

Registered number  
NI066947  
Charity number  
XR17927

Comber Youth for Christ Limited

Report and Accounts  
for the year ended  
31 December 2023



**Comber Youth for Christ Limited**  
**Report and accounts**  
**Contents**

	<b>Page</b>
Company information	1
Trustees' report	2
Accountants' report	3
Statement of financial activities	4
Balance sheet	5
Statement of changes in equity	6
Notes to the accounts	7

**Comber Youth for Christ Limited  
Company Information**

**Trustees**

Robert Dalzell (resigned 6 June 2024)  
James Finlay  
Michael Gibson  
Judith Hoey  
Laura Kerr (resigned 6 June 2024)  
Naimh McElroy (resigned 9 July 2024)  
Daniel Rosbotham (resigned 26 September 2023)  
Roberta Watson  
Gordon Crozier  
Victoria Lloyd (appointed 10 October 2023)  
Anne Johnston (appointed 27 May 2024)  
Alison Balzer (appointed 27 May 2024)

**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 2023.

**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 (resigned 6 June 2024)  
James Finlay  
Michael Gibson  
Judith Hoey  
Laura Kerr (resigned 6 June 2024)  
Naimh McElroy (resigned 9 July 2024)  
Daniel Rosbotham (resigned 26 September 2023)  
Roberta Watson  
Gordon Crozier  
Victoria Lloyd (appointed 10 October 2023)  
Anne Johnston (appointed 27 May 2024)  
Alison Balzer (appointed 27 May 2024)

**Directors' responsibilities**

The directors are responsible for preparing the report and accounts in accordance with applicable law and regulations.

Company law requires the directors to prepare accounts for each financial year. Under that law the directors have elected to prepare the accounts 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 accounts 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 that period. In preparing these accounts, the directors are required to:

- select suitable accounting policies and then apply them consistently;
- make judgements and estimates that are reasonable and prudent;
- prepare the accounts 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 accounts 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.

**Disclosure of information to auditors**

Each person who was a director at the time this report was approved confirms that:

- so far as he is aware, there is no relevant audit information of which the company's auditor is unaware; and

**Comber Youth for Christ Limited**

**Registered number: NI066947**

**Trustees' Report**

- he has taken all the steps that he ought to have taken as a director in order to make himself aware of any relevant audit information and to establish that the company's auditor is aware of that information.

**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 23 September 2024 and signed on its behalf.



James Finlay  
Trustee

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

**Independent examiners' report to the charity trustees of Comber Youth For Christ Limited**

We report on the accounts for the year ended 31 December 2023, which are set out on pages 5 - 7.

**Respective responsibilities of charity trustees and examiner**

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

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

**Basis of independent examiners' report**

We have examined your charity accounts 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. The examination included a review of the accounting records kept by the charity and a comparison of the accounts presented within 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.

Our role is to state whether any material matters have come to our attention, giving us cause to believe:

1. That the 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.

**Independent Examiners' Statement**

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

*SJO Accountants Ltd.*

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

23 September 2024

**Comber Youth for Christ Limited**  
**Statement of Financial Activities**  
**for the year ended 31 December 2023**

	<b>2023</b> <b>Unrestricted</b> <b>Funds</b>	<b>2023</b> <b>Restricted</b> <b>Funds</b>	<b>2023</b> <b>Total</b>	<b>2022</b> <b>Total</b>
	£	£	£	£
<b>Incoming Resources</b>	61,936	46,631	108,567	83,574
Costs of generating voluntary income	992	7,061	8,053	4,583
<b>Gross surplus</b>	<u>60,944</u>	<u>39,570</u>	<u>100,514</u>	<u>78,991</u>
Charitable expenditure	65,227	54,321	119,548	89,620
Other operating income	-	-	-	16
<b>Net incoming/(outgoing) resources</b>	<u>(4,283)</u>	<u>(14,751)</u>	<u>(19,034)</u>	<u>(10,629)</u>
Interest receivable	32	-	32	16
<b>Net movement in funds</b>	<u>(4,251)</u>	<u>(14,751)</u>	<u>(19,002)</u>	<u>(10,613)</u>
<b>Reconciliation of funds</b>				
<b>Fund balance at 1 January 2023</b>	72,859	47,926	120,785	131,398
<b>Transfers between funds</b>	-	-	-	-
<b>Fund balance at 31 December 2022</b>	<u><u>68,608</u></u>	<u><u>33,175</u></u>	<u><u>101,783</u></u>	<u><u>120,785</u></u>

**Comber Youth for Christ Limited**  
**Registered number:** NI066947  
**Balance Sheet**  
**as at 31 December 2023**

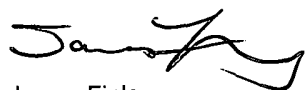
	Notes	2023 £	2022 £
<b>Fixed assets</b>			
Tangible assets	4	148,982	165,371
<b>Current assets</b>			
Debtors	5	2,132	2,495
Cash at bank and in hand		15,942	30,594
		<u>18,074</u>	<u>33,089</u>
<b>Creditors: amounts falling due within one year</b>	6	(8,092)	(9,433)
<b>Net current assets</b>		<u>9,982</u>	<u>23,656</u>
<b>Total assets less current liabilities</b>		<u>158,964</u>	<u>189,027</u>
<b>Creditors: amounts falling due after more than one year</b>	7	(57,181)	(68,242)
<b>Net assets</b>		<u>101,783</u>	<u>120,785</u>
<b>Total Funds</b>			
General Funds	8	68,608	72,859
Restricted Funds	8	33,175	47,926
<b>Shareholders' funds</b>		<u>101,783</u>	<u>120,785</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.



James Finlay  
Trustee

Approved by the board on 23 September 2024

**Comber Youth for Christ Limited**  
**Statement of Changes in Equity**  
**for the year ended 31 December 2023**

	Share capital	Share premium	Re- valuation reserve	Profit and loss account	Total
	£	£	£	£	£
<b>At 1 January 2022</b>	-	-	-	131,398	131,398
Loss for the financial year				(10,613)	(10,613)
<b>At 31 December 2022</b>	<u>-</u>	<u>-</u>	<u>-</u>	<u>120,785</u>	<u>120,785</u>
<b>At 1 January 2023</b>	-	-	-	120,785	120,785
Loss for the financial year				(19,002)	(19,002)
<b>At 31 December 2023</b>	<u>-</u>	<u>-</u>	<u>-</u>	<u>101,783</u>	<u>101,783</u>

**Comber Youth for Christ Limited**  
**Notes to the Accounts**  
**for the year ended 31 December 2023**

**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 2023**

**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.

<b>3 Employees</b>	<b>2023</b>	<b>2022</b>
	<b>Number</b>	<b>Number</b>
Average number of persons employed by the company	<u>3</u>	<u>3</u>

<b>4 Tangible fixed assets</b>	<b>Freehold</b>	<b>Leasehold</b>	<b>Plant &amp;</b>	<b>Total</b>
	<b>buildings</b>	<b>buildings</b>	<b>machinery</b>	<b>£</b>
	<b>£</b>		<b>£</b>	<b>£</b>
<b>Cost</b>				
At 1 January 2023	<u>104,498</u>	<u>159,972</u>	<u>20,233</u>	<u>284,703</u>
At 31 December 2023	<u>104,498</u>	<u>159,972</u>	<u>20,233</u>	<u>284,703</u>
<b>Depreciation</b>				
At 1 January 2023	-	102,374	16,958	119,332
Charge for the year	-	14,751	1,638	16,389
At 31 December 2023	<u>-</u>	<u>117,125</u>	<u>18,596</u>	<u>135,721</u>
<b>Net book value</b>				
At 31 December 2023	<u>104,498</u>	<u>42,847</u>	<u>1,637</u>	<u>148,982</u>
At 31 December 2022	<u>104,498</u>	<u>57,598</u>	<u>3,275</u>	<u>165,371</u>

**Comber Youth for Christ Limited**  
**Notes to the Accounts**  
**for the year ended 31 December 2023**

<b>5 Debtors</b>			<b>2023</b>	<b>2022</b>	
			£	£	
Accrued Income			<u>2,132</u>	<u>2,495</u>	
<b>6 Creditors: amounts falling due within one year</b>			<b>2023</b>	<b>2022</b>	
			£	£	
Bank loans and overdrafts			6,500	7,800	
Taxation and social security costs			<u>1,592</u>	<u>1,633</u>	
			<u>8,092</u>	<u>9,433</u>	
<b>7 Creditors: amounts falling due after one year</b>			<b>2023</b>	<b>2022</b>	
			£	£	
Loan			57,181	60,742	
Other creditors			-	<u>7,500</u>	
			<u>57,181</u>	<u>68,242</u>	
<b>8 Statement of Funds</b>	<b>At</b>	<b>Income</b>	<b>Expenditure</b>	<b>Transfers</b>	<b>At</b>
	31/12/2022				31/12/2023
	£	£	£	£	£
General Reserves	72,859	61,968	(66,219)	-	68,608
Total Unrestricted funds	<u>72,859</u>	<u>61,968</u>	<u>(66,219)</u>	-	<u>68,608</u>
Restricted Reserves	47,926	46,631	(61,382)	-	33,175
Total Restricted Reserves	<u>47,926</u>	<u>46,631</u>	<u>(61,382)</u>	-	<u>33,175</u>
<b>Restricted reserves:</b>					
Renovation works	47,926	-	(14,751)	-	33,175
John Atcheson	-	17,500	(17,500)	-	-
PCSP	-	6,625	(6,625)	-	-
EA	-	10,506	(10,506)	-	-
Joseph Rank Trust	-	10,000	(10,000)	-	-
Asda grant - renovations	-	2,000	(2,000)	-	-
<b>Total restricted funds</b>	<u>47,926</u>	<u>46,631</u>	<u>(61,382)</u>	-	<u>33,175</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 2023**

**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 2023**

*This schedule does not form part of the statutory accounts*

	2023 Unrestricted Funds £	2023 Restricted Funds £	2023 Total £	2022 Total £
<b>Incoming Resources</b>				
General Donations	44,745	-	44,745	37,984
Gift Aid Income	-	-	-	6,909
Fundraising Income	4,626	-	4,626	10,742
Grant Income	6,000	46,631	52,631	23,717
Summer Scheme	-	-	-	1,506
Other	6,565	-	6,565	2,716
	<u>61,936</u>	<u>46,631</u>	<u>108,567</u>	<u>83,574</u>
<b>Cost of Generating Funds</b>				
Project Costs	-	7,061	7,061	-
Other direct costs	992	-	992	4,583
	<u>992</u>	<u>7,061</u>	<u>8,053</u>	<u>4,583</u>
<b>Administrative expenses</b>				
<b>Youth Work Costs</b>				
Wages and salaries	21,701	35,070	56,771	51,855
Pensions	1,141	-	1,141	1,120
Staff training and welfare	1,012	-	1,012	3,127
	<u>23,854</u>	<u>35,070</u>	<u>58,924</u>	<u>56,102</u>
<b>Premises costs:</b>				
Rates	192	-	192	195
Light and heat	1,176	2,500	3,676	1,292
Cleaning	1,725	-	1,725	1,613
	<u>3,093</u>	<u>2,500</u>	<u>5,593</u>	<u>3,100</u>
<b>General administrative expenses:</b>				
Telephone and fax	1,833	-	1,833	818
Stationery and printing	2	-	2	906
Subscriptions	277	-	277	267
Bank charges	125	-	125	119
Insurance	2,146	-	2,146	2,638
Equipment expensed	528	-	528	290
Software	-	-	-	96
Repairs and maintenance	30,079	2,000	32,079	6,809
Depreciation	1,638	14,751	16,389	16,823
Mortgage interest and charges	1,639	-	1,639	1,639
	<u>38,267</u>	<u>16,751</u>	<u>55,018</u>	<u>30,405</u>
<b>Legal and professional costs:</b>				
Other legal and professional	13	-	13	13
	<u>13</u>	<u>-</u>	<u>13</u>	<u>13</u>
<b>Total charitable expenditure</b>	<u>65,227</u>	<u>54,321</u>	<u>119,548</u>	<u>89,620</u>
<b>Other operating income</b>				
Interest receivable	32	-	32	16