

Artillery Youth Centre

Financial statements for the year ended

31st March 2025

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Artillery Youth Centre

Financial statements for the year ended

31st March 2025

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

Artillery Youth Centre

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TRUSTEE'S REPORT

Artillery Youth Centre

Financial statements for the year ended 31st March 2025

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 Charity 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 Charity 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 these 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



19/12/2025

TRUSTEE'S REPORT

Artillery Youth Centre

Financial statements for the year ended

31st March 2025

STATEMENT OF FINANCIAL ACTIVITIES

	Un-restricted funds	Restricted funds	Restricted Capital funds	Total Funds	Total Funds
	2025	2025	2025	2025	2024
	£	£	£	£	£
Incoming resources					
Activities for generating funds	62,829	-	-	62,829	54,732
Charitable activities	-	-	-	-	-
Capital Grants	-	99,020	27,800	125,820	70,625
Total Incoming resources	62,829	99,020	27,800	188,649	125,357
Resources Expended					
Charitable activities	81,642	94,701	8,000	184,343	187,289
Governance	600	-	-	600	600
Total resources expended	82,242	94,701	8,000	184,943	187,889
Net (outgoing)/Incoming Resources before transfers	- 19,413	3,319	19,800	3,706 -	62,532
Transfers to reserve fund					
Transfers between funds					
Net (expenditure)/Income for the year	- 19,413	3,319	19,800	3,706 -	62,532
Reconciliation of funds					
Balance brought forward	68,636	-	156,338	225,174	225,174
Movement in year	- 19,413	3,319	19,800	3,706 -	62,532
Balance carried forward	49,223	3,319	176,138	228,880	162,642

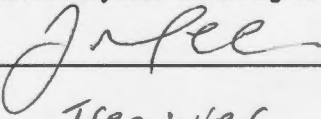
Artillery Youth Centre
Financial statements for the year ended

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BALANCE SHEET as at:
31st March 2025

	2025	2024
	£	£
Fixed assets		
Premises	100,000	100,000
Computers	320	426
Minibus	541	721
Van	734	979
	<u>101,595</u>	<u>102,126</u>
Current assets		
Cash at bank and in hand	230,755	270,292
	<u>230,755</u>	<u>270,292</u>
Liabilities		
Amounts falling due within one year	1,875	1,785
Net current assets	<u>228,880</u>	<u>268,507</u>
Total assets less current liabilities	<u>330,475</u>	<u>370,633</u>
Liabilities		
Amounts falling due after more than one year	-	-
	<u>-</u>	<u>-</u>
Net assets	<u>330,475</u>	<u>370,633</u>
The funds of the charity:		
Capital funds	101,595	102,126
Restricted income funds	3,319	75,292
Designated income funds	176,138	161,614
	281,052	188,448
Unrestricted income funds	<u>49,423</u>	<u>182,185</u>
	<u>49,423</u>	<u>182,185</u>
Total Funds	<u>330,475</u>	<u>370,633</u>

These financial statements were approved by the members of the committee on the 8th January 2026 and are signed on their behalf by:



 Treasurer.

Artillery Youth Centre
 183 Antrim Road, Belfast BT15 2GW

- 8 JAN 2026

Tel: 02890907423 Mob: 07732796517
www.artilleryyouthcentre.org

Artillery

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.

2024	2023
£11,219	£12,100
£11,187	£12,068
£11,187	£12,068



Arthritis NI
 183 Ardara Road, Belfast BT1 2DQ
 8 JAN 2025
 www.arthritisni.com

	Unrestricted Funds	Restricted Funds	Designated Funds	Total Funds 2025	Total Funds 2024
	(£)	(£)	(£)	(£)	(£)
INCOMING RESOURCES					
Activities in furtherance of the charity's objectives					
Income from charitable Activities					
Big Lottery			19,800	19,800	-
Belfast City Council		1,752		1,752	1,008
Department of Communities		17,218		17,218	5,789
Department of Justice		16,203		16,203	12,759
UK Youth Fund				-	40,000
Education Authority			3,000	3,000	4,472
Department of Foreign Affairs				-	10,700
Irish Youth Foundation			5,000	5,000	5,200
Rank Foundation		62,847		62,847	29,615
Activities for generating funds:					
Interest receivable				-	-
Programme Income	62,829			62,829	56,184
Other Income				-	851
Total Incoming resources	62,829	98,020	27,800	188,649	166,578

	Unrestricted Funds (£)	Restricted Funds (£)	Designated Funds (£)	Total Funds 2025 (£)	Total Funds 2024 (£)
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	600
Bank Fees	77	110		187	185
Equipment				-	472
Group Activities	300	21,708	5,000	27,008	31,130
Heat, Light & Power	7,436		3,000	10,439	5,569
Insurance	1,682	393		2,075	2,704
Minibus expenses	2,241	324		2,565	3,794
Miscellaneous	109	332		441	141
Office Costs	1,357	399		1,756	216
Programme Expenses Net		671		671	4,109
Rentals				-	-
Refurbishment				-	-
Repairs & Renewals		1,086		1,086	984
Residential Programmes				-	-
Telephones	576			576	596
Training	1,611	3,315		4,926	4,720
Wages	65,854	66,364		132,218	112,178
Student Bursary					-
Deprecation	399			399	531
Total resources expended	82,242	94,701	8,000	184,943	167,929
Net incoming resources for the year	-19,413	3,319	19,800	3,706	1,351
Designated reserve					
Balances brought forward	68,836	-	156,338	225,174	225,174
Balances carried forward	49,423	3,319	176,138	228,880	231,118

Artillery Youth Centre

Notes to the Accounts for the year ended 31 March 2025.

1. About Artillery and its Programming

Artillery Youth Centre (AYC) is a youth led project for young adults based in North Belfast. It is an independent community led organisation that receives funding from a range of bodies including the Rank Foundation, Department of Communities, Education Authority, the Irish Youth Foundation, the Department of Foreign Affairs and Trade, Department of Justice and the UK Youth Fund. AYC is widely recognised as a strategic and innovative organisation that has contributed to youth work for older teenagers across Belfast and is at the forefront of the development of unique models of youth participation.

Artillery aims to provide services primarily to young people aged between 15 and 25 and works with marginalised groups including young parents, young offenders, and youth at risk, school refusers and families.

In this past year Artillery has worked on a number of key initiatives including the Bosco Café – a social enterprise that provides work experience and training for young people in the catering and hospitality sector; the Second Chance programme which helps young people into employment; and the youth at risk programme working with young people involved in risk taking behaviours and a programme of youth work that builds upon the long term relationships our staff have with young people and their families in the communities we serve. As well as these, Artillery provides Education and training programmes including support for at risk young people, OCN accreditation, First Aid, Food Hygiene, Driving Theory and Community Youth Work.

We have undertaken a strategic review and completed a strategic plan for the coming years; we delivered a number of community initiatives to support the image of young people in this community including community clean-ups, inter-generational initiatives; inter-community work with families in the New Lodge and Tigers Bay Communities; and programming to improve the skills and capacity of young adults.

Artillery is a constituted youth/community organisation overseen by a Steering Group made up of local people, all of whom are past or current users of the Centre. There are a range of skills and experience amongst the Steering Group which meets regularly to provide strategic input and management of services.

2. Statement of Compliance

This set of accounts is completed in accordance with guidance contained in the Charities Act (Northern Ireland) 1964. Section 27 of the Charities Act (Northern Ireland) 1964 requires the trustees (i.e. the committee) of Artillery:

- To keep proper books of account with respect to the affairs of the charity.
- To prepare consecutive statements of accounts each consisting of:
 - (i) A receipts and payments or an income and expenditure account relating to a period of not more than fifteen months.
 - (ii) A balance sheet relating to the end of that period.

In accordance with the constitution of Artillery, we are required to carry out an audit or independent examination of our annual accounts. This statement of accounts was prepared by Bernard Tierney & Co and ratified by the Trustees of Artillery Youth Centre.

In accordance with the Charities Act we undertake to preserve the books of account and statements of account relating to Artillery for a period of at least seven years.

3. Basis of Preparation of Accounts

The accounts were prepared to comply with the Statement of Recommended Practice on Accounting and Reporting (SORP) by Charities which prepare accounts on the accruals basis. SORP sets the standard for accountants dealing with charity accounts and sets out a clear format for accounting practice in relation to charities.

4. Key issues from the Accounts

In the year 2024/2025 Artillery had an income of £188,649 and an expenditure of £184,943. Current assets include premises valued at £100,000 (Northside Educational Resource Centre, 183 Antrim Road, Belfast), Equipment with a book value of £1,595 to include computer hardware, a van and a minibus.

What is evident from the accounts for the year is that Artillery remains in good financial health and has net assets that would suggest an ability to manage its finances with prudence well into the coming year. Of particular note are the following:

- The most significant expenditure incurred during the year were salaries of £132,218 for 9 staff (4 full time and 5 part time) Pension costs, rises in the living wage and employers national insurance rises contributed to a significant payroll expense in this past year.
- Overheads of £7,169 represent just under 4% of the operating costs of the organisation which reflect a prudent approach to financial management and a clear commitment to cost effectiveness in the operation of the charity.
- Our energy costs and insurance (employers, vehicle and liability) came to £12,514
- Programme activities including training and costs associated with the operating of our social enterprise totaled £32,605
- Income from the Bosco Social Enterprise, training, transport and youth services totaled £62,829. Together this represented 33.3% of the overall income of Artillery in this year.
- Grant Aid remains the main source of income for the organisation.
- We had an increase in income in this financial year of 10% which included a rise in earned income in real terms through social enterprise activities. We remain committed to fundraising solely for our own strategic youth work priorities and have not chased funding for its own sake. Our focus in is on youth work as we see it and we have stubbornly resisted the sectoral drift towards expensive activities and programming that undermines young people's agency.

Going forward there remain challenges for Artillery.

- The recommendation that the reserves should be at least 3 months of operating costs has once again been achieved in this financial year.
- Whilst significant progress has been made to diversify income. Artillery remains dependent on grant aid for the delivery of the majority of its services.
- We remain committed to providing quality services at value for money. Pressures of wage inflation continue despite a wage structure within the organisation that is

significantly less than comparable youth providers. Finding the resources to pay salaries in the absence of core funding remains the most challenging issue we face as an organisation.

- Energy costs, wage inflation and overhead costs continue to pose significant challenges to us.

- Governance (Policies and Procedures)

We are satisfied that the level of financial oversight remains robust within the organisation. We continue to be governed by procedures and policies that ensure adequate checks and balances are in place. We maintain procedures for payments, procurement, purchasing and account management that are accepted best practice standards.

In particular we maintain the following policies and procedures (reviewed annually) in pursuance of our charitable objectives:

- Financial Procedures Policy
- Health and Safety Policy
- Child protection
- Working with vulnerable adults
- Procurement
- Publicity
- Equal Opportunities
- Social Media Policy
- Data Protection and retention policy

5. Contacts

Management Committee

Cheva Collins
John Magee
Ann Wilson
Christine McKeivitt
Peter McCann
Michael O'Reilly
Dervla Skelly
Hugh Armstrong
Tracey Allsopp

Solicitors

Hart & Company
James Street South,
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County Antrim
BT2 8DN

Accountants

Bernard Tierney & Co
14 Orchardville Gardens
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Banking

Danske Bank
Donegal Square West
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Insurers

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103 Colmore Row,
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B3 3AG