

Registered number: NI 035317
Charity registered number: XR44398
NI Charity Commission number: NIC106365



YouthAction Northern Ireland Limited

(Company limited by guarantee)

Annual report

for the year ended 31 December 2020

~ Inspiring young people ~ tackling inequalities

~ investing in communities



INVESTOR IN PEOPLE

YouthAction Northern Ireland Limited

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Annual report for the year ended 31 December 2020

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YouthAction Northern Ireland Limited

(Company limited by guarantee)

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Trustees, Directors and advisers

President

The Honourable Shane O'Neill

Patrons

The Lord O'Neill
Lady Mary Peters CHDBE
Mr Ciarán Hinds
Mr Martin McCann
Mr Neil Shawcross
Mr Eric Fisher

Company Secretary

Mr Liam Hannaway

Chief Executive

Ms June Trimble MBE

Assistant Chief Executive Officers

Ms Caroline Redpath OBE
Dr Martin McMullan

Registered Office / Principal Office

14 College Square North
Belfast
BT1 6AS

Bankers

Danske Bank Limited
Belfast Business Centre
Donegall Square West
Belfast
BT1 6JS

Solicitors

Carson McDowell LLP
Murray Street
Belfast
BT1 6DN

Independent Auditors

PricewaterhouseCoopers LLP
Chartered Accountants and Statutory Auditors
20 Wellington Pl,
Belfast,
BT1 6GE

Directors / Trustees / Executive Committee

Professor Ann Marie Gray – Chairperson
Mr Jim Nicholson OBE – Vice Chairperson
Mr Cathal Maneely - Treasurer
Mr Liam Hannaway - Honorary Secretary
Ms Alex Barnett
Ms Susie McCullough
Ms Pamela Ballantine
Ms Gillian Shields
Mr John Hannaway

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Strategic report for the year ended 31 December 2020

The Board of Directors, who are also Trustees and members of the Executive Committee of the charitable company, present the Strategic Report, Trustees Report and the audited financial statements for the year ended 31 December 2020. The Trustees have adopted the provisions of the Companies Act 2006, Charities Act (Northern Ireland) 2008 (13) and Accounting and Reporting by Charities: Statement of Recommended Practice applicable to charities preparing their financial statements in accordance with the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102) (Charities SORP (FRS 102)), in preparing the annual report and financial statements of the charitable company.

Objectives of YouthAction Northern Ireland

YouthAction Northern Ireland Limited ('YouthAction NI') is a highly respected youth charity, with over 75 years' experience of inspiring young people, tackling inequalities and investing in communities.

YouthAction NI is renowned for its work in improving the life chances of young people with different abilities, who live in deeply challenging circumstances.

Transforming the lives of thousands of young people each year, the charity's vision is simple ~ to make young people happy, healthy and hopeful.

YouthAction NI is a high performing charity striving to make a difference to the lives of young people across Northern Ireland. The Strategic Plan (*Inspiring young people; tackling inequalities; investing in communities*) sets out 5 high level goals for 5 years (2018 - 2022). These are:

1. Raise **2 million pounds** each year to achieve high quality youth work and value for money outcomes.
2. Invest in **1,500 local communities** to embed quality youth work to support young people's development.
3. Improve the mental health, well-being, aspirations and opportunities of **15,000 young people** aged 10 – 25 years, each year.
4. Increase the skills, qualifications and employability of **1,000 young leaders** each year.
5. Build local and strategic **partnerships** with charities, the business sector, academia, government and civic society across UK and Ireland to meet the needs of young people.

COVID-19 Impact and Response

2020 was an unprecedented year across the globe. COVID-19 was catastrophic for people's health and well-being, for the economy, and for public services. Restrictions and regulations were introduced that were previously unheard of.

Concerns for young people

As a youth work charity, concerns for young people's well-being, as the COVID pandemic unfurled, was a priority. We predicted from the outset, that the pandemic would have a devastating impact on young people, especially on those young people already facing additional challenges, such as poor mental health, unemployment, family breakdown, homelessness, addictions and low qualifications.

'I have struggled with my mental health all my life. The pandemic and my worry about never getting a job has made it ten times worse' (young person).

'Not good, I took an overdose last night when I was drinking. Took 42 tablets but I'm back in hospital now and going to get some sleep. I need to refer myself to Northlands for 6 weeks because I am accidentally going to kill myself one of these days. It's terrifying' (young person).

'It's hard to see how we will ever get out of this. I am really struggling to cope with this second lockdown' (young person)

'I have struggled with loneliness and housing issues since the lockdown. Since we can meet outside, walks and mentoring have helped me see the world in a different, brighter light and I can talk to you (youth worker) about stuff I have no one else to talk to' (young person).

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Strategic report for the year ended 31 December 2020 (continued)

Concerns for young people (continued)

Between March and December 2020 youth unemployment soared to 28,000, an increase of 27%. (LMR July 2021). Universal Credit caseload doubled since March 2020. Young people were 4 times more likely to lose their jobs, than adults (Resolution Foundation May 2020). 74% of young people reported a deterioration in their mental health (NIYF May 2021). Young people struggled with loneliness; isolation; concerns over education and future prospects; and often poverty and violence in the home. Young mothers' mental health was significantly damaged by the pandemic, with additional caring responsibilities, home schooling and poverty.

Homelessness surged in Belfast, with a 400% increase in young people living on the streets or in temporary accommodation during COVID (NIHE Sept. 2021). 40% of young people who were unemployed said they are unable to cope with life; 50% said their mental health had worsened since the pandemic; 64% said they always or often feel anxious; 65% felt the longer they were jobless, the worse they felt about themselves (Prince's Trust Lockdown Report 2020)

The briefing paper ~ *YouthAction Northern Ireland navigating the current crisis* (9th June 2020) outlines the charities immediate response to COVID-19 on 23rd March 2020 and subsequent actions. The strategy was clear:

- Continue to provide essential services to young people (educational and emotional) and assist other youth work charities to adapt to online services.
- Demonstrate to funders and key stakeholders that our work continues to be essential; communicate regularly to protect funding.
- Manage finances, mitigate against loss of income and strive to keep staff employed, to provide essential services.

Concerns for young people, staffing, financial planning, IT security and safeguarding underpinned the strategy. By 8th June 2020 the charity was moving forward, with all programmes operating through a mix of social media platforms, online support (Zoom), telephone contact, one to one mentoring and small groups meeting outdoors, in line with government guidelines.

In July 2020 the charities **COVID-19 Risk Assessment and Action Plan** was agreed with the Board, with the risks and mitigating actions identified under four sections ~ **Youth work, Governance, Buildings and Communication**. This continues to be updated in 2021, following government guidelines and advice. A staff 'return to workplace' survey was carried out in July 2020 and the Trustees continue to oversee the implementation of the COVID-19 Risk Assessment and Action Plan, in line with government advice.

Our priority was to maintain contact with young people throughout the restrictions, keep them connected with others and offer support, educational and emotional well-being opportunities. All youth work programmes operated through a mix of social media platforms, Zoom, telephone, individual mentoring, 'walk and talk' sessions, and outdoor activities when restrictions permitted. Remote learning, but not a remote approach was critical.

Safeguarding standards were paramount. We provided Access NI vetting for 121 volunteers and leaders; delivered Keeping Safe training to 178 leaders via Zoom and developed new IT/ social media policies, consent forms and risk assessments for online activities for the wider youth sector.

The achievements of the charity against the five high level goals of the **Strategic Plan (2018–2022)** are impressive this year, especially during an extremely challenging public health pandemic and economic crisis. These are summarised:

1. **£2,480,423** of income generated to in 2020 to achieve outcomes.
2. **187** local, youth, community and arts groups supported in our membership (an increase of 16%).
3. **8806** young people connected into our services to increase their well-being, aspirations and opportunities during COVID-19 restrictions in 2020.
4. **448** qualifications achieved by young leaders in 2020.
5. We maintained our local and strategic partnerships with charities, the business sector, academia, government and civic society throughout the pandemic, by hosting launches, seminars and meetings via Zoom.

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Strategic report for the year ended 31 December 2020 (continued)

Achievements and performance

This year the charity continued to tackle youth unemployment completing three years of delivery of its ESF Priority 1 contract, valued at over £1.9 million (2018- 2022). **GET SET** is a collaborative youth and business sector partnership, working together with local communities to get **900** young people ready for work, further training and education.

In 2020, the priority was to maintain contact with young people, keep them connected throughout the COVID pandemic, as job opportunities radically decreased and young people's anxieties soared.

With support from **Coca-Cola HBC**, the GET SET team developed a youth friendly, digital learning hub, **#YouthEmpowered**, as a bespoke way of engaging and relationship building, with young people during lockdown. This unique hub includes mental health daily activities, job chats, live events, interview techniques, money management, a weekly job club and support and help from our youth workers.

The hub has **1291** unique users, with **3279** individual online interactions in 2020. Youth workers complemented the hub activity with phone calls, 'walk and talk' mentoring sessions and self-care packs. Young people found this beneficial.

'I liked the daily plan as it gave me a focus for every day. I was just getting up and not really knowing what to do or how I would get my day in. It helped me to think about what I'm eating and helping others. I loved ticking things off as I did them'
(young person)

#YouthEmpowered hub ensured young people continued to gain **skills for living**, by tackling barriers and building resilience, confidence, motivation and determination; **skills for learning**, by achieving practical industry relevant qualifications; and **skills for work**, by building aptitudes, attitudes and opportunities through structured work experiences with the business sector and volunteering in local communities.

The performance monitoring report by the Department for the Economy (June 2021) stated that the targets for participants recruited onto the programme was exceeded by 11% (541); the number of young people moving into employment exceeded the target by 13% (151) and those moving into further training and education exceeded the target by 43% (243), during the pandemic

The Education and Training Inspectorate continued to be impressed by the work of YouthAction NI, and selected the digital hub as a case study of innovative practice over COVID. Again awarding a *high degree of confidence* in the self-evaluation and quality improvement processes in 2020. The European Commission recognised **#YouthEmpowered** as a *fine example of stepping up to the mark for young people* (ESF). **206** workers from other organisations trained in using the digital hub for young people.

This year two major Peace4 programmes, **AMPLIFY** (Regional 4.2 PIV4016) and **Youth Network for Peace** (Children & Young People 2.1 PIV4111) continued to be fully operational, despite the pandemic.

Amplify is valued at €4.6 million and is led by YouthAction NI. This significant initiative will inspire **931** young people aged 16 – 24 years, from diverse backgrounds, to build good relations and take positive actions. It is delivered through a youth work partnership between Foróige, Youth Work Ireland, the Northern Ireland Youth Forum, Patrician Youth Centre and YouthAction NI. (**£505,042 distributed to partners in 2020.**)

To date, **780** young people, who live in very challenging circumstances and face multiple barriers to learning, such as severe anxiety, homelessness, addiction and family breakdown, across Northern Ireland and the border counties of Ireland **completed** the intensive, 26 week programmes. Currently **252** young people are participating in the programme. The most significant challenge for youth workers across the partnership was recruiting young people and maintaining programmes on-line, during the public health crisis.

Youth Network for Peace (YNP) is a dynamic, regional, cross border, youth led initiative to build a vibrant movement of 10,000 young people aged 15 – 25 years across Northern Ireland and the border regions of Ireland, to result in meaningful, purposeful and sustained contact between young people from different communities and backgrounds.

It is a partnership of 13 cross border youth organisations, led by YouthAction NI that links youth organisations (Youth Work Ireland, Northern Ireland Youth Forum, Foróige, Young Farmers' Clubs of Ulster, Forám na nÓg, Bytes, Youth Work Ireland Louth, Youth Work Ireland Monaghan, Co-operation Ireland, Donegal Youth Service, Macra na Feirme, and Irish Youth Foundation) to better co-ordinate participation and peace building. (**£104,387 distributed to partners in 2020.**)

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Strategic report for the year ended 31 December 2020 (continued)

Achievements and performance (continued)

Over 3 years, **32,271** young people from across Northern Ireland and the border counties of Ireland have worked together on Radio YNP, a youth steering group, social action projects, Youthbank committees, organised conventions and campaigns and carried out youth led dialogue events and insight polls (SEUPB 2021).

Radio YNP, our youth led, on-line radio station, brings the diverse voices of young people to a wider audience, through music, political debates, topical issues and outside broadcasts. During the pandemic Radio YNP played a significant role in keeping young people connected, especially during lockdown. The unique listeners rose by 37% with **26,000** at the height of the pandemic. Over 6500 young people tuned in regularly during lockdown and 20 young broadcasters were trained to produce programmes. Radio YNP provided space to relax and absorb music; a space to receive positive messages and hope from young broadcasters; and a space to interact with topical dialogue such as digital poverty and racial oppression.

'I just wanted to say thank you for helping us out over the past week while with the show! I look forward to hearing the new shows and working together in the future' (young broadcaster).

YouthAction NI is managing significant Peace 4 funds and distributing to partners, as they deliver collectively on improving peace and prosperity in Northern Ireland and the border counties of Ireland.

The charity's prestigious **Rainbow Factory** School of Performing Arts, with over 500 young members aged 10 – 25 years, and over 40 weekly dance and drama classes, as well as delivering a huge portfolio of activities including outreach programmes; minority ethnic classes; festivals; gig nights; high quality productions; and issue based theatre, faced particular challenges with COVID-19. By May 2020, our youth arts team had worked intensively, to launch an original, on-line Performing Arts Centre for young people to keep them connected, motivated and performing.

The **Virtual Rainbow Factory** is an extensive platform of artistic and well-being opportunities and activities sponsored by **Phoenix Natural Gas** and supported by **Comic Relief** COVID emergency response. The platform hosts a **Calendar** of daily events; a **Main Stage** for dance, drama and musical theatre live classes; **Back Stage** to provide technical training; a **Green Room**, as a direct response to isolation, to connect friendships; **Daily News**, prepared by young members; a **Front of House** section to assist building up hospitality skills; **Fringe** for outreach live classes, specifically for young people with disabilities and those from minority ethnic backgrounds; a **Music Pit** for videos of performances; and **Spotlight on your Mind**, with daily positive mental health activities. This was extremely well received by young people and parents.

478 young people participated in Virtual Rainbow Factory on a regular basis, free of charge. There were **14,345** unique world-wide visitors to the Virtual Rainbow factory, **6421** site visits to workshops, **4088** participation levels by young people, in live sessions; **165** arts tutors contributing and **92** young people participating in Spectrum, for minority ethnic young people. (Comic Relief Feb 2021)

'Going to Virtual Rainbow Factory is the highlight of my week, I love to be able to talk to everyone and keep a connection' (young member).

'The classes are giving everyone something productive to do at a very unproductive time – website has something for everyone, no matter what aspect of the arts you are interested in' (young member).

'Virtual Rainbow is literally giving me a reason to get up every morning' (young member).

The Virtual Rainbow Factory was well received by parents and supporters.

'Virtual Rainbow Factory is a fabulous and fun resource maintaining essential communication and participation' Lady Mary Peters (Patron).

'Virtual Rainbow Factory proves that adversity brings creativity' Pamela Ballantine (Board Member)

'Virtual Rainbow Factory is an important lifeline for young people. Bravo' Ciarán Hinds (Patron)

The Department of Foreign Affairs and Trade continued to recognise YouthAction NI as a strategic partner in 2020, due to its commitment to, and extensive portfolio of community relations work carried out Northern Ireland by the charity, despite COVID. New resources to support youth work were developed by the charity in 2020 (**Bullseye**; **PALS** and **Peace building through youth work** available @www.youthaction.org).

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Strategic report for the year ended 31 December 2020 (continued)

Achievements and performance (continued)

A review of the British ~ Irish Strategic Partnership (2014 – 2018) between **UK Youth, Youth Work Ireland, Youth Cymru, Youth Scotland** and **YouthAction NI** was carried out and a new plan is currently being developed.

Volunteers

The Trustees believe that volunteering is a vital and integral part of a healthy society; the charity has been dependent on the contribution of volunteers for many years and the Trustees would like to express their thanks for the contribution they make to the many activities of the charity. This includes supporters, parents, young leaders and business partners, who enrich the charity.

Everyday Life (supported by the National Lottery) continued in 2020. **2938** young men from East Belfast and South Armagh have participated in the activities and programmes to date. Volunteering is a significant aspect of this initiative

Young men volunteered in their communities during the lockdowns and were recognised by residents.

'I find it encouraging that by volunteering, you have helped improve the lives of older people in your community and in your Borough. I have received letters of thanks from some of those who received these packs saying how it has helped them to feel less isolated and more included in the community. Each of you has helped to make this difference to someone's life. You should be proud of what you did.' David Hammerton (Chairperson of Senior's Network)

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. The building closed for 3 months in 2020 due to the first lockdown, but has gradually opened its doors from July 2020, as NI Executive permitted.

The building will return to a well-used, creative hub, communication centre and civic engagement point for young people in 2021/22.

College Square North also added an on-line, radio station, to its portfolio of resources and activities, broadcasting throughout the pandemic.

Capital expenditure to 31 December 2020 on the building totalled £3,211,496 (2019: £3,211,496) (see note 13). Since the new 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.

Workforce development

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 and has introduced appropriate incentive and career progression arrangements.

The IIP Review (March 2020) reported:

'Your staff are completely committed to achieving successful outcomes for all the young people they work with. There is a real sense of purpose, motivation and responsibility for the delivery of programmes and achieving key milestones and performance indicators.'

All staff moved off site on 23rd March, completing a Working from Home (WFH) agreement. Youth work was operational by 25th March, on line, using social media platforms and telephone. A return to workplace survey carried out in July 2020, completed by 87% of staff. Youth workers were identified as **key workers** by the Department of Education.

'Whilst at times the challenges have left me feeling drained, worried and stretched, I have also felt driven, focussed, creative and passionate about my purpose with young people at this time' (staff member)

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Strategic report for the year ended 31 December 2020 (continued)

Achievements and performance (continued).

'Your people's health and well-being are taken seriously. Mechanisms are in place to ensure support and help is available for people and when they need it' (IIP Report 2020).

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 234 youth work qualifications were achieved in 2020 via Zoom.

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. In 2020, despite the pandemic, the charity provided paid work placements for 3 young people in growth industries (PR / communications and event management).

Business partners also value the scheme and provide sponsorship for work placements.

Environment

The charitable company recognises its responsibility to carry out its charitable operations whilst minimising environmental impacts. The Trustees' continued aim is to comply with all applicable environmental legislation, prevent pollution and reduce waste wherever possible. Sustainable development actions are planned for at each Peace 4 partnership meeting.

Health and safety

The charitable company is committed to achieving the highest practicable standards in health and safety management and strives to make all sites and offices safe environments for employees and visitors alike. The **COVID Risk Assessment and Action Plan** details all aspects of COVID health and safety requirements, in line with NI Executive latest advice for **youth work, governance, buildings and communication** and made available to staff bi-weekly.

Details of the health and safety policy and procedures are contained in the Human Resource Policy document (available on the Company Web). All staff complete recognised health and safety training. A Health and Safety staff sub-group operates under the auspices of the Assistant Director, to oversee events in College Square North and young people involved in running the theatre also benefit from health and safety training. A risk assessment is prepared for every large-scale event. A substantial fire inspection was carried out in College Square North in 2017. An entertainment's license is in place from Belfast City Council.

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 incoming resources for the year, before transfers of £35,221 (2019: £25,126) of which £nil (2019: £nil) relates to capital grants received in the year. The charity had total funds of £3,974,609 (2019: £3,927,865).

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 11 and 12 in the financial statements.

YouthAction NI sincerely thanks all donors and ensures effective and efficient use of resources.

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Strategic report for the year ended 31 December 2020 (continued)

Key performance indicators

The charity's key performance indicators are as follows:

	2020 £	2019 £	2018 £
Total incoming resources	2,480,423	2,678,195	3,016,059
Employee numbers	47	45	49

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

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 Directors have delegated the responsibility of monitoring financial risk management to a sub-committee of the Board (Audit and Risk Committee). The policies set by the Board of Directors are implemented by the charity's senior management team.

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 at each board meeting.

COVID Emergency funding from Private Trusts and local Authorities and government departments was applied for when appropriate.

Reserves

At 31 December 2020, the charity had total reserves of £3,974,609. Of these reserves, £605,416 were restricted by donors for specific purposes. The charity had general reserves of £3,369,193, of which the Board have designated funds of £2,595,547. Free reserves at 31 December 2020 are £773,646 representing general funds less designated funds, equivalent to 5.7 years forward expenditure based on 2020 costs. This places the charity in a great position to help bolster our restricted projects as required. Our reserve position is impacted by our high asset base mainly our office at College Square North where our services are based and the Trustees have no intention of selling.

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.

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Strategic report for the year ended 31 December 2020 (continued)

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.

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 Feb 2020) 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 six monthly 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 to the Executive Committee at each meeting.

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 regularly by the Audit & Risk Committee. 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. In 2019 we invested in additional Keeping Safe trainers and now have 3 designated officers (including a Board member) and 6 Keeping Safe trainers. In 2020 we vetted **121** youth leaders, through Access NI and trained **178** in Safeguarding (via Zoom), to protect children and young people in our local member groups.

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 youth 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)

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Strategic report for the year ended 31 December 2020 (continued)

Plans for future periods

The charity has completed a third year of the 5 year **Strategic Plan for 2018 – 2022 ~ Inspiring young people; tackling inequalities; investing in communities**), in extremely challenging circumstance. Performance and achievements are monitored and reported against the 5 strategic goals of the charity.

Each year the Board of Directors hold a youth governance conference 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 3 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.
- Contribute to the strategic development of youth work and youth arts through publications; curriculum materials; partnership working and learning events.

The **5 outcomes** to be achieved for young people, through a wide portfolio of programmes, are:

- Be more active in communities by **volunteering and leadership**;
- Build their positive **mental health and well-being**;
- Increase their **creative expression**;
- Improve their **life and work skills**; and
- Increase their **political engagement, citizenship and peace-building**.

The **strategic priority for 2021 is COVID response and recovery, following NI Executive advice.**

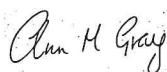
December 2020 brought a third lockdown for the start of 2021. We maintained a skeleton staff in College Square North, our youth workers, designated as key workers, continued to use a blended approach of on-line learning and face-to-face work, when permitted by the NI Executive.

Our strategy is **respond** to young people and youth organisations and assist them to **recover, through,**

- **Youth engagement**;
- **Membership support**;
- **Strategic activities**;
- **Pursuing new opportunities.**

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.

The Strategic Report was approved and authorised for issue by the Trustees/Directors and signed on their behalf by:



Professor Ann Marie Gray
Director/Trustee ~ Chairperson

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Trustees' report for the year ended 31 December 2020

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.

Trustees

The Trustees who are also Directors of the charitable company as at 31 December 2020 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.

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, the 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.

(Company limited by guarantee)

Trustees' report for the year ended 31 December 2020 (continued)

Medium companies' exemption

This report has been prepared in accordance with the special provisions relating to medium companies within Part 15 of the Companies Act 2006.

Future developments

Future developments are set out in the Strategic report and included in this report by cross reference. The plan for future periods is detailed on page 10.

Reference and administrative details

Administrative details are included on page 1

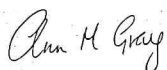
Funds held as a custodian trustee on behalf of others

There are no funds held as custodian trustee on behalf of others.

Independent auditors

The auditors, PricewaterhouseCoopers LLP, 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 and authorised for issue by the Trustees/Directors and signed on their behalf by:



Professor Ann Marie Gray
Director/Trustee ~ Chairperson

Text

Date:

(Company limited by guarantee)

Independent auditors' report to the members of YouthAction Northern Ireland Limited

Report on the audit of the financial statements

Opinion

In our opinion, YouthAction Northern Ireland Limited's financial statements (the "financial statements"):

- give a true and fair view of the state of the charitable company's affairs as at 31 December 2020 and of its incoming resources and application of resources, including its income and expenditure, and cash flows, for the year then ended;
- have been properly prepared in accordance with United Kingdom Generally Accepted Accounting Practice (United Kingdom Accounting Standards, comprising FRS 102 "The Financial Reporting Standard applicable in the UK and Republic of Ireland", and applicable law); and
- have been prepared in accordance with the requirements of the Companies Act 2006.

We have audited the financial statements, included within the Annual Report (the "Annual Report"), which comprise: the balance sheet as at 31 December 2020; the statement of financial activities (including summary income and expenditure account), cash flow statement for the year then ended; and the notes to the financial statements, which include a description of significant accounting policies.

Basis for opinion

We conducted our audit in accordance with International Standards on Auditing (UK) ("ISAs (UK)") and applicable law. Our responsibilities under ISAs (UK) are further described in the Auditors' responsibilities for the audit of the financial statements section of our report. We believe that the audit evidence we have obtained is sufficient and appropriate to provide a basis for our opinion.

Independence

We remained independent of the charitable company in accordance with the ethical requirements that are relevant to our audit of the financial statements in the UK, which includes the FRC's Ethical Standard and we have fulfilled our other ethical responsibilities in accordance with these requirements.

Conclusions relating to going concern

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 charitable company's ability to continue as a going concern for a period of at least twelve months from the date on which the financial statements are authorised for issue.

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.

However, because not all future events or conditions can be predicted, this conclusion is not a guarantee as to the charitable company's ability to continue as a going concern.

Our responsibilities and the responsibilities of the trustees with respect to going concern are described in the relevant sections of this report.

Reporting on other information

The other information comprises all of the information in the Annual Report other than the financial statements and our auditors' report thereon. The trustees are responsible for the other information. Our opinion on the financial statements does not cover the other information and, accordingly, we do not express an audit opinion or, except to the extent otherwise explicitly stated in this report, any form of assurance thereon.

(Company limited by guarantee)

Independent auditors' report to the members of YouthAction Northern Ireland Limited (continued)

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 an apparent material inconsistency or material misstatement, we are required to perform procedures to conclude whether there is a material misstatement of 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 based on these responsibilities.

Based on our work undertaken in the course of the audit, the Companies Act 2006 requires us also to report certain opinions and matters as described below.

Strategic Report and Trustees' Annual Report

In our opinion, based on the work undertaken in the course of the audit the information given in the Trustees' Annual Report, including the Strategic Report, for the financial year for which the financial statements are prepared is consistent with the financial statements; and the Strategic Report and the Trustees' Annual Report have been prepared in accordance with applicable legal requirements.

In addition, in light of the knowledge and understanding of the charitable company and its environment obtained in the course of the audit, we are required to report if we have identified any material misstatements in the Strategic Report and the Trustees' Annual Report. We have nothing to report in this respect.

Responsibilities for the financial statements and the audit

Responsibilities of the trustees for the financial statements

As explained more fully in the *Statement of trustees' responsibilities*, the trustees (who are also the directors of the charitable company for the purposes of company law) are responsible for the preparation of the financial statements in accordance with the applicable framework and for being satisfied that they give a true and fair view. The trustees are also responsible for such internal control as they 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 charitable company'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.

Auditors' 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 auditors' 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.

Based on our understanding of the charitable company, we identified that the principal risks of non-compliance with laws and regulations related to the charitable company's compliance with the safeguarding of young and vulnerable people, and we considered the extent to which non-compliance might have a material effect on the financial statements. We also considered those laws and regulations that have a direct impact on the financial statements such as the Companies Act 2006, the Charities Act (Northern Ireland) 2008 and Regulation 8 of The Charities (Accounts and Reports) Regulations (Northern Ireland) 2015.

(Company limited by guarantee)

Independent auditors' report to the members of YouthAction Northern Ireland Limited (continued)

We evaluated management's incentives and opportunities for fraudulent manipulation of the financial statements (including the risk of override of controls), and determined that the principal risks were related to posting inappropriate journal entries to manipulate financial results; and management bias in accounting estimates or significant judgements. Audit procedures performed included:

- Identifying and testing journal entries, in particular any journal entries posted with unusual account combinations or posted by unexpected users;
- Assessed management's compliance with the commitments under their restricted funds;
- Discussions with management, including consideration of known or suspected instances of non-compliance with laws and regulations and fraud;
- Reviewing the charitable company's litigation register as far as it related to non-compliance with laws and regulations and fraud; and
- Reviewing relevant meeting minutes, including those of the Trustees

There are inherent limitations in the audit procedures described above. We are less likely to become aware of instances of non-compliance with laws and regulations that are not closely related to events and transactions reflected in financial statements.

Also, the risk of not detecting a material misstatement due to fraud is higher than the risk of not detecting one resulting from error, as fraud may involve deliberate concealment by, for example, forgery or intentional misrepresentations or through collusion.

A further description of our responsibilities for the audit of the financial statements is located on the FRC's website at: www.frc.org.uk/auditorsresponsibilities. This description forms part of our auditors' report.

Use of this report

This report, including the opinions, has been prepared for and only for the charity's members as a body in accordance with Chapter 3 of Part 16 of the Companies Act 2006 and for no other purpose. We do not, in giving these opinions, accept or assume responsibility for any other purpose or to any other person to whom this report is shown or into whose hands it may come save where expressly agreed by our prior consent in writing.

Other required reporting

Companies Act 2006 exception reporting

Under the Companies Act 2006 we are required to report to you if, in our opinion:

- we have not obtained all the information and explanations we require for our audit; or
- adequate accounting records have not been kept or returns adequate for our audit have not been received from branches not visited by us; or
- certain disclosures of trustees' remuneration specified by law are not made; or
- the financial statements are not in agreement with the accounting records and returns.

We have no exceptions to report arising from this responsibility.



Brenda Heenan (Senior Statutory Auditor)
for and on behalf of PricewaterhouseCoopers LLP
Chartered Accountants and Statutory Auditors
Belfast

Date 20 September 2021

YouthAction Northern Ireland Limited

(Company limited by guarantee)

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Statement of financial activities for the year ended 31 December 2020 (including summary income and expenditure account)

	Note	General funds £	Designated funds £	Restricted funds £	2020 Total £	General funds £	Designated funds £	Restricted funds £	2019 Total £
Incoming resources									
Incoming resources from generated funds:									
Voluntary income	11	-	-	2,366,767	2,366,767	-	-	2,465,266	2,465,266
Other incoming resources	12	113,656	-	-	113,656	212,929	-	-	212,929
Total incoming resources	5	113,656	-	2,366,767	2,480,423	212,929	-	2,465,266	2,678,195
Resources expended									
Charitable activities									
- Youth work and services	6	-	-	(2,068,928)	(2,068,928)	-	-	(2,246,883)	(2,246,883)
- Infrastructure to support youth work	6	(12,870)	-	(240,320)	(253,190)	(12,240)	-	(213,942)	(226,182)
- College Square North	6	(123,084)	-	-	(123,084)	(180,004)	-	-	(180,004)
Total resources expended		(135,954)	-	(2,309,248)	(2,445,202)	(192,244)	-	(2,460,825)	(2,653,069)
Net (outgoing)/incoming resources before transfers	8	(22,298)	-	57,519	35,221	20,685	-	4,441	25,126
Transfers between funds									
- capital grants released	10	54,592	(54,592)	-	-	56,534	(56,534)	-	-
- other transfers	10	(18,473)	18,473	-	-	(13,998)	13,998	-	-
Other recognised gains/(losses)									
Foreign exchange gain/(loss)		11,523	-	-	11,523	(24,868)	-	-	(24,868)
Net movement in funds		25,344	(36,119)	57,519	46,744	38,353	(42,536)	4,441	258
Total funds brought forward		748,302	2,631,666	547,897	3,927,865	709,949	2,674,202	543,456	3,927,607
Total funds carried forward		773,646	2,595,547	605,416	3,974,609	748,302	2,631,666	547,897	3,927,865

YouthAction Northern Ireland Limited
(Company limited by guarantee)

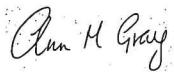
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Balance sheet as at 31 December 2020

	Note	2020 £	2019 £
Fixed assets			
Tangible assets	13	2,595,547	2,631,666
Current assets			
Stocks	14	279	429
Debtors	15	1,145,525	1,122,057
Cash at bank and in hand		1,469,576	1,379,836
		2,615,380	2,502,322
Creditors: amounts falling due within one year	16	(1,236,318)	(1,206,123)
Net current assets		1,379,062	1,296,199
Total assets less current liabilities		3,974,609	3,927,865
Net assets	17	3,974,609	3,927,865
Unrestricted funds			
General	10	773,646	748,302
Designated	10	2,595,547	2,631,666
	10	3,369,193	3,379,968
Restricted funds	10	605,416	547,897
Total funds	17	3,974,609	3,927,865

The notes on pages 19 to 30 are an integral part of the financial statements.

The financial statements on pages 16 to 30 were approved by the Board of Directors/Trustees and were signed on its behalf by:



Professor A M Gray
Trustee ~ Chairperson



Mr C Maneely
Trustee ~ Treasurer

Date:

Cash flow statement for the year ended 31 December 2020

	2020	2019
	£	£
Cash flows from operating activities		
Net movement in funds	46,744	258
Adjustments for:		
Interest paid	1,646	2,646
Depreciation charge	54,592	56,534
Movement in stocks	150	(55)
Movement in debtors	(23,468)	(513,893)
Movement in creditors	30,195	94,735
Net cash generated from/(used in) operating activities	109,859	(359,775)
Cash flows from investing activities		
Interest paid	(1,646)	(2,646)
Purchase of tangible fixed assets	(18,473)	(13,998)
Net cash used in investing activities	(20,119)	(16,644)
Net increase/(decrease) in cash and cash equivalents in the year	89,740	(376,419)
Cash and cash equivalents at the beginning of the year	1,379,836	1,756,255
Cash and cash equivalent at the end of the year	1,469,576	1,379,836
Change in cash and bank balances for the year	89,740	(376,419)

Notes to the financial statements for the year ended 31 December 2020

1. General information

The principal activities of the company are disclosed on page 2.

The company is a private company limited by guarantee and is incorporated and domiciled in Northern Ireland, within the United Kingdom. The address of the registered office is 14 College Square North, Belfast, BT1 6AS.

2. Accounting policies

The principal accounting policies adopted, judgements and key sources of estimation uncertainty in the preparation of the financial statements are as follows:

a) Basis of Preparation

The financial statements have been prepared in accordance with Accounting and Reporting by Charities: Statement of Recommended Practice applicable to charities preparing their financial statements in accordance with the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102) effective 1 January 2015 - (Charities SORP (FRS 102)), the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102), the Charities Act (Northern Ireland) 2008(13) and the Companies Act 2006. YouthAction Northern Ireland Limited Ireland meets the definition of a public benefit entity under FRS 102. Assets and liabilities are initially recognised at historical cost and transaction value unless otherwise stated in the relevant accounting policy note(s).

b) Preparation of financial statements on a going concern basis

The Trustees have reviewed the Company's projected budgets for the period to of at least 12 months from the date of signing and are comfortable that adequate funding is in place to ensure the Company can continue its operations and the financial statements can be signed off as a going concern.

c) 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.

d) Resources expended

All expenditure is accounted for on an accruals 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. Staff costs and overhead expenses are allocated to activities on the basis of staff time spent on those activities.

Charitable activities

These 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.

(Company limited by guarantee)

Notes to the financial statements for the year ended 31 December 2020

2. Accounting policies (continued)

e) Fund accounting

The charitable company has various types of funds for which it is responsible and which require separate disclosure. A definition of the various types of funds is as follows:

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.

f) Value added tax

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.

g) Pension costs

The charitable company operates a defined contribution pension scheme for its employees. Contributions are charged to the statement of financial activities in the period to which they relate.

h) Tangible fixed assets and impairment

Tangible fixed assets are stated at cost less accumulated depreciation.

The cost of fixed assets is their purchase cost, together with any incidental costs of acquisition. Depreciation is calculated so as to write off the cost of tangible fixed assets less their estimated residual values, on a reducing balance basis over the expected useful economic lives of the assets concerned. The principal annual rates used are as follows:

		%
Freehold buildings	-	2 – reducing balance
Fixtures and fittings	-	12.5 and 50 - reducing balance

Freehold land is not depreciated. Where the recoverable amount of a fixed asset is found to be below its net book value, the asset is written down to the recoverable figure and the loss on impairment is recognised in the SOFA ("Statement of financial activities").

i) Operating leased assets

Leases that do not transfer all the risks and rewards of ownership are classified as operating leases. Payments under operating leases are charged to the statement of financial activities on a straight-line basis over the period of the lease.

Notes to the financial statements for the year ended 31 December 2020

2. Accounting policies (continued)

j) Investments

Investments comprise deposits held at bank. Investment income is included in the statement of financial activities on an accruals basis.

k) Stocks

Stocks are stated at the lower of cost and net realisable value. Cost is determined using the first in first out basis. Provision is made for slow moving and obsolete stocks.

l) Debtors

Debtors are stated after all known bad debts have been written off and specific provision has been made against all debts considered doubtful of collection.

3. Critical accounting judgements and estimation uncertainty

Estimates and judgements are continually evaluated and are based on historical experience and other factors, including expectations of future events that are believed to be reasonable under the circumstances.

Critical judgements in applying the entity's accounting policies

There are no critical judgements in applying the company's accounting policies.

Critical accounting estimates and assumptions

There are no critical accounting estimates and assumptions.

4. Legal status of the charity

The charity is a company limited by guarantee and has no share capital. The liability of each member in the event of winding-up is limited to £1.

Notes to the financial statements for the year ended 31 December 2020

5. Total incoming resources

This comprises:

	2020		2019	
	Unrestricted	Restricted	Unrestricted	Restricted
	£	£	£	£
Grants (note 11)				
Education Authority (Infrastructure)	-	180,000	-	174,406
Others	-	2,186,767	-	2,290,860
	-	2,366,767	-	2,465,266
Other incoming resources (note 12)				
Membership fees	1,416	-	3,924	-
Donations and events	3,411	-	25,447	-
College Square North	39,311	-	76,188	-
Services	4,415	-	1,053	-
Youth arts	13,119	-	46,757	-
Youth work	43,036	-	59,560	-
Furlough income	8,948	-	-	-
	113,656	-	212,929	-
Total	113,656	2,366,767	212,929	2,465,266

6. Charitable activities

	Staff costs	Other	Depreciation	2020 Total
	£	£	£	£
Youth work and services	1,284,266	784,662	-	2,068,928
Infrastructure to support youth work	197,996	55,194	-	253,190
College Square North	41,866	26,626	54,592	123,084
	1,524,128	855,796	54,592	2,445,202

	Staff costs	Other	Depreciation	2019 Total
	£	£	£	£
Youth work and services	1,157,494	1,089,389	-	2,246,883
Infrastructure to support youth work	193,837	32,345	-	226,182
College Square North	39,741	83,729	56,534	180,004
	1,391,072	1,205,463	56,534	2,653,069

Amounts paid in respect of governance costs were £12,870 (2019: £12,240) and is included within Infrastructure costs to support youth work.

Notes to the financial statements for the year ended 31 December 2020

7. Employee information

	2020 £	2019 £
Staff costs:		
Wages and salaries	1,332,023	1,215,232
Social security costs	128,924	117,028
Other pension costs	63,181	58,812
	1,524,128	1,391,072

	2020 Number	2019 Number
Average monthly number of persons employed by the charitable company during the year by activity was:		
Full time youth work staff (including managers and youth workers)	32	29
Part time youth workers/Interns	3	3
Administrative staff	12	13
	47	45

The Trustees received no emoluments or reimbursements of expenses during the year, two employees received emoluments in excess of £60,000 but less than £70,000 and one employees received emoluments in excess of £60,000 but less than £80,000 (2019: two in excess of £60,000 but less than £70,000 and one in excess of £60,000 but less than £80,000). Indemnity insurance for the trustees was purchased by the charitable company during the year amounting to £1,000 (2019: £1,000)

Key management compensation

Key management includes members of senior management of the charity. The compensation paid or payable to key management for employee services is shown below:

	2020 £	2019 £
Key management compensation	218,995	212,649

Notes to the financial statements for the year ended 31 December 2020

8. Net (outgoing)/incoming resources before transfers

	2020	2019
	£	£
This is stated after charging/(crediting):		
Staff costs (note 7)	1,524,128	1,391,072
Fees payable to the company's auditors for the audit of the financial statements	12,870	12,240
Depreciation - owned assets	54,592	56,534
Bank fees for facilities	1,646	2,646
Operating lease – Property rent	32,136	24,146
Capital grants released to the statement of financial activities (note 10)	(54,592)	(56,534)

9. Tax

The 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 Foundation's primary objectives, if these profits and surpluses are applied solely for charitable purposes.

10. Funds

	At 1 January 2020	Incoming resources	Resources expended	At 31 December 2020
	£	£	£	£
Restricted funds				
Central Services	28,263	180,000	(177,619)	30,644
Youth Arts	(170,741)	125,325	(206,456)	(251,872)
Youth Works	690,375	2,061,442	(1,925,173)	826,644
	547,897	2,366,767	(2,309,248)	605,416

Central services provision of 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:

Equality work with young women programmes to develop young women's abilities and potential and challenge the prejudice they may encounter in their lives.

Training & accreditation formally recognises and accredits young people's contribution to their communities and prepares young people for learning, life and work.

Rural development enables marginalised rural young people to become active citizens in their community.

Work with young men programmes to engage marginalised young men in developmental opportunities to build leadership skills.

Area based strategies working in collaborative partnerships within a defined geographical area to assess needs and devise a well-informed strategy.

Peace regional and local opportunities for young people to tackle sectarianism and contribute to peace building and active citizenship

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

Notes to the financial statements for the year ended 31 December 2020

10. Funds (continued)

Funds	At 1 January 2020 £	Incoming resources £	Resources expended £	Capital grants released £	Other transfers £	At 31 December 2020 £
General	748,302	113,656	(124,431)	54,592	(18,473)	773,646
Designated	2,631,666	-	-	(54,592)	18,473	2,595,547
	3,379,968	113,656	(124,431)	-	-	3,369,193

Funds	At 1 January 2019 £	Incoming resources £	Resources expended £	Capital grants released £	Other transfers £	At 31 December 2019 £
General	709,949	212,929	(217,112)	56,534	(13,998)	748,302
Designated	2,674,202	-	-	(56,534)	13,998	2,631,666
	3,384,151	212,929	(217,112)	-	-	3,379,968

Designated funds comprise:

	Grants for land and buildings £	Grants for fixtures and fittings £	Total £
At 1 January 2020	2,561,081	70,585	2,631,666
Transfers			
- Other	-	18,473	18,473
- Depreciation	(41,179)	(13,413)	(54,592)
At 31 December 2020	2,519,902	75,645	2,595,547

Designated funds comprise:

	Grants for land and buildings £	Grants for fixtures and fittings £	Total £
At 1 January 2019	2,604,121	70,081	2,674,202
Transfers			
- Other	-	13,998	13,998
- Depreciation	(43,040)	(13,494)	(56,534)
At 31 December 2019	2,561,081	70,585	2,631,666

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.

(Company limited by guarantee)

Notes to the financial statements for the year ended 31 December 2020

11. Analysis of grant income

	Deferred at start of year £	Received and receivable £	Deferred at end of year £	2020 £	2019 £
Restricted funds					
Infrastructure grant					
Education Authority (EA) Infrastructure Grant	41,230	182,170	(43,400)	180,000	174,406
Total general grant income	41,230	182,170	(43,400)	180,000	174,406
Restricted funds					
Youth work project grants					
Youth Employment Project	-	-	-	-	40,000
EA RVYO Strategic Forum	18,901	23,732	(7,043)	35,590	23,722
Department for the Economy (Incentive payments)	-	5,342	-	5,342	36,382
Phoenix Natural Gas	-	5,000	-	5,000	-
Comic Relief (Covid emergency grant)	-	30,000	(5,000)	25,000	-
ACNI/PHA Articulate	-	-	-	-	10,337
Valero Energy Ltd (Texaco)	5,000	5,000	(5,000)	5,000	5,000
Lightbody Foundation	6,000	-	-	6,000	4,000
Belfast City Council (BCC) - Multi Annual Funding	13,500	13,500	-	27,000	27,000
Arts Council for NI – National Lottery	-	52,401	(13,825)	38,576	48,125
Community Foundation NI	-	19,733	(11,965)	7,768	-
BBC Children in Need	-	25,000	(6,250)	18,750	25,000
Esmée Fairbairn Foundation	-	-	-	-	30,993
EA Workforce Development	-	5,000	-	5,000	5,515
Garfield Weston Foundation	50,000	-	(25,000)	25,000	25,000
Youth Empowered Coca-Cola HBC	-	36,557	(11,283)	25,274	38,656
Department for the Economy (ESF) 2018 - 2022 Project 219435	-	312,553	(10,561)	301,992	312,310
Fermanagh and Omagh District Council	8,400	8,400	(8,400)	8,400	8,400
NICVA (NI Executive Office Social Investment Fund)	-	-	-	-	13,656
Newry, Moume and Down District Council	5,000	10,000	(5,000)	10,000	35,389
Department of Foreign Affairs and Trade (Anti-sectarian fund)	35,603	72,261	(36,130)	71,734	35,603
Derry City & Strabane District Council PIV4 4.1 Project 82235	35,301	136,386	(23,248)	148,439	80,221
Erasmus+ (Ecroy)	492	1,070	-	1,562	20,398
Derry City & Strabane District Council	-	-	-	-	4,848
EA Outreach Funding	32,604	9,717	-	42,321	78,107
Co-op Foundation	15,200	50,800	(20,000)	46,000	27,750
UK Youth	-	4,100	-	4,100	8,381
Generation Code (UK Youth)	-	-	-	-	9,328
Comic Relief	33,372	24,238	-	57,610	52,344
Co-Operation Ireland (NCS)	-	2,131	-	2,131	48,640
Armagh, Banbridge & Craigavon Borough Council	-	-	-	-	16,365
Total carried forward	259,373	852,921	(188,705)	923,589	1,071,470

(Company limited by guarantee)

Notes to the financial statements for the year ended 31 December 2020

11. Analysis of grant income (continued)

	Deferred at start of year £	Received and receivable £	Deferred at end of year £	2020 £	2019 £
Total brought forward	259,373	852,921	(188,705)	923,589	1,071,470
Youth Justice Agency	-	-	-	-	4,948
National Lottery Fund ID 10272766	139,714	133,314	(166,240)	106,788	110,130
Action Mental Health (ESF)	-	28,520	-	28,520	24,060
NICVA (NI Executive Office SIF)	-	-	-	-	27,203
Peace IV 4.2 Regional PIV4182	-	188,520	(102,542)	85,978	-
Paul Hamlyn Foundation	25,656	45,000	(30,000)	40,656	12,954
Peace IV 4.2 Regional PIV4111	25,423	113,057	-	138,480	230,727
Peace IV 2.1 C&YP PIV4016	81,230	772,802	(15,167)	838,865	786,527
The Ireland Fund	-	35,666	(11,775)	23,891	-
UK Youth (TBMP)	-	-	-	-	22,841
Total youth work grants	531,396	2,169,800	(514,429)	2,186,767	2,290,860
Total restricted income	572,626	2,351,970	(557,829)	2,366,767	2,465,266

	At 1 January 2020 £	Income received £	Expenditure £	At 31 December 2020 £
Lottery Funding				
National Lottery Fund ID 10272766	139,714	133,314	(166,240)	106,788
Total Big Lottery	139,714	133,314	(166,240)	106,788

Notes to the financial statements for the year ended 31 December 2020

12. Analysis of other incoming resources

	2020 £	2019 £
Unrestricted funds		
Membership fees	1,416	3,924
Donations and events	3,411	25,447
College Square North	39,311	76,188
Services	4,415	1,053
Youth Arts	13,119	46,757
Training and accreditation	26,760	20,771
Work with young men	107	2,547
Area based strategies	197	10,738
Rural developments	7,650	590
Higher Education courses	8,322	24,914
Furlough income	8,948	-
Total other incoming resources	113,656	212,929

13. Tangible assets

	Freehold land and buildings £	Fixtures and Fittings £	Total £
Cost			
At 1 January 2020	3,211,496	444,029	3,655,525
Additions	-	18,473	18,473
At 31 December 2020	3,211,496	462,502	3,673,998
Accumulated depreciation			
At 1 January 2020	650,415	373,444	1,023,859
Charge for the year	41,179	13,413	54,592
At 31 December 2020	691,594	386,857	1,078,451
Net book amount			
At 31 December 2020	2,519,902	75,645	2,595,547
At 31 December 2019	2,561,081	70,585	2,631,666

14. Stocks

	2020 £	2019 £
Consumables	279	429

Notes to the financial statements for the year ended 31 December 2020

15. Debtors

	2020	2019
	£	£
Prepayments	1,352	2,737
Other debtors and accrued income	1,144,173	1,119,320
	1,145,525	1,122,057

16. Creditors: amounts falling due within one year

	2020	2019
	£	£
Accruals and deferred income	1,236,318	1,206,123

17. Analysis of net assets between funds

	Unrestricted general funds £	Unrestricted designated funds £	Restricted funds £	Total funds £
Fund balances at 31 December 2020 are represented by:				
Tangible fixed assets	-	2,595,547	-	2,595,547
Net current assets	773,646	-	605,416	1,379,062
	773,646	2,595,547	605,416	3,974,609

	Unrestricted general funds £	Unrestricted designated funds £	Restricted funds £	Total funds £
Fund balances at 31 December 2019 are represented by:				
Tangible fixed assets	-	2,631,666	-	2,631,666
Net current assets	748,302	-	547,897	1,296,199
	748,302	2,631,666	547,897	3,927,865

18. Financial instruments

The company has the following financial instruments.

	2020	2019
	£	£
Financial assets		
Cash held at bank and in hand	1,469,576	1,379,836
Other debtors and accrued income	1,144,173	1,119,320
Financial assets held at amortised cost	2,613,749	2,499,156
Financial liabilities		
Accruals	672,475	638,399
Financial liabilities held at amortised cost	672,475	638,399

Notes to the financial statements for the year ended 31 December 2020

19. Analysis of net debt

	At 1 January 2020 £	Cash flows £	At 31 December 2020 £
Cash in hand and at bank	1,379,836	89,470	1,469,576

	At 1 January 2019 £	Cash flows £	At 31 December 2019 £
Cash in hand and at bank	1,756,255	(376,419)	1,379,836

20. Liability of members

The charity is a company limited by guarantee and does not have a share capital. The liability of members is limited to an amount not exceeding £1.

21. Related party transactions and ultimate controlling party

YouthAction Northern Ireland Limited made no related party transactions during the year. The Board of Trustees is considered to be the charitable companies' ultimate controlling party.