

Charity Number: NIC102221



**Drumgor Detached Youth Work Project Annual
Report and Unaudited Financial Statements
for the financial year ended 31 March 2024**

**Daly Park & Company Ltd
Chartered Accountants
4 Carnegie Street
Lurgan
Co Armagh
BT66 6AS**

Drumgor Detached Youth Work Project

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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
Co Armagh
BT66 6AS

Principal Bankers

Danske Bank
Donegall Square West
Belfast
Co. Antrim
BT1 6JS
Northern Ireland

Drumgor Detached Youth Work Project

TRUSTEES' REPORT

for the financial year ended 31 March 2024

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

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

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

In this report the trustees of Drumgor Detached Youth Work Project present a summary of its purpose, governance, activities, achievements and finances for the financial year 31 March 2024.

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

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 and to
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.

Review of Activities, Achievements and Performance

Drumgor Detached Youth Work Project is committed to empowering young people, creating positive community relationships, and addressing the complex challenges faced by young people within the Craigavon and Lurgan geographical areas. Over the past year, we have continued to engage with young people in their own spaces, offering support, guidance, and opportunities for growth in a way that is both accessible and meaningful.

Our work focuses on building trust, addressing issues such as anti-social behaviour, mental health, and education, while creating a safe space for young people to express themselves and make positive choices. Through outreach sessions, group work, and individual interventions, we have not only strengthened connections with the young people but also partnered with families, schools, and local services to provide holistic support.

This report reflects the progress we have made over the past year, showcasing our activities, achievements, and the positive impact on the young people we serve. It also highlights the dedication of our staff, volunteers, and partners who make this work possible.

Drumgor Detached Youth Work Project

TRUSTEES' REPORT

for the financial year ended 31 March 2024

As we look ahead, we remain focused on expanding our reach and continuing to deliver impactful youth work that transforms lives and strengthens our community.

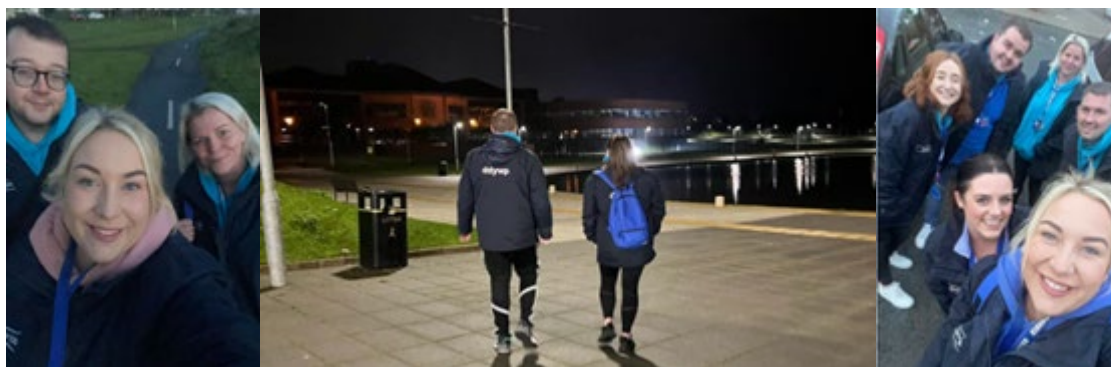
Social action projects

Throughout the year, the young people involved in Drumgor Detached Youth Work Project participated in a number of social action initiatives, all of which were conceived and planned by them. One such project was a community clean-up in North Lurgan, where young people aged 13-16 conducted a litter pick within the Kilwilkie and Lurgan Tarry estates. Another impactful project was a graffiti initiative, where the young people designed a positive quote and spray-painted it onto a wall, bringing vibrant and uplifting art to their community. They also organised and hosted a coffee morning at the North Lurgan Community Centre, raising funds for the PIPs charity. Finally, they planned and supervised a highly successful community fun day, which saw over 700 members of the local community in attendance. Each of these social action projects was met with enthusiasm and appreciation from the communities involved, showcasing the creativity, dedication, and leadership of the young people.



Detached Youth Work Service

Our highly popular detached youth work service remained impactful and successful throughout the year, with our teams engaging with up to 280 young people in a single session. This approach allowed us to meet young people in their own environments on streets, bridges, parks, and other locations where they naturally gather rather than in formal settings. By building relationships in these spaces, we aimed to connect with them, understand their needs, and offer support. This often involved addressing issues such as social inclusion, education, and personal development in a way that was informal, accessible, and relevant to their everyday lives.



Training programmes

Throughout the year, Drumgor Detached Youth Work Project successfully enrolled large numbers of young people onto a variety of accredited and non-accredited training courses, helping them develop valuable skills and qualifications. Among these achievements, 25 young people completed a Basic First Aid Awareness course, equipping them with essential life-saving knowledge.

Additionally, 40 young people participated in a water safety event facilitated by Lough Neagh Rescue Service, the Coastguard, and the Northern Ireland Fire and Rescue Service. This event was highly beneficial, providing crucial safety education and practical skills.

Drumgor Detached Youth Work Project

TRUSTEES' REPORT

for the financial year ended 31 March 2024

We also supported 50 young people in enrolling and successfully obtaining their Food Hygiene Level 2 certificate, enhancing their employability and awareness of safe food practices.

We also had 35 young people successfully complete the Mindset Programme, which focused on raising awareness around mental and emotional health and well-being. This programme provided participants with valuable tools and knowledge to better understand and manage their mental health, fostering resilience and self-awareness.

In partnership with Youth Action, 14 young people enrolled in and successfully completed their CSR (Construction Skills Register) qualification. This achievement equips them with essential skills and certification, enhancing their employability within the construction industry.

We had 14 young males aged 16-19 years old participate in a 'Mind Yer Mate' programme, which included a series of training and awareness sessions designed to enhance their skills and knowledge. As part of the programme, a session facilitated by Street Doctors provided practical guidance on how to respond if a friend or peer became unwell due to substance misuse. This initiative empowered participants to support one another in critical situations, promoting awareness and peer safety.



Programmes

North Lurgan Young Mens Programme

As part of our North Lurgan Young Men's Programme, we had over 50 young people aged 13-17 years old participate in a diverse range of group work sessions, social action projects, and team-building activities designed to support their personal and social development. The group work sessions were tailored to meet the specific needs of the young men and included self-defence classes, community safety workshops, mental health workshops, and sexual health workshops. These sessions provided a safe and supportive environment for the participants to build essential life skills, increase their awareness of key issues, and develop positive connections within their community. The Lord Mayor of Craigavon extended a special invitation to the North Lurgan Young Men's Group for a reception at the Civic Centre to celebrate their outstanding success in organising a highly successful fun day in North Lurgan. This event was a testament to the group's hard work, dedication, and commitment to their community, and the reception provided an opportunity to acknowledge and commend their efforts in creating a positive and engaging event for local residents and young people.

Girls Group

As part of our Young Girls Group, participants explored a variety of topics, including community safety and health and well-being, through engaging and interactive sessions. A highlight of the programme was their initiative to host a coffee morning for senior residents of Lurgan, fostering intergenerational connections and community spirit. During the event, the young girls presented the residents with thoughtful care packs, which they had carefully designed and assembled themselves. This meaningful activity allowed the group to demonstrate their creativity, compassion, and commitment to supporting their local community.

Youth Justice Young Mens Programme

We were delighted to receive funding from the Youth Justice Agency to deliver a targeted programme for a group of young men aged 15-18 years old in partnership with Tullygally Youth Centre. The programme aimed to provide diversional activities to steer participants away from anti-social behaviour and create positive opportunities for their growth and development. It featured a series of workshops and educational visits, including a thought-provoking trip to Crumlin Road Gaol and sessions focused on exploring choices and consequences. Through these activities, the young men gained valuable insights and skills to make more informed and constructive decisions about their futures.

Drumgor Detached Youth Work Project

TRUSTEES' REPORT

for the financial year ended 31 March 2024

North Lurgan Senior Men's Programme

Our Senior Men's Programme successfully engaged 12 active participants aged 15-19 years old throughout the year. The programme offered a diverse range of sessions that focused on key topics such as mental health, drugs and alcohol awareness, and overall health and well-being. As part of this initiative, participants also took part in

workshops designed to develop essential life skills, equipping them with the tools and knowledge needed to navigate challenges and make positive choices in their lives.

Brownlow Neighbourhood Renewal Programme

Through our Neighbourhood Renewal funding, we were able to engage 14 young males from the Brownlow area, aged 11-13 years old in a programme focused on health and well-being. These participants were relatively new to youth services and took part in a variety of sessions centred on good relations, health and well-being, and staying active. The programme proved to be highly successful, providing a positive introduction to youth service activities. As a result, these young people are now continuing their engagement with our wider youth service delivery, building on the skills and connections they developed during the programme.

Fulla Beanz Youth Café

With funding from the Public Health Agency (PHA), we facilitated a youth café at North Lurgan Community Centre for young people aged 11-13 years old. The youth café, named "Fulla Beanz," was highly successful, attracting over 40 registered participants. This initiative provided a welcoming space for young people to engage in baking and cooking activities while also participating in interactive and enjoyable sessions. The café created a unique opportunity for the participants to develop new skills, build friendships, and connect in a positive and supportive environment.

Mentoring Programme

As part of our mentoring programme, we delivered weekly one-to-one sessions to over 12 pupils per week across Lismore College and St. Ronan's College. These sessions were carefully tailored to meet the individual needs of each young person, providing them with personalised support and guidance. The primary focus of the mentoring sessions was on promoting health and well-being, helping the students to build resilience, develop coping strategies, and achieve their personal goals in a supportive and nurturing environment.

Health and Well-Being Programmes

As part of our health and well-being initiatives funded through Communities in Transitions, we successfully delivered two comprehensive programmes during the year one at Tullygally Youth Centre and another at North Lurgan Community Centre. These programmes aimed to enhance the overall well-being of young people through a variety of engaging and educational activities. Sessions included the opportunity to earn a Level 2 Food Hygiene qualification, a range of interactive workshops, cooking sessions, and team-building activities. Over 80 young people participated in these programmes, benefiting from the valuable skills and experiences provided, while developing personal growth and a sense of community.

After School Programme

We facilitated an after-school programme on Tuesday and Wednesday afternoons at Mount Zion House from 3:30 to 5:00 pm for Year 11-12 students. This programme provided young people with a safe and welcoming environment where they could receive homework support and guidance. Light refreshments were also provided, creating a comfortable space for learning and engagement. The initiative was highly successful, with an average of 14 young people attending each session, benefiting from the tailored academic support and positive atmosphere.

Youth Engagement Programme

As part of our youth engagement programme in partnership with ABC Council throughout the summer, we successfully engaged 20 young people in a variety of exciting and educational activities. The programme offered a range of hands-on experiences, including bushcraft, interactive workshops, water safety, and fire safety. These activities provided the participants with valuable skills and knowledge, while also promoting teamwork, personal development, and a greater sense of community engagement. The summer programme was a great success, creating both fun and learning for the young people involved.

Good Relations Programme

As part of our Good Relations Programme, funded by the NIHE, we had a total of 16 young people participate, with 8 participants from the Travelling Community and 8 from the North Lurgan area. This programme proved to be a great initiative, with all the young people actively engaging in every session. The programme included team-building days where participants took part in water sports activities, ropes courses, and other outdoor challenges. The group work sessions focused on key good relations topics, helping to enhance the young people's understanding of community

Drumgor Detached Youth Work Project

TRUSTEES' REPORT

for the financial year ended 31 March 2024
cohesion, respect, and positive intergroup relations.

Acknowledgments

We extend our heartfelt gratitude to all our valued funders, partners, and supporters for your incredible help and encouragement throughout the year. Every contribution, no matter the size, has enabled us to make a meaningful difference in the lives of the children and young people we work with and in the experiences, we can provide for them. Through your support, we have been able to create a safe and empowering space where young people feel accepted and can explore and overcome the challenges they face. Your unwavering commitment and generosity have been instrumental in driving our youth work forward, and we are excited to share the positive impact your support has had on our organisation.

We would like to extend our sincere thanks to the Children's Commissioner for taking the time to visit our young people and engage with them, showing their support and commitment to the issues that matter most to our community.



Financial Review

The results for the financial year are set out on page 10 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 £90,165 (2023 - £58,619) and liabilities of £7,835 (2023 - £11,766). The net assets of the charity have increased by £35,477.

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. In addition, the Trustees have set aside an amount of £40,000 into a contingency reserve to cover unexpected costs in the event that funding isn't available for specific projects and for other items like redundancy 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.

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

Compliance with Sector-Wide Legislation and Standards

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

- The Charities SORP (FRS 102)

Drumgor Detached Youth Work Project

TRUSTEES' REPORT

for the financial year ended 31 March 2024

Trustees

The trustees who served during the year were as follows :

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

Public Benefit

DDYWP will provide a Detached Youth Work provision to young people aged 10-18yrs in the Brownlow area. This provision will offer proactive 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 proactive 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.

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 28th January 2025 and signed on its behalf by:

Barry McCrory
Trustee

Donal O'Hagan
Trustee

Drumgor Detached Youth Work Project

STATEMENT OF TRUSTEES' RESPONSIBILITIES

for the financial year ended 31 March 2024

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

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

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

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

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

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

The trustees are responsible for keeping adequate accounting records that are sufficient to show and explain the charity's transactions and disclose with reasonable accuracy at any time the financial position of the charity and enable them to ensure that the financial statements comply with the Charities Act (Northern Ireland) 2008. They are also responsible for safeguarding the assets of the charity and hence for taking reasonable steps for the prevention and detection of fraud and other irregularities.

Approved by the Board of Trustees on 28th January 2025 and signed on its behalf by:

Barry McCrory
Trustee

Donal O'Hagan
Trustee

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 2024, 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
Co Armagh
BT66 6AS

Date: 28th January 2025

Drumgor Detached Youth Work Project

STATEMENT OF FINANCIAL ACTIVITIES

for the financial year ended 31 March 2024

	Notes	Unrestricted Funds 2024 £	Restricted Funds 2024 £	Total Funds 2024 £	Unrestricted Funds 2023 £	Restricted Funds 2023 £	Total Funds 2023 £
Income							
Donations and legacies	4.1	44,580	86,176	130,756	17,418	98,241	115,659
Other income	4.2	-	-	-	30	-	30
Total income		44,580	81,176	130,756	17,448	98,241	115,689
Expenditure							
Charitable activities	5.1	3,366	91,912	95,278	512	83,914	84,426
Net income/(expenditure)		41,214	(5,736)	35,478	16,936	14,327	31,263
Transfers between funds		-	-	-	-	-	-
Net movement in funds for the financial year		41,214	(5,736)	35,478	16,936	14,327	31,263
Reconciliation of funds:							
Total funds beginning of the year	13	32,525	14,327	46,852	15,590	-	15,590
Total funds at the end of the year		73,740	8,590	82,330	32,525	14,327	46,853

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 2024

	Notes	2024 £	2023 £
Current Assets			
Debtors	9	3,553	1,432
Cash at bank and in hand		86,612	57,187
		<u>90,165</u>	<u>58,619</u>
Creditors: Amounts falling due within one year	10	<u>(7,835)</u>	<u>(11,766)</u>
Net Current Assets		<u>82,330</u>	<u>46,853</u>
Total Assets less Current Liabilities		<u>82,330</u>	<u>46,853</u>
Funds			
Restricted trust funds		8,590	32,525
General fund (unrestricted)		33,740	14,327
Designated Fund (unrestricted)		40,000	-
Total funds	13	<u>82,330</u>	<u>46,853</u>

Approved by the Board of Trustees and authorised for issue on 28th January 2025 and signed on its behalf by

Barry McCrory
Trustee

Donal O'Hagan
Trustee

Drumgor Detached Youth Work Project

NOTES TO THE FINANCIAL STATEMENTS

for the financial year ended 31 March 2024

1. GENERAL INFORMATION

Drumgor Detached Youth Work Project is a charity incorporated in Northern Ireland. The office of the charity is located in Mount Zion House, Edward Street Lurgan 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.

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.

Drumgor Detached Youth Work Project

NOTES TO THE FINANCIAL STATEMENTS

continued

for the financial year ended 31 March 2024

-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.

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	2024	2023
	£	£	£	£
Donations and legacies	<u>44,580</u>	<u>86,176</u>	<u>130,756</u>	<u>115,659</u>

Drumgor Detached Youth Work Project

NOTES TO THE FINANCIAL STATEMENTS

continued

for the financial year ended 31 March 2024

4.2	OTHER INCOME		Unrestricted Funds	Restricted Funds	2024	2023
			£	£	£	£
	Other income		-	-	-	30
5.	EXPENDITURE					
5.1	CHARITABLE ACTIVITIES	Direct Costs	Other Costs	Support Costs	2024	2023
		£	£	£	£	£
	Expenditure on charitable activities	92,877	-	2,401	95,278	84,426
5.2	SUPPORT COSTS			Charitable Activities	2024	2023
				£	£	£
	Support			2,401	2,401	6,666
6.	ANALYSIS OF SUPPORT COSTS				2024	2023
					£	£
	Support				2,401	6,666
7.	EMPLOYEES AND REMUNERATION					
	Number of employees				2024	2023
	The average number of persons employed (including executive trustees) during the financial year was as follows:				Number	Number
	Employees				10	10
	The staff costs comprise:				2024	2023
					£	£
	Wages and salaries				51,957	51,238

Drumgor Detached Youth Work Project

NOTES TO THE FINANCIAL STATEMENTS

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for the financial year ended 31 March 2024

8. TANGIBLE FIXED ASSETS	Fixtures, fittings and equipment £	Total £
Cost		
At 31 March 2024	25,089	25,089
Depreciation		
At 31 March 2024	25,089	25,089
Net book value		
At 31 March 2024	-	-
9. DEBTORS	2024	2023
	£	£
Prepayments and accrued income	3,553	1,432
10. CREDITORS	2024	2023
Amounts falling due within one year	£	£
Bank overdrafts	2	-
Trade creditors	590	-
Taxation and social security costs (Note 11)	4,103	5,776
Accruals and deferred income	3,140	5,990
	7,835	11,766
11. TAXATION AND SOCIAL SECURITY	2024	2023
	£	£
Creditors:		
PAYE / NI	4,103	5,776
12. RESERVES	2024	2023
	£	£
At the beginning of the year	46,853	15,590
Surplus for the financial year	35,477	31,263
At the end of the year	82,330	46,853

Drumgor Detached Youth Work Project

NOTES TO THE FINANCIAL STATEMENTS

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for the financial year ended 31 March 2024

13. FUNDS

13.1 RECONCILIATION OF MOVEMENT IN FUNDS

	Unrestricted Funds £	Restricted Funds £	Total Funds £
At 1 April 2022	9,500	6,090	15,590
Movement during the financial year	5,105	26,158	31,263
At 31 March 2023	32,525	14,327	46,852
	41,214	(5,736)	35,478
Movement during the financial year			
At 31 March 2024	73,740	8,590	82,330

13.2 ANALYSIS OF MOVEMENTS ON FUNDS

	Restated Balance 1 April 2023 £	Income £	Expenditure £	Transfers between funds £	Balance 31 March 2024 £
Restricted funds					
BBC Children in Need	-	30,452	22,839	-	7,613
Youth Justice Agency	-	4,105	4,105	-	-
Education Authority	-	21,692	21,692	-	-
The Halifax Foundation	-	5,000	5,000	-	-
John Moore Foundation	-	5,325	5,325	-	-
Armagh City, Banbridge & Craigavon Borough Council	-	5,000	5,000	-	-
TNL Community Fund	6,864	-	6,864	-	-
Clear PHA	-	4,827	4,827	-	-
Coca Cola	1,962	-	1,962	-	-
NIHE	4,667	9,775	13,464	-	978
TAK500	834	-	834	-	-
	14,327	86,176	91,912	-	8,590
Unrestricted funds					
Unrestricted General	32,525	44,580	3,366	(40,000)	33,740
Designated – Contingency	-	-	-	40,000	40,000
Total funds	46,852	130,756	95,278	-	82,330

13.3 ANALYSIS OF NET ASSETS BY FUND

	Current assets £	Current liabilities £	Total £
Unrestricted general funds	81,573	(7,833)	73,740
Restricted funds	8,590	-	8,590
	90,163	(7,833)	82,330

Drumgor Detached Youth Work Project
NOTES TO THE FINANCIAL STATEMENTS

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for the financial year ended 31 March 2024

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).

