

ENAGH YOUTH FORUM**STATEMENT OF FINANCIAL ACTIVITIES(including Income & Expenditure Account) FOR THE****YEAR ENDED 31 MARCH 2023**

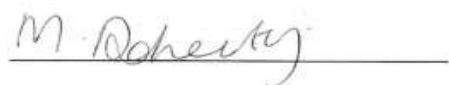
	Notes	Unrestricted Funds	Restricted Funds	Total Funds 2023	Total Funds 2022
		£	£	£	£
Income and Expenditure					
Incoming Resources					
Voluntary income					
Donations and grants	3	0	95810	95810	121721
Activities for generating funds; Courses, rents and childcare		0	4040	4040	2144
Investment Income	4	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>
Total Incoming Resources		<u>0</u>	<u>99850</u>	<u>99850</u>	<u>123865</u>
Resources expended					
Charitable activities	5	0	97118	97118	128856
Governance costs	5	<u>0</u>	<u>27431</u>	<u>27431</u>	<u>21722</u>
Total resources expended		<u>0</u>	<u>124549</u>	<u>124549</u>	<u>150578</u>
Net incoming resources before transfers	6	0	-24699	-24699	-26713
Transfers between funds		<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>
Net incoming resources for the year		0	-24699	-24699	-26713
Other recognised gains and losses		<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>
Net movement in funds		<u>0</u>	<u>-24699</u>	<u>-24699</u>	<u>-26713</u>
Reconciliation of funds					
Balance brought forward 1 April 2022		0	63390	63390	90103
Balance carried forward 31 March 2023		<u>0</u>	<u>38691</u>	<u>38691</u>	<u>63390</u>

ENAGH YOUTH FORUM**BALANCE SHEET AS AT 31 MARCH 2023**

(Unincorporated body)

	NOTES	Unrestricted funds	Restricted funds	Total for 2023 £	Total for 2022 £	
<u>FIXED ASSETS</u>						
Tangible Assets	9	0	22866	22866	30951	
<u>CURRENT ASSETS</u>						
Sundry debtors	10		0	0	1889	
Cash at bank and in hand	11	<u>0</u>	<u>19082</u>	<u>19082</u>	<u>33599</u>	
		<u>0</u>	<u>19082</u>	<u>19082</u>	<u>35488</u>	
<u>CURRENT LIABILITIES</u>						
Bank loans & overdrafts	11	0	0	0	0	
Sundry creditors	12	<u>0</u>	<u>3257</u>	<u>3257</u>	<u>3049</u>	
		<u>0</u>	<u>3257</u>	<u>3257</u>	<u>3049</u>	
NET CURRENT ASSETS		<u>0</u>	<u>15825</u>	<u>15825</u>	<u>32439</u>	
NET ASSETS		<u>0</u>	<u>38691</u>	<u>38691</u>	<u>63390</u>	-6291
<u>THE FUNDS OF THE CHARITY</u>						
Restricted income funds	13		38691	38691	63390	
Unrestricted income funds						
General	14	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>	6284
Total charity funds		<u>0</u>	<u>38691</u>	<u>38691</u>	<u>63390</u>	66020

The accounts were approved by the committee on 02 October 2023



CHAIR



TREASURER

ENAGH YOUTH FORUM

NOTES ON AND FORMING PART OF THE FINANCIAL STATEMENTS

FOR THE PERIOD ENDED 31 MARCH 2023

1 NATURE OF THE CHARITY

The organisation is unincorporated.

2 ACCOUNTING POLICIES

The financial statements are prepared on the going concern basis under the historical cost convention and in accordance with applicable accounting standards in the United Kingdom, the Statement of Recommended Practice (SORP 2005) "Accounting and Reporting by Charities" issued in March 2005. A summary of the more important accounting policies, which have been applied consistently, is set out below.

CASH FLOW STATEMENT

The trustees have taken advantage of the exemption in Financial Reporting Standards No 1 (revised) from including a cash flow statement in the financial statements on the grounds that the company is small.

INCOME

(i) Grants

Grants represent all amounts received and receivable during the year.

Grants that relate to specific capital expenditure are treated as restricted income which is credited to the Statement of Financial Activities. Revenue grants are credited to the Statement of Financial Activities in the same year as the expenditure is incurred.

(ii) Donations

This comprises amounts received during the year.

(iii) Investment Income

Investment income is accounted for as follows :

Bank deposits - interest received and receivable during the year

(iv) Other Income

This includes all other income received and receivable during the year.

EXPENDITURE

(i) Direct charitable expenditure

This represents all expenditure directly attributable to charitable causes.

ENAGH YOUTH FORUM

NOTES ON AND FORMING PART OF THE FINANCIAL STATEMENTS

FOR THE PERIOD ENDED 31 MARCH 2023

(ii) **Governance costs**

This includes all other expenditure not directly allocated above and a proportion of the overhead costs attributable to management and administration.

TANGIBLE FIXED ASSETS

The cost of fixed assets is their purchase cost, together with any incidental costs of acquisition.

Depreciation is calculated to write off the cost of tangible fixed assets over the expected useful economic lives of the assets concerned. The annual rates used for this purpose are :

Buildings 2% on a straight line basis.

Fixtures and Fittings 25% on a straight line basis

TAXATION

(i) **Corporation tax**

As a charity, the company is not liable to corporation tax.

(ii) **Irrecoverable VAT**

All resources expended are classified under activity headings that aggregate all costs related to the category. Irrecoverable VAT is charged against the category of resources expended for which it was incurred.

PENSION COSTS

The organisation does not operate a pension scheme.

ENAGH YOUTH FORUM

NOTES ON AND FORMING PART OF THE FINANCIAL STATEMENTS

FOR THE PERIOD ENDED 31 MARCH 2023

The organisation has various types of funds for which it is responsible and which require separate disclosure. These are as follows:

(i) Restricted income funds

Donations received which are earmarked by the donor for specific purposes. Such purposes are within the overall aims of the organisation.

(ii) Designated funds

The company may at its discretion set aside funds for specific purposes which would otherwise form part of the general reserve of the organisation.

(iii) Unrestricted income funds

Funds which are expendable at the discretion of the organisation in furtherance of the objects of the charity. In addition funds may be held in order to finance capital investment and working capital.

ENAGH YOUTH FORUM**NOTES ON AND FORMING PART OF THE FINANCIAL STATEMENTS****FOR THE PERIOD ENDED 31 MARCH 2023****INCOMING RESOURCES**

3 Grants received	Notes	Unrestricted	Restricted	Total	Total
		Funds	Funds	Funds	Funds
		£	£	2023	2022
				£	£
Derry City and Strabane District Council PCSP/ CSF		0	126	126	2689
National Lottery Community Fund (NLCF)		0	51560	51560	79453
Halifax Foundation NI		0	4500	4500	0
ARCS DOJ		0	190	190	6475
NIHE Sustaining Tenancies		0	17500	17500	0
NIHE SWAG SPOD 2022-23		0	9707	9707	0
Keep Northern Ireland Beautiful (KNIB)		0	850	850	8649
CFNI Business Eye Fund		0	3000	3000	0
John Moores Foundation NI		0	5000	5000	0
Rural Area Partnership in Derry (Rapid)		0	0	0	242
EA Support Grant Generic/Non-Targeted		0	1147	1147	10500
NIHE-Community Safety Fund		0	2230	2230	13713
		0	95810	95810	121721
Income generation and donations		0	4040	4040	2144
Investment Income	4	<u>0</u>	<u>0</u>	<u>0</u>	0
		<u>0</u>	<u>99850</u>	<u>99850</u>	<u>123865</u>
4 INVESTMENT INCOME RECEIVED				2023	2022
				£	£
Bank Interest				<u>0</u>	<u>0</u>

ENAGH YOUTH FORUM**NOTES ON AND FORMING PART OF THE FINANCIAL STATEMENTS****FOR THE PERIOD ENDED 31 MARCH 2023****5 RESOURCES EXPENDED**

	Unrestricted Funds	Restricted Funds	Total Funds 2023	Total Funds 2022
	£	£	£	£
Direct Charitable Expenditure				
Salaries	0	68482	68482	80047
Activities and learning projects	0	14596	14596	29480
Accredited Courses and training	0	10475	10475	11703
Marketing & publicity	0	400	400	882
Venue Hire	0	2474	2474	950
Travel costs	<u>0</u>	<u>691</u>	<u>691</u>	<u>5794</u>
	<u>0</u>	<u>97118</u>	<u>97118</u>	<u>128856</u>
Governance costs				
Insurance	0	1090	1090	1000
Repairs and renewals	0	1361	1361	175
Cleaning	0	0	0	768
Telephone	0	463	463	2113
Heat and light	0	2217	2217	1385
Printing,postage and stationery	0	797	797	1377
Legal and professional fees	0	11222	11222	1500
Rates-NI Water	0	0	0	207
Accountancy	0	1800	1800	1800
Bank charges and interest	0	320	320	296
General expenses	0	1	1	2264
Membership	0	75	75	185
Depreciation	<u>0</u>	<u>8085</u>	<u>8085</u>	<u>8085</u>
	<u>0</u>	<u>27431</u>	<u>27431</u>	<u>21155</u>

ENAGH YOUTH FORUM

NOTES ON AND FORMING PART OF THE FINANCIAL STATEMENTS

FOR THE PERIOD ENDED 31 MARCH 2023

6 NET INCOMING RESOURCES	2023	2022
	£	£
Net incoming resources is after charging		
Depreciation	8085	8085
Accountant's Remuneration	<u>1800</u>	<u>1800</u>

7 COMMITTEE'S EMOLUMENTS

The committee members received no emoluments during the year.

8 EMPLOYEE INFORMATION

The average number of full time employees of the charity for 2023 was 2 2022 (2)

No employees earned £60,000 per annum or more.

ENAGH YOUTH FORUM

NOTES ON AND FORMING PART OF THE FINANCIAL STATEMENTS

FOR THE PERIOD ENDED 31 MARCH 2023

9 TANGIBLE FIXED ASSETS

	Unrestricted Fixtures & Fittings & Equipment £	Restricted Fixtures & Fittings & Equipment £	Total £
<u>COST</u>			
At 31 March 2022	9516	63833	<u>73349</u>
Additions	<u>0</u>	<u>0</u>	<u>0</u>
At 31 March 2023	<u>9516</u>	<u>63833</u>	<u>73349</u>
<u>DEPRECIATION</u>			
At 31 March 2022	9516	32882	<u>42398</u>
Charge for the year	<u>0</u>	<u>8085</u>	<u>8085</u>
At 31 March 2023	<u>9516</u>	<u>40967</u>	<u>50483</u>
<u>NET BOOK VALUE</u>			
At 31 March 2023	<u>0</u>	<u>22866</u>	<u>22866</u>
At 31 March 2022	<u>0</u>	<u>30951</u>	<u>30951</u>

ENAGH YOUTH FORUM

NOTES ON AND FORMING PART OF THE FINANCIAL STATEMENTS

FOR THE PERIOD ENDED 31 MARCH 2023

10 SUNDRY DEBTORS	2023	2022
	£	£
DC&SDC	0	1889
	<u>0</u>	<u>1889</u>
11 CASH AT BANK AND ON HAND		
Bank Current Accounts	19082	33599
	<hr/>	<hr/>
	<u>19082</u>	<u>33599</u>
12 SUNDRY CREDITORS		
Capital expenditure	0	0
PAYE	1457	1249
Accruals	<u>1800</u>	<u>1800</u>
	<u>3257</u>	<u>3049</u>

ENAGH YOUTH FORUM

NOTES ON AND FORMING PART OF THE FINANCIAL STATEMENTS

FOR THE PERIOD ENDED 31 MARCH 2023

13 RESTRICTED INCOME FUNDS

The income funds of the charity include restricted funds comprising the following unexpended balances of donations and grants to be applied for specific purposes :

	Balance at 31/03/2022	Movements Incoming	In Fund Outgoing	Balance at 31/03/2023
	£	£	£	£
Derry City and Strabane District Council PCSP/ CSF	0	126	126	0
National Lottery Community Fund (NLCF)	0	51560	51560	0
Halifax Foundation NI	0	4500	4500	0
ARCS DOJ	0	190	190	0
NIHE Sustaining Tenancies	0	17500	17500	0
NIHE SWAG SPOD 2022-23	0	9707	9707	0
Keep Northern Ireland Beautiful (KNIB)	0	850	850	0
CFNI Business Eye Fund	0	3000	3000	0
John Moores Foundation NI	0	5000	5000	0
EA Support Grant Generic/Non-Targeted	0	1147	1147	0
NIHE-Community Safety Fund	-	2,230.00	2,230.00	-
	<u>0</u>	<u>95810</u>	<u>95810</u>	<u>0</u>

ENAGH YOUTH FORUM

NOTES ON AND FORMING PART OF THE FINANCIAL STATEMENTS

FOR THE PERIOD ENDED 31 MARCH 2023

14 ANALYSIS OF NET ASSETS BETWEEN FUNDS

	General Funds £	Designated Funds £	Restricted Funds £	Total Funds £
Tangible fixed assets		0	0	22866
Current assets		0	0	19082
Current liabilities		<u>0</u>	<u>0</u>	<u>-3257</u>
Net assets at 31 March 2023		<u>0</u>	<u>0</u>	<u>38691</u>

Independent examiner's report to the charity trustees of Enagh Youth Forum

I report on the accounts of the Trust for the year ended 31 March 2023, which are set out on pages 1 to 12.

Respective responsibilities of charity trustees and examiner

As the charity's trustees you are responsible for the preparation of the accounts in accordance with the Charities Act (Northern Ireland) 2008.

It is my responsibility to :

- 1 examine the accounts under section 65 of the Charities Act
- 2 follow the procedures laid down in the general Directions given by the Commission under section 65(9) (b) of the Charities Act
- 3 state whether particular matters have come to my attention.

Basis of independent examiner's report

I have examined your charity accounts as required under section 65 of the Charities Act and my examination was carried out in accordance with the general Directions given by the Charity Commission for Northern Ireland under section 65(9) (b) of the Charities Act.

My examination included a review of the accounting records kept by the charity and a comparison of the accounts presented with those records. It also included consideration of any unusual items or disclosures in the accounts, and seeking explanations from you as charity trustees concerning any such matters.

My role is to state whether any material matters have come to my attention giving me cause to believe:

- 1 That accounting records were not kept in accordance with section 63 of the Charities Act
- 2 That the accounts do not accord with those accounting records
- 3 That the accounts do not comply with the accounting requirements of the Charities Act
- 4 That there is further information needed for a proper understanding of the accounts to be reached.

Independent examiner's statement

I have completed my examination and have no concerns in respect of the matters (1) to (4) listed above and, in connection with following the Directions of the Charity Commission for Northern Ireland, I have found no matters that require drawing to your attention.

NOEL DUDDY F.C.A.
CHARTERED ACCOUNTANT
6 LINDENWOOD PARK
DERRY

02 OCTOBER 2023