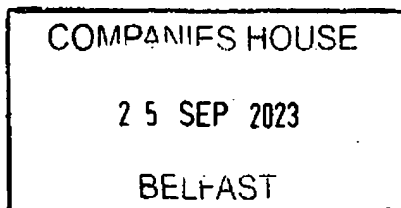


Registered number
NI066947
Charity number
XR17927

Comber Youth for Christ Limited

**Report and Accounts
for the year ended
31 December 2022**



**Comber Youth for Christ Limited
Report and accounts
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**Comber Youth for Christ Limited
Company Information**

Trustees

Robert Dalzell
James Finlay
Michael Gibson
Judith Hoey
Laura Kerr
Naimh McElroy
Daniel Rosbotham
Roberta Watson
Gordon Crozier (appointed 27 October 2022)

Accountants

SJO Accountants Ltd
37 Movilla Street
Newtownards
Co Down
BT23 7JQ

Registered office

49 Bridge Street
Comber
BT23 6DZ

Registered number

NI066947

Charity number

XR17927

Comber Youth for Christ Limited
Registered number: NI066947
Trustees' Report

The trustees present their report and accounts for the year ended 31 December 2022.

Principal activities

The company's principal activity during the year continued to be that of a youth outreach programme.

Trustees

The following persons served as directors during the year:

Robert Dalzell
James Finlay
Michael Gibson
Judith Hoey
Laura Kerr
Naimh McElroy
Daniel Rosbotham
Roberta Watson
Gordon Crozier (appointed 27 October 2022)

Small company provisions

This report has been prepared in accordance with the provisions in Part 15 of the Companies Act 2006 applicable to companies subject to the small companies regime.

This report was approved by the board on 20 September 2023 and signed on its behalf.



Robert Dalzell
Trustee

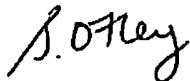
**Comber Youth for Christ Limited
Accountants' Report**

**Accountants' report to the directors of
Comber Youth for Christ Limited**

You have approved the accounts for the year ended for the year ended 31 December 2022 which comprise the Statement of Financial Activities, Balance Sheet and related notes. In accordance with your instruction we have compiled these unaudited accounts from the accounting records and information and explanations supplied to us.

Independent Examiner's Statement

We have reviewed the accounts of Comber Youth for Christ Limited for the year ended 31 December 2022. In connection with our examination which has been carried out under section 65, we have followed the general directions given and no matters have come to our attention in the course of the examination: (i) which gives us reasonable cause to believe, in any material respect, that the requirement to keep proper accounting records in accordance with the Section 63 of the Charities Act (Northern Ireland) 2008 has not been kept; or, (ii) to which, in our opinion, attention should be drawn in order to enable a proper understanding of the accounts to be reached.



SJO Accountants Ltd
Chartered Management Accountants

37 Movilla Street
Newtownards
Co Down
BT23 7JQ

20 September 2023

Comber Youth for Christ Limited
Statement of Financial Activities
for the year ended 31 December 2022

	2022	2022	2022	2021
	Unrestricted	Restricted	Total	Total
	Funds	Funds		
	£	£	£	£
Incoming Resources	65,857	17,717	83,574	72,876
Costs of generating voluntary income	4,235	348	4,583	7,843
Gross surplus	<u>61,622</u>	<u>17,369</u>	<u>78,991</u>	<u>65,033</u>
Charitable expenditure	57,389	32,231	89,620	84,370
Net incoming/(outgoing) resources	<u>4,233</u>	<u>(14,862)</u>	<u>(10,629)</u>	<u>(19,337)</u>
Interest receivable	16	-	16	15
Net movement in funds	<u>4,249</u>	<u>(14,862)</u>	<u>(10,613)</u>	<u>(19,322)</u>
Reconciliation of funds				
Fund balance at 1 January 2022	68,721	62,677	131,398	150,720
Transfers between funds	(111)	111	-	-
Fund balance at 31 December 2022	<u><u>72,859</u></u>	<u><u>47,926</u></u>	<u><u>120,785</u></u>	<u><u>131,398</u></u>

Comber Youth for Christ Limited
Registered number: NI066947
Balance Sheet
as at 31 December 2022

	Notes	2022 £	2021 £
Fixed assets			
Tangible assets	4	165,371	168,091
Current assets			
Debtors	5	2,495	7,214
Cash at bank and in hand		<u>30,594</u>	<u>29,496</u>
		33,089	36,710
Creditors: amounts falling due within one year	6	(9,433)	(7,800)
Net current assets		<u>23,656</u>	<u>28,910</u>
Total assets less current liabilities		<u>189,027</u>	<u>197,001</u>
Creditors: amounts falling due after more than one year	7	(68,242)	(65,603)
Net assets		<u>120,785</u>	<u>131,398</u>
Total Funds			
General Funds	8	72,859	68,721
Restricted Funds	8	47,926	62,677
Shareholders' funds		<u>120,785</u>	<u>131,398</u>

The directors are satisfied that the company is entitled to exemption from the requirement to obtain an audit under section 477 of the Companies Act 2006.

The members have not required the company to obtain an audit in accordance with section 476 of the Act.

The directors acknowledge their responsibilities for complying with the requirements of the Companies Act 2006 with respect to accounting records and the preparation of accounts.

The accounts have been prepared and delivered in accordance with the special provisions applicable to companies subject to the small companies regime. The profit and loss account has not been delivered to the Registrar of Companies.



Robert Dalzell
Trustee

Approved by the board on 20 September 2023

Comber Youth for Christ Limited
Statement of Changes in Equity
for the year ended 31 December 2022

	Share capital	Share premium	Re- valuation reserve	Profit and loss account	Total
	£	£	£	£	£
At 1 January 2021	-	-	-	150,720	150,720
Loss for the financial year				(19,322)	(19,322)
At 31 December 2021	<u>-</u>	<u>-</u>	<u>-</u>	<u>131,398</u>	<u>131,398</u>
At 1 January 2022	-	-	-	131,398	131,398
Loss for the financial year				(10,613)	(10,613)
At 31 December 2022	<u>-</u>	<u>-</u>	<u>-</u>	<u>120,785</u>	<u>120,785</u>

Comber Youth for Christ Limited
Notes to the Accounts
for the year ended 31 December 2022

1 Statement of Trustees Responsibilities

The rules of the Charity require the Trustees to prepare accounts for each financial year which give a true and fair view of the state of affairs of the Charity and of the surplus or deficit for that period. In preparing those accounts, the Trustees are required to:

- select suitable accounting policies and then apply them consistently;
- make judgements and estimates that are reasonable and prudent; and
- prepare the accounts on the going concern basis unless it is inappropriate to presume that the Charity will continue in business.

The Trustees are responsible for maintaining proper accounting records under Section 63 of the Charities Act (Northern Ireland) 2008 which are sufficient to show and explain all the Charity's transaction; which are such as to disclose with reasonable accuracy the financial position of the Charity; and which enable the trustees to ensure that the accounts prepared comply with section 64(1) of the Act. They are also responsible for safeguarding the assets of the Charity, including the maintenance of adequate procedures to prevent and detect fraud and other irregularities.

2 Accounting policies

Accounting Convention

The accounts are prepared under the historic cost convention. They comply with the requirements of Statement of Recommended Practice 'Accounting and Reporting by Charities' ('SORP') and are in accordance with applicable accounting standards.

General Accumulated Funds

General accumulated funds are unrestricted funds available to the Charity for its general purposes and include funds designated by the Charity for a particular purpose; the use of such funds remains at the discretion of the Charity's Trustees.

Restricted Funds

Restricted funds are funds subject to restrictions imposed by the donor or by the specific terms of the appeal under which the funds are raised. The restrictions are binding upon the Company.

Income

All income is accounted for when the Charity has entitlement, there is certainty of receipt and the amount is measurable.

Governance, Management & Administration

Governance, management and administration expenses relate to the whole of the Charity's activities and a proportion of these charges are allocated to expenditure headings on a basis that is consistent with the use of the resources.

Tangible fixed assets

Tangible fixed assets are measured at cost less accumulative depreciation and any accumulative impairment losses. Depreciation is provided on all tangible fixed assets, other than freehold land and buildings, at rates calculated to write off the cost, less estimated residual value, of each asset, as follows:

Freehold land and buildings	not depreciated
Leasehold land and buildings	over the lease term
Plant and machinery	25% reducing balance

Comber Youth for Christ Limited
Notes to the Accounts
for the year ended 31 December 2022

Stocks

Stocks are measured at the lower of cost and estimated selling price less costs to complete and sell. Cost is determined using the first in first out method. The carrying amount of stock sold is recognised as an expense in the period in which the related revenue is recognised.

Debtors

Short term debtors are measured at transaction price (which is usually the invoice price), less any impairment losses for bad and doubtful debts. Loans and other financial assets are initially recognised at transaction price including any transaction costs and subsequently measured at amortised cost determined using the effective interest method, less any impairment losses for bad and doubtful debts.

Creditors

Short term creditors are measured at transaction price (which is usually the invoice price). Loans and other financial liabilities are initially recognised at transaction price net of any transaction costs and subsequently measured at amortised cost determined using the effective interest method.

Taxation

No tax has been provided in these accounts because the income of the charity is within the exemption granted by Sections 466-493 of the Corporation Taxes Act 2010.

Pensions

Contributions to defined contribution plans are expensed in the period to which they relate.

3 Employees			2022	2021
			Number	Number
Average number of persons employed by the company			<u>3</u>	<u>3</u>
4 Tangible fixed assets				
	Freehold buildings	Leasehold buildings	Plant & machinery	Total
	£		£	£
Cost				
At 1 January 2022	90,395	159,972	20,233	270,600
Additions	<u>14,103</u>	<u>-</u>	<u>-</u>	<u>14,103</u>
At 31 December 2022	<u>104,498</u>	<u>159,972</u>	<u>20,233</u>	<u>284,703</u>
Depreciation				
At 1 January 2022	-	87,623	14,886	102,509
Charge for the year	<u>-</u>	<u>14,751</u>	<u>2,072</u>	<u>16,823</u>
At 31 December 2022	<u>-</u>	<u>102,374</u>	<u>16,958</u>	<u>119,332</u>
Net book value				
At 31 December 2022	<u>104,498</u>	<u>57,598</u>	<u>3,275</u>	<u>165,371</u>
At 31 December 2021	<u>90,395</u>	<u>72,349</u>	<u>5,347</u>	<u>168,091</u>

Comber Youth for Christ Limited
Notes to the Accounts
for the year ended 31 December 2022

5 Debtors			2022	2021	
			£	£	
Accrued Income			2,495	6,470	
Other debtors			-	744	
			<u>2,495</u>	<u>7,214</u>	
6 Creditors: amounts falling due within one year			2022	2021	
			£	£	
Bank loans and overdrafts			7,800	7,800	
Taxation and social security costs			1,633	-	
			<u>9,433</u>	<u>7,800</u>	
7 Creditors: amounts falling due after one year			2022	2021	
			£	£	
Loan			60,742	65,603	
Other creditors			7,500	-	
			<u>68,242</u>	<u>65,603</u>	
8 Statement of Funds	At	Income	Expenditure	Transfers	At
	31/12/2021				31/12/2022
	£	£	£	£	£
General Reserves	68,721	65,873	(61,624)	(111)	72,859
Total Unrestricted funds	<u>68,721</u>	<u>65,873</u>	<u>(61,624)</u>	<u>(111)</u>	<u>72,859</u>
Restricted Reserves	62,677	17,717	(32,579)	111	47,926
Total Restricted Reserves	<u>62,677</u>	<u>17,717</u>	<u>(32,579)</u>	<u>111</u>	<u>47,926</u>
Restricted reserves:					
Renovation works	62,677	-	(14,751)	-	47,926
ANDBC Community Grant	-	3,000	(3,016)	16	-
PCSP	-	4,717	(4,812)	95	-
Joseph Rank Trust	-	10,000	(10,000)	-	-
Total restricted funds	<u>62,677</u>	<u>17,717</u>	<u>(32,579)</u>	<u>-</u>	<u>47,926</u>

The restricted reserves relate to an Education Authority Grant for the renovation and rebuild of the building from which the charity operates.

Comber Youth for Christ Limited
Notes to the Accounts
for the year ended 31 December 2022

9 Trustees

None of the trustees (or any person connected with them) received any remuneration during the year, and none of them were reimbursed for travelling expenses.

10 Other information

Comber Youth for Christ Limited is a private company limited by guarantee and incorporated in Northern Ireland. Its registered office is:
49 Bridge Street
Comber
BT23 6DZ

Comber Youth for Christ Limited
Detailed profit and loss account
for the year ended 31 December 2022
This schedule does not form part of the statutory accounts

	2022 Unrestricted Funds £	2022 Restricted Funds £	2022 Total £	2021 Total £
Incoming Resources				
General Donations	37,984	-	37,984	27,157
Gift Aid Income	6,909	-	6,909	6,470
Fundraising Income	10,742	-	10,742	500
Grant Income	6,000	17,717	23,717	24,903
Summer Scheme	1,506	-	1,506	-
Sundry	-	-	-	13,846
Other	2,716	-	2,716	-
	<u>65,857</u>	<u>17,717</u>	<u>83,574</u>	<u>72,876</u>
Cost of Generating Funds				
Other direct costs	<u>4,235</u>	<u>348</u>	<u>4,583</u>	<u>7,843</u>
Administrative expenses				
Youth Work Costs				
Wages and salaries	38,620	13,235	51,855	42,202
Pensions	1,120	-	1,120	862
Staff training and welfare	1,284	1,843	3,127	-
	<u>41,024</u>	<u>15,078</u>	<u>56,102</u>	<u>43,064</u>
Premises costs:				
Rates	195	-	195	142
Light and heat	1,002	290	1,292	1,063
Cleaning	1,613	-	1,613	563
	<u>2,810</u>	<u>290</u>	<u>3,100</u>	<u>1,768</u>
General administrative expenses:				
Telephone and fax	818	-	818	954
Stationery and printing	94	812	906	751
Subscriptions	267	-	267	159
Bank charges	119	-	119	126
Insurance	1,838	800	2,638	2,540
Equipment expensed	290	-	290	190
Software	96	-	96	338
Repairs and maintenance	6,309	500	6,809	13,501
Depreciation	2,072	14,751	16,823	18,799
Mortgage interest and charges	1,639	-	1,639	1,967
	<u>13,542</u>	<u>16,863</u>	<u>30,405</u>	<u>39,325</u>
Legal and professional costs:				
Other legal and professional	13	-	13	213
	<u>13</u>	<u>-</u>	<u>13</u>	<u>213</u>
Total charitable expenditure	<u>57,389</u>	<u>32,231</u>	<u>89,620</u>	<u>84,370</u>
Other operating income				
Interest receivable	<u>16</u>	<u>-</u>	<u>-</u>	<u>-</u>