

ENAGH YOUTH FORUM**STATEMENT OF FINANCIAL ACTIVITIES(including Income & Expenditure Account) FOR THE****YEAR ENDED 31 MARCH 2024**

	Notes	Unrestricted Funds £	Restricted Funds £	Total Funds 2024 £	Total Funds 2023 £
Income and Expenditure					
Incoming Resources					
Voluntary income					
Donations and grants	3	0	204055	204055	95810
Activities for generating funds; Courses, rents and childcare		0	7873	7873	4040
Investment Income	4	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>
Total Incoming Resources		<u>0</u>	<u>211928</u>	<u>211928</u>	<u>99850</u>
Resources expended					
Charitable activities					
Governance costs	5	0	163631	163631	97118
	5	<u>0</u>	<u>29286</u>	<u>29286</u>	<u>27431</u>
Total resources expended		<u>0</u>	<u>192917</u>	<u>192917</u>	<u>124549</u>
Net incoming resources before transfers	6	0	19011	19011	-24699
Transfers between funds		<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>
Net incoming resources for the year		0	19011	19011	-24699
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>19011</u>	<u>19011</u>	<u>-24699</u>
Reconciliation of funds					
Balance brought forward 1 April 2023		0	38691	38691	63390
Balance carried forward 31 March 2024		<u>0</u>	<u>57702</u>	<u>57702</u>	<u>38691</u>

ENAGH YOUTH FORUM

BALANCE SHEET AS AT 31 MARCH 2024

(Unincorporated body)

	NOTES	Unrestricted funds	Restricted funds	Total for 2024 £	Total for 2023 £
<u>FIXED ASSETS</u>					
Tangible Assets	9	0	14781	14781	22866
<u>CURRENT ASSETS</u>					
Sundry debtors	10		0	0	0
Cash at bank and in hand	11	0	<u>44721</u>	44721	<u>19082</u>
		0	<u>44721</u>	<u>44721</u>	<u>19082</u>
<u>CURRENT LIABILITIES</u>					
Bank loans & overdrafts	11	0	0	0	0
Sundry creditors	12	0	<u>1800</u>	1800	<u>3257</u>
		0	<u>1800</u>	<u>1800</u>	<u>3257</u>
NET CURRENT ASSETS		0	<u>42921</u>	<u>42921</u>	<u>15825</u>
NET ASSETS		0	<u>57702</u>	<u>57702</u>	<u>38691</u>
<u>THE FUNDS OF THE CHARITY</u>					
Restricted income funds	13		57702	57702	38691
Unrestricted income funds					
General	14	0	0	0	0
Total charity funds		0	<u>57702</u>	<u>57702</u>	<u>38691</u>

The accounts were approved by the committee on 16 December 2024

Ann Gormley

CHAIR

Zara Doherty

TREASURER

ENAGH YOUTH FORUM

NOTES ON AND FORMING PART OF THE FINANCIAL STATEMENTS

FOR THE PERIOD ENDED 31 MARCH 2024

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 2024

(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 2024

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 2024

INCOMING RESOURCES

3 Grants received	Notes	Unrestricted	Restricted	Total	Total
		Funds	Funds	Funds	Funds
		£	£	2024	2023
				£	£
Derry City and Strabane District Council PCSP/ CSF		0	1070	1070	126
National Lottery Community Fund (NLCF)		0	166483	166483	51560
Halifax Foundation NI		0	0	0	4500
ARCS DOJ		0	0	0	190
NIHE Sustaining Tenancies		0	23000	23000	17500
NIHE SWAG SPOD 2022-23		0	9900	9900	9707
Keep Northern Ireland Beautiful (KNIB)		0	0	0	850
CFNI Business Eye Fund		0	0	0	3000
John Moores Foundation NI		0	0	0	5000
Rural Area Partnership in Derry (Rapid)		0	0	0	0
EA Support Grant Generic/Non-Targeted		0	3602	3602	1147
NIHE-Community Safety Fund		0	0	0	2230
		0	204055	204055	95810
Income generation and donations		0	7873	7873	4040
Investment Income	4	<u>0</u>	<u>0</u>	<u>0</u>	0
		<u>0</u>	<u>211928</u>	<u>211928</u>	<u>99850</u>
4 INVESTMENT INCOME RECEIVED					
				2024	2023
				£	£
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 2024

5 RESOURCES EXPENDED

	Unrestricted Funds	Restricted Funds	Total Funds 2024	Total Funds 2023
	£	£	£	£
Direct Charitable Expenditure				
Salaries	0	100701	100701	68482
Activities and learning projects	0	31767	31767	14596
Accredited Courses and training	0	13646	13646	10475
Marketing & publicity	0	5031	5031	400
Venue Hire	0	4771	4771	2474
Travel costs	0	7715	7715	691
	<u>0</u>	<u>163631</u>	<u>163631</u>	<u>97118</u>
Governance costs				
Insurance	0	1845	1845	1090
Repairs and renewals	0	634	634	1361
Cleaning	0	0	0	0
Telephone	0	2555	2555	463
Heat and light	0	1092	1092	2217
Printing,postage and stationery	0	2607	2607	797
Legal and professional fees	0	7412	7412	11222
Rates-NI Water	0	235	235	0
Accountancy	0	1800	1800	1800
Bank charges and interest	0	249	249	320
General expenses	0	2772	2772	1
Membership	0	0	0	75
Depreciation	0	8085	8085	8085
	<u>0</u>	<u>29286</u>	<u>29286</u>	<u>27431</u>

ENAGH YOUTH FORUM

NOTES ON AND FORMING PART OF THE FINANCIAL STATEMENTS

FOR THE PERIOD ENDED 31 MARCH 2024

6 NET INCOMING RESOURCES	2024	2023
	£	£
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 2024 was 2 2023 (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 2024

9 TANGIBLE FIXED ASSETS

	Unrestricted Fixtures & Fittings & Equipment	Restricted Fixtures & Fittings & Equipment	Total
	£	£	£
<u>COST</u>			
At 31 March 2023	9516	63833	<u>73349</u>
Additions	<u>0</u>	<u>0</u>	<u>0</u>
At 31 March 2024	<u>9516</u>	<u>63833</u>	<u>73349</u>
<u>DEPRECIATION</u>			
At 31 March 2023	9516	40967	<u>50483</u>
Charge for the year	<u>0</u>	<u>8085</u>	<u>8085</u>
At 31 March 2024	<u>9516</u>	<u>49052</u>	<u>58568</u>
<u>NET BOOK VALUE</u>			
At 31 March 2024	<u>0</u>	<u>14781</u>	<u>14781</u>
At 31 March 2023	<u>0</u>	<u>22866</u>	<u>22866</u>

ENAGH YOUTH FORUM

NOTES ON AND FORMING PART OF THE FINANCIAL STATEMENTS

FOR THE PERIOD ENDED 31 MARCH 2024

	2024 £	2023 £
10 SUNDRY DEBTORS		
DC&SDC	0	0
	<u>0</u>	<u>0</u>
11 CASH AT BANK AND ON HAND		
Bank Current Accounts	44721	19082
	<hr/>	<hr/>
	<u>44721</u>	<u>19082</u>
12 SUNDRY CREDITORS		
Capital expenditure	0	0
PAYE	0	1457
Accruals	<u>1800</u>	<u>1800</u>
	<u>1800</u>	<u>3257</u>

ENAGH YOUTH FORUM

NOTES ON AND FORMING PART OF THE FINANCIAL STATEMENTS

FOR THE PERIOD ENDED 31 MARCH 2024

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 31/03/2023	Movements Incoming	In Fund Outgoing	Balance at 31/03/2024
		£	£	£
Derry City and Strabane District Council PCSP/ CSF	0	1070	1070	0
National Lottery Community Fund (NLCF)	0	166483	166483	0
Halifax Foundation NI	0	0	0	0
ARCS DOJ	0	0	0	0
NIHE Sustaining Tenancies	0	23000	23000	0
NIHE SWAG SPOD 2022-23	0	9900	9900	0
Keep Northern Ireland Beautiful (KNIB)	0	0	0	0
CFNI Business Eye Fund	0	0	0	0
John Moores Foundation NI	0	0	0	0
EA Support Grant Generic/Non-Targeted	0	3602	3602	0
NIHE-Community Safety Fund	-	-	-	-
	<u>0</u>	<u>204055</u>	<u>204055</u>	<u>0</u>

ENAGH YOUTH FORUM

NOTES ON AND FORMING PART OF THE FINANCIAL STATEMENTS

FOR THE PERIOD ENDED 31 MARCH 2024

14 ANALYSIS OF NET ASSETS BETWEEN FUNDS

	General Funds £	Designated Funds £	Restricted Funds £	Total Funds £
Tangible fixed assets		0	0	14781
Current assets		0	0	44721
Current liabilities		<u>0</u>	<u>0</u>	<u>-1800</u>
Net assets at 31 March 2024		<u>0</u>	<u>0</u>	<u>57702</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 2024, 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 BUDDY F.C.A.
CHARTERED ACCOUNTANT
6 LINDENWOOD PARK
DERRY

16 DECEMBER 2024