12,994
Prepayments and accrued income	30,523	25,097
Other debtors	173,230	261,093
	<u>243,325</u>	<u>299,184</u>

17. Creditors: amounts falling due within one year

	2023	2022
	£	£
Trade creditors	1,549	1,273
Accruals and deferred income	40,812	194,962
Social security and other taxes	0	10,628
Other creditors	1,137	3,501
	<u>43,498</u>	<u>210,364</u>

18. Deferred income

	2023	2022
	£	£
At 1 April 2022	75,285	89,642
Amount released to income	(75,285)	(89,642)
Amount deferred in year	32,363	75,285
At 31 March 2023	<u>32,363</u>	<u>75,285</u>

Youth Link NI

Company Limited by Guarantee

Notes to the Financial Statements *(continued)*

Year ended 31 March 2023

19. Pensions and other post-retirement benefits

Defined contribution plans

The amount recognised in income or expenditure as an expense in relation to defined contribution plans was £31,617 (2022: £39,758).

20. Analysis of charitable funds

Unrestricted funds

	At 1 April 2022 £	Income £	Expenditure £	Transfers £	At 31 March 2023 £
General Funds	1,021,410	259,910	(388,603)	(6,724)	885,993

	At 1 April 2021 £	Income £	Expenditure £	Transfers £	At 31 March 2022 £
General Funds	448,346	308,975	(291,430)	555,519	1,021,410

Restricted funds

	At 1 April 2022 £	Income £	Expenditure £	Transfers £	At 31 March 2023 £
Community Relations & Youth Work Programmes					
Department of Foreign Affairs & Trade - Reconciliation Fund	31,503	—	(31,503)	—	—
Irish American Partnership	1,363	—	—	(1,363)	—
Irish Youth Foundation	1,796	6,000	(7,296)	—	500
NI Community Relations Council - Core Funding Programme	—	55,694	(55,694)	—	—
The Rank Foundation	—	34,000	(15,843)	—	18,157
European Union Programme for Peace & Reconciliation 2014-2020	673	352	(673)	(352)	—
European Union Programme for Peace & Reconciliation 2014-2020 - Partner Fund	—	(17,684)	17,684	—	—

Youth Link NI

Company Limited by Guarantee

Notes to the Financial Statements *(continued)*

Year ended 31 March 2023

20. Analysis of charitable funds *(continued)*

	At 1 April 2022 £	Income £	Expenditure £	Transfers £	At 31 March 2023 £
The Executive Office	—	49,984	(49,984)	—	—
Belfast City Council					
Peace IV	6,216	160,000	(164,550)	(709)	957
Education Authority - Newcomers Young People	119	16,668	(17,641)	854	—
Education Authority - Faith Based Youth Work	—	16,668	(16,959)	291	—
Education Authority - Youth Leadership	2,649	15,967	(18,844)	228	—
The Education Authority – Transitional Funding	—	—	(6,768)	6,768	—
Education Authority - Small Grants	—	—	(1,007)	1,007	—
T:BUC Camp Programme	—	—	—	—	—
Department for the Economy	—	—	—	—	—
Training & Resource Centre					
Beatrice Laing Trust	—	—	—	—	—
Clothworker's Foundation	—	—	—	—	—
Department of Education	—	—	—	—	—
Department of Social Development – Modernisation Fund	—	—	—	—	—
Garfield Weston Trust	—	—	—	—	—
International Fund for Ireland	—	—	—	—	—
Youth Link NI Member Churches	—	—	—	—	—
	<u>44,319</u>	<u>337,649</u>	<u>(369,078)</u>	<u>(6,724)</u>	<u>19,614</u>

Youth Link NI

Company Limited by Guarantee

Notes to the Financial Statements *(continued)*

Year ended 31 March 2023

20. Analysis of charitable funds *(continued)*

	At 1 April 2021 £	Income £	Expenditure £	Transfers £	At 31 March 2022 £
Community Relations & Youth Work Programmes					
Department of Foreign Affairs & Trade - Reconciliation Fund	14,874	60,952	(42,964)	(1,359)	31,503
Education Authority - Transitional Funding	899	92,176	(93,270)	195	—
Irish American Partnership	2,213	7,197	(8,047)	—	1,363
Irish Youth Foundation	—	6,500	(4,404)	(300)	1,796
NI Community Relations Council - Core Funding Programme	—	43,497	(44,997)	1,500	—
Belfast City Council – Good Relations Grant	—	—	—	—	—
Education Authority – Youth Service PPE Allocation	—	—	—	—	—
Education Authority – Workforce Development VCSE Covid Recovery Fund	—	—	—	—	—
Belfast City Council Peace IV	—	16,000	(9,784)	—	6,216
Education Authority - T:BUC Camp Programme	649	14,136	(12,490)	(2,295)	—
The Executive Office	—	44,599	(44,599)	—	—
Department for the Economy	—	7,568	(7,568)	—	—
European Union Programme for Peace & Reconciliation 2014- 2020	4,435	168,517	(170,963)	(1,316)	673
European Union Programme for Peace & Reconciliation 2014- 2020 - Partner Fund	—	218,209	(218,209)	—	—
Education Authority - Small Grants	—	6,000	(6,000)	—	—
Education Authority - Newcomers Young People	—	33,332	(34,265)	1,052	119
Education Authority - Faith Based Youth Work	—	33,332	(33,332)	—	—
Education Authority - Youth Leadership	—	34,033	(31,384)	—	2,649

Youth Link NI

Company Limited by Guarantee

Notes to the Financial Statements *(continued)*

Year ended 31 March 2023

20. Analysis of charitable funds *(continued)*

Training & Resource Centre	At 1 April 2021 £	Income £	Expenditure £	Transfers £	At 31 March 2022 £
Beatrice Laing Trust	1,302	—	(145)	(1,157)	—
Clothworker's Foundation	2,241	—	(250)	(1,991)	—
Department of Education	72,000	—	(8,000)	(64,000)	—
Department of Social Development – Modernisation Fund	102,001	—	(12,750)	(89,251)	—
Garfield Weston Trust	1,283	—	(159)	(1,124)	—
International Fund for Ireland	426,419	—	(48,751)	(377,668)	—
Youth Link NI Member Churches	20,294	—	(2,489)	(17,805)	—
	<u>648,610</u>	<u>786,048</u>	<u>(834,820)</u>	<u>(555,519)</u>	<u>44,319</u>

Transfers between funds

The transfer of £709 into restricted funds represents assets purchased during the current year which have no restriction over their use.

The transfer of £352 out of restricted funds represents income received during the year which was over and above the debtor recorded in the previous year's accounts due to foreign exchange rate differences. As the project concluded in December 2021, the additional income has been transferred to unrestricted funds.

A transfer of £1,363 into restricted funds was used to reclassify the brought forward balance on The Irish American Partnership funding from restricted to unrestricted as no restrictions are placed on this funding.

The remaining transfers out of unrestricted funds totalling to £9,147.68 are due to a repayment that was requested from The Education Authority across five grants from the prior year accounts. Expenditure totalling to this amount was disallowed by The Education Authority following an audit.

Purpose of funds

Education Authority - Transitional Funding - Salaries and overheads.

Education Authority – Small Grants – Summer Extravaganza programme.

Education Authority - T:BUC Camp Programme - Belfast and Armagh Projects.

Education Authority - Newcomers Young People - Support to Local Services to deliver Youth Work with Newcomer Young People

Education Authority - Youth Leadership - Youth Leadership Training to Faith Based Organisations

on a Good Relations Basis

Youth Link NI

Company Limited by Guarantee

Notes to the Financial Statements *(continued)*

Year ended 31 March 2023

Purpose of funds (continued)

Education Authority - Faith Based Youth Work - Support to Local Services to deliver Inclusive Faith Based Youth Work

Department of Foreign Affairs & Trade - Shared Island: A Home for Young People in the World

Community Relations Council - Core Funding Programme - Educating & mobilising young people towards the common good and exploring their visions of the future in a way that enables young people to live in a plural non-violent and integrated future that helps society to move towards a positive peace, and a sense of global awareness and citizenship.

The Executive Office Central Good Relations Funding Programme - The Common Good

Belfast City Council PEACE IV - Provision of a Youth Engagement & Civic Engagement Project PEACE IV Programme Services

Irish American Partnership - financial support for youth workers from socio-economically deprived areas working across Northern Ireland and studying for a third level qualification in youth and community work.

Irish Youth Foundation- Youth Work Practice Accreditation Programme.

European Union Programme for Peace & Reconciliation, 2014-2022 - Transformative Education for Positive Relationships programme delivered in partnership with Youth Initiatives and Royal Mencap Society.

Department for the Economy, Peace IV Children & Young People Priority 2.1 Programme (Peace4Youth) - Incentive Payments & Welfare Benefit Administration (NI only).

The Rank Foundation – Start here Grant.

Youth Link NI

Company Limited by Guarantee

Notes to the Financial Statements *(continued)*

Year ended 31 March 2023

21. Analysis of net assets between funds

	Unrestricted Funds £	Restricted Funds £	Total Funds 2023 £
Tangible fixed assets	490,629	—	490,629
Current assets	435,882	22,594	458,476
Creditors less than 1 year	(40,518)	(2,980)	(43,498)
Net assets	885,993	19,614	905,607

	Unrestricted Funds £	Restricted Funds £	Total Funds 2022 £
Tangible fixed assets	566,618	—	566,618
Current assets	534,497	174,978	709,475
Creditors less than 1 year	(79,705)	(130,659)	(210,364)
Net assets	1,021,410	44,319	1,065,729

22. Taxation

The Company is a registered charity, and as such is entitled to tax exemptions on income and profits in furtherance of the charity's primary objectives.

23. Analysis of changes in net debt

	At 1 Apr 2022 £	Cash flows £	At 31 Mar 2023 £
Cash at bank and in hand	<u>410,291</u>	<u>(195,140)</u>	<u>215,151</u>

Youth Link NI

Company Limited by Guarantee

Notes to the Financial Statements *(continued)*

Year ended 31 March 2023

24. Contingencies

A contingent liability exists to repay grants and funds received should certain conditions not be fulfilled by the charity. In the opinion of the Trustees, the terms of the Letters of Offer have been, or will be, complied with and no liability is expected.

Youth Link NI received further funding from the Department of Education towards the redevelopment of the property at 638 Springfield Road, Belfast. Accordingly, on the 8th of September 2010 the Department of Education registered a legal charge over these premises. In the event that Youth Link NI does not comply with the conditions of the Letter of Offer, are forced to sell the building or Youth Link NI winds up, a sum would be payable to the Department by Youth Link NI which the Department considers equitable. This charge was set up for a 22-year period and will therefore expire in 2032. In addition, the Department of Education require that no alteration, amendment or addition to the Memorandum & Articles of Association of the Company shall be made without the prior written consent of the Department and in the event of such alteration, amendment or addition being made without the Department's prior written consent, the Company shall, if so required, repay to the Department the grant or such part thereof as the Department may lawfully require.

25. Related parties

During the year the charity entered into transactions with Rhiannon's Bakery to the value of £426.10. This business is owned by a relative of the charity's key management personnel. During the year, the charity entered into transactions with Community Intercultural Programme (Oasis Youth) to the value of £2,500.00. Youth Link's Director acts as Secretary for this business.

No amounts were outstanding at 31st March 2023. All transactions were conducted on normal commercial terms and negotiated on an arm's length basis, in line with the policies and procedures of the charity.

The following pages do not form part of the financial statements.

Youth Link NI

Company Limited by Guarantee

Detailed Statement of Financial Activities

Year ended 31 March 2023

	2023 £	2022 £
Income and endowments		
Donations and legacies		
Donations	1,853	560
Charitable activities		
The Methodist Church in Ireland	11,523	11,296
The Presbyterian Church in Ireland	11,523	11,296
The Church of Ireland	11,523	11,296
The Roman Catholic Church in Ireland	23,045	22,592
Education Authority	49,303	213,009
Degree Programme	136,161	212,379
Belfast City Council	160,000	16,000
Irish Youth Foundation	6,000	6,500
Course fees	33,601	17,920
Department of Foreign Affairs & Trade - Reconciliation Fund	–	60,952
NI Community Relations Council	55,694	43,497
Irish American Partnership	7,900	7,197
European Union Programme for Peace & Reconciliation 2014-2020	352	168,517
European Union Programme for Peace & Reconciliation 2014-2020 – Partner Organisations	(17,684)	218,209
Department for the Economy - Incentive Payments	–	7,568
The Executive Office	49,984	44,599
The Rank Foundation	34,000	–
	<u>572,925</u>	<u>1,072,827</u>
Other trading activities		
Rental of facilities	16,151	20,000
Investment income		
Bank interest	1,932	424
Other income		
Other income	4,699	1,212
Total income	<u>597,560</u>	<u>1,095,023</u>

Youth Link NI

Company Limited by Guarantee

Notes to the Detailed Statement of Financial Activities

Year ended 31 March 2023

	2023 £	2022 £
Expenditure on charitable activities		
Youth Work & Ministry		
<i>Activities undertaken directly</i>		
Wages and salaries	352,426	453,944
Employer's NIC	29,400	35,545
Pension costs	30,671	38,855
Redundancy payments	11,626	48,676
Community Relations programmes	5,542	9,437
Youth work programmes	6,453	13,391
Degree programme	87,529	75,703
Belfast City Council programme	55,228	166
Irish American Partnership	1,800	—
TBUC Camp	—	13,636
Staff development	3,842	8,182
Tutor Costs	24,018	21,748
Travel expenses	4,998	7,984
Incentive Payments	—	6,880
Partner payments - EU Programme for Peace & Reconciliation 2014-2021	(17,684)	218,209
Transform programme	—	8,297
EA Grant Repayments	9,148	—
EA Newcomers Young people	2,235	2,891
EA Faith Based Youth Work	2,990	2,914
EA Youth Leadership	5,667	5,639
	<u>615,889</u>	<u>972,097</u>
Support costs		
Wages and salaries	10,516	10,032
Employer's NIC	175	137
Pension costs	946	903
Light and heat	8,228	7,117
Repairs and maintenance	8,755	7,591
Insurance	6,490	5,207
Telephone	6,544	8,837
Communication, publicity, and advertising	707	450
Depreciation	77,412	78,053
Printing, postage, and stationery	4,162	8,031
Sundry costs	2,370	2,946
Staff Meetings	484	309
IT and website costs	4,088	3,984
Resources	—	7,756
	<u>130,877</u>	<u>141,353</u>

Youth Link NI

Company Limited by Guarantee

Notes to the Detailed Statement of Financial Activities *(continued)*

Year ended 31 March 2023

	2023 £	2022 £
Governance costs		
Auditor Remuneration	5,952	7,560
Legal and Professional Fees	3,917	4,323
Governance costs - other finance costs	565	917
Management Committee Costs	482	–
	<u>10,916</u>	<u>12,800</u>
 Expenditure on charitable activities	 <u>757,682</u>	 <u>1,126,250</u>
 Net expenditure	 <u>(160,122)</u>	 <u>(31,227)</u>