

Charity registration number NIC100603 (Northern Ireland)

**ENAGH YOUTH FORUM**  
**ANNUAL REPORT AND UNAUDITED FINANCIAL STATEMENTS**  
**FOR THE YEAR ENDED 31 MARCH 2025**

# ENAGH YOUTH FORUM

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# ENAGH YOUTH FORUM

## LEGAL AND ADMINISTRATIVE INFORMATION

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### **Trustees**

Ann Gormley (Chair)

Zara Doherty (Treasurer)

Aimee Hume (Secretary)

Michaela Doherty

Dion Coyle

Breandan Callaghan

Ruairi Boyle

Kevin McLaughlin

### **Senior management**

Paul Hughes

Centre manager

### **Charity number (Northern Ireland)**

NIC100603

### **Principal address**

6-7 Parkmore Drive

Strathfoyle

Derry

BT47 6XA

### **Independent examiner**

Moore (NI) LLP

21/23 Clarendon Street

Derry/Londonderry

BT48 7EP

### **Bankers**

Ulster Bank

29 Clooney Terrace

Waterside

Londonderry

BT47 1AS

### **Solicitors**

McCartney & Casey

3-4 Castle Gate

# ENAGH YOUTH FORUM

Derry

BT48 6HG

## STATEMENT OF TRUSTEES' RESPONSIBILITIES

### *FOR THE YEAR ENDED 31 MARCH 2025*

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The trustees 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).

The law applicable to charities in Northern Ireland 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 of the charity 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 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 sufficient 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 Charities Act (Northern Ireland) 2008 and the provisions of the trust deed. 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.

# ENAGH YOUTH FORUM

## INDEPENDENT EXAMINER'S REPORT

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### TO THE TRUSTEES OF ENAGH YOUTH FORUM

I report on the financial statements of the charity for the year ended 31 March 2025, which are set out on pages 4 to 13.

#### **Respective responsibilities of charity trustees and examiner**

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

It is my responsibility to:

- examine the financial statements under section 65 of the Charities Act (Northern Ireland) 2008;
- follow the procedures laid down in the general Directions given by the Commission under section 65(9)(b) of the Charities Act (Northern Ireland) 2008; and
- state whether particular matters have come to my attention.

#### **Basis of independent examiner's report**

I have examined your charity financial statements as required under section 65 of the Charities Act (Northern Ireland) 2008 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. The examination included a review of the accounting records kept by the charity and a comparison of the financial statements presented with those records. It also included consideration of any unusual items or disclosures in the financial statements, 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 that:

- 1. Accounting records were not kept in accordance with section 63 of the Charities Act (Northern Ireland) 2008; or
- 2. The financial statements do not accord with those accounting records; or
- 3. The financial statements do not comply with the accounting requirements of the Charities Act (Northern Ireland) 2008; or
- 4. There is further information needed for a proper understanding of the financial statements to be reached.

#### **Independent examiner's statement**

I have completed my examination and I 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.

Signed by:



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**James Nash FCA Moore (NI) LLP**

21/23 Clarendon Street

# ENAGH YOUTH FORUM

Derry/Londonderry  
BT48 7EP  
30 January 2026

## STATEMENT OF FINANCIAL ACTIVITIES INCLUDING INCOME AND EXPENDITURE ACCOUNT

**FOR THE YEAR ENDED 31 MARCH 2025**

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		Restricted funds 2025 £	Restricted funds 2024 £
	Notes		
<b>Income from:</b>			
Donations and legacies	3	8,588	7,873
Charitable activities	4	187,226	204,055
		-----	-----
<b>Total income</b>		<b>195,814</b>	211,928
<b>Expenditure on:</b>			
Charitable activities	5	<u>192,782</u>	<u>192,917</u>
<b>Total expenditure</b>		<u>192,782</u>	<u>192,917</u>
<b>Net income and movement in funds</b>		<b>3,032</b>	19,011
<b>Reconciliation of funds:</b>			
Fund balances at 1 April 2024		<u>57,702</u>	<u>38,691</u>
<b>Fund balances at 31 March 2025</b>		<u><b>60,734</b></u>	<u>57,702</u>

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

# ENAGH YOUTH FORUM

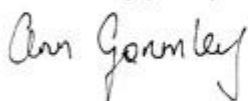
## BALANCE SHEET

AS AT 31 MARCH 2025

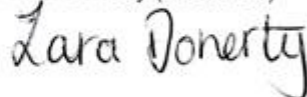
		2025		2024	
	Notes	£	£	£	£
<b>Fixed assets</b>					
Tangible assets	11		6,696		14,781
<b>Current assets</b>					
Cash at bank and in hand		56,438		44,721	
<b>Creditors: amounts falling due within one year</b>	12				
		(2,400)		(1,800)	
<b>Net current assets</b>			<u>54,038</u>		42,921
<b>Total assets less current liabilities</b>			<u>60,734</u>		57,702
<b>The funds of the charity</b>					
Restricted income funds	13		60,734		57,702
			<u>60,734</u>		57,702

The financial statements were approved by the trustees on 30 January 2026

Ann Gormley (Chair)



Zara Doherty (Treasurer)



# ENAGH YOUTH FORUM

## NOTES TO THE FINANCIAL STATEMENTS FOR THE YEAR ENDED 31 MARCH 2025

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### 1 Accounting policies

#### Charity information

Enagh Youth Forum is a charitable organisation registered with Charity Commission for Northern Ireland under the charity number 100603. . The charity is located at 6-7 Parkmore Drive, Strathfoyle, Derry, BT47 6XA.

#### 1.1 Basis of preparation

The financial statements have been prepared in accordance with the charity's governing document, the Charities Act (Northern Ireland) 2008, 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 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.

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.

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.

#### 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

# ENAGH YOUTH FORUM

## NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)

### FOR THE YEAR ENDED 31 MARCH 2025

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(Continued)

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.

#### 1 Accounting policies

##### 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:

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 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).

##### 1.8 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.

##### **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.

# ENAGH YOUTH FORUM

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

(Continued)

### 1 Accounting policies

#### 1.9 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.

### 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.

### 3 Income from donations and legacies

	Restricted 2025 £	Restricted funds 2024 £
Donations and gifts	8,588	7,873

### 4 Income from charitable activities

	Restricted 2025 £	Restricted funds 2024 £
Grant funding	187,226	204,055

### 4 Income from charitable activities

#### Analysis of grant funding

	2025 £	2024 £
National Lottery Community Fund	166,483	166,483
NIHE Sustaining Tenancies	2,365	23,000

# ENAGH YOUTH FORUM

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

		<b>(Continued)</b>
NIHE SWAG SPOD	<b>11,239</b>	9,900
EA Support Grant	<b>2,200</b>	3,602
Derry City and Strabane District Council	<b>1,625</b>	1,070
DAERA	<b>850</b>	-
RAPID - Faughan Consensual Grant	<b>1,495</b>	-
NIHE Community Involvement	<u><b>969</b></u>	<u>-</u>
	<u><b>187,226</b></u>	<u><b>204,055</b></u>
<b>5 Expenditure on charitable activities</b>		
	<b>Charitable activities 2025</b>	<b>Charitable activities 2024</b>
	<b>£</b>	<b>£</b>
<b>Direct costs</b>		
Staff costs	<b>109,788</b>	100,701
Activities and learning projects	<b>34,725</b>	36,798
Accredited courses and training	<b>6,782</b>	13,646
Venue hire	<b>3,467</b>	4,771
Travel costs	<b>7,264</b>	7,715
	<u>          </u>	<u>          </u>
	<b>162,026</b>	163,631
<b>Share of support and governance costs (see note 6)</b>		
Support	<u><b>30,756</b></u>	<u>29,286</u>
	<u><b>192,782</b></u>	<u>192,917</u>
<b>Analysis by fund</b>		
Restricted funds	<u><b>192,782</b></u>	<u>192,917</u>
	<u>          </u>	<u>          </u>

# ENAGH YOUTH FORUM

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

### 6 Support costs allocated to activities

	2025	2024
	£	£
Depreciation	8,085	8,085
Insurance	1,981	1,845
Repairs and renewals	6,016	634
Telephone	3,063	2,555
Power, heat and light	1,779	1,092
Printing, postage and stationery	1,520	2,607
Rates	3,247	235
Bank charges and interest	259	249
General expenses	-	2,772
Governance costs	4,806	9,212
	<u>30,756</u>	<u>29,286</u>

#### Analysed between:

Charitable activities	<u>30,756</u>	<u>29,286</u>
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### 7 Net movement in funds

	2025	2024
	£	£
The net movement in funds is stated after charging/(crediting):		
Fees payable for the independent examination of the charity's financial statements	2,400	1,800
Depreciation of owned tangible fixed assets	8,085	8,085
	<u>          </u>	<u>          </u>

### 8 Trustees

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

### 9 Employees

The average monthly number of employees during the year was:

	2025	2024
	Number	Number
	6	2
	<u>          </u>	<u>          </u>

Employment costs	2025	2024
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# ENAGH YOUTH FORUM

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

	£	£
Wages and salaries	<b>109,788</b>	100,701
	<u>          </u>	<u>          </u>

There were no employees whose annual remuneration was more than £60,000.

### 10 Taxation

The charity is exempt from taxation on its activities because all its income is applied for charitable purposes.

### 11 Tangible fixed assets

	Fixtures and fittings £	Computers £	Total £
<b>Cost</b>			
At 1 April 2024	67,949	5,400	73,349
At 31 March 2025	<u>67,949</u>	<u>5,400</u>	<u>73,349</u>
<b>Depreciation and impairment</b>			
At 1 April 2024	53,168	5,400	58,568
Depreciation charged in the year	8,085	-	8,085
At 31 March 2025	<u>61,253</u>	<u>5,400</u>	<u>66,653</u>
<b>Carrying amount</b>			
At 31 March 2025	<u><b>6,696</b></u>	<u>-</u>	<u><b>6,696</b></u>
At 31 March 2024	<u>14,781</u>	<u>-</u>	<u>14,781</u>

### 12 Creditors: amounts falling due within one year

	<b>2025</b>	<b>2024</b>
	£	£
Accruals	<b>2,400</b>	1,800
	<u>          </u>	<u>          </u>

### 13 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 £	At 31 March 2025 £
National Lottery Community Fund	<b>57,702</b>	<b>166,483</b>	<b>(163,451)</b>	<b>60,734</b>
NIHE Sustaining Tenancies	-	<b>2,365</b>	<b>(2,365)</b>	-

# ENAGH YOUTH FORUM

## NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)

### FOR THE YEAR ENDED 31 MARCH 2025

NIHE SWAG SPOD	-	11,239	(11,239)	-
EA Support Grant	-	2,200	(2,200)	-
Derry City and Strabane District Council	-	1,625	(1,625)	-
DAERA	-	850	(850)	-
RAPID - Faughan Consensual Grant	-	1,495	(1,495)	-
NIHE Community Involvement	-	969	(969)	-
Restricted donations	-	8,588	(8,588)	-
	<u>57,702</u>	<u>195,814</u>	<u>(192,782)</u>	<u>60,734</u>

Previous year:	At 1 April 2023 £	Incoming resources £	Resources expended £	At 31 March 2024 £
National Lottery Community Fund	38,691	166,483	(147,472)	57,702
NIHE Sustaining Tenancies	-	23,000	(23,000)	-
NIHE SWAG SPOD	-	9,900	(9,900)	-
EA Support Grant	-	3,602	(3,602)	-
Derry City and Strabane District Council	-	1,070	(1,070)	-
Other restricted donations	-	7,873	(7,873)	-
	<u>38,691</u>	<u>211,928</u>	<u>(192,917)</u>	<u>57,702</u>

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	Restricted funds 2025 £
<b>Analysis of net assets between funds</b>	
<b>At 31 March 2025:</b>	
Tangible assets	6,696
Current assets/(liabilities)	54,038
	<u>60,734</u>

# ENAGH YOUTH FORUM

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

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**14 Analysis of net assets between funds** (Continued)  
**At 31 March 2024:**

	<b>Restricted funds 2024 £</b>
Tangible assets	14,781
Current assets/(liabilities)	<u>42,921</u>
	<u>57,702</u>

**15 Events after the reporting date**

There have been no significant events affecting the charity since the reporting date.

**16 Related party transactions**

There were no disclosable related party transactions during the year (2024 - none).