

**Greater Ballyclare Youth For Christ**

**Financial Statements  
for the year ended 31 March 2023**

**Charity Number: XR73253  
Company Number: NI616236**

## Greater Ballyclare Youth For Christ

### Contents

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	Page
Contents	1
Directors Annual Report	3
Independent Examiner's report	5
Statement of Financial Activities	7
Balance sheet	8
Notes to the financial statements	9

## **Greater Ballyclare Youth For Christ**

Notes to the Financial Statements  
for the year ended 31 March 2023

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The Trustees present their Annual Report and Financial Statements for the year ended 31st March 2023, including a Statement of Assets and Liabilities as at that date.

### **REFERENCE AND ADMINISTRATIVE DETAILS**

Greater Ballyclare Youth For Christ  
Address:  
1 Granges Road  
Ballyclare  
BT39 9ZJ

Registered Charity Number XR73253

### **CHARITY TRUSTEES**

The Charity Trustees who served during the year or who were trustees at the date of this report were:

Names:

Mr A Blackwell  
Miss C Craig  
Mr A S D Hamilton  
Mrs F M Marshall  
Mrs S E R McLean  
Mr M H Spence  
Miss A L Wright  
Mr M Hull

### **PRINCIPAL OFFICE BEARERS**

Chairperson	Mr A Blackwell
Company Secretary	Mrs F M Marshall

### **INDEPENDENT EXAMINER**

Mr Alan Thomson  
Member of The Institute of Chartered Accountants of Scotland  
75 Lynda Meadows  
Newtownaaby  
BT37 0AT

### **BANKERS**

CAF Bank Ltd  
25 Kings Hill Avenue  
West Malling  
Kent  
ME19 4JQ

## **Greater Ballyclare Youth For Christ**

### **Director's Report for the year ended 31 March 2023**

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The Trustees, who are also directors of the charity for the purposes of the Companies Act, submit their annual report and the financial statements for the year ended 31 March 2023. The trustees have adopted the provisions of the Statement of Recommended Practice (SORP) "Accounting and Reporting by Charities" issued in 2005 in preparing the annual report and financial statements of the charity.

#### Principal activities

The principal activity of the company is to advance the Christian religion for the public benefit in accordance with the Youth For Christ Statement of Faith and Doctrinal Basis and to promote for the benefit of young people, primarily, but not exclusively, within the Greater Ballyclare area of Northern Ireland by the provision of facilities and in the interests of social welfare and to educate such young people in accordance with Christian principle. In particular:

- (a) to assist young people through their leisure time activities to develop their physical, mental, emotional and spiritual capacities so that they may grow to full maturity as individuals and members of society and so that their conditions of life may be improved;
- (b) to advance the Christian faith by encouraging participation of local Churches in the evangelism of young people and discipling of young people into local congregations;
- (c) to provide educational and religious resources, training and support to organisations such as schools and churches;
- (d) to advance any other exclusively charitable purpose anywhere in the World as the directors may, from time to time, decide in accordance with the law of the charity.

#### Company status

The charity is a charitable company limited by guarantee and not having a share capital. It was incorporated on 9 January 2013 and has a charitable status – Ref XR73253.

#### Results and dividend

The results are set out on pages 7 to 12. GBYFC had net expenditure for the financial year of £5,601 (2022 – income of £57,472) which has decreased the reserves from £96,922 to £91,321.

#### Reserves policy

The directors' policy in relation to free reserves is to ensure that GBYFC achieves minimum reserves of at least £42,000 to cover any unforeseen costs which may arise and to fulfill the legal obligations of GBYFC in the event that current levels of income are not maintained. Free reserves are its total funds excluding restricted funds. This level of reserve has been set as it represents a full year of staff salaries and obligations under the rental agreement.

#### Directors and their interests

The directors who served during the year from 1 April 2022 to 31 March 2023 are shown on page 2.

#### Statement of directors' responsibilities

The directors are responsible for preparing the Directors' Report and the financial statements in accordance with applicable laws and regulations.

Company law requires the directors to prepare the financial statements for each financial year. Under the law the directors have elected to prepare the financial statements in accordance with United Kingdom Generally Accepted Accounting Practice (United Kingdom Accounting Standards and applicable law). Under company law the directors must not approve the financial statements unless they are satisfied that they give a true and fair view of the state of affairs of the company and of the profit or loss of the company for the period. In preparing these financial statements, the directors are required to:

- select suitable accounting policies and then apply them consistently;

## Greater Ballyclare Youth For Christ

### Director's Report (continued) for the year ended 31 March 2023

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- observe the methods and principles in the Charities SORP;
- make judgements and estimates that are reasonable and prudent;
- state whether applicable UK Accounting Standards have been followed, subject to any material departures disclosed and explained in the financial statements; and Directors' Annual Report for the year ended 31 March 2022 (continued)
- prepare the financial statements on the going concern basis unless it is inappropriate to presume that the company will continue in business.

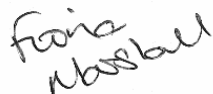
The directors are responsible for keeping adequate accounting records that are sufficient to show and explain the company's transactions and disclose with reasonable accuracy at any time the financial position of the company and

enable them to ensure that the financial statements comply with the Companies Act 2006. They are also responsible for safeguarding the assets of the company and hence for taking reasonable steps for the prevention and detection of fraud and other irregularities.

#### Auditors

In accordance with section 477 of the Companies Act 2006, the company is exempt from the provisions relating to an audit and consequently, no auditors have been appointed.

This report has been prepared in accordance with the special provisions relating to small companies within Part 15 of the Companies Act 2006.



Mrs F M Marshall (Company secretary)

Date: 14th June 2023

**Greater Ballyclare Youth For Christ  
Independent Examiner's Report**

**Year Ended 31 March 2023**

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We report on the accounts of the charity for the year ended 31 March 2023 which are set out on pages 7 to 12.

**RESPECTIVE RESPONSIBILITIES OF CHARITY TRUSTEES AND EXAMINER**

As the charity trustees (who are also directors of the company for the purposes of company law) you are responsible for the preparation of the accounts in accordance with the requirements of the Companies Act 2006. Having satisfied myself that the charity is not subject to audit under company law, and is eligible for independent examination, it is my responsibility to:

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

**BASIS OF INDEPENDENT EXAMINER'S REPORT**

I have examined your charity accounts as required under section 65 of the Charities Act and my 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. The examination included a review of the accounting records kept by the charity and a comparison of the accounts presented with those records. It also included consideration of any unusual items or disclosures in the accounts, and seeking explanations from you as charity trustees concerning any such matters.

My role is to state whether any material matters have come to my attention giving me cause to believe:

- 1 That accounting records were not kept in accordance with section 386 of the Companies Act 2006
- 2 That the accounts do not accord with those accounting records
- 3 That the accounts do not comply with the accounting requirements of section 396 of the Companies Act 2006 and with the methods and principles of the Charities Statement of Recommended Practice applicable to charities preparing their accounts in accordance with the Financial Reporting Standard applicable in the UK and Republic of Ireland
- 4 That there is further information needed for a proper understanding of the accounts to be reached.

**Greater Ballyclare Youth For Christ  
Independent Examiner's Report  
Year Ended 31 March 2023**

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**INDEPENDENT EXAMINER'S STATEMENT**

I can confirm that I am qualified to undertake the examination because I am a registered member of The Institute of Chartered Accountants of Scotland which is one of the listed bodies.

I have completed my examination and have no concerns in respect of the matters (1) to (4) listed above and, in connection with the following, the Directions of the Charity Commission for Northern Ireland, I have found no matters that require drawing to your attention.



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Alan Thomson  
75 Lynda Meadows, Newtownabbey, BT37 0AT

Date: 14/06/2023

**Greater Ballyclare Youth For Christ**  
**Statement of Financial Activities**  
**(incorporating the Income and Expenditure Account)**  
**for the year ended 31 March 2023**

	Notes	Restricted £	Unrestricted £	2023 Total £	2022 Total £
<b>Incoming Resources</b>					
Voluntary Income					
Donations and Gifts	<b>1</b>	-	23,930	23,930	22,545
Churches and Church Groups	<b>2</b>	-	13,928	13,928	13,728
Trust Funds	<b>3</b>	71,105	11,000	82,105	94,716
Youth and School contributions	<b>4</b>	1,255	50	1,305	175
Staff Support	<b>5</b>	-	19,209	19,209	23,082
Activities for Generating Funds					
Tuck Shop Income		-	255	255	482
Fundraising		-	1,383	1,383	-
Miscellaneous		-	136	136	-
Gift Aid		-	8,514	8,514	8,387
Interest Receivable		-	470	470	9
<b>Total Income</b>		<b>72,360</b>	<b>78,875</b>	<b>151,235</b>	<b>163,124</b>
<b>Resources Expended</b>					
Cost of Activities in furtherance of the charities activities					
Drop-in centre running costs	<b>6</b>	13,008	3,704	16,712	24,108
Staff costs	<b>7</b>	46,243	51,237	97,480	70,125
Programme costs	<b>8</b>	11,014	454	11,468	5,133
Miscellaneous costs	<b>9</b>	2,095	4,277	6,372	5,482
Travel expenses		-	1,226	1,226	308
Tuck Shop Expenses		-	144	144	497
Repayment of EA underspend		-	20,108	20,108	-
<b>Total Expenditure</b>		<b>72,360</b>	<b>81,149</b>	<b>153,509</b>	<b>105,651</b>
<b>Net (Expenditure) / Income for the Year</b>		<b>0</b>	<b>(2,274)</b>	<b>(2,274)</b>	<b>57,472</b>
Transfers		-	-	-	-
<b>Net Income before other recognised gains or losses</b>		0	(2,274)	(2,274)	57,472
<b>Net movement in Funds</b>		0	(2,274)	(2,274)	57,472
<b>Reconciliation of Funds</b>					
Fund Balances Brought Forward		-	96,922	96,922	39,450
<b>Fund Balances Carried Forward</b>		<b>0</b>	<b>94,648</b>	<b>94,648</b>	<b>96,922</b>

All income derives from continuing activities, therefore no statement of recognised gains or losses is given.

**The notes on pages 9 to 12 form an integral part of these financial statements.**

**Greater Ballyclare Youth For Christ**

**Balance Sheet  
as at 31 March 2023**

	Notes	2023 £	2022 £
<b>Fixed assets</b>			
Tangible fixed assets		-	-
<b>Current assets</b>			
Debtors EA Grant		-	12,675
Short term deposits		61,876	48,779
Cash at bank and in hand		32,772	35,468
		<u>94,648</u>	<u>96,922</u>
<b>Creditors:</b> Amounts falling due within one year			
Accruals		2,000	-
		<u>92,648</u>	<u>96,922</u>
<b>Net Current Assets</b>		92,648	96,922
<b>Total Assets Less Current Liabilities</b>		92,648	96,922
<b>Creditors:</b> Amounts falling due after one year		-	-
<b>Net Assets</b>		<u>92,648</u>	<u>96,922</u>
<b>Funds</b>			
<b>Restricted Funds</b>	<b>10</b>		-
<b>Unrestricted Funds</b>	<b>10</b>	<u>94,648</u>	<u>96,922</u>
		<u>94,648</u>	<u>96,922</u>

For the year ended 31 March 2023 the charity was entitled to exemption from audit under section 477 of the Companies Act 2006.

Directors' responsibilities:

- The members have not required the charity to obtain an audit of its accounts for the year in question in accordance with section 476;
- The Directors acknowledge their responsibilities for complying with the requirements of the Act with respect to accounting records and the preparation of accounts; and
- These accounts have been prepared in accordance with the provisions applicable to companies subject to the small companies regime.

These accounts are prepared in accordance with the special provisions of Part 15 of the Companies Act 2006 relating to small companies.

Approved by the Board and authorised for issue on 14 June 2023.

*Fiona Rossell*

**Director**

**The notes on pages 9 to 12 form an integral part of these financial statements.**

## Greater Ballyclare Youth For Christ

### Notes to the Financial Statements for the year ended 31 March 2023

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#### Accounting Policies

##### a) Basis of Preparation

The financial statements have been prepared in accordance with Accounting and Reporting by Charities: Statement of Recommended Practice applicable to charities preparing their accounts in accordance with the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102) (effective 1 January 2019) and the (Charities SORP (FRS 102)), the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102).

Greater Ballyclare Youth For Christ has an annual income of less than £250,000. The financial statements have been prepared on a receipts and payments basis.

Greater Ballyclare Youth For Christ meets the definition of a public benefit entity under FRS 102. Assets and liabilities are initially recognised at historical cost or transaction value unless otherwise stated in the relevant accounting policy notes.

##### b) Preparation of the accounts on a going concern basis

Greater Ballyclare Youth For Christ has prepared the accounts on a going concern basis. The balance sheet is strong with strong continued support by the members.

##### c) Income

Income is recognised by the charity on a receipt basis.

##### d) Donated services and facilities

In accordance with the Charities SORP (FRS 102), the general volunteer time of the Charity's volunteers is not recognised financially in the Statement of Financial Activities.

##### e) Interest receivable

Interest on funds held on deposit is included when received.

##### f) Fund Accounting

Unrestricted funds are available for use at the discretion of the trustees  in furtherance of the objectives of the charity.

Restricted funds are subjected to restrictions on their expenditure imposed by the donor or through the terms of the appeal.

## Greater Ballyclare Youth For Christ

### Notes to the Financial Statements for the year ended 31 March 2023

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#### Accounting Policies ctd...

##### **g) Expenditure**

Expenditure is recognised when paid.

Expenditure is classified under the following activity headings:

- Expenditure on charitable activities includes the costs of central church assessments, ministry and support staff, core team and organisations expenditure, church running costs and administration, donations and other support services to further the purposes of the charity and their associated support costs.
- Other expenditure represents those items not falling into any other heading.

Greater Ballyclare Youth for Christ is not registered for VAT purposes, therefore irrecoverable VAT is charged to the Statement of Financial Activities, or capitalised as part of the cost of the related asset,

##### **h) Allocation of support costs**

Support costs are those functions that assist the work of the charity but do not directly undertake charitable activities. Support costs include back office costs, finance, human resources, payroll and governance costs which support the charity's activities. These costs have been allocated against the expenditure on charitable activities.

##### **i) Tangible fixed assets and depreciation**

Greater Ballyclare has no fixed assets.

##### **j) Cash at bank and in hand**

Cash at bank and cash in hand includes cash and short term highly liquid investments with a short maturity of three months or less from the date of acquisition or opening of the deposit or similar account.

##### **k) Taxation**

Greater Ballyclare Youth for Christ is a registered charity and the charitable tax exemptions are therefore being claimed to the extent that income and/or gains are applicable and applied to charitable purposes only. These exemptions will remain in place as long as income and expenditure is applied to charitable

##### **l) Critical accounting estimates and judgements**

In the application of the Charity's accounting policies, the Trustees are required to make judgements, estimates and assumptions about the carrying amount of assets and liabilities that are not readily apparent from other sources. The estimates and associated experience and other factors that are considered to be relevant. Actual results may differ from these assumptions are based on historical

## Greater Ballyclare Youth For Christ

### Notes to the Financial Statements for the year ended 31 March 2023

	Restricted	Unrestricted	Total	Total 2022
<b>Note 1 Donations and Gifts</b>				
Monthly donations to GBYFC	-	20,580	20,580	19,400
One off donations to GBYFC	-	3,350	3,350	3,145
	<b>-</b>	<b>23,930</b>	<b>23,930</b>	<b>22,545</b>
<b>Note 2 Churches and Church Groups</b>				
Ballylinney Presbyterian Church	-	4,050	14,550	3,700
Glenabbey Church	-	2,000	2,000	2,020
Ballyclare Methodist Church	-	1,500	1,500	2,500
St John's Church of Ireland	-	750	750	1,500
Kilbride Presbyterian Church	-	1,008	1,008	1,008
Ballyclare Reformed Presbyterian Church	-	1,000	1,000	1,000
Ballyclare Presbyterian Church	-	2,070	2,070	2,000
The Way	-	250	250	-
Straid Congregational Church	-	200	200	-
Ballycraig Congregational Church	-	1,000	1,000	-
Ballynure Presbyterian Church	-	100	100	-
	<b>-</b>	<b>13,928</b>	<b>13,928</b>	<b>13,728</b>
<b>Note 3 Trust Funds</b>				
Ardbarron Trust	-	11,000	11,000	12,000
Education Authority IT	-	-	-	11,460
Education Authority Core Programme	69,738	-	69,738	71,256
Spark	1,367	-	1,367	-
	<b>71,105</b>	<b>11,000</b>	<b>82,105</b>	<b>94,716</b>
<b>Note 4 Youth and Schools</b>				
Youth Contribution to trips	1,255	-	1,255	-
Schools Donations	-	50	50	175
	<b>1,255</b>	<b>50</b>	<b>1,305</b>	<b>175</b>
<b>Note 5 Staff Support</b>				
<i>Monthly donations</i>				
Ballyclare Presbyterian Church	-	2,000	2,000	3,000
Carnmoney Presbyterian Church	-	-	-	1,000
Individual donors	-	15,459	15,459	18,166
<i>One off donations</i>				
Individual donors	-	-	-	216
Muckamore Presbyterian Church	-	1,000	1,000	-
Church of Ireland	-	750	750	700
	<b>-</b>	<b>19,209</b>	<b>19,209</b>	<b>23,082</b>

**Greater Ballyclare Youth For Christ**

**Notes to the Financial Statements  
for the year ended 31 March 2023**

	Restricted	Unrestricted	Total	Total 2022
<b>Note 6 Centre Running Costs</b>				
Centre supplies	650	42	693	540
Centre maintenance, furniture & equipment	1,133	3,364	4,497	1,297
Rent	9,690	-	9,690	8,599
Heat, Light, Phone, Internet & Water	1,129	292	1,420	1,814
IT equipment & licenses	406	6	412	11,858
	<b>13,008</b>	<b>3,704</b>	<b>16,712</b>	<b>24,108</b>

**Note 7 Staffing Costs**

Staff salaries	43,050	46,005	89,055	64,832
Staff & volunteer training	695	1,641	2,336	2,424
Pension cost	2497.54	3590.61	6,088	2,869
	<b>46,243</b>	<b>51,237</b>	<b>97,480</b>	<b>70,125</b>

**Note 8 Programme Costs**

Schools	107	22	129	662
Tea & toast	253	14	267	-
General programme	4,011	-	4,011	4,470
Camps and trips	5,124	138	5,262	-
Spark	1,367	280	1,647	-
Football	152	-	152	-
	<b>11,014</b>	<b>454</b>	<b>11,468</b>	<b>5,133</b>

**Note 9 Miscellaneous Expenses**

Companies house fees	-	13	13	13
Insurance	1,555	-	1,555	1,395
Bank charges	-	64	64	96
Community and Stakehold Events	240	125	365	-
Safe guarding policy YFCNI	300	-	300	-
Chartering and Donation to YFCNI	-	4,075	4,075	3,978
	<b>2,095</b>	<b>4,277</b>	<b>6,372</b>	<b>5,482</b>

**Note 10 Analysis of Reserves**

Balance B/F from 1st April 2022	-	96,922	96,922	
Inflow for the year	72,360	78,875	151,235	
Expenditure for the year	(72,360)	(81,149)	(153,509)	
Balance C/F at 31st March 2023	<b>0</b>	<b>94,648</b>	<b>94,648</b>	