

Charity registration number NIC103383

Company registration number NI038084 (Northern Ireland)

**INCLUDE YOUTH
ANNUAL REPORT AND FINANCIAL STATEMENTS
FOR THE YEAR ENDED 31 MARCH 2022**

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LEGAL AND ADMINISTRATIVE INFORMATION

Trustees	Mr D Collins Ms E Dunlop Mr B Archer Ms J L English Mr F Smyth Mr K Simpson Ms S Boyle-Laverty Ms B Foley
Secretary	Ms K McCurry
Charity number	NIC103383
Company number	NI038084
Principal address	5th Floor 14 College Square North Belfast BT1 6AS
Auditor	GMcG BELFAST Chartered Accountants & Statutory Auditor Alfred House 19 Alfred Street Belfast BT2 8EQ
Bankers	Danske Bank Donegall Square West Belfast BT1 6JS
Solicitors	Norman Shannon & Co 3-5 Union Street Belfast BT1 2JF J Blair Employment Law Solicitors 106 Malone Avenue Belfast BT9 6ES

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TRUSTEES' REPORT (INCLUDING DIRECTORS' REPORT)

FOR THE YEAR ENDED 31 MARCH 2022

Chief Executive Introduction

This past year has seen a slow return to more normal work practices after last year's total lock down because of Covid. We moved from working from home to a more hybrid working model that saw a steady increase in the number of days staff were expected to work from the office. Staff in general are to be congratulated in how they helped us through this past year and our Youth Workers and Tutors in particular are thanked and recognised for the continued support they have given to our young people. This year we have supported 1,020 young people, over 780 on our Employability programmes and over 200 on our Strive, Peace IV funded programme.

Our Employability programmes were delivered to 782 disadvantaged young people in or leaving care and in the community. We deliver an employability service for young people in the Western Trust independently, and we work as partners with Start 360 to support young people in the Belfast Trust. In total we have supported 205 young people in both services.

The Strive programme ended in December 2021 and saw us working with 238 young people across Northern Ireland and Donegal. The programme consisted of Personal Development, Citizenship and Good Relations. Include Youth took the lead in the partnership comprising NI Alternatives, Newstart Educational Resource Centre and Youth Initiatives. Unfortunately, there will be a significant gap between the Peace IV programme and the next Peace Plus programme.

We continued to raise policy issues and ensure the voices and experiences of young people were heard on a range of topics including, young peoples experience of policing, the Youth Justice Strategic Framework, the Skills Strategy and our work with unaccompanied and asylum-seeking children and young people. Our collaborative approach led to a jointly commissioned publication of research examining developments in youth justice from 2011 – 2021. The Tracing the Review report served to highlight how far we still have to go, ten years on from the Youth Justice Review, to develop a fully child's rights compliant youth justice system.

We had a number of patrons join Include Youth including James MacSorley (NI Paralympian basketball player), Brendan Irvine (Olympian Boxer), Emer Maguire (BBC presenter and International award-winning science communicator) and Professor Phil Scraton (Criminologist, academic, social activist and author). This team of patrons will help to promote the work of Include Youth.

Young people, staff and Board members were all involved in agreeing our new Strategic Plan for 2022 to 2025.

Work began on our new building in January 2022, and we hope to see the work completed on this ambitious and innovative project in the Autumn of 2022.

We have registered as a company in the Republic of Ireland and have submitted an application to the Charity Regulator. We are hopeful of exciting times ahead as we develop services for young people in need in the Republic of Ireland.

I would like to thank all the staff at Include Youth for their dedication and commitment to making sure our young people are given the support they require. I would like also to thank our volunteer Board members for their support and guidance. Lastly, I would like to thank our young people who remain the greatest inspiration to us all. Their resilience at overcoming substantial barriers remains the best motivation for us all to continue to ensure they receive the highest level of support they deserve.

Paddy Mooney

Chief Executive Officer

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TRUSTEES' REPORT (INCLUDING DIRECTORS' REPORT) (CONTINUED) FOR THE YEAR ENDED 31 MARCH 2022

The trustees present their report and financial statements for the year ended 31 March 2022.

The financial statements have been prepared in accordance with the accounting policies set out in note 1 to the financial statements and comply with the charity's Memorandum and Articles of Association, the Companies Act 2006 and "Accounting and Reporting by Charities: Statement of Recommended Practice applicable to charities preparing their accounts in accordance with the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102) (effective 1 January 2019)".

Objectives and activities

The trustees have taken cognisance of the Charity Commission for Northern Ireland's guidance on public benefit as defined in the Charities Act (Northern Ireland) 2008.

Include Youth is a regional rights-based charity supporting young people in or leaving care, from disadvantaged communities or whose rights are not being met, to improve their employability and personal development. The charity influences public policy in the areas of youth justice and youth employment. All the charity's work is underpinned by the voice of children and young people, evidence-based practice and international children's rights standards. Include Youth's vision is of a society that realises and fulfils the rights and potential of all children.

During the year ended 31 March 2019 Include Youth developed and agreed a Strategic Plan for 2019-2022. The following sets out the main activities undertaken to further the charity's purposes for the public benefit and its achievements during the year ended 31 March 2022, the third year of the Strategic Plan for 2019-2022 against its strategic themes and aims. The trustees have paid due regard to guidance issued by the Charity Commission in deciding what activities the charity should undertake.

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TRUSTEES' REPORT (INCLUDING DIRECTORS' REPORT) (CONTINUED) FOR THE YEAR ENDED 31 MARCH 2022

Achievements and performance

Strategic Theme – Programme and Practice:

Aim: To deliver consistent high-level outcomes for young people to improve their employability, personal, social development and good relations skills.

Give and Take Core:

"Staff, referrers, and partners who work closely with the young people, and most importantly the young people themselves recognise the transformation that takes place over the course of Give & Take. Young people start from nervousness and uncertainty and move to greater degrees of self-confidence." (RF Associates external evaluation of Give and Take 2021)

Give and Take Core is a 12-24 month, individually tailored regional programme for care experienced young people that operates across 7 sites for young people aged 16-21 who require support in preparing for mainstream employment, education and training. Give and Take Core has contracts with all 5 Health Trusts to deliver this service.

Our Core programme has supported 129 young people this year to improve their long-term employability and increase their confidence/self-esteem. We have been able to support 12% of our young people into paid employment and an amazing 70% into mainstream education/training. Our wraparound service has continued to provide essential support for young people around their personal development, education, skills for work and life and to support their health and well-being.

Emerging out of Covid-19 was at times a challenge and depending on restrictions at various times certain face to face activities had to be restricted. Staff have continued to report the impact of the pandemic has had on some of our young people with regards to their mental health and well-being with increasing levels of isolation. Our staff however continued to be creative delivering essential care packages (including food and sundries), helping young people with their gas, electric and rent, and doing walk and talks. Whenever restrictions were lifted, we always immediately returned to our face to face provision, and the young people were delighted for this return to normality.

A fantastic summer programme was offered to young people across all our sites, and it was great to see young people able to participate in activities ranging from go-karting, paintballing, Let's Go-Hydro to forest walks and pamper days.

We have continued to see an increase in the profile of unaccompanied minors and asylum-seeking children and young people to our Core programme, and we have worked hard to ensure that our programme adapted to meet their needs, for example additional funding from the Belfast Trust allowed us to deliver ESOL (English for Speakers of Other Languages) classes. There is an expectation that these sort of developments will also be required at our other sites across Northern Ireland.

Give and Take Outreach:

Give and Take's outreach service helped 129 young people identify and work on the necessary skills and preparation required to access and sustain their place within mainstream employment, training, and education.

Over this period Outreach programmes were delivered to Year 12's in school, EOTAs (Education Other Than at School) projects and in other community settings. It supported young people to achieve a level 1 in Employability, undertake a vocationally relevant course and improve their confidence and work-related capabilities.

"I learned how to make a CV!"

Young Person

"The programme improved my confidence!"

Young Person

"I no longer feel anxious when talking to adults and feel I am more able to share my opinions."

Young Person

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TRUSTEES' REPORT (INCLUDING DIRECTORS' REPORT) (CONTINUED) FOR THE YEAR ENDED 31 MARCH 2022

Give and Take Start:

Start is an employability programme for young people aged 16-24 in the Greater Belfast, North Down and Ards area, delivered in partnership with Northern Ireland Alternatives.

This year, 82 new young people participated on the programme, which consists of essential skills & employability skills training, personal development opportunities, teambuilding, qualifications and mentoring support across three delivery sites. We worked with 100 young people in total. Despite the ongoing challenges faced as a consequence of Covid-19, 30 participants (30%) were supported to successfully gain employment this year, with a further 60 participants (60%) progressing into further education and training. Additionally, 68 participants on the programme (83%) achieved an OCN Level 1 Progression to Employment qualification this year. As we slowly started emerging out of the health pandemic, the primary focus of the Start team was ensuring and promoting the health and wellbeing of the young people participating in and progressing on from the Start programme. All the young people were supported to feel safe and readily equipped to navigate their way out of the Covid emergency, and into further education, training and employment opportunities.

"Start helped me regain the focus of what I wanted to achieve. Having the time, flexibility and 1-1 sessions helped me reset my goals, encouraged me, and gave me back my self-belief."

Start Young Person

"My son's attendance and engagement at college would not be happening if it wasn't for the crucial support of the Start team."

Start Parent

Give and Take One to One:

Give and Take One to One programme is a personal development programme that supports young people who are at risk of or have experienced Child Sexual Exploitation (CSE).

The programme aims to develop each young person's protective factors and supports young people on a 1-1 basis to improve their health and well-being and confidence and resilience, in order to improve their long-term employability.

Between April 2021 – March 2022 inclusive

- 14 young people engaged in the programme
- Approx 64% gained 1 or more qualifications
- Approx 40% of leavers progressed into education, employment or training

"It is a pleasure to work with young people on the one-to-one programme, witnessing them progress through from when they start to when they leave. Amongst the many positive stories, one particular stands out; one young person who refused to attend school recently gained 90% in one of their Essential Skills and secured a part time job."

One to One Staff Member

"I never thought I would ever get a mark like that in my exams. I have to say I am very proud of myself."

Young Person

"I enjoyed meeting such wonderful people and gaining new knowledge. Also, my confidence went up."

Young Person

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TRUSTEES' REPORT (INCLUDING DIRECTORS' REPORT) (CONTINUED) FOR THE YEAR ENDED 31 MARCH 2022

Give and Take Transitions:

"When I got my first salary, I was so happy that I had worked for this myself, and I got a wage..... that was one of my most important and exciting experiences of Give and Take"

Young Person

Our Transitions service provides social, emotional and practical support for our care experienced young people that are ready to make the move into mainstream employment, training and education. An individual package of support is offered based on assessed need, transitions helps our young people to successfully access, move into and sustain their move into mainstream ETE.

Transitions supported 88 young people this year, 33 into employment and 55 into education and training. 72 of these young people have been able to sustain a place within ETE (not always their original move on option), which clearly demonstrates the effectiveness of this model.

This phase of "returning to normality" out of Covid has not been straightforward, the levels of anxiety and impact on mental health for some of our young people has been striking, and therefore encouraging them back into some level of routine and structure has been challenging. Many have of course adapted well (at least on the face of it), however some young people have required even more intensive social, emotional and practical support from our Transition workers.

Meant to Work Plus:

Meant to Work Plus - Residential was a 12-month extension of the Meant to Work Plus programme. The programme commenced in August 2020. A care experienced young person was recruited as a trainee peer mentor working on a part time basis and supported by the wider team. 13 young people participated in mentoring and 1 to 1 support over the period April 2021 to August 2021 and benefited from a range of personal and social development activities.

A programme underspend enabled Include Youth to propose and agree a further extension with our funder Comic Relief. An Employability Job Coach was recruited to support young people to access and sustain employment under the JOBSTART programme within the Belfast Health and Social Care Trust. From January 2022 to March 2022 12 young people were supported with applications and interview preparation with 4 receiving conditional offers to commence employment in June 2022.

"I loved our trip to Tayto Park. I had always wanted to go, it was really fun and something I wouldn't normally get to do."

Young Person

Learning for Action:

Learning for Action was an innovative Essential Skills programme that equipped young people with the skills to be able to make positive changes. The impact of Covid was significant on the young people we work with and many experienced social isolation and poor mental health.

We were fortunate, during the pandemic, that we secured additional monies to support young people. We provided tablets, online training, and essential supplies to keep young people safe and to stay connected. Once lockdown restrictions eased, and when it was safe to do so, we returned to face-to-face classes, adhering to Covid guidelines. The aim of this programme was to improve the educational and employability outcomes for care experienced and disadvantaged young people. We offered young people essential skills in literacy, numeracy, and ICT across 10 sites and for our one-to-one programme which delivered an outreach service. The programme also aimed to increase the skills and capacity of care experienced and disadvantaged young people to lead on this programme, build life skills and affect positive change. Learning for Action formed part of the overall Give & Take programme and supported young people to put into action the skills gained.

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TRUSTEES' REPORT (INCLUDING DIRECTORS' REPORT) (CONTINUED) FOR THE YEAR ENDED 31 MARCH 2022

Between April 21 and March 22, there were 164 qualifications gained by 119 young people. We continued to provide beginner and Entry Levels 1 and 2 ESOL throughout the pandemic. All classes were delivered face-to-face from April 2021. The UASC (Unaccompanied Asylum-Seeking Children) tend to be motivated and committed with an eagerness to learn and many made good progress, moving onto the Core Give & Take programme, incorporating Learning for Action (Essential Skills).

“Essential skills gave me an opportunity to interact with people again after lockdown. My twin brother and I didn't leave the house for months. We both started SERC Core Programme vocational studies in September 2021 after achieving Level 1 literacy and numeracy.”

Young Person

Employability:

The Belfast Trust Employability Service supported 100 young people. We had 67 young people leave the service. 13 (19%) young people commenced paid employment (5 within Belfast Trust through ring fencing and 8 within private employers). 26 (39%) young people moved into training and 14 (21%) moved into education. In total 53 or 79% of leavers had a positive move on into Employment, Training or Education. 14 (21%) young people did not have a successful move on however engaged in activities including work placements, job search and mentoring.

“I have secured employment with the Belfast Trust supported by the Employability Service. My pre-employment checks are in progress, so I'll be starting my JOBSTART Band 2 role with the Human Resources Department in June 2022.”

Young Person

The Western Trust Employability Service supported 105 young people. We had 74 young people leave the service. 21 (28%) of these young people commenced paid employment. 15 (20%) of young people moved into training and 20 (27%) moved into education. In total 56 (76%) of leavers had a positive move on, some of whom progressed into education or training and also accessed part time employment. 18 (25%) of young people did not have a successful move on, however, the majority of these young people engaged in some work-related activity.

Odyssey Ice Academy:

The Odyssey Ice Academy programme is funded through Department for Communities (DfC) under Uniting Communities (T:BUC) strategy. The Odyssey Trust is the lead partner with Include Youth as a delivery partner, providing mentoring support to participants who engage in a range of activities including learning to skate and play ice hockey with the Belfast Giants, in addition to volunteering at the Belfast Giants matches and engaging in a wide range of personal development activities. 17 young people graduated as Community Giants following 3 months of participation on the programme.

“I really enjoyed having the opportunity to meet with other young people, plus people from different communities. I liked playing and watching Ice Hockey.”

Young Person

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

FOR THE YEAR ENDED 31 MARCH 2022

Strive:

Strive began in October 2017. Since then, over 830 young people, aged 14 to 24, have completed the programme. The partnership comprised of Include Youth, based in Lifford Clonleigh Resource Centre in Co. Donegal, Youth Initiatives, Newstart Education Centre and NI Alternatives. This year 238 young people completed an intensive programme of good relations, personal development and citizenship across our 7 sites.

This year also saw the much-welcomed emergence from lockdown restrictions. There were many adaptable challenges for staff following the uncertainties from the previous 18 months. To that end staff both relished and rose to these challenges of ever-changing health guidelines both north and south of the border. For many young people on the programme this was the first time that they had come together as a group face to face, and in many ways, it was an emotional time for both staff and young people, following on from a predominantly virtual programme delivery setting.

The summer period gave rise to young people being able to engage in a full summer programme consisting of activities based around their programme areas. Both staff and young people reported that this was refreshing and enjoyable as it allowed for interaction in group and one to one settings.

The autumn period saw the Strive celebration event taking place in the Meadowbank Sports Arena, Magherafelt, in October. The event was attended by programme participants, EBEs (Experts by Experience), programme staff, senior managers, the programme steering group, politicians, SEUPB staff and other stakeholders as they reflected on the previous 4 years. This was a perfect opportunity to showcase the positive outcomes of the programme's external evaluation, highlighting the countless benefits and celebrating the many achievements young people had experienced since 2017. It was also an opportunity to begin the ending process and look towards the project winding up as it was nearing the end of its tenure.

The majority of programmes finished in the months of December, January and February with all partner organisations seeking outside funding to provide a continuity of service until Peace Plus is launched in 2022.

In relation to our own site in Donegal, Include Youth has continued to support the work that has existed there since 2017. It is hoped that external funding will continue to support the programme until we receive a decision regarding our application to Peace Plus. The work in Donegal is vital as Include Youth continue to develop the organisation in the Republic of Ireland.

Strive was supported by the European Union's PEACE IV Programme, managed by the Special EU Programmes Body (SEUPB) to the value of €3,979,780 with match funding being provided by the Irish government's Department of Children and Youth Affairs and the Northern Ireland Executive.

"As a young person in St Johnston we never got to meet anybody until we came out of lockdown, it was difficult to begin with, but staff made it easy, and it was much better when we came together in real life. Strive has taught me so much about myself and it has helped me look at different things in my life. It was a great experience, and the staff were just brilliant."

Young Person

"Coming out of lockdown gave us a few surprises, sometimes it felt like you had to retrain yourself in the skills you were so used to using before Covid, with that said nothing beats face to face work and that's where the real youth work happens."

Strive Staff

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

FOR THE YEAR ENDED 31 MARCH 2022

Strategic Theme - Partnership Approach

Aim: To build a membership organisation by developing strong relationships with our partners and local communities which is constructive, effective and mutually valued to deliver outcomes for young people.

Give and Take Start:

Include Youth Partnership Coordinator and NI Alternatives Co-Director met quarterly this year to monitor and review the Start Partnership Agreement for 2021-22, and agree and sign off the 2022-23 Partnership Agreement, which reflected some changes in terms of agreed outcomes for the year. Monthly Quality Improvement meetings with the Start delivery team and Include Youth Partnership Coordinator were held throughout the year, to ensure all programme outcomes were deliverable and being achieved, with the additional purpose of supporting the team to deliver a high quality programme for each participant across the three delivery sites of Greater Shankill, East Belfast and North Down, with a particular emphasis on participants' health and wellbeing, as they emerged and navigated a pathway out of the Covid-19 health pandemic.

Strive:

Include Youth was the lead partner on the Strive a programme with a delivery site based in Lifford Clonleigh Resource Centre and partnered with Youth Initiatives, Newstart Education Centre and NI Alternatives. In order to ensure effective management of the project that worked across 7 sites, the partners met once a month to make certain that the deliverables were being accomplished and offered support for each other. A steering group was also formed which consisted of CEO's of partners and associate partners, and met 4 times per year to monitor the service delivery of Strive and ensure the partner agreement was upheld. There were 4 regional partners meetings per year for all staff involved and as each partner had its own area of expertise, this acted as an excellent shared learning event to help develop practice. Regional events for staff and young people were held 4 times a year which was an incredibly rewarding experience for all attending as it helped developed strong relationships. Cluster events occurred once a month through the 7 sites which helped engage the cross border and cross community element of the Strive project and provided opportunity for young people to develop capacity and grow.

Patrons:

We are so excited to have such a fantastic group of people willing to invest their time, skills and energy in order to support the young people of Include Youth.

The team will work closely with the young people, represent the organisation at events and use their skill set to support staff. The recruitment of such a strong team of patrons is testament to the incredible representation of Include Youth.

We are looking forward to working this team to help promote the rights of children and young people.

Our Patrons are: -

Emer Maguire:	BBC presenter and International award-winning science communicator
Eric O'Sullivan:	Ulster Rugby and Ireland international
Marcus Rae:	Ulster Rugby back row
Brendan Irvine:	Team Ireland boxer and Tokyo 2020 Olympian
James MacSorley:	Team GB wheelchair basketball player and Tokyo 2020 Paralympian
Professor Phil Scraton:	Criminologist, Academic, Social Activist and Author

Funders:

We consider our funders as another group of partners. This year we have enjoyed developing our relationship with a range of funders and appreciate the support they have given us and the opportunity to deliver on our mission and vision. We would like to acknowledge the support provided by all 5 Health Trusts: BHSCT, NHSCT, SEHSCT, SHSCT and WHSCT, The European Social Fund, SEUPB, Children in Need, Comic Relief, Esmee Fairbairn, National Lottery Community Fund NI, The Education Authority, Department for the Economy, Department of Justice, Department of Health, and KFC Foundation.

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TRUSTEES' REPORT (INCLUDING DIRECTORS' REPORT) (CONTINUED) FOR THE YEAR ENDED 31 MARCH 2022

Strategic Theme - Policy, Participation & Promotion

Aim: To influence public policy to protect, promote and enhance the rights and entitlements of young people & Include Youth.

Policy:

The launch of our jointly commissioned research *Tracing the Review: Development in Youth Justice 2011-2021* at the Long Gallery, Parliament Buildings on 23 November was undoubtedly a major highlight in this period. This is the first piece of independent research that has been published on youth justice developments since the youth justice review in 2011. This important report brought to the fore the key areas where we need to see progress and identified recommendations for action. We once again highlighted the lack of progress in areas such as delay, the inappropriate use of custody and the minimum age of criminal responsibility (MACR). Senior and influential figures from across the sector attended on the day and we were delighted to have the Justice Minister give a formal response to the report. The event also gave us the opportunity to launch our new blog series on MACR with QUB Policy Engagement and a number of blogs and videos from leading figures were produced throughout the year. Much work remains to be done to ensure we have a fully child rights compliant youth justice system and this research report gives us and our partners in NIACRO, VOYPIC and Childrens Law Centre, a fantastic foundation from which to go forward in highlighting gaps in the year ahead.

We submitted a range of policy responses which reflected the voices and experiences of our young people and staff. These included:

- Refugee and Asylum Seeker Integration Strategy
- Proposals for a new Regional Model of Service for Separated and Unaccompanied Asylum- Seeking Children
- New Custodial Arrangements for Children
- Transitioning Youth Justice Strategy
- PSNI EQIA on Spit and Bite Guards
- Skills Strategy

Effective Communications:

As we emerged from covid to a new way of working, we were delighted to be able to host events face to face adhering to Government guidelines. From the *Tracing the Review* event, Shared Learning days and our first staff team day we learnt how to bring people together again in a new way.

We used a variety of platforms to share the amazing work throughout the year, including 12 videos, multiple press releases, the continuation of the podcast series, and creating and publishing engaging graphics for content across our social media platforms.

Facebook: 3,354 followers
Instagram: 1,143 followers
LinkedIn: 212 followers
Twitter: 7,246 followers

Total of 1,059 followers on social media throughout the year.

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

FOR THE YEAR ENDED 31 MARCH 2022

Strategic Theme - People & Performance

Aim: To lead a high-performance outcome-oriented team focused on supporting health and wellbeing.

New Premises:

We are taking massive strides in the progression of the new dedicated youth space. The remodelled warehouse will soon be home to Include Youth, VOYPIC- Voice of Young People in Care and Viable. Together, the charities have over 70 years of experience supporting vulnerable and marginalised children and young people across Northern Ireland. It is an exciting time as the building is beginning to take shape with the aim of the doors opening in Autumn 2022.

With state of the art facilities, this dedicated youth space will feature training rooms, high tech media suite, interactive sensory room, training kitchen space and individual meeting rooms. There is massive opportunity for these facilities to impact the wider community with the rooms being available for hire.

The charities have been working towards this exciting phase for years and are delighted to be part of the regeneration of this area of Belfast city, and ensuring children and young people at the heart of that regeneration. The area around the building is steeped in history, but we believe its best days are ahead of it!

I would like to acknowledge all our funders who have made this possible. Funding has come initially from Atlantic Philanthropies for the purchase of the building, which previously had been a warehouse. Additional funding came from the Department for Communities, the Department of Health, the Department of the Economy, the Tudor Trust, the Garfield Weston Foundation, Ulster Garden Villages, the Whitemountain Program and Community Finance Ireland for the restoration work. We also thank Everrun for their financial assistance for the purchase of solar panels.

Wellbeing:

Include Youth highly values their staff, and their training and personal development is key to ensuring a quality service is delivered by a highly skilled staff team. Supervision remains an important aspect of supporting staff. Monthly supervision is facilitated by line managers. Training has included the following:

- All staff training day with a focus on wellbeing
- Supervision Audit and Survey to all staff
- Unaccompanied Minors awareness training
- UNOCINI training
- Domestic Abuse and PPANI training
- Signs of Safety training

Safeguarding

Safeguarding children and young people is paramount to Include Youth. Our Safeguarding Champions meet monthly, and safeguarding training is provided for all new staff, with refresher training every 3 years. Additionally, Designated Officer training also delivered to relevant staff. Safeguarding adults at risk training has been completed by all practitioners.

Staff Wellbeing

The wellbeing of Include Youth staff is a key priority and our Wellbeing Champions team have regular check-ins with local projects and teams. We have provision through Staff Care for free counselling sessions for staff, and our internal wellbeing initiatives have included:

- Bereavement workshops
- Sea Swims
- Walk and chat

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TRUSTEES' REPORT (INCLUDING DIRECTORS' REPORT) (CONTINUED) FOR THE YEAR ENDED 31 MARCH 2022

Workforce Development:

Resources were developed to raise awareness on supporting children and young people in care. This included Care Awareness workshops developed for voluntary/statutory agencies which was delivered to over 30 organisations and OCN L4 qualification developed in 'Supporting Care Experienced Children and Young People' which was delivered to 12 organisations across the year. Feedback from participants:

"The videos and personal accounts from young people. Also, hearing from the practitioners gave me a lot to think about in my work going forward"

Participant

"It made me stop and think about what way I ask young people things and not use words that the young people used in the videos like placement or contact."

Participant

"It will make me more aware of the type of language I use when talking to a young person in care in terms of using placement use home or contact use the family time. Also, to be curious, reliable and aware of trauma and stick with challenging behaviour."

Participant

"The workshop was well presented and interactive."

Participant

"Although I feel like I already have an empathetic and understanding approach to young people. This OCN really opened my eyes to young people in care and gave me a better understanding of what they actually are going through."

Participant

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

FOR THE YEAR ENDED 31 MARCH 2022

Financial review

At 31 March 2022, the total funds of the charity amounted to £1,028,811 comprising restricted funds of £354,986 and unrestricted funds of £673,825. The charity's principal funding sources are detailed in notes 3-4 of the financial statements.

The unrestricted funds are considered to be essential to provide sufficient funds to cover any unforeseen costs which may arise and fulfil the legal obligations of the charity in the event that current levels of income are not maintained.

In order to comply with the statutory and best practice guidelines, the charity's reserves are split into the following categories:

Restricted Funds

These are reserves held which are subject to specific stipulations as laid down by the donor. The charity has no authority to expend these reserves on general running expenses unless specified by the donor. The balance in total restricted funds at 31 March 2022 was £354,986 (2021 – £434,709).

Designated Funds

This reserve is unrestricted in nature and represents funds that have been earmarked by the Trustees for a particular purpose, including the funding of redundancy costs and other cessation liabilities should the charity cease to operate. It also allows the Trustees to set aside funds for a specific project which is set to arise at some time in the future. A number of designated funds may exist at any one time; however their use and utilisation are reviewed on a regular basis. The balance in the fund at 31 March 2022 was £200,000 (2021 - £200,000).

General Funds

This reserve is expendable at the discretion of the Trustees. It is proposed that it should take into account any unforeseen external risks over which the charity has no control. Such risks include normal fluctuations in month on month activities, unforeseen legal actions and changes in the political environment or in legislation which may require additional unplanned resources. The trustees aim to hold free reserves of between 3 and 6 months of total expenditure. The balance in the general funds at 31 March 2022 was £473,825 (2021 - £507,479). The amount of general funds that is classed as free reserves at 31 March 2022 is £430,807, which represents approximately 11 weeks of total expenditure.

The trustees has assessed the major risks to which the charity is exposed, and are satisfied that systems are in place to mitigate exposure to the major risks. The charity also maintains a corporate risk register which is regularly reviewed.

Structure, governance and management

Include Youth is a charitable company limited by guarantee and recognised as such by HM Revenue & Customs and comes under the auspices of the Charity Commission for NI.

Governance and legal compliance of the organisation is the responsibility of the properly constituted Board of Directors who act as Trustees and is in accordance with Include Youth's Articles and Memorandum of Association which were updated in November 2012.

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TRUSTEES' REPORT (INCLUDING DIRECTORS' REPORT) (CONTINUED) FOR THE YEAR ENDED 31 MARCH 2022

The trustees, who are also the directors for the purpose of company law, and who served during the year and up to the date of signature of the financial statements were:

Mr D Collins	
Ms E Dunlop	
Ms D Hamill	(Resigned 3 June 2021)
Ms L Vermeir	(Resigned 5 November 2021)
Mr B Archer	
Ms J L English	
Mr F Smyth	
Mr K Simpson	
Ms S Boyle-Laverty	
Ms B Foley	
Mr C Shields	(Resigned 7 December 2021)

New Trustees are appointed through proposal and acceptance by the Board or by co-option to the Board. Training is also provided as required.

The Board is responsible for the review of all activities, approval of budgets and future strategy; the Board meets at various times throughout the year. The Chief Executive Officer, Paddy Mooney, is responsible for all operational and day to day matters and works in conjunction with senior management and the Board of Trustees.

None of the trustees have any beneficial interest in the company. All of the trustees are members of the company and guarantee to contribute £1 in the event of a winding up.

Statement of trustees' responsibilities

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

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

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

- select suitable accounting policies and then apply them consistently;
- observe the methods and principles in the Charities SORP;
- make judgements and estimates that are reasonable and prudent;
- state whether applicable UK Accounting Standards have been followed, subject to any material departures disclosed and explained in the financial statements; and
- prepare the financial statements on the going concern basis unless it is inappropriate to presume that the charity will continue in operation.

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

INCLUDE YOUTH

TRUSTEES' REPORT (INCLUDING DIRECTORS' REPORT) (CONTINUED) FOR THE YEAR ENDED 31 MARCH 2022

Auditor

In accordance with the company's articles, a resolution proposing that GMcG BELFAST be reappointed as auditor of the company will be put at a General Meeting.

Small Companies Exemption

In preparing this report, the directors have taken advantage of the small companies exemptions provided by section 415A of the Companies Act 2006.

Disclosure of information to auditor

Each of the trustees has confirmed that there is no information of which they are aware which is relevant to the audit, but of which the auditor is unaware. They have further confirmed that they have taken appropriate steps to identify such relevant information and to establish that the auditor is aware of such information.

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

Mr D Collins

Trustee



Dated: 30 November 2022

INCLUDE YOUTH

INDEPENDENT AUDITOR'S REPORT TO THE MEMBERS OF INCLUDE YOUTH

Opinion

We have audited the financial statements of Include Youth (the 'charity') for the year ended 31 March 2022 which comprise the statement of financial activities, the balance sheet, the statement of cash flows and the notes to the financial statements, including a summary of significant accounting policies. The financial reporting framework that has been applied in their preparation is applicable law and United Kingdom Accounting Standards, including Financial Reporting Standard 102 *The Financial Reporting Standard applicable in the UK and Republic of Ireland* (United Kingdom Generally Accepted Accounting Practice).

In our opinion, the financial statements:

- give a true and fair view of the state of the charitable company's affairs as at 31 March 2022 and of its incoming resources and application of resources, including its income and expenditure, for the year then ended;
- have been properly prepared in accordance with United Kingdom Generally Accepted Accounting Practice; and
- have been prepared in accordance with the requirements of the Companies Act 2006.

Basis for opinion

We conducted our audit in accordance with International Standards on Auditing (UK) (ISAs (UK)) and applicable law. Our responsibilities under those standards are further described in the *Auditor's responsibilities for the audit of the financial statements* section of our report. We are independent of the charity in accordance with the ethical requirements that are relevant to our audit of the financial statements in the UK, including the FRC's Ethical Standard, and we have fulfilled our other ethical responsibilities in accordance with these requirements. We believe that the audit evidence we have obtained is sufficient and appropriate to provide a basis for our opinion.

Conclusions relating to going concern

In auditing the financial statements, we have concluded that the trustees' use of the going concern basis of accounting in the preparation of the financial statements is appropriate.

Based on the work we have performed, we have not identified any material uncertainties relating to events or conditions that, individually or collectively, may cast significant doubt on the charity's ability to continue as a going concern for a period of at least twelve months from when the financial statements are authorised for issue.

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

INCLUDE YOUTH

INDEPENDENT AUDITOR'S REPORT (CONTINUED) TO THE MEMBERS OF INCLUDE YOUTH

Other information

The other information comprises the information included in the annual report other than the financial statements and our auditor's report thereon. The trustees are responsible for the other information contained within the annual report. Our opinion on the financial statements does not cover the other information and, except to the extent otherwise explicitly stated in our report, we do not express any form of assurance conclusion thereon. Our responsibility is to read the other information and, in doing so, consider whether the other information is materially inconsistent with the financial statements or our knowledge obtained in the course of the audit, or otherwise appears to be materially misstated. If we identify such material inconsistencies or apparent material misstatements, we are required to determine whether this gives rise to a material misstatement in the financial statements themselves. If, based on the work we have performed, we conclude that there is a material misstatement of this other information, we are required to report that fact.

We have nothing to report in this regard.

Opinions on other matters prescribed by the Companies Act 2006

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

- the information given in the trustees' report for the financial year for which the financial statements are prepared, which includes the directors' report prepared for the purposes of company law, is consistent with the financial statements; and
- the directors' report included within the trustees' report has been prepared in accordance with applicable legal requirements.

Matters on which we are required to report by exception

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

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

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

INCLUDE YOUTH

INDEPENDENT AUDITOR'S REPORT (CONTINUED) TO THE MEMBERS OF INCLUDE YOUTH

Responsibilities of trustees

As explained more fully in the statement of trustees' responsibilities, the trustees, who are also the directors of the charity for the purpose of company law, are responsible for the preparation of the financial statements and for being satisfied that they give a true and fair view, and for such internal control as the trustees determine is necessary to enable the preparation of financial statements that are free from material misstatement, whether due to fraud or error. In preparing the financial statements, the trustees are responsible for assessing the charity's ability to continue as a going concern, disclosing, as applicable, matters related to going concern and using the going concern basis of accounting unless the trustees either intend to liquidate the charitable company or to cease operations, or have no realistic alternative but to do so.

Auditor's responsibilities for the audit of the financial statements

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

The extent to which our procedures are capable of detecting irregularities, including fraud, is detailed below.

INCLUDE YOUTH

INDEPENDENT AUDITOR'S REPORT (CONTINUED) TO THE MEMBERS OF INCLUDE YOUTH

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

We identify and assess the risks of material misstatement of the financial statements, whether due to fraud or error, and then design and perform audit procedures responsive to those risks, including obtaining audit evidence that is sufficient and appropriate to provide a basis for our opinion.

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

- . The nature of the industry and sector, control environment and business performance, including the company's remuneration policies for directors, bonus levels and performance targets, if any;
- . Results of our enquiries of management about their own identification and assessment of the risks of irregularities;
- . Any matters we identified having obtained and reviewed the company's documentation of their policies and procedures relating to:
 - Identifying, evaluating and complying with laws and regulations and whether they were aware of any instance of non-compliance;
 - Detecting and responding to the risks of fraud and whether they have knowledge of any actual, suspected or alleged fraud; and
 - The internal controls established to mitigate risks of fraud or non-compliance with laws and regulations;
- . The matters discussed among the audit engagement team regarding how and where fraud might occur in the financial statements and potential indicators of fraud.

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

We also obtained an understanding of the legal and regulatory frameworks that the company operates in, focusing on provisions of those laws and regulations that had a direct effect on the determination of material amounts and disclosures in the financial statements. The key laws and regulations we considered in this context included the Companies Act 2006, and local tax legislation.

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

INCLUDE YOUTH

INDEPENDENT AUDITOR'S REPORT (CONTINUED) TO THE MEMBERS OF INCLUDE YOUTH

Audit response to risks identified

Our procedures to respond to the risks identified included the following:

- Reviewing the financial statement disclosures and testing to supporting documentation to assess compliance with provisions of relevant laws and regulations described as having a direct effect on the financial statements;
- Enquiring of management concerning actual and potential litigation and claims;
- Performing analytical procedures to identify any unusual or unexpected relationships that may indicate risks of material misstatement due to fraud;
- Reading minutes of meetings of those charged with governance and reviewing correspondence with tax authorities; and
- In addressing the risk of fraud through management override of controls, testing the appropriateness of journal entries and other adjustments; assessing whether the judgements made in making accounting estimates are indicative of a potential bias; and evaluating the business rationale of any significant transactions that are unusual or outside the normal course of business.

We also communicated relevant identified laws and regulations and potential fraud risks to all engagement team members and remained alert to any indications of fraud or non-compliance with laws and regulations throughout the audit.

Owing to the inherent limitations of an audit, there is an unavoidable risk that we may not have detected some material misstatements in the financial statements, even though we have properly planned and performed our audit in accordance with auditing standards. In addition, as with any audit, there remains a higher risk of non-detection of irregularities, as they may involve collusion, forgery, intentional omissions, misrepresentations, or the override of internal controls. We are not responsible for preventing non-compliance and cannot be expected to detect non-compliance with all laws and regulations.

A further description of our responsibilities is available on the Financial Reporting Council's website at: <https://www.frc.org.uk/auditorsresponsibilities>. This description forms part of our auditor's report.

INCLUDE YOUTH

**INDEPENDENT AUDITOR'S REPORT (CONTINUED)
TO THE MEMBERS OF INCLUDE YOUTH**

Use of our report

This report is made solely to the charitable company's members, as a body, in accordance with Chapter 3 of Part 16 of the Companies Act 2006. Our audit work has been undertaken so that we might state to the charitable company's members those matters we are required to state to them in an auditor's report and for no other purpose. To the fullest extent permitted by law, we do not accept or assume responsibility to anyone other than the charitable company and the charitable company's members as a body, for our audit work, for this report, or for the opinions we have formed.



**Mr Nigel Moore FCA (Senior Statutory Auditor)
for and on behalf of GMcG BELFAST**

30 November 2022

**Chartered Accountants
Statutory Auditor**

**Chartered Accountants & Statutory
Auditor
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Belfast
BT2 8EQ**

- 20 -

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INCLUDE YOUTH

STATEMENT OF FINANCIAL ACTIVITIES INCLUDING INCOME AND EXPENDITURE ACCOUNT

FOR THE YEAR ENDED 31 MARCH 2022

		Unrestricted funds	Restricted funds	Total Unrestricted funds	Restricted funds	Total
	Notes	2022 £	2022 £	2022 £	2021 £	2021 £
Income and endowments from:						
Donations and legacies	3	1,050	92,986	94,036	53,351	108,786
Charitable activities	4	263,928	1,659,831	1,923,759	210,824	2,031,969
Other trading activities	5	7,535	-	7,535	17,059	17,059
Investments	6	2,296	-	2,296	4,506	4,506
Other income	7	35,272	-	35,272	40,161	40,161
Total income		310,081	1,752,817	2,062,898	325,901	2,202,481
Expenditure on:						
Charitable activities	8	343,735	1,832,540	2,176,275	239,150	2,233,370
Net expenditure for the year/ Net movement in funds		(33,654)	(79,723)	(113,377)	86,751	(117,640)
Fund balances at 1 April 2021		707,479	434,709	1,142,188	620,728	1,173,077
Fund balances at 31 March 2022		673,825	354,986	1,028,811	707,479	1,142,188

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

All income and expenditure derive from continuing activities.

The statement of financial activities also complies with the requirements for an income and expenditure account under the Companies Act 2006.

INCLUDE YOUTH

BALANCE SHEET

AS AT 31 MARCH 2022

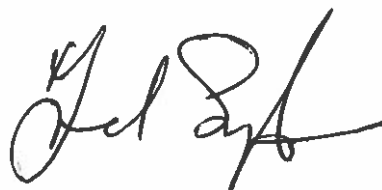
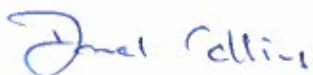
	Notes	2022		2021	
		£	£	£	£
Fixed assets					
Tangible assets	13		264,684		286,054
Investments	14		1		1
			<u>264,685</u>		<u>286,055</u>
Current assets					
Debtors	15	485,017		413,629	
Cash at bank and in hand		467,764		654,949	
		<u>952,781</u>		<u>1,068,578</u>	
Creditors: amounts falling due within one year	17	(100,578)		(119,858)	
Net current assets			<u>852,203</u>		<u>948,720</u>
Total assets less current liabilities			<u>1,116,888</u>		<u>1,234,775</u>
Creditors: amounts falling due after more than one year	18		(88,077)		(92,587)
Net assets			<u><u>1,028,811</u></u>		<u><u>1,142,188</u></u>
Income funds					
Restricted funds	20		354,986		434,709
<u>Unrestricted funds</u>					
Designated funds	21	200,000		200,000	
General unrestricted funds		473,825		507,479	
			<u>673,825</u>		<u>707,479</u>
			<u><u>1,028,811</u></u>		<u><u>1,142,188</u></u>

The financial statements were approved by the Trustees on 30 November 2022

Mr D Collins
Trustee

Mr F Smyth
Trustee

Company registration number NI038084



INCLUDE YOUTH

STATEMENT OF CASH FLOWS FOR THE YEAR ENDED 31 MARCH 2022

	Notes	2022 £	£	2021 £	£
Cash flows from operating activities					
Cash absorbed by operations	29		(185,197)		(123,668)
Investing activities					
Purchase of tangible fixed assets		-		(13,323)	
Investment income received		2,296		4,506	
		<u>2,296</u>		<u>4,506</u>	
Net cash generated from/(used in) investing activities			2,296		(8,817)
Financing activities					
Proceeds from new bank loans		-		100,000	
Repayment of bank loans		(4,284)		(2,499)	
		<u>(4,284)</u>		<u>100,000</u>	
Net cash (used in)/generated from financing activities			(4,284)		97,501
Net decrease in cash and cash equivalents			(187,185)		(34,984)
Cash and cash equivalents at beginning of year			654,949		689,933
Cash and cash equivalents at end of year			<u>467,764</u>		<u>654,949</u>

INCLUDE YOUTH

NOTES TO THE FINANCIAL STATEMENTS FOR THE YEAR ENDED 31 MARCH 2022

1 Accounting policies

Charity information

Include Youth is a private company limited by guarantee incorporated in Northern Ireland. The registered office is 5th Floor, 14 College Square North, Belfast, BT1 6AS.

1.1 Accounting convention

The financial statements have been prepared in accordance with the Companies Act 2006 and "Accounting and Reporting by Charities: Statement of Recommended Practice applicable to charities preparing their accounts in accordance with the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102) (effective 1 January 2019)". The charity is a Public Benefit Entity as defined by FRS 102.

The financial statements are prepared in sterling, which is the functional currency of the charity. Monetary amounts in these financial statements are rounded to the nearest £.

The financial statements have been prepared under the historical cost convention. The principal accounting policies adopted are set out below.

1.2 Going concern

At the time of approving the financial statements, the trustees have a reasonable expectation that the charity has adequate resources to continue in operational existence for the foreseeable future. Thus the trustees continue to adopt the going concern basis of accounting in preparing the financial statements.

1.3 Charitable funds

Unrestricted funds are available for use at the discretion of the trustees in furtherance of their charitable objectives.

Designated funds comprise funds which have been set aside at the discretion of the trustees for specific purposes. The purposes and uses of the designated funds are set out in the notes to the financial statements.

Restricted funds are subject to specific conditions by donors as to how they may be used. The purposes and uses of the restricted funds are set out in the notes to the financial statements.

1.4 Income

Income is recognised when the charity is legally entitled to it after any performance conditions have been met, the amounts can be measured reliably, and it is probable that income will be received.

Cash donations are recognised on receipt. Other donations are recognised once the charity has been notified of the donation, unless performance conditions require deferral of the amount. Income tax recoverable in relation to donations received under Gift Aid or deeds of covenant is recognised at the time of the donation.

Income tax recoverable in relation to investment income is recognised at the time the investment income is receivable.

Other income is recognised in the period in which it is receivable and to the extent the goods have been provided or on completion of the service.

INCLUDE YOUTH

NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)

FOR THE YEAR ENDED 31 MARCH 2022

1 Accounting policies (Continued)

1.5 Expenditure

Expenditure is recognised once there is a legal or constructive obligation to transfer economic benefit to a third party, it is probable that a transfer of economic benefits will be required in settlement and the amount of the obligation can be measured reliably. Expenditure is classified by activity. The costs of each activity are made up of the total of direct costs and shared costs, including support costs involved in undertaking each activity. Direct costs attributable to a single activity are allocated directly to that activity. Shared costs which contribute to more than one activity and support costs which are not attributable to a single activity are apportioned between those activities on a basis consistent with the use of resources. Central staff costs are allocated on the basis of time spent, and depreciation charges allocated on the portion of the asset's use.

Support costs are those costs incurred directly in support of expenditure on the objects of the company and include project management. Governance costs are those incurred in connection with administration of the company and compliance with constitutional and statutory requirements.

Charitable activities and Governance costs are costs incurred on the company's operations, including support costs and costs relating to the governance of the company apportioned to charitable activities.

All expenditure is inclusive of irrecoverable VAT.

1.6 Tangible fixed assets

Tangible fixed assets are initially measured at cost and subsequently measured at cost or valuation, net of depreciation and any impairment losses.

Depreciation is recognised so as to write off the cost or valuation of assets less their residual values over their useful lives on the following bases:

Freehold land and buildings	2% straight line
Leasehold improvements	25% straight line
Fixtures and fittings	25% straight line
Computers	25% straight line

The gain or loss arising on the disposal of an asset is determined as the difference between the sale proceeds and the carrying value of the asset, and is recognised in the statement of financial activities.

1.7 Fixed asset investments

Fixed asset investments are initially measured at transaction price excluding transaction costs, and are subsequently measured at fair value at each reporting date. Changes in fair value are recognised in net income/(expenditure) for the year. Transaction costs are expensed as incurred.

Entities in which the charity has a long term interest and shares control under a contractual arrangement are classified as jointly controlled entities.

1.8 Impairment of fixed assets

At each reporting end date, the charity reviews the carrying amounts of its tangible assets to determine whether there is any indication that those assets have suffered an impairment loss. If any such indication exists, the recoverable amount of the asset is estimated in order to determine the extent of the impairment loss (if any).

1.9 Cash and cash equivalents

Cash and cash equivalents include cash in hand, deposits held at call with banks, other short-term liquid investments with original maturities of three months or less, and bank overdrafts. Bank overdrafts are shown within borrowings in current liabilities.

INCLUDE YOUTH

NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)

FOR THE YEAR ENDED 31 MARCH 2022

1 Accounting policies (Continued)

1.10 Financial instruments

The charity has elected to apply the provisions of Section 11 'Basic Financial Instruments' and Section 12 'Other Financial Instruments Issues' of FRS 102 to all of its financial instruments.

Financial instruments are recognised in the charity's balance sheet when the charity becomes party to the contractual provisions of the instrument.

Financial assets and liabilities are offset, with the net amounts presented in the financial statements, when there is a legally enforceable right to set off the recognised amounts and there is an intention to settle on a net basis or to realise the asset and settle the liability simultaneously.

Basic financial assets

Basic financial assets, which include debtors and cash and bank balances, are initially measured at transaction price including transaction costs and are subsequently carried at amortised cost using the effective interest method unless the arrangement constitutes a financing transaction, where the transaction is measured at the present value of the future receipts discounted at a market rate of interest. Financial assets classified as receivable within one year are not amortised.

Basic financial liabilities

Basic financial liabilities, including creditors and bank loans are initially recognised at transaction price unless the arrangement constitutes a financing transaction, where the debt instrument is measured at the present value of the future payments discounted at a market rate of interest. Financial liabilities classified as payable within one year are not amortised.

Debt instruments are subsequently carried at amortised cost, using the effective interest rate method.

Trade creditors are obligations to pay for goods or services that have been acquired in the ordinary course of operations from suppliers. Amounts payable are classified as current liabilities if payment is due within one year or less. If not, they are presented as non-current liabilities. Trade creditors are recognised initially at transaction price and subsequently measured at amortised cost using the effective interest method.

Derecognition of financial liabilities

Financial liabilities are derecognised when the charity's contractual obligations expire or are discharged or cancelled.

1.11 Employee benefits

The cost of any unused holiday entitlement is recognised in the period in which the employee's services are received.

Termination benefits are recognised immediately as an expense when the charity is demonstrably committed to terminate the employment of an employee or to provide termination benefits.

1.12 Retirement benefits

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

INCLUDE YOUTH

NOTES TO THE FINANCIAL STATEMENTS (CONTINUED) FOR THE YEAR ENDED 31 MARCH 2022

2 Critical accounting estimates and judgements

In the application of the charity's accounting policies, the trustees are required to make judgements, estimates and assumptions about the carrying amount of assets and liabilities that are not readily apparent from other sources. The estimates and associated assumptions are based on historical experience and other factors that are considered to be relevant. Actual results may differ from these estimates.

The estimates and underlying assumptions are reviewed on an ongoing basis. Revisions to accounting estimates are recognised in the period in which the estimate is revised where the revision affects only that period, or in the period of the revision and future periods where the revision affects both current and future periods.

Key sources of estimation uncertainty

Fixed assets

The annual depreciation charge on fixed assets depends primarily on the estimated lives of each type of asset and estimates of residual values. The directors regularly review these asset lives and change them as necessary to reflect current thinking on remaining lives in light of prospective economic utilisation and physical condition of the assets concerned. Changes in asset lives can have a significant impact on depreciation and amortisation charges for the period. Detail of the useful lives is included in the accounting policies.

Debtors

Short term debtors are measured at transaction price, less any impairment. Impairment of such debtors involves some estimation uncertainty.

INCLUDE YOUTH

NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)

FOR THE YEAR ENDED 31 MARCH 2022

3 Donations and legacies

	Unrestricted funds	Restricted funds	Total	Unrestricted funds	Restricted funds	Total
	2022	2022	2022	2021	2021	2021
	£	£	£	£	£	£
Grants	1,050	92,986	94,036	53,351	55,435	108,786
	<u>1,050</u>	<u>92,986</u>	<u>94,036</u>	<u>53,351</u>	<u>55,435</u>	<u>108,786</u>
Grants receivable for core activities						
Dept of Health grants	-	34,486	34,486	32,290	10,818	43,108
FinTru	-	-	-	2,000	-	2,000
Department of Justice grants	-	58,500	58,500	-	44,617	44,617
KFC	-	-	-	15,000	-	15,000
QUB	-	-	-	4,061	-	4,061
Asda	1,050	-	1,050	-	-	-
	<u>1,050</u>	<u>92,986</u>	<u>94,036</u>	<u>53,351</u>	<u>55,435</u>	<u>108,786</u>

INCLUDE YOUTH

NOTES TO THE FINANCIAL STATEMENTS (CONTINUED) FOR THE YEAR ENDED 31 MARCH 2022

4 Charitable activities

	Charitable Income 2022 £	Charitable Income 2021 £
Income from charitable activities	1,921,259	2,048,567
Less: deferred income	2,500	(16,598)
	<u>1,923,759</u>	<u>2,031,969</u>
Analysis by fund		
Unrestricted funds	263,928	210,824
Restricted funds	1,659,831	1,821,145
	<u>1,923,759</u>	<u>2,031,969</u>
Performance related grants		
SEUPB	292,713	314,219
Health & Social Care Trusts	529,620	491,122
European Social Fund	718,504	714,713
Big Lottery Fund - Learning for Action	104,566	229,920
Education Authority	62,340	82,030
Children in Need	23,820	37,432
Comic Relief	7,825	30,000
Department of Justice	-	13,883
Department of Economy	68,882	-
Esmee Fairburn	60,750	101,000
Other	52,239	34,248
	<u>1,921,259</u>	<u>2,048,567</u>

5 Other trading activities

	Unrestricted funds 2022 £	Unrestricted funds 2021 £
Fundraising events	<u>7,535</u>	<u>17,059</u>

INCLUDE YOUTH

NOTES TO THE FINANCIAL STATEMENTS (CONTINUED) FOR THE YEAR ENDED 31 MARCH 2022

6 Investments

	Unrestricted funds	Unrestricted funds
	2022	2021
	£	£
Interest receivable	2,296	4,506
	<u>2,296</u>	<u>4,506</u>

7 Other income

	Unrestricted funds	Unrestricted funds
	2022	2021
	£	£
Other income	14,646	20,632
Rent and recharge of expenses	20,626	19,529
	<u>35,272</u>	<u>40,161</u>

INCLUDE YOUTH

NOTES TO THE FINANCIAL STATEMENTS (CONTINUED) FOR THE YEAR ENDED 31 MARCH 2022

8 Charitable activities

	Charitable Expenditure 2022 £	Charitable Expenditure 2021 £
Staff costs	1,365,643	1,386,024
Travel, subsistence and staff training	72,492	52,860
Advertising, marketing and promotion	327	17
Volunteer training and sessional workers	7,341	10,212
Programme costs, activities and materials	159,045	181,017
Stationery and telephone	25,111	24,395
Mentoring, partner and venue hire	12,166	8,295
Sundry expenses	14,512	29,195
Premises costs	110,510	105,248
Consultancy fees	73,091	102,748
Volunteer expenses	41,361	40,438
	<u>1,881,599</u>	<u>1,940,449</u>
Share of support costs (see note 10)	285,558	283,716
Share of governance costs (see note 10)	9,118	9,205
	<u>2,176,275</u>	<u>2,233,370</u>
Analysis by fund		
Unrestricted funds	343,735	239,150
Restricted funds	1,832,540	1,994,220
	<u>2,176,275</u>	<u>2,233,370</u>

9 Description of charitable activities

Charitable Expenditure

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

INCLUDE YOUTH

NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)

FOR THE YEAR ENDED 31 MARCH 2022

10 Support costs

	Support costs	Governance costs	2022	Support costs	Governance costs	2021
	£	£	£	£	£	£
Staff costs	214,059	-	214,059	218,691	-	218,691
Depreciation	21,370	-	21,370	20,259	-	20,259
Travel, subsistence and staff training	3,255	-	3,255	627	-	627
Programme costs, activities and materials	774	-	774	1,758	-	1,758
Stationery and telephone	7,332	-	7,332	5,946	-	5,946
Sundry expenses	6,048	-	6,048	3,757	-	3,757
Premises costs	19,670	-	19,670	16,034	-	16,034
Consultancy fees	6,091	-	6,091	10,227	-	10,227
Bank and other fees	6,959	-	6,959	6,417	-	6,417
Audit fees	-	4,320	4,320	-	4,320	4,320
Accountancy	-	3,613	3,613	-	3,678	3,678
Legal and professional	-	1,185	1,185	-	1,207	1,207
	<u>285,558</u>	<u>9,118</u>	<u>294,676</u>	<u>283,716</u>	<u>9,205</u>	<u>292,921</u>
Analysed between Charitable activities	<u>285,558</u>	<u>9,118</u>	<u>294,676</u>	<u>283,716</u>	<u>9,205</u>	<u>292,921</u>

Governance costs includes payments to the auditors of £4,320 (2021- £4,320) for audit fees.

11 Trustees

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

INCLUDE YOUTH

NOTES TO THE FINANCIAL STATEMENTS (CONTINUED) FOR THE YEAR ENDED 31 MARCH 2022

12 Employees

The average monthly number of employees during the year was:

	2022	2021
	Number	Number
Charity staff	51	53

Employment costs

	2022	2021
	£	£
Wages and salaries	1,366,351	1,390,953
Social security costs	128,636	129,863
Other pension costs	84,715	83,899
	<u>1,579,702</u>	<u>1,604,715</u>

The number of employees whose annual remuneration was £60,000 or more were:

	2022	2021
	Number	Number
£60,000 - £79,999	1	1

13 Tangible fixed assets

	Freehold land and buildings	Leasehold improvements	Fixtures and fittings	Computers	Total
	£	£	£	£	£
Cost					
At 1 April 2021	278,956	23,554	93,019	156,558	552,087
At 31 March 2022	<u>278,956</u>	<u>23,554</u>	<u>93,019</u>	<u>156,558</u>	<u>552,087</u>
Depreciation and impairment					
At 1 April 2021	25,874	10,825	93,019	136,315	266,033
Depreciation charged in the year	5,579	5,888	-	9,903	21,370
At 31 March 2022	<u>31,453</u>	<u>16,713</u>	<u>93,019</u>	<u>146,218</u>	<u>287,403</u>
Carrying amount					
At 31 March 2022	<u>247,503</u>	<u>6,841</u>	<u>-</u>	<u>10,340</u>	<u>264,684</u>
At 31 March 2021	<u>253,082</u>	<u>12,729</u>	<u>-</u>	<u>20,243</u>	<u>286,054</u>

INCLUDE YOUTH

NOTES TO THE FINANCIAL STATEMENTS (CONTINUED) FOR THE YEAR ENDED 31 MARCH 2022

14 Fixed asset investments

			Other investments
Cost or valuation			
At 1 April 2021 & 31 March 2022			1
			<u>1</u>
Carrying amount			
At 31 March 2022			1
			<u>1</u>
At 31 March 2021			<u>1</u>

		2022 £	2021 £
Other investments comprise:	Notes		
Investments in joint ventures	27	1	1
		<u>1</u>	<u>1</u>

15 Debtors

		2022 £	2021 £
Amounts falling due within one year:			
Trade debtors		61,696	46,738
Other debtors		408,096	358,992
Prepayments and accrued income		15,225	7,899
		<u>485,017</u>	<u>413,629</u>

16 Loans and overdrafts

		2022 £	2021 £
Bank loans		93,217	97,501
		<u>93,217</u>	<u>97,501</u>
Payable within one year		5,140	4,914
Payable after one year		88,077	92,587
		<u>93,217</u>	<u>97,501</u>
Amounts included above which fall due after five years:			
Payable by instalments		63,935	70,087
		<u>63,935</u>	<u>70,087</u>

INCLUDE YOUTH

NOTES TO THE FINANCIAL STATEMENTS (CONTINUED) FOR THE YEAR ENDED 31 MARCH 2022

17 Creditors: amounts falling due within one year

	Notes	2022 £	2021 £
Bank loans	16	5,140	4,914
Other taxation and social security		-	29,299
Deferred income	19	17,501	20,001
Trade creditors		39,598	35,188
Other creditors		5,476	4,576
Accruals and deferred income		32,863	25,880
		<u>100,578</u>	<u>119,858</u>

18 Creditors: amounts falling due after more than one year

	Notes	2022 £	2021 £
Bank loans	16	88,077	92,587
		<u>88,077</u>	<u>92,587</u>

19 Deferred income

	2022 £	2021 £
Other deferred income	17,501	20,001
	<u>17,501</u>	<u>20,001</u>

Deferred income is included in the financial statements as follows:

	2022 £	2021 £
Deferred income is included within:		
Current liabilities	17,501	20,001
	<u>17,501</u>	<u>20,001</u>
Movements in the year:		
Deferred income at 1 April 2021	20,001	3,403
Released from previous periods	(20,000)	(3,402)
Resources deferred in the year	17,500	20,000
	<u>17,501</u>	<u>20,001</u>
Deferred income at 31 March 2022	17,501	20,001
	<u>17,501</u>	<u>20,001</u>

INCLUDE YOUTH

NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)

FOR THE YEAR ENDED 31 MARCH 2022

20 Restricted funds

The income funds of the charity include restricted funds comprising the following unexpended balances of donations and grants held on trust for specific purposes:

	Movement in funds				Movement in funds			Balance at 31 March 2022 £
	Balance at 1 April 2020 £	Incoming resources £	Resources expended £	Transfers £	Balance at 1 April 2021 £	Incoming resources £	Resources expended £	
Give & Take	-	988,172	(977,172)	-	11,000	935,808	(946,808)	-
Practice	-	82,030	(81,532)	-	498	74,840	(74,840)	498
Core	-	44,617	(44,617)	-	-	75,595	(75,595)	-
Policy & Advocacy	-	24,701	(24,701)	-	-	17,391	(17,391)	-
Employability	-	91,189	(91,189)	-	-	109,380	(109,380)	-
Transitions	40,000	-	(6,762)	-	33,238	-	(17,650)	15,588
Meant to Work	66,672	-	(43,984)	44,101	66,789	7,825	(22,865)	51,749
Essential skills	-	-	-	-	-	65,000	(65,000)	-
BHSCT ESOL	-	-	-	-	-	60,000	-	60,000
Atlantic Philanthropies - Property Fund	231,667	-	(5,000)	-	226,667	-	(5,000)	221,667
Strive	116,267	320,951	(407,378)	-	29,840	296,595	(326,435)	-
Odyssey Ice Academy	-	-	-	-	-	5,817	(5,817)	-
Meant to Work Plus	44,101	-	-	(44,101)	-	-	-	-
The National Lottery Community Fund	42,581	229,920	(214,025)	-	58,476	104,566	(163,042)	-
Department of Foreign Affairs and Trade: Reconciliation Fund	8,201	-	(2,717)	-	5,484	-	-	5,484
Workforce Development Fund	2,860	-	(2,860)	-	-	-	-	-
Comic relief emergency funding	-	30,000	(28,338)	-	1,662	-	(1,662)	-
Esme Fairburn emergency funding	-	40,000	(38,945)	-	1,055	-	(1,055)	-
NIO	-	25,000	(25,000)	-	-	-	-	-
	<u>552,349</u>	<u>1,876,580</u>	<u>(1,994,220)</u>	<u>-</u>	<u>434,709</u>	<u>1,752,817</u>	<u>(1,832,540)</u>	<u>354,986</u>

INCLUDE YOUTH

NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)

FOR THE YEAR ENDED 31 MARCH 2022

20 Restricted funds (Continued)

Give & Take

This project is funded by the European Social Fund Northern Ireland, the Department for the Economy, the Health & Social Trusts, Esmée Fairbairn and Children in Need. It is a pre-vocational employability programme which aims to improve young people's employment-related skills and increase their self esteem and confidence. At the year end 31 March 2021 there was a balance of £11,000 relating to Children in Need which will be carried forward and expended in the following year.

Practice

This relates to infrastructure funding received from the Education Authority towards participation structures, communications, governance support, training and a contribution towards running costs.

Core

This relates to grants from Department of Justice and Department of Health towards specific core costs of the charity.

Give & Take 1-1

This project is funded by Children in Need and is a unique one to one service focussing on developing and improving protective factors for young people who have experienced or are at risk of child sexual exploitation. The programme is based on five key elements - training, personal development, mentoring, work experience and transitions.

Policy & Advocacy

This project is funded by the Department of Justice and Department of Health. It seeks to advocate, influence and inform law, policy and practice development to bring about positive changes in the lives of young people in need or at risk.

Employability

This employability scheme is funded by the Belfast and Western Health and Social Care Trusts. It seeks to improve the employment potential of unemployed socially excluded young people between 16-21 years through the provision of sheltered work experience and personal development programmes.

Transitions

As young people progress from Give and Take into mainstream training, employment and education Include Youth's transitional support workers offers a one to one service which ensures that the young person is able to maintain their move-on, and therefore successfully transition. The transitional support service offers support that is practical, social and emotional. It will advocate for the young person and help them to overcome any difficulties they are facing in accessing and maintaining their ETE provision. This project is funded by Esmée Fairbairn Foundation.

Meant to Work

Meant to Work is a one to one peer mentoring service that helps unemployed young people aged 16-24 years in the Greater Belfast area gain and sustain meaningful employment. It is funded through Comic Relief and Queen's Young Leaders.

INCLUDE YOUTH

NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)

FOR THE YEAR ENDED 31 MARCH 2022

20 Restricted funds (Continued)

Essential skills

This is an innovative essential skills programme that equips young people to make positive changes. The aim of this programme is to improve the educational and employability outcomes for care experienced and disadvantaged young people. We offer young people Essential skills in literacy, numeracy and ICT across 9 sites and for our 1-2-1 programme which operates an outreach service.

The programme also aims to increase the skills and capacity of care experienced and disadvantaged young people to lead on this programme, build life skills and affect positive change. Learning for Action forms part of the overall Give & Take programme and supports young people to put into Action the skills gained. This is funded by the Department for Education.

During the year, the department awarded a further £81,000 to the organisation for the period to 31 March 2022. The payment has not yet been received from the Department and they have indicated that £16,000 of the related expenditure may be disallowed. The Trustees still consider the full amount of £81,000 to be due and payable, however, a provision of £16,000 has been recognised at 31 March 2022 due to the uncertainty in relation to the timing and amount of the final payment.

Atlantic Philanthropies - Property Fund

This fund relates to a grant received from Atlantic Philanthropies towards the purchase of a new building.

Strive

Strive is a programme for young people aged 14 to 24 led by Include Youth in partnership with Youth Initiatives, Newstart Education Centre, NI Alternatives and Lifford Clonleigh Resource Centre. Strive is a cross community, cross cultural and cross border programme that engages young people in transformative good relations, citizenship and personal development work. This project is supported by the European Union's Peace IV Programme, managed by the Special EU Programmes Body (SEUPB).

Odyssey Ice Academy

The Odyssey Trust is the lead partner for the Odyssey Ice Academy. This programme is funded through Department for Communities (DfC) under Uniting Communities (T:BUC) strategy. Include Youth receives funding to provide mentoring support to participants who engage in a range of activities including learning to skate with the Belfast Giants, personal development and volunteering nights at the Belfast Giants matches.

Meant to Work Plus

Meant to Work Plus is an employability, training and peer mentoring programme for Belfast HSCT care experienced young people aged 16-24, supporting them to access and sustain employment opportunities.

The National Lottery Community Fund: Learning for Action

Learning for Action is an innovative essential skills programme that equips young people to make positive changes. The aim of this programme is to improve the educational and employability outcomes for care experienced and disadvantaged young people. We offer young people Essential skills in literacy, numeracy and ICT across 9 sites and for our 1-2-1 programme which operates an outreach service.

The programme also aims to increase the skills and capacity of care experienced and disadvantaged young people to lead on this programme, build life skills and affect positive change. Learning for Action forms part of the overall Give & Take programme and supports young people to put into Action the skills gained.

INCLUDE YOUTH

NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)

FOR THE YEAR ENDED 31 MARCH 2022

20 Restricted funds (Continued)

Department of Foreign Affairs and Trade: Reconciliation Fund

'Arts & More' is a cross-community and cross-border arts project which supports young people to identify issues affecting the group and come up with creative solutions to raise awareness of them and address them through the arts. The project runs in Derry and Co Donegal.

Workforce Development Fund

Include Youth received monies from EA (£3,810) for workforce development. This has been utilised by the following; mobile photography workshop as part of staff training day, 'Signs of Safety' 2 day training course for practitioners, Mental health first aid 2 day training course for 8 Wellbeing Champions and training around supported employment for 2 staff members.

Comic Relief Emergency Fund

The purpose of the funding was to provide young people with digital access (Laptops) during the Covid-19 lockdown period, enabling them to stay connected, both in terms of their education and training, and with their social networks. This helped reduced social isolation and digital poverty for many of the young people Include Youth worked with over this period.

Esmee Fairbairn Emergency Fund

This money was mostly used to address the issue of digital poverty and young people were bought Chromebooks that allowed them to access the online classes that were provided by our tutors. We also used a small amount of this funding to help young people who required support with utility bills and even rent as during lockdown as some were unable to continue with their part-time work during lockdown and were really struggling.

NIO

A successful project bid was submitted to the NIO to conduct an external independent evaluation of the Give and Take scheme. This work was put out as a public tender and was delivered by RFA associates. The final report was published in February 2021.

INCLUDE YOUTH

NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)

FOR THE YEAR ENDED 31 MARCH 2022

21 Designated funds

The income funds of the charity include the following designated funds which have been set aside out of unrestricted funds by the trustees for specific purposes:

	Movement in funds		Movement in funds		Balance at 31 March 2022 £
	Balance at 1 April 2020 £	Incoming resources £	Balance at 1 April 2021 £	Incoming resources £	
Designated fund	200,000	-	200,000	-	200,000
	<u>200,000</u>	<u>-</u>	<u>200,000</u>	<u>-</u>	<u>200,000</u>

Designated funds represent £200,000 that has been set aside to cover potential redundancies costs that may arise on the completion of certain programmes and as a contribution towards potential fit-out costs of new premises.

22 Analysis of net assets between funds

	Unrestricted funds 2022 £	Restricted funds 2022 £	Total 2022 £	Unrestricted funds 2021 £	Restricted funds 2021 £	Total 2021 £
Fund balances at 31 March 2022 are represented by:						
Tangible assets	43,017	221,667	264,684	59,387	226,667	286,054
Investments	1	-	1	1	-	1
Current assets/(liabilities)	718,884	133,319	852,203	740,678	208,042	948,720
Long term liabilities	(88,077)	-	(88,077)	(92,587)	-	(92,587)
	<u>673,825</u>	<u>354,986</u>	<u>1,028,811</u>	<u>707,479</u>	<u>434,709</u>	<u>1,142,188</u>

23 Financial commitments, guarantees and contingent liabilities

A portion of grants received may become repayable should certain conditions under which they were awarded cease to be fulfilled.

INCLUDE YOUTH

NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)

FOR THE YEAR ENDED 31 MARCH 2022

24 Operating lease commitments

At the reporting end date the charity had outstanding commitments for future minimum lease payments under non-cancellable operating leases, which fall due as follows:

	2022 £	2021 £
Within one year	16,259	17,710
Between two and five years	1,500	17,759
	<u>17,759</u>	<u>35,469</u>

25 Events after the reporting date

The charity has a contractual arrangement with another participant to engage in a joint activity that does not create an entity carrying on a trade or business of its own. The activity is to own and manage premises that will be renovated and occupied by both participants. In accordance with FRS 102 the financial statements of Include Youth include its share of assets, liabilities and cash flows in the jointly controlled operation, measured in accordance with the agreement.

The participants entered into an agreement with Belfast City Council whereby the Council will deliver a project for the renovation of the property, which will be primarily funded by external grants. The project commenced prior to the year end and the charity's share of the project will be recognised in full on completion in the next financial period.

26 Related party transactions

Remuneration of key management personnel

The remuneration of key management personnel is as follows.

	2022 £	2021 £
Aggregate compensation	<u>244,364</u>	<u>262,927</u>

Vi-Able Corporate Services Limited, a company incorporated in Northern Ireland, is a joint venture of the charity.

During the year Include Youth was charged £58,903 (2021 - £60,997) by Vi-Able Corporate Services Limited for the provision of corporate services.

At 31 March 2022, the balance due to Vi-Able Corporate Services Limited from the charity was £4,427 (2021 - £4,191).

INCLUDE YOUTH

NOTES TO THE FINANCIAL STATEMENTS (CONTINUED) FOR THE YEAR ENDED 31 MARCH 2022

27 Joint ventures

These financial statements are separate charity financial statements for Include Youth.

Details of the charity's joint ventures at 31 March 2022 are as follows:

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

The investments in joint ventures are stated at cost.

Vi-Able Corporate Services Limited recorded a loss of £8 in the year ended 31 March 2022 and had capital and reserves totalling £29,259 at 31 March 2022.

28 Conduit funding

Include Youth is responsible for receiving and distributing funds on behalf of SEUPB for the Strive project. During the year £319,293 (2021 - £434,986) was received and distributed and no balance was held in relation to these monies at 31 March 2022.

29 Cash generated from operations	2022 £	2021 £
Deficit for the year	(113,377)	(30,889)
Adjustments for:		
Investment income recognised in statement of financial activities	(2,296)	(4,506)
Depreciation and impairment of tangible fixed assets	21,370	20,259
Movements in working capital:		
(Increase) in debtors	(71,388)	(102,188)
(Decrease) in creditors	(17,006)	(22,942)
(Decrease)/increase in deferred income	(2,500)	16,598
Cash absorbed by operations	(185,197)	(123,668)

30 Analysis of changes in net funds

	At 1 April 2021 £	Cash flows £	At 31 March 2022 £
Cash at bank and in hand	654,949	(187,185)	467,764
Loans falling due within one year	(4,914)	(226)	(5,140)
Loans falling due after more than one year	(92,587)	4,510	(88,077)
	<u>557,448</u>	<u>(182,901)</u>	<u>374,547</u>