

Company Registration Number - NI647961

The Charity Registration Number is :- 107031

DCYC Limited

Report and Accounts

30 September 2020

DCYC Limited

Report and accounts for the year ended 30 September 2020

Contents

	Page
Charity information	1
Trustees' Annual Report	1
Statement of directors' responsibilities	7
Independent Accountant's Report	9
<i>Funds Statements:-</i>	
Statement of Financial Activities	11
Statement of Financial Activities - Prior Year statement	11
Statement of total recognised gains and losses	13
Movements in funds	15
Revenue Funds	15
Fixed Asset funds	15
Income and Expenditure account	16
Summary of funds	15
Balance sheet	17
Notes to the accounts	19

DCYC Limited

Company Registration Number - NI647961

Trustees' Annual Report for the year ended 30 September 2020

The Trustees present their Report and Accounts for the year ended 30 September 2020, which also comprises the Directors' Report required by the Companies Act 2006.

Reference and administrative details

The charity name.

The legal name of the charity is:- DCYC Limited.

The charity's areas operation and UK charitable registration.

The charity is registered in Northern Ireland with the Charity Commission in Northern Ireland (CCNI) with charity number 107031.

The charity does not operate in any overseas jurisdictions.

Legal structure of the charity

The charity is constituted as a company limited by guarantee, registered under the Companies Acts . The governing document of the charity is the Memorandum and Articles of Association establishing the company under company legislation.

The governing document is dated 07 September 2017

There are no restrictions in the governing documents on the operation of the Charity or on its investment powers other than those imposed by Charity Law.

By operation of law all, trustees are directors under the Companies Act 2006 and all directors are trustees under Charities legislation and have responsibilities, as such, under both company and charity legislation.

The trustees are all individuals.

DCYC Limited

Company Registration Number - NI647961

Trustees' Annual Report for the year ended 30 September 2020

The principal operating address, telephone number, email and web addresses of the charity are:-

23 Omagh Road
Drumquin, Omagh
County Tyrone, BT78 4QY
Telephone 02882831223
Email Address Web address

The registered office of the charity for Companies Act purposes is the same as the operating address shown above.

The Trustees in office on the date the report was approved were:-

Dr Patrick Scully
Bernadine McCrory
Ann McCarron
Kieran McCaffrey
Peter McNulty
Connie Skelton
Anthony McSwiggan
Shane McSwiggan

The following persons served as Trustees during the year ended 30 September 2020 :-

The trustees who served as a trustee in the reporting period, and, if applicable, their dates of appointment or resignation during the year were:-

<i>Name</i>	<i>Appointed</i>	<i>Resigned/Retired</i>
Patrick Fahy	14/12/2018	31/10/2019
Teresa O'Kane		24/06/2021

All the trustees are also members of the charity.

Objects and activities of the charity

The purposes of the charity as set out in its governing document.

The Centre is established: •To provide or assist in providing or to encourage the provision of statutory or voluntary organisations of facilities for educational, recreational and leisure time pursuits with the object of improving conditions of life for the people of Drumquin and district. •To advance education. •To encourage community service and community involvement. •To promote a sense of tolerance and understanding amongst the people of the Drumquin district.

DCYC Limited

Company Registration Number - NI647961

Trustees' Annual Report for the year ended 30 September 2020

The main activities undertaken in relation to those purposes during the year.

During the year the charity undertook additional refurbishment of the local Youth Centre with some works to the mezzanine floor being completed, as well as kitting out the kitchen facilities of the Centre.

This work will enable it to recommence a variety of services once such services are permitted within COVID-19 guidelines. These include Junior and Senior Youth Club; Adult Fitness Classes; Soccer Club training; Halloween, Christmas, and Birthday Parties for children; Polling Station for Elections; Meetings of local Women's group. Thus, providing a hub for local groups, but also for young children and teenagers, giving them an opportunity to learn, grow, and enjoy themselves in a social setting.

The main activities undertaken during the year to further the charity's purpose for the public benefit.

During the financial year to 30 September 2020 the charity completed refurbishment of the Community and Youth Centre. This programme of modernisation will enable the charity to deliver on its four stated purposes:

The public benefits flowing from each distinct purpose are as follows: 1. Benefits flowing from our Purpose of providing facilities: Our Centre acts as a "Community Hub", facilitating social, educational, and recreational activities. The main benefits are improved Quality Of Life; improved health and fitness; increased social and community interaction and togetherness in a welcoming setting. 2. Benefits flowing from our Purpose of facilitating educational classes and workshops: local people have raised their educational levels, and have increased awareness of and enjoyment in lifelong learning, with the increased confidence that this brings. 3. Benefits flowing from our Purpose of encouraging community service and community involvement: improved social and community interaction, for example through encouraging volunteering. 4. Benefits flowing from our Purpose of promoting tolerance and understanding: cross-community peace and reconciliation in our locality. The benefits identified above can be demonstrated by the continuous longevity of the charity known as Drumquin community Youth Centre.

The trustees have had regard to the Charity Commission's guidance on public benefit in managing the activities of the charity.

The main achievements and performance of the charity during the year.

The achievements of the charity during the period relate to successfully securing grant funding for the planned refurbishment project. Funding sources (being made up of grants an interest-free loan, and donations) totalling £33,503 were identified and successfully secured.

With an extensive plan of refurbishment completed the performance of the charity is distorted as the income stated is from grants received and receivable during the year. Some expenses have been incurred by the charity during the period but these are at a low level. Most payments made during the year have been capitalised to land and buildings.

DCYC Limited

Company Registration Number - NI647961

Trustees' Annual Report for the year ended 30 September 2020

The difference the charity's performance during the year has made to the beneficiaries of the charity and wider society.

With the refurbishment project completed the charity's performance is not reflective of its purposes as its activities during the year relate to capital grants and expenses for the building. The charity was also prevented from offering the full services to its local community due to the COVID-19 pandemic. With the easing of restrictions continuing the charity re-opened its doors on a limited basis to the local community.

Structure, governance and management of the charity

The methods used to recruit and appoint new charity trustees.

DCYC Limited is a small charity based in a rural community and as such all potential trustees are from the local area. Recruitment of new trustees is by word of mouth as it is a small area in which the charity operates. An active recruitment process is not undertaken as the charity is completely community-driven. Potential new trustees are screened and appointed by a panel of existing trustees/members including the chairman.

Bankers	First Trust Bank, 8 High Street, Omagh, County Tyrone BT78 1BH
Solicitors	Patrick Fahy & Co, 4 John Street, Omagh, County Tyrone BT78 1DW
Accountants	Rory P Gormley & Co Ltd, 37A Main Street, Dromore, County Tyrone BT78 3AE

Financial review

The charity's financial position at the end of the year ended 30 September 2020

The financial position of the charity at 30 September 2020 and comparatives for the prior period, as more fully detailed in the accounts, can be summarised as follows:-

	2020	2019
	£	£
Net income	1,462	61,817
Unrestricted Revenue Funds available for the general purposes of the charity	(6,948)	(5,089)
Restricted Revenue Funds	3,321	-
Restricted Fixed Asset Funds	371,058	371,058
Total Restricted Funds	374,379	371,058
Total Funds	367,431	365,969

DCYC Limited

Company Registration Number - NI647961

Trustees' Annual Report for the year ended 30 September 2020

Financial review of the position at the reporting date, 30 September 2020 .

The trustees consider the financial performance by the charity during the year to have been satisfactory. All grant and other funding sources that were identified were secured with drawdown of the various funds commencing during the period. The charity is reporting a net surplus of £1,462 for the year (2019; surplus of £61,817), mainly due to the depreciation charged during the year to 30 September 2020. Adding back depreciation results in a surplus of £22,594. The balance sheet is healthy, with fixed assets now growing as costs of refurbishment are capitalised to land and buildings.

The specific changes in fixed assets are detailed in the notes to the accounts.

Policies on reserves.

It is the charity's aim that any and all surpluses within each fund will be retained in reserves for future projects to enhance the benefits of the charity for the beneficiaries and wider society. There are no minimum or maximum reserves amounts defined within the charity's policies. At 30 September 2020 the balance on reserves stands at £367,431.

Availability and adequacy of assets of each of the funds

The board of trustees is satisfied that the charity's assets in each fund are available and adequate to fulfil its obligations in respect of each fund.

Funds in deficit

At 30 September 2020 the Unrestricted Revenue Fund was in deficit by £6,948. This is due to the company accountant fees and independent examiners fees, which are not specifically related to the building project and therefore classified differently. This position is not a cause for concern to the trustees. The trustees expect the Unrestricted Revenue Fund to return to surplus in the short to medium term as the charity recommences normal charitable activities generating charitable income such as donations and membership subscriptions, for this fund when permitted to do so under government Covid 19 guidance.

DCYC Limited

Company Registration Number - NI647961

Trustees' Annual Report for the year ended 30 September 2020

The major risks to which the Charity is exposed and reviews and systems to mitigate them.

The major risk the charity faces is the continued impact of the COVID-19 global pandemic. The charity ceased its services at the start of lockdown and has only reopened during the year. When the government announced an easing to the restrictions it also attempted to define new operating rules for services such as those the charity offers, including social distancing among the children which will severely limit the number of places available. The charity is adhering strictly to the government guidelines regarding distancing, as well as bringing in strict cleaning and access rules to limit the potential risk areas, to enable capacity to be maximised within the new confines. With the unprecedented amounts of government spending on the numerous schemes to protect the economy, there is also a significant risk that more austerity measures will be introduced in the coming months and years limiting the amount of public spending available for grant purposes which will potentially impact on the charity's future income. To mitigate, the charity is constantly monitoring for new sources of funding.

Factors likely to affect future financial performance .

Future financial performance will potentially be significantly impacted by the level of funding available from non-governmental grant bodies given the likely increase in demand from charities who will potentially see other sources of income dry up due to lower charitable donations from individuals, and increased government austerity measures.

Employment of disabled persons

At this time there are no disabled persons employed by the charity, although the charity welcomes all applications for employment regardless of disability.

Details of The Independent Examiner

Rory Gormley

Member of Institute of Financial Accountants

37a Main Street

Dromore

Omagh

County Tyrone

BT78 3AE

DCYC Limited

Company Registration Number - NI647961

Trustees' Annual Report for the year ended 30 September 2020

Statement of the Directors Trustees' Responsibilities

The charity's trustees are responsible for the preparation of the accounts in accordance with the terms of the Companies Act 2006, the Charities (Northern Ireland) Act 2008, as amended and The Charities (Accounts and Reports) Regulations (Northern Ireland) 2015

In particular, the Companies Act 2006 and charity law require the Board of Trustees to prepare financial statements for each financial year which give a true and fair view of the state of affairs of the charity as at the end of the financial year and of the surplus or deficit of the charity. In preparing those financial statements the Board is required to :-

- to prepare the accounts in accordance with United Kingdom Generally Accepted Accounting Practice (United Kingdom Accounting Standards and applicable law).
- select suitable accounting policies and apply them consistently;
- make judgements and estimates that are reasonable and prudent;
- prepare the financial statements on the going concern basis unless it is inappropriate to presume that the charity will continue in business;
- state whether applicable accounting standards and statements of recommended practice have been followed, subject to any material departures disclosed and explained in the financial statements;

The law requires that the trustees must not approve the accounts unless they are satisfied that they give a true and fair view of the state of affairs of the charity and of the surplus or deficit of the charity for the year.

The Trustees are also responsible for maintaining adequate accounting records which disclose with reasonable accuracy at any time the financial position of the charity and which are sufficient to show and explain the charity's transactions and enable them to ensure that the financial statements comply with the Companies Act 2006 and comply with regulations made under the Charities Act. 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.

The Trustees are also responsible for the contents of the Trustees' report, and the statutory responsibility of the Independent Examiner in relation to the Trustees' report is limited to examining the report and ensuring that, on the face of the report, there are no material inconsistencies with the figures disclosed in the financial statements.

DCYC Limited

Company Registration Number - NI647961

Trustees' Annual Report for the year ended 30 September 2020


Method of preparation of accounts - Small company provisions

The financial statements are set out on pages 11 to 34.

The financial statements have been prepared implementing the FRS 102 SORP (Statement of Recommended Practice for Accounting and Reporting by Charities) 2015, (as amended by the Bulletin issued in October 2018 and applicable to all accounting periods beginning on or after 1st January 2019). (The SORP), and in accordance with the Financial Reporting Standard 102.

These financial statements have 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 of trustees on 24 June 2021.

A handwritten signature in black ink, appearing to read 'Anthony McSwiggan', written in a cursive style.

Anthony McSwiggan
Director and Trustee

DCYC Limited

Report of the Independent Examiner to the Trustees of the charitable company on the accounts for the year ended 30 September 2020

I report to the Trustees on my examination of the financial statements of the charitable company on pages 11 to 34 for the year ended 30 September 2020 which have been prepared in accordance with the Charities (Northern Ireland) Act 2008, as amended (the Act) and with the Financial Reporting Standard 102, (effective 1st January 2016) as modified by FRS 102 SORP (Statement of Recommended Practice for Accounting and Reporting by Charities) 2015, (as amended by the Bulletin issued in October 2018 and applicable to all accounting periods beginning on or after 1st January 2019), (The SORP), published by the Charity Commission in Northern Ireland (CCNI) , and under the historical cost convention and the accounting policies set out on page 19.

Respective responsibilities of the Trustees and the Independent Examiner and the basis of the report

As described on page 7, you, the charitable company's Trustees, who are also the Directors of the Company for the purposes of Company law, are responsible for the preparation of the financial statements in accordance with the Companies Act 2006, the Charities (Northern Ireland) Act 2008, as amended and all other applicable law and with United Kingdom Generally Accepted Accounting Practice, applicable to smaller entities, and for being satisfied that the financial statements give a true and fair view.

The Trustees consider that the audit requirement of 65(2) of The Charities (Northern Ireland) Act 2008, as amended (The Act) does not apply, and that there is no requirement in the memorandum and articles of the charity for the conducting of an audit, and that the accounts do not require an audit in accordance with Part 16 of the Companies Act 2006 and that no member or members have requested an audit pursuant to Section 476 of the Companies Act 2006. As a consequence, the Trustees have elected that the financial statements be subject to independent examination.

Having satisfied myself that the financial statements are not required to be audited under any legal provision, or otherwise, and are eligible for independent examination, it is my responsibility to:-

- a) examine the financial statements of the charity under Section 65(3) of the Act;
- b) follow the applicable procedures in the Directions to Independent Examiners made by the Charity Commission in Northern Ireland and;
- c) state whether particular matters have come to my attention.

Basis of Independent Examiner's Statement and scope of work undertaken

I conducted my examination in accordance with the Directions to Independent Examiners made by the Charity Commission in Northern Ireland, setting out the duties of an independent examiner in relation to the conducting of an independent examination. An independent examination includes a review of the accounting records kept by the charitable company and of the accounting systems employed by the charitable company 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 you, as Trustees, concerning such matters. The purpose of the examination is to establish as far as possible that there have been no breaches of charity legislation and that, on a test basis of evidence relevant to the amounts and disclosures made, the financial statements comply with the SORP.

The procedures undertaken do not provide all the evidence that would be required in an audit, and information supplied by the Trustees in the course of the examination is not subjected to audit tests or enquiries and does not cover all the matters that an auditor would consider in arriving at an opinion. The planning and conduct of an audit goes beyond the limited assurance that an independent examination can provide

DCYC Limited

Consequently, I do not express an audit opinion on the view given by the financial statements, and in particular, I express no opinion as to whether the financial statements give a true and fair view of the affairs of the charity, and my report is limited to the matters set out in the statement below.

I planned and performed my examination so as to satisfy myself that the objectives of the independent examination are achieved and before finalising the report I obtained written assurances from the Trustees of all material matters.

Independent Examiner's Statement, Report and Opinion

Subject to the limitations upon the scope of my work as detailed above, I have completed my examination: and can confirm that:-

The accounts of this charitable company are not required to be audited under Part 16 of the Companies Act 2006;

This is a report in respect of an examination carried out under 65(3) of the Act and in accordance with Directions to Independent Examiners made by the Charity Commission in Northern Ireland which may be applicable;

and that no material matters have come to my attention in connection with the examination giving me cause to believe that in any material respect:-

accounting records were not kept in respect of the charity as required by Section 386 of the Companies Act 2006 and Section 63 of The Charities (Northern Ireland) Act 2008, as amended;

when preparing accounts on an accruals basis, to prepare financial statements which accord with the accounting records and comply with the accounting requirements of the Act and the Regulations setting out the form and content of charity accounts;

have been prepared in accordance with the methods and principles set out in the FRS 102 SORP (Statement of Recommended Practice for Accounting and Reporting by Charities) 2015, (as amended by the Bulletin issued in October 2018 and applicable to all accounting periods beginning on or after 1st January 2019), (The SORP).

have been prepared in accordance with the methods and principles set out in the FRS 102 SORP (Statement of Recommended Practice for Accounting and Reporting by Charities) 2015, (as amended by the Bulletin issued in October 2018 and applicable to all accounting periods beginning on or after 1st January 2019), (The SORP).

have not been met or to which, in my opinion, attention should be drawn in my report in order to enable a proper understanding of the accounts to be reached.

Signed:-



Rory Gormley - Independent Examiner

Institute of Financial Accountants

37a Main Street

Dromore

Omagh

County Tyrone

BT78 3AE

This report was signed on 24 June 2021

DCYC Limited - Statement of Financial Activities for the year ended 30 September 2020

Statement of Financial Activities (including the Income and Expenditure Account for the year ended 30 September 2020, as required by the Companies Act 2006)

	SORP Ref	Current year Unrestricted Funds	Current year Restricted Funds	Current year Total Funds	Prior Year Total Funds
		2020 £	2020 £	2020 £	2019 £
Income & Endowments from:					
Donations & Legacies	A1	500	33,003	33,503	86,141
Charitable activities	A2	519	-	519	-
Total income	A	1,019	33,003	34,022	86,141
Expenditure on:					
Charitable activities	B2	500	29,682	30,182	19,924
Other	B3	2,378	-	2,378	4,400
Total expenditure	B	2,878	29,682	32,560	24,324
Net income for the year		(1,859)	3,321	1,462	61,817
Net income after transfers	A-B-C	(1,859)	3,321	1,462	61,817
Net movement in funds		(1,859)	3,321	1,462	61,817
Reconciliation of funds:-					
Total funds brought forward		(5,089)	371,058	365,969	304,152
Total funds carried forward		(6,948)	374,379	367,431	365,969

The 'SORP Ref' indicated above is the classification of income set out in the formal SORP documents. As required by paragraph 4.60 of the SORP, the brought forward and carried forward funds above have been agreed to the Balance Sheet.

A Statement of Total Recognised Gains and Losses is included as a primary statement in these accounts.

All activities derive from continuing operations

The notes attached on pages 19 to 34 form an integral part of these accounts.

DCYC Limited - Statement of Financial Activities for the year ended 30 September 2020

DCYC Limited - Analysis of prior year total funds, as required by paragraph 4.2 of the SORP

	SORP Ref	Prior Year Unrestricted Funds 2019 £	Prior Year Restricted Funds 2019 £	Prior Year Total Funds 2019 £
Income & Endowments from:				
Donations & Legacies	A1	2,141	84,000	86,141
Charitable activities	A2	-	-	-
Other trading activities	A3	-	-	-
Investments	A4	-	-	-
Other	A5	-	-	-
Total income	A	2,141	84,000	86,141
Expenditure on:				
Raising funds	B1	-	-	-
Charitable activities	B2	1,470	18,454	19,924
Other	B3	4,400	-	4,400
Tax on surplus on ordinary activities	B3	-	-	-
Other taxation	B3	-	-	-
Total expenditure	B	5,870	18,454	24,324
Net gains on investments	B4	-	-	-
Net income for the year		(3,729)	65,546	61,817
Transfers between funds	C	-	-	-
Net income after transfers		(3,729)	65,546	61,817
Net movement in funds		(3,729)	65,546	61,817
Reconciliation of funds:-	E			
Total funds brought forward		(1,360)	305,512	304,152
Total funds carried forward		(5,089)	371,058	365,969

All activities derive from continuing operations

A Statement of Total Recognised Gains and Losses is included in these accounts as a separate primary statement

The notes attached on pages 19 to 34 form an integral part of these accounts.

DCYC Limited - Statement of Financial Activities for the year ended 30 September 2020

Statement of Total Recognised Gains and Losses for the year ended 30 September 2020

	2020 £	2019 £
Surplus for the year :-		
Net excess of income over expenditure from operations before tax	(31,541)	(22,183)
Realised gains on disposals of social investments which are programme related	-	-
<i>Income from operations before tax in the Statement of Financial Activities</i>	<u>(31,541)</u>	<u>(22,183)</u>
<i>Add/(deduct) non income and expenditure items:-</i>		
Grants for the acquisition of fixed assets	33,003	84,000
Net Movement in funds before taxation	<u>1,462</u>	<u>61,817</u>
Funds generated in the year as shown on Statement of Financial Activities	<u>1,462</u>	<u>61,817</u>

The notes attached on pages 19 to 34 form an integral part of these accounts.

DCYC Limited - Statement of Financial Activities for the year ended 30 September 2020

DCYC Limited - Resources applied in the year ended 30 September 2020 towards fixed assets for Charity use:-

	2020 £	2019 £
Funds generated in the year as detailed in the SOFA	1,462	61,817
Resources applied on functional fixed assets	(55,150)	(189,558)
Other applications of funds	-	-
Net resources available to fund charitable activities	<u>(53,688)</u>	<u>(127,741)</u>

The resources applied on fixed assets for charity use represents the cost of additions less proceeds of any disposals.

The notes attached on pages 19 to 34 form an integral part of these accounts.

DCYC Limited - Statement of Financial Activities for the year ended 30 September 2020

Movements in revenue and capital funds for the year ended 30 September 2020

Revenue accumulated funds

	Unrestricted Funds 2020 £	Restricted Funds 2020 £	Total Funds 2020 £	Last year Total Funds 2019 £
Accumulated funds brought forward	(5,089)	-	(5,089)	(1,360)
Recognised gains and losses before transfers	<u>(1,859)</u>	<u>3,321</u>	<u>1,462</u>	<u>61,817</u>
	(6,948)	3,321	(3,627)	60,457
(From)/To unrestricted revenue funds	-	-	-	(65,546)
Closing revenue funds	<u>(6,948)</u>	<u>3,321</u>	<u>(3,627)</u>	<u>(5,089)</u>
Fixed asset funds				
	Designated Funds 2020 £	Restricted Funds 2020 £	Total Funds 2020 £	Last year Total Funds 2019 £
At 1 October	-	371,058	371,058	305,512
Transfer (to)/from revenue funds	-	-	-	65,546
At 30 September	<u>-</u>	<u>371,058</u>	<u>371,058</u>	<u>371,058</u>

The purposes of the transfers to fixed asset funds are described in Note 26 to the accounts and under the accounting policy 'Accounting for capital grants and fixed asset funds'.

Summary of funds

	Unrestricted and Designated funds 2020 £	Restricted Funds 2020 £	Total Funds 2020 £	Last Year Total Funds 2019 £
Revenue accumulated funds	(6,948)	3,321	(3,627)	(5,089)
Fixed asset funds	-	371,058	371,058	371,058
Total funds	<u>(6,948)</u>	<u>374,379</u>	<u>367,431</u>	<u>365,969</u>

The notes attached on pages 19 to 34 form an integral part of these accounts.

DCYC Limited - Statement of Financial Activities for the year ended 30 September 2020

DCYC Limited
Income and Expenditure Account for the year ended 30 September 2020 as required by the
Companies Act 2006

	2020 £	2019 £
Income		
Income from operations	1,019	2,141
Investment income and interest		
Gross income in the year before exceptional items	<u>1,019</u>	<u>2,141</u>
Gross income in the year including exceptional items	<u>1,019</u>	<u>2,141</u>
Expenditure		
Charitable expenditure, excluding depreciation and amortisation	4,768	6,843
Depreciation and amortisation	21,132	8,281
Governance costs	1,073	1,600
Other expenditure	2,378	4,400
Interest payable	3,209	3,200
Realised losses on disposals of social investments which are programme related	-	-
Total expenditure in the year	<u>32,560</u>	<u>24,324</u>
Net income before tax in the financial year	(31,541)	(22,183)
Tax on surplus on ordinary activities	-	-
Net income after tax in the financial year	<u>(31,541)</u>	<u>(22,183)</u>
Retained surplus for the financial year	<u>(31,541)</u>	<u>(22,183)</u>

All activities derive from continuing operations

In accordance with the provisions of the Companies Act 2006, the headings and subheadings used in the Income and Expenditure account have been adapted to reflect the special nature of the charity's activities.

The notes attached on pages 19 to 34 form an integral part of these accounts.

DCYC Limited - Balance Sheet as at 30 September 2020

	SORP		2020	2019
	Note	Ref	£	£
Fixed assets		A		
Tangible assets	13	A2	439,797	405,779
Current assets		B		
Debtors	14	B2	20,000	41,250
Cash at bank and in hand		B4	917	40,869
Total current assets			<u>20,917</u>	<u>82,119</u>
Creditors: amounts falling due within one year	15	C1	<u>(41,087)</u>	<u>(39,592)</u>
Net current assets			(20,170)	42,527
Net assets			<u>419,627</u>	<u>448,306</u>
Creditors: amounts falling due after more than one year	16	C2	(52,196)	(82,337)
The total net assets of the charity			<u>367,431</u>	<u>365,969</u>

The total net assets of the charity are funded by the funds of the charity, as follows:-

Restricted funds				
Restricted Revenue Funds	24	D2	3,321	-
Restricted Fixed Asset Funds	24	D2	371,058	371,058
Unrestricted Funds			374,379	371,058
Unrestricted Revenue Funds	24	D3	(6,948)	(5,089)
Designated Funds			(6,948)	(5,089)
Total charity funds			<u>367,431</u>	<u>365,969</u>

The 'SORP Ref' indicated above is the classification of Balance Sheet items as set out in the formal SORP documents. As required by paragraph 4.60 of the SORP, the brought forward and carried forward funds above have been agreed to the SOFA..

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.

DCYC Limited - Balance Sheet as at 30 September 2020

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 charity is subject to Independent Examination under charity legislation, and the report of the Independent Examiner is on page 10.

The financial statements have been prepared in accordance with the provisions in Part 15 of the Companies Act 2006, applicable to companies subject to the small companies regime.

A handwritten signature in black ink that reads "Anthony McSwiggan". The signature is written in a cursive, flowing style.

Anthony McSwiggan

Trustee

Approved by the board of trustees on 24 June 2021

The notes attached on pages 19 to 34 form an integral part of these accounts.

DCYC Limited

Notes to the Accounts for the year ended 30 September 2020

1 Accounting policies

Policies relating to the production of the accounts.

Basis of preparation and accounting convention

The accounts have been prepared on the accruals basis, under the historical cost convention, and in accordance with the Financial Reporting Standard 102, (effective 1st January 2016) and 'FRS 102 SORP (Statement of Recommended Practice for Accounting and Reporting by Charities) 2015, (as amended by the Bulletin issued in October 2018 and applicable to all accounting periods beginning on or after 1st January 2019), (The SORP), published by the Charity Commission in Northern Ireland (CCNI) , effective January 2016, , and in accordance with all applicable law in the charity's jurisdiction of registration

Measurement and estimation - The preparation of the financial statements requires management to make judgements, estimates and assumptions that affect the amounts reported. These estimates and judgements are continually reviewed and are based on experience and other factors, including expectations of future events that are believed to be reasonable under the circumstances.

Going Concern

The charitable activities are entirely dependent on income from its members and services as well as continuing grant aid. As a consequence, the going concern basis is dependent on the future flow of these uncertain funding streams. Accordingly, the Trustees have considered the reliability of these funding streams. The Trustees also note that the charity is opening its doors to its beneficiaries in 2021. With additional grant funding due to come in in excess of £20,000 the Trustees are satisfied that, at the time of approving the financial statements, it is appropriate to adopt the going concern basis in preparing the financial statements. Other than these matters, the Trustees are not aware of any material uncertainties about the charity's ability to continue as a going concern.

Risks and future assumptions

The charity is a public benefit entity.

The risks for the charity include the availability of future funding to enable it to continue to repay its debt, and offer its services to its beneficiaries due to the uncertainty around Brexit, and its impact for Northern Ireland. Any withdrawal of undrawn funds would have a significant impact on the ability of the charity to continue to operate. This risk is considered managed as the funds are secured and offered, and any reversal of this position by the funders is not thought to be probable.

There is also risk to the income of the charity due to the COVID-19 global pandemic and the financial pressures it has brought to general spending of individuals and businesses. The charity recognises there is a risk of government cut backs which may impact on their funding. However, the government are committed to maintaining public services and public spending.

Policies relating to categories of income and income recognition.

Nature of income

Gross income represents the value, net of value added tax and discounts, of goods provided to customers and work carried out in respect of services provided to customers.

Categories of Income

Income is categorised as income from exchange transactions (contract income) and income from non-exchange transactions (gifts), investment income and other income.

Income from exchange transactions is received by the charity for goods or services supplied under contract or where entitlement is subject to fulfilling performance related conditions. The income the charity receives is approximately equal in value to the goods or services supplied by the charity to the purchaser.

Income from a non-exchange transaction is where the charity receives value from the donor without providing equal value in exchange, and includes donations of money, goods and services freely given without giving equal value in exchange.

DCYC Limited

Notes to the Accounts for the year ended 30 September 2020

Accounting for capital grants and fixed asset funds.

Gifts of tangible fixed assets or grants of a capital nature, given for the purposes of acquiring specific assets to be fully utilised in the furtherance of the objects of the charity, are credited to fixed asset funds after the donated asset has been received or sums have been properly expended on the restricted purpose.

Where the terms of the gift require the charity to hold the asset on an ongoing basis for a specific purpose, then the fixed asset fund so created is categorised as a restricted fixed asset fund, and the relevant restrictions are noted in the fixed asset note 13.

Where the terms of the gift are met once the asset is acquired, so allowing the charity to use the asset on an unrestricted basis, including the right to receive the proceeds of any future sale of the asset on an unrestricted basis, then the fixed asset fund so created is categorised as a designated fixed asset fund.

When assets are acquired for the furtherance of the charity's objects, utilising the charity's own unrestricted funds, a transfer is made from unrestricted funds to a designated fixed asset fund.

Whether acquired with unrestricted or restricted funds, the asset acquired is initially shown in the balance sheet at the full cost of acquisition or subsequent revaluation.

As the related assets are depreciated, in accordance with the depreciation policy, in order to reflect the diminution in the asset, a transfer is made from the relevant fixed asset funds to either unrestricted or restricted revenue funds, as appropriate to the terms of the original gift, if any.

The effect of this policy is that the aggregate of all fixed asset funds shall equate to the net book value of fixed assets.

In the first year that this policy was adopted, a transfer to fixed asset funds was made equivalent to the net book value of the assets.

Any residual liability to the donor arising from, for example, the asset's future sale, is disclosed as a contingent liability unless the event that would trigger repayment of the grant becomes probable in which case a liability for repayment is recognised.

Insofar as this policy relates to Government grants and to the extent that it may be a departure from the FRS 102 SORP (Statement of Recommended Practice for Accounting and Reporting by Charities) 2015, (as amended by the Bulletin issued in October 2018 and applicable to all accounting periods beginning on or after 1st January 2019), (The SORP), such departure is justified on the basis that it is in order to comply with the SORP.

Debtors

Debtors are measured at their recoverable amounts at the balance sheet date.

Creditors and provisions

Creditors are measured at the transaction price (usually their invoice value) and are recognised in the period in which they were incurred.

Cash and bank balances

Cash held by the charity is included at the amount actually held and counted at the year end. Bank balances, whether in credit or overdrawn, are shown at the amounts properly reconciled to the bank statements. Other financial instruments including loans are measured at the amount advanced to the charity, and are shown at the amount properly reconciled to the amount owing at the year end.

Fund Accounting

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

There are no designated funds.

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

There are no endowment funds.

DCYC Limited

Notes to the Accounts for the year ended 30 September 2020

2 Liability to taxation

The Trustees consider that the charity satisfies the tests set out in Paragraph 1 Schedule 6 of the Finance Act 2010 for UK corporation tax purposes. Accordingly, the Charity is potentially exempt from taxation in respect of income or capital gains received within categories covered by chapter 3 part 11 of the Corporation Tax Act 2010 or Section 256 of the Taxation of Chargeable Gains Act 1992, to the extent that such income or gains are applied exclusively on the specific charitable objects of the charity and for no other purpose. Value Added Tax is not recoverable by the charity, and is therefore included in the relevant costs in the Statement of Financial Activities.

3 Winding up or dissolution of the charity

If upon winding up or dissolution of the charity there remain any assets, after the satisfaction of all debts and liabilities, the assets represented by the accumulated fund shall be transferred to some other charitable body or bodies having similar objects to the charity.

4 Significance of financial instruments to the charity's position

During the year the charity received a loan from a private individual of £4,546, (which was not repaid prior to the year end), and repaid £2,927 of the loan from Drumquin Youth Centre leaving a balance owed of £27,173. These are interest-free and are open-ended loans with no repayment terms and no expiry date. The charity also took out a bounceback loan of £42,000. No repayments have yet been made, in line with the terms of the facility.

5 Net surplus before tax in the financial year

	2020	2019
	£	£
The net surplus before tax in the financial year is stated after charging:-		
Depreciation of owned fixed assets	21,132	8,281
Trustees' remuneration	573	-

6 Interest payable

	2020	2019
	£	£
Loan interest	3,209	3,200

7 The contribution of volunteers

The charity depends on the support of its volunteers, which is much appreciated. The volunteers include the trustees, and others who took on roles such as Youth Leaders. The arrangements with volunteers are difficult to value precisely in monetary terms and have not been recognised in the Statement of Financial Activities. The volunteers and the charity accept and agree that no contract of employment is created by these arrangements.

8 Staff costs and emoluments

Salary costs

	2020	2019
	£	£
Gross Salaries excluding trustees and key management personnel	544	-
Trustees' Remuneration as detailed in note 11	573	-
Total salaries, wages and related costs	1,117	-

DCYC Limited

Notes to the Accounts for the year ended 30 September 2020

Numbers of full time employees or full time equivalents

	2020	2019
The average number of total staff employed in the year was	<u>3</u>	<u>-</u>
The average number of part time staff employed in the year was	3	-
The estimated full time equivalent number of all staff employed in the year was	1	-

The estimated equivalent number of full time staff deployed in different activities in the year was:-

Engaged on management and administration	1	-
<i>The estimated full time equivalent number of all staff employed as above</i>	<u>1</u>	<u>-</u>

The details of remuneration paid to trustees is shown in note 11

No employees received emoluments (excluding pension costs) in excess of £60,000 per annum.

Highest paid employee

The remuneration in the year year was

	456	-
<i>Total remuneration package included in total salaries above</i>	<u>456</u>	<u>-</u>

9 Defined contribution pension schemes

The charity does not operate a defined contribution pension scheme.

10 Defined benefit pension scheme

The charity does not operate a defined benefit pension scheme.

11 Remuneration and payments to Trustees and persons connected with them

	2020	2019
	£	£
<i>Remuneration payable to trustees or connected persons</i>		
A McSwiggan	319	-
T O'Kane	254	-
Total remuneration	<u>573</u>	<u>-</u>

In March 2020 the charity made payments to 2 trustees in their capacities as Youth Leaders. The amounts involved are small but a report has been made to the Charity Commission for Northern Ireland identifying the payments as no permission or other authority was in place. As at the date of the approval of these accounts the individuals have repaid the amounts in full to the charity.

No pension contributions or other employment benefits were paid to the individuals.

12 Trustees' expenses

The expenses reimbursed to trustees, or paid directly to third parties, in the current or prior year, was as shown below.

	2020	2019
	£	£
The amount reimbursed to trustees	-	130

The nature of the trustees' expenses was travel, postage and key cutting.

The number of trustees' to whom expenses were reimbursed was one.

DCYC Limited

Notes to the Accounts for the year ended 30 September 2020

13 Tangible fixed assets

<i>Current Year</i>	Leasehold Land and Buildings £	Total £
Cost		
At 1 October 2019	414,060	414,060
Additions	55,150	55,150
At 30 September 2020	<u>469,210</u>	<u>469,210</u>
Depreciation		
At 1 October 2019	8,281	8,281
Charge for the year	21,132	21,132
At 30 September 2020	<u>29,413</u>	<u>29,413</u>
Net book value		
At 30 September 2020	<u>439,797</u>	<u>439,797</u>
At 30 September 2019	<u>405,779</u>	<u>405,779</u>
<i>Prior Year</i>	Leasehold Land and Buildings £	Total £
Cost		
01 October 2018	224,502	224,502
Additions	189,558	189,558
01 October 2019	<u>414,060</u>	<u>414,060</u>
Depreciation		
Charge for the year	8,281	8,281
01 October 2019	<u>8,281</u>	<u>8,281</u>
Net book value		
01 October 2019	<u>405,779</u>	<u>405,779</u>
01 October 2018	<u>224,502</u>	<u>224,502</u>

All assets are used for direct charitable purposes.

DCYC Limited

Notes to the Accounts for the year ended 30 September 2020

14 Debtors

	2020	2019
	£	£
Other debtors	20,000	41,250

15 Creditors: amounts falling due within one year

	2020	2019
	£	£
Trade creditors	2,146	-
Accruals	2,250	2,750
Other creditors	36,691	36,842
	<u>41,087</u>	<u>39,592</u>

16 Creditors: amounts falling due after one year

	2020	2019
	£	£
Bank loans and overdrafts	42,000	-
Other creditors	10,196	82,337
	<u>52,196</u>	<u>82,337</u>

17 Loans to trustees included in debtors

There are no loans to trustees included in debtors at 30 September 2020.

18 Guarantees made by the charity on behalf of trustees

There were no guarantees made by the charity on behalf of any trustees during the year.

19 Income and Expenditure account summary

	2020	2019
	£	£
At 1 October 2019		
Surplus after tax for the year	281,969	304,152
	(31,541)	(22,183)
At 30 September 2020	<u>250,428</u>	<u>281,969</u>

20 Post balance sheet events

After the year end, but before the accounts were approved the UK government re-introduced some restrictions in an effort to halt another wave of the COVID-19 global pandemic. The charity had to close its doors to its beneficiaries. Whilst reserves are healthy, there will inevitably be an impact on the income from activities usually offered. It is not possible to determine the exact amount of lost income.

21 No related party transactions

There were no transactions with related parties in the year, except with regard to trustees' remuneration, which are fully disclosed in the relevant notes.

22 Related party transactions

In March 2020 the charity made payments to 2 trustees in their capacities as Youth Leaders. The amounts involved are small but a report has been made to the Charity Commission for Northern Ireland identifying the payments as no permission or other authority was in place. As at the date of the approval of these accounts the individuals have repaid the amounts involved in full.

No pension contributions or other employment benefits were paid to the individuals.

DCYC Limited

Notes to the Accounts for the year ended 30 September 2020

	2020	2019
	£	£
Trustees		
Wages payments for Youth Leader work	573	-

23 Particulars of how particular funds are represented by assets and liabilities

At 30 September 2020	Unrestricted funds	Designated funds	Restricted funds	Total Funds
	£	£	£	£
Tangible Fixed Assets	68,739	-	371,058	439,797
Current Assets	17,596		3,321	20,917
Current Liabilities	(41,087)	-	-	(41,087)
Long Term Liabilities	(52,196)	-	-	(52,196)
	<u>(6,948)</u>	<u>-</u>	<u>374,379</u>	<u>367,431</u>
At 1 October 2019	Unrestricted funds	Designated funds	Restricted funds	Total Funds
	£	£	£	£
Tangible Fixed Assets	34,721	-	371,058	405,779
Current Assets	82,119	-	-	82,119
Current Liabilities	(39,592)	-	-	(39,592)
Long Term Liabilities	(82,337)	-	-	(82,337)
	<u>(5,089)</u>	<u>-</u>	<u>371,058</u>	<u>365,969</u>

24 Change in total funds over the year as shown in Note 23 , analysed by individual funds

	Funds brought forward from 2019	Movement in funds in 2020	Transfers between funds in 2020	Funds carried forward to 2021
	£	£	£	£
		See Note 25	See Note 0	
		£	£	
Unrestricted and designated funds:-				
Unrestricted Revenue Funds	(5,089)	(1,859)	-	(6,948)
Total unrestricted and designated funds	<u>(5,089)</u>	<u>(1,859)</u>	<u>-</u>	<u>(6,948)</u>
Restricted funds:-				
Restricted Fixed Asset Funds	371,058	-	-	371,058
Community Youth Centre	-	3,321	-	3,321
Total restricted funds	<u>371,058</u>	<u>3,321</u>	<u>-</u>	<u>374,379</u>
Total charity funds	<u>365,969</u>	<u>1,462</u>	<u>-</u>	<u>367,431</u>

DCYC Limited

Notes to the Accounts for the year ended 30 September 2020

<i>PRIOR YEAR</i>	Funds brought forward from 2018	Movement in funds in 2019	Transfers between funds in 2019	Funds carried forward to 2020
	£	£	£	£
<i>Unrestricted and designated funds:-</i>				
Unrestricted Revenue Funds	(1,360)	(3,729)	-	(5,089)
Total unrestricted and designated funds	(1,360)	(3,729)	-	(5,089)
<i>Restricted funds:-</i>				
Restricted Fixed Asset Funds	305,512	65,546	65,546	436,604
Community Youth Centre			(65,546)	(65,546)
Total restricted funds	305,512	65,546	-	371,058
Total charity funds	304,152	61,817	-	365,969

25 Analysis of movements in funds over the year as shown in Note 24

	Income	Expenditure	Other Gains & Losses	Movement in funds
	2020	2020	2020	2020
	£	£	£	£
<i>Unrestricted and designated funds:-</i>				
Unrestricted Revenue Funds	1,019	(2,878)	-	(1,859)
<i>Restricted funds:-</i>				
Community Youth Centre	33,003	(29,682)	-	3,321
	34,022	(32,560)	-	1,462
	2019	2019	2019	2019
	£	£	£	£
<i>Unrestricted and designated funds:-</i>				
Unrestricted Revenue Funds	2,141	(5,870)	-	(3,729)
<i>Restricted funds:-</i>				
Restricted Fixed Assets Funds:-	84,000	(18,454)	-	65,546
	86,141	(24,324)	-	61,817

DCYC Limited

Notes to the Accounts for the year ended 30 September 2020

26 The purposes for which the funds

Unrestricted and designated funds:-

Unrestricted Revenue Funds

These funds are held for the meeting the objectives of the charity, and to provide reserves for future activities, and , subject to charity legislation, are free from all restrictions on their use.

Restricted funds:-

Restricted Fixed Asset Funds

The purpose of these funds is described under the accounting policy 'Accounting for capital grants and fixed asset funds'.

Community Youth Centre

These funds are held for the purpose of meeting the costs related to the refurbishment of the Community Youth Centre. They are restricted to this purpose solely until the project has completed.

27 Ultimate controlling party

The charity is under the control of its legal members.

Every member of the charity is obliged to contribute such amount as may be required not exceeding £10 to the assets of the company in the event of its being wound up while he or she is a member, or within one year after he or she ceases to be a member.

DCYC Limited

Detailed analysis of income and expenditure for the year ended 30 September 2020 as required by the SORP 2015

This analysis is classified by conventional nominal descriptions and not by activity.

28 Donations, Grants and Legacies

	Current year Unrestricted Funds 2020 £	Current year Restricted Funds 2020 £	Current year Total Funds 2020 £	Prior Year Total Funds 2019 £
Donations and gifts from individuals				
Small donations individually less than £1000	500	-	500	2,141
Total donations and gifts from individuals	500	-	500	2,141

	Current year Unrestricted Funds 2020 £	Current year Restricted Funds 2020 £	Current year Total Funds 2020 £	Prior Year Total Funds 2019 £
Capital grants from government and public bodies				
DAERA	-	1,163	1,163	-
Total public sector capital grants	-	1,163	1,163	-

	Current year Unrestricted Funds 2020 £	Current year Restricted Funds 2020 £	Current year Total Funds 2020 £	Prior Year Total Funds 2019 £
Capital grants from non public bodies				
Fermanagh Trust	-	25,000	25,000	25,000
National Lottery Community Fund	-	6,840	6,840	-
NTR Windfarm	-	-	-	35,000
Dalradian Gold	-	-	-	4,000
Garfield Weston Foundation	-	-	-	20,000
Total private sector capital grants	-	31,840	31,840	84,000

All the grants in the prior year were unrestricted.

DCYC Limited

Detailed analysis of income and expenditure for the year ended 30 September 2020 as required by the SORP 2015

Capital grants from non public bodies - Prior Year analysis

	Prior Year Unrestricted Funds	Prior Year Restricted Funds	Prior Year Total Funds
	2019	2019	2019
	£	£	£
Prior Year	-	84,000	84,000

Total Donations, Grants and Legacies

Total Donations, Grants and Legacies	A1	500	33,003	33,503	86,141
--------------------------------------	----	-----	--------	--------	--------

All the donations and gifts in the prior year were unrestricted.

<i>Prior year</i>	Unrestricted Funds 2019	Restricted Funds 2019	Prior Year Total Funds 2019	
	£	£	£	
Total Donations, Grants and Legacies	A1	2,141	84,000	86,141

29 Income from charitable activities - Trading Activities

Current year

	Current year Unrestricted Funds	Current year Restricted Funds	Current year Total Funds	Prior Year Total funds
	2020	2020	2020	2019
	£	£	£	£
Primary purpose and ancillary trading				
Room hire	519	-	519	-
Total Primary purpose and ancillary trading	519	-	519	-

30 Total Income from charitable activities

Current year

	Current year Unrestricted Funds	Current year Restricted Funds	Current year Total Funds	Prior Year Total Funds
	2020	2020	2020	2019
	£	£	£	£
Total income from charitable trading	519	-	519	-
Total from charitable activities	A2	-	519	-

DCYC Limited

Detailed analysis of income and expenditure for the year ended 30 September 2020 as required by the SORP 2015

31 Expenditure on charitable activities - Direct spending

<i>Current Year</i>	Current year Unrestricted Funds	Current year Restricted Funds	Current year Total Funds	Prior Year Total Funds
	2020	2020	2020	2019
	£	£	£	£
Gross wages and salaries - charitable activities	-	544	544	-
Total direct spending B2a	-	544	544	-

32 Support costs for charitable activities

<i>Current Year</i>	Current year Unrestricted Funds	Current year Restricted Funds	Current year Total Funds	Prior Year Total Funds
	2020	2020	2020	2019
	£	£	£	£
<i>Employee costs not included in direct costs</i>				
Training and welfare - staff	-	240	240	-
<i>Premises Expenses</i>				
Rates and water charges	-	153	153	875
Light heat and power	-	525	525	1,093
Premises repairs, renewals and maintenance	-	1,604	1,604	-
Property insurance	-	1,429	1,429	-
<i>Administrative overheads</i>				
Sundry expenses	-	41	41	-
<i>Professional fees paid to advisors other than the auditor or examiner</i>				
Accountancy fees other than examination or audit fees	2,378	-	2,378	4,400
Other legal and professional	-	147	147	4,815
<i>Financial costs</i>				
Bank charges	-	85	85	60
Loan interest	-	3,209	3,209	3,200
Depreciation & Amortisation in total for	-	21,132	21,132	8,281
Support costs before reallocation	2,378	28,565	30,943	22,724
<i>Less support costs reallocated to specific activities</i>				
To non charitable costs	(2,378)	-	(2,378)	(4,400)
Total support costs - Current Year	-	28,565	28,565	18,324

DCYC Limited

Detailed analysis of income and expenditure for the year ended 30 September 2020 as required by the SORP 2015

The basis of allocation of costs between activities is described under accounting policies

(4,400)

<i>Prior Year</i>	Prior Year Unrestricted Funds 2020 £	Prior Year Restricted Funds 2020 £	Prior Year Total Funds 2019 £
<i>Premises Expenses</i>			
Rates and water charges	-	875	875
Light heat and power	-	1,093	1,093
<i>Professional fees paid to advisors</i>			
Other legal and professional	-	4,815	4,815
<i>Financial costs</i>			
Bank charges	-	60	60
Loan interest	-	3,200	3,200
Depreciation & Amortisation in total for	-	8,281	8,281
<i>Support costs before reallocation</i>	4,400	18,324	22,724
Total support costs - Prior Year	-	18,324	18,324

The basis of allocation of costs between activities is described under accounting policies

33 Other Expenditure - Governance costs

<i>Current Year</i>	Current year Unrestricted Funds 2020 £	Current year Restricted Funds 2020 £	Current year Total Funds 2020 £	Prior Year Total Funds 2019 £
Independent Examiner's fees	500	-	500	1,470
Trustees' remuneration	-	573	573	-
Trustees' expenses	-	-	-	130
Total Governance costs	500	573	1,073	1,600

<i>Prior Year</i>	Prior Year Unrestricted Funds 2019 £	Prior Year Restricted Funds 2019 £	Prior Year Total Funds 2019 £
Trustees' expenses	-	130	130
Total Governance costs	1,470	130	1,600

DCYC Limited

Detailed analysis of income and expenditure for the year ended 30 September 2020 as required by the SORP 2015

34 Total Charitable expenditure

<i>Current Year</i>		Current year Unrestricted Funds	Current year Restricted Funds	Current year Total Funds	Prior Year Total Funds
		2020 £	2020 £	2020 £	2019 £
Total direct spending	B2a	-	544	544	-
Total support costs	B2d	-	28,565	28,565	18,324
Total Governance costs	B2e	500	573	1,073	1,600
Total charitable expenditure	B2	500	29,682	30,182	19,924

<i>Prior Year</i>		Prior Year Unrestricted Funds	Prior Year Restricted Funds	Prior Year Total Funds
		2019 £	2019 £	2019 £
Total support costs	B2d	-	18,324	18,324
Total Governance costs	B2e	1,470	130	1,600
Total charitable expenditure	B2	1,470	18,454	19,924

35 Other trading expenditure unrelated to fundraising or charitable activities

		Current year Unrestricted Funds	Current year Restricted Funds	Current year Total Funds	Prior Year Total Funds
		2020 £	2020 £	2020 £	2019 £
Reallocated from support costs		2,378	-	2,378	4,400
Non charity expenditure	B3b	2,378	-	2,378	4,400

Other trading expenditure unrelated to fundraising or charitable activities - Prior Year analysis

Unrestricted Funds	Restricted Funds	Total Funds
-----------------------	---------------------	-------------

DCYC Limited

Detailed analysis of income and expenditure for the year ended 30 September 2020 as required by the SORP 2015

36 Total of other expenditure

<i>Current Year</i>		Current year Unrestricted Funds	Current year Restricted Funds	Current year Total Funds	Prior Year Total Funds
		2020 £	2020 £	2020 £	2019 £
Non charity expenditure		2,378	-	2,378	4,400
Total other expenditure		2,378	-	2,378	4,400
		All the expenditure in the prior year was unrestricted.			
<i>Prior Year</i>		Prior Year Unrestricted Funds	Prior Year Restricted Funds	Prior Year Total Funds	
		2019 £	2019 £	2019 £	
Non charity expenditure		4,400	-	4,400	
Total other expenditure		4,400	-	4,400	