

Company Registration Number - NI647961

The Charity Registration Number is :- 107031

DCYC Limited

Report and Accounts

30 September 2021

**DCYC Limited**

**Report and accounts for the year ended 30 September 2021**

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## **DCYC Limited**

Company Registration Number - NI647961

### **Trustees' Annual Report for the year ended 30 September 2021**

The Trustees present their Report and Accounts for the year ended 30 September 2021, 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

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### Trustees' Annual Report for the year ended 30 September 2021

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

2 Manse Road  
Drumquin, Omagh  
County Tyrone, BT78 4SD  
Telephone 2882831223

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:-**

Eamann Donnelly              Connie Skelton  
Sinead Healy  
Emer Kelly  
Kieran McCaffrey  
Ann McCarron  
Bernadine McCrory  
Caroline McLaughlin  
Peter McNulty  
Anthony McSwiggan  
Dr Patrick Scully

**The following persons served as Trustees during the year ended 30 September 2021 :-**

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

<b>Name</b>	<b>Appointed</b>	<b>Resigned</b>
Teresa O'Kane		15/06/2021
Shane McSwiggan		16/06/2021

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**

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### **Trustees' Annual Report for the year ended 30 September 2021**

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

During the year the charity completed its refurbishment work. 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 2021 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 further grant funding to enable the charity to prepare for reopening. Funding sources (being made up of grants, donations and income from charitable activities) totalling £38,404 were identified and successfully secured.

The performance of the charity is distorted this year as the centre did not reopen to members until after the year end. The results for the year ended 30 September 2021 are not reflective of a normal year for the charity as it didnt undertake any youth centre activities prior to 30 September 2021.

## DCYC Limited

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### Trustees' Annual Report for the year ended 30 September 2021

#### ***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 were limited. The charity was prevented from offering the full services to its local community due to the ongoing impact of social restrictions from the COVID-19 pandemic. With the easing of restrictions continuing the charity re-opened its doors on a limited basis to the local community.

#### ***The degree to which the achievements and performance during the year have benefited wider society.***

### 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	Meyler McGuigan, 11 High Street, Omagh, Co. Tyrone BT78 1BA
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 2021***

The financial position of the charity at 30 September 2021 and comparatives for the prior period, as more fully detailed in the accounts, can be summarised as follows:-

	2021	2020
	£	£
<b>Net income</b>	7,398	2,557
	<hr/>	<hr/>
Unrestricted Revenue Funds available for the general purposes of the charity	(7,410)	(5,853)

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### Trustees' Annual Report for the year ended 30 September 2021

Restricted Revenue Funds	8,955	3,321
Restricted Fixed Asset Funds	374,379	371,058
<b>Total Restricted Funds</b>	<b>383,334</b>	<b>374,379</b>
<b>Total Funds</b>	<b>375,924</b>	<b>368,526</b>

#### ***Financial review of the position at the reporting date, 30 September 2021 .***

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 £7,398 for the year (2020; surplus of £2,557 as restated). 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 2021 the balance on reserves stands at £375,924.

#### ***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 2021 the Unrestricted Revenue Fund was in deficit by £7,410 (2020: £5,853 as restated). 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.

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### **Trustees' Annual Report for the year ended 30 September 2021**

#### ***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 reopened for full services and activities in September/October 2021. 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**

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### **Trustees' Annual Report for the year ended 30 September 2021**

#### **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.

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### **Trustees' Annual Report for the year ended 30 September 2021**

#### **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 15 June 2022.

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 2021**

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 2021 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 15 June 2022

DCYC Limited - Statement of Financial Activities for the year ended 30 September 2021

**Statement of Financial Activities (including the Income and Expenditure Account for the year ended 30 September 2021, 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
		2021	2021	2021	2020
		£	£	£	As Restated £
<b>Income &amp; Endowments from:</b>					
Donations & Legacies	A1	2,300	25,000	27,300	33,503
Charitable activities	A2	120	-	120	519
<b>Total income</b>	<b>A</b>	<b>2,420</b>	<b>25,000</b>	<b>27,420</b>	<b>34,022</b>
<b>Expenditure on:</b>					
Charitable activities	B2	2,867	16,045	18,912	30,182
Other	B3	1,110	-	1,110	1,283
<b>Total expenditure</b>	<b>B</b>	<b>3,977</b>	<b>16,045</b>	<b>20,022</b>	<b>31,465</b>
<b>Net income for the year</b>		<b>(1,557)</b>	<b>8,955</b>	<b>7,398</b>	<b>2,557</b>
<b>Net income after transfers</b>	<b>A-B-C</b>	<b>(1,557)</b>	<b>8,955</b>	<b>7,398</b>	<b>2,557</b>
<b>Net movement in funds</b>		<b>(1,557)</b>	<b>8,955</b>	<b>7,398</b>	<b>2,557</b>
<b>Reconciliation of funds:-</b>					
<b>Total funds brought forward</b>		<b>(5,853)</b>	<b>374,379</b>	<b>368,526</b>	<b>365,969</b>
<b>Total funds carried forward</b>		<b>(7,410)</b>	<b>383,334</b>	<b>375,924</b>	<b>368,526</b>

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 2021**

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

	SORP Ref	Prior Year Unrestricted Funds 2020 As Restated £	Prior Year Restricted Funds 2020 As Restated £	Prior Year Total Funds 2020 As Restated £
<b>Income &amp; Endowments from:</b>				
Donations & Legacies	A1	500	33,003	<b>33,503</b>
Charitable activities	A2	519	-	<b>519</b>
Other trading activities	A3	-	-	-
Investments	A4	-	-	-
Other	A5	-	-	-
<b>Total income</b>	<b>A</b>	<b>1,019</b>	<b>33,003</b>	<b>34,022</b>
<b>Expenditure on:</b>				
Raising funds	B1	-	-	-
Charitable activities	B2	500	29,682	<b>30,182</b>
Other	B3	1,283	-	<b>1,283</b>
Tax on surplus on ordinary activit	B3	-	-	-
Other taxation	B3	-	-	-
<b>Total expenditure</b>	<b>B</b>	<b>1,783</b>	<b>29,682</b>	<b>31,465</b>
Net gains on investments	B4	-	-	-
<b>Net income for the year</b>		<b>(764)</b>	<b>3,321</b>	<b>2,557</b>
<b>Transfers between funds</b>	<b>C</b>	<b>-</b>	<b>-</b>	<b>-</b>
<b>Net income after transfers</b>		<b>(764)</b>	<b>3,321</b>	<b>2,557</b>
<b>Net movement in funds</b>		<b>(764)</b>	<b>3,321</b>	<b>2,557</b>
<b>Reconciliation of funds:-</b>				
<b>Total funds brought forward</b>		<b>(5,089)</b>	<b>371,058</b>	<b>365,969</b>
<b>Total funds carried forward</b>		<b>(5,853)</b>	<b>374,379</b>	<b>368,526</b>

**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 2021**

**Statement of Total Recognised Gains and Losses for the year ended 30 September 2021**

	2021	2020
	£	As Restated £
<b>Surplus for the year :-</b>		
Net excess of income over expenditure from operations before tax	(19,029)	(31,729)
Realised gains on disposals of social investments which are programme related	-	-
<b><i>Income from operations before tax in the Statement of Financial Activities</i></b>	<b><u>(19,029)</u></b>	<b><u>(31,729)</u></b>
<b><i>Add/(deduct) non income and expenditure items:-</i></b>		
Grants for the acquisition of fixed assets	26,427	33,003
<b>Net Movement in funds before taxation</b>	<b><u>7,398</u></b>	<b><u>1,274</u></b>
<b>Funds generated in the year as shown on Statement of Financial Activities</b>	<b><u>7,398</u></b>	<b><u>1,274</u></b>

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 2021**

**DCYC Limited - Resources applied in the year ended 30 September 2021 towards fixed assets for Charity use:-**

	2021	2020
	£	As Restated £
Funds generated in the year as detailed in the SOFA	7,398	2,557
Resources applied on functional fixed assets	(2,099)	(55,150)
Other applications of funds	-	-
<b>Net resources available to fund charitable activities</b>	<u><b>5,299</b></u>	<u><b>(52,593)</b></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 2021**

**Movements in revenue and capital funds for the year ended 30 September 2021**

**Revenue accumulated funds**

	Unrestricted Funds 2021	Restricted Funds 2021	Total Funds 2021	Last year Total Funds 2020 As Restated £
Accumulated funds brought forward	£ (5,853)	£ 3,321	£ (2,532)	£ (5,089)
Recognised gains and losses before transfers	<u>(1,557)</u>	<u>8,955</u>	<u>7,398</u>	<u>2,557</u>
	<b>(7,410)</b>	<b>12,276</b>	<b>4,866</b>	<b>(2,532)</b>
(From)/To unrestricted revenue funds	-	(3,321)	(3,321)	-
<b>Closing revenue funds</b>	<u><b>(7,410)</b></u>	<u><b>8,955</b></u>	<u><b>1,545</b></u>	<u><b>(2,532)</b></u>
<b>Fixed asset funds</b>	<b>Designated Funds 2021 £</b>	<b>Restricted Funds 2021 £</b>	<b>Total Funds 2021 £</b>	<b>Last year Total Funds 2020 £</b>
At 1 October	-	371,058	371,058	371,058
Transfer (to)/from revenue funds	-	3,321	3,321	-
<b>At 30 September</b>	<u><b>-</b></u>	<u><b>374,379</b></u>	<u><b>374,379</b></u>	<u><b>371,058</b></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 2021 £	Restricted Funds 2021 £	Total Funds 2021 £	Last Year Total Funds 2020 As Restated £
Revenue accumulated funds	(7,410)	8,955	<b>1,545</b>	(2,532)
Fixed asset funds	-	374,379	<b>374,379</b>	371,058
<b>Total funds</b>	<u><b>(7,410)</b></u>	<u><b>383,334</b></u>	<u><b>375,924</b></u>	<u><b>368,526</b></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 2021**

**DCYC Limited  
Income and Expenditure Account for the year ended 30 September 2021 as required by the  
Companies Act 2006**

	2021	2020
	£	As Restated £
<b>Income</b>		
Income from operations	993	1,019
Investment income and interest		
<b>Gross income in the year before exceptional items</b>	<u>993</u>	<u>1,019</u>
<b>Gross income in the year including exceptional items</b>	<u>993</u>	<u>1,019</u>
<b>Expenditure</b>		
Charitable expenditure, excluding depreciation and amortisation	1,504	4,768
Depreciation and amortisation	16,045	21,132
Governance costs	500	1,073
Other expenditure	1,110	2,566
Interest payable	863	3,209
Realised losses on disposals of social investments which are programme related	-	-
<b>Total expenditure in the year</b>	<u>20,022</u>	<u>32,748</u>
<b>Net income before tax in the financial year</b>	<b>(19,029)</b>	<b>(31,729)</b>
Tax on surplus on ordinary activities	-	-
<b>Net income after tax in the financial year</b>	<u>(19,029)</u>	<u>(31,729)</u>
<b>Retained surplus for the financial year</b>	<u>(19,029)</u>	<u>(31,729)</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 2021**

	SORP		2021	2020
	Note	Ref		As Restated
			£	£
<b>Fixed assets</b>		A		
Tangible assets	12	A2	425,851	439,797
<b>Current assets</b>		B		
Debtors	13	B2	10,000	20,000
Cash at bank and in hand		B4	20,895	917
<b>Total current assets</b>			<u>30,895</u>	<u>20,917</u>
<b>Creditors: amounts falling due within one year</b>	14	C1	<u>(41,619)</u>	<u>(39,992)</u>
<b>Net current assets</b>			(10,724)	(19,075)
<b>Net assets</b>			<u>415,127</u>	<u>420,722</u>
Creditors: amounts falling due after more than one year	15	C2	(39,203)	(52,196)
<b>The total net assets of the charity</b>			<u><b>375,924</b></u>	<u><b>368,526</b></u>

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

<b>Restricted funds</b>				
Restricted Revenue Funds	23	D2	8,955	3,321
Restricted Fixed Asset Funds	23	D2	374,379	371,058
			383,334	374,379
<b>Unrestricted Funds</b>				
Unrestricted Revenue Funds	23	D3	(7,410)	(5,853)
			(7,410)	(5,853)
<b>Designated Funds</b>				
<b>Total charity funds</b>			<u><b>375,924</b></u>	<u><b>368,526</b></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..

## **DCYC Limited - Balance Sheet as at 30 September 2021**

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 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.

**Anthony McSwiggan**

Trustee

Approved by the board of trustees on 15 June 2022

**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 2021

#### 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 opened its doors to its beneficiaries in 2021. With additional grant funding received of £25,000 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 cuts 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.*

##### **Accounting for deferred income and income received in advance**

Where terms and conditions relating to income have not been met or uncertainty exists as to whether the charity can meet any terms or conditions otherwise within its control, income is not recognised but is deferred as a liability until it is probable that the terms or conditions imposed can be met.

Any grant that is subject to performance-related conditions received in advance of delivering the goods and services required by that condition, or is subject to unmet conditions wholly outside the control of the recipient charity, is accounted for as a liability and shown on the balance sheet as deferred income. Deferred income is released to income in the reporting period in which the performance-related or other conditions that limit recognition are met.

## DCYC Limited

### Notes to the Accounts for the year ended 30 September 2021

When income from a grant or donation has not been recognised due to the conditions applying to the gift not being wholly within the control of the recipient charity, it is disclosed as a contingent asset if receipt of the grant or donation is probable once those conditions are met.

Where time related conditions are imposed or implied by a funder, then the income is apportioned to the time periods concerned, and, where applicable, is accounted for as a liability and shown on the balance sheet as deferred income. When grants are received in advance of the expenditure on the activity funded by them, but there are no specific time related conditions, then the income is not deferred.

Any condition that allows for the recovery by the donor of any unexpended part of a grant does not prevent recognition of the income concerned, but a liability to any repayment is recognised when repayment becomes probable.

#### ***Policies relating to expenditure on goods and services provided to the charity.***

##### **Recognition of liabilities and expenditure**

A liability, and the related expenditure, is recognised when a legal or constructive obligation exists as a result of a past event, and when it is more likely than not that a transfer of economic benefits will be required in settlement, and when the amount of the obligation can be measured or reliably estimated..

Liabilities arising from future funding commitments and constructive obligations, including performance related grants, where the timing or the amount of the future expenditure required to settle the obligation are uncertain, give rise to a provision in the accounts, which is reviewed at the accounting year end. The provision is increased to reflect any increases in liabilities, and is decreased by the utilisation of any provision within the period, and reversed if any provision is no longer required. These movements are charged or credited to the respective funds and activities to which the provision relates.

#### ***Policies relating to assets, liabilities and provisions and other matters.***

##### ***Tangible fixed assets***

Tangible fixed assets are measured at their original cost value, or subsequent revaluation, or if donated, as described above. Cost value includes all costs expended in bringing the asset into its intended working condition.

Depreciation has been provided at the following rates in order to write off the assets to their anticipated residual value over their estimated useful lives.

Leasehold premises	Over the life of the lease - 30 years
Fixtures and fittings	20 % reducing balance

A regular annual review of the likelihood of asset impairment is undertaken.

##### **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 12.

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.

## **DCYC Limited**

### **Notes to the Accounts for the year ended 30 September 2021**

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.

## DCYC Limited

### Notes to the Accounts for the year ended 30 September 2021

#### 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.

#### 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 an additional loan from Drumquin Youth Centre of £5,528 leaving a balance owed of £31,606, and made no repayments of the private loans already in the balance sheet. These are interest-free and are open-ended loans with no repayment terms and no expiry date. The charity repaid a loan in full and commenced repayments of the bounceback loan leaving a closing balance of £40,670 at the balance sheet date.

#### 5 Net surplus before tax in the financial year

	2021	2020
	£	£
The net surplus before tax in the financial year is stated after charging:-		
Depreciation of owned fixed assets	16,045	21,132
Trustees' remuneration	-	573

#### 6 Interest payable

	2021	2020
	£	£
Loan interest	863	3,209

#### 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.

## DCYC Limited

### Notes to the Accounts for the year ended 30 September 2021

#### 8 Staff costs and emoluments

<b>Salary costs</b>	<b>2021</b>	<b>2020</b>
	<b>£</b>	<b>£</b>
Gross Salaries excluding trustees and key management personnel	-	544
Trustees' Remuneration as detailed in note 11	-	573
<b>Total salaries, wages and related costs</b>	<b>-</b>	<b>1,117</b>

<b>Numbers of full time employees or full time equivalents</b>	<b>2021</b>	<b>2020</b>
The average number of total staff employed in the year was	-	3
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
<b>The estimated full time equivalent number of all staff employed as above</b>	<b>-</b>	<b>1</b>

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 was	-	456
<b>Total remuneration package included in total salaries above</b>	<b>-</b>	<b>456</b>

#### 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

	<b>2021</b>	<b>2020</b>
	<b>£</b>	<b>£</b>
<b>Remuneration payable to trustees or connected persons</b>		
A McSwiggan	-	319
T O'Kane	-	254
<b>Total remuneration</b>	<b>-</b>	<b>573</b>

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. The individuals have repaid the amounts in full to the charity. No pension contributions or other employment benefits were paid to the individuals.

## DCYC Limited

### Notes to the Accounts for the year ended 30 September 2021

#### 12 Tangible fixed assets

<i>Current Year</i>	<b>Leasehold Land and Buildings</b>	<b>Fixtures and Fittings</b>	<b>Motor Vehicles</b>	<b>Total</b>
	£	£	£	£
<b>Cost</b>				
At 1 October 2020	469,210	-	-	469,210
Additions	-	2,099	-	2,099
<b>At 30 September 2021</b>	<b>469,210</b>	<b>2,099</b>	<b>-</b>	<b>471,309</b>
<b>Depreciation</b>				
At 1 October 2020	29,413	-	-	29,413
Charge for the year	15,625	420	-	16,045
<b>At 30 September 2021</b>	<b>45,038</b>	<b>420</b>	<b>-</b>	<b>45,458</b>
<b>Net book value</b>				
<b>At 30 September 2021</b>	<b>424,172</b>	<b>1,679</b>	<b>-</b>	<b>425,851</b>
<b>At 30 September 2020</b>	<b>439,797</b>	<b>-</b>	<b>-</b>	<b>439,797</b>
<i>Prior Year</i>	<b>Leasehold Land and Buildings</b>	<b>Fixtures and Fittings</b>	<b>Motor Vehicles</b>	<b>Total</b>
	£	£	£	£
<b>Cost</b>				
01 October 2019	414,060	-	-	414,060
Additions	55,150	-	-	55,150
<b>30 September 2020</b>	<b>469,210</b>	<b>-</b>	<b>-</b>	<b>469,210</b>

## DCYC Limited

### Notes to the Accounts for the year ended 30 September 2021

<b>Depreciation</b>				
01 October 2019	8,281	-	-	8,281
Charge for the year	21,132	-	-	21,132
<b>30 September 2020</b>	<b>29,413</b>	<b>-</b>	<b>-</b>	<b>29,413</b>
<b>Net book value</b>				
<b>30 September 2020</b>	<b>439,797</b>	<b>-</b>	<b>-</b>	<b>439,797</b>
<b>01 October 2019</b>	<b>405,779</b>	<b>-</b>	<b>-</b>	<b>405,779</b>

### 13 Debtors

	2021	2020
	£	£
Other debtors	10,000	20,000
Deferred tax asset (see note 0)	-	-
	<b>10,000</b>	<b>20,000</b>

### 14 Creditors: amounts falling due within one year

	2021	2020
	£	As Restated £
Bank loans and overdrafts	8,013	-
Trade creditors	-	2,146
Accruals	1,250	2,250
Other creditors	32,356	35,596
	<b>41,619</b>	<b>39,992</b>

### 15 Creditors: amounts falling due after one year

	2021	2020
	£	£
Bank loans and overdrafts	32,657	42,000
Other creditors	6,546	10,196
	<b>39,203</b>	<b>52,196</b>

### 16 Loans to trustees included in debtors

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

### 17 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.

### 18 Revaluation reserve

<i>Current year</i>	Current year Unrestricted Funds	Current year Restricted Funds	Current year Total Funds	Prior Year Total Funds
	2021	2021	2021	2020
	£	£	£	£
<b>At 1 October 2020</b>	-	-	-	-
Transfers in the year	(3,321)	-	(3,321)	-
<b>At 30 September 2021</b>	<b>(3,321)</b>	<b>-</b>	<b>(3,321)</b>	<b>-</b>

## DCYC Limited

### Notes to the Accounts for the year ended 30 September 2021

19 Income and Expenditure account summary	2021	2020
	£	£
<b>At 1 October 2020</b>	334,240	365,969
Surplus after tax for the year	(19,029)	(31,729)
<b>At 30 September 2021</b>	<b>315,211</b>	<b>334,240</b>

### 20 Post balance sheet events

After the year end, but before the accounts were approved a new variant of the COVID-19 virus was identified in NI. This led to some low-level social restrictions being introduced by the government. The charity was still able to recommence its youth centre activities in September/October 2021. 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.

### 22 Particulars of how particular funds are represented by assets and liabilities

At 30 September 2021	Unrestricted funds £	Designated funds £	Restricted funds £	Total Funds £
Tangible Fixed Assets	51,472	-	374,379	425,851
Current Assets	21,940	-	8,955	30,895
Current Liabilities	(41,619)	-	-	(41,619)
Long Term Liabilities	(39,203)	-	-	(39,203)
	<b>(7,410)</b>	<b>-</b>	<b>383,334</b>	<b>375,924</b>

  

At 1 October 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	(39,992)	-	-	(39,992)
Long Term Liabilities	(52,196)	-	-	(52,196)
	<b>(5,853)</b>	<b>-</b>	<b>374,379</b>	<b>368,526</b>

### 23 Change in total funds over the year as shown in Note 22 , analysed by individual funds

	Funds brought forward from 2020	Movement in funds in 2021	Transfers between funds in 2021	Funds carried forward to 2022
	£	£	£	£
<b>Unrestricted and designated funds:-</b>				
Unrestricted Revenue Funds	(5,853)	(1,557)	-	(7,410)
<b>Total unrestricted and designated funds</b>	<b>(5,853)</b>	<b>(1,557)</b>	<b>-</b>	<b>(7,410)</b>

## DCYC Limited

### Notes to the Accounts for the year ended 30 September 2021

#### Restricted funds:-

Restricted Fixed Asset Funds	371,058	8,955	3,321	<b>383,334</b>
Community Youth Centre	3,321	-	(3,321)	-
<b>Total restricted funds</b>	<b>374,379</b>	<b>8,955</b>	<b>-</b>	<b>383,334</b>
<b>Total charity funds</b>	<b>368,526</b>	<b>7,398</b>	<b>-</b>	<b>375,924</b>

	Funds brought forward from 2019	Movement in funds in 2020	Transfers between funds in 2020	Funds carried forward to 2021
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#### PRIOR YEAR

	£	£	£	£
<b>Unrestricted and designated funds:-</b>				
Unrestricted Revenue Funds	(5,089)	(764)	-	<b>(5,853)</b>
<b>Total unrestricted and designated funds</b>	<b>(5,089)</b>	<b>(764)</b>	<b>-</b>	<b>(5,853)</b>

#### Restricted funds:-

Restricted Fixed Asset Funds	371,058	-	-	<b>371,058</b>
Community Youth Centre	-	3,321	-	<b>3,321</b>
<b>Total restricted funds</b>	<b>371,058</b>	<b>3,321</b>	<b>-</b>	<b>374,379</b>
<b>Total charity funds</b>	<b>365,969</b>	<b>2,557</b>	<b>-</b>	<b>368,526</b>

### 24 Analysis of movements in funds over the year as shown in Note 23

	Income	Expenditure	Other Gains & Losses	Movement in funds
	2021	2021	2021	2021
	£	£	£	£
<b>Unrestricted and designated funds:-</b>				
Unrestricted Revenue Funds	2,420	(3,977)	-	<b>(1,557)</b>
<b>Restricted funds:-</b>				
Restricted Fixed Asset Funds	25,000	(16,045)	-	<b>8,955</b>
	<b>27,420</b>	<b>(20,022)</b>	<b>-</b>	<b>7,398</b>

Gains and losses are detailed in notes 0,0, 0, 0 and 0

## DCYC Limited

### Notes to the Accounts for the year ended 30 September 2021

<i>Prior Year</i>	2020	2020	2020	2020
	£	£	£	£
<b><i>Unrestricted and designated funds:-</i></b>				
Unrestricted Revenue Funds	1,019	(1,783)	-	(764)
<b><i>Restricted funds:-</i></b>				
Restricted Fixed Assets Funds:-	33,003	(29,682)	-	3,321
	<u>34,022</u>	<u>(31,465)</u>	<u>-</u>	<u>2,557</u>

#### 25 Details of transfers between funds

<i>The transfers shown in note 23 above are:-</i>	2021
	£
To/(from) Restricted Fixed Asset Funds	3,321
To/(from) Restricted Revenue Funds	(3,321)
<b>Net transfers</b>	<u>-</u>

#### 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 2021 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 2021 £	Current year Restricted Funds 2021 £	Current year Total Funds 2021 £	Prior Year Total Funds 2020 £
<b>Donations and gifts from individuals</b>				
Small donations individually less than £1000	873	-	873	500
<b>Total donations and gifts from individuals</b>	<b>873</b>	<b>-</b>	<b>873</b>	<b>500</b>

	Current year Unrestricted Funds 2021 £	Current year Restricted Funds 2021 £	Current year Total Funds 2021 £	Prior Year Total Funds 2020 £
<b>Capital grants from government and public bodies</b>				
DAERA	1,427	-	1,427	1,163
<b>Total public sector capital grants</b>	<b>1,427</b>	<b>-</b>	<b>1,427</b>	<b>1,163</b>

All the grants in the prior year were unrestricted.

**Capital grants from government and public bodies - Prior Year analysis**

	Prior Year Unrestricted Funds 2020 £	Prior Year Restricted Funds 2020 £	Prior Year Total Funds 2020 £
<b>Prior Year</b>	<b>-</b>	<b>1,163</b>	<b>1,163</b>

DCYC Limited

Detailed analysis of income and expenditure for the year ended 30 September 2021 as required by the SORP 2015

	Current year Unrestricted Funds 2021 £	Current year Restricted Funds 2021 £	Current year Total Funds 2021 £	Prior Year Total Funds 2020 £
<b>Capital grants from non public bodies</b>				
Fermanagh Trust	-	25,000	<b>25,000</b>	25,000
National Lottery Community Fund	-	-	-	6,840
<b>Total private sector capital grants</b>	<b>-</b>	<b>25,000</b>	<b>25,000</b>	<b>31,840</b>

All the grants in the prior year were unrestricted.

**Capital grants from non public bodies - Prior Year analysis**

	Prior Year Unrestricted Funds 2020 £	Prior Year Restricted Funds 2020 £	Prior Year Total Funds 2020 £
<b>Prior Year</b>	<b>-</b>	<b>31,840</b>	<b>31,840</b>

**Total Donations, Grants and Legacies**

<b>Total Donations, Grants and Legacies</b>	<b>A1</b>	<b>2,300</b>	<b>25,000</b>	<b>27,300</b>	<b>33,503</b>
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All the donations and gifts in the prior year were unrestricted.

**Prior year**

	Unrestricted Funds 2020 £	Restricted Funds 2020 £	Prior Year Total Funds 2020 £	
<b>Total Donations, Grants and Legacies</b>	<b>A1</b>	<b>500</b>	<b>33,003</b>	<b>33,503</b>

**29 Income from charitable activities - Trading Activities**

**Current year**

	Current year Unrestricted Funds 2021 £	Current year Restricted Funds 2021 £	Current year Total Funds 2021 £	Prior Year Total funds 2020 £
<b>Primary purpose and ancillary trading</b>				
Room Hire	60	-	<b>60</b>	519
Health Organisation Fees	60	-	<b>60</b>	-
<b>Total Primary purpose and ancillary trading</b>	<b>120</b>	<b>-</b>	<b>120</b>	<b>519</b>

## DCYC Limited

### Detailed analysis of income and expenditure for the year ended 30 September 2021 as required by the SORP 2015

#### 30 Total Income from charitable activities

<i>Current year</i>	Current year Unrestricted Funds 2021 £	Current year Restricted Funds 2021 £	Current year Total Funds 2021 £	Prior Year Total Funds 2020 £
Total income from charitable trading	120	-	120	519
<b>Total from charitable activities      A2</b>	<b>120</b>	<b>-</b>	<b>120</b>	<b>519</b>

#### 31 Expenditure on charitable activities - Direct spending

<i>Current Year</i>	Current year Unrestricted Funds 2021 £	Current year Restricted Funds 2021 £	Current year Total Funds 2021 £	Prior Year Total Funds 2020 £
Gross wages and salaries - charitable activities	-	-	-	544
<b>Total direct spending                      B2a</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>544</b>

All the expenditure in the prior year was unrestricted.

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

#### 32 Support costs for charitable activities

<i>Current Year</i>	Current year Unrestricted Funds 2021 £	Current year Restricted Funds 2021 £	Current year Total Funds 2021 £	Prior Year Total Funds 2020 £
<b><i>Employee costs not included in direct costs</i></b>				
Training and welfare - staff	-	-	-	240
<b><i>Premises Expenses</i></b>				
Rates and water charges	-	-	-	153
Light heat and power	-	-	-	525

## DCYC Limited

### Detailed analysis of income and expenditure for the year ended 30 September 2021 as required by the SORP 2015

Premises repairs, renewals and maintenance	330	-	330	1,604
Property insurance	750	-	750	1,429
<b>Administrative overheads</b>				
Stationery and printing	77	-	77	-
Sundry expenses	-	-	-	41
<b>Professional fees paid to advisors other than the auditor or examiner</b>				
Accountancy fees other than examination or audit fees	1,110	-	1,110	1,283
Other legal and professional	304	-	304	147
<b>Financial costs</b>				
Bank charges	43	-	43	85
Loan interest	863	-	863	3,209
Depreciation & Amortisation in total for	-	16,045	16,045	21,132
<b>Support costs before reallocation</b>	<b>3,477</b>	<b>16,045</b>	<b>19,522</b>	<b>29,848</b>
<b>Less support costs reallocated to specific activities</b>				
To non charitable costs	(1,110)	-	(1,110)	(1,283)
<b>Total support costs - Current Year</b>	<b>2,367</b>	<b>16,045</b>	<b>18,412</b>	<b>28,565</b>
				-
The basis of allocation of costs between activities is described under accounting policies				-
				(1,283)
<b>Prior Year</b>	<b>Current year Unrestricted Funds</b>	<b>Current year Restricted Funds</b>	<b>Prior Year Total Funds</b>	
	<b>2021</b>	<b>2021</b>	<b>2020</b>	
	<b>£</b>	<b>£</b>	<b>£</b>	
<b>Employee costs not included in direct costs</b>				
Training and welfare - staff	-	240	240	
<b>Premises Expenses</b>				
Rates and water charges	-	153	153	
Light heat and power	-	525	525	
Premises repairs, renewals and maintenance	-	1,604	1,604	
Property insurance	-	1,429	1,429	
<b>Administrative overheads</b>				
Sundry expenses	-	41	41	
<b>Professional fees paid to advisors</b>				
Other legal and professional	-	147	147	
<b>Financial costs</b>				
Bank charges	-	85	85	
Loan interest	-	3,209	3,209	

## DCYC Limited

### Detailed analysis of income and expenditure for the year ended 30 September 2021 as required by the SORP 2015

Depreciation & Amortisation in total for	-	21,132	21,132
<b>Support costs before reallocation</b>	<b>1,283</b>	<b>28,565</b>	<b>29,848</b>
<b>Total support costs - Prior Year</b>	<b>-</b>	<b>28,565</b>	<b>28,565</b>

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

### 33 Other Expenditure - Governance costs

	Current year	Current year	Current year	Prior Year
	Unrestricted	Restricted	Total Funds	Total Funds
	Funds	Funds		
<b>Current Year</b>	<b>2021</b>	<b>2021</b>	<b>2021</b>	<b>2020</b>
	£	£	£	£
Independent Examiner's fees	500	-	500	500
Trustees' remuneration	-	-	-	573
<b>Total Governance costs</b>	<b>500</b>	<b>-</b>	<b>500</b>	<b>1,073</b>

	Prior Year	Prior Year	Prior Year
	Unrestricted	Restricted	Total Funds
	Funds	Funds	
<b>Prior Year</b>	<b>2020</b>	<b>2020</b>	<b>2020</b>
	£	£	£
Trustees' remuneration	-	573	573
<b>Total Governance costs</b>	<b>500</b>	<b>573</b>	<b>1,073</b>

### 34 Total Charitable expenditure

		Current year	Current year	Current year	Prior Year
		Unrestricted	Restricted	Total Funds	Total Funds
		Funds	Funds		
<b>Current Year</b>		<b>2021</b>	<b>2021</b>	<b>2021</b>	<b>2020</b>
		£	£	£	£
Total direct spending	<b>B2a</b>	-	-	-	544
Total support costs	<b>B2d</b>	2,367	16,045	18,412	28,565
Total Governance costs	<b>B2e</b>	500	-	500	1,073
<b>Total charitable expenditure</b>	<b>B2</b>	<b>2,867</b>	<b>16,045</b>	<b>18,912</b>	<b>30,182</b>

## DCYC Limited

### Detailed analysis of income and expenditure for the year ended 30 September 2021 as required by the SORP 2015

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

### 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
		2021	2021	2021	2020
		£	£	£	£
Reallocated from support costs		1,110	-	<b>1,110</b>	1,283
<b>Non charity expenditure</b>	<b>B3b</b>	<b>1,110</b>	<b>-</b>	<b>1,110</b>	<b>1,283</b>

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

		Unrestricted Funds	Restricted Funds	Total Funds	
<b>36 Total of other expenditure</b>					
<i>Current Year</i>		Current year Unrestricted Funds	Current year Restricted Funds	Current year Total Funds	Prior Year Total Funds
		2021	2021	2021	2020
		£	£	£	£
Non charity expenditure		1,110	-	<b>1,110</b>	1,283
<b>Total other expenditure</b>	<b>B3</b>	<b>1,110</b>	<b>-</b>	<b>1,110</b>	<b>1,283</b>

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
		2020	2020	2020
		£	£	£
Non charity expenditure		1,283	-	<b>1,283</b>
<b>Total other expenditure</b>	<b>B3</b>	<b>1,283</b>	<b>-</b>	<b>1,283</b>