

Charity registration number 20206711 (Republic of Ireland)

Company registration number 695874

**INCLUDE YOUTH IRELAND
ANNUAL REPORT AND FINANCIAL STATEMENTS
FOR THE YEAR ENDED 31 MARCH 2025**

INCLUDE YOUTH IRELAND

LEGAL AND ADMINISTRATIVE INFORMATION

Trustees	Ms S Boyle-Laverty Mr D Collins Prof D J Morrow Dr D McDermott Mr P Kelly Mr J Morrissey	(Appointed 11 December 2024) (Appointed 11 December 2024) (Appointed 17 February 2025) (Appointed 17 February 2025)
Secretary	Mr D Collins	
Charity number (Republic of Ireland)	20206711	
Company number	695874	
Registered office	Lifford Clonleigh Resource Centre Gallows Lane Donegal Co Donegal Ireland F93 WR22	
Auditor	GMcG BELFAST Chartered Accountants & Statutory Auditor Alfred House 19 Alfred Street Belfast BT2 8EQ	
Bankers	AIB 37-38 O'Connell Street DUBLIN 1	

INCLUDE YOUTH IRELAND

CONTENTS

	Page
Trustees' report	1 - 4
Independent auditor's report	5 - 8
Statement of financial activities	9
Balance sheet	10
Notes to the financial statements	11 - 17

INCLUDE YOUTH IRELAND

TRUSTEES' REPORT (INCLUDING DIRECTORS' REPORT)

FOR THE YEAR ENDED 31 MARCH 2025

The trustees present their annual report and financial statements for the year ended 31 March 2025.

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 Articles of Association, the Companies Act 2014 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

Include Youth Ireland ("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.

The main objects of the charity are:

- To promote social inclusion for the public benefit by working with children and young people who are socially excluded or at risk of becoming socially excluded on the grounds of their youth, substance abuse or dependency, poverty, mental health, sexual orientation, poor educational or skills attainment, crime or social and economic position and circumstances, in order to relieve the needs of those young people who are socially excluded or at risk of social exclusion and assisting them to integrate into society;
- To provide advice, support, training, education and advocacy to young people who have been convicted of offences or vulnerable young people deemed to be at risk of offending or engaging in harmful practices by the provision of services that promote their inclusion, participation and engagement in society and prevent future offending; and
- To relieve poverty by promotion or assistance in the promotion, facilitation and organisation of adequate, accessible and quality programmes of vocational and educational training, work experience schemes, information and support in an effort to acquire skills and retraining to assist the beneficiaries in obtaining employment.

Activities

The charity was incorporated in May 2021 and it commenced its activities during the year ended 31 March 2024.

Achievements and performance

Significant activities and achievements against objectives

The main achievements in the period were as follows:

Give and Take ROI

Give & Take Dublin pilot programme became operational in June 2024 following the recruitment of new staff in May 2024 and the establishment of a base at St. Mark's Youth and Family Centre, Tallaght. The first young people joined the programme in June 2024. Over the reporting period, 17 young people have been referred, with 100% completing their induction and assessment process and developing individual action plans.

Young people engaged in tailored one to one and group-based activities. Programme delivery included life skills (budgeting, cooking, independent travel), health and fitness (gym, kickboxing, walking), employability sessions, vocational training (HACCP, beauty, barista), and accredited learning (OCN Level 1, QQI English and Maths).

INCLUDE YOUTH IRELAND

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

FOR THE YEAR ENDED 31 MARCH 2025

Highlights of the year included the programme launch on 24 June 2024 and the youth-led Christmas enterprise project, with proceeds donated to a local domestic violence charity. By year-end, 75% of young people achieved a qualification, 100% engaged in life skills work, and 88% participated in employability skills training —demonstrating strong early outcomes from this needs-led, relationship-based programme.

'Before the programme life was a rollercoaster. But on Give and Take I looked forward to it every day. It helped to give me focus on my life and I have become someone.'

'I have grown up a lot.'

'It was Give and Take or die.....Literally!!'

Give and Take Cavan/ Monaghan

This became operational in May 2024 following recruitment of staff in April 2024 and is based in Teach Oscail in Cavan. The first young people joined the programme in June 2024. Over the reporting period there have been 15 referrals, 10 of which were for the core programme and 5 for one to one support. 100 % of the young people who completed their induction engaged in life skills, employability and accredited learning.

Young people have engaged in a range of group and individual activities including gym sessions, cooking skills, art and drama skills, employability and CV building and QQI qualifications.

Highlights include 4 QQI qualifications were achieved in this reporting period by young people. 6 young people have completed volunteering experience, and some are planning to enrol in college courses in September.

'Support workers like Sean and Diarmaid remind us that kindness and understanding can truly change lives.'

Financial review

The charity commenced its activities in the prior period and incurred a deficit of €23,369. This deficit position has been cleared by funding that was secured in the year ended 31 March 2025.

During the year, the charity generated restricted income of €589,050 and recognised a surplus of €34,354. At the year end the funds of the charity amounted to €10,985, all of which related to restricted funds.

Going concern

The charity commenced activity in the prior period and incurred a deficit in the prior year. The deficit relates to initial costs incurred on a project for which funding was subsequently confirmed in the year ended 31 March 2025.

Restricted funding for the forthcoming period is expected to be sufficient to cover all costs. The level of commitments and liabilities of the charity is low and management, administration and finance support is provided by Include Youth, a charitable company registered in Northern Ireland. Thus the trustees continue to adopt the going concern basis of accounting in preparing the financial statements.

Reserves policy

It is the policy of the charity that unrestricted funds which have not been designated for a specific use should be maintained at a level equivalent to between three and six months of expenditure. The trustees consider that reserves at this level will ensure that, in the event of a significant drop in funding, they will be able to continue the charity's current activities while consideration is given to ways in which additional funds may be raised.

As the charity only commenced its activities in the prior year it has not yet had the opportunity to build its reserves. This will be reviewed going forward.

Structure, governance and management

The charity is a company limited by guarantee and is registered with the Charities Regulator under reference number 20206711.

INCLUDE YOUTH IRELAND

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

FOR THE YEAR ENDED 31 MARCH 2025

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:

Ms B Foley	(Resigned 11 December 2024)
Ms S Boyle-Laverty	
Mr D Collins	
Prof D J Morrow	(Appointed 11 December 2024)
Dr D McDermott	(Appointed 11 December 2024)
Mr P Kelly	(Appointed 17 February 2025)
Mr J Morrissey	(Appointed 17 February 2025)

Recruitment and appointment of trustees

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

None of the trustees has 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.

Organisational structure

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 charity is closely aligned with Include Youth, a charitable company registered in Northern Ireland, and shares management and administration resources with Include Youth. The Chief Executive Officer of Include Youth, Diane Hill, is responsible for all operational and day to day matters and works in conjunction with the board of trustees.

Statement of trustees' responsibilities

The trustees, who are also the directors of Include Youth Ireland for the purpose of company law, are responsible for preparing the Directors' Report and the financial statements in accordance with applicable Irish law and regulations.

Irish company law requires the directors to prepare financial statements for each financial year. Under that law, the directors have elected to prepare the financial statements in accordance with Companies Act 2014 and FRS 102 The Financial Reporting Standard applicable in the UK and Republic of Ireland (Generally accepted Accounting Practice in Ireland) issued by the Financial Reporting Council, as modified by the Charities SORP (FRS 102). Under company law, the directors must not approve the financial statements unless they are satisfied that they give a true and fair view of the assets, liabilities and financial position of the company as at the financial year end date and of the or of the company for that financial year and otherwise comply with the Companies Act 2014.

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

- select suitable accounting policies for the company financial statements and then apply them consistently;
- make judgements and estimates that are reasonable and prudent;
- state whether the financial statements have been prepared in accordance with applicable accounting standards, identify those standards, and note the effect and the reasons for any material departure from those standards; and
- prepare the financial statements on the going concern basis unless it is inappropriate to presume that the company will continue in business.

The directors are responsible for ensuring that the company keeps or causes to be kept adequate accounting records which correctly explain and record the transactions of the company, enable at any time the assets, liabilities, financial position and profit or loss of the company to be determined with reasonable accuracy, enable them to ensure that the financial statements and Directors' Report comply with the Companies Act 2014. They are also responsible for safeguarding the assets of the company and hence for taking reasonable steps for the prevention and detection of fraud and other irregularities.

INCLUDE YOUTH IRELAND

TRUSTEES' REPORT (INCLUDING DIRECTORS' REPORT) (CONTINUED) FOR THE YEAR ENDED 31 MARCH 2025

Accounting records

The company's directors acknowledge their responsibilities under sections 281 to 285 of the Companies Act 2014 to ensure that the company keeps adequate accounting records. The following measures have been taken:

- the implementation of appropriate policies and procedures for recording transactions;
- the employment of competent accounting personnel with appropriate expertise;
- the provision of sufficient company resources for this purpose;
- liaison with the company's external professional advisers.

The accounting records are held at 100 Great Patrick Street, Belfast, BT1 2LU.

Auditor

In accordance with the Companies Act 2014, section 383(2), GMcG BELFAST continue in office as auditor of the company.

Disclosure of information to auditor

Each of the directors in office at the date of approval of this annual report confirms that:

- so far as the director is aware, there is no relevant audit information of which the company's auditor is unaware, and
- the director has taken all the steps that he / she ought to have taken as a director in order to make himself / herself aware of any relevant audit information and to establish that the company's auditor is aware of that information.

This confirmation is given and should be interpreted in accordance with the provisions of section 330 of the Companies Act 2014.

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

Mr D Collins
Trustee

27 November 2025

INCLUDE YOUTH IRELAND
INDEPENDENT AUDITOR'S REPORT
TO THE MEMBERS OF INCLUDE YOUTH IRELAND

Opinion

We have audited the financial statements of Include Youth Ireland ('the charity') for the year ended 31 March 2025, which comprise the statement of financial activities, the balance sheet and notes to the financial statements, including the summary of significant accounting policies set out in note 1. The financial reporting framework that has been applied in their preparation is Irish Law and Financial Reporting Standard 102 *The Financial Reporting Standard applicable in the UK and Republic of Ireland* issued in the United Kingdom by the Financial Reporting Council, as modified by the Charities SORP (FRS 102) *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)*.

In our opinion the financial statements:

- give a true and fair view of the assets, liabilities and financial position of the charity as at 31 March 2025 and of its profit for the year then ended;
- have been properly prepared in accordance with FRS 102 *The Financial Reporting Standard applicable in the UK and Republic of Ireland*, as modified by the Charities SORP (FRS 102); and
- have been properly prepared in accordance with the requirements of the Companies Act 2014.

Basis for opinion

We conducted our audit in accordance with International Standards on Auditing (Ireland) (ISAs (Ireland)) and applicable law. Our responsibilities under those standards are described below 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 financial statements in Ireland, including the Ethical Standard for Auditors (Ireland) issued by the Irish Auditing and Accounting Supervisory Authority (IAASA), 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 the date 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 IRELAND

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

Other information

The directors are responsible for the other information in the annual report. The other information comprises the information included in the annual report other than the financial statements and our auditor's report thereon. 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 there is a material misstatement in the financial statements or a material misstatement of the other information. If, based on the work we have performed, we conclude that there is a material misstatement of this other information, we are required to report that fact.

We have nothing to report in this regard.

Opinions on other matters prescribed by the Companies Act 2014

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

- 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 trustees' report has been prepared in accordance with applicable legal requirements.

We have obtained all the information and explanations which, to the best of our knowledge and belief, are necessary for the purposes of our audit.

In our opinion the accounting records of the charity were sufficient to permit the financial statements to be readily and properly audited, and the financial statements are in agreement with the accounting records.

Matters on which we are required to report by exception

Based on the knowledge and understanding of the company and its environment obtained in the course of the audit, we have not identified any material misstatements in the directors' report.

We have nothing to report in respect of our obligation under the Companies Act 2014 to report to you if, in our opinion, the disclosures of directors' remuneration and transactions specified by sections 305 to 312 of the Act are not made.

INCLUDE YOUTH IRELAND

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

Responsibilities of trustees for the financial statements

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 in accordance with the applicable financial reporting framework that 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, if applicable, matters related to going concern and using the going concern basis of accounting unless management 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 charity's 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 (Ireland) 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.

A further description of our responsibilities for the audit of the financial statements is located on the IAASA's website at: <https://iaasa.ie/publications/description-of-the-auditors-responsibilities-for-the-audit-of-the-financial-statements/>. This description forms part of our auditor's report.

INCLUDE YOUTH IRELAND

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

Use of our report

This report is made solely to the company's members, as a body, in accordance with Section 391 of the Companies Act 2014. Our audit work has been undertaken so that we might state to the 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 company and the company's members as a body, for our audit work, for this report, or for the opinions we have formed.

Mr Nigel Moore FCA

For and on behalf of GMcG BELFAST, Statutory Audit Firm
Chartered Accountants
Chartered Accountants & Statutory Auditor
Alfred House
19 Alfred Street
Belfast
BT2 8EQ
27 November 2025

- 8 -

Alfred House
19 Alfred Street
BELFAST BT2 8EQ
DX3910 NR Belfast 50

Tel: +44 (0)28 9031 1113
Fax: +44 (0)28 9031 0777

Century House
40 Crescent Business Park
LISBURN
BT28 2GN

Tel: +44 (0)28 9260 7355
Fax: +44 (0)28 9260 1656

17 Mandeville Street
PORTADOWN
Craigavon
BT62 3PB

Tel: +44 (0)28 3833 2801
Fax: +44 (0)28 3835 0293



INCLUDE YOUTH IRELAND

STATEMENT OF FINANCIAL ACTIVITIES INCLUDING INCOME AND EXPENDITURE ACCOUNT

FOR THE YEAR ENDED 31 MARCH 2025

	Notes	Unrestricted funds 2025 €	Restricted funds 2025 €	Total 2025 €	Unrestricted funds 2024 €
Income from:					
Charitable activities	2	-	589,050	589,050	17,280
Total income		-	589,050	589,050	17,280
Expenditure on:					
Charitable activities	3	-	554,696	554,696	40,649
Total expenditure		-	554,696	554,696	40,649
Net income/(expenditure)		-	34,354	34,354	(23,369)
Transfers between funds		23,369	(23,369)	-	-
Net movement in funds	5	23,369	10,985	34,354	(23,369)
Reconciliation of funds:					
Fund balances at 1 April 2024		(23,369)	-	(23,369)	-
Fund balances at 31 March 2025		-	10,985	10,985	(23,369)

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

INCLUDE YOUTH IRELAND

BALANCE SHEET

AS AT 31 MARCH 2025

	Notes	2025 €	€	2024 €	€
Current assets					
Debtors	9	81,126		-	
Cash at bank and in hand		141,737		17,275	
		<u>222,863</u>		<u>17,275</u>	
Creditors: amounts falling due within one year	10	(211,878)		(40,644)	
Net current assets/(liabilities)			<u>10,985</u>		<u>(23,369)</u>
The funds of the charity					
Restricted income funds	12		10,985		-
Unrestricted funds	13		-		(23,369)
			<u>10,985</u>		<u>(23,369)</u>

The financial statements were approved by the trustees on 27 November 2025

Ms S Boyle-Laverty
Trustee

Mr D Collins
Trustee

Company registration number 695874 (Republic of Ireland)

INCLUDE YOUTH IRELAND

NOTES TO THE FINANCIAL STATEMENTS

FOR THE YEAR ENDED 31 MARCH 2025

1 Accounting policies

Charity information

Include Youth Ireland is a limited company domiciled and incorporated in the Republic of Ireland. The registered office is Lifford Clonleigh, Resource Centre, Gallows Lane, Donegal, Co Donegal, Ireland, F93 WR22.

1.1 Basis of preparation

These financial statements have been prepared in accordance with the requirements of the Companies Act 2014, FRS 102 "The Financial Reporting Standard applicable in the UK and Republic of Ireland" and the Charities SORP "Accounting and Reporting by Charities: Statement of Recommended Practice applicable to charities preparing their accounts in accordance with the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102)". The charity is a Public Benefit Entity as defined by FRS 102.

The charity has taken advantage of the provisions in the SORP for charities not to prepare a statement of cash flows.

The financial statements are prepared in euros, 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

Notwithstanding the fact that the charity had no free reserves at the balance sheet date, 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. Restricted funding for the forthcoming period has been confirmed and this funding is expected to be sufficient to cover all costs. The level of commitments and liabilities of the charity is low and management, administration and finance support is provided by Include Youth, a charitable company registered in Northern Ireland. Thus the trustees continue to adopt the going concern basis of accounting in preparing the financial statements.

1.3 Charitable funds

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

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

1.4 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.

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 are allocated on the portion of the asset's use.

INCLUDE YOUTH IRELAND

NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)

FOR THE YEAR ENDED 31 MARCH 2025

1 Accounting policies (Continued)

1.6 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.

1.7 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.

1.8 Foreign exchange

Transactions in currencies other than euros are recorded at the rates of exchange prevailing at the dates of the transactions. At each reporting end date, monetary assets and liabilities that are denominated in foreign currencies are retranslated at the rates prevailing on the reporting end date. Gains and losses arising on translation in the period are included in profit or loss.

INCLUDE YOUTH IRELAND

NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)

FOR THE YEAR ENDED 31 MARCH 2025

2 Income from charitable activities

	Unrestricted funds 2025 €	Restricted funds 2025 €	Total 2025 €	Unrestricted funds 2024 €	Restricted funds 2024 €	Total 2024 €
Charitable activities						
Recharged salary costs	-	179,472	179,472	17,280	-	17,280
Performance related grants	-	444,582	444,582	-	-	-
Less: deferred income	-	(35,004)	(35,004)	-	-	-
	<u>-</u>	<u>589,050</u>	<u>589,050</u>	<u>17,280</u>	<u>-</u>	<u>17,280</u>
	=====	=====	=====	=====	=====	=====

3 Expenditure on charitable activities

	Charitable activities 2025 €	Charitable activities 2024 €
Direct costs		
Staff costs	350,730	-
Young people and project expenses	36,858	39,894
Staff training	1,961	-
Management charges	92,370	-
Staff travel and subsistence	32,183	-
	<u>514,102</u>	<u>39,894</u>
	=====	=====
Share of support and governance costs (see note 4)		
Support	28,170	5
Governance	12,424	750
	<u>554,696</u>	<u>40,649</u>
	=====	=====
Analysis by fund		
Unrestricted funds	-	40,649
Restricted funds	554,696	-
	<u>554,696</u>	<u>40,649</u>
	=====	=====

INCLUDE YOUTH IRELAND

NOTES TO THE FINANCIAL STATEMENTS (CONTINUED) FOR THE YEAR ENDED 31 MARCH 2025

4 Support costs allocated to activities

	2025 €	2024 €
Rent	11,000	-
Office expenses	1,374	-
IT expenditure	8,240	-
Telecommunications	1,615	-
Insurance	2,750	-
Bank fees	441	5
Governance costs	15,174	750
	<u>40,594</u>	<u>755</u>
Analysed between:		
Charitable activities	<u>40,594</u>	<u>755</u>

5 Net movement in funds

	2025 €	2024 €
The net movement in funds is stated after charging/(crediting):		
Fees payable for the audit of the charity's financial statements	<u>4,000</u>	<u>-</u>

6 Trustees

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

7 Employees

The average monthly number of employees during the year was:

	2025 Number	2024 Number
	<u>8</u>	<u>-</u>

Employment costs

	2025 €	2024 €
Wages and salaries	<u>350,730</u>	<u>-</u>

Included within staff costs are €179,472 of recharged salaries to Include Youth in respect of restricted project delivery costs.

There were no employees whose annual remuneration was more than €70,000.

INCLUDE YOUTH IRELAND

NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)

FOR THE YEAR ENDED 31 MARCH 2025

8 Taxation

The charity is exempt from income tax and capital gains tax to the extent that its income and gains are applied for charitable purposes. No tax charge has arisen in the year.

9 Debtors

	2025	2024
	€	€
Amounts falling due within one year:		
Prepayments and accrued income	81,126	-
	<u>81,126</u>	<u>-</u>

10 Creditors: amounts falling due within one year

	2025	2024
	€	€
Other taxation and social security	11,581	-
Deferred income	35,004	-
Trade creditors	6,430	-
Other creditors	145,096	39,894
Accruals	13,767	750
	<u>211,878</u>	<u>40,644</u>

11 Deferred income

	2025	2024
	€	€
Other deferred income	35,004	-
	<u>35,004</u>	<u>-</u>

Deferred income is included in the financial statements as follows:

	2025	2024
	€	€
Deferred income is included within:		
Current liabilities	35,004	-
	<u>35,004</u>	<u>-</u>
Movements in the year:		
Deferred income at 1 April 2024	-	-
Resources deferred in the year	35,004	-
	<u>35,004</u>	<u>-</u>
Deferred income at 31 March 2025	<u>35,004</u>	<u>-</u>

INCLUDE YOUTH IRELAND

NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)

FOR THE YEAR ENDED 31 MARCH 2025

12 Restricted funds

The restricted funds of the charity comprise the unexpended balances of donations and grants held on trust subject to specific conditions by donors as to how they may be used.

	At 1 April 2024	Incoming resources	Resources expended	Transfers	At 31 March 2025
	€	€	€	€	€
Tusla	-	407,082	(372,728)	(23,369)	10,985
For You	-	2,496	(2,496)	-	-
STRIVE	-	179,472	(179,472)	-	-
	<u>-</u>	<u>589,050</u>	<u>(554,696)</u>	<u>(23,369)</u>	<u>10,985</u>

Tusla

To provide aftercare support and therapeutic health advocates for disadvantaged care leavers. During the year a transfer of €23,369 was made to unrestricted funds to cover initial expenditure incurred in the prior year.

For You

A one-to-one support programme, promoting the wellbeing of children and young people aged 4-18 in counties Cavan and Monaghan.

STRIVE

Restricted income for the STRIVE project represents recharged salary costs to Include Youth under the terms of a project delivery agreement. Expenditure represents the related salary costs incurred during the year.

13 Unrestricted funds

	At 1 April 2024	Incoming resources	Resources expended	Transfers	At 31 March 2025
	€	€	€	€	€
General funds	(23,369)	-	-	23,369	-
	<u>(23,369)</u>	<u>-</u>	<u>-</u>	<u>23,369</u>	<u>-</u>
Previous year:	At 1 April 2023	Incoming resources	Resources expended	Transfers	At 31 March 2024
	€	€	€	€	€
General funds	-	17,280	(40,649)	-	(23,369)
	<u>-</u>	<u>17,280</u>	<u>(40,649)</u>	<u>-</u>	<u>(23,369)</u>

INCLUDE YOUTH IRELAND

NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)

FOR THE YEAR ENDED 31 MARCH 2025

14 Analysis of net assets between funds

	Unrestricted funds 2025 €	Restricted funds 2025 €	Total 2025 €
At 31 March 2025:			
Current assets/(liabilities)	-	10,985	10,985
	<u>-</u>	<u>10,985</u>	<u>10,985</u>
	<u>-</u>	<u>10,985</u>	<u>10,985</u>

	Unrestricted funds 2024 €	Restricted funds 2024 €	Total 2024 €
At 31 March 2024:			
Current assets/(liabilities)	(23,369)	-	(23,369)
	<u>(23,369)</u>	<u>-</u>	<u>(23,369)</u>
	<u>(23,369)</u>	<u>-</u>	<u>(23,369)</u>

15 Related party transactions

Include Youth is a charitable company registered in Northern Ireland. The operational activities of the two charities are closely aligned, although they are two separate legal entities. During the year, Include Youth provided administrative, management, and human resource support to the charity.

During the year the charity has recharged salary costs of €179,472 to Include Youth. The recharge was made at cost with no profit element.

Included within creditors at the year end is an amount of €144,577 (2024 - €39,894) due to Include Youth from the charity.

16 Conduit Funding

During the year the charity received €1,381,486 on behalf of other charities. These funds were held temporarily in the charity's bank account and passed on in full. As the charity had no discretion over the use of these funds, they are not recognised as income in the statement of financial activities. There was no balance held at the year end.

17 Contingent liabilities

A portion of grants received may become repayable if the charitable company fails to comply with the terms of the letter of offer.