

REGISTERED COMPANY NUMBER: NI612472 (Northern Ireland)
REGISTERED CHARITY NUMBER: 103623

Report of the Trustees and
Unaudited Financial Statements for the Year Ended 31 March 2023
for
Tobin Centre (Moortown) Ltd

W MCGILLIAN & CO LTD
Unit A2, Workspace
5-7 Tobermore Road
Draperstown
Derry
BT45 7AG

Tobin Centre (Moortown) Ltd

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for the Year Ended 31 March 2023

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Tobin Centre (Moortown) Ltd

Report of the Trustees for the Year Ended 31 March 2023

The trustees who are also directors of the charity for the purposes of the Companies Act 2006, present their report with the financial statements of the charity for the year ended 31 March 2023. The trustees have adopted the provisions of 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).

FINANCIAL REVIEW

Financial position

Nett Reserves at the year end £385,773 . (31/3/2022 £360,789.) Nett surplus for the year was £24,983. (31/3/2022 £27,314).

The Unrestricted reserves balance brought forward includes deferred capital grants totalling £228,742. These grants were shown on the SOFA in the 31 March 2020 accounts due to the Performance Model now being used to account for government grants.

Ordinary unrestricted reserves for the year ended 31 March 2023 would be £126,066. (Nett of all capital grants received from the accounts, years ending 31/3/2020 to 31/03/2023)

STRUCTURE, GOVERNANCE AND MANAGEMENT

Governing document

The charity is controlled by its governing document, a deed of trust, and constitutes a limited company, limited by guarantee, as defined by the Companies Act 2006.

REFERENCE AND ADMINISTRATIVE DETAILS

Registered Company number

NI612472 (Northern Ireland)

Registered Charity number

103623

Registered office

Tobin Youth Centre
Ardboe Road
Cookstown
BT80 0HT

Trustees

M Devlin
E Devlin
E Devlin
C Hagan
E Quinn
M Rocks
A M Tallon
M Quinn
C Campbell
M McKeown (resigned 15.9.22)
A Devlin (appointed 9.5.22)
M Maynes (appointed 13.4.23)

Company Secretary

M Devlin

Tobin Centre (Moortown) Ltd

Report of the Trustees
for the Year Ended 31 March 2023

REFERENCE AND ADMINISTRATIVE DETAILS

Independent Examiner

W McGillian
Financial Accountant
W MCGILLIAN & CO LTD
Unit A2, Workspace
5-7 Tobermore Road
Draperstown
Derry
BT45 7AG

Approved by order of the board of trustees on *19 September 23* and signed on its behalf by:

E Devlin

E Devlin - Trustee

Independent Examiner's Report to the Trustees of
Tobin Centre (Moortown) Ltd

I report on the accounts for the year ended 31 March 2023 set out on pages four to fourteen.

Respective responsibilities of charity trustees and examiner

As the charity's trustees (and also the directors 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:

- examine the accounts under section 65 of the Charities Act
- 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
- state whether particular matters have come to my attention.

Basis of the independent examiner's report

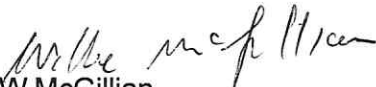
I have examined your charity accounts as required under section 65 of the Charities Act and my examination was carried out in accordance with the general Directions given by the Charity Commission for Northern Ireland under section 65(9)(b) of the Charities Act. The examination included a review of the 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.

Independent examiner's statement

I have completed my 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, I have found no matters that require drawing to your attention.


W McGillian
Financial Accountant
W MCGILLIAN & CO LTD
Unit A2, Workspace
5-7 Tobermore Road
Draperstown
Derry
BT45 7AG

Date: 26 . 08 . 23

Tobin Centre (Moortown) Ltd

Statement of Financial Activities
for the Year Ended 31 March 2023

	Notes	Unrestricted funds £	Restricted funds £	31.3.23 Total funds £	31.3.22 Total funds £
INCOME AND ENDOWMENTS FROM					
Donations and legacies	2	5,952	-	5,953	-
Charitable activities					
Charitable Activity		30,825	129,022	159,847	156,580
Investment income	3	<u>50</u>	<u>-</u>	<u>50</u>	<u>-</u>
Total		<u>36,827</u>	<u>129,022</u>	<u>165,850</u>	<u>156,580</u>
EXPENDITURE ON					
Raising funds	5	3,774	37,337	41,111	48,350
Charitable activities					
Charitable Activity	6	<u>28,629</u>	<u>71,126</u>	<u>99,755</u>	<u>80,915</u>
Total		<u>32,403</u>	<u>108,463</u>	<u>140,866</u>	<u>129,265</u>
NET INCOME					
		4,424	20,559	24,984	27,314
Transfers between funds	17	<u>20,261</u>	<u>(20,261)</u>	<u>-</u>	<u>-</u>
Net movement in funds		24,685	298	24,984	27,314
RECONCILIATION OF FUNDS					
Total funds brought forward		<u>337,569</u>	<u>23,220</u>	<u>360,789</u>	<u>333,475</u>
TOTAL FUNDS CARRIED FORWARD		<u><u>362,255</u></u>	<u><u>23,518</u></u>	<u><u>385,773</u></u>	<u><u>360,789</u></u>

The notes form part of these financial statements

Tobin Centre (Moortown) Ltd

Balance Sheet
31 March 2023

	Notes	31.3.23 £	31.3.22 £
FIXED ASSETS			
Tangible assets	12	287,621	293,930
CURRENT ASSETS			
Debtors	13	3,661	3,235
Cash at bank and in hand		<u>97,148</u>	<u>65,746</u>
		100,809	68,981
CREDITORS			
Amounts falling due within one year	14	(2,657)	(2,122)
		<u>98,152</u>	<u>66,859</u>
NET CURRENT ASSETS			
		<u>98,152</u>	<u>66,859</u>
TOTAL ASSETS LESS CURRENT LIABILITIES		<u>385,773</u>	<u>360,789</u>
NET ASSETS		<u>385,773</u>	<u>360,789</u>
FUNDS	17		
Unrestricted funds		362,254	337,569
Restricted funds		<u>23,518</u>	<u>23,220</u>
TOTAL FUNDS		<u>385,773</u>	<u>360,789</u>

The charitable company is entitled to exemption from audit under Section 477 of the Companies Act 2006 for the year ended 31 March 2023.

The members have not required the company to obtain an audit of its financial statements for the year ended 31 March 2022 in accordance with Section 476 of the Companies Act 2006.

The trustees acknowledge their responsibilities for

- (a) Complying with requirements of the Act with respect to accounting records and the preparation of accounts

Tobin Centre (Moortown) Ltd

Balance Sheet - continued
31 March 2023

These financial statements have been prepared in accordance with the provisions applicable to charitable companies subject to the small companies regime.

The financial statements were approved by the Board of Trustees and authorised for issue on

19 September 23 and were signed on its behalf by:

Elaine Devlin

E Devlin - Trustee

1. ACCOUNTING POLICIES

Basis of preparing the financial statements

The financial statements of the charitable company, which is a public benefit entity under FRS 102, have been prepared in accordance with the Charities SORP (FRS 102) '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)', Financial Reporting Standard 102 'The Financial Reporting Standard applicable in the UK and Republic of Ireland' and the Companies Act 2006. The financial statements have been prepared under the historical cost convention.

Income

All income is recognised in the Statement of Financial Activities once the charity has entitlement to the funds, it is probable that the income will be received and the amount can be measured reliably.

Expenditure

Liabilities are recognised as expenditure as soon as there is a legal or constructive obligation committing the charity to that expenditure, it is probable that a transfer of economic benefits will be required in settlement and the amount of the obligation can be measured reliably. Expenditure is accounted for on an accruals basis and has been classified under headings that aggregate all cost related to the category. Where costs cannot be directly attributed to particular headings they have been allocated to activities on a basis consistent with the use of resources.

Tangible fixed assets

Depreciation is provided at the following annual rates in order to write off each asset over its estimated useful life.

Freehold property	- 2%	straight line on cost
Equipment	- 20%	on reducing balance

Taxation

The charity is exempt from corporation tax on its charitable activities. HMRC Charity Tax Reference XT39164.

Fund accounting

Unrestricted funds can be used in accordance with the charitable objectives at the discretion of the trustees.

Restricted funds can only be used for particular restricted purposes within the objects of the charity. Restrictions arise when specified by the donor or when funds are raised for particular restricted purposes.

Further explanation of the nature and purpose of each fund is included in the notes to the financial statements.

Government grants

Grants are accounted for under the Performance Model.

Tobin Centre (Moortown) Ltd

Notes to the Financial Statements - continued
for the Year Ended 31 March 2023

2. DONATIONS AND LEGACIES

	31.3.23 £	31.3.22 £
Donations	<u>5,953</u>	<u>-</u>
	<u>5,953</u>	<u>-</u>

3. INVESTMENT INCOME

	31.3.23 £	31.3.22 £
Bank Interest Received	<u>50</u>	<u>-</u>

4. INCOME FROM CHARITABLE ACTIVITIES

	Activity	31.3.23 £	31.3.22 £
Youth Club	Charitable Activity	7,864	2,597
Venue Hire	Charitable Activity	4,202	4,699
Fundraising events	Charitable Activity	1,664	-
Other Income	Charitable Activity	17,095	7,640
Grants	Charitable Activity	<u>129,022</u>	<u>141,641</u>
		<u>159,847</u>	<u>156,580</u>

Grants received, included in the above, are as follows:

	31.3.23 £	31.3.22 £
Halifax	3,650	-
MUDC Irish Language Grant	1,950	2,570
EA Grant	3,000	7,665
DSD Volunteer Grant	-	(720)
CWSAN	-	2,485
TNL Community Fund EYP	93,475	98,491
MUDC Venue Grant	1,000	1,000
Youth Action NI Ltd	-	1,500
BCPP	2,400	9,600
Garfield Weston Foundation	15,000	15,000
MUDC Grant Marketing	-	300
Education Authority Summer Irish	-	1,750
MUDC Grant	1,100	2,000
DAERA	1,486	-
EYP Grant	<u>5,961</u>	<u>-</u>
	<u>129,022</u>	<u>141,641</u>

5. RAISING FUNDS

Raising donations and legacies

	31.3.23	31.3.22
	£	£
Tutor costs	29,201	25,195
Materials/Resources	10,592	7,868
Refreshment costs	1,318	858
Support workers	-	<u>14,429</u>
	<u>41,111</u>	<u>48,350</u>

6. CHARITABLE ACTIVITIES COSTS

	Support costs (see note 7) £
Charitable Activity	<u>99,755</u>

7. SUPPORT COSTS

	Governance costs £
Charitable Activity	<u>99,755</u>

8. NET INCOME/(EXPENDITURE)

Net income/(expenditure) is stated after charging/(crediting):

	31.3.23	31.3.22
	£	£
Depreciation - owned assets	<u>15,301</u>	<u>16,581</u>

9. TRUSTEES' REMUNERATION AND BENEFITS

One or more of the charity trustees has been paid remuneration or has received other benefits from an employment with their charity or related entity.

Details as follows:-

Remuneration to trustee Mary Rocks has been paid in the year and according to the charity governing document. Mary undertakes administration roles within the charity and was not paid under trusteeship terms.

Gross wages paid to Mary in the year £2,510. She received no benefits and there was no pension scheme in place.

9. TRUSTEES' REMUNERATION AND BENEFITS - continued

Trustees' expenses

There were no trustees' expenses paid for the year ended 31 March 2023 nor for the year ended 31 March 2022.

10. STAFF COSTS

The average monthly number of employees during the year was as follows:

Staff	31.3.23	31.3.22
	<u>22</u>	<u>6</u>

No employees received emoluments in excess of £60,000.

11. COMPARATIVES FOR THE STATEMENT OF FINANCIAL ACTIVITIES

	Unrestricted funds £	Restricted funds £	Total funds £
INCOME AND ENDOWMENTS FROM			
Donations and legacies	-	-	-
Charitable activities			
Charitable Activity	<u>31,885</u>	<u>124,695</u>	<u>156,580</u>
Total	<u>31,885</u>	<u>124,695</u>	<u>156,580</u>
EXPENDITURE ON			
Raising funds	-	48,350	48,350
Charitable activities			
Charitable Activity	<u>69,312</u>	<u>11,603</u>	<u>80,915</u>
Total	<u>69,312</u>	<u>59,953</u>	<u>129,265</u>
NET INCOME/(EXPENDITURE)	(37,427)	64,742	27,315
Transfers between funds	<u>91,735</u>	<u>(91,735)</u>	-
Net movement in funds	54,307	(26,993)	27,314
RECONCILIATION OF FUNDS			
Total funds brought forward	283,262	50,213	333,475
TOTAL FUNDS CARRIED FORWARD	<u>337,569</u>	<u>23,220</u>	<u>360,789</u>

Notes to the Financial Statements - continued
for the Year Ended 31 March 2023

12. TANGIBLE FIXED ASSETS

	Freehold property £	Equipment £	Computer equipment £	Totals £
COST				
At 1 April 2022	289,366	67,627	9,196	366,189
Additions	<u>1,790</u>	<u>7,202</u>	<u>-</u>	<u>8,992</u>
At 31 March 2023	<u>291,156</u>	<u>74,829</u>	<u>9,196</u>	<u>375,181</u>
DEPRECIATION				
At 1 April 2022	42,142	27,987	2,130	72,259
Charge for year	<u>5,790</u>	<u>8,098</u>	<u>1,413</u>	<u>15,301</u>
At 31 March 2023	<u>47,932</u>	<u>36,085</u>	<u>3,543</u>	<u>87,560</u>
NET BOOK VALUE				
At 31 March 2023	<u>243,224</u>	<u>38,744</u>	<u>5,653</u>	<u>287,621</u>
At 31 March 2022	<u>247,224</u>	<u>39,640</u>	<u>7,066</u>	<u>293,930</u>

13. DEBTORS: AMOUNTS FALLING DUE WITHIN ONE YEAR

	31.3.23 £	31.3.22 £
Trade debtors	225	180
Other debtors	<u>3,436</u>	<u>3,055</u>
	<u>3,661</u>	<u>3,235</u>

14. CREDITORS: AMOUNTS FALLING DUE WITHIN ONE YEAR

	31.3.23 £	31.3.22 £
Trade creditors	1,657	750
Social security and other taxes	-	372
Accrued expenses	<u>1,000</u>	<u>1,000</u>
	<u>2,657</u>	<u>2,122</u>

15. LOANS

An analysis of the maturity of loans is given below:

	31.3.23 £	31.3.22 £
Amounts falling due within one year on demand:		
Bank overdrafts	<u>-</u>	<u>-</u>

16. ANALYSIS OF NET ASSETS BETWEEN FUNDS

	Unrestricted funds £	Restricted funds £	31.3.23 Total funds £	31.3.22 Total funds £
Fixed assets	272,778	14,843	287,621	293,930
Current assets	92,135	8,674	100,809	68,981
Current liabilities	<u>(2,657)</u>	<u>(-)</u>	<u>(2,657)</u>	<u>(2,122)</u>
	<u>362,256</u>	<u>23,518</u>	<u>385,773</u>	<u>360,789</u>

17. MOVEMENT IN FUNDS

	At 1.4.22 £	Net movement in funds £	Transfers between funds £	At 31.3.23 £
Unrestricted funds				
General fund	319,904	4,425	20,261	309,021
Revenue Grants Unrestricted	17,665	-	-	17,665
	<u>337,569</u>	<u>17,240</u>	<u>20,261</u>	<u>362,255</u>
Restricted funds				
Revenue Grants Restrictied	8,377	13,112	(12,814)	8,674
Capital Grants received	14,843	7,447	(7,447)	14,843
	<u>23,220</u>	<u>20,559</u>	<u>(20,261)</u>	<u>23,518</u>
TOTAL FUNDS	<u>360,789</u>	<u>24,984</u>	<u>-</u>	<u>385,773</u>

17. MOVEMENT IN FUNDS - continued

Net movement in funds, included in the above are as follows:

	Incoming resources £	Resources expended £	Movement in funds £
Unrestricted funds			
General fund	36,828	(32,403)	4,425
Restricted funds			
Revenue Grants Restricted	121,575	(108,463)	13,112
Capital Grants received	<u>7,447</u>	<u>-</u>	<u>7,447</u>
	<u>129,022</u>	<u>(108,463)</u>	<u>20,559</u>
TOTAL FUNDS	<u><u>165,850</u></u>	<u><u>(140,866)</u></u>	<u><u>24,984</u></u>

Comparatives for movement in funds

	At 1.4.21 £	Net movement in funds £	Transfers between funds £	At 31.3.22 £
Unrestricted funds				
General fund	283,262	(55,082)	91,724	319,904
Revenue Grants Unrestricted	<u>-</u>	<u>17,665</u>	<u>-</u>	<u>17,665</u>
	283,262	(37,417)	91,724	337,569
Restricted funds				
Revenue Grants Restricted	50,213	49,888	(91,724)	8,377
Capital Grants received	<u>-</u>	<u>14,843</u>	<u>-</u>	<u>14,843</u>
	<u>50,213</u>	<u>64,731</u>	<u>(91,724)</u>	<u>23,220</u>
TOTAL FUNDS	<u><u>333,475</u></u>	<u><u>27,314</u></u>	<u><u>-</u></u>	<u><u>360,789</u></u>

17. MOVEMENT IN FUNDS - continued

Comparative net movement in funds, included in the above are as follows:

	Incoming resources £	Resources expended £	Movement in funds £
Unrestricted funds			
General fund	14,219	(69,301)	(55,082)
Revenue Grants Unrestricted	<u>17,665</u>	<u>-</u>	<u>17,665</u>
	31,884	(69,301)	(37,417)
Restricted funds			
Revenue Grants Restrictied	109,852	(59,964)	49,888
Capital Grants received	<u>14,843</u>	<u>-</u>	<u>14,843</u>
	<u>124,695</u>	<u>(59,964)</u>	<u>64,731</u>
TOTAL FUNDS	<u>156,579</u>	<u>(129,265)</u>	<u>27,314</u>

18. RELATED PARTY DISCLOSURES

There were no related party transactions for the year ended 31 March 2023.

Tobin Centre (Moortown) Ltd

Detailed Statement of Financial Activities
for the Year Ended 31 March 2023

	31.3.23 £	31.3.22 £
INCOME AND ENDOWMENTS		
Donations and legacies		
Donations	<u>5,953</u>	<u>-</u>
	5,953	-
Investment income		
Bank Interest Received	50	-
Charitable activities		
Youth Club	7,864	2,597
Venue Hire	4,202	4,699
Fundraising events	1,664	-
Other Income	17,095	7,646
Grants	<u>129,022</u>	<u>141,641</u>
	<u>159,847</u>	<u>156,583</u>
Total incoming resources	165,850	156,583
EXPENDITURE		
Raising donations and legacies		
Tutor costs	29,201	25,195
Materials/Resources	10,592	7,868
Refreshment costs	1,318	858
Support workers	<u>-</u>	<u>14,429</u>
	41,111	48,350
Support costs		
Governance costs		
Wages & Salaries	63,349	33,895
Light & Heat	5,395	4,036
Repairs & maintenance	1,087	10,432
Insurance	1,425	1,430
Printing, postage and stationery	824	1,194
Telephone & Internet	686	1,804
Accountancy	1,422	1,538
Professional Fees	-	3,557
Carried forward	75,216	57,886

This page does not form part of the statutory financial statements

Tobin Centre (Moortown) Ltd

Detailed Statement of Financial Activities
for the Year Ended 31 March 2023

	31.3.23	31.3.22
	£	£
Governance costs		
Brought forward	75,216	57,886
Sundries	556	17
Membership & Subscriptions	408	283
Water rates	175	168
Bank charges	149	122
Marketing & Advertising	-	76
Recruitment costs	2,673	1,440
Computer costs	747	1,510
Training costs	-	435
Travel & Outings	3,256	271
Clothing & Uniforms	1,028	
Cleaning & Consumables	754	215
Equipment Hire	100	-
Admin Support	-	903
Photography & Media	420	1,008
Freehold property depreciation	5,790	5,671
Plant and machinery depreciation	8,098	9,143
Computer equipment depreciation	1,413	1,767
	<u>99,755</u>	<u>80,915</u>
Total resources expended	<u>140,866</u>	<u>129,265</u>
Net income	<u>24,984</u>	<u>27,314</u>

This page does not form part of the statutory financial statements