

DNTCA Limited
Chartered Accountants and Statutory Auditor
Ormeau House
91-97 Ormeau Road
Belfast
BT7 1SH

Holy Trinity Youth Centre
Annual Report and Audited Financial Statements
for the financial year ended 31 March 2024

Charity Number: NIC102166

Holy Trinity Youth Centre
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Holy Trinity Youth Centre
TRUSTEES' AND OTHER INFORMATION

Trustees
Mrs Marguerite Toal
Rev Brendan Mulhall
Miss Marion Josephine Higgins
Mr Martin Stafford
Miss Emma Courtney
Ms Claire Webb
Michael Sweeney

Chairperson
Mr Harry Hawkins

Charity Number in Northern Ireland
NIC102166

Principal Address
2 Norglen Gardens
Belfast
Antrim
BT11 8EL

Auditors
DNTCA Limited
Chartered Accountants and Statutory Auditor
Ormeau House
91-97 Ormeau Road
Belfast
BT7 1SH

Principal Bankers
Ulster Bank
202-206 York Street
Belfast
Antrim
BT15 1HY

Holy Trinity Youth Centre TRUSTEES' REPORT

for the financial year ended 31 March 2024

The trustees present their 'Trustees' Report and the audited financial statements for the financial year ended 31 March 2024.

The financial statements are prepared in accordance with the Charities Act (Northern Ireland) 2008, FRS 102 "The Financial Reporting Standard applicable in the UK and Republic of Ireland" and Accounting and Reporting by Charities: Statement of Recommended Practice applicable to charities preparing their financial statements in accordance with the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102).

The 'Trustees' Report contains the information required to be provided in the Trustees' Annual Report under the Statement of Recommended Practice (SORP) guidelines. The trustees of the charity are also charity trustees for the purpose of charity law and under the charity's constitution are known as members of the board of trustees.

In this report the trustees of Holy Trinity Youth Centre present a summary of its purpose, governance, activities, achievements and finances for the financial year 31 March 2024.

The charity is a registered charity and although not obliged to comply with the Statement of Recommended Practice applicable in the UK and Republic of Ireland FRS 102, the organisation has implemented its recommendations where relevant in these financial statements.

Background

Holy Trinity Youth Centre is a voluntary, full-time youth provider based in the Turf Lodge area of West Belfast which for the past 53 years has been providing a much-needed service for the children and young people from the extensive parish of Holy Trinity and much further afield.

The locality of Holy Trinity Youth Centre places it in an geographical area blighted by severe social and economic disadvantage in which is ranked some of the most deprived of all the electoral wards and Super Output Areas highlighted by NISRA (2017) as suffering from multiple levels of deprivation; manifested in shorter life spans, high rates of long-term unemployment, lower levels of general good health, higher rates of crime and numerous other negative features.

We work in partnership with many local and national agencies, community groups and statutory authorities in order to maximize our impact in the area in which we are based and beyond. We work with young people between the ages of 8-25 years old and the Centre is staffed by one full-time, professionally qualified Senior Youth Worker, one Administrative assistant, one 36 hours per week Project Coordinator, Two 36 hours per week Fresh Start Worker, 10 part-time youth support workers and a bank of volunteer staff and volunteer coaches.

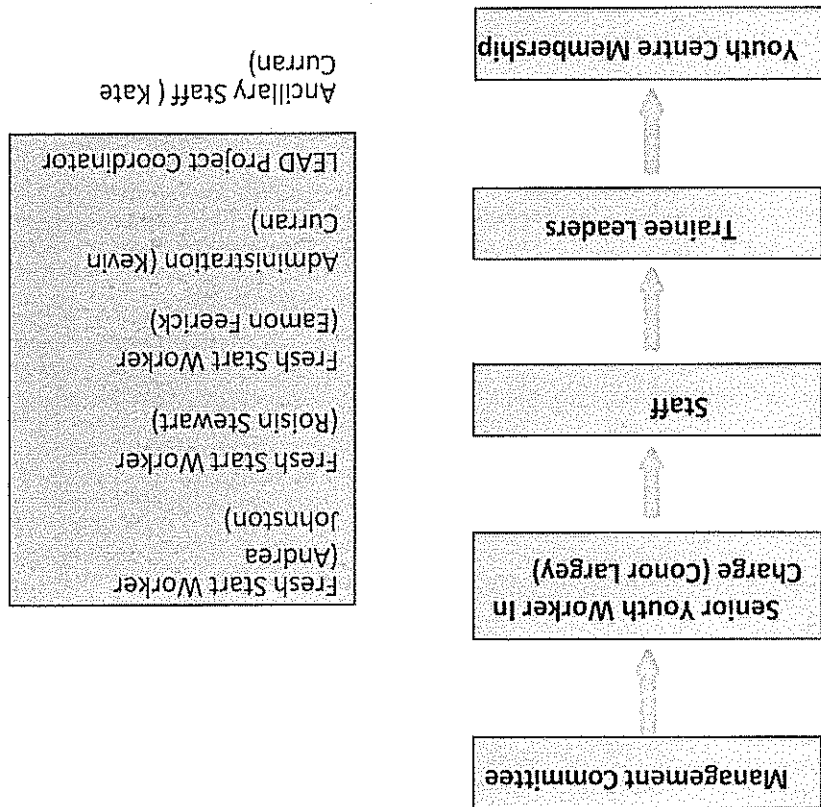
Holy Trinity aims to foster and encourage the personal, social, emotional, spiritual, physical, cultural and political development of children and young people through engagement in a range of activities, events, programmes and projects which endeavor to be both stimulating and challenging. The Youth Centre aims to broaden the horizons and life expectations of our children and young people and assist them in reaching their full potential as active and positive citizens in their community.

The staff team, with the unwavering support and encouragement of the Management Committee, work tirelessly to meet the ever-changing needs of the children and young people and to be responsive and proactive to the changing dynamics within the wider community; working to challenge and address inadequacies, vulnerability, tensions and exclusion; whilst assisting young people in building resilience, increasing their social capital and ensuring that our children and young people are fully developed, prepared for and are an intrinsic part of a changing and developing community and a changing North of Ireland.

Holy Trinity Youth Centre TRUSTEES' REPORT

for the financial year ended 31 March 2024

Structure, Governance and Management



The management committee appoints the chairperson. The management committee appoints the treasurer, secretary and other officers as they decide. Holy Trinity Youth Centre governance is exercised by the management committee which is made up of men and women whose extensive experience in a variety of fields is invaluable to Holy Trinity on a voluntary and strongly committed basis.

Day-to-day management of the youth centre is headed by the senior youth worker in charge, assisted by a diverse staff team and volunteers. The worker in charge reports directly to the chairperson and management committee.

Administration and accounting oversight through regular recording of income and expenditure, forecasting budgets and re-profiling where necessary. The Youth Worker in Charge and Management committee oversee financial governance and agree any variances against income and expenditure.

Holy Trinity Youth Centre maintains effective skills audits to ensure personal and professional development of staff members and volunteers; this allows the team to continually deliver effective interventions to young people.

Holy Trinity Youth Centre is dependent on securing funding from a range of sources and operates under a banner of reliance on securing grants. Grants in excess of £10,000 were received from the following funder:

- Education Authority
- Garfield Weston Foundation
- The Henry Smith Charity
- The National Lottery Community Fund
- Cloithworkers Foundation
- Variety, The Children's Charity
- The Ireland Fund
- Belfast City Council

We receive a number of other small grants and income from centre membership that allow us to function at a greater standard and enhance the operations of the centre. Smaller grants were received from:

Holy Trinity Youth Centre TRUSTEES' REPORT

for the financial year ended 31 March 2024

- Halifax Foundation
- Barclays
- Department of Justice (Asset Recovery Scheme)

These grants have enabled us to continually develop our interventions with young people and increase opportunities for engagement, supporting young people's needs through a range of activities.

Programme Delivery

Holy Trinity Youth Centre offered a plethora of programmes and activities that enhance and promote the holistic development of young people using our services. Programmes on offer include:

- Extended Late-Night Programme
The late-night programme ran on a Friday evening for our senior members. This provided an alternative to congregating on the streets and supported the prevention and reduction of any possible anti-social behavior.

- After schools
Primary school children availed of our after schools programme which was available Tuesday, Wednesday and Thursday. This provided much needed respite to families and offered learning and social support through our homework club and various other activities. Additional supportive one-one and targeted interventions and programmes were delivered with the support of the Ireland Funds

- LEAD Project
Holy Trinity Youth Centre Secured Funding from the National Lottery Community Fund's Empowering Young People Grant to deliver the 4 Year L.E.A.D (Learning, Engaging And Developing) Programme which is delivering Developmental Education Programme to young people aged 7-21 Years. Old offering additional services and opportunities to young people otherwise not engaged. Facilitating programmes on the themes of Education support, Health and Well-being, Citizenship and Employability. As well as a range of other Personal and Social Development initiatives. The programme is working with various partners within our locality including Schools, Community groups and other Youth Organizations.

- Cross Community Programme
Through a Grant from The Ireland Funds Holy Trinity Youth Centre developed a piece of Good relations and Cross community youth work with one of our partners from the PUL community. The project brought together 16 young people from the 2 main traditions and developed a programme rooted in Respect for difference, Shared History and relationships. This programme will continue into the next financial year to complete the delivery of the programme.

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- Detached & Street Based Youth Work
Holy Trinity Youth Centre continues to deliver bespoke street based youth work to some of the most vulnerable young people in our communities securing resources from Education Authority and Belfast City Council. We continue to Coordinate Detached across West Belfast albeit at a reduced capacity working with our partners to ensure the most effective and strategic delivery of Street based youth work to young people who need it most.

- Youth Centre
The youth centre in general welcomes approximately 80 young people per day who participate in a range of programmes, activities, and projects. The centre is a safe space to interact with others and supports physical, emotional, spiritual and social wellbeing.

- Fresh Start
The Fresh Start programme is designed to engage young people who are deemed to be at high risk from paramilitaries or becoming at risk from paramilitaries both directly and indirectly. The Fresh Start team engage with both the young person and their family to provide support and encourage alternative lifestyle opportunities.

- Targeted Programmes
Through support from the Department for Justice and others we delivered a piece of work targeted at some of the most at risk and vulnerable young people in our community this project increased positive community participation, Reduced ASB incidents and supported young people to re-engage with education. Other targeted programmes supported young people with health and well-being, leadership, skills development and civic responsibility.

**Holy Trinity Youth Centre
TRUSTEES' REPORT**

for the financial year ended 31 March 2024

Membership and Attendance

Junior Members (Primary School aged 6-11)

Junior Males = 85

Junior Females = 79

Senior Members – (Secondary School aged 11 and above)

Senior Males = 110

Senior Females = 77

Total Membership- 351 Young People

My staff team and I continue to work as hard as we can to maintain our current membership levels and as you can see our membership numbers are similar to previous years we are still struggling to get back to maximum capacity in the safest way possible we did however see increased participation during summer months due to the programme offered and staffs commitment.

Attendance figures on a daily basis are reflective of the continued interest in our ongoing provision. The daily figures have been set out below and set out in monthly averages. Staff continue to use Strength based Youth Work Methods to maintain relationships with existing members and using bespoke Engagement Techniques building new relationships with young people to increase the membership base.

MONTH	Mon	Tues	Wed	Thurs	Fri	W/end	Average
September 2023	109	111	118	101	150	110	117
October 2023	120	112	125	97	142	98	115
November 2023	104	107	127	99	146	87	112
December 2023	118	129	121	94	154	81	116
January 2024	101	117	109	89	140	91	108
February 2024	125	118	121	91	158	88	115
March 2024	127	119	114	92	122	121	117
April 2024	98	95	92	89	110	134	103
May 2024	101	108	106	90	134	140	113
June 2024	105	100	97	91	141	132	111
Summer 2024	143	131	129	122	165	171	143
Averages	104	113	114	96	142	114	115

Summation

Holy Trinity Youth Centre continues to provide a much-needed service to the young people of Turf Lodge and the wider community, particularly during the increasingly pressurized cost of living crisis. We continue to plan and deliver numerous programmes through our staff team, who continue to commit their time and effort all year round. Staff morale and dedication is invaluable to the centre and its many service users.

Holy Trinity Youth Centre
TRUSTEES' REPORT
for the financial year ended 31 March 2024

Although financially we continue to remain reliant on grants, we continually explore new opportunities to become more sustainable and self-sufficient, we are in a difficult financial position moving into the new financial year. We already and will continue to apply for additional funding from a range of streams that will allow the sustainability of our core work as we aim to deliver of new and exciting projects.

The management committee remain fully dedicated to the centre and provide a wealth of knowledge, experience and advice on all strategic and operational functions that ensure the centre continues to provide a quality service to young people.

We are aware that challenges will continue to present themselves in the coming year and we are ready to overcome them, ensuring the continuation of our much needed and vital service to the young people of Turf Lodge.

Financial Review
The results for the financial year are set out on page 13 and additional notes are provided showing income and expenditure in greater detail.

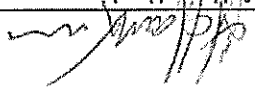
Results
At the end of the financial year the charity has assets of £149,445 (2023 - £171,260) and liabilities of £57,869 (2023 - £147,177). The net assets of the charity have increased by £67,493.

In accordance with the Constitution, the trustees retire by rotation and, being eligible, offer themselves for re-election.

Compliance with Sector-Wide Legislation and Standards
The charity engages pro-actively with legislation, standards and codes which are developed for the sector. Holy Trinity Youth Centre subscribes to and is compliant with the following:

- The Charities SORP (FRS 102)

Approved by the Board of Trustees on 06.10.25 and signed on its behalf by:



Mr Harry Hawkins
Chairperson
6/10/25

**Holy Trinity Youth Centre
STATEMENT OF TRUSTEES' RESPONSIBILITIES**

for the financial year ended 31 March 2024

The trustees are responsible for preparing the financial statements in accordance with applicable law and regulations.

The law applicable to charities in Northern Ireland requires the trustees to prepare financial statements for each financial year which give a true and fair view of the assets, liabilities and financial position of the charity as at the financial year end date and of the surplus or deficit of the charity and otherwise comply with the Charities Act (Northern Ireland) 2008.

In preparing these financial statements, the trustees are required to:

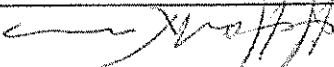
- select suitable accounting policies and apply them consistently;
- observe the methods and principles in the Charities SORP
- make judgements and accounting estimates that are reasonable and prudent;
- state whether the financial statements have been prepared in accordance with applicable accounting standards, identify those standards, and note the effect and the reasons for any material departure from those standards; and
- prepare the financial statements on the going concern basis unless it is inappropriate to presume that the charity will continue in operation.

The trustees confirm that they have complied with the above requirements in preparing the financial statements.

As explained in note 3, state whether the applicable in the UK and Republic of Ireland FRS 102 has been followed:

The trustees are responsible for keeping adequate accounting records that are sufficient to show and explain the charity's transactions and disclose with reasonable accuracy at any time the financial position of the charity and enable them to ensure that the financial statements comply with the Charities Act (Northern Ireland) 2008. 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.

Approved by the Board of Trustees on 06.10.25 and signed on its behalf by:


 Mr Harry Hawkins
 Chairperson
6/10/25

INDEPENDENT AUDITOR'S REPORT to the Members of Holy Trinity Youth Centre

Report on the audit of the financial statements

Opinion

We have audited the charity financial statements of Holy Trinity Youth Centre (the charity) for the financial year ended 31 March 2024 which comprise the Statement of Financial Activities, the Balance Sheet and notes to the financial statements, including the summary of significant accounting policies set out in note 2. The financial reporting framework that has been applied in their preparation is applicable law and United Kingdom Accounting Standards, including FRS 102 "The Financial Reporting Standard applicable in the UK and Republic of Ireland", applying Section 1A of that Standard and Accounting and Reporting by Charities: Statement of Recommended Practice applicable to charities preparing their accounts in accordance with FRS 102.

In our opinion, when reporting in accordance with a fair presentation framework the financial statements:

- give a true and fair view of the state of the charity's affairs as at 31 March 2024 and of its surplus for the financial year then ended;
- have been properly prepared in accordance with United Kingdom Generally Accepted Accounting Practice, and
- have been prepared in accordance with the requirements of the Charities Act (Northern Ireland) 2008.

Basis for opinion

We conducted our audit in accordance with International Standards on Auditing (UK) (ISAs (UK)) and applicable law. Our responsibilities are further described in the Auditor's responsibilities for the audit of the financial statements section of our report. We are independent of the charity in accordance with ethical requirements that are relevant to our audit of the financial statements in the UK, including the FRC's Ethical Standard, and we have fulfilled our other ethical responsibilities in accordance with these requirements. We believe that the audit evidence we have obtained is sufficient and appropriate to provide a basis for our opinion.

Conclusions relating to going concern

In auditing the financial statements, we have concluded that the trustees' use of the going concern basis of accounting in the preparation of the financial statements is appropriate.

Based on the work we have performed, we have not identified any material uncertainties relating to events or conditions that, individually or collectively, may cast significant doubt on the charity's ability to continue as a going concern for a period of at least twelve months from the date when the financial statements are authorised for issue.

Our responsibilities and the responsibilities of the trustees with respect to going concern are described in the relevant sections of this report.

Other information

The other information comprises the information included in the annual report other than the financial statements and our Auditor's Report thereon. The trustees are responsible for the other information contained within the annual report. Our opinion on the financial statements does not cover the other information and, except to the extent otherwise explicitly stated in our report, we do not express any form of assurance conclusion thereon.

Our responsibility is to read the other information and, in doing so, consider whether the other information is materially inconsistent with the financial statements or our knowledge obtained in the course of the audit, or otherwise appears to be materially misstated. If we identify such material inconsistencies or apparent material misstatements, we are required to determine whether this gives rise to a material misstatement in the financial statements themselves. If, based on the work we have performed, we conclude that there is a material misstatement of this other information, we are required to report that fact. We have nothing to report in this regard.

Opinion on other matter prescribed by the Companies Act 2006

In our opinion, based on the work undertaken in the course of the audit:

- the information given in the Trustees' Report for the financial year for which the financial statements are prepared is consistent with the financial statements; and
- the Trustees' Report has been prepared in accordance with applicable legal requirements.

INDEPENDENT AUDITOR'S REPORT to the Members of Holy Trinity Youth Centre

Matters on which we are required to report by exception in the light of our knowledge and understanding of the charity and its environment obtained in the course of the audit, we have not identified material misstatements in the Trustees' Report.

We have nothing to report in respect of the following matters where the Charities Act (Northern Ireland) 2008 requires us to report to you if, in our opinion:

- adequate accounting records have not been kept; or
- the financial statements are not in agreement with the accounting records and returns; or
- certain disclosures of trustees' remuneration specified by law are not made; or
- the trustees were not entitled to prepare the financial statements in accordance with the small companies regime and take advantage of the small companies' exemption in preparing the Trustees' Annual Report.

Responsibilities of trustees for the financial statements

As explained more fully in the Statement of Trustees' Responsibilities set out on page 6, the trustees are responsible for the preparation of the financial statements and for being satisfied that they give a true and fair view, and for such internal control as they determine is necessary to enable the preparation of financial statements that are free from material misstatement, whether due to fraud or error.

In preparing the financial statements, the trustees are responsible for assessing the charity's ability to continue as a going concern, disclosing, as applicable, matters related to going concern and using the going concern basis of accounting unless management either intends to liquidate the charity or to cease operations, or has no realistic alternative but to do so.

Auditor's responsibilities for the audit of the financial statements

Our objectives are to obtain reasonable assurance about whether the financial statements as a whole are free from material misstatement, whether due to fraud or error, and to issue an Auditor's Report that includes our opinion. Reasonable assurance is a high level of assurance, but is not a guarantee that an audit conducted in accordance with ISAs (UK) will always detect a material misstatement when it exists. Misstatements can arise from fraud or error and are considered material if, individually or in the aggregate, they could reasonably be expected to influence the economic decisions of users taken on the basis of these financial statements.

Irregularities, including fraud, are instances of non-compliance with laws and regulations. We design procedures in line with our responsibilities, outlined above, to detect material misstatements in respect of irregularities, including fraud. The extent to which our procedures are capable of detecting irregularities, including fraud is detailed below:

Our approach to identifying and assessing the risks of material misstatement in respect of irregularities, including fraud and non compliance with laws and regulations, was as follows:

- The engagement partner ensured that the engagement team collectively had the appropriate competence, capabilities and skills to identify or recognise non-compliance with applicable laws and regulations;
- We identified the laws and regulations applicable to the company through discussions with directors and other management;
- We focused on specific laws and regulations which we considered may have a direct material effect on the financial statements or the operations of the company.

To address the risk of fraud through management bias and override of controls, we:

- Performed analytical procedures to identify any unusual or unexpected relationships;
- Tested journal entries to identify unusual transactions.

In response to the risk of irregularities and non-compliance with laws and regulations, we designed procedures which included, but were not limited to:

- Agreeing financial statement disclosures to underlying supporting documentation;
- Reading the minutes of meetings of those charged with governance;
- Enquiring of management as to actual and potential litigation and claims;
- Reviewing correspondence with HMRC, Companies House and the company's legal advisors.

There are inherent limitations in our audit procedures described above. The more removed that laws and regulations are from financial transactions, the less likely it is that we would become aware of non-compliance. Auditing standards also limit the audit procedures required to identify non-compliance with laws and regulations to enquiry of the directors and other management and the inspection of regulatory and legal correspondence, if any.

Material misstatements that arise due to fraud can be harder to detect than those that arise from error as they may involve deliberate concealment or collusion.

INDEPENDENT AUDITOR'S REPORT to the Members of Holy Trinity Youth Centre

A further description of our responsibilities is available on the Financial Reporting Council's website at: www.frc.org.uk/auditors/responsibilities. This description forms part of our auditor's report.

Further information regarding the scope of our responsibilities as auditor

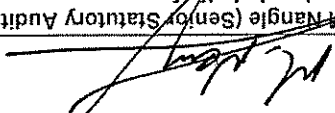
As part of an audit in accordance with ISAs (UK), we exercise professional judgement and maintain professional scepticism throughout the audit. We also:

- Identify and assess the risks of material misstatement of the financial statements, whether due to fraud or error, design and perform audit procedures responsive to those risks, and obtain audit evidence that is sufficient and appropriate to provide a basis for our opinion. The risk of not detecting a material misstatement resulting from fraud is higher than for one resulting from error, as fraud may involve collusion, forgery, intentional omissions, misrepresentations, or the override of internal control.
- Obtain an understanding of internal control relevant to the audit in order to design audit procedures that are appropriate in the circumstances, but not for the purpose of expressing an opinion on the effectiveness of the charity's internal control.
- Evaluate the appropriateness of accounting policies used and the reasonableness of accounting estimates and related disclosures made by trustees.
- Conclude on the appropriateness of the trustees' use of the going concern basis of accounting and, based on the audit evidence obtained, whether a material uncertainty exists related to events or conditions that may cast significant doubt on the charity's ability to continue as a going concern. If we conclude that a material uncertainty exists, we are required to draw attention in our Auditor's Report to the related disclosures in the financial statements or, if such disclosures are inadequate, to modify our opinion. Our conclusions are based on the audit evidence obtained up to the date of our Auditor's Report. However, future events or conditions may cause the charity to cease to continue as a going concern.
- Evaluate the overall presentation, structure and content of the financial statements, including the disclosures, and whether the financial statements represent the underlying transactions and events in a manner that achieves fair presentation.

We communicate with those charged with governance regarding, including any significant audit findings, in internal control that we identify during our audit.

The purpose of our audit work and to whom we owe our responsibilities

This report is made solely to the charity's members, as a body, in accordance with Chapter 3 of Part 16 of the Companies Act 2006. Our audit work has been undertaken so that we might state to the charity's members those matters we are required to state to them in an auditor's report and for no other purpose. To the fullest extent permitted by law, we do not accept or assume responsibility to anyone other than the charity and the charity's members as a body, for our audit work, for this report, or for the opinions we have formed.


Mr. Manganle (Senior Statutory Auditor)
for and on behalf of
DNTCA LIMITED
Chartered Accountants and Statutory Auditor
Ormeau House
91-97 Ormeau Road
Belfast
BT7 1SH
6/10/2025

Holy Trinity Youth Centre STATEMENT OF FINANCIAL ACTIVITIES

for the financial year ended 31 March 2024

Income	Notes	Unrestricted Funds 2024	Restricted Funds 2024	Total Funds 2024	Unrestricted Funds 2023	Restricted Funds 2023	Total Funds 2023
Charitable activities		8,400	504,403	512,803	-	566,138	566,138
■ Grants from governments and other co-funders	5.1						
Activities for generating funds	5.2	55,922	-	55,922	18,364	-	18,364
Total income		64,322	504,403	568,725	18,364	566,138	584,502
Expenditure							
Charitable activities	6.1	36,426	452,283	488,709	24,334	590,655	614,989
Other expenditure	6.2	2,861	9,662	12,523	-	-	-
Total Expenditure		39,287	461,945	501,232	24,334	590,655	614,989
Net income/(expenditure)		25,035	42,458	67,493	(5,970)	(24,517)	(30,487)
Transfers between funds		-	-	-	(162)	162	-
Net movement in funds for the financial year		25,035	42,458	67,493	(6,132)	(24,355)	(30,487)
Reconciliation of funds: Total funds beginning of the year	15	(22,281)	46,364	24,083	(16,149)	70,719	54,570
Total funds at the end of the year		2,754	88,822	91,576	(22,281)	46,364	24,083

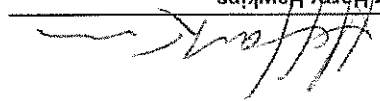
The Statement of Financial Activities includes all gains and losses recognised in the financial year. All income and expenditure relate to continuing activities.

Holy Trinity Youth Centre
BALANCE SHEET
as at 31 March 2024

Notes	2024	2023
Fixed Assets	£	£
Tangible assets	50,094	-
Current Assets		
Debtors	-	4,998
Cash at bank and in hand	99,351	166,262
	99,351	171,260
12 Creditors: Amounts falling due within one year	(57,869)	(147,177)
Net Current Assets	41,482	24,083
Total Assets less Current Liabilities	91,576	24,083
Funds		
Restricted trust funds	88,822	46,364
General fund (unrestricted)	2,754	(22,281)
Total funds	91,576	24,083

The financial statements have been prepared in accordance with the provisions applicable to companies subject to the small companies' regime and in accordance with FRS 102 "The Financial Reporting Standard applicable to companies in the UK and Republic of Ireland", applying Section 1A of that Standard.

Approved by the Board of Trustees and authorised for issue on 06.10.25 and signed on its behalf by


Mr Harry Hawkins
Chairperson

Holy Trinity Youth Centre
NOTES TO THE FINANCIAL STATEMENTS
for the financial year ended 31 March 2024

1. GENERAL INFORMATION

Holy Trinity Youth Centre is a charity incorporated in Northern Ireland. The registered office of the charity is which is also the principal place of business of the charity. The financial statements have been presented in Pound (£) which is also the functional currency of the charity.

2. SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES

The following accounting policies have been applied consistently in dealing with items which are considered material in relation to the charity's financial statements.

Basis of preparation

The financial statements have been prepared under the historical cost convention, modified to include certain items at fair value. The financial statements have been prepared in accordance with the Statement of Recommended Practice (SORP) "Accounting and Reporting by Charities preparing their accounts in accordance with the Financial Reporting Standard applicable in the UK and Republic of Ireland FRS 102", applying Section 1A of that Standard.

Statement of compliance

The financial statements of the charity for the financial year ended 31 March 2024 have been prepared on the going concern basis and in accordance with the Statement of Recommended Practice (SORP) "Accounting and Reporting by Charities preparing their accounts in accordance with the Financial Reporting Standard applicable in the UK and Republic of Ireland FRS 102", applying Section 1A of that Standard.

Fund accounting

The following are the categories of funds maintained:

Restricted funds

Restricted funds represent income received which can only be used for particular purposes, as specified by the donors. Such purposes are within the overall objectives of the charity.

Unrestricted funds

Unrestricted funds consist of General and Designated funds.

General funds represent amounts which are expendable at the discretion of the board, in furtherance of the objectives of the charity.

Designated funds comprise unrestricted funds that the board has, at its discretion, set aside for particular purposes. These designations have an administrative purpose only, and do not legally restrict the board's discretion to apply the fund.

Income

Income is recognised by inclusion in the Statement of Financial Activities only when the charity is legally entitled to the income, performance conditions attached to the item(s) of income have been met, the amounts involved can be measured with sufficient reliability and it is probable that the income will be received by the charity.

Income from charitable activities

Income from charitable activities include income earned from the supply of services under contractual arrangements and from performance related grants which have conditions that specify the provision of particular services to be provided by the charity. Income from government and other co-funders is recognised when the charity is legally entitled to the income because it is fulfilling the conditions contained in the related funding agreements. Where a grant is received in advance, its recognition is deferred and included in creditors. Where entitlement occurs before income is received, it is accrued in debtors.

Grants from governments and other co-funders typically include one of the following types of conditions:

Performance based conditions: whereby the charity is contractually entitled to funding on the extent that the core objectives of the grant agreement are achieved. Where the charity is meeting the core objectives of a grant agreement, it recognises the related expenditure, to the extent that it is reimbursable by the donor, as income.

Time based conditions: whereby the charity is contractually entitled to funding on the condition that it is utilised in a particular period. In these cases the charity recognises the income to the extent it is utilised within

Holy Trinity Youth Centre
NOTES TO THE FINANCIAL STATEMENTS
 for the financial year ended 31 March 2024

continued

	2024	2023		2024	2023
5.2 OTHER TRADING ACTIVITIES	Unrestricted Funds	Restricted Funds	Other trading activities	55,922	-
	£	£		55,922	18,364
6.1 EXPENDITURE CHARITABLE ACTIVITIES	Direct Costs	Other Costs	Support Costs	2024	2023
	£	£	£	£	£
Cleaning	681	-	-	681	590
Programme Costs	149,616	-	-	149,616	191,528
Insurance	2,863	-	-	2,863	561
Light, Heat and Water	12,540	-	-	12,540	14,279
Repairs and Maintenance	1,659	-	-	1,659	11,352
Sundry Expenses	3,391	-	-	3,391	1,417
Telephone	2,219	-	-	2,219	1,268
Pension	23,663	-	-	23,663	38,087
Wages and Salaries	289,556	-	-	289,556	354,204
Governance Costs (Note 6.3)	-	-	2,521	2,521	1,703
	486,188	-	2,521	488,709	614,989
6.2 OTHER EXPENDITURE	Direct Costs	Other Costs	Support Costs	2024	2023
	£	£	£	£	£
Depreciation	12,523	-	-	12,523	-
6.3 GOVERNANCE COSTS	Direct Costs	Other Costs	Support Costs	2024	2023
	£	£	£	£	£
Charitable activities - governance costs	-	-	2,521	2,521	1,703
6.4 SUPPORT COSTS			Governance Costs	2024	2023
			£	£	£
Audit fee	2,400	2,400		2,400	1,596
Bank Charges	121	121		121	107
	2,521	2,521		2,521	1,703
7. ANALYSIS OF SUPPORT COSTS				2024	2023
			£	£	£
Audit fee	2,400	2,400		2,400	1,596
Bank Charges	121	121		121	107
	2,521	2,521		2,521	1,703

**Holy Trinity Youth Centre
NOTES TO THE FINANCIAL STATEMENTS**

for the financial year ended 31 March 2024

8.	NET INCOME	2024	2023	
		£	£	
	Net income is stated after charging/(crediting):	12,523	-	
	Depreciation of tangible assets			
	Auditor's remuneration:			
	- audit services	2,400	1,996	
		<u>2,400</u>	<u>1,996</u>	
9.	EMPLOYEES AND REMUNERATION			
	Number of employees			
	The average number of persons employed (including executive trustees) during the financial year was as follows:			
	Staff	13	15	
	The staff costs comprise:			
	Wages and salaries	283,950	354,204	
	Pension costs	28,304	38,087	
		<u>312,254</u>	<u>392,291</u>	
10.	TANGIBLE FIXED ASSETS			
	Motor vehicles			
	Cost	£	£	
	Additions	62,617	62,617	
	At 31 March 2024	62,617	62,617	
	Depreciation			
	Charge for the financial year	12,523	12,523	
	At 31 March 2024	12,523	12,523	
	Net book value	50,094	50,094	
	At 31 March 2024	<u>50,094</u>	<u>50,094</u>	
11.	DEBTORS			
	Trade debtors	-	4,998	

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Holy Trinity Youth Centre
NOTES TO THE FINANCIAL STATEMENTS
for the financial year ended 31 March 2024

12.	CREDITORS Amounts falling due within one year	2024 £	2023 £	
	Trade creditors	3,120	434	
	Taxation and social security costs (Note 13)	1,777	6,596	
	Other creditors	765	-	
	Accruals and deferred income:			
	Pension accrual	43,807	140,147	
	Other accruals	2,400	-	
		<u>57,869</u>	<u>147,177</u>	
	TAXATION AND SOCIAL SECURITY	2024	2023	
	Creditors:	£	£	
	PAYE / NI	7,777	6,596	
		<u>7,777</u>	<u>6,596</u>	
14.	RESERVES At the beginning of the year Surplus/(Deficit) for the financial year At the end of the year	2024 £	2023 £	
		24,083	54,570	
		67,493	(30,487)	
		<u>91,576</u>	<u>24,083</u>	
15.	FUNDS RECONCILIATION OF MOVEMENT IN FUNDS At 1 April 2022 Movement during the financial year At 31 March 2023 Movement during the financial year At 31 March 2024	Unrestricted Funds £	Restricted Funds £	Total Funds £
		(16,149)	70,719	54,570
		(6,132)	(24,355)	(30,487)
		(22,281)	46,364	24,083
		25,035	42,458	67,493
		<u>2,754</u>	<u>88,822</u>	<u>91,576</u>

continued

**Holy Trinity Youth Centre
NOTES TO THE FINANCIAL STATEMENTS**
for the financial year ended 31 March 2024

continued

15.2 ANALYSIS OF MOVEMENTS ON FUNDS

	Balance 1 April 2023	Income	Expenditure	Transfers between funds	Balance 31 March 2024
	£	£	£	£	£
Restricted funds					
Education Authority	-	307,901	307,901	-	-
Belfast City Council	-	2,000	2,000	-	-
National Lottery CF	5,271	65,954	27,939	-	43,286
Halfax	1,620	4,910	2,613	-	3,917
Co-Operative Ireland	1,850	-	1,850	-	-
Henry Smith	21,150	44,700	65,850	-	-
Barclays	500	-	500	-	-
Youth Link	435	-	435	-	-
The Ireland Fund	8,461	15,628	21,466	-	2,623
Hedley Foundation	1,000	-	652	-	348
Department for Justice- ARCS	4,998	-	4,998	-	-
Victoria Homes Trust	1,079	-	1,079	-	-
Clothworkers Foundation	-	14,200	2,840	-	11,360
Garfield Weston	-	15,000	15,000	-	-
Variety Club	-	34,110	6,822	-	27,288
Unrestricted funds					
Unrestricted General	(22,281)	64,322	39,287	-	2,754
Total funds	24,083	568,725	501,232	-	91,576

16. **POST-BALANCE SHEET EVENTS**
The Youth Centre's primary funding source, the Education Authority, implemented cuts of 33% on core funding provision for the year ending 31 March 2024. The Education Authority is undertaking a complete review of funding for the sector.

17. **TRUSTEES REMUNERATION AND EXPENSES**
The trustees, nor any person connected with them, have not received remuneration or other benefits from employment with the charity or a related entity.

18. **CHARITY STATUS**
Holy Trinity Youth Centre is a charitable trust constituted under a trust deed. Holy Trinity Youth Centre constitutes a public benefit entity as defined by FRS 102.

Every member of the charity undertakes to contribute to the assets of the company in the event of its being wound up while they are members, or within one financial year thereafter, for the payment of debts and liabilities of the company contracted before they ceased to be members, and the costs, charges and expenses of winding up, and for the adjustment of the rights of the contributors among themselves, such amount as may be required, not exceeding £1.