

Charity Number: NIC102221

Drumgor Detached Youth Work Project
Annual Report and Unaudited Financial Statements
for the financial year ended 31 March 2023



Daly Park & Company Ltd
Chartered Accountants
4 Carnegie Street
Lurgan
Armagh
BT66 6AS
Northern Ireland

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Drumgor Detached Youth Work Project
TRUSTEES' AND OTHER INFORMATION

Trustees	Lisa Hogg Edel Foy Barry McCrory Donal O'Hagan John Fox
Charity Number in Northern Ireland	NIC102221
Principal Address	Mount Zion House Edward Street Lurgan Co. Armagh BT66 6DB Northern Ireland
Independent Examiner	Daly Park & Company Ltd Chartered Accountants 4 Carnegie Street Lurgan Armagh BT66 6AS Northern Ireland
Bankers	Danske Bank Donegall Square West Belfast Co. Antrim BT1 6JS Northern Ireland
Solicitors	O'Connor & Moriarty Solicitors 51 North Street Lurgan Co. Armagh BT67 9AG Northern Ireland

Drumgor Detached Youth Work Project

TRUSTEES' REPORT

for the financial year ended 31 March 2023

The trustees present their Trustees' Report and the unaudited financial statements for the financial year ended 31 March 2023.

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 Drumgor Detached Youth Work Project present a summary of its purpose, governance, activities, achievements and finances for the financial year 31 March 2023.

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.

Mission, Objectives and Strategy

Objectives

Our Project focus' on three Priority areas :

1. Engagement with those young people who are marginalised or 'at risk' and to re-integrate them back into their communities
2. Engagement with communities to increase their capacity and willingness to support their young people
3. Work strategically to influence policy and practice in our local area.

We do this by:

- Offering a pro-active and re-active supported detached youth work service " Addressing the needs and wants of young people.
- Responding to local community needs.
- Combating social exclusion.
- Promoting and developing good relations.
- Giving young people the skills, knowledge, self-esteem and opportunity to 'Give Back' through community based projects.
- Giving young people a voice We have built on meeting the needs of the young people through various means of Partnership working that has become one of the most effective developmental strategies we effectively utilise to underpin all of our work.

We now have working partnerships with many relevant agencies and funding bodies to enhance and progress the ever-demanding need of our unique service and the programmes we deliver.

Structure, Governance and Management

Structure

Drumgor Detached Youth Work Project is an unincorporated charity and is governed by its Constitution. The day to day activities are overseen by the Trustees of the charity.

Drumgor Detached Youth Work Project TRUSTEES' REPORT

for the financial year ended 31 March 2023

Trustees

The trustees who served during the year were as follows :

Barry McCrory
Donal O'Hagan
Lisa Hogg
Edel Foy
John Fox

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

Review of Activities, Achievements and Performance

Throughout the 2022-23 year, we focused on reaching more young people and we were delighted that we had our highest level of participation ever. We directly supported hundreds of young people, partnered with a range of youth providers, statutory and voluntary organisations. What an impactful year it's been!

In April we were delighted to have been awarded a grant from the Coca Cola Thank You Fund, this grant was to support and inspire a group of young people to work towards completing a OCN L1 in Youth Work qualification. There were a total of 16 senior members who actively participated and successfully completed this OCN L1. The vast majority of these young people are aiming to pursue a career within the youth work sector, a number of the young people have already gained a voluntary position within a youth work setting.

A number of the young people who completed their OCN L1 in Youth Work are active members of the youth committee, they are at the forefront of the planning and delivery of our effective service. In April 2022 we held a strategic planning residential in Ballintoy for all of our Youth Committee members as well as staff. This was an opportunity for the young people to express their views and opinions around the upcoming programmes, funding applications and an overall insight into the upcoming months ahead. We also had a large number of young people gain other OCN qualifications throughout the year, such as OCN L1 Health & Fitness, OCN L2 in Restorative Practices, OCN L1 in Choices & Consequences, to name a few.

Our schools' intervention programmes continued to be operational throughout the year (excluding summer months) within St. Ronan's College and Lismore College. These non-formal intervention programmes offered a number of students the opportunity to participate in a 1-1 mentoring support session or small group work sessions to address local issues.



The Youth Justice Agency supported our diversionary programme which was mainly focused on reducing the anti-social behaviour within the Mark Court and Taghnevan geographical areas. This programme had 30 active participants who met on a weekly basis and participated in a range of issue based workshops, including mental health awareness, drugs and alcohol misuse and community safety awareness. This programme was proven to be very successful, which saw a huge reduction of anti-social behaviour within the named areas.

Drumgor Detached Youth Work Project TRUSTEES' REPORT

for the financial year ended 31 March 2023

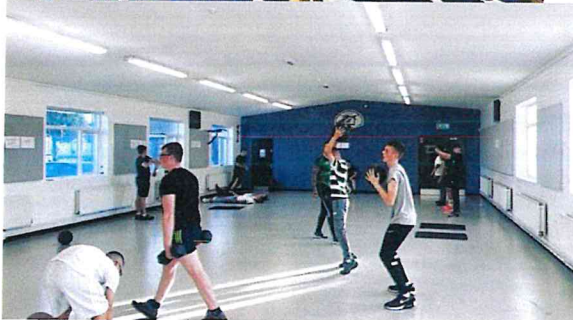
Through our working partnership with Youth Action NI, we were delighted to facilitate a free CSR training course for 14 young males aged 16-19 years old, who were not in education, employment or training. Following on from this we facilitated a number of employment sessions, which supported 12 young people to gain either part-time or full-time employment. These sessions included researching jobs, CV writing, filling out application forms and preparation for their interviews.

July saw a very well needed and highly successful event which we hosted in partnership with the local PSNI neighbourhood teams Armagh, Banbridge and Craigavon PCSP and Northern Ireland Ambulance Service. This event was open to the public and seen attendance from a large number of young people, parents and community and voluntary workers. Due to the knife crime issues arising within the Craigavon and Lurgan geographical areas, this event was very much welcomed from all members of the community.

The summer of 2022 saw a new and innovative 8-week summer intervention programme, which was supported by the Youth Justice Agency. We devised a structured summer plan of educational and team buildings activities to provide the young men with opportunities tailored to their needs and interests. This summer diversionary programme was implemented to steer the young people away from risk-taking behaviours and to provide them with positive opportunities. The participants of the programme worked very hard throughout the summer planning a social action project for their peers and other young people from the Lurgan and Craigavon areas. The young men came up with the idea to facilitate a fun filled day which included a 5-a-side football tournament and a BBQ. This youth-led event seen over 120 young people in attendance and was a fantastic day all around, the programme participants received fantastic feedback from the local community for their exceptional social action project event.



August seen the start of our new Neighbourhood Renewal programme, which was focused around health and well-being. This group was facilitated in North Lurgan Community Centre and operated one evening a week for a total of 16 weeks, with over 30 young people aged 13-15 years old actively participating on a weekly basis. This programme included a range of workshops and fitness sessions focused around improving their overall health and well-being. The feedback from the young people who were involved in this group has been very positive, the young people expressed they thoroughly enjoyed all the sessions and felt that their physical and mental health overall had been improved.



We were also successful in receiving Neighbourhood Renewal funding to facilitate an issue based programmed with the Brownlow area. This programme was tailored to the needs of the group and they were at the forefront in the planning of all the workshops, some of the issues that were raised throughout group discussions were gambling addiction, drugs and alcohol misuse, mental health awareness and water safety, just to name a few. Following on from the group discussions the young people planned an event focused on addiction, gambling and the overall impact this can have on our mental health. The young people organised for GAA All Ireland Winner Oisín McConville to come along as a guest speaker and speak very openly about his struggles and battles with gambling and addiction and how he overcame these battles. This event was open to all members off the community, with over 80 people in attendance.



Drumgor Detached Youth Work Project TRUSTEES' REPORT

for the financial year ended 31 March 2023

December saw the beginning of our teenage girl's self-defence 8-week programme, which was supported by CiT & CRJI. This programme was focused around exploring tips, techniques and strategies young girls can put in place to ensure they are staying safe, whether it's when they are out walking alone or out socialising with friends. The young girls who participated in this very positive programme developed many skills, while also enhancing their knowledge about self-defence and self-awareness and how to become more vigilant and aware within their communities.



Detached Youth Work Service

Our very popular detached youth work service continued to be very effective and successful throughout the year, with our teams engaging up to 200 young people throughout one session. Through our detached youth work approach, we were able to engage with young people in their own environment rather than a formal setting. This service involved building relationships on the streets, bridges, parks and other places where young people are known to gather. Our goal throughout the year was to connect with them, understand their needs, provide support and often address issues like social inclusion, education, or personal development in a more informal and accessible manner.

Children in Need – Youth Development Officer

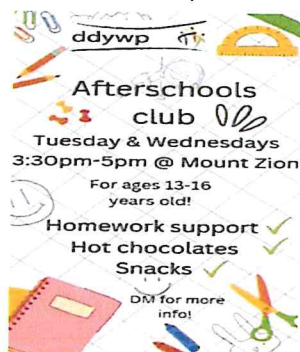
This was an extremely busy but influential year for our Youth Development Officer!

The youth development officer throughout the year oversaw all of our programmes, mentoring support sessions as well as overseen our detached youth work service. Throughout the year the Youth Development Officer supported a large number of young people with gaining employment, through CV writing, filling out application forms and prepping and preparing for interviews. The youth development officer engaged with young people to support their personal, social and educational development. Throughout the year, they planned and organised activities, offered guidance, addressed challenges and created a positive environment for the children and young people to grow and thrive.

The youth development officer continued to attend meetings, sub groups and conferences to build rapport with other agencies to ensure the staff team was continuing to deliver an effective service and to assess the evolving needs of the young people. They continued to engage with young people who were isolated and created positive opportunities for them to participate in to gain life skills.

On a regular basis the youth development officer received referrals from a range of agencies and schools to support young people who were deemed at risk of entering the criminal justice system and or misusing alcohol and drugs. This was supported through our 1-1 mentoring programme.

The afterschool's project was also devised and facilitated by our youth development officer, these sessions operated on a weekly basis and provided a warm, safe place for young people to come along avail of homework or school support.



A huge thank you to all our valued funders, partners and supporters for your help and support throughout the year. No matter how big or small, your support and funds help us make a real difference in the lives of the children and young people and the experiences we can offer them. We provide a safe and brave space for children and young people to feel accepted, explore and challenge the things that may hold them back. Your commitment and generosity have played a pivotal role in our youth work delivery, and we are thrilled to share the positive impact it has had on our organisation.

Drumgor Detached Youth Work Project

TRUSTEES' REPORT

for the financial year ended 31 March 2023

Financial Review

The results for the financial year are set out on page 8 and additional notes are provided showing income and expenditure in greater detail.

Results and Dividends

At the end of the financial year the charity has assets of £58,619 (2022 - £26,632) and liabilities of £11,766 (2022 - £11,042). The net assets of the charity have increased by £31,263 (2022 (£2,027)).

Reserves Position and Policy

Reserves Policy

The charity's policy is to achieve a level of resources which matches the needs of the organisation both at the current time and in the foreseeable future. The free reserves required should be sufficient to cover at least six months running costs. The trustees feel that these levels of reserves are essential to enable the charity to continue to provide its activities for the foreseeable future. The reserves policy is an integral part of the charity's planning, budget and forecasts.

Compliance with Sector-Wide Legislation and Standards

The charity engages pro-actively with legislation, standards and codes which are developed for the sector. Drumgor Detached Youth Work Project subscribes to and is compliant with the following:

- The Charities SORP (FRS 102)

Public Benefit

DDYWP will provide a Detached Youth Work provision to young people aged 10-18yrs in the Brownlow area. This provision will offer pro active and reactive support service to the marginalised or 'at risk' young people and to try to re-integrate these young people back into their communities. The Direct Benefit of this is the young people talk and interact with the Detached Team and are involved from the start, ensuring that any pro active or reactive provision is in response to the issues that the young people have. Staff complete nightly reports and attend regular team meetings, to help highlight and plan interventions in relation to the issues that the young people have identified. Private Benefit to Trustees is the opportunity for family members to engage with the Detached Provision, this is incidental.

DDYWP provides social and personal development programmes, classes, workshops, events etc. to young people aged 10 - 18yrs from the Brownlow Area. The Direct Benefit of this is the educational engagement with the beneficiaries increasing and improving their knowledge and skill base to make better life choices. This will be monitored with pre and post baselines and evaluated on an ongoing basis. The Private Benefit to Trustees is the ability to refer family members to these needs led programmes.

DDYWP also liaise and engage with Stakeholders within the Brownlow Area. The Direct Benefit of this is to increase the capacity and willingness, within the local community, to support the local young people. Giving everyone a sense of belonging and promote the participation of young people within their community. The Private Benefit to Trustees is the opportunity to identify and highlight areas for engagement within the local area, as all Trustees reside and/or have a personal interest within the Brownlow Area.

DDYWP works strategically to influence policy and practice within the local area. DDYWP staff and young people attend and are members of a number of forums/groups and work in partnership with number of statutory, community and voluntary groups. The Direct Benefit is ensuring that the young people have their voice heard at all levels inclusive of Statutory, Community and Voluntary. Working together, to help improve the services and provisions available to young people, giving young people a sense of citizenship and help to enhance community development.

Drumgor Detached Youth Work Project
TRUSTEES' REPORT

for the financial year ended 31 March 2023

The Private Benefit to Trustees is the opportunities to self-refer themselves or family members to partners and agencies

Approved by the Board of Trustees on 23rd January 2024 and signed on its behalf by:

Barry McCrory
Trustee

Donal O'Hagan
Trustee

Barry McCrory

D O'Hagan

Drumgor Detached Youth Work Project

STATEMENT OF TRUSTEES' RESPONSIBILITIES

for the financial year ended 31 March 2023

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 estimates that are reasonable and prudent;
- state whether the financial statements have been prepared in accordance with the relevant financial reporting framework, 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 23rd January 2024 and signed on its behalf by:

Barry McCrory
Trustee

Barry McCrory

Donal O'Hagan
Trustee



Donal O'Hagan (Jan 25, 2024 12:32 GMT)

Drumgor Detached Youth Work Project

INDEPENDENT EXAMINER'S REPORT TO THE BOARD OF TRUSTEES OF DRUMGOR DETACHED YOUTH WORK PROJECT

We have examined the financial statements of the charity for the financial year ended 31 March 2023, which comprise the Statement of Financial Activities, the Balance Sheet and the related notes.

Respective responsibilities of trustees and examiner

The charity's trustees are responsible for the preparation of the financial statements in accordance with the requirements of the Charities Act (Northern Ireland) 2008. The charity's trustees consider that an audit is not required for this financial year under the Charities Act (Northern Ireland) 2008 and that an independent examination is required.

It is our responsibility to:

- examine the financial statements under section 65 of the Charities Act;
- 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; and
- state whether particular matters have come to our attention.

Basis of independent examiner's report

We have examined your charity financial statements as required under section 65 of the Charities Act and our examination was carried out in accordance with the general Directions given by the Charity Commission for Northern Ireland under section 65(9)(b) of the Charities Act. An examination includes a review of the accounting records kept by the charity and a comparison of the financial statements presented with those records. It also includes consideration of any unusual items or disclosures in the financial statements and seeking explanations from the 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 statement below.

In connection with our examination, no matter has come to our attention which gives us cause to believe that in, any material respect:

- accounting records were not kept in accordance with section 63 of the Charities Act
- the financial statements do not accord with those accounting records
- the financial statements have not been prepared in accordance with the 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 (FRS102)
- there is further information needed for a proper understanding of the accounts to be reached.

Independent examiner's statement

We have no concerns and have come across no other matters in connection with the examination to which attention should be drawn in this report in order to enable a proper understanding of the financial statements to be reached.


DALY PARK & COMPANY LTD
Chartered Accountants
4 Carnegie Street
Lurgan
Armagh
BT66 6AS
Northern Ireland

Date: 23rd January 2024

Drumgor Detached Youth Work Project
STATEMENT OF FINANCIAL ACTIVITIES

for the financial year ended 31 March 2023

	Notes	Unrestricted Funds 2023 £	Restricted Funds 2023 £	Total 2023 £	Unrestricted Funds 2022 £	Restricted Funds 2022 £	Total 2022 £
Income							
Donations and legacies	4.1	17,418	98,241	115,659	14,613	42,059	56,672
Other trading activities	4.2	30	-	30	660	-	660
Investments	4.3	-	-	-	17	-	17
Total income		17,448	98,241	115,689	15,290	42,059	57,349
Expenditure							
Charitable activities	5.1	512	83,914	84,426	9,881	49,495	59,376
Net income/(expenditure)		16,936	14,327	31,263	5,409	(7,436)	(2,027)
Transfers between funds		-	-	-	-	-	-
Net movement in funds for the financial year		16,936	14,327	31,263	5,409	(7,436)	(2,027)
Reconciliation of funds							
Balances brought forward as previously stated	13	9,500	6,090	15,590	4,091	13,526	17,617
Prior Year Adjustment		6,090	(6,090)	-			
Balances carried forward at 31 March 2023		32,526	14,327	46,853	9,500	6,090	15,590

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

Drumgor Detached Youth Work Project
BALANCE SHEET

as at 31 March 2023

	Notes	2023 £	Restated 2022 £
Current Assets			
Debtors	9	1,432	721
Cash at bank and in hand		57,187	25,911
		<u>58,619</u>	<u>26,632</u>
Creditors: Amounts falling due within one year	10	(11,766)	(11,042)
Net Current Assets		<u>46,853</u>	<u>15,590</u>
Total Assets less Current Liabilities		<u>46,853</u>	<u>15,590</u>
Funds			
Restricted trust funds		14,327	-
General fund (unrestricted)		32,526	15,590
Total funds	13	<u>46,853</u>	<u>15,590</u>

Approved by the Board of Trustees and authorised for issue on 23rd January 2024 and signed on its behalf by

Barry McCrory
Trustee

Donal O'Hagan
Trustee

Barry McCrory

D O'Hagan

Drumgor Detached Youth Work Project

NOTES TO THE FINANCIAL STATEMENTS

for the financial year ended 31 March 2023

1. GENERAL INFORMATION

Drumgor Detached Youth Work Project is a charity incorporated in Northern Ireland. The registered office of the charity is Unit 20, CIDO Business Complex, Charles Street, Lurgan, Co. Armagh, BT66 6HG, Northern Ireland which is also the principal place of business of the charity. The financial statements have been presented in Pound Sterling (£) 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".

As permitted by the Companies Act 2006, the charity has varied the standard formats in that act for the Statement of Financial Activities and the Balance Sheet. Departures from the standard formats are to comply with the requirements of the Charities SORP and are in compliance with section 4.7, 10.6 and 15.2 of that SORP.

Statement of compliance

The financial statements of the charity for the financial year ended 31 December 2017 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".

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.

Drumgor Detached Youth Work Project

NOTES TO THE FINANCIAL STATEMENTS

continued

for the financial year ended 31 March 2023

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 only to 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 the period specified in the agreement.

In the absence of such conditions, assuming that receipt is probable and the amount can be reliably measured, grant income is recognised once the charity is notified of entitlement.

Grants received towards capital expenditure are credited to the Statement of Financial Activities when received or receivable, whichever is earlier.

Expenditure

Expenditure is analysed between costs of charitable activities and raising funds. The costs of each activity are separately accumulated and disclosed, and analysed according to their major components. Expenditure is recognised when a legal or constructive obligation exists as a result of a past event, a transfer of economic benefits is required in settlement and the amount of the obligation can be reliably measured. Support costs are those functions that assist the work of the charity but cannot be attributed to one activity. Such costs are allocated to activities in proportion to staff time spent or other suitable measure for each activity.

Tangible fixed assets and depreciation

Tangible fixed assets are stated at cost or at valuation, less accumulated depreciation. The charge to depreciation is calculated to write off the original cost or valuation of tangible fixed assets, less their estimated residual value, over their expected useful lives as follows:

Fixtures, fittings and equipment - 15% Straight line

Debtors

Debtors are recognised at the settlement amount due after any discount offered. Prepayments are valued at the amount prepaid net of any trade discounts due. Income recognised by the charity from government agencies and other co-funders, but not yet received at financial year end, is included in debtors.

Cash at bank and in hand

Cash at bank and in hand comprises cash on deposit at banks requiring less than three months' notice of withdrawal.

Drumgor Detached Youth Work Project

NOTES TO THE FINANCIAL STATEMENTS

continued

for the financial year ended 31 March 2023

Taxation and deferred taxation

No current or deferred taxation arises as the charity has been granted charitable exemption. Irrecoverable valued added tax is expensed as incurred.

Deferred tax is recognised in respect of all timing differences that have originated but not reversed at the balance sheet date where transactions or events have occurred at that date that will result in an obligation to pay more tax in the future, or a right to pay less tax in the future. Timing differences are temporary differences between the charity's taxable profits and its results as stated in the financial statements.

Deferred tax is measured on an undiscounted basis at the tax rates that are anticipated to apply in the periods in which the timing differences are expected to reverse, based on tax rates and laws that have been enacted or substantively enacted by the balance sheet date.

3. GOING CONCERN

The financial statements have been prepared on the 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.

4. INCOME

4.1 DONATIONS AND LEGACIES

	Unrestricted Funds £	Restricted Funds £	2023 £	2022 £
Southern Health & Social Care	15,189	-	15,189	14,613
BBC Children in Need	-	30,951	30,951	30,451
Education Authority	-	21,723	21,723	8,615
Armagh, Banbridge & Craigavon District Council	-	8,399	8,399	1,500
Youth Action NI	-	-	-	1,493
Youth Justice Agency	-	9,950	9,950	-
Community Restorative Justice Ireland	2,229	-	2,229	-
Clear PHA	-	3,595	3,595	-
Coca Cola	-	4,304	4,304	-
NIHE	-	9,333	9,333	-
TAK500	-	834	834	-
TNL Community Fund	-	9,152	9,152	-
	<u>17,418</u>	<u>98,241</u>	<u>115,659</u>	<u>56,672</u>

4.2 OTHER TRADING ACTIVITIES

	Unrestricted Funds £	Restricted Funds £	2023 £	2022 £
Other trading activities	30	-	30	660
	<u>30</u>	<u>-</u>	<u>30</u>	<u>660</u>

4.3 INVESTMENTS

	Unrestricted Funds £	Restricted Funds £	2023 £	2022 £
Bank interest received	-	-	-	17
	<u>-</u>	<u>-</u>	<u>-</u>	<u>17</u>

Drumgor Detached Youth Work Project
NOTES TO THE FINANCIAL STATEMENTS

continued

for the financial year ended 31 March 2023

5. EXPENDITURE

	Direct	Other	Support	2023	2022
	Costs £	Costs £	Costs £	£	£
5.1 CHARITABLE ACTIVITIES					
Expenditure on charitable activities	78,473	-	5,953	84,426	57,961
Governance Costs (Note 5.2)	-	-	-	-	1,415
	<u>78,473</u>	<u>-</u>	<u>5,953</u>	<u>84,426</u>	<u>59,376</u>

5.2 GOVERNANCE COSTS

	Support Costs £	2023 £	2022 £
Insurance	2,149	2,149	-
Telephone	414	414	-
Legal & professional	785	785	-
Accountancy	1,472	1,472	1,244
Bank charges	416	416	171
Subscriptions	717	717	-
	<u>5,953</u>	<u>5,953</u>	<u>1,415</u>

6. INVESTMENT AND OTHER INCOME

	2023 £	2022 £
Bank interest	-	17
	<u>-</u>	<u>17</u>

7. EMPLOYEES AND REMUNERATION

Number of employees

The average number of persons employed (including executive trustees) during the financial year was as follows:

	2023 Number	2022 Number
Employees	<u>10</u>	<u>6</u>

The staff costs comprise:

	2023 £	2022 £
Wages and salaries	<u>51,238</u>	<u>33,704</u>

Drumgor Detached Youth Work Project
NOTES TO THE FINANCIAL STATEMENTS

continued

for the financial year ended 31 March 2023

8. TANGIBLE FIXED ASSETS

	Fixtures, fittings and equipment £	Total £
Cost		
At 31 March 2023	25,089	25,089
Depreciation		
At 31 March 2023	25,089	25,089
Net book value		
At 31 March 2023	-	-

Drumgor Detached Youth Work Project
NOTES TO THE FINANCIAL STATEMENTS

continued

for the financial year ended 31 March 2023

9.	DEBTORS	2023	2022
		£	£
	Prepayments and accrued income	<u>1,432</u>	<u>721</u>
10.	CREDITORS	2023	2022
	Amounts falling due within one year	£	£
	Taxation and social security costs (Note 12)	5,776	6,794
	Accruals and deferred income	<u>5,990</u>	<u>4,248</u>
		<u>11,766</u>	<u>11,042</u>
11.	TAXATION AND SOCIAL SECURITY	2023	2022
		£	£
	Creditors:		
	PAYE / NI	<u>5,776</u>	<u>6,794</u>
12.	RESERVES	2023	2022
		£	£
	At 1 April 2022	15,590	17,617
	Surplus/(Deficit) for the financial year	<u>31,263</u>	<u>(2,027)</u>
	At 31 March 2023	<u>46,853</u>	<u>15,590</u>
13.	FUNDS		
13.1	RECONCILIATION OF MOVEMENT IN FUNDS (restated)	Unrestricted	Restricted
		Funds	Funds
		£	£
	At 1 April 2021	4,091	13,526
	Movement during the financial year	<u>11,499</u>	<u>(13,526)</u>
	At 31 March 2022	15,590	-
	Movement during the financial year	<u>16,936</u>	<u>14,327</u>
	At 31 March 2023	<u>32,526</u>	<u>14,327</u>
		<u>46,853</u>	<u>46,853</u>

Drumgor Detached Youth Work Project
NOTES TO THE FINANCIAL STATEMENTS

continued

for the financial year ended 31 March 2023

13.2 ANALYSIS OF MOVEMENTS ON FUNDS

	Restated Balance 1 April 2022 £	Income £	Expenditure £	Transfers between funds £	Balance 31 March 2023 £
Restricted funds					
BBC Children in Need	-	30,951	30,951	-	-
Youth Justice Agency	-	9,950	9,950	-	-
Education Authority	-	21,723	21,723	-	-
Armagh City, Banbridge & Craigavon Borough Council	-	8,399	8,399	-	-
TNL Community Fund	-	9,152	2,288	-	6,864
Clear PHA	-	3,595	3,595	-	-
Coca Cola	-	4,304	2,342	-	1,962
NIHE	-	9,333	4,666	-	4,667
TAK500	-	834	-	-	834
	-	98,241	83,914	-	14,327
Unrestricted funds					
Unrestricted General	15,590	17,448	512	-	32,526
Total funds	15,590	115,689	84,426	-	46,853

13.2 ANALYSIS OF NET ASSETS BY FUND

	Current Assets	Current Liabilities	Total
Restricted funds	14,327	-	14,327
Unrestricted funds	44,292	(11,766)	32,526
	58,619	(11,766)	46,853

PRIOR YEAR ADJUSTMENT 3803 20

During the preparation of the financial statements, the Trustees became aware that an amount of £6,090 relating to salary costs had been misallocated against general unrestricted reserves instead of against restricted funds. Given the material nature and impact upon the financial statements, the Trustees decided to correct this by way of a prior year adjustment. As a result the comparative figures in these financial statements and the opening reserves have been restated.

14. POST-BALANCE SHEET EVENTS

There have been no significant events affecting the Charity since the financial year-end.

15. INDEPENDENT EXAMINERS REMUNERATION

The independent examiners remuneration amounts to an independent examination fee of £1,080 (2022 £1,080). No other monies have been paid to Daly Park & Company Ltd.

16. TRUSTEE REMUNERATION

The trustees did not receive nor did they waive any remuneration during the current financial year. (2022 - £nil).