

Company registration number - NI602219
Charity number - NIC100632

Dungannon Youth for Christ
(A company limited by guarantee)

Unaudited accounts for the year
ended 31 March 2023

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Reference and administrative details of the charity, trustees and advisors

Trustees

M McQueen
K Needham
K Strain
A Witherall
C Carson
D Gillespie

(Appointed 20 June 2022)

(Appointed 20 June 2022)

Registered office/Principal address

7 Cedar Ridge
Dungannon
County Tyrone
BT71 6UD

Charity number

NIC100632

Accountants

ASM (D) Ltd
79 Cunninghams lane
Dungannon
Co Tyrone
BT71 6BX

Bankers

First Trust Bank
18-20 Scotch Street
Dungannon
Co Tyrone
BT70 1AR

Trustees' report for the year ended 31 March 2023

The trustees (who are also directors of the charity for the purposes of the Companies Act) present their annual report together with the unaudited financial statements of Dungannon Youth for Christ (the company) for the year ended 31 March 2023. The trustees confirm that the Annual Report and financial statements of the company comply with the current statutory requirements, the requirements of the company's governing document and the provisions of the Statement of Recommended Practice (SORP), 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 2015).

Since the company qualifies as small under section 383, the strategic report required of medium and large companies under The Companies Act 2006 (Strategic Report and Director's Report) Regulations 2013 is not required.

Reference and administrative details of the Charity, Trustees and Advisers

Dungannon Youth for Christ is a company limited by guarantee and does not have a share capital. The reference and administrative details of the charity, trustees and advisers are listed on page 1. Charity status was achieved on 6 July 2015 with the Charity Commission for Northern Ireland in addition to charitable status previously held with HM Revenue and Customs.

Structure, governance and management

The company is constituted and governed under a Memorandum of Association as well as general employment and other legislation applicable to Northern Ireland. The board of trustees supervises and control the finances and are also responsible for the day to day functioning of the charity and the repair and maintenance of its facilities.

The trustees are elected and co-opted under the terms of the Articles of Association.

Objectives and activities

Dungannon Youth for Christ was formed in 1996 with the aim of engaging marginalised young people in the local community. Since then, the charity has worked to meet the needs of local young people through various programmes held at the drop-in centre, in local schools and in the community. The mission statement of the charity reflects the holistic approach to the work as the charity aims to: "enable the young people of Dungannon to experience, share and be transformed by the love of God, reaching their full potential; physically, emotionally, educationally and spiritually." Through its work, the charity aims to engage young people in every area of life in which they need support and help, in order to see them reach their full potential.

The charity also aims to develop and maintain local partnerships, including local churches, to see the lives of young people in Dungannon transformed. The aims and objectives of Dungannon Youth for Christ remain unchanged for the year ahead.

Trustees' report for the year ended 31 March 2023 (cont'd)

Public benefit

Public benefit is achieved through giving young people the opportunity to develop and grow in a personal faith in Jesus Christ as they attend the drop in centre, events or meetings. The benefits are evidenced by feedback from the young people, changes in lifestyle and increased participation in local churches. The charity's beneficiaries are the children and young people of the wider Dungannon area.

The trustees confirm that they have had due regard to guidance produced by the Charity Commission and that the charity continues to meet the public benefit requirement. The trustees have read sections 32, 33 and 34 of the Charities (Accounts and Reports) Regulations 2015 and confirm the charity trustees have complied with the duty to have regard to the guidance issued by the Commission under section 4(b)' (the public benefit requirement statutory guidance) to ensure that the activities have helped to achieve the charity's purposes and provide a benefit to the beneficiaries.

Achievements and performance

During 2022-23 the Board and volunteers at Dungannon Youth for Christ have continued to run weekly drop-in sessions for up to 20 young people. Activities included table tennis, pool, computer games, board games, crafts, sports and a wide variety of games in addition to a Bible epilogue each evening. This year we have focused on several topics including: If you could ask God one question, what would it be? Encounters with Jesus and Miracles of Jesus. Special activity nights were a hit, especially when they involved food – e.g. Pancake Party and a Bake-off night.

In June the DYFC young people joined with a local youth group for a camp out at Light and Life Christian Centre. This was a wonderful time of fun and games, food and fellowship with a great teaching and praise session as a highlight of the Saturday evening. Every young person received a gift bag at the end with a New Testament, some Bible reading notes and some tasty treats.

The recruitment of a full-time worker was also a key focus during the year and Dungannon Youth for Christ is pleased to have appointed a Youth Development Lead to further develop the Drop In ministry and restart our schools and outreach work. We are grateful to God for His provision. We pray that DYFC will continue to reach more young people, develop new activities and programmes, increase its impact and glorify God in Dungannon and further afield.

Trustees' report for the year ended 31 March 2023 (cont'd)

Financial review

Results

The charity recorded a surplus of £7,632 (2022: surplus £1,099) for the financial year. As the charity is a not-for-profit organisation, any surplus will be re-invested in the ongoing work of the charity. There are no material uncertainties impacting the charity's ability to continue as a going concern.

Reserves policy

The charity's policy is to retain a level of general reserves which matches its needs at the current time and in the foreseeable future.

The general reserves of the charity at 31 March 2023 were £27,835 (2022: £22,203) and represent unrestricted funds which are available for general use.

Taxation status

Dungannon Youth for Christ is a charity recognised by HM Revenue & Customs, and, as such, is entitled to certain tax exemptions on income and profits from investments and surpluses on any trading activities carried on in furtherance of its primary objectives, if these profits and surpluses are applied solely for charitable purposes.

Trustees' report for the year ended 31 March 2023 (cont'd)

Statement of trustees' responsibilities

The trustees are responsible for preparing the annual report and the accounts in accordance with applicable law and regulations.

The trustees are responsible for preparing the accounts for each financial year which give a true and fair view, in accordance with United Kingdom Generally Accepted Accounting Practice, of the state of affairs of the charity and of the surplus or deficit of the charity for that period. In preparing those accounts, the trustees are required to:

- select suitable accounting policies and then apply them consistently;
- make judgements and estimates that are reasonable and prudent;
- prepare the accounts on the going concern basis, unless it is inappropriate to presume that the charity will continue in business, in which case there should be supporting assumptions or qualifications as necessary.

The trustees confirm that they have complied with the above requirements in preparing the accounts. The trustees are responsible for keeping proper accounting records that disclose with reasonable accuracy at any time the financial position of the charity and enable them to ensure that the accounts comply with the SORP and the Charities Act (Northern Ireland) 2008. 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.

On behalf of the Board of Trustees



M McQueen - Trustee

4 December 2023

Report to the trustees on the preparation of the unaudited statutory accounts of Dungannon Youth for Christ for the year ended 31 March 2023

We report on the accounts of the charity for the year ended 31 March 2023, which are set out on pages 7 to 11.

Respective responsibilities of trustees and examiner

As trustees (and also directors of the company for the purposes of company law) you are responsible for the preparation of the accounts in accordance with the requirements of the Companies Act 2006.

Having satisfied ourselves that the charity is not subject to audit under company law and is eligible for independent examination, it is our responsibility to:

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

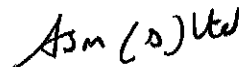
Basis of independent examiner's report

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

Our role is to state whether any material matters have come to our attention giving us cause to believe:

1. that accounting records were not kept as required by 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; and
4. that there is further information needed for a proper understanding of the accounts to be reached.

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


ASM (D) Ltd
Chartered Accountants

Dungannon

4 December 2023

**Statement of financial activities (including income and expenditure account)
for the year ended 31 March 2023**

	Unrestricted funds	
	2023	2022
	£	£
Income from:		
Gift aid donations	4,970	4,880
Other donations - churches/organisations	9,126	7,410
Grants – Education Authority	(221)	6,000
Grants – Ardbarron	3,000	-
Fundraising	-	265
Gift aid rebate	1,255	1,224
Furlough grants	-	625
Total incoming resources	18,130	20,405
Expenditure on:		
Staff salaries and pension costs	6,853	6,348
Centre rent	660	1,500
Insurance	376	362
Water rates	-	80
Light and heat	-	345
Telephone and internet	74	260
Premises expenses and maintenance	315	438
Centre activities and projects	290	8,459
Accountancy	480	480
General expenses	400	-
Bank charges	150	184
Youth for Christ contributions	900	850
Total expenditure	10,498	19,306
Net income/movement in funds	7,632	1,099
Reconciliation of funds:		
Total funds brought forwards at 1 April	20,203	19,104
Total funds carried forward at 31 March	27,835	20,203

All amounts above relate to the continuing operations of the charity.

The statement of financial activities was approved by the trustees on 4 December 2023

Signature: 
A Witherall - Trustee

Balance sheet at 31 March 2023

	Notes	2023 £	2022 £
Current assets			
Debtors	3	2,928	1,220
Cash at bank and in hand		<u>25,532</u>	<u>19,608</u>
		28,460	20,828
Current liabilities			
Creditors: amounts falling due within one year	4	<u>(625)</u>	<u>(625)</u>
Net current assets		<u>27,835</u>	<u>20,203</u>
Total net assets		<u>27,835</u>	<u>20,203</u>
The funds of the charity			
Share capital	5	-	-
Total unrestricted funds		<u>27,835</u>	<u>20,203</u>
Total charity funds		<u>27,835</u>	<u>20,203</u>

These accounts have been prepared in accordance with the provisions applicable to companies subject to the small companies' regime within Part 15 of the Companies Act 2006.

For the financial year ended 31 March 2023 the company was entitled to exemption from audit under Section 477 of the Companies Act 2006; and no notice has been deposited under Section 476.

The trustees acknowledge their responsibility for ensuring that the company keeps accounting records which comply with Section 386 and for preparing accounts which give a true and fair view of the state of affairs of the company as at the end of the financial year and of its surplus or deficit for the financial year in accordance with the requirements of Sections 394 and 395 and which otherwise comply with the requirements of the Companies Act 2006 relating to accounts, so far as applicable to the company.

Approved by the board of trustees on 4 December 2023 and signed on its behalf by:

Signature: 
A Witherall - Trustee

Notes to the accounts

1. Statement of accounting policies

The following accounting policies have been used consistently in dealing with items which are considered material in relation to the charity's accounts.

General information and basis of preparation

Dungannon Youth for Christ is a private company limited by guarantee incorporated in Northern Ireland under the United Kingdom Companies Act. The address of the registered office is given on page 1.

The accounts have been prepared under the historical cost convention and in accordance with the Charities Act (Northern Ireland) 2008 as amended by the Charities Act (Northern Ireland) 2013, the Charities (Accounts and Reports) Regulations (Northern Ireland) 2015 and the 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 2015) - (Charities SORP (FRS 102)), the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102) in preparing the annual report and financial statements of the Charity. The principal accounting policies adopted are set out below.

Incoming resources

All incoming resources are included on the statement of financial activities when the charity is legally entitled to the income, where there is reasonable certainty that the resource will be received and where the monetary value can be quantified with reasonable accuracy.

Voluntary income

Gifts, bequests and donations income is recognised when receivable. Donations - income by way of donations is included in full in the Statement of Financial Activities in the year in which they are receivable.

Government and other grants

Grants that relate to revenue expenditure are credited to the income and expenditure account over the period that the revenue expenditure relates to. Grants that relate to specific capital expenditure are credited to the Statement of Financial Activities when they are receivable and transferred from designated reserves to general reserves in line with the depreciation release of the equivalent fixed asset.

Resources expended

All expenditure is accounted for on an accruals basis and has been classified under headings that aggregate all costs related to the category. Where costs cannot be directly attributed to particular headings they have been allocated to activities on a basis consistent with use of the resources.

Charitable activities

These costs include direct expenditure relating to economic development and expenditure in administration of the charity.

Pension costs

The charity contributes to a defined contribution scheme on behalf of certain employees. The assets of the scheme are held separately from those of the charity in an independently administered fund and contributions are charged to the statement of financial activities in the period to which they relate.

Notes to the accounts (cont'd)

1. Statement of accounting policies (cont'd)

Volunteers and donated services

No value of donated services and time is accounted for in the accounts.

Taxation

The company is exempt from taxation as it is a registered charity with HM Revenue & Customs (No 100632).

Fund accounting

All funds received are unrestricted in use and are expendable at the discretion of the trustees in furtherance of the objectives of the charity. The charity accounts for funds as follows:

- **Restricted funds**
Restricted funds are to be used for specified purposes as laid down by the donor. Expenditure which meets these criteria is identified to the fund, together with a fair allocation of overheads and support costs.
- **General funds**
General funds are donations and other incoming resources received or generated which are expendable at the discretion of the charity in furtherance of its objectives.
- **Designated funds**
Designated funds comprise capital grants that have been expended for their restricted purpose and have been transferred to general funds. Such designated funds are then released to general funds over the useful life of the assets.

Accounts presentation

In accordance with section 444 of the Companies Act 2006, the statement of comprehensive income has not been delivered.

2. Employee information

The company employed eight persons during the year (2022: eight). No employees fall in emoluments band over £60,000 (2022: Nil). The trustees received no remuneration or benefits in kind during the year (2022: £nil).

3. Debtors

	2023	2022
	£	£
Other debtors	<u>2,928</u>	<u>1,220</u>

Notes to the accounts (cont'd)

4. Creditors: Amounts falling due within one year

	2023	2022
	£	£
Accruals	<u>625</u>	<u>625</u>

5. Share capital

The company is limited by a guarantee from each member of the board of trustees and does not have issued share capital.

Each trustee undertakes to contribute to the assets of the company, in the event of the same being wound up while they are a member, or within one year after they cease to be a member, for payment of debts and liabilities of the company contracted before they cease to be a member, and of the costs, charges and expenses of winding up, and for the adjustment of the rights of the contributors among themselves such amount as may be required not exceeding £1.00.

6. Pension commitments

The charity makes contributions to a defined contribution scheme, the assets of the scheme being held separately from the assets of the charity. The pension cost charge represents contributions payable to the scheme and amounted to £228 (2022: £228). Contributions of £nil (2022: £nil) were payable to the scheme at the year end.

7. Related party transactions and ultimate controlling party

There is no one person who is the ultimate controlling party of the charity, but collectively the ultimate controlling parties are the trustees.

8. Taxation

The charity is a registered charity and as such is entitled to certain tax exemptions on income and profits from investments, and surpluses on any trading activities carried on in furtherance of the charity's primary objectives, if these profits and surpluses are applied solely for charitable purposes.

9. Capital commitments and contingent liabilities

There is a contingent liability to repay certain government grants if the charity fails to honour certain undertakings and commitments. In the opinion of the trustees the terms of letters of offer have been complied with and no loss is anticipated.