

Charity Number: NIC102221



**Drumgor Detached Youth Work Project**  
**Annual Report and Unaudited Financial Statements**  
**for the financial year ended 31 March 2025**

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

## Drumgor Detached Youth Work Project CONTENTS

	<b>Page</b>
Trustees' and Other Information	3
Trustees' Report	4 - 9
Statement of Trustees' Responsibilities	10
Independent Examiner's Report	11
Statement of Financial Activities	12
Balance Sheet	13
Notes to the Financial Statements	14 - 18

**Drumgor Detached Youth Work Project  
TRUSTEES' AND OTHER INFORMATION**

<b>Trustees</b>	Lisa Hogg Edel Foy Barry McCrory Donal O'Hagan John Fox
<b>Charity Number in Northern Ireland</b>	NIC102221
<b>Principal Address</b>	Mount Zion House Edward Street Lurgan Co. Armagh BT66 6DD Northern Ireland
<b>Independent Examiner</b>	Daly Park & Company Ltd Chartered Accountants 4 Carnegie Street Lurgan Co Armagh BT66 6AS
<b>Principal Bankers</b>	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 2025

The trustees present their Trustees' Report and the unaudited financial statements for the financial year ended 31 March 2025.

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 2025.

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 Achievements and Performance

Looking to the future, Drumgor Detached Youth Work Project remains focused on growing our reach and building on the positive impact achieved throughout the year. We are committed to delivering youth work that empowers young people, transforms lives, and creates lasting change across our communities. Through consistent engagement, targeted support, and strong partnerships, we will continue to provide safe spaces, trusted relationships, and meaningful opportunities that help young people thrive. Our vision remains clear: to strengthen our community by supporting every young person to achieve their potential.

#### Detached Youth Work Service

Our detached youth work service has been highly impactful and successful across the Craigavon and Lurgan geographical areas. The service has consistently engaged large numbers of young people, with teams connecting with up to 300 young people during a single weekend session at peak periods. Our detached youth workers provide a visible, trusted, and supportive presence within the community, offering guidance, reassurance, and a listening ear to young people wherever they are. Through regular contact, workers build positive relationships, identify emerging needs, and provide early intervention through practical support, signposting to relevant services, and ongoing encouragement. This approach ensures that young people who may be disengaged from formal support structures

## Drumgor Detached Youth Work Project TRUSTEES' REPORT

for the financial year ended 31 March 2025

are still able to access trusted adults, information, and positive opportunities within their local area.



### Social Action Project

Throughout the year, we delivered a wide range of social action projects that enabled young people to make a meaningful contribution to their community while developing leadership, teamwork, and a strong sense of social responsibility. A key highlight was the young men's group in North Lurgan, who independently planned and hosted a coffee morning in support of a charity of their choice—Cancer Fund for Children—successfully raising £750. This was a significant achievement for the group and had a very positive impact on the young men, who expressed pride and satisfaction in giving back to both their community and a worthwhile cause. In addition, the girls' group delivered an ambitious social action project by hosting a Women's Health Fair in North Lurgan Community Centre, welcoming over 150 women and girls. The event brought together a range of local services who provided advice, guidance, and information on women's health, and was widely recognised as a positive, inclusive, and highly successful initiative. Young people from North Lurgan also organised a community meal for 50 elderly residents, preparing and cooking the dinner and providing entertainment. This event created a valuable opportunity for meaningful interaction between young people and older members of the community, helping to build relationships, promote community cohesion, and reduce social isolation.

### Training programmes

DDYWWP supported and enrolled a number of young people onto a wide range of accredited and non-accredited training opportunities, helping to build their skills, confidence, and readiness for future progression. This included access to accredited courses such as CSR training, First Aid training, and OCN Level 2 in Conflict Resolution, alongside targeted non-accredited programmes focused on practical life skills, including money management. These learning opportunities have played an important role in supporting young people to gain recognised qualifications, develop employability skills, and increase their independence, while also encouraging positive engagement and long-term personal development.

### North Lurgan Young Mens Programme

Throughout the year, the North Lurgan Young Men's Group continued to run consistently, meeting every Tuesday evening in North Lurgan Community Centre. The group maintained strong levels of engagement, with approximately 25–30 young males aged 14–17 attending regularly. Young people participated in a wide range of structured, issue-based workshops designed to support personal development and positive progression. Topics included CV building and employability support, drugs and alcohol awareness, health and wellbeing, and a number of social action projects that encouraged community involvement and leadership. A key highlight for the group was the opportunity for several young people to take part in a two-day educational visit to London, where they visited Westminster and participated in an interactive workshop, gaining insight into politics and how government operates. This experience helped to broaden horizons, build confidence, and provide a memorable and valuable learning opportunity for the young people involved.



## Drumgor Detached Youth Work Project TRUSTEES' REPORT

for the financial year ended 31 March 2025

### North Lurgan intermediates

Throughout the year, the North Lurgan Intermediates group took part in a wide range of structured group sessions designed to support wellbeing, life skills, and positive social development. The programme included activities based on the Take 5 Steps to Wellbeing, as well as a weekly youth café where young people prepared and cooked healthy meals, developing practical cooking skills and learning about nutrition and self-care. Sessions also incorporated team games and group challenges, helping to build confidence, communication skills, and positive peer relationships. Engagement remained consistently high, with approximately 22 active members each week, aged 11–13, participating regularly in the programme.

### Girls Programme - EmPOW-Her

The Girls' Group had an extremely successful and positive year, with many highlights and achievements throughout the programme. The group brought together 12 young women aged 15–17 alongside a wider group of local women, creating a supportive space to explore and discuss issues affecting women and girls within our community. Over the year, participants engaged in a wide range of workshops focused on topics such as self-care, resilience, confidence building, and wellbeing. The group also took part in a number of educational and developmental visits, including a trip to Derry for a guided tour and a visit to the Belfast Women's Centre on the Falls Road. One of the most significant achievements of the year was the planning and delivery of a highly successful Women's Health Fair in North Lurgan Community Centre, which welcomed a range of local health and community support services and provided valuable information, guidance, and support to women and girls in the area.

### Tullygally Young Mens Programme

This programme engaged 8–10 young men aged 15–19 who attended weekly sessions at Tullygally Youth Centre. The overall aim was to support young people to reflect on choices and consequences, increase awareness of the risks associated with drugs and alcohol, and strengthen their connections within the local community. The programme proved to be highly successful, with strong participation and positive engagement throughout. As part of the programme, the young men also completed a social action project, where they upcycled and improved planters outside Tullygally Youth Centre and designed a community-based mural to be displayed at the entrance of the centre. The mural featured positive quotes and messages, helping to promote pride, community ownership, and a welcoming environment for young people and local residents.

### Young Mens 16+ Programme

Our North Lurgan 16+ Men's Group had an excellent year, with strong engagement and a wide range of meaningful sessions delivered on a weekly basis. The group provided a safe and welcoming space for young men to come together, build positive relationships, and openly explore issues affecting them and their community. Throughout the year, the programme was strengthened through input from external agencies and specialist practitioners, including CRJI, mental health professionals, and Street Doctors, who facilitated targeted workshops and discussions. These sessions supported young people to increase their awareness, develop coping strategies, and build confidence, while also encouraging positive decision-making, community responsibility, and improved wellbeing.

### Cross-Community Programme

Through strong partnership working, we have continued to deliver programmes that bring young people together from different backgrounds to promote mutual respect and understanding, in partnership with the Edgarstown Residents Association (ERA), we facilitated a cross-community programme engaging approximately 24 young males, with 12 participants from DDYWP and 12 from ERA. The programme provided a range of good relations and cross-community workshops, offering young people the opportunity to explore and learn about different religions, cultures, identities, and backgrounds in a safe and respectful environment. This initiative proved to be highly successful, promoting increased understanding, tolerance, and positive attitudes among participants. The young people also took part in a number of educational visits, including trips to Armagh GAA Stadium and the Kingspan Rugby Stadium, alongside a variety of team-building activities designed to strengthen communication and trust. As a result of the programme, many of the young men have formed new friendships and developed stronger cross-community connections that continue beyond the sessions.



## Drumgor Detached Youth Work Project TRUSTEES' REPORT

for the financial year ended 31 March 2025

### Good Relations Programme

Strengthening good relations and fostering positive cross-community connections has been a priority for DDYWP throughout the year. In partnership with Craigavon Travellers Support Committee, we facilitated a Good Relations programme bringing together 20 young people, including 10 from the North Lurgan area and 10 from the Traveller community. The programme included a range of Good Relations workshops designed to promote understanding, respect, and inclusion, while providing young people with opportunities to explore different cultures, identities, and backgrounds. Alongside this, participants took part in structured team-building activities aimed at encouraging communication, trust, and relationship-building. The programme proved to be highly successful, with young people forming meaningful connections and maintaining positive relationships beyond the sessions, strengthening community cohesion and mutual understanding.

### Awareness Events

Throughout the year, DDYWP hosted a number of awareness-raising events tailored to the issues and needs identified within our local communities. A key highlight was the delivery of a Scrambler Awareness Programme in partnership with Taghnevan EA Youth Centre, Northern Ireland Fire & Rescue Service (NIFRS), PSNI, PCSP, ABC Council, and a range of other community partners. This initiative was highly successful and provided an impactful learning opportunity for young people. As part of the programme, a crash demonstration was delivered at Lurgan Fire Station, where over 40 young people attended and witnessed first-hand the hard-hitting effects and dangers that scrambler use can cause. The event promoted important safety messages, encouraged responsible decision-making, and strengthened partnership working to address a growing community concern.

In addition, we hosted a Firework Safety Awareness Event at Brownlow Hub, delivered in partnership with NIFRS, PSNI, and PCSP. The session provided an informal and interactive talk for the 70 young people in attendance, focusing on the dangers of fireworks, the harm they can cause to individuals and the wider community, and the legal responsibilities and consequences associated with misuse. This event was well received and contributed to increased awareness and safer decision-making among young people during peak seasonal periods.



### Schools Programmes and mentoring

Throughout the 2024–2025 period, we delivered a range of targeted group work sessions and one-to-one mentoring within St. Ronan's College and Lismore College. This provision was delivered consistently throughout the year, offering additional support to young people identified as needing extra assistance with behaviour, school routine, and engagement in education. This work has proven to be highly successful and remains a core, ongoing element of our youth work provision. Through regular engagement, our dedicated staff built strong and trusting relationships with pupils, enabling them to identify emerging issues early and put appropriate support plans in place. This ensured that young people received the tailored support they needed to improve their wellbeing, engagement, and overall outcomes within the school environment.

### 1-1 support and mentoring

Throughout the year, we provided one-to-one support and mentoring to a large number of young people, with each intervention tailored to meet the individual needs and circumstances of the young person. Referrals to this support came through a range of pathways, including local policing teams, schools, community partners, social workers, as well as through needs identified directly by our youth workers and detached teams. The primary aim of this one-to-one support was to ensure that young people received timely, appropriate, and effective assistance. Where required, young people were signposted and supported to access relevant specialist services, ensuring a coordinated approach that promoted their wellbeing, safety, and positive progression.

## **Drumgor Detached Youth Work Project**

### **TRUSTEES' REPORT**

for the financial year ended 31 March 2025

#### Advocating for young people

Throughout the year, our Youth Advocacy Worker played a key role in advocating for and on behalf of local communities, parents, and young people across a wide range of local issues. This work involved actively listening to concerns, offering guidance and support, and ensuring that the voices of young people and residents were heard and represented appropriately. In addition to individual advocacy, the Youth Advocacy Worker delivered tailored, short-term programmes in response to issues identified by young people within their communities. A key focus of this work included advocating for young women and girls, creating safe and positive spaces, and facilitating targeted workshops that empowered participants to engage, build confidence, and address issues affecting their lives and communities.

#### Acknowledgements

We would like to take this opportunity to sincerely thank all of our funders for their continued support throughout the year. This funding has been invaluable and has made a significant and positive impact on the lives of the young people and the communities we work within. In particular, we would like to extend our sincere thanks to The National Lottery, Northern Ireland Housing Executive, Halifax, Public Health Agency (PHA), Neighbourhood Renewal, Education Authority (EA), Children in Need, and Southern Health and Social Care Trust (SHSCT), along with many other partners and supporters. Your ongoing investment enables us to deliver high-quality, responsive youth work and continue making a meaningful difference across our communities.

#### **Financial Review**

The results for the financial year are set out on page 11 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 £188,109 (2024 - £90,165) and liabilities of £5,438 (2024 - £7,835). The net assets of the charity have increased by £100,341.

#### **Reserves Position and Policy**

##### **Reserves 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.

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 2025

### 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 29<sup>th</sup> January 2026 and signed on its behalf by:

Barry McCrory  
Trustee

Signed by:  
  
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Donal O'Hagan  
Trustee

Signed by:  
  
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## Drumgor Detached Youth Work Project STATEMENT OF TRUSTEES' RESPONSIBILITIES

for the financial year ended 31 March 2025

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 29<sup>th</sup> January 2026 and signed on its behalf by:

**Barry McCrory**  
Trustee

Signed by:  
  
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**Donal O'Hagan**  
Trustee

Signed by:  
  
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## **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 2025, 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**

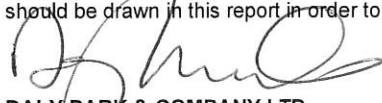
We have examined your charity financial statements as required under section 65 of the Charities Act and our examination was carried out in accordance with the general Directions given by the Charity Commission for Northern Ireland under section 65(9)(b) of the Charities Act. An examination includes 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.



**DALBY PARK & COMPANY LTD**  
Chartered Accountants  
4 Carnegie Street  
Lurgan  
Co Armagh  
BT66 6AS

**Date: 29<sup>th</sup> January 2026**

## Drumgor Detached Youth Work Project STATEMENT OF FINANCIAL ACTIVITIES

for the financial year ended 31 March 2025

	Notes	Unrestricted Funds 2025 £	Restricted Funds 2025 £	Total Funds 2025 £	Unrestricted Funds 2024 £	Restricted Funds 2024 £	Total Funds 2024 £
<b>Income</b>							
Donations and legacies	4.1	65,320	246,735	312,055	44,580	86,176	130,756
Investments	4.2	310	-	310	-	-	-
<b>Total income</b>		<b>65,630</b>	<b>246,735</b>	<b>312,365</b>	<b>44,580</b>	<b>86,176</b>	<b>130,756</b>
<b>Expenditure</b>							
Charitable activities	5.1	2,000	210,024	212,024	3,366	91,912	95,278
<b>Net income/(expenditure)</b>		<b>63,630</b>	<b>36,711</b>	<b>100,341</b>	<b>41,214</b>	<b>(5,736)</b>	<b>35,478</b>
Transfers between funds		7,812	(7,812)	-	-	-	-
<b>Net movement in funds for the financial year</b>		<b>71,442</b>	<b>28,899</b>	<b>100,341</b>	<b>41,214</b>	<b>(5,736)</b>	<b>35,478</b>
<b>Reconciliation of funds:</b>							
Total funds beginning of the year	13	73,739	8,591	82,330	32,525	14,327	46,852
<b>Total funds at the end of the year</b>		<b>145,181</b>	<b>37,490</b>	<b>182,671</b>	<b>73,739</b>	<b>8,591</b>	<b>82,330</b>

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 2025


	Notes	2025 £	2024 £
<b>Current Assets</b>			
Debtors	9	17,810	3,553
Cash at bank and in hand		170,299	86,612
		<u>188,109</u>	<u>90,165</u>
<b>Creditors: Amounts falling due within one year</b>	10	<u>(5,438)</u>	<u>(7,835)</u>
<b>Net Current Assets</b>		<u>182,671</u>	<u>82,330</u>
<b>Total Assets less Current Liabilities</b>		<u>182,671</u>	<u>82,330</u>
<b>Funds</b>			
Restricted trust funds		37,490	8,591
Designated funds (Unrestricted)		40,000	40,000
General fund (unrestricted)		105,181	33,739
<b>Total funds</b>	13	<u>182,671</u>	<u>82,330</u>

Approved by the Board of Trustees and authorised for issue on 29<sup>th</sup> January 2026 and signed on its behalf by

Barry McCrory  
Trustee

Signed by:  
  
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Donal O'Hagan  
Trustee

Signed by:  
  
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# Drumgor Detached Youth Work Project

## NOTES TO THE FINANCIAL STATEMENTS

for the financial year ended 31 March 2025

### 1. GENERAL INFORMATION

Drumgor Detached Youth Work Project is a charity incorporated in Northern Ireland. The registered office of the charity is Mount Zion House, Edward Street, Lurgan BT66 6DD Mount Zion House, Edward Street, Lurgan, Co. Armagh, BT66 6DD, Northern Ireland which is also the principal place of business of the charity. The financial statements have been presented in Pound (£) which is also the functional currency of the charity.

### 2. SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES

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

#### **Basis of preparation**

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

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 March 2025 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

## Drumgor Detached Youth Work Project

### NOTES TO THE FINANCIAL STATEMENTS

for the financial year ended 31 March 2025  
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
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#### 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 are 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 £	2025 £	2024 £
Donations and legacies	<u>65,320</u>	<u>246,735</u>	<u>312,055</u>	<u>130,756</u>

continued

## Drumgor Detached Youth Work Project NOTES TO THE FINANCIAL STATEMENTS

for the financial year ended 31 March 2025

<b>4.2</b>	<b>INVESTMENTS</b>		<b>Unrestricted Funds</b>	<b>Restricted Funds</b>	<b>2025</b>	<b>2024</b>
			<b>£</b>	<b>£</b>	<b>£</b>	<b>£</b>
	Investments		<u>310</u>	<u>-</u>	<u>310</u>	<u>-</u>
<b>5.</b>	<b>EXPENDITURE</b>				<b>2025</b>	<b>2024</b>
<b>5.1</b>	<b>CHARITABLE ACTIVITIES</b>	<b>Direct Costs</b>	<b>Other Costs</b>	<b>Support Costs</b>	<b>£</b>	<b>£</b>
		<b>£</b>	<b>£</b>	<b>£</b>	<b>£</b>	<b>£</b>
	Expenditure on charitable activities	<u>210,055</u>	<u>-</u>	<u>1,969</u>	<u>212,024</u>	<u>95,278</u>
<b>5.2</b>	<b>SUPPORT COSTS</b>			<b>Charitable Activities</b>	<b>2025</b>	<b>2024</b>
				<b>£</b>	<b>£</b>	<b>£</b>
	Support			<u>1,969</u>	<u>1,969</u>	<u>2,401</u>
<b>6.</b>	<b>INVESTMENT AND OTHER INCOME</b>				<b>2025</b>	<b>2024</b>
					<b>£</b>	<b>£</b>
	Bank interest				<u>310</u>	<u>-</u>
<b>7.</b>	<b>EMPLOYEES AND REMUNERATION</b>				<b>2025</b>	<b>2024</b>
	The staff costs comprise:				<b>£</b>	<b>£</b>
	Wages and salaries				<u>137,571</u>	<u>51,957</u>
<b>8.</b>	<b>TANGIBLE FIXED ASSETS</b>					
	<b>Cost</b>			<b>Fixtures, fittings and equipment</b>	<b>Total</b>	
	At 31 March 2025			<b>£</b>	<b>£</b>	
				<u>25,089</u>	<u>25,089</u>	
	<b>Depreciation</b>					
	At 31 March 2025			<u>25,089</u>	<u>25,089</u>	
	<b>Net book value</b>					
	At 31 March 2025			<u>-</u>	<u>-</u>	
<b>9.</b>	<b>DEBTORS</b>				<b>2025</b>	<b>2024</b>
					<b>£</b>	<b>£</b>
	Prepayments and accrued income				<u>17,810</u>	<u>3,553</u>

continued

**Drumgor Detached Youth Work Project**  
**NOTES TO THE FINANCIAL STATEMENTS**

for the financial year ended 31 March 2025

<b>10.</b>	<b>CREDITORS</b>	<b>2025</b>		<b>2024</b>
	<b>Amounts falling due within one year</b>	<b>£</b>		<b>£</b>
	Bank overdrafts	-		2
	Trade creditors	-		590
	Taxation and social security costs (Note 11)	<b>5,438</b>		4,103
	Accruals and deferred income	-		3,140
		<u><b>5,438</b></u>		<u><b>7,835</b></u>
<b>11.</b>	<b>TAXATION AND SOCIAL SECURITY</b>	<b>2025</b>		<b>2024</b>
		<b>£</b>		<b>£</b>
	<b>Creditors:</b>			
	PAYE / NI	<b>5,438</b>		<b>4,103</b>
		<u><b>5,438</b></u>		<u><b>4,103</b></u>
<b>12.</b>	<b>RESERVES</b>	<b>2025</b>		<b>2024</b>
		<b>£</b>		<b>£</b>
	At the beginning of the year	<b>82,330</b>		46,852
	Surplus for the financial year	<b>100,341</b>		35,478
		<u><b>182,671</b></u>		<u><b>82,330</b></u>
<b>13.</b>	<b>FUNDS</b>			
<b>13.1</b>	<b>RECONCILIATION OF MOVEMENT IN FUNDS</b>	<b>Unrestricted</b>	<b>Restricted</b>	<b>Total</b>
		<b>Funds</b>	<b>Funds</b>	<b>Funds</b>
		<b>£</b>	<b>£</b>	<b>£</b>
	At 1 April 2023	32,525	14,327	46,852
	Movement during the financial year	41,214	(5,736)	35,478
		<u>73,739</u>	<u>8,591</u>	<u>82,330</u>
	At 31 March 2024	73,739	8,591	82,330
	Movement during the financial year	71,442	28,899	100,341
		<u><b>145,181</b></u>	<u><b>37,490</b></u>	<u><b>182,671</b></u>
	At 31 March 2025	<b>145,181</b>	<b>37,490</b>	<b>182,671</b>

## Drumgor Detached Youth Work Project

### NOTES TO THE FINANCIAL STATEMENTS

for the financial year ended 31 March 2025

#### 13.2 ANALYSIS OF MOVEMENTS ON FUNDS

	Balance 1 April 2024 £	Income £	Expenditure £	Transfers between funds £	Balance 31 March 2025 £
<b>Restricted funds</b>					
BBC Children in Need	7,613	32,000	32,000	(7,613)	-
Education Authority	-	74,194	71,861	2,379	4,712
Armagh City, Banbridge & Craigavon Borough Council	-	7,540	5,840	(1,600)	100
TNL Community Fund	-	50,700	22,077	-	28,623
Clear PHA	-	4,934	4,934	-	-
NIHE	978	35,658	35,658	(978)	-
NIPB	-	4,518	4,518	-	-
PYDP - IFI	-	37,191	33,136	-	4,055
	<u>8,591</u>	<u>246,735</u>	<u>210,024</u>	<u>(7,812)</u>	<u>37,490</u>
<b>Unrestricted funds</b>					
Designated - Contingency	40,000	-	-	-	40,000
Unrestricted General	33,739	65,630	2,000	7,812	105,181
	<u>73,739</u>	<u>65,630</u>	<u>2,000</u>	<u>7,812</u>	<u>145,181</u>
<b>Total funds</b>	<u><b>82,330</b></u>	<u><b>312,365</b></u>	<u><b>212,024</b></u>	<u><b>-</b></u>	<u><b>182,671</b></u>

#### 13.3 ANALYSIS OF NET ASSETS BY FUND

	Current assets £	Current liabilities £	Total £
Unrestricted general funds	188,109	(5,438)	182,671
	<u>188,109</u>	<u>(5,438)</u>	<u>182,671</u>

#### 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 £2,000 (2024 £1,800). In addition, an amount of £900 has been paid for payroll bureau services provided by Daly Park & Company Ltd.

#### 16. TRUSTEE REMUNERATION

The trustees did not receive, nor did they waive any remuneration during the current financial year. (2024 - £nil).