

Artillery Youth Centre

Financial statements for the year ended

31st March 2023

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Artillery Youth Centre

Financial statements for the year ended

31st March 2023

CHARITY INFORMATION

Accountants

Bernard Tierney and Company

14 Orchardville Gardens

Belfast

BT10 0JX

Charity Number

NIC101723

Governing Document

Constitution

Legal Status

Unincorporated Charity

Independent Examiners

Ray Baxter FCMA CGMA, Chartered Management Accountant

Unit 3 Dargan Industrial Park, Dargan Crescent, Belfast BT3 9JP

TRUSTEE'S REPORT

Artillery Youth Centre

Financial statements for the year ended 31st March 2023

INDEPENDENT EXAMINERS REPORT ON THE ACCOUNTS

to the members of:

Artillery Youth Centre

We report on the accounts of the above charity for the year stated which comprise the statement of financial activities, the balance sheet and the related notes. These financial statements have been prepared under the historical cost convention and the accounting policies set out on page 11.

Respective responsibilities of the management board and the Independent Examiner

The charity's trustees are responsible for the preparation of the accounts. The charity's trustees consider that an audit is not required for this year under section 65(2) of the Charities Act (Northern Ireland) 2008 (the 2008 Act) and that an independent examination is needed.

It is my responsibility to

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

Basis of independent examiner's report

My examination was carried out in accordance with the general directions given by the Charities Commission of NI. An examination includes a review of the accounting records kept by the charity and a comparison of the accounts presented with those records. It also includes consideration of any unusual items or disclosures in the accounts, and seeking explanations from you as trustees concerning any such matters. The procedures undertaken do not provide all the evidence that would be required in an audit and consequently no opinion is given as to whether the accounts present a 'true and fair view' and the report is limited to those matters set out in the statement below.

Independent examiner's statement

In connection with my examination, no matter has come to my attention

- (1) which gives me reasonable cause to believe that in any material respect the requirements: to keep accounting records in accordance with section 63 of the 2008 Act; and to prepare accounts which accord with the accounting records and comply with the accounting requirements of the 2008 Act have not been met;

or

- (2) to which in my opinion, attention should be drawn in order to enable proper understanding of the accounts to be reached

Ray Baxter FCMA CGMA, Chartered Management Accountant



19/12/2023

TRUSTEE'S REPORT

Artillery Youth Centre

Financial statements for the year ended

31st March 2023

STATEMENT OF FINANCIAL ACTIVITIES

| | Un-restricted funds | Restricted funds | Restricted Capital funds | Total Funds | Total Funds |
|---|---------------------|------------------|--------------------------|----------------|----------------|
| | 2023 | 2023 | 2023 | 2023 | 2022 |
| | £ | £ | £ | £ | £ |
| Incoming resources | | | | | |
| Activities for generating funds | 54,732 | - | - | 54,732 | 44,260 |
| Charitable activities | - | - | - | - | - |
| Capital Grants | - | - | 70,625 | 70,625 | 156,778 |
| Total incoming resources | 54,732 | - | 70,625 | 125,357 | 201,038 |
| Resources Expended | | | | | |
| Charitable activities | - | 181,780 | 5,509 | 187,289 | 198,428 |
| Governance | - | 600 | - | 600 | 675 |
| Total resources expended | - | 182,380 | 5,509 | 187,889 | 199,103 |
| Net (outgoing)/incoming resources before transfers | 54,732 | -182,380 | 65,116 | -62,532 | 1,935 |
| Transfers between funds | - | - | - | - | - |
| Net (expenditure)/Income for the year | 54,732 | -182,380 | 65,116 | -62,532 | 1,935 |
| Reconciliation of funds | | | | | |
| Balance brought forward | 127,453 | 107,088 | 96,498 | 331,038 | 230,534 |
| Movement in year | 54,732 - | 182,380 | 65,116 - | 62,532 | 1,935 |
| Balance carried forward | 182,185 - | 75,292 | 161,614 | 268,506 | 232,469 |

NOTES TO THE FINANCIAL STATEMENTS

1 Accounting policies

The financial statements are prepared on a going concern basis under the historical cost convention and in accordance with applicable accounting standards in the United Kingdom, the statement of Recommended Practice 2015 by the Charity Commission NI. A summary of the main accounting policies which have been applied is set out below.

Income

Grants including grants for the purchase of fixed assets, are recognised in full in the Statement of Financial Activities when receivable, except where the Donor's conditions specify the time period in which the expenditure can take place. In the latter case amounts relating to future periods are deferred and recognised as a liability.

Expenditure

Resources expended are accounted for on an accruals basis and include VAT which cannot be recovered.

- i Expenditure on generating funds includes general advertising, publicity and fund raising activities.
- ii Expenditure on charitable activities comprises those costs incurred by the charity in the delivery of its activities and services to its beneficiaries.
- iii Governance costs are those costs associated with meeting the constitutional and statutory requirements of the charity including audit, the costs of strategic management and Trustee expenses.
- iv All costs are allocated between the expenditure categories of the Statement of Financial Activities on a basis designed to reflect the use of that resource. Costs relating to a particular activity comprise both costs that can be allocated directly to such activities and indirect costs necessary to support them.

Tangible fixed assets

Payments received from funders to purchase fixed assets is treated as restricted income in the period.

Restricted funds

These represent income which is subject to conditions of use imposed by the Donor. Such income less qualifying expenditure is separately accounted for within the funds.

Unrestricted funds

Donations received or other income generated for the general purposes of the Charity without further restriction is added to unrestricted funds.

| | Unrestricted Funds | Restricted Funds | Designated Funds | Total Funds 2023 | Total Funds 2022 |
|---|-----------------------|---------------------|---------------------|------------------------|------------------------|
| | (£) | (£) | (£) | (£) | (£) |
| INCOMING RESOURCES | | | | | |
| Activities in furtherance of the charity's objectives | | | | | |
| Income from charitable Activities | | | | | |
| American Ireland Fund | | | 4,342 | 4,342 | - |
| Big Lottery | | | | - | 34,435 |
| Belfast City Council | | | 6,057 | 6,057 | 3,787 |
| Community Foundation for NI | | | | - | 13,806 |
| Department of Communities | | | 18,482 | 18,482 | 50,000 |
| Department of Finance | | | | - | 16,058 |
| Department of Justice | | | 6,968 | 6,968 | - |
| Dept of Communities (Job Start) | | | | - | 9,256 |
| Education Authority | | | 3,000 | 3,000 | 10,500 |
| Halifax Foundation | | | 5,776 | 5,776 | - |
| Irish Youth Foundation | | | 6,000 | 6,000 | 6,500 |
| NIHE | | | | - | 12,184 |
| Rank Foundation | | | 20,000 | 20,000 | - |
| Activities for generating funds: | | | | | |
| Interest receivable | | | | - | 252 |
| Programme Income | 47,508 | | | 47,508 | 44,260 |
| Other Income | 7,224 | | | 7,224 | - |
| Total Incoming resources | 54,732 | - | 70,625 | 125,357 | 201,038 |

| | Unrestricted Funds | Restricted Funds | Designated Funds | Total Funds 2023 | Total Funds 2022 |
|---|-----------------------|---------------------|---------------------|------------------------|------------------------|
| | (£) | (£) | (£) | (£) | (£) |
| RESOURCES EXPENDED | | | | | |
| Costs of generating funds: | | | | | |
| Fundraising and publicity | | | | - | |
| Charitable expenditure | | | | | |
| Costs in furtherance of charitable objectives | | | | | |
| Purchase of Premises | | | | | |
| Management and administration | | | | | |
| Accountancy | | 600 | | 600 | 675 |
| Bank Fees | | 212 | | 212 | 218 |
| Equipment | | | | - | 8,425 |
| Group Activities | | 28,543 | | 28,543 | 24,640 |
| Heat, Light & Power | | 9,501 | | 9,501 | 9,187 |
| Insurance | | 2,653 | | 2,653 | 2,299 |
| Minibus expenses | | 2,157 | | 2,157 | 2,956 |
| Miscellaneous | | 589 | | 589 | 384 |
| Office Costs | | 630 | | 630 | 324 |
| Programme Expenses Net | | | 4,800 | 4,800 | 363 |
| Repairs & Renewals | | 1,922 | | 1,922 | 606 |
| Residential Programmes | | | | - | 410 |
| Telephones | | 802 | | 802 | 795 |
| Training | | 3,511 | | 3,511 | 9,731 |
| Wages | | 131,260 | | 131,260 | 137,145 |
| Deprecation | | | 709 | 709 | 945 |
| Total resources expended | - | 182,380 | 5,509 | 187,889 | 199,103 |
| Net incoming resources for the year | | | | | |
| Balances brought forward | 54,732 | -182,380 | 65,116 | -62,532 | 1,935 |
| | 117,387 | 86,824 | 28,259 | 232,469 | 230,534 |
| Balances carried forward | 172,119 | -95,556 | 93,375 | 169,937 | 232,469 |