

**ARDOYNE YOUTH CLUB  
FINANCIAL STATEMENTS  
FOR THE YEAR ENDED  
31 MARCH 2023**

**Charity Registration Number: NIC 102199**

**ARDOYNE YOUTH CLUB**  
**FINANCIAL STATEMENTS**  
**YEAR ENDED 31 MARCH 2023**

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**ARDOYNE YOUTH CLUB****CHARITY REFERENCE AND ADMINISTRATIVE DETAILS****YEAR ENDED 31 MARCH 2023**

Registered charity name	Ardoyne Youth Club
Charity Registration Number	NIC 102199
Management committee	Fr. Gary Donnegan Vivienne Murphy Joe McCafferty Brian McKee
Secretary	Vivienne Murphy
Registered Office	Ardoyne Youth Club Old Beltex Mill 11B Flax Street Belfast BT14 7EJ
Independent Examiner	GMcG BELFAST Chartered Accountants and Statutory Auditors Alfred House 19 Alfred Street Belfast BT2 8EQ
Solicitor	MacElhatton & Co 58 Anderstown Road Belfast BT11 9AN
Bankers	Bank of Ireland 62 High Street Belfast BT1 2BE

# ARDOYNE YOUTH CLUB

## REPORT OF THE MANAGEMENT COMMITTEE

### YEAR ENDED 31 MARCH 2023

The Management committee have pleasure in presenting their report and unaudited financial statements of the charity for the year ended 31 March 2023. The Trustees and General Committee have adopted the provisions of the Statement of Recommended Practice (SORP) “Accounting and Reporting by Charities” (FRS 102) in preparing the annual report and financial statements of the charity.

The financial statements have been prepared in accordance with the accounting policies set out in notes to the financial statements and comply with the charity’s governing document, charity law for Northern Ireland and “Charities SORP (FRS 102) (second edition – October 2019) Accounting and Reporting by Charities: Statement of Recommended Practice applicable to charities preparing their accounts in accordance with the Financial Reporting Standard applicable in the United Kingdom and Republic of Ireland (FRS 102)”, the “Financial Reporting Standard applicable in the United Kingdom and Republic of Ireland (FRS 102) (March 2018)”, Charities Act (Northern Ireland) 2008, The Charities (Accounts and Reports) Regulations (Northern Ireland) 2015 and UK Generally Accepted Accounting Practice.

#### REFERENCE AND ADMINISTRATIVE DETAILS

<b>Registered charity name</b>	Ardoyne Youth Club
<b>Charity registration number</b>	NIC 102199
<b>Registered office</b>	Ardoyne Youth Club, Old Beltex Mill, 11B Flax Street, Belfast, BT14 7EJ
<b>Independent examiner</b>	GMcG Belfast, Chartered Accountants and Statutory Auditor, Alfred House, 19 Alfred Street, Belfast, BT2 8EQ
<b>Bankers</b>	Bank of Ireland, 62 High Street, Belfast, BT1 2BE
<b>Solicitors</b>	MacElhatton & Co, 58 Anderstown Road, Belfast, BT11 9AN

#### TRUSTEES OF THE CHARITY

The members of the management committee of the charity are its trustees for the purposes of charity law. The terms “management committee” and “trustees” are used interchangeably throughout the financial statements. The trustees who have served during the year were as follows:

Fr. Gary Donnegan  
 Vivienne Murphy  
 Joe McCafferty  
 Pat McKeever (resigned 14<sup>th</sup> May 2022)  
 Eamonn Seydak (resigned 14<sup>th</sup> May 2022)  
 Brian McKee

#### PUBLIC BENEFIT STATEMENT

The management committee of Ardoyne Youth Club confirm that they have had due regard for the guidance produced on public benefit by the Charity Commission for Northern Ireland, and are pleased to report that during the year the charity has continued to provide public benefits through the programmes and services we offer. In particular, the trustees consider how planned activities will contribute to the aims and objectives they have set out.

# ARDOYNE YOUTH CLUB

## REPORT OF THE MANAGEMENT COMMITTEE *(continued)*

### YEAR ENDED 31 MARCH 2023

#### **PUBLIC BENEFITS, OBJECTIVES AND ACTIVITIES**

The principal activity of the charity during the year continued to be the promotion of the charitable objects of providing, maintaining and promoting facilities and activities of a social, spiritual 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.

Ardoyne Youth Club has been delivering youth provision within the Ardoyne area of North Belfast for nearly 50 years. As an organisation we are very much aware of our role within the community, offering targeted youth provision which helps to develop the young people involved from a personal, social and educational viewpoint whilst also impacting upon the local Ardoyne community as a whole through the reduction of criminal activity, substance abuse and improving relations amongst young people and also between young people and other groups within the community.

In particular the club develops means of engaging young people through programmes which they can not only participate in but also help to design and deliver. Our programmes and activities are responsive to and reflective of the needs of the young people in the Ardoyne and wider area which we serve, and are strategically designed to correspond with the curriculum for youth provision.

We feel this approach fosters a greater sense of engagement and buy in from young people which ultimately ensures that the project has a much greater impact of improving the quality of life that they experience.

There is no private profit or benefit derived from our operations. All is done for the Public Benefit.

#### **Volunteers**

The charity is grateful for the unstinting efforts of its volunteers who are involved in service provision and fund-raising. It is estimated that over 1,400 volunteer hours were provided during the year. If this is conservatively valued at the average minimum wage for workers aged 21 years and older for the year of £9.34 an hour the volunteer effort amounts to over £13,076.

#### **ACHIEVEMENTS AND PERFORMANCE**

Total income for the year was £382,855 (2022 - £432,547). Income from donations and legacies amounted to £369,238 (2022 - £413,665), income from charitable activities amounted to £8,927 (2022 - £10,944), income from other trading activities amounted to £8,927 (2022 - £7,938) and other income amounted to £340 (2022 - £Nil).

Total expenditure for the year amounted to £349,964 (2022 - £455,594). The cost of charitable activities amounted to £349,724 (2022 - £445,268) and other expenditure amounted to £240 (2022 - £326).

The net income for the year amounted to £32,891 (2022 - £13,047 net expenditure) and has been transferred to accumulated funds.

The results for the financial year are set out fully in the financial statements.

The trustees consider the charity's financial position at the date of the balance sheet to be satisfactory and that the charity is in a satisfactory position to carry on its charitable activities.

The year of 2022-23 has seen Ardoyne Youth Club deliver effective quality youth provision throughout the community and beyond. It has increasingly developed our good relations work and seen the youth club along with partners win a number of awards that recognise the great achievements of the young people.

## **ARDOYNE YOUTH CLUB**

### **REPORT OF THE MANAGEMENT COMMITTEE *(continued)***

#### **YEAR ENDED 31 MARCH 2023**

##### **ACHIEVEMENTS AND PERFORMANCE *(continued)***

Furthermore, due to the dedication of our Senior Youth Worker, staff and volunteers, Ardoyne Youth Club has continued to successfully deliver a large range of programmes and activities, both consolidating and increasing old programmes as well as introducing new ones reaching new areas of the community. The programmes both accredited and non-accredited, all of these programmes continually work in partnership with young people and look to help enhance their lives.

The membership of the young club is ever increasing and currently has more than 480 members. The young people who attend, often daily, have the opportunity to avail of all the youth club's services, while also building and developing relationship with other young people and various partner organisations.

The challenge of Covid-19 behind us, we have been able to maximise our capacity and resources which in turn has leveraged outputs and outcomes remain extremely consistent throughout.

Throughout the year the youth club has continued to grow in a number of key areas. We have advanced with what will be a state-of-the-art new purpose-built youth centre. This will be a great asset to the entire community, as the service the Youth Club offers is vitally important to the lives of the young people in an area that continues to be plagued by levels of deprivation.

##### **RCITY – Communities Integrating Through Youth**

R City is an innovative cross community youth programme working with young people from the Ardoyne and Shankill communities. The programme is delivered through partnership working between R City Youth CIC and Ardoyne Youth Club and it is currently in its 7<sup>th</sup> year. The programme has seen growing of numbers increase in the programme and young people have the benefit of a dedicated Good Relations programme that takes them through a three year journey.

##### **Schools Programme**

This year has seen the organisation link closely with a number of schools to work alongside young people who may need additional support with their education. With our Engage project alongside our partners NLYC we have consistently delivered on a weekly basis. Through our partnership with schools based in North Belfast, we have seen an increase in the participation of the young people, which has also facilitated the added opportunity of being involved in an informal programme delivered by the staff team. Areas of work include:

- Personal Social Development
- Social Action
- Accredited Training
- Mentoring and one to one support
- Inter-Generational programme
- Inter-Schools activity programme

Many of the above areas have allowed the young people to increase their confidence and self-esteem as well as testing their skills and leadership. The development of this programme has seen the development of the inter-schools project, thus seeing young people from the mainstream schools working with their peers in Special Education schools. Further to this we have developed a very health working partnership with Holy Cross Boy's School through which we supported 5 boys through a one to one mentoring support programme.

## ARDOYNE YOUTH CLUB

### REPORT OF THE MANAGEMENT COMMITTEE *(continued)*

#### YEAR ENDED 31 MARCH 2023

#### ACHIEVEMENTS AND PERFORMANCE *(continued)*

##### **Engage Project**

We are achieving this through good quality youth engagement programmes, capacity building support which is accessible and relevant to each individual participant, accredited and non-accredited training, supporting young people to volunteer and gain experience in the local community and direct support to secure jobs.

The young people who have benefitted from the project are dealing with a range of complex issues influenced by family and peer relationships, generational issues (history of family problems such as parents or other family members being involved in crime or drug use and family mental health problems) and the legacy of conflict in the area which continues to disrupt community life for young people. The issues of drug use, mental health problems and suicide have been a growing crisis amongst young people in the area, and we are dealing weekly with a high level of issues and incidents through our regular engagement with young people.

We worked with at least 100 young people this year through the following key activities:

- Accredited training and employment specific training – accredited training programmes are essential to enhance learning, develop skills and the qualifications of young people. In this project we supported young people with employment specific training that can provide a clear career opportunity after completion
- Drop in support – we provide at least 12 hours weekly drop in support sessions for local young people. This is one to one support around any issues they are facing in home life, with peers, in school or an opportunity to just talk
- Mentoring and counselling support – we provide a programme of mentoring and counselling upon need basis to young people. This is in a one to one setting, allowing young people to get support, advice and guidance to deal with issues that are impacting upon their school life or acting as barriers to progression into training and employment
- Job support and advice – we provide weekly job support clinics where young people can work with the staff team to get advice on available opportunities and get support with CVs and job applications
- Community volunteering opportunities – we provide regular opportunities for young people to volunteer within their community as a means to giving something back but also to enhance learning and develop new skills.

##### **Midnight Club**

The development of the Mid Night Programme has been a valuable asset to engaging young people 14+ of the last number of years. Since its inception in 2007 the Mid Night club provides various programme activity for those aged 14+ with the greater Ardoyne Community and surrounding areas.

Alongside side the programme of activity the young people have food supplied to them along with other additional support.

Ardoyne Youth Club Mid Night Programme runs on Thursday & Friday evenings from 9.30pm–12 midnight. With young people attending from the local area, Oldpark, Shankill and Ligoniel. The Mid Night Club is vibrant and a good meeting place for young people to develop and build relationships. Youth workers work with young people to get feedback on Mid Night Club so that strengths can be leveraged and weaknesses can be improved.

## ARDOYNE YOUTH CLUB

### REPORT OF THE MANAGEMENT COMMITTEE *(continued)*

#### YEAR ENDED 31 MARCH 2023

#### ACHIEVEMENTS AND PERFORMANCE *(continued)*

With the age limit at 14+, the Mid Night Programme offers young people support through a variety of programmes. This safe space allows young people to develop personally, socially and educationally on a weekly basis.

Over the last number of months young people in attendance have had the opportunity to take part in programmes such as:

- Health and Well-being
- Cooking
- Employment and CV Creation
- Sports
- Development programme
- Social activities
- The Mid Night Programme offers an opportunity to young people to make the most of their experience while attending the club.

#### **International Programmes**

This year Ardoyne Youth Club has led and partnered in many Global programmes through which the participants greatly benefited their development and gained learning on global issues around the world. Among the global programme we have been involved in this year are:

#### **Belfast 2 Blanco**

The make-up of this project is young people from both sections of the community coming from Greater Ardoyne & Shankill. This good reactions programme takes young people on a journey through the entire year until they visit the destination early in the New Year. Visiting the country of South Africa and seeing poverty at first hand is difficult at for anyone let alone the young people involved in this programme. The unique thing about this programme is the learning that took from the developed programme that the young people participated in.

#### **Romania Project**

A group of young people working on humanitarian work and beyond in Barolt Romania. The project is extremely beneficial for skills for young people. The project is in partnership with New Lodge YC.

#### **Personal Social Development Programmes**

This year has seen the youth club deliver on average 18 programmes per week throughout the year. With many quality programmes on offer, there is great variety for the young people to participate within. Both accredited and non-accredited, these programmes all have valuable educational outcomes that meet the needs of the young people.

- Education and Employability programmes
- Health and Well-Being
- Drugs and Alcohol awareness
- Mentoring
- Summer Intervention
- Inclusion
- Sports development

# ARDOYNE YOUTH CLUB

## REPORT OF THE MANAGEMENT COMMITTEE *(continued)*

### YEAR ENDED 31 MARCH 2023

#### ACHIEVEMENTS AND PERFORMANCE *(continued)*

It is important to highlight that the young people participating have a lead role in designing and shaping the programmes as a way of self-directing their own learning. Many of the programmes highlighted and covered in this report are to benefit the young people and wider community.

The youth club has been very fortunate to support young people to university and further education by working alongside side them.

The Management Committee are very grateful to the Senior Youth Worker and his staff for the excellent work that they continue to deliver within the community and surrounding areas. We are also very grateful to the young people and parents who continue to support the work of the staff team. The Management Committee would like to thank all the various funders who continue to provide financial support to our organisation to allow us to provide the very best services to young people.

The Management Committee are also very grateful to the many funders and supporters who enable our service delivery. We thank you and hope that you will continue to support our growth for the years ahead.

#### FINANCIAL REVIEW

##### Reserves policy

It is the policy of the charity to maintain free reserves which matches the needs of the trust, both at the current time and in the foreseeable future. This provides sufficient funds to cover running costs which include management, administration and support costs. Free reserves are those unrestricted reserves not designated nor invested in fixed assets which are available for general use.

##### Funding

The principal funding is from grants.

At 31 March 2023, the charity has total funds of £385,322 (2022 - £352,431), of which unrestricted funds are £13,701 (2022 - £11,783) and restricted funds are £371,621 (2022 - £340,648). At 31 March 2023 unrestricted funds excluding fixed assets are £10,111 (2022 - £7,544) and restricted funds excluding fixed assets are £22,412 (2022 - £14,920).

#### STRUCTURE, GOVERNANCE AND MANAGEMENT

##### Governing document

Ardoyne Youth Club is a charitable trust constituted under a trust deed, which is registered as a charity with The Charity Commission for Northern Ireland.

##### Recruitment, appointment, induction and training

Many of the present members of the management committee have been involved in the charity for a number of years and so are familiar with its work. The members regularly review the requirements of the charity and the possibility of a need for additional members. Any new members would be appointed by applying in writing to the management committee for admission and be proposed by a member. The management committee may reject the application or if not the management committee will submit the application to the next annual general meeting of the charity or to an extraordinary general meeting convened at the direction of the management committee. The applicant shall be approved by an extraordinary resolution of the members of the management committee passed by a majority of those present.

## **ARDOYNE YOUTH CLUB**

### **REPORT OF THE MANAGEMENT COMMITTEE *(continued)***

#### **YEAR ENDED 31 MARCH 2023**

#### **STRUCTURE, GOVERNANCE AND MANAGEMENT *(continued)***

Joe McNeill carries out the day to day management of the charity and has delegated authority for operational matters including finance and staffing. The members of the management committee manage all other business decisions and meet on a quarterly basis.

#### **Organisational structure and related parties**

The members of the management committee oversee the running of charity. The related parties are the members of the management committee and their close family.

#### **Risk management**

The management committee have overall responsibility for ensuring that the charity has in place an appropriate system of controls, financial and otherwise, to provide reasonable assurance that;

- the charity is operating efficiently and effectively;
- its assets are safeguarded against unauthorised use or disposition;
- proper records are maintained and financial information used within the charity or for publication is reliable;
- the charity complies with relevant laws and regulations; and
- the charity's systems of financial control are designed to provide reasonable, but not absolute assurance against material misstatement or loss.

The management committee have assessed the major risks to which the charity is exposed, in particular those related to the operations and finances of the charity, and are satisfied that systems are in place to mitigate any exposure to major risks. Where appropriate, systems or procedures have been established to mitigate the risks the charity faces. Internal control risks are minimised by the implementation of procedures for authorisation of all transactions and projects. Procedures are in place to ensure compliance with health and safety of staff, volunteers, clients and visitors to the premises. These procedures are periodically reviewed at least annually to ensure that they continue to meet the needs of the charity.

#### **PLANS FOR FUTURE PERIODS**

Ardoyne Youth Club will continue to promote the improvement of social welfare, the fostering of community harmony, the improvement of health and physical well being and the advancement of education in Northern Ireland.

The Club are planning for the new Youth Club to be built and operational in 2025.

#### **STATEMENT OF TRUSTEES' RESPONSIBILITIES**

The charity's trustees are responsible for preparing the Management Committee Report and the financial statements in accordance with applicable law and United Kingdom Accounting Standards (United Kingdom Generally Accepted Accounting Practice).

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 state of affairs of the charity and of the incoming resources and application of resources of the charity for that period.

**ARDOYNE YOUTH CLUB****REPORT OF THE MANAGEMENT COMMITTEE** *(continued)***YEAR ENDED 31 MARCH 2023****STATEMENT OF TRUSTEES' RESPONSIBILITIES** *(continued)*

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

- select suitable accounting policies and then apply them consistently;
- observe the methods and principles in the Charities SORP 2019 (FRS 102);
- make judgements and estimates that are reasonable and prudent;
- state whether applicable accounting standards have been followed, subject to any material departures disclosed and explained in the financial statements;
- prepare the financial statements on the going concern basis unless it is inappropriate to presume that the charity will continue in operation.

The trustees are responsible for keeping proper accounting records that 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, the Charities (Accounts and Reports) Regulations (Northern Ireland) 2015 and the provisions of the trust deed. The trustees 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.

In so far as the trustees are aware:

- There is no relevant information of which the charity's independent examiner is unaware; and
- The trustees have taken all steps that they ought to have taken to make themselves aware of any relevant information and to establish that the independent examiner is aware of that information.

The trustees are responsible for the maintenance and integrity of the charity and financial information included on the charity's website. Legislation in the United Kingdom governing the preparation and dissemination of financial statements may differ from legislation in other jurisdictions.

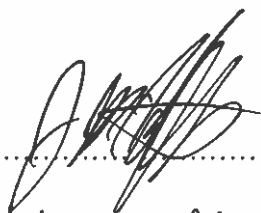
**INDEPENDENT EXAMINER**

GMcG Belfast offer themselves for re-appointment as independent examiner for the ensuing year.

Signed on behalf of the trustees

Joe McCafferty  
Committee Member

Approved by the trustees on .....



11th April 2023

## ARDOYNE YOUTH CLUB

### INDEPENDENT EXAMINER'S REPORT TO THE TRUSTEES OF ARDOYNE YOUTH CLUB

#### YEAR ENDED 31 MARCH 2023

I report on the accounts of the charity for the year ended 31<sup>st</sup> March 2023 which are set out on pages 12 to 28.

#### RESPECTIVE RESPONSIBILITIES OF TRUSTEES AND EXAMINER

The charity's trustees are responsible for the preparation of the accounts. The charity's trustees consider that an audit is not required for this year under section 65(2) of the Charities Act (Northern Ireland) 2008 (the Charities Act) and that an independent examination is needed. The charity is preparing accrual accounts and I am qualified to undertake the examination by being a qualified member of Chartered Accountants Ireland.

It is my responsibility to:

- examine the accounts under section 65 of the Charities Act (Northern Ireland) 2008 and under section 44(1)(c);
- follow the procedures laid down by the general Directions given by the Charity Commission for Northern Ireland under section 65(9)(b) of the Charities Act (Northern Ireland) 2008; and
- state whether particular matters have come to my attention.

#### BASIS OF INDEPENDENT EXAMINER'S REPORT

My examination was carried out in accordance with the general Directions given by the Charity Commission for Northern Ireland. An 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 explanations from you as trustees concerning any such matters. The procedures undertaken do not provide all the evidence that would be required in an audit and consequently no opinion is given as to whether the accounts present a "true and fair view" and the report is limited to those matters set out in the next statement.

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## ARDOYNE YOUTH CLUB

### INDEPENDENT EXAMINER'S REPORT TO THE TRUSTEES OF ARDOYNE YOUTH CLUB *(continued)*

YEAR ENDED 31 MARCH 2023

#### INDEPENDENT EXAMINER'S STATEMENT

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

- (1) which gives me reasonable cause to believe that in any material respect the requirements:
  - to keep accounting records in accordance with section 63 of the Charities Act 2008; and
  - to prepare accounts which accord with the accounting records and comply with the accounting requirements of the Charities Act 2008have not been met or
- (2) to which, in my opinion, attention should be drawn in order to enable a proper understanding of the accounts to be reached.

Bryan J Friar FCA (Independent examiner)  
Chartered Accountants Ireland

Alfred House  
19 Alfred Street  
Belfast  
BT2 8EQ

For and on behalf of  
GMcG Belfast  
Chartered Accountants and Statutory Auditors

Date: 11<sup>TH</sup> APRIL 2024

**ARDOYNE YOUTH CLUB****STATEMENT OF FINANCIAL ACTIVITIES****FOR THE YEAR ENDED 31 MARCH 2023**

	<b>Note</b>	<b>Unrestricted Funds £</b>	<b>Restricted Funds £</b>	<b>Total 2023 £</b>	<b>Total 2022 £</b>
<b>Income from:</b>					
Donations and legacies	2	2,467	366,771	<b>369,238</b>	413,665
Charitable activities	3	-	8,927	<b>8,927</b>	10,944
Other trading activities	4	-	4,350	<b>4,350</b>	7,938
Other	5	340	-	<b>340</b>	-
<b>Total income</b>		<u>2,807</u>	<u>380,048</u>	<b><u>382,855</u></b>	<u>432,547</u>
<b>Expenditure on:</b>					
Charitable Activities	6 / 8	(649)	(349,075)	<b>(349,724)</b>	(445,268)
Other	7	(240)	-	<b>(240)</b>	(326)
<b>Total expenditure</b>		<u>(889)</u>	<u>(349,075)</u>	<b><u>(349,964)</u></b>	<u>(445,594)</u>
<b>Net Income/(expenditure)</b>	10	<u>1,918</u>	<u>30,973</u>	<b><u>32,891</u></b>	<u>(13,047)</u>
<b>Transfer between funds</b>		-	-	-	-
<b>Net movement in funds</b>		<u>1,918</u>	<u>30,973</u>	<b><u>32,891</u></b>	<u>(13,047)</u>
<b>Reconciliation of funds:</b>					
Total funds brought forward		11,783	340,648	<b>352,431</b>	365,478
<b>Total funds carried forward</b>		<u>13,701</u>	<u>371,621</u>	<b><u>385,322</u></b>	<u>352,431</u>

All income and expenditure derive from continuing activities.

The statement of financial activities includes all gains and losses recognised during the year.

**The notes on pages 15 to 28 form part of these financial statements**

**ARDOYNE YOUTH CLUB****BALANCE SHEET****YEAR ENDED 31 MARCH 2023**

	Note	2023 £	2022 £
<b>Fixed Assets</b>			
Tangible Assets	14	<u>352,799</u>	<u>329,967</u>
<b>Current Assets</b>			
Debtors	15	20,258	33,537
Cash at bank and in hand		<u>25,418</u>	<u>9,131</u>
		45,676	42,668
<b>Creditors: amounts falling due within one year</b>	16	<u>(13,153)</u>	<u>(20,204)</u>
<b>Net current assets</b>		<u>32,523</u>	<u>22,464</u>
<b>Net assets</b>	21	<u>385,322</u>	<u>352,431</u>
<b>Charity Funds</b>			
Restricted funds	19	371,621	340,648
Unrestricted funds	19	<u>13,701</u>	<u>11,783</u>
<b>Total charity funds</b>		<u>385,322</u>	<u>352,431</u>

These financial statements were approved by the members of the management committee on the 11<sup>th</sup> April 2024 and are signed on their behalf by:

Joe McCafferty

Committee Member



Date: 11/04/2024

The notes on pages 15 to 28 form part of these financial statements.

Charity number: NIC102199

**ARDOYNE YOUTH CLUB****STATEMENT OF CASH FLOWS****YEAR ENDED 31 MARCH 2023**

	Note	2023 £	2022 £
<b>Cash flow to/(from) operating activities</b>	22	<u>55,113</u>	(17,850)
<b>Net cash flow to/(from) operating activities</b>		<u>55,113</u>	(17,850)
<b>Cash flow from investing activities</b>			
Payments to acquire tangible fixed assets		(38,826)	-
<b>Net cash flow from investing activities</b>		<u>(38,826)</u>	-
<b>Net increase/(decrease) in cash and cash equivalents</b>		16,287	(17,850)
<b>Cash and cash equivalents at 1 April 2022</b>		<u>9,131</u>	26,981
<b>Cash and cash equivalents at 31 March 2023</b>		<u>25,418</u>	<u>9,131</u>
<b>Cash and cash equivalents consists of-</b>			
Cash at bank and in hand		25,418	9,131
<b>Cash and Cash equivalents at 31 March 2023</b>		<u>25,418</u>	<u>9,131</u>

# ARDOYNE YOUTH CLUB

## NOTES TO THE FINANCIAL STATEMENTS

### YEAR ENDED 31 MARCH 2023

#### 1. Principal accounting policies

##### **General information and basis of preparation**

Ardoyne Youth Club is a charity which registered with The Charity Commission for Northern Ireland on 8<sup>th</sup> April 2014. The address of the registered office is given in the charity information on page 1 of these financial statements.

Ardoyne Youth Club, a charitable trust is constituted under a trust deed.

Ardoyne Youth Club constitutes a public benefit entity as defined by FRS 102.

##### **Statement of compliance**

The financial statements have been prepared on the going concern basis under the historical cost convention in accordance with applicable accounting standards, the Charities Act (Northern Ireland) 2008, Charities Act (Northern Ireland) 2013, The Charities (Accounts and Reports) Regulations (Northern Ireland) 2015, Accounting and Reporting by Charities: Statement of Recommended Practice applicable to charities preparing their accounts in accordance with the Financial Reporting Standard applicable in the UK and Republic of Ireland SORP (FRS 102) issued in October 2019, the Financial Reporting Standard applicable in the United Kingdom and Republic of Ireland (FRS 102) and UK Generally Accepted Accounting Practice. They have also had regard for any other information required by the charity's governing document.

The financial statements are prepared in sterling which is the functional currency of the charity and rounded to the nearest £.

The significant accounting policies applied in the preparation of these financial statements are set out below. These policies have been consistently applied to all years presented unless otherwise stated.

##### **Fund accounting**

The charity has various types of funds for which it is responsible and which require separate disclosure. A definition of the various types of funds is as follows:

##### **Unrestricted funds**

The charity's unrestricted funds consist of a General Fund which is expendable at the discretion of the trustees in furtherance of the charitable objects of the charity. The trustees may at their discretion designate funds for specific purposes but the designation does not legally restrict the trustees' discretion to apply those funds.

##### **Restricted funds**

Restricted funds are to be used for specified purposes as laid down by the donor. Expenditure which meets these criteria is charged to the fund, together with a fair allocation of overheads and support costs.

**ARDOYNE YOUTH CLUB****NOTES TO THE FINANCIAL STATEMENTS (continued)****YEAR ENDED 31 MARCH 2023****1. Principal accounting policies (continued)****Income recognition**

All incoming resources are included in the Statement of Financial Activities (SoFA) when the charity is legally entitled to the income after any performance conditions have been met, the amount can be measured reliably and it is probable that the income will be received.

For donations to be recognised the charity will have been notified of the amounts and the settlement date in writing. If there are conditions attached to the donation and this requires a level of performance before entitlement can be obtained then income is deferred until those conditions are fully met or the fulfilment of those conditions is within the control of the charity and it is probable that they will be fulfilled.

Donated facilities and donated professional services are recognised in income at their fair value when their economic benefit is probable, it can be measured reliably and the charity has control over the item. Fair value is determined on the basis of the value of the gift to the charity. For example the amount the charity would be willing to pay in the open market for such facilities and services. A corresponding amount is recognised in expenditure.

No amount is included in the financial statements for volunteer time in line with the SORP (FRS 102). Further detail is given in the Report of the Management Committee.

Where practicable, gifts in kind donated for distribution to the beneficiaries of the charity are included in stock and donations in the financial statements upon receipt. If it is impracticable to assess the fair value at receipt or if the costs to undertake such a valuation outweigh any benefits, then the fair value is recognised as a component of donations when it is distributed and an equivalent amount recognised as charitable expenditure.

Voluntary income received by way of donations and gift is credited to revenue on a receivable basis.

Gifts in kind donated for resale are included at fair value, being the expected proceeds from sale less the expected costs of sale. Where estimating the fair value is practicable upon receipt it is recognised in stock and 'Income from other trading activities'. Upon sale, the value of the stock is charged against 'Income from other trading activities' and the proceeds are recognised as 'Income from other trading activities'. Where it is impracticable to fair value the items due to the volume of low value items they are not recognised in the financial statements until they are sold. This income is recognised within 'Income from other trading activities'.

Fixed asset gifts in kind are recognised when receivable and are included at fair value. They are not deferred over the life of the asset.

For legacies, entitlement is the earlier of the charity being notified of an impending distribution or the legacy being received. At this point income is recognised. On occasion legacies will be notified to the charity however it is not possible to measure the amount expected to be distributed. On these occasions, the legacy is treated as a contingent asset and disclosed.

# ARDOYNE YOUTH CLUB

## NOTES TO THE FINANCIAL STATEMENTS *(continued)*

### YEAR ENDED 31 MARCH 2023

#### 1. Principal accounting policies *(continued)*

##### **Income recognition *(continued)***

Income from trading activities includes income earned from fundraising events to raise funds for the charity. Income is received in exchange for supplying goods and services in order to raise funds and is recognised when entitlement has occurred.

Income from government and other grants are recognised at fair value when the charity has entitlement after any performance conditions have been met, it is probable that the income will be received and the amount can be measured reliably.

If entitlement is not met then these amounts are deferred. Revenue grants are credited to incoming resources on the earlier date of when they are received or when they are receivable, unless they relate to a specified future period. Grants which contribute towards specific expenditure on fixed assets are credited to the SoFA in full upon receipt.

Investment income is interest earned through holding cash at bank. Interest income is recognised when receivable.

Other income represents income that cannot be reported under the other analysis headings provided within the SoFA.

##### **Deferred income**

Income from certain events has been deferred as the concerned events will not occur until after the year end.

##### **Accrued Income**

Income from certain events has been accrued as the concerned events occurred before the year end.

##### **Expenditure recognition**

All expenditure is accounted for on an accruals basis and has been classified under headings that aggregate all costs related to the category. Expenditure is recognised where there is a legal or constructive obligation to make payments to third parties, it is probable that the settlement will be required and the amount of the obligation can be measured reliably. It is categorised under the following headings:

- Costs of raising funds comprises costs incurred in generating voluntary income and includes event costs, salary costs, staff costs and an apportionment of support costs;
- Expenditure on charitable activities comprises those costs incurred by the charity in the delivery of its activities and services for its beneficiaries and includes salary costs and an apportionment of support costs;
- Other expenditure represents those items not falling into the categories above.

# ARDOYNE YOUTH CLUB

## NOTES TO THE FINANCIAL STATEMENTS *(continued)*

### YEAR ENDED 31 MARCH 2023

#### 1. Principal accounting policies *(continued)*

##### Support costs allocation

Support costs are those that assist the work of the charity but do not directly represent charitable activities, for example, governance costs. The analysis of these costs is included in note 8.

They are incurred directly in support of expenditure on the objects of the charity. Where support costs cannot be directly attributed to particular headings they have been allocated to expenditure on charitable activities on a basis consistent with use of the resources. Staff costs and overhead expenses are allocated to activities on the basis of staff time spent on those activities.

Fund-raising costs are those incurred in seeking voluntary contributions and do not include the costs of disseminating information in support of the charitable activities.

##### Employee benefits

When employees have rendered service to the charity, short-term employee benefits to which the employees are entitled are recognised at the undiscounted amount expected to be paid in exchange for that service.

The charity operates a defined contribution pension plan for the benefit of its employees. The assets of the scheme are held separately from those of the charity. Contributions are charged to the SoFA as they become payable.

##### Taxation

As a charity, the company benefits from various exemptions afforded by tax legislation. It is therefore not liable to corporation tax on income or gains falling due within those exemptions.

The charity is not registered for VAT purposes, therefore expenditure is shown gross of VAT.

##### Tangible fixed assets and depreciation

The cost of tangible fixed assets is their purchase cost, together with any incidental costs of acquisition. Depreciation is calculated so as to write off the cost of tangible fixed assets, less their estimated residual values over the expected useful economic lives of the assets concerned. The principal annual rates used are as follows:

Leasehold property	– 4%	straight line
Fixtures and fittings	– 15%	reducing balance
Motor vehicles	– 20%	reducing balance
Assets under construction	– 0%	straight line

Where the recoverable amount of a fixed asset is found to be below its net book value, the asset is written down to the recoverable figure and the loss on impairment is recognised in the SoFA.

##### Debtors and creditors receivable / payable within one year

Debtors and creditors with no stated interest rate and receivable or payable within one year are recorded at transaction price. Any losses arising from impairment are recognised in expenditure.

**ARDOYNE YOUTH CLUB****NOTES TO THE FINANCIAL STATEMENTS (continued)****YEAR ENDED 31 MARCH 2023****1. Principal accounting policies (continued)****Going concern**

The financial statements have been prepared on a going concern basis as the trustees believe that no material uncertainties exist. The trustees have considered the level of funds held and the expected level of income and expenditure for 12 months from authorising these financial statements. The budgeted income and expenditure is sufficient with the level of reserves for the charity to be able to continue as a going concern.

**Judgements and key sources of estimation uncertainty**

The following judgements including those involving estimates have been made in the process of applying the above accounting policies that have had the most significant effect on the amounts recognised in the financial statements and that have a significant risk of causing a material adjustment to the carrying amounts of assets and liabilities within the next financial year:

- (i) depreciation method and asset useful lives

The estimates and assumptions are reviewed on an ongoing basis considering the current and future market conditions.

**2. Income from donations and legacies**

	<b>Unrestricted Funds</b>	<b>Restricted Funds</b>	<b>Total Funds 2023</b>	<b>Unrestricted Funds</b>	<b>Restricted Funds</b>	<b>Total Funds 2022</b>
	£	£	£	£	£	£
Donations	2,467	-	2,467	-	-	-
Grants	-	366,771	366,771	-	413,665	413,665
	<u>2,467</u>	<u>366,771</u>	<u>369,238</u>	<u>-</u>	<u>413,665</u>	<u>413,665</u>

## ARDOYNE YOUTH CLUB

NOTES TO THE FINANCIAL STATEMENTS *(continued)*

## YEAR ENDED 31 MARCH 2023

2. Income from donations and legacies *(continued)*

## Grants

	Unrestricted Funds £	Restricted Funds £	Total Funds 2023 £	Unrestricted Funds £	Restricted Funds £	Total Funds 2022 £
Education Authority						
- Youth work	-	164,601	164,601	-	224,646	224,646
Active Communities	-	-	-	-	3,850	3,850
Belfast City Council	-	6,452	6,452	-	7,005	7,005
Community fund	-	-	-	-	74,966	74,966
Department for Communities	-	11,518	11,518	-	-	-
Department Foreign Affairs	-	8,240	8,240	-	8,225	8,225
Department of Education						
- Youth Work	-	6,219	6,219	-	600	600
- Building Under Construction	-	38,432	38,432	-	-	-
The Executive Office	-	89,475	89,475	-	89,403	89,403
Intercomm Ireland	-	-	-	-	2,970	2,970
BCT NI CIC	-	4,000	4,000	-	-	-
The Rank Foundation	-	23,700	23,700	-	-	-
PHA	-	4,634	4,634	-	-	-
United Communities	-	-	-	-	2,000	2,000
Holy Cross Boys Mentoring Programme	-	4,000	4,000	-	-	-
Halifax	-	4,500	4,500	-	-	-
Newington Housing Association	-	1,000	1,000	-	-	-
	-	366,771	366,771	-	413,665	413,665

## ARDOYNE YOUTH CLUB

NOTES TO THE FINANCIAL STATEMENTS *(continued)*

## YEAR ENDED 31 MARCH 2023

## 3. Income from charitable activities

	Unrestricted Funds £	Restricted Funds £	Total Funds 2023 £	Unrestricted Funds £	Restricted Funds £	Total Funds 2022 £
Ashton Community R City	-	1,033	1,033	-	3,386	3,386
		7,894	7,894	-	7,558	7,558
	<u>-</u>	<u>8,927</u>	<u>8,927</u>	<u>-</u>	<u>10,944</u>	<u>10,944</u>

## 4. Income from other trading activities

	Unrestricted Funds £	Restricted Funds £	Total Funds 2023 £	Unrestricted Funds £	Restricted Funds £	Total Funds 2022 £
Fundraising	-	4,350	4,350	-	7,938	7,938
	<u>-</u>	<u>4,350</u>	<u>4,350</u>	<u>-</u>	<u>7,938</u>	<u>7,938</u>

## 5. Other income

	Unrestricted Funds £	Restricted Funds £	Total Funds 2023 £	Unrestricted Funds £	Restricted Funds £	Total Funds 2022 £
Room hire	340	-	340	-	-	-
	<u>340</u>	<u>-</u>	<u>340</u>	<u>-</u>	<u>-</u>	<u>-</u>

## 6. Charitable activities – Youth Club

	Unrestricted Funds £	Restricted Funds £	Total Funds 2023 £	Unrestricted Funds £	Restricted Funds £	Total Funds 2022 £
Cost directly allocated to activities (note 8)	-	294,823	294,823	-	378,774	378,774
Support costs (note 8)	649	54,252	54,901	768	65,726	66,494
	<u>649</u>	<u>349,075</u>	<u>349,724</u>	<u>768</u>	<u>444,500</u>	<u>445,268</u>

## ARDOYNE YOUTH CLUB

## NOTES TO THE FINANCIAL STATEMENTS (continued)

## YEAR ENDED 31 MARCH 2023

## 7. Other expenditure

	Unrestricted Funds £	Restricted Funds £	Total Funds 2023 £	Unrestricted Funds £	Restricted Funds £	Total Funds 2022 £
Donations	240	-	240	326	-	326
	<u>240</u>	<u>-</u>	<u>240</u>	<u>326</u>	<u>-</u>	<u>326</u>

## 8. Analysis of total expenditure

	Basis of allocation	Charitable activities		Total 2023 £	Charitable activities		Total 2022 £
		Restricted Youth Club £	Unrestricted Youth Club £		Restricted Youth Club £	Unrestricted Youth Club £	
<b>Costs directly allocated to activities</b>							
Wages, national insurance and pension	Direct	204,302	-	204,302	242,757	-	242,757
Motor / travel expenses	Direct	29,576	-	29,576	14,849	-	14,849
Club activities	Direct	60,945	-	60,945	121,168	-	121,168
		<u>294,823</u>	<u>-</u>	<u>294,823</u>	<u>378,774</u>	<u>-</u>	<u>378,774</u>
<b>Support Costs</b>							
Governance (note 9)	Time spent	6,760	-	6,760	3,169	-	3,169
Depreciation	Floor area	15,345	649	15,994	15,345	768	16,113
Rent	Cost	-	-	-	9,600	-	9,600
Rates & water	Cost	2,505	-	2,505	1,519	-	1,519
Light and heat	Cost	6,193	-	6,193	10,040	-	10,040
Repairs and renewals	Cost	1,552	-	1,552	3,037	-	3,037
Cleaning	Cost	2,392	-	2,392	1,604	-	1,604
Motor vehicle expenses	Cost	2,072	-	2,072	1,866	-	1,866
Professional fees	Cost	10,619	-	10,619	9,389	-	9,389
Telephone	Cost	4,007	-	4,007	4,623	-	4,623
Software development	Cost	-	-	-	1,200	-	1,200
General expenses	Cost	2,807	-	2,807	4,334	-	4,334
		<u>54,252</u>	<u>649</u>	<u>54,901</u>	<u>65,726</u>	<u>768</u>	<u>66,494</u>
		<u>349,075</u>	<u>649</u>	<u>349,724</u>	<u>444,500</u>	<u>768</u>	<u>445,268</u>

## ARDOYNE YOUTH CLUB

NOTES TO THE FINANCIAL STATEMENTS *(continued)*

## YEAR ENDED 31 MARCH 2023

## 9. Governance costs

	Note	2023 £	2022 £
Auditor's remuneration (including expenses and benefits in kind)	11	-	-
Independent examiners fees	11	6,600	2,400
Accountancy fees	11	-	-
Trustees' remuneration	12	-	-
Trustees' expenses	12	-	-
Bank interest and fees		160	769
Other interest payable		-	-
		<u>6,760</u>	<u>3,169</u>

## 10. Net expenditure for the year

	2023 £	2022 £
<b>This is stated after charging</b>		
Fees payable to the charity's auditor for audit of the accounts		-
Fees payable to the charity's accountant for independent examiners report	6,660	2,400
Depreciation of tangible fixed assets - owned assets	15,994	16,113
	<u>15,994</u>	<u>16,113</u>

## 11. Trustees' and key management personnel remuneration and expenses

The trustees neither received nor waived any remuneration during the year (2022: £Nil).

The total amount of employee benefits received by key management personnel is £Nil (2022: £Nil). The charity considers its key management personnel comprise the members of the management committee.

Nil (2022 – Nil) trustees are accruing pension arrangements.

The trustees did not have any expenses reimbursed during the year (2022 - £Nil).

**ARDOYNE YOUTH CLUB****NOTES TO THE FINANCIAL STATEMENTS (continued)****YEAR ENDED 31 MARCH 2023****12. Staff costs and employee benefits**

The average monthly number of employees during the year was as follows:

	<b>2023</b>	2022
	<b>Number</b>	Number
Charitable activities:		
Youth club staff	17	22
	<u>17</u>	<u>22</u>

The total staff costs and employees' benefits was as follows:

	<b>2023</b>	2022
	<b>£</b>	£
Wages and salaries	189,912	226,005
Social security	5,900	7,998
Pension	8,490	8,754
	<u>204,302</u>	<u>242,757</u>

No employees received total employee benefits (excluding employer pension costs) of more than £60,000.

	<b>2023</b>	2022
	<b>£</b>	£
<i>Allocated to:</i>		
Charitable activities	204,302	242,757
	<u>204,302</u>	<u>242,757</u>

**13. Taxation**

The charity is a registered charity and as such is entitled to certain tax exemptions on income and profits from investments and surpluses on any trading activities carried out in the furtherance of the charity's primary objectives, if these profits and surpluses are applied solely for charitable purposes.

The charity is not registered for VAT and, accordingly, all their expenditure is inclusive of any VAT incurred.

**ARDOYNE YOUTH CLUB****NOTES TO THE FINANCIAL STATEMENTS (continued)****YEAR ENDED 31 MARCH 2023****14. Tangible fixed assets**

	Leasehold property £	Assets under construction £	Fixtures & Fittings £	Motor Vehicles £	Total £
<b>COST</b>					
At 1 April 2022	383,617	218,903	82,743	10,000	695,263
Additions	-	38,826	-	-	38,826
	<u>383,617</u>	<u>257,729</u>	<u>82,743</u>	<u>10,000</u>	<u>734,089</u>
<b>DEPRECIATION</b>					
At 1 April 2022	276,792	-	78,621	9,883	365,296
Charge for the year	15,345	-	619	30	15,994
At 31 March 2023	<u>292,137</u>	<u>-</u>	<u>79,240</u>	<u>9,913</u>	<u>381,290</u>
<b>NET BOOK VALUE</b>					
At 31 March 2023	<u>91,480</u>	<u>257,729</u>	<u>3,503</u>	<u>87</u>	<u>352,799</u>
At 31 March 2022	<u>106,825</u>	<u>218,903</u>	<u>4,122</u>	<u>117</u>	<u>329,967</u>

Assets under construction relates to a new Youth club being built which is being funded by the Education Authority.

**15. Debtors**

	2023 £	2022 £
Prepayments and accrued income	<u>20,258</u>	<u>33,537</u>

**16. Creditors: amounts falling due within one year**

	2023 £	2022 £
PAYE and social security	8,212	5,202
Accruals	4,200	14,400
Other creditors	741	602
	<u>13,153</u>	<u>20,204</u>

# ARDOYNE YOUTH CLUB

## NOTES TO THE FINANCIAL STATEMENTS *(continued)*

### YEAR ENDED 31 MARCH 2023

#### 17. Pensions

The charity operates a defined contribution pension scheme for employees. The assets of the scheme are held separately from those of the charity. The contributions paid by the charity during the year amounted to £8,490 (2022: £8,754). At the balance sheet date outstanding payments to the fund totalled £741 (2022: £602).

#### 18. Contingent liabilities

The charity has a contingent liability to repay grants received if the charity fails to comply with certain conditions stipulated in the letter of offer and terms and conditions of contract under which the grants were paid. The trustees do not expect any claims to be made in this respect.

#### 19. Fund reconciliation

##### Unrestricted funds

	Balance at 1 April 2022 £	Income £	Expenditure £	Transfers £	Balance at 31 March 2023 £
Unrestricted: General	11,783	2,807	(889)	-	13,701
	<u>11,783</u>	<u>2,807</u>	<u>(889)</u>	<u>-</u>	<u>13,701</u>

	Balance at 1 April 2021 £	Income £	Expenditure £	Transfers £	Balance at 31 March 2022 £
Unrestricted: General	12,877	-	(1,094)	-	11,783
	<u>12,877</u>	<u>-</u>	<u>(1,094)</u>	<u>-</u>	<u>11,783</u>

##### Restricted funds

	Balance at 1 April 2022 £	Income £	Expenditure £	Transfers £	Balance at 31 March 2023 £
Restricted: Capital	325,728	38,826	(15,345)	-	349,209
Revenue	14,920	341,222	(333,730)	-	22,409
	<u>340,648</u>	<u>380,048</u>	<u>(349,075)</u>	<u>-</u>	<u>371,618</u>

## ARDOYNE YOUTH CLUB

NOTES TO THE FINANCIAL STATEMENTS *(continued)*

## YEAR ENDED 31 MARCH 2023

19. Fund reconciliation *(continued)*Restricted funds *(continued)*

	Balance at 1 April 2021 £	Income £	Expenditure £	Transfers £	Balance at 31 March 2022 £
Restricted:					
Capital	341,073	-	(15,345)	-	325,728
Revenue	11,528	432,547	(429,155)	-	14,920
	<u>352,601</u>	<u>432,547</u>	<u>(444,500)</u>	<u>-</u>	<u>340,648</u>

## 20. Fund descriptions

## a) Unrestricted funds

Funds which are expendable at the discretion of the charity in furtherance of its objectives. In addition to expenditure on activities such funds may be held in order to finance capital investment and working capital.

## b) Restricted funds

Restricted funds are to be used for specified purposes as laid down by the donor. Expenditure which meets these criteria is charged to the fund, together with a fair allocation of overheads and support costs.

## 21. Analysis of net assets between funds

	Unrestricted funds £	Restricted funds £	Total 2023 £
Fixed assets	3,590	349,209	<b>352,799</b>
Net current assets	10,111	22,412	<b>32,523</b>
Total	<u>13,701</u>	<u>371,621</u>	<u><b>385,322</b></u>

	Unrestricted funds £	Restricted funds £	Total 2022 £
Fixed assets	4,239	325,728	329,967
Net current assets	7,544	14,920	22,464
Total	<u>11,783</u>	<u>340,648</u>	<u>352,431</u>

**ARDOYNE YOUTH CLUB****NOTES TO THE FINANCIAL STATEMENTS** *(continued)***YEAR ENDED 31 MARCH 2023****22. Reconciliation of net expenditure to net cash flow from operating activities**

	<b>2023</b>	<b>2022</b>
	<b>£</b>	<b>£</b>
Net income/(expenditure for the year)	<b>32,891</b>	<b>(13,047)</b>
Depreciation and impairment of tangible fixed assets	<b>15,994</b>	16,113
Decrease/(Increase) in debtors	<b>13,279</b>	<b>(23,110)</b>
(Decrease)/Increase in creditors	<b>(7,051)</b>	2,194
Net cash flow from operating activities	<b><u>55,113</u></b>	<b><u>(17,850)</u></b>

**23. Leases**

The charity leases the land the property is situated on. The lease started in February 1978 and it is a 999 year lease term.

**24. Financial commitment**

The charity is committed to build a new Youth Club which is being funded by the Education Authority. The expected completion date is in 2025.

**25. Ethical Standards**

In common with many other organisations of our size and nature, we use our independent examiner to prepare and assist in the preparation of the financial statements.

**26. Related parties**

There were no related party transactions during the year (2022: £Nil).