

**EXTRACTS FROM THE AUDITED ACCOUNTS OF THE CHURCH OF IRELAND YOUTH
DEPARTMENT**

YEAR ENDED 31 DECEMBER 2025

STATEMENT OF BOARD’S RESPONSIBILITIES

The board is responsible for preparing the financial statements in accordance with the accounting policies of the Church of Ireland Youth Department.

The board is required to prepare financial statements for each financial year that give a true and fair view of the state of affairs of the Department and of the surplus or deficit of the Department for that period. In preparing the financial statements, the board are required to:

- select suitable accounting policies and then apply them consistently;
- make judgments and estimates that are reasonable and prudent;
- prepare the financial statements on the going concern basis unless it is inappropriate to presume that the Department will continue in business.

The board confirms that it has complied with the above requirements in preparing the financial statements.

The board is responsible for keeping proper books of account, which disclose with reasonable accuracy at any time the financial position of the Department. It is also responsible for safeguarding the assets of the Department and hence for taking reasonable steps for the prevention and detection of fraud and other irregularities.

CHURCH OF IRELAND YOUTH DEPARTMENT**INCOME AND EXPENDITURE ACCOUNT****Year ended 31 December 2025**

		2025 €	2024 €
INCOME			
Department of Education and Youth	2a	230,833	211,966
Funding provided by Representative Church Body		195,021	187,311
Other Income		8,492	9,805
2b			
		<u>434,346</u>	<u>409,082</u>
EXPENDITURE			
Office & Administration Expenses	3	(369,934)	(40,169)
Staff Costs	4	(180,761)	(139,734)
Fees & Membership	5	(845)	(870)
		<u>(221,540)</u>	<u>(180,773)</u>
Operating Surplus for the Year		212,806	228,309
TRAINING, PROGRAMME & GRANT ALLOCATIONS			
Training, Programme & Grant Allocations	6	(213,047)	(200,445)
(Deficit)/Surplus after Training, Programme & Grant Allocations		(241)	27,864
Currency translation adjustment		(388)	(206)
Net (Deficit)/Surplus for the year		<u>(629)</u>	<u>27,658</u>

CHURCH OF IRELAND YOUTH DEPARTMENT**BALANCE SHEET****Year ended 31 December 2025**

		2025 €	2024 €
TANGIBLE FIXED ASSETS	7	-	-
CURRENT ASSETS			
Debtors	8	101,934	123,139
Cash at bank		6,901	4,151
		108,835	127,290
CURRENT LIABILITIES			
Creditors	9	(34,206)	(52,032)
Net Assets		74,629	75,258
FUNDS EMPLOYED			
Balance at 1 January		75,258	47,600
Net (Deficit)/Surplus for the year		<u>(629)</u>	<u>27,658</u>
Balance as at 31 December		74,629	75,258

Notes to the Financial Statements**1. General Information**

The Church of Ireland Youth Department (CIYD) is the Church's youth policy making body with full reporting rights and responsibilities to the General Synod. CIYD is responsible for the support and development of youth work in the Church. Training, resource materials, and support and advice for youth leaders, young people and Clergy are available.

	2025	2024
	€	€
2(a). Income		
Department of Education and Youth		
- Youth Services Grant Scheme	228,715	211,966
- Capital Funding Scheme	2,118	-
	230,833	211,966

Income from the Department of Education and Youth is applied to supporting the costs of the organisation as detailed in the expenditure section of the Income & Expenditure Account under the following headings: Office & Administration, Staff Costs, Fees & Membership and finally Training Programme & Grants.

	2025	2024
	€	€
2 (b). Other Income		
Deposit Interest	3,052	2,332
Donations	413	1,871
Programme Grant	4,630	5,602
Sundry	397	-
	8,492	9,805

	2025	2024
	€	€
3. Office & Administration Expenses		
Insurance	3,562	3,587
Auditors' Fees	5,873	5,701
Rent	19,405	20,233
Telephone, Postage & Internet	3,356	2,193
Office Expenses	7,183	7,905
Depreciation	-	-
Resources	-	-
Sundry	-	166
Bank Interest & Charges	555	384
	39,934	40,169

4. Staff Costs	2025	2024
	€	€
Staff Salaries	155,138	115,583
Staff Expenses	19,726	21,318
Central Board & Executive	5,897	2,833
	<u>180,761</u>	<u>139,734</u>
	=====	=====
5. Fees & Membership	2025	2024
	€	€
General Membership Fees	845	870
	<u>845</u>	<u>870</u>
	=====	=====
6. Training, Programme & Grant Allocations	2025	2024
	€	€
Training Events	84,893	76,892
Programme Events	12,946	10,773
Devolved Funding Grants	87,596	97,085
Summer Madness	11,472	1,208
Youth Link NI	14,028	14,487
Capital Grant Expenses	2,112	-
	<u>213,047</u>	<u>200,445</u>
	=====	=====
7. Tangible Fixed Assets	2025	2024
	€	€
Cost		
At 1 January	106,584	101,818
Currency Adjustment	(5,317)	4,766
Additions	-	-

At 31 December	<u>101,267</u>	<u>106,584</u>
Accumulated Depreciation		
At 1 January	106,584	101,818
Currency Adjustment	(5,317)	4,766
Charge for the year	-	-
At 31 December	<u>101,267</u>	<u>106,584</u>
Net Book Value		
At 1 January	-	-
At 31 December	<u>-</u>	<u>-</u>

8. Debtors	2025	2024
	€	€
Cash on deposit held by the RCB	101,640	62,913
Prepayments	294	60,226
	<u>101,934</u>	<u>123,139</u>

Prepayments and other debtors for the 2025 financial year include grant income of €58,060 which was due from the Department of Education and Youth.

9. Creditors	2025	2024
	€	€
Accruals	34,206	52,032

10. Foreign Currency transactions have been translated to Euro at the rate of exchange ruling at 31 December 2025.
€1 = £0.8717 (2024: €1 = £0. 8275).