

On Street Community Youth

Accounts

for the year ended 31 March 2023

On Street Community Youth

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On Street Community Youth

Information

Accountants	McGroarty McCafferty & Company Ltd Accountants & Tax Consultants 2 Carlisle Terrace Derry BT48 6JX
Address	1A Fairview Road Derry BT48 8NU
Charity No:	NI00972
NI Charity No:	NIC101918
Bankers	AIB (NI) Meadowbank Derry BT48 7TN
Chairperson	Martin Connolly
Vice Chairperson	Elisha McCallion
Secretary	Nicola Mullan
Treasurer	Caroline Ming
Committee Members	Tommie Mullan Brian Tierney Sandra Duffy Gareth Blackery Charley Mellon

On Street Community Youth

Report to Management Committee

The Management Committee present their report and the financial statements for the year ended 31 March 2023.

Objectives and activities

The charity is established to provide, maintain and promote facilities and activities of a social, spiritual, cultural, educational and recreational nature with the object of improving the conditions of life of children and young people, without distinction of sex, political, religious or other opinion.

Management Committee

The members of the charity for the purposes of charity law and throughout this report are collectively referred to as members.

The members serving during the year and since the year end were as follows:

Martin Connolly	(Chairperson)	Brian Tierney
Elisha McCallion	(Vice Chairperson)	Charley Mellon
Nicola Mullan	(Secretary)	Sandra Duffy
Caroline Ming	(Treasurer)	Gareth Blackery
Tommie Mullan		

Risk Management

The members have assessed the major risks to which the association is exposed, in particular those related to the operations and finances of the association, and are satisfied that systems are in place to mitigate the exposure to the major risks.

Financial review

The financial performance is summarised in the enclosed accounts.

Plans for Future Periods

The charity plans to continue the activities as outlined above in the forthcoming years subject to satisfactory funding arrangements. The charity has accumulated unrestricted reserves of £45,416.

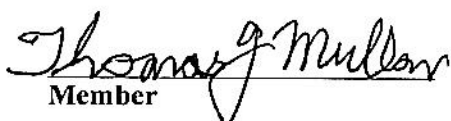
Members Responsibilities in Relation to the Financial Statements

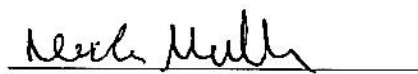
The members are required to prepare financial statements for that give a true and fair view of the state of the affairs of the charity at the end of the financial year and of its surplus or deficit for the financial year. In doing so the members are required to:

- select suitable accounting policies and apply them consistently;
- make judgements and estimates that are reasonable and prudent;
- prepare the financial statements on the going concern basis unless it is inappropriate to presume that the charity will continue in business.

The members are responsible for maintaining proper accounting records which disclose with reasonable accuracy at any time the financial position of the charity and enables them to ensure that the financial statements comply with the necessary legislation. The members 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.

This report was approved and authorised for issue by the Management Committee on and signed on its behalf by


Member


Member

On Street Community Youth

Independent Examiner's Report on the unaudited financial statements to the directors of On Street Community Youth

We report on the accounts of the charity for the year ended 31 March 2023.

Respective responsibilities of charity committee members and examiner;

As the charity's members you are responsible for the preparation of the accounts in accordance with the Charities Act (Northern Ireland) 2008. It is our responsibility to:

- examine the accounts under Section 65 of the Charities Act;
- follow the procedures laid down in the general Directions given by the Commission under Section 65(9) (b) of the Charities Act;
- 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)(b) of the Charities Act.

Our 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 considerations of any unusual items or disclosures in the accounts, and seeking explanation from you as charity members 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 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

Since your charity's gross income exceeded £250,000 your examiner must be a member of a listed body. We can confirm that we are qualified to undertake the examination as we are registered as members of Chartered Accountant Ireland which is one of the listed bodies.

We have completed the examination and have no concerns in respect of the matters 1 - 4 listed above and, in connection with the following Directions of the Charity Commission Northern Ireland; we have found no matters that require drawing to your attention.

M. Sproule M. Cafferty & Co Ltd
McGroarty McCafferty & Company Ltd
Accountants & Tax Consultants
2 Carlisle Terrace
Derry
BT48 6JX

Date:

On Street Community Youth

Statement of Financial Activities for the year ended 31 March 2023

	Unrestricted Funds £	Restricted Funds £	2023 £	2022 £
Income and Expenditure				
Incoming Resources				
Grants & Sundry Income	4.	15,219	332,847	348,066
Total Incoming Resources		<u>15,219</u>	<u>332,847</u>	<u>348,066</u>
Resources Expended				
Direct Charitable Expenditure		39	120,404	120,443
Management & Administration		14,692	215,023	229,715
Total Resources Expended	5.	<u>14,731</u>	<u>335,427</u>	<u>350,158</u>
Net Incoming / (Outgoing) Resources	12.	488	(2,580)	(2,092)
Balances brought forward 1 April 2022		29,862	17,646	47,508
Transfer between funds		7,200	(7,200)	-
Balances carried forward 31 March 2023		<u>37,550</u>	<u>7,866</u>	<u>45,416</u>

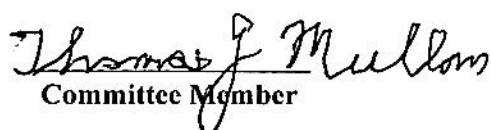
The company has no recognised gains and losses other than those included in the results above and therefore no separate statement of total recognised gains and losses has been presented. There is no difference between the net incoming resources for the year stated above and their historical cost equivalents.

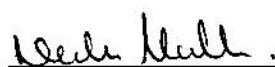
On Street Community Youth

Balance sheet as at 31 March 2023

		2023		2022	
Notes	£	£	£	£	£
Fixed assets					
Tangible assets	8.		7,866		12,552
Current assets					
Debtors	9.	7,999		20,565	
Cash at bank and in hand		75,799		70,477	
		83,798		91,042	
Current liabilities	10.				
Deferrals		45,048		54,886	
Accruals		1,200		1,200	
		46,248		56,086	
Net current assets			37,550		34,956
Total assets less current liabilities			45,416		47,508
Reserves	11.				
Unrestricted			37,550		29,862
Restricted			7,866		17,646
			45,416		47,508

The Financial Statements were approved and authorised for issue by the Committee on and signed on its behalf by:


Committee Member


Committee Member

**On Street Community Youth
Notes to the accounts
for the year ended 31 March 2023**

1. Accounting policies

The principal accounting policies adopted in the preparation of the financial statements are set out below and have remained unchanged from the previous year, and also have been consistently applied within the same accounts.

1.1. Accounting convention

The accounts are prepared under the historical cost convention modified when necessary, and in compliance with the Charities SORP (FRS 102).

1.2. Research and development

Research expenditure is written off to the profit and loss account in the year in which it is incurred.

1.3. Tangible fixed assets and depreciation

Tangible fixed assets are stated at cost less depreciation.

Depreciation is provided at rates calculated to write off the cost or valuation less residual value of each asset over its expected useful life, as follows:

Fixtures & Fittings	-	20% Reducing Balance
Motor vehicles	-	25% Straight Line

2. Income

(i) Grants

Grants represents all amounts received and receivable during the year.

Capital grants are released to the Statement of Financial Activities in the year in which they are received in line with the Charities SORP (FRS 102).

Revenue grants are credited to the Statement of Financial Activities in the year they are received.

(ii) Donations & administration income.

This comprises amounts received during the year.

3. Expenditure

(i) Direct Charitable Expenditure

This represents all expenditure directly attributable to charitable causes.

(ii) Management & Administration

This includes all other expenditure not directly allocated above and a portion of the overhead costs attributable to management and administration.

**On Street Community Youth
Notes to the accounts
for the year ended 31 March 2023**

4. Income

	2023	2022
	£	£
<u>Restricted Income</u>		
National Lottery Fund - Awards for All	3,524	9,991
EADFC	7,342	11,028
The National Lottery Fund - Link Project	171,362	159,988
DCSDC - Good Relations	4,000	5,000
PCSP	9,670	8,608
EA General Fund	10,295	12,304
EA Health Programme	-	3,250
ARCS	4,000	10,000
EA Summer Boost	-	14,989
DEA - Consensual Grant	11,329	3,671
NHIP	1,500	-
Shantallow Community Residents Association	7,959	8,421
EA Youth Intervention	8,486	-
Culmore, Muff Youth 19 Cross Border Project	-	38,053
Community Support Fund	-	4,000
Greater Shantallow Area Partnership	-	66
DCSDC - Grass Roots	-	1,998
EA/ DFC AYSW	-	1,768
NIHE Community Grant	5,500	-
Community Foundation NI	16,863	8,994
Xmas Fund	1,500	-
Galliaigh Pilot Programme	-	281
YEP	-	2,340
CRJ	1,000	-
EA Centre based youth worker	48,498	40,282
EA NWYS	1,500	831
Jobstart Funding	18,519	-
	332,847	345,863
<u>Unrestricted Income</u>		
Sundry Income	2,704	1,285
Proceeds - Sale of Mobile Hub	-	20,000
Gallaigh Community Centre Mgt fee	10,000	-
DCSDC - Key handling fees	2,515	-
	15,219	21,285
Total Income	348,066	367,148

(i) Restricted Funds

On Street Community Youth
Notes to the accounts
for the year ended 31 March 2023

Funds received which are earmarked by the Funder for specific purposes. Such purposes are within the overall aims of the organisation.

(ii) Unrestricted Funds

Funds which are expendable at the discretion of the company in furtherance of the aims of the charity. In addition funds may be held in order to finance capital investment and working capital.

On Street Community Youth
Notes to the accounts
for the year ended 31 March 2023

5. Resources Expended

	Unrestricted Funds £	Restricted Funds £	Total 2023 £	Total 2022 £
Direct Charitable expenditure				
Programme expenses	39	63,234	63,273	65,200
Galliagh Community Centre expenses	-	11,329	11,329	3,671
Facilitators	-	45,841	45,841	35,458
Covid 19 Resources	-	-	-	310
	<u>39</u>	<u>120,404</u>	<u>120,443</u>	<u>104,639</u>
	Unrestricted Funds £	Restricted Funds £	Total 2023 £	Total 2022 £
Management & Administration				
Wages & salaries	28	167,163	167,191	183,340
Staff pension costs	-	5,646	5,646	7,117
Rent	6,170	-	6,170	-
Light & Heat	-	154	154	584
Uniforms	-	4,650	4,650	4,670
Subscriptions	-	2,063	2,063	1,109
Training	-	1,872	1,872	1,563
Insurance	-	1,200	1,200	2,100
Printing, postage & advertising	-	6,307	6,307	4,469
Repairs & maintenance	132	1,978	2,110	1,095
Telephone & internet	7	1,042	1,049	2,279
Monitoring & Evaluation	-	960	960	960
Sundry expenses	1,900	497	2,397	132
Computer & website	-	381	381	240
Travelling & Subsistence	45	1,690	1,735	5,338
Donations	-	200	200	315
Accountancy	-	1,200	1,200	1,200
Water rates	-	136	136	170
Management fees	6,410	2,600	9,010	9,985
Bank Charges	-	998	998	731
M.I.S training	-	9,600	9,600	-
Depreciation of Motor Vehicles	-	750	750	750
Depreciation of Fix & Fittings	-	3,936	3,936	3,935
	<u>14,692</u>	<u>215,023</u>	<u>229,715</u>	<u>232,082</u>
Total Expenditure	<u><u>14,731</u></u>	<u><u>335,427</u></u>	<u><u>350,158</u></u>	<u><u>336,721</u></u>

On Street Community Youth
Notes to the accounts
for the year ended 31 March 2023

Net Incoming Resources	2023	2022
	£	£
Net incoming resources has been arrived at after charging.		
Depreciation	4,686	4,685
	<u> </u>	<u> </u>

6. Taxation

There is no taxation charge for this period as On Street Community Youth has charitable status - Charity number for tax purposes: NI00972.

7. Number of employees

The average monthly numbers of employees during the year, calculated on the basis of full time equivalents, was as follows:

	2023	2022
	Number	Number
Employees	23	23
	<u> </u>	<u> </u>

	2023	2022
	£	£
Salaries and wages	167,191	183,340
Pension costs	5,646	7,117
	<u> </u>	<u> </u>
	<u>172,837</u>	<u>190,457</u>

On Street Community Youth
Notes to the accounts
for the year ended 31 March 2023

8. Tangible assets

	Equipment	Motor vehicles	Total
	£	£	£
Cost			
At 1 April 2022	29,604	3,000	32,604
At 31 March 2023	<u>29,604</u>	<u>3,000</u>	<u>32,604</u>
Depreciation			
At 1 April 2022	17,802	2,250	20,052
Charge for the year	3,936	750	4,686
At 31 March 2023	<u>21,738</u>	<u>3,000</u>	<u>24,738</u>
Net book values			
At 31 March 2023	<u>7,866</u>	-	<u>7,866</u>
At 31 March 2022	<u>11,802</u>	<u>750</u>	<u>12,552</u>

9. Debtors

	2023		2022
	£		£
Grants receivable	6,300		14,561
Other debtors	-		3,786
Prepayments	1,699		2,218
	<u>7,999</u>		<u>20,565</u>

10. Current liabilities

	2023		2022
	£		£
Other creditors	23		5,483
Deferred income	45,025		49,403
Accruals	1,200		1,200
	<u>46,248</u>		<u>56,086</u>

**On Street Community Youth
Notes to the accounts
for the year ended 31 March 2023**

11. Analysis of net assets between funds

	Net Current Assets	Total funds
	£	£
Fund balances at 31 March 2023 as represented by:		
Restricted Income Funds:		
Reserves	7,866	7,866
Unrestricted Income Funds	37,550	37,550
	<u>45,416</u>	<u>45,416</u>

12. Movements in Funds

	At 1 April 2022 £	Incoming resources £	Outgoing resources £	Transfers £	At 31 March 2023 £
Restricted funds:					
Total restricted funds	17,646	332,847	335,427	7,200	7,866
Unrestricted funds:					
General funds	29,862	15,219	14,731	7,200	37,550
Total unrestricted funds	29,862	15,219	14,731	(7,200)	37,550
	<u>47,508</u>	<u>348,066</u>	<u>350,158</u>	<u>-</u>	<u>45,416</u>

Purposes of Restricted Funds

Restricted grants awarded to the charity is provided to cover the core objects as explained in directors report.