

Scotch Street Youth & Community Centre

Financial Statements

for the year ended 31 March 2024

Scotch Street Youth & Community Centre

Charity Information

Business address	Scotch Street Youth & Community Centre 106c Moy Road Portadown Co Armagh BT62 1QP
Trustees	Gordon Woolsey Jenni Stewart Sasha Madill Emma Hylands Bethany Ebron Jessica Maye Melissa Burney Alison Cordner Emma Salt Sarah McVeigh Ian Best
Management	Chairperson Gordon Woolsey Vice Chairperson Bethany Ebron Secretary Jenni Stewart Treasurer Melissa Burney Project Manager Andrew McCreery (Contract concluded - June 2023) Leader in Charge Anastazja Wisniewska
Accountants	JSR 44a Blackisland Road Annaghmore Portadown BT62 1NE
Bankers	Danske Bank 45-48 High Street Portadown Co Armagh BT62 1LB
HMRC Charity Number	XT38572
Charity Commission for NI Charity Number	102160

Scotch Street Youth & Community Centre

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Scotch Street Youth & Community Centre

Report of the Trustees for the year ended 31 March 2024

The trustees have pleasure in presenting their report together with the unaudited financial statements of the charity for the year ended 31 March 2024. The accounts have been prepared in accordance with the accounting policies set out in the notes to the accounts and comply with the Charity's governing document, the Charities Act (NI) 1964 and Charities (NI) Order 1987.

Structure, Governance and Management

The Trust (the charity) is an unincorporated trust, constituted under a deed of trust, and is registered as a charity with HMRC. Scotch Street Youth & Community Centre was registered with HMRC under charity number XT38572. This is the thirteenth set of annual accounts being prepared for the charity, but the second set of accounts being prepared on the accruals basis; in line with CCNI guidelines and the Charities SORP.

The trustees and officers are appointed on an annual basis.

The trustees meet regularly to discuss the broad strategy of the charity to include areas of activity for the charity, assessment of reserves and risk management. The day-to-day administration of the charity is delegated to a core Senior Management Team comprising of 2 Trustees and 2 senior staff members.

Trustees

The Trustees who served during the year were as follows:

Gordon Woolsey	Jenni Stewart
Sasha Madill	Emma Hylands
Bethany Ebron	Jessica Maye
Melissa Burney	Alison Cordner
Emma Salt	Sarah McVeigh
Ian Best	

Risk Management

The trustees actively review any major risks, which the charity faces on a regular basis and believe that maintaining reserves at current levels, combined with ongoing reviews of the controls over key financial systems, will provide sufficient resources for the incoming year. The trustees have also examined other operational and business risks faced by the Charity and confirm that they have established systems to mitigate the most significant risks.

Objectives and Activities

- Public Benefit

The advancement of citizenship or community development: The direct benefits which flow from this purpose include giving children, young people and the wider community, a programme of social, educational and recreational activities within a safe and secure environment where self esteem and confidence will grow in addition to respecting equality, diversity and inter dependence. These benefits will be demonstrated through continued and increased numbers of people attending the events organised by Scotch Street Youth & Community Centre and the continued positive impact upon the lives of those we work with. The charity's beneficiaries are people living in the townland of Scotch Street and the wider Armagh, Banbridge & Craigavon area. The only private benefit flowing from this purpose is the Organisation's programme of ongoing training that a trustee may attend in relation to good governance, finance etc. Through this training trustees gain skills and expertise which are transferable to other settings. These benefits are incidental and necessary to ensure the benefit is provided to our beneficiaries.

Scotch Street Youth & Community Centre

Report of the Trustees for the year ended 31 March 2024

Financial Review

The Financial Statements are presented in the standard format required by the Charities SORP (Statement of Recommended Practice), and in accordance with The Charities (Accounts and Reports) Regulations (Northern Ireland) 2015 as required by The Charity Commission for Northern Ireland.

The Statement of Financial Activities on page 6 shows the gross income from all sources.

Scotch Street Youth & Community Centre is reliant upon grant income from various funders such as The National Lottery, Armagh Banbridge & Craigavon Borough Council, BBC Children in Need and many others to finance the various outreach programmes operated by SSYCC. In addition to grants received SSYCC also generate income through various activities, the income from which are then used to support the ongoing running costs of the charity. A brief summary of the financial position for the year is outlined below:

Total income £ 204,588 (previous year; £ 299,066)
Total Outgoings £ 226,547 (previous year; £ 286,856)
Deficit for year £(21,959) (Surplus in previous year; £ 12,210)

Investment Policy

Apart from retaining a prudent amount in reserves most of the charity's funds are spent in the short term.

Reserves Policy

The trustees aim to maintain sufficient reserves to enable the trust to continue in the furtherance of its objectives.

Chair & Vice Chairs reflections on the year and plans for the future

SSYCC remains committed to delivering on its strategic plan, launched in October 2020, following extensive consultation and development of a five-year roadmap (2020-2025). This plan, shaped by members, volunteers, staff, and the management committee, established a clear vision and mission for our organisation:

Vision:

SSYCC's vision is of a welcoming, vibrant and inclusive society where people are supported to achieve their full potential, and everyone actively participates in community life.

Mission:

SSYCC's mission is to make a positive difference by encouraging participation, strengthening community relationships and providing opportunities for learning and development.

From April 2023 to March 2024, we conducted three management committee meetings. We extend our gratitude to all committee members for their dedication and invaluable contributions to the governance of our organisation.

Strengthening Partnerships

Collaboration remains a cornerstone of our success. We are deeply grateful to our partner organisations for their unwavering support in addressing the needs of children, young people, and the communities we serve. Over the past year, SSYCC has delivered an extensive range of programmes across the local area and the wider Armagh, Banbridge, and Craigavon Borough Council region. Our continued partnership and conclusion of the Uniting Communities through Sport & Creativity project, funded by the Department for Communities (DFC), has allowed us to lead an impactful initiative alongside Healthy Kidz and Oasis Youth and leave a lasting legacy.

Scotch Street Youth & Community Centre

Report of the Trustees for the year ended 31 March 2024

iRural Project: A Lasting Impact

The iRural project has played a pivotal role in our growth over the past year. This initiative has profoundly benefited children and young people in rural communities while also strengthening the organisations that serve them. By enhancing existing efforts and ensuring long-term sustainability, iRural has helped rural youth organisations continue their vital work beyond the project's conclusion earlier this year.

We extend our sincere thanks to the staff and volunteer teams across the ABC area for their hard work and dedication in making these projects a resounding success.

Advocacy and Representation

SSYCC has remained a strong advocate for children, young people, and rural communities. Our staff and committee members actively participate in various committees, steering groups, and action groups to highlight the challenges and needs of these communities.

To measure and evaluate our impact effectively, our staff continue to utilise Upshot, an online monitoring and evaluation tool, which enables us to collect valuable data and demonstrate the significance of our work.

Key Achievements

Since our last AGM, SSYCC has engaged in a wide range of activities across multiple programmes, including the SSYCC Programme of Work which includes the EA Rural Project, iRural Project and Uniting Communities.

Over the past year:

- 1050 individual members participated in our programmes.
- 391 structured sessions were delivered.
- Additional young people were engaged through our detached youth work in the Scotch Street area.
- 140 children benefited from the Schools Transition Programme.
- A total of 7920 attendances were recorded across all programmes.

Governance and Operations

The Senior Management Team (SMT), comprising the Chairperson, Vice-Chairperson and Leader in Charge of SSYCC's programme continued to meet bi-monthly to oversee operational and strategic decision-making.

Funding and Sustainability

Securing funding remains a top priority, and considerable efforts have been made over the past 12 months to access essential resources. We successfully secured funding not only for our centre but also for our partners involved in the EA Rural project, benefiting organisations throughout the ABC council area.

Alongside our core funders – EA Youth Service and The National Lottery Community Fund - we have also collaborated with:

- Department for Communities
- TADA/Departments of Agriculture and Rural Affairs
- Armagh City, Banbridge & Craigavon Borough Council (Core Funding)
- T:BUC/Executive Office
- BBC Children In Need We Move Fund: Youth Social Action
- EA Small Grants

We sincerely thank all our funders for their invaluable support and recognise the dedication of our staff in preparing funding applications, reports, evaluations, and financial submissions.

Scotch Street Youth & Community Centre

Report of the Trustees for the year ended 31 March 2024

Looking Ahead

As we move into the next year, our focus will be on continuing the successful delivery of our EA Rural Project across the wider ABC area and also identifying new funding opportunities to ensure SSYCC continues to meet the evolving needs of children, young people, and rural communities across the ABC council area.

Trustee responsibilities in relation to the accounts

Law applicable to charities in Northern Ireland requires the trustees to prepare accounts for each financial year, which give a true and fair view of the charity's financial activities during the year and of its financial position at the year-end. In preparing these accounts, the trustees are required to:

- Select suitable accounting policies and apply them consistently
- Make judgements and estimates that are reasonable and prudent
- State whether applicable accounting standards and statements of recommended practice have been followed subject to any departures disclosed and explained in the accounts
- Prepare the accounts on the going concern basis unless it is inappropriate to presume that the charity will continue in operation

The trustees are responsible for keeping accounting records, which disclose with reasonable accuracy at any time the financial position of the charity and enable them to ensure that the accounts comply with the Charities (NI) Order 1987 and the provisions of the Trust Deed. They 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 by the Trustees and signed on its behalf by

DocuSigned by:

Gordon Woolsey

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Mr Gordon Woolsey
Chairperson/ Trustee

28 February 2025

Date

DocuSigned by:

Bethany Ebron

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Bethany Ebron
Vice Chairperson/ Trustee

Scotch Street Youth & Community Centre

Year Ended 31st March 2024 Independent Examiners Report

I report on accounts of Scotch Street Youth & Community Centre for the year ended 31 March 2024 as set out on pages 6 to 15.

Respective Responsibilities of Committee and Independent Examiner

The Trustees of the charity are responsible for the preparation of the accounts which comply with The Charities (Accounts and Reports) Regulations (Northern Ireland) 2015 and that they are in accordance with the requirements of Charity Commission for Northern Ireland. Having satisfied myself that the charity is not subject to audit and is eligible for independent examination, it is my responsibility to state, on the basis of my examination, whether particular matters have come to my attention.

Basis of Independent Examiner's Report

My 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 explanation from you as directors concerning any such matters. The procedures undertaken do not provide all the evidence that would be required in an audit, and consequently I do not express an audit opinion on the view given by the accounts.

Independent Examiner's Statement

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

- (i) which gives me reasonable cause to believe that in any material respect the requirements:
 - to prepare accounts which accord with the accounting records, comply with the accounting requirements of Registration of Clubs (Accounts) Regulations (Northern Ireland) have not been met; or
- (ii) to which, in my opinion, attention should be drawn in order to enable a proper understanding of the accounts to be reached.

DocuSigned by:


Jonathan Ross FCA

JSR
Chartered Accountants
44 Blackisland Road
Annaghmore
Portadown
Co Armagh
BT62 1NE

Date: 28 February 2025

Scotch Street Youth & Community Centre

Statement of Financial Activities for the year ended 31 March 2024

		Unrestricted Funds £	Restricted Funds £	Total Funds £	Prior year £
For the year ended 31 March 2024					
Incoming Resources	Notes				
Voluntary income	2	-	194,036	194,036	286,062
Activities for generating funds	3	10,552	-	10,552	13,004
Investment income - interest received	4	-	-	-	-
Total Incoming Resources		10,552	194,036	204,588	299,066
Resources Expended					
Cost of generating funds	5	1,217	-	1,217	904
Charitable activities	6	-	87,658	87,658	112,384
Running Costs/ Administrative costs	8	528	130,273	130,801	172,643
Governance Costs	9	-	6,871	6,871	925
Other Resources Expended		-	-	-	-
Total Resources Expended		1,745	224,802	226,547	286,856
Net incoming/ outgoing resources					
before transfers		8,807	(30,766)	(21,959)	12,210
Gross transfers between funds		-	-	-	-
Net incoming resources before other recognised gains and losses		8,807	(30,766)	(21,959)	12,210
Net movement in funds		8,807	(30,766)	(21,959)	12,210
Reconciliation of funds					
Total funds brought forward		8,486	64,374	72,860	60,650
Total funds carried forward	14, 16	17,293	33,608	50,901	72,860

There is no difference between the net movement in funds stated above, and the historical cost equivalent. All of the charity's activities derived from continuing operations during the year. The charity has no recognised gains or losses other than those shown above and therefore no separate statement of total recognised gains and losses has been presented.

Scotch Street Youth & Community Centre
Year ended 31st March 2024
Balance sheet/ Statement of Financial Position

	Notes:	2024 £	2023 £
Fixed Assets			
Tangible fixed assets	10	31,576	39,470
Investments		-	-
		31,576	39,470
Current Assets	11	44,022	72,214
Creditors: amounts falling due within one year	12	24,697	38,824
Net Current Assets		19,325	33,390
Total assets less current liabilities		50,901	72,860
Creditors: amounts falling due after more than one year	13	-	-
Net assets		50,901	72,860
 <u>Represented by:</u>			
Unrestricted funds	14, 16	17,293	8,486
Restricted funds		33,608	64,374
		50,901	72,860

Approval of Account

The foregoing Balance Sheet Account was approved by the trustees on: 28 February 2025

Signed on behalf of the trustees

Gordon Woolsey
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 Gordon Woolsey

Chairperson/ Trustee
Docusign by:
Bethany Ebron
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 Bethany Ebron
 Vice Chairperson/ Trustee

Scotch Street Youth & Community Centre

Notes to the financial statements for the year ended 31 March 2024

1. Accounting policies

The accounting policies adopted by the Charity are set out below:

1.1. Basis of preparation

The financial statements have been prepared in accordance with the provisions of The Charities (Accounts and Reports) Regulations (Northern Ireland) 2015.

The accounts are prepared under the historical cost convention. The results of the charity's operations, which are described in the trustee's report, are all continuing.

There are no material uncertainties about the charities ability to continue.

1.2. Cash flow statement

The charity has taken advantage of the exemption provided by Financial Reporting Standard No 1 and has not prepared a cash flow statement.

1.3 Funds Structure

Restricted funds are funds, which are to be used in accordance with specific restrictions imposed by the donor.

Unrestricted funds comprise those funds, which the Trustees are free to use for any purpose in furtherance of the charitable objects.

1.4 Incoming Funds

All incoming resources are recognised once the Charity has entitlement to the resources, it is certain that the resources will be received and the monetary value of incoming resources can be measured with sufficient reliability.

1.5 Resources Expended

Liabilities are recognised as resources expended as soon as there is a legal or constructive obligation committing the Charity to the expenditure. All expenditure is accounted for on an accruals basis and has been classified under heading that aggregate all costs related to the category.

Scotch Street Youth & Community Centre
Notes to the financial statements
for the year ended 31 March 2024

1.6 Value Added Tax

SSYCC is not registered for VAT. All expenses are noted inclusive of the VAT element.

1.7 Tangible fixed assets and 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:

Buildings	-	20% reducing balance
Office equipment	-	20% reducing balance

1.8 Stock

Stock is valued at the lower of cost and net realisable value.

1.9 Grants

Grants towards capital expenditure are released to the profit and loss account over the expected useful life of the assets.

2. Voluntary

Income	Unrestricted £	Restricted £	Total Funds £	Prior year £
Grant Income - National Lottery	-	85,959	85,959	228,713
Grant Income - No 1 Acc	-	108,077	108,077	34,645
Grant Income - No 2 Acc	-	-	-	8,954
Grant Income - TCC	-	-	-	13,750
	<u>-</u>	<u>194,036</u>	<u>194,036</u>	<u>286,062</u>

3. Activities for generating funds

	Unrestricted £	Restricted £	Total Funds £	Prior year £
Admission Income	5,769	-	5,769	7,363
Venue hire	1,325	-	1,325	515
Fundraising	1,361	-	1,361	3,980
Tuck Shop	1,799	-	1,799	1,146
Sundry Income - No 1 Acc	-	-	-	-
Sundry Income - TNL	298	-	298	-
	<u>10,552</u>	<u>-</u>	<u>10,552</u>	<u>13,004</u>

Scotch Street Youth & Community Centre

Notes to the financial statements for the year ended 31 March 2024

4. Investment Income	Unrestricted £	Restricted £	Total Funds £	Prior year £
Bank Interest	-	-	-	-
	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>
5. Cost of generating funds	Unrestricted £	Restricted £	Total Funds £	Prior year £
Purchases - Tuck shop	1,217	-	1,217	904
	<u>1,217</u>	<u>-</u>	<u>1,217</u>	<u>904</u>
6. Cost of charitable activities	Unrestricted £	Restricted £	Total Funds £	Prior year £
Programme costs	-	51,139	51,139	13,811
Programme costs - TCC	-	9,262	9,262	850
Programme costs - TNL	-	26,878	26,878	96,046
Donations - No 1 Acc	-	379	379	-
Donations - TNL	-	-	-	1,677
	<u>-</u>	<u>87,658</u>	<u>87,658</u>	<u>112,384</u>
7. Investment Costs	Unrestricted £	Restricted £	Total Funds £	Prior year £
	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>

Scotch Street Youth & Community Centre

Notes to the financial statements for the year ended 31 March 2024

8. Running costs/ Administrative expenses

	Unrestricted £	Restricted £	Total Funds £	Prior year £
Wages & salaries	-	97,656	97,656	135,147
Staff Pension	-	3,628	3,628	6,730
Staff expenses	-	998	998	2,938
Staff training	-	585	585	919
Running costs	-	15,499	15,499	14,318
Recruitment costs	-	-	-	-
Printing, postage & stationery	-	-	-	-
Admin costs	-	1,474	1,474	437
Bank fees	-	166	166	186
Sundry	495	971	1,466	729
Repairs & Maintenance	33	1,402	1,435	1,372
Depreciation	-	7,894	7,894	9,867
	<u>528</u>	<u>130,273</u>	<u>130,801</u>	<u>172,643</u>

9. Governance Costs

	Unrestricted £	Restricted £	Total Funds £	Prior year £
Legal & professional	-	6,016	6,016	-
Accountancy	-	855	855	925
	<u>-</u>	<u>6,871</u>	<u>6,871</u>	<u>925</u>

Scotch Street Youth & Community Centre

Notes to the financial statements for the year ended 31 March 2024

10. Tangible Fixed Assets	Buildings	Plant & Machinery	Furniture & Equipment	Total
<u>Cost</u>	£	£	£	£
At 1 April 2023	61,427		22,850	84,277
Additions	-		-	-
Disposals	-		-	-
At 31 March 2024	<u>61,427</u>	<u>-</u>	<u>22,850</u>	<u>84,277</u>
<u>Depreciation</u>				
At 1 April 2023	29,790		15,017	44,807
Charge	6,327		1,567	7,894
Disposals	-		-	-
At 31 March 2024	<u>36,117</u>	<u>-</u>	<u>16,584</u>	<u>52,701</u>
<u>Net Book Value</u>				
At 31 March 2024	<u>25,310</u>	<u>-</u>	<u>6,266</u>	<u>31,576</u>
At 31 March 2023	<u>31,637</u>	<u>-</u>	<u>7,833</u>	<u>39,470</u>
11. Current Assets				
			2024	2023
			£	£
Cash at bank and in hand			44,022	55,808
Debtors			-	16,406
			<u>44,022</u>	<u>72,214</u>

Scotch Street Youth & Community Centre

Notes to the financial statements for the year ended 31 March 2024

12. Creditors less than 1 year		2024	2023
		£	£
Deferred income		23,808	37,949
Accruals		889	875
		24,697	38,824
 13. Creditors more than 1 year		 2024	 2023
		£	£
Bank loans & Overdrafts		-	-
		-	-
 14. Analysis of Net Assets between Funds			
2024	Unrestricted	Restricted	Total Funds
	£	£	£
Tangible Fixed Assets	-	31,576	31,576
Investment property	-	-	-
Current Assets	-	44,022	44,022
Creditors: falling due within one year	-	(24,698)	(24,698)
Creditors: amounts falling due after more than one year	-	(24,698)	(24,698)
	-	26,202	26,202
	-	26,202	26,202
 2023	 Unrestricted	 Restricted	 Total Funds
	£	£	£
Tangible Fixed Assets	-	39,470	39,470
Investment property	-	-	-
Current Assets	-	72,214	72,214
Creditors: falling due within one year	-	-	-
Creditors: falling due after more than 1 year	-	(38,824)	(38,824)
	-	72,860	72,860
	-	72,860	72,860

Scotch Street Youth & Community Centre

Notes to the financial statements for the year ended 31 March 2024

15. Trustee & Staff Costs	Unrestricted £	Restricted £	Total Funds £	Prior year £
Staff costs	-	97,656	97,656	135,147
	-	97,656	97,656	135,147
Included within the staff costs noted above:				
	Unrestricted £	Restricted £	Total Funds £	Prior year £
Wages		96,680	96,680	135,147
Social Security/ National Insurance costs	-	976	976	6,037
	-	97,656	97,656	141,184

FRS 102 and the Charities SORP require the disclosure of the average number of staff employed during the reporting period.

	2024	2023
Average staff numbers	6	5

16. Reconciliation of Reserves	Unrestricted £	Restricted £	Total Funds £	Prior year £
B/fwd 1 April 2023	8,486	64,374	72,860	60,650
Surplus	8,807	30,766	21,959	12,210
C/fwd 31 March 2024	17,293	33,608	50,901	72,860

17. Trustees remuneration

The Trustees all fulfil their duties in a voluntary capacity, as such no Trustee received any remuneration or other benefits for their duties undertaken in this capacity.

No Trustee expenses have been incurred by the charity in the year under review (2023: £Nil).

Scotch Street Youth & Community Centre

Notes to the financial statements for the year ended 31 March 2024

18. Related Party Transactions

Under FRS102 and the Charities SORP, charities are required to disclose any Related Party Transactions. FRS 102 Para 9.15 defines a related party as follows "... include a charity's trustees and their close family members and those entities' to which they control or in which they have an interest."

Mr D Woolsey has been a big supporter of SSYCC since its inception; the management and committee of SSYCC are very grateful to Mr D Woolsey for his continued and on-going support of SSYCC. Mr D Woolsey, owns the land and property that SSYCC operate from, Mr D Woolsey has made this land and property available to SSYCC at a rate and terms below market value rent.

The FRS requires disclosure of the following:

Description of the relationship - Mr D Woolsey, father to Mr G Woolsey (chairperson), owns the land upon which SSYCC operates from.

Description of the transactions – SSYCC has an ongoing rental agreement with Mr D Woolsey.

Amounts involved – SSYCC pay a monthly rent which totalled £6,500 for the year ended 31st March 2024; (2023; £7,800). During the current year Mr D Woolsey very kindly waived the rental fee for two months.

Outstanding balance – SSYCC did not owe any money to Mr D Woolsey at 31/3/24 (2023; £Nil); and there are no provisions made for any doubtful debts.

Amounts written off – No balances have been written off by SSYCC in the year to 31/3/24.

Guarantees given/ received – no guarantee's have been given or received between SSYCC and Mr D Woolsey.

The committee are of the opinion that no other elements are necessary to full understanding of the nature of the transactions with this related party.

19. Controlling party

The board of trustees is the ultimate controlling party.