

On Street Community Youth
Accounts
for the year ended 31 March 2025

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
Secretary	Charley Mellon
Treasurer	Thomas Mullan
Committee Members	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 2025.

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)
Charley Mellon	(Secretary)
Thomas Mullan	(Treasurer)
Brian Tierney	
Gareth Blackery	

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 £32,420.

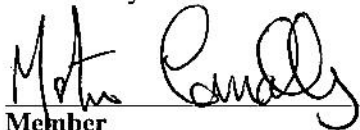
Members Responsibilities in Relation to the Financial Statements

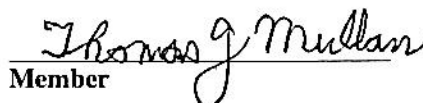
The members are required to prepare financial statements for that give a true and fair view of the state of the affairs of the charity at the end of the financial year and of its surplus or deficit for the financial year. In doing so the members are required to:

- 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 30 May 2025 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 2025.

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.

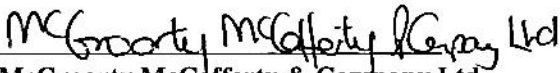
Our role is to state whether any material matters have come to our attention giving us cause to believe:

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: 30 May 2025

On Street Community Youth

Statement of Financial Activities for the year ended 31 March 2025

	Unrestricted Funds £	Restricted Funds £	2025 £	2024 £	
Income and Expenditure					
Incoming Resources					
Grants & Sundry Income	4.	30,545	361,965	392,510	401,815
Total Incoming Resources		<u>30,545</u>	<u>361,965</u>	<u>392,510</u>	<u>401,815</u>
Resources Expended					
Direct Charitable Expenditure		11,382	90,247	101,629	141,273
Management & Administration		21,036	271,704	292,740	265,372
Total Resources Expended	5.	<u>32,418</u>	<u>361,951</u>	<u>394,369</u>	<u>406,645</u>
Net Incoming / (Outgoing) Resources		(1,873)	14	(1,859)	(4,830)
Balances brought forward 1 April 2024		34,293	6,293	40,586	45,416
Balances carried forward 31 March 2025	12.	<u>32,420</u>	<u>6,307</u>	<u>38,727</u>	<u>40,586</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 2025**

		2025		2024	
Notes	£	£	£	£	£
Fixed assets					
Tangible assets	8.		5,034		6,293
Current assets					
Debtors	9.	11,083		23,495	
Cash at bank and in hand		88,405		77,802	
		<u>99,488</u>		<u>101,297</u>	
Current liabilities					
Deferrals & other creditors		65,795		65,744	
Accruals		-		1,260	
	10.	<u>65,795</u>		<u>67,004</u>	
Net current assets			<u>33,693</u>		<u>34,293</u>
Total assets less current liabilities			<u>38,727</u>		<u>40,586</u>
Reserves					
Unrestricted			32,420		34,293
Restricted			6,307		6,293
	11.		<u>38,727</u>		<u>40,586</u>

The Financial Statements were approved and authorised for issue by the Committee on 30 May 2025 and signed on its behalf by:


Committee Member


Committee Member

**On Street Community Youth
Notes to the accounts
for the year ended 31 March 2025**

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

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 2025**

4. Income

	2025	2024
	£	£
<u>Restricted Income</u>		
National Lottery Fund - Awards for All	-	6,476
EA Street Project	22,538	29,548
The National Lottery Community Fund -Youth Matters	160,071	-
The National Lottery Fund - Link Project	-	167,992
Derry City and Strabane District Council	-	5,000
EA Agile Response	-	685
PCSP	7,500	10,000
Halifax Foundation Grant	-	4,500
Nationwide Grant	16,954	6,086
Afterschools Prg	-	625
EA Summer Intervention	6,000	-
NHIP	1,000	-
Clarendon Medical Care Packs	200	-
Children In Need Funding	12,118	-
Youth Support Fund	3,555	-
Luncheon Fund	655	-
GCC Luncheon - Older People's Fund	2,100	-
RHACCS	250	-
Radius Housing	500	-
Pennyburn CU Volunteer costs	500	-
Victoria Homes	1,170	-
GCC Coercive Control Programme	2,128	-
Programme costs donations	1,125	-
UK Youth Funding	10,000	10,000
EA Crossing borders	-	313
NIHE Community Grant	-	13,535
Community Foundation NI	52	9,848
Skeoge Prg Costs	2,000	600
CRJ	995	23,119
EA Centre Based Project	98,927	96,774
EA/DFC -Youth Worker Wages	11,627	-
	<u>361,965</u>	<u>385,101</u>
<u>Unrestricted Income</u>		
Sundry Income	17,139	8,412
Gallaigh Community Centre Mgt fee	7,627	7,373
DCSDC - Key handling fees	5,779	929
	<u>30,545</u>	<u>16,714</u>
Total Income	<u><u>392,510</u></u>	<u><u>401,815</u></u>

On Street Community Youth
Notes to the accounts
for the year ended 31 March 2025

(i) Restricted Funds

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 2025

5. Resources Expended

	Unrestricted Funds	Restricted Funds	Total 2025	Total 2024
	£	£	£	£
Direct Charitable expenditure				
Programme expenses	7,142	68,517	75,659	95,018
Galliaigh Community Centre expenses	-	-	-	670
Facilitators	4,240	21,730	25,970	45,585
	<u>11,382</u>	<u>90,247</u>	<u>101,629</u>	<u>141,273</u>
	Unrestricted Funds	Restricted Funds	Total 2025	Total 2024
	£	£	£	£
Management & Administration				
Wages & salaries	-	235,288	235,288	218,881
Staff pension costs	-	3,434	3,434	3,115
Rent	4,165	2,565	6,730	6,731
Uniforms	-	1,543	1,543	2,369
Subscriptions	-	3,073	3,073	2,727
Training	-	-	-	-
Insurance	-	4,002	4,002	3,717
Printing, postage & advertising	40	5,086	5,126	6,725
Repairs & maintenance	-	55	55	356
Telephone & internet	-	1,971	1,971	2,000
Monitoring & Evaluation	5,760	-	5,760	-
Sundry expenses	2,195	1,408	3,603	1,909
Computer & website	-	-	-	-
Travelling & Subsistence	1,418	8,531	9,949	3,648
Donations	80	-	80	1,500
Accountancy	-	1,260	1,260	1,320
Water rates	-	-	-	209
Management fees	7,373	-	7,373	7,373
Bank Charges	5	1,269	1,274	1,219
Legal and professional fees	-	960	960	-
Depreciation of Fix & Fittings	-	1,259	1,259	1,573
	<u>21,036</u>	<u>271,704</u>	<u>292,740</u>	<u>265,372</u>
Total Expenditure	<u><u>32,418</u></u>	<u><u>361,951</u></u>	<u><u>394,369</u></u>	<u><u>406,645</u></u>

**On Street Community Youth
Notes to the accounts
for the year ended 31 March 2025**

Net Incoming Resources	2025	2024
	£	£
Net incoming resources has been arrived at after charging.		
Depreciation	1,259	1,573
	<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:

	2025	2024
	Number	Number
Employees	24	23
	<u> </u>	<u> </u>
	2025	2024
	£	£
Salaries and wages	235,288	218,881
Pension costs	3,434	3,115
	<u> </u>	<u> </u>
	<u>238,722</u>	<u>221,996</u>

**On Street Community Youth
Notes to the accounts
for the year ended 31 March 2025**

8. Tangible assets

	Equipment	Motor vehicles	Total
	£	£	£
Cost			
At 1 April 2024	29,604	3,000	32,604
At 31 March 2025	29,604	3,000	32,604
Depreciation			
At 1 April 2024	23,311	3,000	26,311
Charge for the year	1,259	-	1,259
At 31 March 2025	24,570	3,000	27,570
Net book values			
At 31 March 2025	5,034	-	5,034
At 31 March 2024	6,293	-	6,293

9. Debtors

	2025		2024
	£		£
Grants receivable	-		2,000
Other debtors	8,486		19,167
Prepayments	2,597		2,328
	11,083		23,495

10. Current liabilities

	2025		2024
	£		£
Other creditors	-		189
Deferred income	65,795		65,555
Accruals	-		1,260
	65,795		67,004

On Street Community Youth
Notes to the accounts
for the year ended 31 March 2025

11. Analysis of net assets between funds

	Net Current Assets	Total funds
	£	£
Fund balances at 31 March 2025 as represented by:		
Restricted Income Funds:		
Reserves	6,307	6,307
Unrestricted Income Funds	32,420	32,420
	38,727	38,727
	38,727	38,727

12. Movements in Funds

	At 1 April 2024 £	Incoming resources £	Outgoing resources £	Transfers £	At 31 March 2025 £
Restricted funds:					
Total restricted funds	6,293	361,965	(361,951)		6,307
	6,293	361,965	(361,951)		6,307
Unrestricted funds:					
Total unrestricted funds	34,293	30,545	(32,418)	-	32,420
	34,293	30,545	(32,418)	-	32,420
	40,586	392,510	(394,369)	-	38,727

Purposes of Restricted Funds

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