

**On Street Community Youth**

**Accounts**

**for the year ended 31 March 2024**

## On Street Community Youth

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## **On Street Community Youth**

### **Information**

<b>Accountants</b>	McGroarty McCafferty & Company Ltd Accountants & Tax Consultants 2 Carlisle Terrace Derry BT48 6JX
<b>Address</b>	1A Fairview Road Derry BT48 8NU
<b>Charity No:</b>	NI00972
<b>NI Charity No:</b>	NIC101918
<b>Bankers</b>	AIB (NI) Meadowbank Derry BT48 7TN
<b>Chairperson</b>	Martin Connolly
<b>Vice Chairperson</b>	Elisha McCallion (resigned 30.01.24)
<b>Secretary</b>	Charley Mellon
<b>Treasurer</b>	Thomas Mullan
<b>Committee Members</b>	Nicola Mullan (resigned 30.01.24) Sandra Duffy (resigned 30.01.24) Caroline Ming (resigned 30.01.24) Gareth Blackery Brian Tierney

## On Street Community Youth

### Report to Management Committee

The Management Committee present their report and the financial statements for the year ended 31 March 2024.

#### 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	(resigned 30.01.24)	Charley Mellon (Secretary)
Nicola Mullan	(resigned 30.01.24)	Sandra Duffy (resigned 30.01.24)
Caroline Ming	(resigned 30.01.24)	Gareth Blackery
Thomas Mullan	(Treasurer)	

#### 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 £40,586.

#### 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 3 May 2024 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 2024.

#### **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.

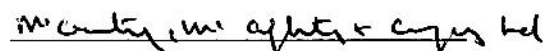
Our role is to state whether any material matters have come to our attention giving us cause to believe:

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.

  
**McGroarty McCafferty & Company Ltd**  
**Accountants & Tax Consultants**  
**2 Carlisle Terrace**  
**Derry**  
**BT48 6JX**

**Date: 3 May 2024**

## On Street Community Youth

### Statement of Financial Activities for the year ended 31 March 2024

		Unrestricted Funds £	Restricted Funds £	2024 £	2023 £
<b>Income and Expenditure</b>					
<b>Incoming Resources</b>					
Grants & Sundry Income	4.	16,714	385,101	401,815	348,066
<b>Total Incoming Resources</b>		<u>16,714</u>	<u>385,101</u>	<u>401,815</u>	<u>348,066</u>
<b>Resources Expended</b>					
Direct Charitable Expenditure		164	141,109	141,273	120,443
Management & Administration		21,179	244,193	265,372	229,715
<b>Total Resources Expended</b>	5.	<u>21,343</u>	<u>385,302</u>	<u>406,645</u>	<u>350,158</u>
<b>Net Incoming / (Outgoing) Resources</b>		(4,629)	(201)	(4,830)	(2,092)
Balances brought forward 1 April 2023		37,550	7,866	45,416	47,508
Transfer between funds		1,372	(1,372)	-	-
Balances carried forward 31 March 2024	12.	<u>34,293</u>	<u>6,293</u>	<u>40,586</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.

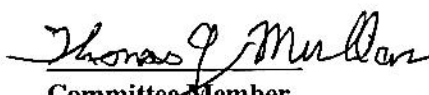
## On Street Community Youth

### Balance sheet as at 31 March 2024

		2024		2023	
Notes	£	£	£	£	£
<b>Fixed assets</b>					
Tangible assets	8.		6,293		7,866
<b>Current assets</b>					
Debtors	9.	23,495		7,999	
Cash at bank and in hand		77,802		75,799	
		101,297		83,798	
<b>Current liabilities</b>					
Deferrals & other creditors		65,744		45,048	
Accruals		1,260		1,200	
	10.	67,004		46,248	
<b>Net current assets</b>			34,293		37,550
<b>Total assets less current liabilities</b>			40,586		45,416
<b>Reserves</b>					
Unrestricted			34,293		37,550
Restricted			6,293		7,866
	11.		40,586		45,416

The Financial Statements were approved and authorised for issue by the Committee on 3 May 2024 and signed on its behalf by:

  
 Committee Member

  
 Committee Member

**On Street Community Youth**  
**Notes to the accounts**  
**for the year ended 31 March 2024**

**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	-	no charge

**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 2024**

**4. Income**

	<b>2024</b>	<b>2023</b>
	<b>£</b>	<b>£</b>
<b><u>Restricted Income</u></b>		
National Lottery Fund - Awards for All	6,476	3,524
EADFC	-	7,342
EA Street Project	29,548	-
The National Lottery Fund - Link Project	167,992	171,362
DCSDC - Good Relations	-	4,000
Derry City and Strabane District Council	5,000	-
EA Agile Response	685	-
PCSP	10,000	9,670
EA General Fund	-	10,295
Halifax Foundation Grant	4,500	-
Nationwide Grant	6,086	-
Afterschools Prg	625	-
ARCS	-	4,000
DEA - Consensual Grant	-	11,329
NHIP	-	1,500
Shantallow Community Residents Association	-	7,959
UK Youth Funding	10,000	-
EA Youth Intervention	-	8,486
EA Crossing borders	313	-
NIHE Community Grant	13,535	5,500
Community Foundation NI	9,848	16,863
Xmas Fund	-	1,500
Skeoge Prg Costs	600	-
CRJ	23,119	1,000
EA Centre Based Project	96,774	48,498
EA NWYS	-	1,500
Jobstart Funding	-	18,519
	<b>385,101</b>	<b>332,847</b>
<b><u>Unrestricted Income</u></b>		
Sundry Income	8,412	2,704
Gallaigh Community Centre Mgt fee	7,373	10,000
DCSDC - Key handling fees	929	2,515
	<b>16,714</b>	<b>15,219</b>
<b>Total Income</b>	<b>401,815</b>	<b>348,066</b>

**(i) Restricted Funds**

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

**On Street Community Youth**  
**Notes to the accounts**  
**for the year ended 31 March 2024**

**(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 2024**

**5. Resources Expended**

	<b>Unrestricted Funds</b>	<b>Restricted Funds</b>	<b>Total 2024</b>	<b>Total 2023</b>
	£	£	£	£
<b>Direct Charitable expenditure</b>				
Programme expenses	-	95,018	95,018	63,273
Galliaigh Community Centre expenses	-	670	670	11,329
Facilitators	164	45,421	45,585	45,841
	<u>164</u>	<u>141,109</u>	<u>141,273</u>	<u>120,443</u>
	<b>Unrestricted Funds</b>	<b>Restricted Funds</b>	<b>Total 2024</b>	<b>Total 2023</b>
	£	£	£	£
<b>Management &amp; Administration</b>				
Wages & salaries	345	218,536	218,881	167,191
Staff pension costs	-	3,115	3,115	5,646
Rent	6,731	-	6,731	6,170
Light & Heat	-	-	-	154
Uniforms	155	2,214	2,369	4,650
Subscriptions	-	2,727	2,727	2,063
Training	-	-	-	1,872
Insurance	1,699	2,018	3,717	1,200
Printing, postage & advertising	211	6,514	6,725	6,307
Repairs & maintenance	-	356	356	2,110
Telephone & internet	11	1,989	2,000	1,049
Monitoring & Evaluation	-	-	-	960
Sundry expenses	1,669	240	1,909	2,397
Computer & website	-	-	-	381
Travelling & Subsistence	1,485	2,163	3,648	1,735
Donations	1,500	-	1,500	200
Accountancy	-	1,320	1,320	1,200
Water rates	-	209	209	136
Management fees	7,373	-	7,373	9,010
Bank Charges	-	1,219	1,219	998
M.I.S training	-	-	-	9,600
Depreciation of Motor Vehicles	-	-	-	750
Depreciation of Fix & Fittings	-	1,573	1,573	3,936
	<u>21,179</u>	<u>244,193</u>	<u>265,372</u>	<u>229,715</u>
<b>Total Expenditure</b>	<u><b>21,343</b></u>	<u><b>385,302</b></u>	<u><b>406,645</b></u>	<u><b>350,158</b></u>

**On Street Community Youth**  
**Notes to the accounts**  
**for the year ended 31 March 2024**

<b>Net Incoming Resources</b>	<b>2024</b>	<b>2023</b>
	£	£
Net incoming resources has been arrived at after charging.		
Depreciation	<u>1,573</u>	<u>4,686</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:

	<b>2024</b>	<b>2023</b>
	<b>Number</b>	<b>Number</b>
<b>Employees</b>	<u>23</u>	<u>23</u>
	<b>2024</b>	<b>2023</b>
	£	£
Salaries and wages	218,881	167,191
Pension costs	<u>3,115</u>	<u>5,646</u>
	<u>221,996</u>	<u>172,837</u>

**On Street Community Youth  
Notes to the accounts  
for the year ended 31 March 2024**

**8. Tangible assets**

	<b>Equipment</b>	<b>Motor vehicles</b>	<b>Total</b>
	£	£	£
<b>Cost</b>			
At 1 April 2023	29,604	3,000	32,604
At 31 March 2024	<u>29,604</u>	<u>3,000</u>	<u>32,604</u>
<b>Depreciation</b>			
At 1 April 2023	21,738	3,000	24,738
Charge for the year	1,573	-	1,573
At 31 March 2024	<u>23,311</u>	<u>3,000</u>	<u>26,311</u>
<b>Net book values</b>			
At 31 March 2024	<u>6,293</u>	<u>-</u>	<u>6,293</u>
At 31 March 2023	<u>7,866</u>	<u>-</u>	<u>7,866</u>

**9. Debtors**

	<b>2024</b>		<b>2023</b>
	£		£
Grants receivable	2,000		6,300
Other debtors	19,167		-
Prepayments	2,328		1,699
	<u>23,495</u>		<u>7,999</u>

**10. Current liabilities**

	<b>2024</b>		<b>2023</b>
	£		£
Other creditors	189		23
Deferred income	65,555		45,025
Accruals	1,260		1,200
	<u>67,004</u>		<u>46,248</u>

**On Street Community Youth  
Notes to the accounts  
for the year ended 31 March 2024**

**11. Analysis of net assets between funds**

	<b>Net Current Assets £</b>	<b>Total funds £</b>
Fund balances at 31 March 2024 as represented by:		
<b>Restricted Income Funds:</b>		
Reserves	6,293	6,293
<b>Unrestricted Income Funds</b>	<b>34,293</b>	<b>34,293</b>
	<u>40,586</u>	<u>40,586</u>

**12. Movements in Funds**

	<b>At 1 April 2023 £</b>	<b>Incoming resources £</b>	<b>Outgoing resources £</b>	<b>Transfers £</b>	<b>At 31 March 2024 £</b>
<b>Restricted funds:</b>					
Total restricted funds	<u>7,866</u>	<u>385,101</u>	<u>(385,302)</u>	<u>(1,372)</u>	<u>6,293</u>
<b>Unrestricted funds:</b>					
Total unrestricted funds	<u>37,550</u>	<u>16,714</u>	<u>(21,343)</u>	<u>1,372</u>	<u>34,293</u>
	<u>45,416</u>	<u>401,815</u>	<u>(406,645)</u>	<u>-</u>	<u>40,586</u>

**Purposes of Restricted Funds**

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