

# Lurgan YMCA

Northern Ireland · Charity number 100606

## Details

---

**Status** Received

**Registered** 2016-08-22

**Register** [View on the Charity Commission for Northern Ireland register](#)

## Contact

---

**Address** 4 Carnegie Street  
Lurgan  
Craigavon  
BT66 6as  
BT66 6AS

**Phone** 028 38321025

**Email** [info@ymcalurgan.org](mailto:info@ymcalurgan.org)

**Website** [www.ymcalurgan.org](http://www.ymcalurgan.org)

## Activities

---

**Purposes:** Objects (Purposes) of the Company are:- To provide or assist in the provision of education, for people of all ages, ability and background and in particular young people, with the object of developing their spiritual, mental or physical capacities. To promote healthy living including emotional and mental wellbeing through the provision of information, indoor and outdoor education and activities. To promote community engagement and citizenship, for young people, their families and other adults for the purpose of family support, community relations and active citizenship. To relieve or assist in the relief of need experienced by people of all ages and in particular young people, who are in conditions of hardship or distress by reason of their social, physical, emotional, spiritual or economic circumstances.

**What the charity does:** The advancement of education, The advancement of health or the saving of lives, The advancement of citizenship or community development, The relief of those in need by reason of youth, age, ill-health, disability, financial hardship or other disadvantage

**How the charity works:** Community development, Cross-border/cross-community, Disability, Education/training, Sport/recreation, Volunteer development, Youth development

**Who the charity helps:** Children (5-13 year olds), Interface communities, Learning disabilities, Parents, Voluntary and community sector, Volunteers, Youth (14-25 year olds)

## Finances

Period end	Income	Expenditure	Assets	Employees
2025-03-31	£364,553	£255,714	£-155,375	14

## Trustees

Name	Role	Appointed
Michael Lavery		
Mr Colin Emerson		
Mr David Crawford		
Mr George Emerson		
Mr Ian Thompson		
Mr Michael Kakuru		
Mrs Kathryn Bateman		
Mrs Vanessa Thomson		
Simon Brown		

**Lurgan YMCA**

Northern Ireland - Charity number 100606

---

# Accounts

---

Company Registration Number: NI063094  
Charity Number: NIC100606



**Lurgan Young Men's Christian Association**  
(A company limited by guarantee, not having a share capital)

**Annual Report and Unaudited Financial Statements**

**for the financial year ended 31 March 2025**

Daly Park & Company Ltd  
Chartered Accountants  
4 Carnegie Street  
Lurgan  
Co. Armagh  
BT66 6AS  
Northern Ireland

# Lurgan Young Men's Christian Association

(A company limited by guarantee, not having a share capital)

## CONTENTS

	Page
Trustees' and Other Information	3
Trustees' Annual Report	4 - 9
Statement of Trustees' Responsibilities	10
Independent Examiner's Report	11
Statement of Financial Activities	12
Balance Sheet	13
Notes to the Financial Statements	14 - 19

**Lurgan Young Men's Christian Association**  
(A company limited by guarantee, not having a share capital)  
**TRUSTEES' AND OTHER INFORMATION**

<b>Trustees</b>	Kathryn Louise Bateman Simon Averley Brown David Henry Crawford George Nesbitt Emerson Norman Colin Emerson Ian Matthew Thompson Vanessa Thompson Michael Kakuru Michael Gerard Lavery
<b>Charity Number in Northern Ireland</b>	NIC100606
<b>Company Registration Number</b>	NI063094
<b>Registered Office</b>	4 Carnegie Street Lurgan Co. Armagh BT66 6AS Northern Ireland
<b>Principal Address</b>	4 Carnegie Street Lurgan Craigavon Co. Armagh BT66 6AS Northern Ireland
<b>Independent Examiner</b>	Daly Park & Company Ltd Chartered Accountants 4 Carnegie Street Lurgan Co. Armagh BT66 6AS Northern Ireland
<b>Principal Bankers</b>	Danske Bank 45-48 High Street Portadown Co. Armagh BT62 1LB Northern Ireland

# Lurgan Young Men's Christian Association

(A company limited by guarantee, not having a share capital)

## TRUSTEES' ANNUAL REPORT

for the financial year ended 31 March 2025

The trustees present their Trustees' Annual Report, combining the Directors' Report and Trustees' Report, and the unaudited financial statements for the financial year ended 31 March 2025.

The financial statements are prepared in accordance with the Companies Act 2006, FRS 102 "The Financial Reporting Standard applicable in the UK and Republic of Ireland" and Accounting and Reporting by Charities: Statement of Recommended Practice applicable to charities preparing their financial statements in accordance with the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102).

The Trustees' Report contains the information required to be provided in the Trustees' Annual Report under the Statement of Recommended Practice (SORP) guidelines. The trustees of the company are also charity trustees for the purpose of charity law and under the company's constitution are known as members of the board of trustees.

In this report the trustees of Lurgan Young Men's Christian Association (hereby referred to as YMCA Lurgan) present a summary of its purpose, governance, activities, achievements and finances for the financial year 31 March 2025.

The company is a registered charity and hence the report and results are presented in a form which complies with the requirements of the Companies Act 2006 and, although not obliged to comply with the Statement of Recommended Practice (Charities SORP effective January 2015), the organisation has implemented recommendations where relevant in these financial statements.

### Structure, Governance and Management

#### Structure

Structure, Governance and Management.

##### *A. Structure*

YMCA Lurgan is a company limited by guarantee. The company is governed by its Memorandum and Articles of Association and has been granted charitable status by the Inland Revenue (Ref No XN 79394) and accordingly is exempt from income tax, corporation tax and capital gains tax. It is also registered with the Charity Commission for Northern Ireland (Reg No 100606) and Companies House (Reg No NI 063094)

##### *B. Method of Election*

YMCA Lurgan is managed by a Trustee Board of Management whose members are elected at its Annual General Meeting. In the 24/25 period, the AGM took place on 10<sup>th</sup> February 2025, when Honorary Office Bearers were elected to serve on the Board of Management, including a Chairperson, Vice Chairperson, Treasurer and Secretary. Members of the Board of Management Trustees are listed previously under the Trustee's and Other Information section.

The Trustees are also registered as Company Directors.

##### *C. Governance*

The Board of Management met on 10 occasions in the 24/25 period for general Board Meetings and for its Annual AGM. None of the Trustees received remuneration for their services. Day-to-day operational and programme delivery is the responsibility of the Chief Executive and the operational staff team. As well as the monthly Board of Management meetings, a Finance subgroup meet on a monthly basis to review finances and to consider strategic financial operations and a Health and Safety/Child protection subgroup meet up to 2 times per year, to oversee compliance and reporting in these areas. Both subgroups report to and advise the full Management Board at the monthly meetings.

##### *Staff Pay Policy*

Staff pay salaries are based on a job evaluation system based on job role and responsibilities and salaries are set against a YMCA Pay Scale.

YMCA Lurgan also operate a workplace pension scheme with Cushon NI Ltd.

In the 24/25 period a 2% Cost of Living salary increase was awarded to all staff in accordance with YMCA Pay Scale decisions. Salaries were also benchmarked against the Minimum wages increase from April 2024.

##### *Volunteers*

As a voluntary organisation we recognise that at the heart of the organisation are our volunteers. YMCA Lurgan is dependent on the contribution of volunteers to support both the delivery of programmes and services and also for providing strategic and operational oversight of its activities. In the 24/25 approximately 15 volunteers (including Trustees) were involved with YMCA Lurgan in fundraising, programme delivery and strategic management. As part of "growing our own leadership" strategy, we have also continued to engage approximately 15 young people (aged 15- 17 years) in regular weekly volunteering opportunities.

# Lurgan Young Men's Christian Association

(A company limited by guarantee, not having a share capital)

## TRUSTEES' ANNUAL REPORT

for the financial year ended 31 March 2025

### *D. Risk Management*

The Board of Management has assessed the major risks to which the company is exposed, in particular to the operations and finances of the Charity and is satisfied that systems and procedures are in place to mitigate our exposure to the major risks.

The organisation has a risk register which is prepared by the CEO and staff, and which is reviewed by the Board of Management. This register seeks to summarise the threats, actions or events that might adversely affect the organisation's ability to achieve its objectives. As such Trustees seek to avoid unnecessary risks and mitigate against those risks which inevitably arise because of our programme activities.

### **Vision Objectives & Activities**

In setting our objectives and planning our activities for the year, the Trustees have given careful consideration to the Charity Commission for Northern Ireland's guidance on public benefit to ensure that the activities have helped to achieve the YMCA's purposes and provide benefit to the beneficiaries.

### **Public Benefit Statement**

YMCA Lurgan is a Christian faith-based organisation and - although the advancement of religion is not an expressed purpose - all purposes are an expression of Christian principles through 'social action'.

The YMCA offers a comprehensive range of opportunities to its beneficiaries and meets the 'Public Benefit' requirement as follows:

#### *Purpose 1 - in the provision of education*

The direct benefits attributed to this purpose include improved educational attainment and social inclusion through 'non-formal' education. As a result, the physical, mental and spiritual capabilities, competences, skills and understanding of the beneficiaries are improved.

These benefits are tangible and can be demonstrated in, for example, through support for learning, person and social developmental activities for young people, the gaining of leadership skills, engagement in active citizenship, the development of thinking skills, life skills, and employment skills.

This is evidenced by the feedback from participants; data collected on progression and impact and independent evaluations.

The beneficiaries are, potentially, any member of the public but in particular, children, young people and families experiencing social exclusion.

#### *Purpose 2 - promote healthy living*

The benefits attributed to this purpose include reduction of personal harm to individual participants, reduction in anti-social behaviour, improved personal knowledge, health awareness and personal self-confidence and control which results in improved life choices.

The benefits are evident in the increase in positive mental and physical wellbeing of young people and their positive engagement in the wider community, school and recreational activities. The work is often delivered by the YMCA with partners who see day to day evidence of the change in behaviours including schools, ABC Council, SHSCT.

Evidence of the change is recorded through practitioner and participant feedback and interagency review.

#### *Purpose 3 - promote community engagement*

The YMCA recognises young people do not live in isolation from family, community and other institutions in society therefore the benefits from this purpose consist of increased opportunities for volunteering and active citizenship, increased support for community activities, improved community relations and racial harmony and reduced sectarianism.

The tangible benefits are demonstrated by increased family and community activity, increased dialogue across community divides, the training of volunteers and feedback from volunteers, leaders, other stakeholders e.g. schools and participants. We also promote community engagement through social action and intergenerational programmes with young people and through inviting other community groups to make use of our building and to partner with programmes.

#### *Purpose 4 - relieve or assist in the relief of need*

The benefits attributed to this purpose include the provision of new opportunities for individuals who have difficulty in the areas of health, physical or educational disability, as well as those who are marginalised or 'at risk' The tangible outcomes include better educational performance, improved social activity, increased employability and stable relationships. These outcomes lead to improved life choices and skills of independent living and reduced dependency on others

### **Vision, Mission and Values**

Lurgan YMCA's vision is a town where young people, their families and the whole community flourish in body, mind and spirit.

We do this through our mission of creating an inclusive space where everyone feels welcomed, accepted and inspired

# Lurgan Young Men's Christian Association

(A company limited by guarantee, not having a share capital)

## TRUSTEES' ANNUAL REPORT

for the financial year ended 31 March 2025

by social justice and peace, and by providing life enriching opportunities for young people within the Lurgan community, through the many programmes and projects we offer.

YMCA Lurgan interprets the YMCA movement foundational statements for the present times as a desire to demonstrate Christian Social Action in local communities as noted in our core purposes, by promoting programmes focusing on youth development, healthy living and community engagement in the following ways.

- Youth Development
  - including all young people regardless of race, ethnicity, religion, income or gender
  - encouraging young people to engage in non-formal education & reach their potential
  - respecting the contribution of young people in the design of programmes & governance of the organisation
  
- Healthy Living & education
  - promotion of healthy living including emotional and mental well being through our services, activities and programmes
  - striving to meet the needs of young people in a holistic way
  - creating safe spaces where issues can be explored
  - signposting young people to specialist services where necessary
  
- Community Engagement
  - Promotion of community engagement and active citizenship for young people, families and other adults for the purpose of family support, improving community relations and active citizenship
  - harnessing the resources of local communities to help meet the needs of young people
  - working collaboratively with families & other organisations
  - working for justice and advocating with and for young people & their needs

Achieving our mission and vision is further dependent on:

*Partnership Working:* we recognise the opportunities to share and learn from being not only part of the national and international movement of the YMCA, but also the opportunities availed of us as being part of a community and the organisations that we aim to work alongside to improve the lives of those we work with.

### Review of Activities, Achievements and Performance

Our strategic Aims for 24/25 were as follows:

- **Youth Development** - to deliver measurable and effective services for those who engage with us and to ensure participants are engaged in decision making.
- **Community Engagement** - Support the delivery of programmes which promote good community relations and community cohesion
- **Human Resources** -To build the capacity of staff and volunteers to achieve its plans whilst being given the opportunity to develop,
- **Income Generation** - To promote greater income diversity to become more self-sufficient while raising the organisation's profile
- **Governance** - To ensure the effective governance and management systems

# Lurgan Young Men's Christian Association

(A company limited by guarantee, not having a share capital)

## TRUSTEES' ANNUAL REPORT

for the financial year ended 31 March 2025

### Significant Activities, Achievements and Performance

Throughout the year, we have observed and continued to respond to the complex needs and issues that arise with the young people we work with, and which often have an adverse impact on their health and well-being, limiting their ability to engage fully with their peers - both in and outside of school. YMCA Lurgan is a safe welcoming environment which supports young people to develop in confidence, be part of 'community' and which provides 'opportunity for all' to participate.

During the 24/25 period, there were 6 funded youth work programmes delivered. These included

- Core Youth Work Provision - funded under the Education Authority Youth Service Local Area Funding stream
- Horizon's Partnership Project - funded through the Education Authority as part of the Department of Education 'Fair Start' action plan.
- No More Risky Business project funded through the Department of Communities, Neighbourhood Renewal funding stream.
- Independent Living Programme funded through the Southern Health and Social Care Trust, and
- Empower to Transform (E2T), part of a YMCA Ireland (Lead Partner) in a Regional Programme funded through SEUPB.

#### EA Core Youth Work Provision

This year, we have navigated periods without a full-time Youth Work Manager and a reduced staff team to successfully deliver an excellent service for young people, whilst showcasing the positive impact of this work. During the year, YMCA Lurgan provided youth club provision over 4 evenings and two afternoons each week, which include

- four 'drop in' youth club sessions, open to young people aged 9-18yrs, offering safe spaces for fun, positive relationship-building, and increased opportunities for young people to participate in various activities. These centre based youth club sessions deliver on the Model Of Effective Practice for Youth Work with the central theme of Personal and Social development being at the heart of our youth work practice, embedding the core principles of a commitment to preparing young people to participate in everyday life, providing situations for young people to explore their own values and beliefs and promoting a welcoming space which promotes an acceptance and understanding of others.
- two themed group work sessions, YTime:MyTime (for ages 10-13yrs) and My Space (ages 14+) which offered more targeted programmes covering topics such as diversity and good relations, social action projects, health and well-being and risk-taking projects such as drug and alcohol awareness.

Focused projects, like the Young Volunteers Programme, provided young people aged 15-17yrs with opportunities to engage in youth work, and develop essential skills for life and work.

Young people had the opportunity to complete an OCN Level 2 Award in Diversity and Good Relations, as well as social action projects which helped them to 'Give Back' to both the YMCA and their local communities, Resilience and Well Being projects, inter- club activities, 'How to' skills programmes, Creative and Healthy spaces projects, and many more.

Designed with young people, and based on identified needs, these youth work sessions engaged over 280 young people, with sessions being delivered for 48 weeks of the year and focused on the promotion of developing knowledge, skills and understanding of all who attended.

#### Horizons Leadership Project

For the delivery of this programme, YMCA Lurgan partnered with Taghnaven Youth Club (a local statutory youth centre), as part of a regional EA opportunity. Fourteen young people from across the town are participating in a yearlong leadership programme which started in July 2024 and will run until September 2025. Through the life of the project, they will complete a series of modules including, belonging to our community, leadership and youth work qualifications, community social action project, social enterprise learning as well as an international element to end the programme, with a residential in France.

To date participants have engaged in a residential to meet with participants from the other Horizon's programmes across the region, taken on volunteering hours as well as planned and delivered a Christmas fun day for young families identified through the local SureStart project. They are currently working on a Social Enterprise project, as well as their OCN Level 2 in Youth Work Practice. We are looking forward to seeing how this group of emerging young leaders continue to progress.

#### No More Risky Business Project

This programme engaged 10 young people (aged 11-13) to explore risk-taking behaviours, peer pressure and resilience building in a more focused way. Being awarded this additional funding supported us to work with a smaller group of young people who we had identified through our core youth provision and other stakeholders as being more at risk of getting involved in anti-social behaviour.

#### Independent Living Programme (ILP)

# Lurgan Young Men's Christian Association

(A company limited by guarantee, not having a share capital)

## TRUSTEES' ANNUAL REPORT

for the financial year ended 31 March 2025

The Independent Living project continued throughout the 24/25 period. Working with a small group of young people with both learning and/or physical difficulties over the course of a year, the project aims to develop the social and life skills of the participants to support them to become more independent. This programme was delivered through 44 weekly sessions, monthly Saturday trips and outings, a weeklong summer scheme and a residential. A highlight of this year's programme however was a celebration 'Drumming' evening to which over 25 young people attended from past and current programmes to celebrate the achievements of all who have participated to date.

Feedback about this programme, from parents, young people as well as social work support staff remains very positive, with one parent summing it up by saying 'The programme has been nothing but positive for our son'.

### Empower to Transform (E2T) project

This programme aims to empower young people aged 14-24yrs to take transformative steps towards personal growth and positively contribute to building a more cohesive and peaceful society. Through a structured programme based on the key pillars of Good Relations, Personal Development, Citizenship, Employability and Positive Progression, we have provided opportunities for learning, development and engagement for participants.

In this first year, 13 young people successfully completed the first programme as part of the first cohort, and a further 12 young people from cohort 2 are on track to also complete successfully.

One of the highlights this year was a joint residential when both groups of young people came together to engage in outdoor learning and strengthen good relations. This experience allowed them to meet new people, explore diversity and step out of their comfort zones. Following on from this, the group designed and created a new piece of mural artwork for the centre, depicting their learning journey in the areas of employability, Good Relations and Mental Health Well-Being.

We are looking forward to seeing how the E2T programme can support many more young people over the next 3 years.

### **Community Engagement**

Supported by the ABC Council Financial Assistance Programme we have been able to support volunteering and other local interest groups in the town. Crafters Delight is a local craft and social group met regularly throughout the year on a fortnightly basis. Other groups such as SureStart and the Now Organisation, were able to use the premises on a regular basis to deliver programmes to young families and young adults with learning difficulties.

Collaborations with local schools, PSNI, Police and Community Safety Partnership, a local residential care home and other youth providers in the town have enabled us to keep connected with the wider community.

Young people from the centre have also taken part in social action projects including litter picking to keep Carnegie Street clean, planting, fundraising to support a local family in need, as well as befriending the local care home residents and facilitating the Christmas fun day.

Supporting adult as well as youth volunteering remained a core element of our community engagement throughout the 24/25 year

### **Financial Review**

#### Financial Review

YMCA would like to thank all of our funders for their support during this financial year, including the Education Authority, Southern Health and Social Care Trust, ABC Council, Craigavon Neighbourhood Renewal and the many private donations from individuals, trust funds, local churches, businesses and groups who continue to support our work. We are extremely grateful and would not be able to provide such a range of programmes and services without such support and assistance.

There was a significant push towards fundraising activities by volunteers and the trustees during the 24/25 financial year, which resulted in an increase in donations by individuals and local businesses of £74,000. The charity is extremely grateful for this additional support in the year.

### **Financial Results**

At the end of the financial year the company has assets of £1,976,152 (2024 - £1,913,611) and liabilities of £155,375 (2024 - £201,673). The net assets of the company have increased by £108,839.

### **Reserves Position and Policy**

#### Reserves Policy

The Reserves Policy continues to aim towards a free reserves target amount of £50,000, which better reflects the level required for an organisation of our size.

The Trustees feel that this level of reserves is essential to enable the Charity to continue to provide its activities for the foreseeable future. The Reserves Policy is an integral part of the charity's planning, budget and forecasts.

## Lurgan Young Men's Christian Association

(A company limited by guarantee, not having a share capital)

### TRUSTEES' ANNUAL REPORT

for the financial year ended 31 March 2025

#### Trustees

The trustees who served throughout the financial year, except as noted, were as follows:

Kathryn Louise Bateman  
Simon Averley Brown  
David Henry Crawford  
George Nesbitt Emerson  
Norman Colin Emerson  
Ian Matthew Thompson  
Vanessa Thompson  
Michael Kakuru  
Michael Gerard Lavery

#### Compliance with Sector-Wide Legislation and Standards

The company engages pro-actively with legislation, standards and codes which are developed for the sector. Lurgan Young Men's Christian Association subscribes to and is compliant with the following:

- The Companies Act 2006
- The Charities SORP (FRS 102)

Approved by the Board of Trustees on 10/11/2025 and signed on its behalf by:

  
\_\_\_\_\_  
George Nesbitt Emerson  
Trustee

## Lurgan Young Men's Christian Association

(A company limited by guarantee, not having a share capital)

### STATEMENT OF TRUSTEES' RESPONSIBILITIES

for the financial year ended 31 March 2025

The trustees, who are also directors of Lurgan Young Men's Christian Association for the purposes of company law, are responsible for preparing the financial statements in accordance with applicable law and regulations.

Company law requires the trustees as directors to prepare financial statements for each financial year. Under that law the trustees have elected to prepare the financial statements in accordance with United Kingdom Generally Accepted Accounting Practice (United Kingdom Accounting Standards and applicable law) including FRS 102 "The Financial Reporting Standard applicable in the UK and Republic of Ireland" Section 1A (Small Entities). Under company law the trustees must not approve the financial statements unless they are satisfied that they give a true and fair view of the state of affairs of the company and of the surplus or deficit of the company for that period.

In preparing these financial statements, the trustees are required to:

- select suitable accounting policies and apply them consistently;
- make judgements and estimates that are reasonable and prudent;
- state whether the financial statements have been prepared in accordance with the relevant financial reporting framework, identify those standards, and note the effect and the reasons for any material departure from those standards; and
- prepare the financial statements on the going concern basis unless it is inappropriate to presume that the company will continue in operation.

The trustees confirm that they have complied with the above requirements in preparing the financial statements.

The trustees are responsible for keeping adequate accounting records that are sufficient to show and explain the company's transactions and disclose with reasonable accuracy at any time the financial position of the company and enable them to ensure that the financial statements comply with the Companies Act 2006. They are also responsible for safeguarding the assets of the company and hence for taking reasonable steps for the prevention and detection of fraud and other irregularities.

Approved by the Board of Trustees on 10/11/2025 and signed on its behalf by:

  
\_\_\_\_\_  
George Nesbitt Emerson  
Trustee

## Lurgan Young Men's Christian Association

(A company limited by guarantee, not having a share capital)

# INDEPENDENT EXAMINER'S REPORT TO THE BOARD OF TRUSTEES OF LURGAN YOUNG MEN'S CHRISTIAN ASSOCIATION

We have examined the financial statements of the company for the financial year ended 31 March 2025, which comprise the Statement of Financial Activities (incorporating an Income and Expenditure Account), the Balance Sheet and the related notes.

### Respective responsibilities of trustees and examiner

The 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 requirements of the Companies Act 2006. The company's trustees consider that an audit is not required for this financial year under Chapter 3 of Part 16 of the Companies Act 2006 and that an independent examination is required.

It is our responsibility to:

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

### Basis of independent examiner's report

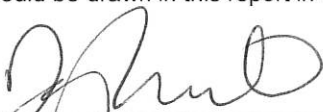
We have examined your company financial statements as required under section 65 of the Charities Act and our examination was carried out in accordance with the general Directions given by the Charity Commission for Northern Ireland under section 65(9)(b) of the Charities Act. An examination includes a review of the accounting records kept by the 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 the trustees concerning any such matters. The procedures undertaken do not provide all the evidence that would be required in an audit and consequently no opinion is given as to whether the accounts present a 'true and fair' view and the report is limited to those matters set out in the statement below.

In connection with our examination, no matter has come to our attention which gives us cause to believe that in, any material respect:

- accounting records were not kept in accordance with section 386 of the Companies Act 2006
- the financial statements do not accord with those accounting records
- the financial statements have not been prepared in accordance with the accounting requirements of section 396 of the Companies Act 2006 and with the methods and principles of the Statement of Recommended Practice applicable to charities preparing their accounts in accordance with the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS102)
- there is further information needed for a proper understanding of the accounts to be reached.

### Independent examiner's statement

We have no concerns and have come across no other matters in connection with the examination to which attention should be drawn in this report in order to enable a proper understanding of the financial statements to be reached.



**DALY PARK & COMPANY LTD**

Chartered Accountants

4 Carnegie Street

Lurgan

Co. Armagh

BT66 6AS

Northern Ireland

Date: 10/11/2025

**Lurgan Young Men's Christian Association**  
(A company limited by guarantee, not having a share capital)  
**STATEMENT OF FINANCIAL ACTIVITIES**  
(Incorporating an Income and Expenditure Account)  
for the financial year ended 31 March 2025

	Notes	Unrestricted Funds 2025 £	Restricted Funds 2025 £	Total Funds 2025 £	Unrestricted Funds 2024 £	Restricted Funds 2024 £	Total Funds 2024 £
<b>Incoming Resources</b>							
Voluntary Income	3.1	154,900	138,324	293,224	47,699	138,370	186,069
Activities for generating funds	3.2	(163)	-	(163)	2,677	-	2,677
Other income	3.3	62,771	8,721	71,492	61,210	-	61,210
<b>Total incoming resources</b>		<b>217,508</b>	<b>147,045</b>	<b>364,553</b>	<b>111,586</b>	<b>138,370</b>	<b>249,956</b>
<b>Resources Expended</b>							
Charitable activities	4.1	105,118	150,596	255,714	104,328	147,452	251,780
<b>Net incoming/outgoing resources before transfers</b>		<b>112,390</b>	<b>(3,551)</b>	<b>108,839</b>	<b>7,258</b>	<b>(9,082)</b>	<b>(1,824)</b>
Gross transfers between funds		(2,945)	2,945	-	(2,474)	2,474	-
<b>Net movement in funds for the financial year</b>		<b>109,445</b>	<b>(606)</b>	<b>108,839</b>	<b>4,784</b>	<b>(6,608)</b>	<b>(1,824)</b>
<b>Reconciliation of funds:</b>							
Total funds beginning of the year	15	172,440	1,539,498	1,711,938	167,656	1,546,106	1,713,762
<b>Total funds at the end of the year</b>		<b>281,885</b>	<b>1,538,892</b>	<b>1,820,777</b>	<b>172,440</b>	<b>1,539,498</b>	<b>1,711,938</b>

The Statement of Financial Activities includes all gains and losses recognised in the financial year. All income and expenditure relate to continuing activities.

# Lurgan Young Men's Christian Association

(A company limited by guarantee, not having a share capital)

Company Number: NI063094

## BALANCE SHEET

as at 31 March 2025

		2025	2024
	Notes	£	£
<b>Fixed Assets</b>			
Tangible assets	8	1,802,681	1,827,293
Investments	9	348	348
		<u>1,803,029</u>	<u>1,827,641</u>
<b>Current Assets</b>			
Debtors	10	47,512	17,521
Cash at bank and in hand		125,611	68,449
		<u>173,123</u>	<u>85,970</u>
<b>Creditors: Amounts falling due within one year</b>	11	<u>(43,901)</u>	<u>(53,447)</u>
<b>Net Current Assets</b>		<u>129,222</u>	<u>32,523</u>
<b>Total Assets less Current Liabilities</b>		<u>1,932,251</u>	<u>1,860,164</u>
<b>Creditors</b>			
Amounts falling due after more than one year	12	<u>(111,474)</u>	<u>(148,226)</u>
<b>Total Net Assets</b>		<u>1,820,777</u>	<u>1,711,938</u>
<b>Funds</b>			
Restricted funds		1,538,892	1,539,498
Designated funds (Unrestricted)		38,658	34,555
General fund (unrestricted)		243,227	137,885
<b>Total funds</b>	15	<u>1,820,777</u>	<u>1,711,938</u>

These financial statements have been prepared in accordance with the special provisions relating to small companies within Part 15 of the Companies Act 2006.

For the financial year ended 31 March 2025 the company was entitled to exemption from audit under section 477 of the Companies Act 2006; and no notice has been deposited under section 476.

The trustees confirm that the members have not required the company to obtain an audit of its financial statements for the financial year in question in accordance with section 476 of the Companies Act 2006.

The trustees acknowledge their responsibilities for ensuring that the company keeps accounting records which comply with section 386 and for preparing financial statements which give a true and fair view of the state of affairs of the company as at the end of the financial year and of its profit and loss for the financial year in accordance with the requirements of sections 394 and 395 and which otherwise comply with the requirements of the Companies Act 2006 relating to financial statements, so far as applicable to the company.

The financial statements have been prepared in accordance with the provisions applicable to companies subject to the small companies' regime and in accordance with FRS 102 "The Financial Reporting Standard applicable in the UK and Republic of Ireland", applying Section 1A of that Standard.

Approved by the Board of Trustees and authorised for issue on 10/11/2025 and signed on its behalf by

  
George Nesbitt Emerson  
Trustee

# Lurgan Young Men's Christian Association

(A company limited by guarantee, not having a share capital)

## NOTES TO THE FINANCIAL STATEMENTS

for the financial year ended 31 March 2025

### 1. GENERAL INFORMATION

Lurgan Young Men's Christian Association is a company limited by guarantee incorporated in Northern Ireland. The registered office of the company is 4 Carnegie Street, Lurgan, Co. Armagh, BT66 6AS, Northern Ireland which is also the principal place of business of the company. The financial statements have been presented in Pound (£), which is also the functional currency of the company.

### 2. SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES

The following accounting policies have been applied consistently in dealing with items which are considered material in relation to the charity's financial statements.

#### Basis of preparation

The financial statements have been prepared on the going concern basis under the historical cost convention, modified to include certain items at fair value. The financial statements have been prepared in accordance with the Statement of Recommended Practice (SORP) "Accounting and Reporting by Charities preparing their accounts in accordance with the Financial Reporting Standard applicable in the UK and Republic of Ireland FRS 102", applying Section 1A of that Standard.

As permitted by the Companies Act 2006, the company has varied the standard formats in that act for the Statement of Financial Activities and the Balance Sheet. Departures from the standard formats are to comply with the requirements of the Charities SORP and are in compliance with section 4.7, 10.6 and 15.2 of that SORP.

#### Statement of compliance

The financial statements of the company for the financial year ended 31 December 2017 have been prepared on the going concern basis and in accordance with the Statement of Recommended Practice (SORP) "Accounting and Reporting by Charities preparing their accounts in accordance with the Financial Reporting Standard applicable in the UK and Republic of Ireland FRS 102", applying Section 1A of that Standard.

#### Incoming Resources

Voluntary income or capital is included in the Statement of Financial Activities when the company is legally entitled to it, its financial value can be quantified with reasonable certainty and there is reasonable certainty of its ultimate receipt. Entitlement to legacies is considered established when the company has been notified of a distribution to be made by the executors. Income received in advance of due performance under a contract is accounted for as deferred income until earned. Grants for activities are recognised as income when the related conditions for legal entitlement have been met. All other income is accounted for on an accrual's basis.

#### Resources Expended

Expenditure is analysed between costs of charitable activities and raising funds. The costs of each activity are separately accumulated and disclosed and analysed according to their major components. Expenditure is recognised when a legal or constructive obligation exists as a result of a past event, a transfer of economic benefits is required in settlement, and the amount of the obligation can be reliably measured. Support costs are those functions that assist the work of the company but cannot be attributed to one activity. Such costs are allocated to activities in proportion to staff time spent or other suitable measures for each activity.

#### Tangible fixed assets and depreciation

Tangible fixed assets are stated at cost or at valuation, less accumulated depreciation. The charge to depreciation is calculated to write off the original cost or valuation of tangible fixed assets, less their estimated residual value, over their expected useful lives as follows:

Land and buildings freehold	-	2% Straight line
Fixtures, fittings and equipment	-	25% Straight line

#### Investments

Investments held as fixed assets are stated at cost less provision for any permanent diminution in value. Income from other financial fixed asset investments together with any related tax credit is recognised in the income and expenditure account in the financial year in which it is receivable.

## Lurgan Young Men's Christian Association

(A company limited by guarantee, not having a share capital)

### NOTES TO THE FINANCIAL STATEMENTS

for the financial year ended 31 March 2025

#### Debtors

Debtors are recognised at the settlement amount due after any discount offered. Prepayments are valued at the amount prepaid net of any trade discounts due. Income recognised by the company from government agencies and other co-funders, but not yet received at financial year end, is included in debtors.

#### Cash at bank and in hand

Cash at bank and in hand comprises cash on deposit at banks requiring less than three months' notice of withdrawal.

#### Taxation

No current or deferred taxation arises as the company has been granted charitable exemption. Irrecoverable valued added tax is expensed as incurred.

#### Pensions

The company operates a defined contribution pension scheme for employees. The assets of the scheme are held separately from those of the company. Annual contributions payable to the company's pension scheme are charged to the income and expenditure account in the period to which they relate

<b>3. INCOME</b>					
<b>3.1</b>	<b>DONATIONS AND LEGACIES</b>	<b>Unrestricted Funds</b>	<b>Restricted Funds</b>	<b>2025</b>	<b>2024</b>
		<b>£</b>	<b>£</b>	<b>£</b>	<b>£</b>
	Grant Income	33,907	138,324	172,231	146,289
	Donations & Gifts	120,993	-	120,993	39,780
		<u>154,900</u>	<u>138,324</u>	<u>293,224</u>	<u>186,069</u>
<b>3.2</b>	<b>OTHER TRADING ACTIVITIES</b>	<b>Unrestricted Funds</b>	<b>Restricted Funds</b>	<b>2025</b>	<b>2024</b>
		<b>£</b>	<b>£</b>	<b>£</b>	<b>£</b>
	Fundraising Income	(163)	-	(163)	2,677
		<u>(163)</u>	<u>-</u>	<u>(163)</u>	<u>2,677</u>
<b>3.3</b>	<b>OTHER INCOME</b>	<b>Unrestricted Funds</b>	<b>Restricted Funds</b>	<b>2025</b>	<b>2024</b>
		<b>£</b>	<b>£</b>	<b>£</b>	<b>£</b>
	Other income	62,771	8,721	71,492	61,210
		<u>62,771</u>	<u>8,721</u>	<u>71,492</u>	<u>61,210</u>
<b>4. EXPENDITURE</b>					
<b>4.1</b>	<b>CHARITABLE ACTIVITIES</b>	<b>Direct Costs</b>	<b>Other Costs</b>	<b>Support Costs</b>	<b>2025</b>
		<b>£</b>	<b>£</b>	<b>£</b>	<b>2024</b>
	Grant Funded Activities	-	155,233	1,920	148,051
	Other Programme / Project expenses	-	56,652	41,909	103,729
		<u>-</u>	<u>211,885</u>	<u>43,829</u>	<u>251,780</u>
		<u>-</u>	<u>211,885</u>	<u>43,829</u>	<u>251,780</u>

**Lurgan Young Men's Christian Association**  
(A company limited by guarantee, not having a share capital)  
**NOTES TO THE FINANCIAL STATEMENTS**

for the financial year ended 31 March 2025

**5. ANALYSIS OF SUPPORT COSTS**

	2025 £	2024 £
Legal Fees	1,194	1,026
Accountancy Costs	1,920	2,550
Bank Fees & Interest	14,893	17,886
Depreciation	25,822	25,548
	<u>43,829</u>	<u>47,010</u>

**6. NET INCOMING RESOURCES**

	2025 £	2024 £
<b>Net Incoming Resources are stated after charging/(crediting):</b>		
Depreciation of tangible assets	25,822	25,548
Deficit/(surplus) on disposal of tangible fixed assets	42	-
Independent Examiner's remuneration: - independent examination services	1,920	2,550
	<u>25,822</u>	<u>25,548</u>

**7. EMPLOYEES AND REMUNERATION**

	2025 £	2024 £
The staff costs comprise:		
Wages and salaries	132,506	144,042
Pension costs	6,275	2,895
	<u>138,781</u>	<u>146,937</u>

**8. TANGIBLE FIXED ASSETS**

	Land and buildings freehold £	Fixtures, fittings and equipment £	Total £
<b>Cost</b>			
At 1 April 2024	2,022,915	157,670	2,180,585
Additions	-	1,252	1,252
Disposals	-	(134,284)	(134,284)
	<u>2,022,915</u>	<u>24,638</u>	<u>2,047,553</u>
At 31 March 2025	2,022,915	24,638	2,047,553
<b>Depreciation</b>			
At 1 April 2024	200,855	152,437	353,292
Charge for the financial year	20,458	5,364	25,822
On disposals	-	(134,242)	(134,242)
	<u>221,313</u>	<u>23,559</u>	<u>244,872</u>
At 31 March 2025	221,313	23,559	244,872
<b>Net book value</b>			
At 31 March 2025	<u>1,801,602</u>	<u>1,079</u>	<u>1,802,681</u>
At 31 March 2024	<u>1,822,060</u>	<u>5,233</u>	<u>1,827,293</u>

## Lurgan Young Men's Christian Association

(A company limited by guarantee, not having a share capital)

### NOTES TO THE FINANCIAL STATEMENTS

for the financial year ended 31 March 2025

#### 9. INVESTMENTS

	Other investments	Total
	£	£
<b>Investments Cost</b>		
At 31 March 2025	348	348
<b>Net book value</b>		
At 31 March 2025	<u>348</u>	<u>348</u>
At 31 March 2024	<u>348</u>	<u>348</u>

#### 10. DEBTORS

	2025 £	2024 £
Trade debtors	46,422	16,517
Prepayments and accrued income	1,090	1,004
	<u>47,512</u>	<u>17,521</u>

#### 11. CREDITORS

##### Amounts falling due within one year

	2025 £	2024 £
Bank Loans	29,371	36,791
Taxation and social security costs	2,700	1,564
Other creditors	1,983	2,653
Accruals and deferred income	9,847	12,439
	<u>43,901</u>	<u>53,447</u>

Current Security for Loans made can be summarised as follows:

1. Danske Bank have a mortgage charge dated 1/4/14 over the property at Carnegie Street, Lurgan.
2. Ulster Community Investment Trust have a mortgage charge dated 12/2/16 over the property at Carnegie Street, Lurgan.
3. Department of Education have a Deed of Covenant charge dated 11/5/12 over the property at Carnegie Street, Lurgan.
4. International Fund for Ireland have a Legal Charge dated 23/4/12 over the property at Carnegie Street, Lurgan;

#### 12. CREDITORS

##### Amounts falling due after more than one year

	2025 £	2024 £
Bank loan	<u>111,474</u>	<u>148,226</u>
Repayable in one year or less, or on demand (Note 11)	29,371	36,791
Repayable between one and two years	29,371	36,791
Repayable between two and five years	72,103	101,435
Repayable in five years or more	10,000	10,000
	<u>140,845</u>	<u>185,017</u>

## Lurgan Young Men's Christian Association

(A company limited by guarantee, not having a share capital)

### NOTES TO THE FINANCIAL STATEMENTS

for the financial year ended 31 March 2025

#### 13. PENSION COSTS - DEFINED CONTRIBUTION

The company operates a defined contribution pension scheme. The assets of the scheme are held separately from those of the company in an independently administered fund. Pension costs amounted to £6,275 (2024 - £2,895).

#### 14. RESERVES

	2025 £	2024 £
At the beginning of the year	1,711,938	1,713,762
Surplus/(Deficit) for the financial year	108,839	(1,824)
At the end of the year	<u>1,820,777</u>	<u>1,711,938</u>

#### 15. FUNDS

##### 15.1 RECONCILIATION OF MOVEMENT IN FUNDS

	Unrestricted Funds £	Restricted Funds £	Total Funds £
At 1 April 2023	167,656	1,546,106	1,713,762
Movement during the financial year	4,784	(6,608)	(1,824)
At 31 March 2024	172,440	1,539,498	1,711,938
Movement during the financial year	109,445	(606)	108,839
At 31 March 2025	<u>281,885</u>	<u>1,538,892</u>	<u>1,820,777</u>

##### 15.2 ANALYSIS OF MOVEMENTS ON FUNDS

	Balance 1 April 2024 £	Income £	Expenditure £	Transfers between funds £	Balance 31 March 2025 £
<b>Restricted funds</b>					
Southern Health & Social Care Trust	1,340	21,908	21,247	-	2,001
Education Authority	-	99,160	102,105	2,945	-
ABC Council Community Development Grant	-	9,639	9,639	-	-
EA - Horizons	-	7,814	4,652	-	3,162
Neighbourhood Renewal, Craigavon	4,429	8,524	12,953	-	-
Building Cost Initial Funding	1,533,729	-	-	-	1,533,729
	<u>1,539,498</u>	<u>147,045</u>	<u>150,596</u>	<u>2,945</u>	<u>1,538,892</u>
<b>Unrestricted funds</b>					
Designated Fund - Loan Repayments	34,555	-	-	(5,184)	29,371
Designated Fund- E2T	-	16,998	9,514	1,803	9,287
Unrestricted General	-	185,510	89,047	(19,471)	76,992
Unrestricted Free Reserves	29,337	-	-	-	29,337
Non-cash Reserve	108,548	-	-	19,907	128,455
Internship Funding	-	15,000	6,557	-	8,443
	<u>172,440</u>	<u>217,508</u>	<u>105,118</u>	<u>(2,945)</u>	<u>281,885</u>
<b>Total funds</b>	<u>1,711,938</u>	<u>364,553</u>	<u>255,714</u>	<u>-</u>	<u>1,820,777</u>

**Lurgan Young Men's Christian Association**

(A company limited by guarantee, not having a share capital)

**NOTES TO THE FINANCIAL STATEMENTS**

for the financial year ended 31 March 2025

**16. STATUS**

Lurgan YMCA is a company limited by guarantee governed by its Memorandum and Articles of Association. In the event of the charity being wound up, the liability in respect of the guarantee is limited to £1 per member of the charity.

The liability of the members is limited.

Every member of the company undertakes to contribute to the assets of the company in the event of its being wound up while they are members, or within one year thereafter, for the payment of the debts and liabilities of the company contracted before they ceased to be members, and the costs, charges and expenses of winding up, and for the adjustment of the rights of the contributors among themselves, such amount as may be required, not exceeding £ 1.

**17. CONTINGENT LIABILITIES**

Funding has been secured from a range of funders for the building project for the new premises in Lurgan. Some of these funders have claw back and restrictive clauses in their letters of offer which would entitle them to repayment of the funding provided to the charity in the event that the charity ceased or the property is sold within a specified time period. A definite amount cannot be confirmed in respect of this.

**18. RELATED PARTY TRANSACTIONS**

During the year £282 was paid to Emerson Office Supplies Limited, a company in which one trustee, Mr George Emerson, is a director. This amount was fully paid during the year. George Emerson was also reimbursed for £4,150 by the charity during the year, this amount was paid by George to cover unexpected roof repairs.

**19. TRUSTEE REMUNERATION**

None of the Trustees received or waived remuneration for acting as Trustees of the charity during the current or prior financial year.

**20. INDEPENDENT EXAMINERS FEE**

The Independent Examiner, Daly Park & Company Ltd, received a fee of £2,160 (2024 £2,400) for their work during the year.

**Lurgan YMCA**

Northern Ireland - Charity number 100606

---

# Accounts

---

Company Registration Number: NI063094  
Charity Number: NIC100606



**Lurgan Young Men's Christian Association**  
(A company limited by guarantee, not having a share capital)

**Annual Report and Unaudited Financial Statements**

**for the financial year ended 31 March 2024**

Daly Park & Company Ltd  
Chartered Accountants  
4 Carnegie Street  
Lurgan  
Co. Armagh  
BT66 6AS  
Northern Ireland

**Lurgan Young Men's Christian Association**  
(A company limited by guarantee, not having a share capital)  
**CONTENTS**

	<b>Page</b>
Trustees' and Other Information	3
Trustees' Annual Report	4 - 11
Statement of Trustees' Responsibilities	12
Independent Examiner's Report	13
Statement of Financial Activities	14
Balance Sheet	15
Notes to the Financial Statements	16 - 22

## TRUSTEES' AND OTHER INFORMATION

<b>Trustees</b>	Kathryn Louise Bateman Simon Averley Brown David Henry Crawford George Nesbitt Emerson Norman Colin Emerson Ian Matthew Thompson Vanessa Thompson Michael Kakuru Michael Gerard Lavery
<b>Charity Number in Northern Ireland</b>	NIC100606
<b>Company Registration Number</b>	NI063094
<b>Registered Office</b>	4 Carnegie Street Lurgan Co. Armagh BT66 6AS Northern Ireland
<b>Principal Address</b>	4 Carnegie Street Lurgan Craigavon Co. Armagh BT66 6AS Northern Ireland
<b>Independent Examiner</b>	Daly Park & Company Ltd Chartered Accountants 4 Carnegie Street Lurgan Co. Armagh BT66 6AS Northern Ireland
<b>Principal Bankers</b>	Danske Bank 45-48 High Street Portadown Co. Armagh BT62 1LB Northern Ireland

# Lurgan Young Men's Christian Association

(A company limited by guarantee, not having a share capital)

## TRUSTEES' ANNUAL REPORT

for the financial year ended 31 March 2024

The trustees present their Trustees' Annual Report, combining the Directors' Report and Trustees' Report, and the unaudited financial statements for the year ended 31 March 2024.

### Compliance with Sector-Wide Legislation and Standards

The company engages pro-actively with legislation, standards and codes which are developed for the sector.

Lurgan Young Men's Christian Association subscribes to and is compliant with the following:

- The Companies Act 2006
- The Charities SORP (FRS 102)

The Trustees' Report provides information on the Lurgan Young Men's Christian Association activities and financial performance, and forms part of a range of public information designed to give an open account of our work.

In this report the trustees of Lurgan Young Men's Christian Association (hereby referred to as YMCA Lurgan) present a summary of its governance, purpose, activities, achievements and finances for the financial year 31 March 2024.

The company is a registered charity and hence the report and results are presented in a form which complies with the requirements of the Companies Act 2006 and, although not obliged to comply with the Statement of Recommended Practice (Charities SORP effective January 2015), the organisation has implemented its recommendations where relevant in these financial statements.

### Structure, Governance and Management.

#### A. Structure

YMCA Lurgan is a company limited by guarantee. The company is governed by its Memorandum and Articles of Association, and has been granted charitable status by the Inland Revenue (Ref No XN 79394) and accordingly is exempt from income tax, corporation tax and capital gains tax. It is also registered with the Charity Commission for Northern Ireland (Reg No 100606) and Companies House (Reg No NI 063094)

#### B. Method of Election

YMCA Lurgan is managed by a Trustee Board of Management whose members are elected at its Annual General Meeting. In the 23/24 period, the AGM took place on 12th February 2024, when Honorary Office Bearers were elected to serve on the Board of Management, including a Chairperson, Vice Chairperson, Treasurer and Secretary. Members of the Board of Management Trustees are listed previously under the Trustee's and Other Information section.

The Trustees are also registered as Company Directors.

#### C. Governance

The Board of Management met on 10 occasions in the 23/24 period for general Board Meetings and for its Annual AGM. None of the Trustees received remuneration for their services. Day to day operational and programme delivery is the responsibility of the Chief Executive and the operational staff team. As well as the monthly Board of Management meetings, a Finance sub group meet on a monthly basis to review finances and to consider strategic financial operations and a Health and Safety/Child protection sub group meet up to 4 times per year, to oversee compliance and reporting in these areas. Both sub groups report to and advise the full Management Board at the monthly meetings.

#### *Staff Pay Policy*

Staff pay salaries are based on a job evaluation system reflecting job role and responsibilities with salaries being set against a YMCA Pay Scale.

YMCA Lurgan also operate a workplace pension scheme with Cushon NI Ltd.

In the 23/24 period a 3% Cost of Living salary increase was awarded to all staff in accordance with YMCA Pay Scale decisions, with one job evaluation taking place which resulted in an incremental pay increase in addition to the Cost of Living rise. During this financial year, YMCA Lurgan employed 9 staff.

# Lurgan Young Men's Christian Association

(A company limited by guarantee, not having a share capital)

## TRUSTEES' ANNUAL REPORT

for the financial year ended 31 March 2024

### *Volunteers*

YMCA Lurgan is dependent on the contribution of volunteers to support both the delivery of programmes and services and also for providing strategic and operational oversight of its activities. In the 23/24 approximately 17 adult volunteers (including Trustees) were involved with YMCA Lurgan in fundraising, programme delivery and strategic management. During the year, volunteers were recruited for specific areas of work which resulted in new volunteers joining our team. We also delivered a volunteer induction programme for our younger volunteers aged 16-18 yr olds, with 6 young people completing, increasing our number of young volunteers to 15. This engagement has enhanced our services throughout the year and is extremely important in terms of social capital and community involvement. We continue to follow best practice standards with regard to volunteering.

### **D. Risk Management**

The Board of Management has assessed the major risks to which the company is exposed, in particular to the operations and finances of the Charity, and is satisfied that systems and procedures are in place to mitigate our exposure to the major risks.

The organisation has a risk register which is prepared by the CEO and staff and which is reviewed by the Board of Management. This register seeks to summarise the threats, actions or events that might adversely affect the organisation's ability to achieve its objectives. As such Trustees seek to avoid unnecessary risks, and mitigate against those risks which inevitably arise as a result of our programme activities.

### **Vision Objectives & activities**

In setting our objectives and planning our activities for the year, the Trustees have given careful consideration to the Charity Commission for Northern Ireland's guidance on public benefit to ensure that the activities have helped to achieve the YMCA's purposes and provide benefit to the beneficiaries.

### **Public Benefit Statement**

YMCA Lurgan is a Christian faith based organisation and - although the advancement of religion is not an expressed purpose - all purposes are an expression of Christian principles through 'social action'. The YMCA offers a comprehensive range of opportunities to its beneficiaries and meets the 'Public Benefit' requirement as follows:

#### *Purpose 1 - in the provision of education*

The direct benefits attributed to this purpose include improved educational attainment and social inclusion through 'non-formal' education. As a result, the physical, mental and spiritual capabilities, competences, skills and understanding of the beneficiaries are improved.

These benefits are tangible and can be demonstrated, for example, through support for learning, person and social developmental activities for young people, the gaining of leadership skills, engagement in active citizenship, the development of thinking skills, life skills, and employment skills.

This is evidenced by the feedback from participants, data collected on progression and impact and independent evaluations.

The beneficiaries are, potentially, any member of the public but in particular, children, young people and families experiencing social exclusion.

#### *Purpose 2 - promote healthy living*

The benefits attributed to this purpose include reduction of personal harm to individual participants, reduction in anti-social behaviour, improved personal knowledge, health awareness and personal self-confidence and control which results in improved life choices.

The benefits are evident in the increase in positive mental and physical wellbeing of young people and their positive engagement in the wider community, school and recreational activities. The work is often delivered by the YMCA with partners who see day to day evidence of the change in behaviours including schools, ABC Council, SHSCT.

Evidence of the change is recorded through practitioner and participant feedback and interagency review.

#### *Purpose 3 - promote community engagement*

The YMCA recognises young people do not live in isolation from family, community and other institutions in society therefore the benefits from this purpose consist of increased opportunities for volunteering and active citizenship, increased support for community activities, improved community relations and racial harmony and reduced sectarianism.

# Lurgan Young Men's Christian Association

(A company limited by guarantee, not having a share capital)

## TRUSTEES' ANNUAL REPORT

for the financial year ended 31 March 2024

The tangible benefits are demonstrated by increased family and community activity, increased dialogue across community divides, the training of volunteers and feedback from volunteers, leaders, other stakeholders e.g. schools and participants.

### *Purpose 4 - relieve or assist in the relief of need*

The benefits attributed to this purpose include the provision of new opportunities for individuals who have difficulty in the areas of health, physical or educational disability, as well as those who are marginalised or 'at risk'. The tangible outcomes include better educational performance, improved social activity, increased employability and stable relationships. These outcomes lead to improved life choices and skills of independent living and reduced dependency on others.

### Vision, Mission and values

YMCA Lurgan, has continued to develop the vision, mission and values agreed in 22/23.

Our vision is a town where young people, their families and the whole community flourish in body, mind and spirit. We do this through our mission of creating an inclusive space where everyone feels welcomed, accepted and inspired by social justice and peace, and by providing life enriching opportunities for young people within the Lurgan community, through the many programmes and projects we offer.

YMCA Lurgan interprets the YMCA movement foundational statements for the present times as a desire to demonstrate Christian Social Action in local communities as noted in our core purposes, by promoting programmes focusing on youth development, healthy living and community engagement in the following ways.

- Youth Development
  - including all young people regardless of race, ethnicity, religion, income or gender
  - encouraging young people to engage in non-formal education & reach their potential
  - respecting the contribution of young people in the design of programmes & governance of the organisation
- Healthy Living & education -
  - promotion of healthy living including emotional and mental wellbeing through our services, activities and programmes
  - striving to meet the needs of young people in a holistic way
  - creating safe spaces where issues can be explored
  - signposting young people to specialist services where necessary
- Community Engagement
  - Promotion of community engagement and active citizenship for young people, families and other adults for the purpose of family support, improving community relations and active citizenship
  - harnessing the resources of local communities to help meet the needs of young people
  - working collaboratively with families & other organisations

# Lurgan Young Men's Christian Association

(A company limited by guarantee, not having a share capital)

## TRUSTEES' ANNUAL REPORT

for the financial year ended 31 March 2024

- working for justice and advocating with and for young people & their needs

### Review of Activities, Achievements and Performance

Our Strategic Aims for 23/24 were as follows:

- **Youth Development** - To provide excellent personal and social development opportunities for young people, particularly those who face barriers to their development.
- **Community Engagement** - Support the delivery of programmes which promote good community relations and community cohesion
- **Human Resources** - To ensure that YMCA Lurgan has the staff and volunteers to achieve its plans and they are effectively managed and given the opportunity to develop
- **Income Generation** - To ensure that YMCA Lurgan generates sufficient income from a diverse range of sources to achieve its plans
- **Communications** - To increase awareness of YMCA Lurgan and its work and to effectively promote its programmes
- **Governance** - To ensure the governance of YMCA complies with the requirements of the law and best practice

Actioning these aims was met through the delivery of our Youth Work programmes, as well as our Community Engagement programmes as outlined below

### Youth Work Provision

During the 23/24 period, there were 5 funded youth work programmes delivered. These included our Core Youth Work Provision, Youth Cultural Expression and Planned Intervention programmes funded through the Education Authority, a Neighbourhood Renewal project funded through the Department of Communities and the continuation of the Independent Living Programme funded through the Southern Health and Social Care Trust.

YMCA Lurgan continues to deliver high quality youth provision. We work alongside partners including social services, other local voluntary and statutory organisations, PSNI, PCSP, ABC Council, local schools and churches to ensure that our youth provision is needs based and complementary.

#### EA Core Youth Work provision

YMCA Lurgan provides EA Funded youth provision over 4 nights a week. During the year, the provision included four weekly generic drop in youth club sessions, and a further two weekly sessions which offered more targeted programmes for smaller groups, based on identified needs.

Our drop in sessions provide safe spaces to encourage young people to have fun, build positive relationships and to participate in different and maybe new activities.



We also delivered a variety of projects throughout the year alongside our generic provision which have enabled young people using our services to avail of many different opportunities impacting upon their knowledge and understanding of issues and topics that affect them. All of our targeted programmes were developed following a needs assessment with our membership at the end of the previous year which, along with the Local area needs assessment helped to determine the key issues of concern as well as highlighting



# Lurgan Young Men's Christian Association

(A company limited by guarantee, not having a share capital)

## TRUSTEES' ANNUAL REPORT

for the financial year ended 31 March 2024

any gap in our provision..

Focused projects, like the Young Leaders Programme, have helped young people to develop essential life & work skills while also benefiting from giving back to an organisation they care about. This programme provides pathways for young people to grow & develop while nurturing the wider YMCA Community.

As identified in an EA moderation report which met 'outstanding standards' - ***'There is a strong CRED aspect to all programmes that is reflected in a diverse membership, volunteer and leader team' (May 2023)***

Other project funding secured enabled us to deliver a further 2 programmes to complement our Core Ea programmes, these were -

### Rise Project

The Rise Programme which was funded through Planned Intervention funding, supported an intergenerational programme with the local MenShed project, resulting in young people building flower planters for a balcony overlooking a main public walkway in the town centre. This project supported a new partnership & successful collaborative working, whilst strategically incorporating equality & inclusion in our decision of who to partner with.



The project also provided a skill based learning experience for the young people involved providing an opportunity for them to achieve, progress, build life skills & have an enriching experience that is championed and show cased for the local Community.

### Peer Mentoring programme

As a result of Neighbourhood Renewal funding, we were able to run a Peer Mentoring programme for emerging young leaders. For most of this group, this was the first step in their 'leadership' journey. Young people reported an increase in confidence following completion of the programme, and talked about having more positive relationships with their peers.

### Ignite Summer Project

Following a successful Youth Cultural Expressions funding bid, we were able to work with a group of young people in Mourneview over the summer period. The project covered topics such Community and what it meant to them as young people, Community relationships and working together, Values and Beliefs as well as Culture and identity.



### **Independent Living Programme (ILP)**

Over the past year, YMCA Lurgan coordinated the 6th Independent Living Programme in partnership with the SHSCT Short Breaks Scheme with Children's Disability Services. The programme supports the themes of exploration and personal growth with the key focus being on the core outcome areas of Social Development, Personal Development and Independent Living Skills with young people who have learning and/or physical disabilities. The programme took place weekly each Tuesday during term time, with a more intense week-long summer scheme delivered in August. Added to this, monthly Saturday sessions were delivered as well as an overnight residential .

# Lurgan Young Men's Christian Association

(A company limited by guarantee, not having a share capital)

## TRUSTEES' ANNUAL REPORT

for the financial year ended 31 March 2024



The overall aim of this programme is to support participants' to develop their independent living skills by

- Increasing young people's participation through personal and social development activities
- Improving the young people's ability to work as a team and socialise with others
- Supporting the

development of life skills to enable the young people to be more independent, and

- Increasing the young people's positive wellbeing and personal resilience.

Young people who participated in the programme, reported back that they had enjoyed the programme, that they had learned new skills and had tried activities which they didn't think they would have before joining the programme. Parents reported a high level of satisfaction with the programme. Anecdotal feedback from Social Workers and staff from the Children's Disability Team, was also extremely positive throughout the programme.



### Community Engagement

With support from ABC council as well as Awards for all Funding through the Community Fund, we were able to open our doors even wider to the local community. YMCA Lurgan was able to continue its provision of programmes and access to services for the wider community over the year with activities including. Activities which included the facilitation of two community days

including a coffee morning and a Christmas Family Fun Day. Both of these events were free to attend for any members of the public and as part of the Christmas Fun day, free refreshments and arts and crafts activities were provided with all children and young people present receiving a Christmas present and goodie bag. We also

supported the ABC Rising Star community event by hosting Danane crafts, puppet and storytelling events organised by the council, providing refreshments for all who attended.



As part of our continued Stakeholder engagement plans throughout the year, YMCA Lurgan hosted and participated in the ABC Council Carnegie Street Engagement and Lurgan Town Working group meetings as part of the Rising Star town event planning. We also facilitated local youth providers meetings throughout the year with the aim of sharing practice and awareness of youth issues in the area. During March, stakeholder surveys were circulated to assist in the planning of our work for the 24/25 yr period.

Throughout the year, our training programme, open to other community groups in the town, included First Aid, Safeguarding and ACE's training. We also hosted the delivery of OCN Level 3 in Youth Work/Good Relations in partnership with Youthlink NI, whilst providing support for 2 of the participants involved to complete the practice element of the course through volunteer placements. Volunteering remains a key element of our programme. This year we have provided opportunities to support young people to engage in volunteering through our Young Volunteer and Peer Mentoring programmes, whilst support for adult volunteering and provision of volunteering opportunities continues, with over 17 adult volunteers engaging in the 23/24 period.

## Lurgan Young Men's Christian Association

(A company limited by guarantee, not having a share capital)

### TRUSTEES' ANNUAL REPORT

for the financial year ended 31 March 2024

Supporting local community groups such as the local historical society to deliver a talk on a World War RAF Veteran from Lurgan and a local craft club - 'Crafters Delight' who use the building on a fortnightly basis. Our building was also available throughout the year for other groups, ensuring that the centre remains accessible to those from all parts of Lurgan, across all age groups.

All of these activities, alongside the launch of our new website - [www.ymcalurgan.org](http://www.ymcalurgan.org), helped us to raise the profile of the organisation and develop stronger community partnerships.

#### Achievements and Performance

Over 23/24, we have had many highlights, including

- An increase in leadership pathways for young people through peer mentoring, young leaders/volunteering programmes as well as the continuation of the YMCA Lurgan Internship programme.
- The building of a strong youth voice across our membership using the Lundy Model of participation and through the use of creative methodologies such as podcasting - 'Let's Talk about Y'
- The increase in participation of young people across different communities in the town, young people from different cultures, young people in the care system as well as young people with different abilities.

However, one very notable highlight was that of our Education and Training Inspection(ETI) report which was published in January 2024. The robust inspection process, following the new ETI pilot scheme, took place in November, with observations taking place during all face to face sessions, as well as focus group meetings with stakeholders including, community and statutory partners, parents and young people as well as staff and volunteers. Inspectors also considered the governance and strategic planning of the organisation and how it promoted a community of learning.

The report was published in January 2024, identified several areas of *'highly effective practice from which others may learn'*.

Stating that YMCA Lurgan is

*'providing high quality, inclusive youth work for the young people of the area. Working with their members the staff have developed and embedded a clear vision which is facilitating the young people to be welcomed into a safe place of diversity, inclusion and acceptance. Through a youth and community-led approach, the staff create opportunities for the young people to grow and develop skills for life.'*

*'Young People spoke about how constructively they are listened to and responded to, ensuring that their views are valued and make a difference. The young leaders and volunteers talked about the transformative impact that youth work has had on them.'*

*'They spoke about being change agents, being participants in the international development and social justice forum for young people, improving the local environment, raising money and supplies for those in need, giving back and being an integral part of the community.'*

(ETI Report published Jan 2024)

## Lurgan Young Men's Christian Association

(A company limited by guarantee, not having a share capital)

### TRUSTEES' ANNUAL REPORT

for the financial year ended 31 March 2024

#### Financial Review

##### Financial Review

YMCA would like to thank all of our funders for their support during this financial year, including the Education Authority, Southern Health and Social Care Trust, ABC Council, The Department of Communities, TNL Awards for All and the many private donations from individuals, trust funds, local churches, businesses and groups who continue to support our work. We are extremely grateful and would not be able to provide such a range of programmes and services without such support and assistance.

#### Financial Results

At the end of the financial year the company has assets of £1,913,611 (2023 - £1,945,515) and liabilities of £201,673 (2023 - £231,753). The net assets of the company have decreased by £(1,824).

#### Reserves Position and Policy

##### Reserves Policy

The Reserves Policy continues to aim towards a free reserves target amount of £50,000, which better reflects the level required for an organisation of our size.

The Trustees feel that this level of reserves is essential to enable the Charity to continue to provide its activities for the foreseeable future. The Reserves Policy is an integral part of the charity's planning, budget and forecasts.

#### Trustees

The trustees who served throughout the financial year, except as noted, were as follows:

Kathryn Louise Bateman  
Simon Averley Brown  
David Henry Crawford  
George Nesbitt Emerson  
Norman Colin Emerson  
Ian Matthew Thompson  
Vanessa Thompson  
Michael Kakuru  
Michael Gerard Lavery

#### Compliance with Sector-Wide Legislation and Standards

The company engages pro-actively with legislation, standards and codes which are developed for the sector. Lurgan Young Men's Christian Association subscribes to and is compliant with the following:

- The Companies Act 2006
- The Charities SORP (FRS 102)

Approved by the Board of Trustees on 9th Dec. 2024 and signed on its behalf by:

  
\_\_\_\_\_  
George Nesbitt Emerson  
Trustee

**Lurgan Young Men's Christian Association**  
(A company limited by guarantee, not having a share capital)  
**STATEMENT OF TRUSTEES' RESPONSIBILITIES**  
for the financial year ended 31 March 2024

The trustees, who are also directors of Lurgan Young Men's Christian Association for the purposes of company law, are responsible for preparing the financial statements in accordance with applicable law and regulations.

Company law requires the trustees as the directors to prepare financial statements for each financial year. Under that law the trustees have elected to prepare the financial statements in accordance with United Kingdom Generally Accepted Accounting Practice (United Kingdom Accounting Standards and applicable law) including FRS 102 "The Financial Reporting Standard applicable in the UK and Republic of Ireland" Section 1A (Small Entities). Under company law the trustees must not approve the financial statements unless they are satisfied that they give a true and fair view of the state of affairs of the company and of the surplus or deficit of the company for that period.

In preparing these financial statements, the trustees are required to:

- select suitable accounting policies and apply them consistently;
- make judgements and estimates that are reasonable and prudent;
- state whether the financial statements have been prepared in accordance with the relevant financial reporting framework, identify those standards, and note the effect and the reasons for any material departure from those standards; and
- prepare the financial statements on the going concern basis unless it is inappropriate to presume that the company will continue in operation.

The trustees confirm that they have complied with the above requirements in preparing the financial statements.

The trustees are responsible for keeping adequate accounting records that are sufficient to show and explain the company's transactions and disclose with reasonable accuracy at any time the financial position of the company and enable them to ensure that the financial statements comply with. They are also responsible for safeguarding the assets of the company and hence for taking reasonable steps for the prevention and detection of fraud and other irregularities.

Approved by the Board of Trustees on 9th Dec 2024 and signed on its behalf by:

  
\_\_\_\_\_  
George Nesbitt Emerson  
Trustee

## **Lurgan Young Men's Christian Association**

(A company limited by guarantee, not having a share capital)

# **INDEPENDENT EXAMINER'S REPORT TO THE BOARD OF TRUSTEES OF LURGAN YOUNG MEN'S CHRISTIAN ASSOCIATION**

We have examined the financial statements of the company for the financial year ended 31 March 2024, which comprise the Statement of Financial Activities (incorporating an Income and Expenditure Account), the Balance Sheet and the related notes.

### **Respective responsibilities of trustees and examiner**

The 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 requirements of the Companies Act 2006. The company's trustees consider that an audit is not required for this financial year under Chapter 3 of Part 16 of the Companies Act 2006 and that an independent examination is required.

It is our responsibility to:

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

### **Basis of independent examiner's report**

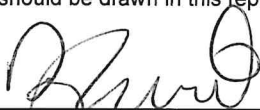
We have examined your company financial statements as required under section 65 of the Charities Act and our examination was carried out in accordance with the general Directions given by the Charity Commission for Northern Ireland under section 65(9)(b) of the Charities Act. An examination includes a review of the accounting records kept by the 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 the trustees concerning any such matters. The procedures undertaken do not provide all the evidence that would be required in an audit and consequently no opinion is given as to whether the accounts present a 'true and fair' view and the report is limited to those matters set out in the statement below.

In connection with our examination, no matter has come to our attention which gives us cause to believe that in, any material respect:

- accounting records were not kept in accordance with section 386 of the Companies Act 2006
- the financial statements do not accord with those accounting records
- the financial statements have not been prepared in accordance with the accounting requirements of section 396 of the Companies Act 2006 and with the methods and principles of the Statement of Recommended Practice applicable to charities preparing their accounts in accordance with the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS102)
- there is further information needed for a proper understanding of the accounts to be reached.

### **Independent examiner's statement**

We have no concerns and have come across no other matters in connection with the examination to which attention should be drawn in this report in order to enable a proper understanding of the financial statements to be reached.



**DALY PARK & COMPANY LTD**

Chartered Accountants

4 Carnegie Street

Lurgan

Co. Armagh

BT66 6AS

Northern Ireland

Date: 9th Dec 2024

**Lurgan Young Men's Christian Association**  
(A company limited by guarantee, not having a share capital)  
**STATEMENT OF FINANCIAL ACTIVITIES**  
(Incorporating an Income and Expenditure Account)  
for the financial year ended 31 March 2024

	Notes	Unrestricted Funds 2024 £	Restricted Funds 2024 £	Total Funds 2024 £	Unrestricted Funds 2023 £	Restricted Funds 2023 £	Total Funds 2023 £
<b>Incoming Resources</b>							
Voluntary Income	3.1	47,699	138,370	186,069	47,683	145,262	192,945
Activities for generating funds	3.2	2,677	-	2,677	38,265	-	38,265
Other income	3.3	61,210	-	61,210	35,191	140	35,331
<b>Total incoming resources</b>		<b>111,586</b>	<b>138,370</b>	<b>249,956</b>	<b>121,139</b>	<b>145,402</b>	<b>266,541</b>
<b>Resources Expended</b>							
Charitable activities	4.1	104,328	147,452	251,780	107,901	137,360	245,261
<b>Net incoming/outgoing resources before transfers</b>		<b>7,258</b>	<b>(9,082)</b>	<b>(1,824)</b>	<b>13,238</b>	<b>8,042</b>	<b>21,280</b>
Gross transfers between funds		(2,474)	2,474	-	-	-	-
<b>Net movement in funds for the financial year</b>		<b>4,784</b>	<b>(6,608)</b>	<b>(1,824)</b>	<b>13,238</b>	<b>8,042</b>	<b>21,280</b>
<b>Reconciliation of funds:</b>							
Total funds beginning of the year	16	167,656	1,546,106	1,713,762	154,418	1,538,064	1,692,482
<b>Total funds at the end of the year</b>		<b>172,440</b>	<b>1,539,498</b>	<b>1,711,938</b>	<b>167,656</b>	<b>1,546,106</b>	<b>1,713,762</b>

The Statement of Financial Activities includes all gains and losses recognised in the financial year.  
All income and expenditure relate to continuing activities.

## Lurgan Young Men's Christian Association

(A company limited by guarantee, not having a share capital)

Company Number: NI063094

### BALANCE SHEET

as at 31 March 2024

		2024	2023
	Notes	£	£
<b>Fixed Assets</b>			
Tangible assets	9	1,827,293	1,852,557
Investments	10	348	348
		<u>1,827,641</u>	<u>1,852,905</u>
<b>Current Assets</b>			
Debtors	11	17,521	10,264
Cash at bank and in hand		68,449	82,346
		<u>85,970</u>	<u>92,610</u>
<b>Creditors: Amounts falling due within one year</b>	12	<u>(53,447)</u>	<u>(50,066)</u>
<b>Net Current Assets</b>		<u>32,523</u>	<u>42,544</u>
<b>Total Assets less Current Liabilities</b>		<u>1,860,164</u>	<u>1,895,449</u>
<b>Creditors</b>			
Amounts falling due after more than one year	13	(148,226)	(181,687)
<b>Total Net Assets</b>		<u>1,711,938</u>	<u>1,713,762</u>
<b>Funds</b>			
Restricted funds		1,539,498	1,546,106
Designated funds (Unrestricted)		34,555	34,555
General fund (unrestricted)		137,885	133,101
<b>Total funds</b>	16	<u>1,711,938</u>	<u>1,713,762</u>

These financial statements have been prepared in accordance with the special provisions relating to small companies within Part 15 of the Companies Act 2006.

For the financial year ended 31 March 2024 the company was entitled to exemption from audit under section 477 of the Companies Act 2006; and no notice has been deposited under section 476.

The trustees confirm that the members have not required the company to obtain an audit of its financial statements for the financial year in question in accordance with section 476 of the Companies Act 2006.

The trustees acknowledge their responsibilities for ensuring that the company keeps accounting records which comply with section 386 and for preparing financial statements which give a true and fair view of the state of affairs of the company as at the end of the financial year and of its profit and loss for the financial year in accordance with the requirements of sections 394 and 395 and which otherwise comply with the requirements of the Companies Act 2006 relating to financial statements, so far as applicable to the company.

The financial statements have been prepared in accordance with the provisions applicable to companies subject to the small companies' regime and in accordance with FRS 102 "The Financial Reporting Standard applicable in the UK and Republic of Ireland", applying Section 1A of that Standard.

Approved by the Board of Trustees and authorised for issue on 9th Dec 2024 and signed on its behalf by

  
George Nesbitt Emerson  
Trustee

**Lurgan Young Men's Christian Association**  
(A company limited by guarantee, not having a share capital)  
**NOTES TO THE FINANCIAL STATEMENTS**  
for the financial year ended 31 March 2024

**1. GENERAL INFORMATION**

Lurgan Young Men's Christian Association is a company limited by guarantee incorporated in Northern Ireland. The registered office of the company is 4 Carnegie Street, Lurgan, Co. Armagh, BT66 6AS, Northern Ireland which is also the principal place of business of the company. The financial statements have been presented in Pound (£) which is also the functional currency of the company.

**2. SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES**

The following accounting policies have been applied consistently in dealing with items which are considered material in relation to the charity's financial statements.

**Basis of preparation**

The financial statements have been prepared on the going concern basis under the historical cost convention, modified to include certain items at fair value. The financial statements have been prepared in accordance with the Statement of Recommended Practice (SORP) "Accounting and Reporting by Charities preparing their accounts in accordance with the Financial Reporting Standard applicable in the UK and Republic of Ireland FRS 102", applying Section 1A of that Standard.

As permitted by the Companies Act 2006, the company has varied the standard formats in that act for the Statement of Financial Activities and the Balance Sheet. Departures from the standard formats are to comply with the requirements of the Charities SORP and are in compliance with section 4.7, 10.6 and 15.2 of that SORP.

**Statement of compliance**

The financial statements of the company for the financial year ended 31 December 2017 have been prepared on the going concern basis and in accordance with the Statement of Recommended Practice (SORP) "Accounting and Reporting by Charities preparing their accounts in accordance with the Financial Reporting Standard applicable in the UK and Republic of Ireland FRS 102", applying Section 1A of that Standard.

**Incoming Resources**

Voluntary income or capital is included in the Statement of Financial Activities when the company is legally entitled to it, its financial value can be quantified with reasonable certainty and there is reasonable certainty of its ultimate receipt. Entitlement to legacies is considered established when the company has been notified of a distribution to be made by the executors. Income received in advance of due performance under a contract is accounted for as deferred income until earned. Grants for activities are recognised as income when the related conditions for legal entitlement have been met. All other income is accounted for on an accruals basis.

**Resources Expended**

All resources expended are accounted for on an accruals basis. Charitable activities include costs of services and grants, support costs and depreciation on related assets. Costs of generating funds similarly include fundraising activities. Non-staff costs not attributed to one category of activity are allocated or apportioned pro-rata to the staffing of the relevant service. Finance, HR, IT and administrative staff costs are directly attributable to individual activities by objective. Governance costs are those associated with constitutional and statutory requirements.

**Tangible fixed assets and depreciation**

Tangible fixed assets are stated at cost or at valuation, less accumulated depreciation. The charge to depreciation is calculated to write off the original cost or valuation of tangible fixed assets, less their estimated residual value, over their expected useful lives as follows:

Land and buildings freehold	-	2% Straight line
Fixtures, fittings and equipment	-	25% Straight line

**Investments**

Investments held as fixed assets are stated at cost less provision for any permanent diminution in value. Income from other financial fixed asset investments together with any related tax credit is recognised in the income and expenditure account in the financial year in which it is receivable.

**Lurgan Young Men's Christian Association**  
(A company limited by guarantee, not having a share capital)  
**NOTES TO THE FINANCIAL STATEMENTS**  
for the financial year ended 31 March 2024

**Debtors**

Debtors are recognised at the settlement amount due after any discount offered. Prepayments are valued at the amount prepaid net of any trade discounts due. Income recognised by the company from government agencies and other co-funders, but not yet received at financial year end, is included in debtors.

**Cash at bank and in hand**

Cash at bank and in hand comprises cash on deposit at banks requiring less than three months' notice of withdrawal.

**Taxation**

No current or deferred taxation arises as the company has been granted charitable exemption. Irrecoverable valued added tax is expensed as incurred.

**Pensions**

The company operates a defined contribution pension scheme for employees. The assets of the scheme are held separately from those of the company. Annual contributions payable to the company's pension scheme are charged to the income and expenditure account in the period to which they relate

<b>3. INCOME</b>					
<b>3.1</b>	<b>DONATIONS AND LEGACIES</b>	<b>Unrestricted Funds</b>	<b>Restricted Funds</b>	<b>2024</b>	<b>2023</b>
		<b>£</b>	<b>£</b>	<b>£</b>	<b>£</b>
	Grant Income	7,919	138,370	146,289	150,262
	Donations & Gifts	39,780	-	39,780	42,683
		<u>47,699</u>	<u>138,370</u>	<u>186,069</u>	<u>192,945</u>
<b>3.2</b>	<b>OTHER TRADING ACTIVITIES</b>	<b>Unrestricted Funds</b>	<b>Restricted Funds</b>	<b>2024</b>	<b>2023</b>
		<b>£</b>	<b>£</b>	<b>£</b>	<b>£</b>
	Fundraising Income	2,677	-	2,677	38,265
		<u>2,677</u>	<u>-</u>	<u>2,677</u>	<u>38,265</u>
<b>3.3</b>	<b>OTHER INCOME</b>	<b>Unrestricted Funds</b>	<b>Restricted Funds</b>	<b>2024</b>	<b>2023</b>
		<b>£</b>	<b>£</b>	<b>£</b>	<b>£</b>
	Other income	61,210	-	61,210	35,331
		<u>61,210</u>	<u>-</u>	<u>61,210</u>	<u>35,331</u>
<b>4. EXPENDITURE</b>					
<b>4.1</b>	<b>CHARITABLE ACTIVITIES</b>	<b>Direct Costs</b>	<b>Other Costs</b>	<b>Support Costs</b>	
		<b>£</b>	<b>£</b>	<b>£</b>	
	Grant Funded Activities	77	144,121	3,853	148,051
	Other Programme / Project expenses	-	60,572	43,157	109,754
		<u>77</u>	<u>204,693</u>	<u>47,010</u>	<u>251,780</u>
		<u>77</u>	<u>204,693</u>	<u>47,010</u>	<u>245,261</u>

**Lurgan Young Men's Christian Association**  
(A company limited by guarantee, not having a share capital)  
**NOTES TO THE FINANCIAL STATEMENTS**  
for the financial year ended 31 March 2024

<b>4.2 SUPPORT COSTS</b>	<b>Charitable Activities £</b>	<b>2024 £</b>	<b>2023 £</b>
Legal Fees	1,026	1,026	902
Accountancy Costs	2,550	2,550	2,160
Bank Fees & Interest	17,886	17,886	14,601
Depreciation	25,548	25,548	25,478
	<u>47,010</u>	<u>47,010</u>	<u>43,141</u>
<b>5. ANALYSIS OF SUPPORT COSTS</b>		<b>2024 £</b>	<b>2023 £</b>
Legal Fees		1,026	902
Accountancy Costs		2,550	2,160
Bank Fees & Interest		17,886	14,601
Depreciation		25,548	25,478
		<u>47,010</u>	<u>43,141</u>
<b>6. NET INCOMING RESOURCES</b>		<b>2024 £</b>	<b>2023 £</b>
<b>Net Incoming Resources are stated after charging/(crediting):</b>			
Depreciation of tangible assets		25,548	25,478
Independent Examiner's remuneration: - independent examination services		2,550	2,160
		<u>2,550</u>	<u>2,160</u>
<b>7. AMOUNT WRITTEN BACK ON INVESTMENTS</b>		<b>2024 £</b>	<b>2023 £</b>
Amounts written off investments in prior financial years written back: - fixed assets		-	(63)
		<u>-</u>	<u>(63)</u>
<b>8. EMPLOYEES AND REMUNERATION</b>			
The staff costs comprise:		<b>2024 £</b>	<b>2023 £</b>
Wages and salaries		144,042	141,473
Pension costs		2,895	7,202
		<u>146,937</u>	<u>148,675</u>

**Lurgan Young Men's Christian Association**  
(A company limited by guarantee, not having a share capital)  
**NOTES TO THE FINANCIAL STATEMENTS**  
for the financial year ended 31 March 2024

9. TANGIBLE FIXED ASSETS	Land and buildings freehold £	Fixtures, fittings and equipment £	Total  £
<b>Cost</b>			
At 1 April 2023	2,022,915	157,386	2,180,301
Additions	-	284	284
At 31 March 2024	<u>2,022,915</u>	<u>157,670</u>	<u>2,180,585</u>
<b>Depreciation</b>			
At 1 April 2023	180,397	147,347	327,744
Charge for the financial year	20,458	5,090	25,548
At 31 March 2024	<u>200,855</u>	<u>152,437</u>	<u>353,292</u>
<b>Net book value</b>			
At 31 March 2024	<u><u>1,822,060</u></u>	<u><u>5,233</u></u>	<u><u>1,827,293</u></u>
At 31 March 2023	<u><u>1,842,518</u></u>	<u><u>10,039</u></u>	<u><u>1,852,557</u></u>
<b>10. INVESTMENTS</b>		<b>Other investments £</b>	<b>Total  £</b>
<b>Investments</b>			
<b>Cost</b>			
At 31 March 2024		<u>348</u>	<u>348</u>
<b>Net book value</b>			
At 31 March 2024		<u><u>348</u></u>	<u><u>348</u></u>
At 31 March 2023		<u><u>348</u></u>	<u><u>348</u></u>
<b>11. DEBTORS</b>		<b>2024 £</b>	<b>2023 £</b>
Trade debtors		16,517	9,341
Prepayments and accrued income		1,004	923
		<u><u>17,521</u></u>	<u><u>10,264</u></u>

**Lurgan Young Men's Christian Association**  
(A company limited by guarantee, not having a share capital)  
**NOTES TO THE FINANCIAL STATEMENTS**  
for the financial year ended 31 March 2024

12. CREDITORS	2024	2023
Amounts falling due within one year	£	£
Bank Loans	36,791	36,791
Taxation and social security costs	1,564	2,202
Other creditors	2,653	2,035
Accruals and deferred income	12,439	9,038
	<u>53,447</u>	<u>50,066</u>

Current Security for Loans made can be summarised as follows :

1. Danske Bank have a mortgage charge dated 1/4/14 over the property at Carnegie Street, Lurgan;
2. Ulster Community Investment Trust have a mortgage charge dated 12/2/16 over the property at Carnegie Street, Lurgan;
3. Department of Education have a Deed of Covenant charge dated 11/5/12 over the property at Carnegie Street, Lurgan;
4. International Fund for Ireland have a Legal Charge dated 23/4/12 over the property at Carnegie Street, Lurgan;

13. CREDITORS	2024	2023
Amounts falling due after more than one year	£	£
Bank loan	<u>148,226</u>	<u>181,687</u>
Repayable in one year or less, or on demand (Note 12)	36,791	36,791
Repayable between one and two years	36,791	36,791
Repayable between two and five years	101,435	110,373
Repayable in five years or more	10,000	34,523
	<u>185,017</u>	<u>218,478</u>

**14. PENSION COSTS - DEFINED CONTRIBUTION**

The company operates a defined contribution pension scheme. The assets of the scheme are held separately from those of the company in an independently administered fund. Pension costs amounted to £2,895 (2023 - £7,202).

**15. RESERVES**

	2024	2023
	£	£
At the beginning of the year	1,713,762	1,692,482
(Deficit)/Surplus for the financial year	(1,824)	21,280
At the end of the year	<u>1,711,938</u>	<u>1,713,762</u>

**Lurgan Young Men's Christian Association**  
(A company limited by guarantee, not having a share capital)  
**NOTES TO THE FINANCIAL STATEMENTS**  
for the financial year ended 31 March 2024

**16. FUNDS****16.1 RECONCILIATION OF MOVEMENT IN FUNDS**

	Unrestricted Funds £	Restricted Funds £	Total Funds £
At 1 April 2022	154,418	1,538,064	1,692,482
Movement during the financial year	13,238	8,042	21,280
At 31 March 2023	167,656	1,546,106	1,713,762
Movement during the financial year	4,784	(6,608)	(1,824)
At 31 March 2024	<u>172,440</u>	<u>1,539,498</u>	<u>1,711,938</u>

**16.2 ANALYSIS OF MOVEMENTS ON FUNDS**

	Balance 1 April 2023 £	Income £	Expenditure £	Transfers between funds £	Balance 31 March 2024 £
<b>Restricted funds</b>					
Southern Health & Social Care Trust	2,013	19,085	16,274	(3,484)	1,340
Education Authority	492	96,772	96,822	(442)	-
EA- IT	27	-	-	(27)	-
EASR - Peace TBUC	247	-	-	(247)	-
ABC Council Community Development Grant	1,646	4,583	7,555	1,326	-
EA - Wellbeing	20	-	-	(20)	-
Neighbourhood Renewal, Craigavon	156	4,429	4,186	4,030	4,429
Awards 4 All	7,776	-	9,110	1,334	-
Building Cost Initial Funding	1,533,729	-	-	-	1,533,729
EA-Planned Intervention	-	4,458	4,458	-	-
EA-YCEP	-	9,043	9,047	4	-
	<u>1,546,106</u>	<u>138,370</u>	<u>147,452</u>	<u>2,474</u>	<u>1,539,498</u>
<b>Unrestricted funds</b>					
Designated Fund - Loan Repayments	34,555	-	-	-	34,555
Unrestricted Free Reserves	61,801	90,586	86,993	(36,057)	29,337
Non-cash Reserve	66,144	-	-	42,404	108,548
Internship Funding	5,156	21,000	17,335	(8,821)	-
	<u>167,656</u>	<u>111,586</u>	<u>(104,328)</u>	<u>(2,474)</u>	<u>172,440</u>
<b>Total funds</b>	<u>1,713,762</u>	<u>249,956</u>	<u>251,780</u>	<u>-</u>	<u>1,711,938</u>

**17. STATUS**

Lurgan YMCA is a company limited by guarantee governed by its Memorandum and Articles of Association. In the event of the charity being wound up, the liability in respect of the guarantee is limited to £1 per member of the charity.

The liability of the members is limited.

Every member of the company undertakes to contribute to the assets of the company in the event of its being wound up while they are members, or within one year thereafter, for the payment of the debts and liabilities of the company contracted before they ceased to be members, and the costs, charges and expenses of winding up, and for the adjustment of the rights of the contributors among themselves, such amount as may be required, not exceeding £ 1.

**18. CONTINGENT LIABILITIES**

Funding has been secured from a range of funders for the building project for the new premises in Lurgan. Some of these funders have claw back and restrictive clauses in their letters of offer which would entitle them to a repayment of the funding provided to the charity in the event that the charity ceased or the property is sold within a specified time period. A definite amount cannot be confirmed in respect of this.

**19. RELATED PARTY TRANSACTIONS**

During the year £774 was paid to Emerson Office Supplies Limited, a company in which one trustee, Mr George Emerson is a director. This amount was fully paid during the year and there is a balance of £186 outstanding at the balance sheet date.

**20. TRUSTEE REMUNERATION**

None of the Trustees received or waived remuneration for acting as Trustees of the charity during the current or prior financial year.

**21. INDEPENDENT EXAMINERS FEE**

The Independent Examiner, Daly Park & Company Ltd, received a fee of £2,400 (2023 £2,160) for their work during the year.

**Lurgan YMCA**

Northern Ireland - Charity number 100606

---

# Annual report

---

# Lurgan Young Men's Christian Association

(A company limited by guarantee, not having a share capital)

## TRUSTEES' ANNUAL REPORT

for the financial year ended 31 March 2024

The trustees present their Trustees' Annual Report, combining the Directors' Report and Trustees' Report, and the unaudited financial statements for the year ended 31 March 2024.

### Compliance with Sector-Wide Legislation and Standards

The company engages pro-actively with legislation, standards and codes which are developed for the sector.

Lurgan Young Men's Christian Association subscribes to and is compliant with the following:

- The Companies Act 2006
- The Charities SORP (FRS 102)

The Trustees' Report provides information on the Lurgan Young Men's Christian Association activities and financial performance, and forms part of a range of public information designed to give an open account of our work.

In this report the trustees of Lurgan Young Men's Christian Association (hereby referred to as YMCA Lurgan) present a summary of its governance, purpose, activities, achievements and finances for the financial year 31 March 2024.

The company is a registered charity and hence the report and results are presented in a form which complies with the requirements of the Companies Act 2006 and, although not obliged to comply with the Statement of Recommended Practice (Charities SORP effective January 2015), the organisation has implemented its recommendations where relevant in these financial statements.

### Structure, Governance and Management.

#### A. Structure

YMCA Lurgan is a company limited by guarantee. The company is governed by its Memorandum and Articles of Association, and has been granted charitable status by the Inland Revenue (Ref No XN 79394) and accordingly is exempt from income tax, corporation tax and capital gains tax. It is also registered with the Charity Commission for Northern Ireland (Reg No 100606) and Companies House (Reg No NI 063094)

#### B. Method of Election

YMCA Lurgan is managed by a Trustee Board of Management whose members are elected at its Annual General Meeting. In the 23/24 period, the AGM took place on 12th February 2024, when Honorary Office Bearers were elected to serve on the Board of Management, including a Chairperson, Vice Chairperson, Treasurer and Secretary. Members of the Board of Management Trustees are listed previously under the Trustee's and Other Information section.

The Trustees are also registered as Company Directors.

#### C. Governance

The Board of Management met on 10 occasions in the 23/24 period for general Board Meetings and for its Annual AGM. None of the Trustees received remuneration for their services. Day to day operational and programme delivery is the responsibility of the Chief Executive and the operational staff team. As well as the monthly Board of Management meetings, a Finance sub group meet on a monthly basis to review finances and to consider strategic financial operations and a Health and Safety/Child protection sub group meet up to 4 times per year, to oversee compliance and reporting in these areas. Both sub groups report to and advise the full Management Board at the monthly meetings.

#### Staff Pay Policy

Staff pay salaries are based on a job evaluation system reflecting job role and responsibilities with salaries being set against a YMCA Pay Scale.

YMCA Lurgan also operate a workplace pension scheme with Cushon NI Ltd.

In the 23/24 period a 3% Cost of Living salary increase was awarded to all staff in accordance with YMCA Pay Scale decisions, with one job evaluation taking place which resulted in an incremental pay increase in addition to the Cost of Living rise. During this financial year, YMCA Lurgan employed 9 staff.

# Lurgan Young Men's Christian Association

(A company limited by guarantee, not having a share capital)

## TRUSTEES' ANNUAL REPORT

for the financial year ended 31 March 2024

### *Volunteers*

YMCA Lurgan is dependent on the contribution of volunteers to support both the delivery of programmes and services and also for providing strategic and operational oversight of its activities. In the 23/24 approximately 17 adult volunteers (including Trustees) were involved with YMCA Lurgan in fundraising, programme delivery and strategic management. During the year, volunteers were recruited for specific areas of work which resulted in new volunteers joining our team. We also delivered a volunteer induction programme for our younger volunteers aged 16-18 yr olds, with 6 young people completing, increasing our number of young volunteers to 15. This engagement has enhanced our services throughout the year and is extremely important in terms of social capital and community involvement. We continue to follow best practice standards with regard to volunteering.

### **D. Risk Management**

The Board of Management has assessed the major risks to which the company is exposed, in particular to the operations and finances of the Charity, and is satisfied that systems and procedures are in place to mitigate our exposure to the major risks.

The organisation has a risk register which is prepared by the CEO and staff and which is reviewed by the Board of Management. This register seeks to summarise the threats, actions or events that might adversely affect the organisation's ability to achieve its objectives. As such Trustees seek to avoid unnecessary risks, and mitigate against those risks which inevitably arise as a result of our programme activities.

### **Vision Objectives & activities**

In setting our objectives and planning our activities for the year, the Trustees have given careful consideration to the Charity Commission for Northern Ireland's guidance on public benefit to ensure that the activities have helped to achieve the YMCA's purposes and provide benefit to the beneficiaries.

### **Public Benefit Statement**

YMCA Lurgan is a Christian faith based organisation and - although the advancement of religion is not an expressed purpose - all purposes are an expression of Christian principles through 'social action'. The YMCA offers a comprehensive range of opportunities to its beneficiaries and meets the 'Public Benefit' requirement as follows:

#### *Purpose 1 - in the provision of education*

The direct benefits attributed to this purpose include improved educational attainment and social inclusion through 'non-formal' education. As a result, the physical, mental and spiritual capabilities, competences, skills and understanding of the beneficiaries are improved.

These benefits are tangible and can be demonstrated, for example, through support for learning, person and social developmental activities for young people, the gaining of leadership skills, engagement in active citizenship, the development of thinking skills, life skills, and employment skills.

This is evidenced by the feedback from participants, data collected on progression and impact and independent evaluations.

The beneficiaries are, potentially, any member of the public but in particular, children, young people and families experiencing social exclusion.

#### *Purpose 2 - promote healthy living*

The benefits attributed to this purpose include reduction of personal harm to individual participants, reduction in anti-social behaviour, improved personal knowledge, health awareness and personal self-confidence and control which results in improved life choices.

The benefits are evident in the increase in positive mental and physical wellbeing of young people and their positive engagement in the wider community, school and recreational activities. The work is often delivered by the YMCA with partners who see day to day evidence of the change in behaviours including schools, ABC Council, SHSCT.

Evidence of the change is recorded through practitioner and participant feedback and interagency review.

#### *Purpose 3 - promote community engagement*

The YMCA recognises young people do not live in isolation from family, community and other institutions in society therefore the benefits from this purpose consist of increased opportunities for volunteering and active citizenship, increased support for community activities, improved community relations and racial harmony and reduced sectarianism.

# Lurgan Young Men's Christian Association

(A company limited by guarantee, not having a share capital)

## TRUSTEES' ANNUAL REPORT

for the financial year ended 31 March 2024

The tangible benefits are demonstrated by increased family and community activity, increased dialogue across community divides, the training of volunteers and feedback from volunteers, leaders, other stakeholders e.g. schools and participants.

### *Purpose 4 - relieve or assist in the relief of need*

The benefits attributed to this purpose include the provision of new opportunities for individuals who have difficulty in the areas of health, physical or educational disability, as well as those who are marginalised or 'at risk'. The tangible outcomes include better educational performance, improved social activity, increased employability and stable relationships. These outcomes lead to improved life choices and skills of independent living and reduced dependency on others.

### Vision, Mission and values

YMCA Lurgan, has continued to develop the vision, mission and values agreed in 22/23.

Our vision is a town where young people, their families and the whole community flourish in body, mind and spirit. We do this through our mission of creating an inclusive space where everyone feels welcomed, accepted and inspired by social justice and peace, and by providing life enriching opportunities for young people within the Lurgan community, through the many programmes and projects we offer.

YMCA Lurgan interprets the YMCA movement foundational statements for the present times as a desire to demonstrate Christian Social Action in local communities as noted in our core purposes, by promoting programmes focusing on youth development, healthy living and community engagement in the following ways.

- Youth Development
  - including all young people regardless of race, ethnicity, religion, income or gender
  - encouraging young people to engage in non-formal education & reach their potential
  - respecting the contribution of young people in the design of programmes & governance of the organisation
- Healthy Living & education -
  - promotion of healthy living including emotional and mental wellbeing through our services, activities and programmes
  - striving to meet the needs of young people in a holistic way
  - creating safe spaces where issues can be explored
  - signposting young people to specialist services where necessary
- Community Engagement
  - Promotion of community engagement and active citizenship for young people, families and other adults for the purpose of family support, improving community relations and active citizenship
  - harnessing the resources of local communities to help meet the needs of young people
  - working collaboratively with families & other organisations

# Lurgan Young Men's Christian Association

(A company limited by guarantee, not having a share capital)

## TRUSTEES' ANNUAL REPORT

for the financial year ended 31 March 2024



working for justice and advocating with and for young people & their needs

### Review of Activities, Achievements and Performance

Our Strategic Aims for 23/24 were as follows:

- **Youth Development** - To provide excellent personal and social development opportunities for young people, particularly those who face barriers to their development.
- **Community Engagement** - Support the delivery of programmes which promote good community relations and community cohesion
- **Human Resources** - To ensure that YMCA Lurgan has the staff and volunteers to achieve its plans and they are effectively managed and given the opportunity to develop
- **Income Generation** - To ensure that YMCA Lurgan generates sufficient income from a diverse range of sources to achieve its plans
- **Communications** - To increase awareness of YMCA Lurgan and its work and to effectively promote its programmes
- **Governance** - To ensure the governance of YMCA complies with the requirements of the law and best practice

Actioning these aims was met through the delivery of our Youth Work programmes, as well as our Community Engagement programmes as outlined below

### Youth Work Provision

During the 23/24 period, there were 5 funded youth work programmes delivered. These included our Core Youth Work Provision, Youth Cultural Expression and Planned Intervention programmes funded through the Education Authority, a Neighbourhood Renewal project funded through the Department of Communities and the continuation of the Independent Living Programme funded through the Southern Health and Social Care Trust.

YMCA Lurgan continues to deliver high quality youth provision. We work alongside partners including social services, other local voluntary and statutory organisations, PSNI, PCSP, ABC Council, local schools and churches to ensure that our youth provision is needs based and complementary.

#### EA Core Youth Work provision

YMCA Lurgan provides EA Funded youth provision over 4 nights a week. During the year, the provision included four weekly generic drop in youth club sessions, and a further two weekly sessions which offered more targeted programmes for smaller groups, based on identified needs.

Our drop in sessions provide safe spaces to encourage young people to have fun, build positive relationships and to participate in different and maybe new activities.



We also delivered a variety of projects throughout the year alongside our generic provision which have enabled young people using our services to avail of many different opportunities impacting upon their knowledge and understanding of issues and topics that affect them. All of our targeted programmes were developed following a needs assessment with our membership at the end of the previous year which, along with the Local area needs assessment helped to determine the key issues of concern as well as highlighting





# Lurgan Young Men's Christian Association

(A company limited by guarantee, not having a share capital)

## TRUSTEES' ANNUAL REPORT

for the financial year ended 31 March 2024



The overall aim of this programme is to support participants' to develop their independent living skills by

- Increasing young people's participation through personal and social development activities
- Improving the young people's ability to work as a team and socialise with others
- Supporting the

development of life skills to enable the young people to be more independent, and

- Increasing the young people's positive wellbeing and personal resilience.

Young people who participated in the programme, reported back that they had enjoyed the programme, that they had learned new skills and had tried activities which they didn't think they would have before joining the programme. Parents reported a high level of satisfaction with the programme. Anecdotal feedback from Social Workers and staff from the Children's Disability Team, was also extremely positive throughout the programme.



### Community Engagement

With support from ABC council as well as Awards for all Funding through the Community Fund, we were able to open our doors even wider to the local community. YMCA Lurgan was able to continue its provision of programmes and access to services for the wider community over the year with activities including. Activities which included the facilitation of two community days

including a coffee morning and a Christmas Family Fun Day. Both of these events were free to attend for any members of the public and as part of the Christmas Fun day, free refreshments and arts and crafts activities were provided with all children and young people present receiving a Christmas present and goodie bag. We also

supported the ABC Rising Star community event by hosting Danane crafts, puppet and storytelling events organised by the council, providing refreshments for all who attended.



As part of our continued Stakeholder engagement plans throughout the year, YMCA Lurgan hosted and participated in the ABC Council Carnegie Street Engagement and Lurgan Town Working group meetings as part of the Rising Star town event planning. We also facilitated local youth providers meetings throughout the year with the aim of sharing practice and awareness of youth issues in the area. During March, stakeholder surveys were circulated to assist in the planning of our work for the 24/25 yr period.

Throughout the year, our training programme, open to other community groups in the town, included First Aid, Safeguarding and ACE's training. We also hosted the delivery of OCN Level 3 in Youth Work/Good Relations in partnership with Youthlink NI, whilst providing support for 2 of the participants involved to complete the practice element of the course through volunteer placements. Volunteering remains a key element of our programme. This year we have provided opportunities to support young people to engage in volunteering through our Young Volunteer and Peer Mentoring programmes, whilst support for adult volunteering and provision of volunteering opportunities continues, with over 17 adult volunteers engaging in the 23/24 period.

## Lurgan Young Men's Christian Association

(A company limited by guarantee, not having a share capital)

### TRUSTEES' ANNUAL REPORT

for the financial year ended 31 March 2024

Supporting local community groups such as the local historical society to deliver a talk on a World War RAF Veteran from Lurgan and a local craft club - 'Crafters Delight' who use the building on a fortnightly basis. Our building was also available throughout the year for other groups, ensuring that the centre remains accessible to those from all parts of Lurgan, across all age groups.

All of these activities, alongside the launch of our new website - [www.ymcalurgan.org](http://www.ymcalurgan.org), helped us to raise the profile of the organisation and develop stronger community partnerships.

#### Achievements and Performance

Over 23/24, we have had many highlights, including

- An increase in leadership pathways for young people through peer mentoring, young leaders/volunteering programmes as well as the continuation of the YMCA Lurgan Internship programme.
- The building of a strong youth voice across our membership using the Lundy Model of participation and through the use of creative methodologies such as podcasting - 'Let's Talk about Y'
- The increase in participation of young people across different communities in the town, young people from different cultures, young people in the care system as well as young people with different abilities.

However, one very notable highlight was that of our Education and Training Inspection(ETI) report which was published in January 2024. The robust inspection process, following the new ETI pilot scheme, took place in November, with observations taking place during all face to face sessions, as well as focus group meetings with stakeholders including, community and statutory partners , parents and young people as well as staff and volunteers. Inspectors also considered the governance and strategic planning of the organisation and how it promoted a community of learning.

The report was published in January 2024, identified several areas of *'highly effective practice from which others may learn'*.

Stating that YMCA Lurgan is

*'providing high quality, inclusive youth work for the young people of the area. Working with their members the staff have developed and embedded a clear vision which is facilitating the young people to be welcomed into a safe place of diversity, inclusion and acceptance. Through a youth and community-led approach, the staff create opportunities for the young people to grow and develop skills for life.'*

*'Young People spoke about how constructively they are listened to and responded to, ensuring that their views are valued and make a difference. The young leaders and volunteers talked about the transformative impact that youth work has had on them.'*

*'They spoke about being change agents, being participants in the international development and social justice forum for young people, improving the local environment, raising money and supplies for those in need, giving back and being an integral part of the community.'*

(ETI Report published Jan 2024)

## Lurgan Young Men's Christian Association

(A company limited by guarantee, not having a share capital)

### TRUSTEES' ANNUAL REPORT

for the financial year ended 31 March 2024

#### Financial Review

##### Financial Review

YMCA would like to thank all of our funders for their support during this financial year, including the Education Authority, Southern Health and Social Care Trust, ABC Council, The Department of Communities, TNL Awards for All and the many private donations from individuals, trust funds, local churches, businesses and groups who continue to support our work. We are extremely grateful and would not be able to provide such a range of programmes and services without such support and assistance.

#### Financial Results

At the end of the financial year the company has assets of £1,913,611 (2023 - £1,945,515) and liabilities of £201,673 (2023 - £231,753). The net assets of the company have decreased by £(1,824).

#### Reserves Position and Policy

##### Reserves Policy

The Reserves Policy continues to aim towards a free reserves target amount of £50,000, which better reflects the level required for an organisation of our size.

The Trustees feel that this level of reserves is essential to enable the Charity to continue to provide its activities for the foreseeable future. The Reserves Policy is an integral part of the charity's planning, budget and forecasts.

#### Trustees

The trustees who served throughout the financial year, except as noted, were as follows:

Kathryn Louise Bateman  
Simon Averley Brown  
David Henry Crawford  
George Nesbitt Emerson  
Norman Colin Emerson  
Ian Matthew Thompson  
Vanessa Thompson  
Michael Kakuru  
Michael Gerard Lavery

#### Compliance with Sector-Wide Legislation and Standards

The company engages pro-actively with legislation, standards and codes which are developed for the sector. Lurgan Young Men's Christian Association subscribes to and is compliant with the following:

- The Companies Act 2006
- The Charities SORP (FRS 102)

Approved by the Board of Trustees on 9th Dec. 2024 and signed on its behalf by:

  
\_\_\_\_\_  
George Nesbitt Emerson  
Trustee

**Lurgan Young Men's Christian Association**  
(A company limited by guarantee, not having a share capital)  
**STATEMENT OF TRUSTEES' RESPONSIBILITIES**  
for the financial year ended 31 March 2024

The trustees, who are also directors of Lurgan Young Men's Christian Association for the purposes of company law, are responsible for preparing the financial statements in accordance with applicable law and regulations.

Company law requires the trustees as the directors to prepare financial statements for each financial year. Under that law the trustees have elected to prepare the financial statements in accordance with United Kingdom Generally Accepted Accounting Practice (United Kingdom Accounting Standards and applicable law) including FRS 102 "The Financial Reporting Standard applicable in the UK and Republic of Ireland" Section 1A (Small Entities). Under company law the trustees must not approve the financial statements unless they are satisfied that they give a true and fair view of the state of affairs of the company and of the surplus or deficit of the company for that period.

In preparing these financial statements, the trustees are required to:

- select suitable accounting policies and apply them consistently;
- make judgements and estimates that are reasonable and prudent;
- state whether the financial statements have been prepared in accordance with the relevant financial reporting framework, identify those standards, and note the effect and the reasons for any material departure from those standards; and
- prepare the financial statements on the going concern basis unless it is inappropriate to presume that the company will continue in operation.

The trustees confirm that they have complied with the above requirements in preparing the financial statements.

The trustees are responsible for keeping adequate accounting records that are sufficient to show and explain the company's transactions and disclose with reasonable accuracy at any time the financial position of the company and enable them to ensure that the financial statements comply with. They are also responsible for safeguarding the assets of the company and hence for taking reasonable steps for the prevention and detection of fraud and other irregularities.

Approved by the Board of Trustees on 9th Dec 2024 and signed on its behalf by:

  
\_\_\_\_\_  
George Nesbitt Emerson  
Trustee

**Lurgan YMCA**

Northern Ireland - Charity number 100606

---

# Annual return

---

## **Lurgan Young Men's Christian Association**

(A company limited by guarantee, not having a share capital)

# **INDEPENDENT EXAMINER'S REPORT TO THE BOARD OF TRUSTEES OF LURGAN YOUNG MEN'S CHRISTIAN ASSOCIATION**

We have examined the financial statements of the company for the financial year ended 31 March 2024, which comprise the Statement of Financial Activities (incorporating an Income and Expenditure Account), the Balance Sheet and the related notes.

### **Respective responsibilities of trustees and examiner**

The 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 requirements of the Companies Act 2006. The company's trustees consider that an audit is not required for this financial year under Chapter 3 of Part 16 of the Companies Act 2006 and that an independent examination is required.

It is our responsibility to:

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

### **Basis of independent examiner's report**

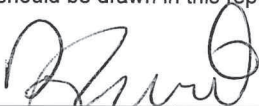
We have examined your company financial statements as required under section 65 of the Charities Act and our examination was carried out in accordance with the general Directions given by the Charity Commission for Northern Ireland under section 65(9)(b) of the Charities Act. An examination includes a review of the accounting records kept by the 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 the trustees concerning any such matters. The procedures undertaken do not provide all the evidence that would be required in an audit and consequently no opinion is given as to whether the accounts present a 'true and fair' view and the report is limited to those matters set out in the statement below.

In connection with our examination, no matter has come to our attention which gives us cause to believe that in, any material respect:

- accounting records were not kept in accordance with section 386 of the Companies Act 2006
- the financial statements do not accord with those accounting records
- the financial statements have not been prepared in accordance with the accounting requirements of section 396 of the Companies Act 2006 and with the methods and principles of the Statement of Recommended Practice applicable to charities preparing their accounts in accordance with the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS102)
- there is further information needed for a proper understanding of the accounts to be reached.

### **Independent examiner's statement**

We have no concerns and have come across no other matters in connection with the examination to which attention should be drawn in this report in order to enable a proper understanding of the financial statements to be reached.



**DALY PARK & COMPANY LTD**

Chartered Accountants

4 Carnegie Street

Lurgan

Co. Armagh

BT66 6AS

Northern Ireland

Date: 9th Dec 2024

**Lurgan YMCA**

Northern Ireland - Charity number 100606

---

# Accounts

---

Company Number: NI063094  
Charity Number: NIC100606

**Lurgan Young Men's Christian Association**  
(A company limited by guarantee, not having a share capital)

**Annual Report and Unaudited Financial Statements**

**for the financial year ended 31 March 2023**

Daly Park & Company Ltd  
Chartered Accountants  
4 Carnegie Street  
Lurgan  
Co. Armagh  
BT66 6AS  
Northern Ireland

**Lurgan Young Men's Christian Association**  
(A company limited by guarantee, not having a share capital)  
**CONTENTS**

	<b>Page</b>
Trustees' and Other Information	3
Trustees' Annual Report	4 - 11
Statement of Trustees' Responsibilities	12
Independent Examiner's Report	13
Statement of Financial Activities	14
Balance Sheet	15 - 15
Notes to the Financial Statements	16 - 21

**Lurgan Young Men's Christian Association**  
(A company limited by guarantee, not having a share capital)  
**TRUSTEES' AND OTHER INFORMATION**

**Trustees**

Kathryn Louise Bateman  
Simon Averley Brown  
Elizabeth Patricia Burke (Resigned 6 February 2023)  
David Henry Crawford  
George Nesbitt Emerson  
Norman Colin Emerson  
Ian Matthew Thompson  
Vanessa Thompson  
Michael Kakuru  
Michael Gerard Lavery (Appointed 13 February 2023)

**Charity Number in Northern Ireland**

NIC100606

**Company Number**

NI063094

**Registered Office and Principal Address**

4 Carnegie Street  
Lurgan  
Craigavon  
Co. Armagh  
BT66 6AS  
Northern Ireland

**Independent Examiner**

Daly Park & Company Ltd  
Chartered Accountants  
4 Carnegie Street  
Lurgan  
Co. Armagh  
BT66 6AS  
Northern Ireland

**Bankers**

Danske Bank  
45 – 48 High Street  
Portadown  
Co. Armagh  
BT62 1LB  
Northern Ireland

**Lurgan Young Men's Christian Association**  
(A company limited by guarantee, not having a share capital)  
**TRUSTEES' ANNUAL REPORT**  
for the financial year ended 31 March 2023

The trustees present their Trustees' Annual Report, combining the Directors' Report and Trustees' Report, and the unaudited financial statements for the financial year ended 31 March 2023.

The financial statements are prepared in accordance with the Companies Act 2006, FRS 102 "The Financial Reporting Standard applicable in the UK and Republic of Ireland" and Accounting and Reporting by Charities: Statement of Recommended Practice applicable to charities preparing their financial statements in accordance with the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102).

The Trustees' Report contains the information required to be provided in the Trustees' Annual Report under the Statement of Recommended Practice (SORP) guidelines. The trustees of the company are also charity trustees for the purpose of charity law and under the company's constitution are known as members of the board of trustees.

In this report the trustees of Lurgan Young Men's Christian Association present a summary of its purpose, governance, activities, achievements and finances for the financial year 31 March 2023.

The company is a registered charity and hence the report and results are presented in a form which complies with the requirements of the Companies Act 2006 and, although not obliged to comply with the Statement of Recommended Practice (Charities SORP effective January 2015), the organisation has implemented its recommendations where relevant in these financial statements.

**Financial Results**

At the end of the financial year the company has assets of £1,945,515 (2022 - £1,954,032) and liabilities of £231,753 (2022 - £261,550). The net assets of the company have increased by £21,280.

**Trustees**

The trustees who served throughout the financial year, except as noted, were as follows:

Kathryn Louise Bateman  
Simon Averley Brown  
Elizabeth Patricia Burke (Resigned 6 February 2023)  
David Henry Crawford  
George Nesbitt Emerson  
Norman Colin Emerson  
Ian Matthew Thompson  
Vanessa Thompson  
Michael Kakuru  
Michael Gerard Lavery (Appointed 13 February 2023)

# Lurgan Young Men's Christian Association

(A company limited by guarantee, not having a share capital)

## TRUSTEES' ANNUAL REPORT

for the financial year ended 31 March 2023

### Introduction

The trustees present their Trustees' Annual Report, combining the Directors' Report and Trustees' Report, and the unaudited financial statements for the year ended 31 March 2023.

### Compliance with Sector-Wide Legislation and Standards

The company engages pro-actively with legislation, standards and codes which are developed for the sector. Lurgan Young Men's Christian Association subscribes to and is compliant with the following:

- The Companies Act 2006
- The Charities SORP (FRS 102)

The Trustees' Report provides information on the Lurgan Young Men's Christian Association activities and financial performance, and forms part of a range of public information designed to give an open account of our work.

In this report the trustees of Lurgan Young Men's Christian Association (hereby referred to as YMCA Lurgan) present a summary of its governance purpose, activities, achievements and finances for the financial year 31 March 2023.

### Structure, Governance and Management.

#### A. Structure

YMCA Lurgan is a company limited by guarantee. The company is governed by its Memorandum and Articles of Association, and has been granted charitable status by the Inland Revenue (Ref No XN 79394) and accordingly is exempt from income tax, corporation tax and capital gains tax. It is also registered with the Charity Commission for Northern Ireland (Reg No 100606) and Companies House (Reg No NI 063094)

#### B. Method of Election

YMCA Lurgan is managed by a Trustee Board of Management whose members are elected at its Annual General Meeting. In the 22/23 period, the AGM took place on 13th February 2023, when Honorary Office Bearers were elected to serve on the Board of Management, including a Chairperson, Vice Chairperson, Treasurer and Secretary. Members of the Board of Management Trustees are listed previously under the Trustee's and Other Information section.

The Trustees are also registered as Company Directors.

#### C. Governance

The Board of Management met on 10 occasions in the 22/23 period for general Board Meetings and for its Annual AGM. None of the Trustees received remuneration for their services. Day to day operational and programme delivery is the responsibility of the Chief Executive and the operational staff team. As well as the monthly Board of Management meetings, a Finance sub group meet on a monthly basis to review finances and to consider strategic financial operations and a Health and Safety/Child protection sub group meet up to 4 times per year, to oversee compliance and reporting in these areas. Both sub groups report to and advise the full Management Board at the monthly meetings.

#### Staff Pay Policy

Staff pay salaries are based on a job evaluation system based on job role and responsibilities and salaries are set against a YMCA Pay Scale.

YMCA Lurgan also operate a workplace pension scheme with Cushon NI Ltd.

In the 22/23 period a 3% Cost of Living salary increase was awarded to all staff in accordance with YMCA Pay Scale decisions.

#### Volunteers

YMCA Lurgan is dependent on the contribution of volunteers to support both the delivery of programmes and services and also for providing strategic and operational oversight of its activities. In the 22/23 approximately 24 volunteers (including Trustees) were involved with YMCA Lurgan in fundraising, programme delivery and strategic management. During the year, volunteers were recruited for specific areas of work which resulted in new volunteers joining our team. We also delivered a volunteer induction programme for our younger volunteers aged 16-18 yr olds, with 6 young people completing. This engagement has enhanced our services throughout the year and is extremely important in terms of social capital and community involvement. The YMCA Volunteer policy and Volunteer handbook were also reviewed during the year and the organisation continues to operate a policy whereby travel and out of pocket expenses can be reimbursed to volunteers.

#### D. Risk Management

The Board of Management has assessed the major risks to which the company is exposed, in particular to the operations and finances of the Charity, and is satisfied that systems and procedures are in place to mitigate our exposure to the major risks.

**Lurgan Young Men's Christian Association**  
(A company limited by guarantee, not having a share capital)  
**TRUSTEES' ANNUAL REPORT**  
for the financial year ended 31 March 2023

The organisation has a risk register which is prepared by the CEO and staff and which is reviewed by the Board of Management. This register seeks to summarise the threats, actions or events that might adversely affect the organisation's ability to achieve its objectives. As such Trustees seek to avoid unnecessary risks, and mitigate against those risks which inevitably arise as a result of our programme activities.

**Vision Objectives & activities**

In setting our objectives and planning our activities for the year, the Trustees have given careful consideration to the Charity Commission for Northern Ireland's guidance on public benefit to ensure that the activities have helped to achieve the YMCA's purposes and provide benefit to the beneficiaries.

**Public Benefit Statement**

The YMCA is a Christian organisation and - although the advancement of religion is not an expressed purpose - all purposes are an expression of Christian principles through 'social action'. The YMCA offers a comprehensive range of opportunities to its beneficiaries and meets the 'Public Benefit' requirement as follows:

*Purpose 1 - in the provision of education*

The direct benefits attributed to this purpose include improved educational attainment and social inclusion through 'non-formal' education. As a result, the physical, mental and spiritual capabilities, competences, skills and understanding of the beneficiaries are improved.

These benefits are tangible and can be demonstrated, for example, through support for learning, personal and social developmental activities for young people, the gaining of leadership skills, engagement in active citizenship, the development of thinking skills, life skills, and employment skills.

This is evidenced by the feedback from participants, data collected on progression and impact and independent evaluations.

The beneficiaries are, potentially, any member of the public but in particular, children, young people and families experiencing social exclusion.

*Purpose 2 - promote healthy living*

The benefits attributed to this purpose include reduction of personal harm to individual participants, reduction in anti-social behaviour, improved personal knowledge, health awareness and personal self-confidence and control which results in improved life choices.

The benefits are evident in the increase in positive mental and physical well being of young people and their positive engagement in the wider community, school and recreational activities. The work is often delivered by the YMCA with partners who see day to day evidence of the change in behaviours including schools, ABC Council, SHSCT .

Evidence of the change is recorded through practitioner and participant feedback and interagency review.

The beneficiaries are young people and their families.

*Purpose 3 - promote community engagement*

The YMCA recognises young people do not live in isolation from family, community and other institutions in society therefore the benefits from this purpose consist of increased opportunities for volunteering and active citizenship, increased support for community activities, improved community relations and racial harmony and reduced sectarianism.

The tangible benefits are demonstrated by increased family and community activity, increased dialogue across community divides, the training of volunteers and feedback from volunteers, leaders, other stakeholders e.g. schools and participants.

*Purpose 4 - relieve or assist in the relief of need*

The benefits attributed to this purpose include the provision of new opportunities for individuals who have difficulty in the areas of health, physical or educational disability, as well as those who are marginalised or 'at risk'. The tangible outcomes include better educational performance, improved social activity, increased employability and stable relationships. These outcomes lead to improved life choices and skills of independent living and reduced dependency on others.

In the 22/23 period, YMCA Lurgan reviewed its Vision Mission and Values statement as part of a National YMCA Ireland review. Young people, staff, volunteers and Trustees were part of this review, with the following statements being adopted.

*Vision*

Our vision is a town where young people, their families and the whole community flourish in body, mind and spirit.

# Lurgan Young Men's Christian Association

(A company limited by guarantee, not having a share capital)

## TRUSTEES' ANNUAL REPORT

for the financial year ended 31 March 2023

### *Mission*

Our mission is

- to create an inclusive space where everyone feels welcomed, accepted and inspired by social justice and peace, and
- To provide life enriching opportunities for young people within the Lurgan community

### *Values*

Our foundational value base is that YMCA Lurgan will be a place of welcome, opportunity, well being, peace and social justice for all.

In order to fulfil this vision, YMCA Lurgan interprets the YMCA movement foundational statements for the present times as a desire to demonstrate Christian Social Action in local communities as noted in our core purposes, by promoting programmes focusing on youth development, healthy living and community engagement in the following ways.

#### ● Youth Development

- including all young people regardless of race, ethnicity, religion, income or gender
- encouraging young people to engage in non-formal education & reach their potential
- respecting the contribution of young people in the design of programmes & governance of the organisation

#### ● Healthy Living & education -

- promotion of healthy living including emotional and mental well being through our services, activities and programmes
- striving to meet the needs of young people in a holistic way
- creating safe spaces where issues can be explored
- signposting young people to specialist services where necessary

#### ● Community Engagement

- Promotion of community engagement and active citizenship for young people, families and other adults for the purpose of family support, improving community relations and active citizenship
- harnessing the resources of local communities to help meet the needs of young people
- working collaboratively with families & other organisations
- working for justice and advocating with and for young people & their needs

**Lurgan Young Men's Christian Association**  
(A company limited by guarantee, not having a share capital)  
**TRUSTEES' ANNUAL REPORT**  
for the financial year ended 31 March 2023

**Review of Activities, Achievements and Performance**

**Youth Work Provision**

During the 22/23 period, there were 3 funded youth work programmes delivered. These included our Core Youth Work Provision funded by the Education Authority through the Local Area Funding Award, the Summer Vibes programme funded through the Neighbourhood Renewal Craigavon – Youth Engagement Programme and the continuation of the Independent Living Programme funded through the Southern Health and Social Care Trust.

**Core Youth Provision**

YMCA Lurgan has had another extremely successful year in the delivery of its EA Funded youth programme for the 22/23 period. This year we have received 4 'Outstanding' moderation reports which reflect the quality of provision based on a strong foundation of quality staff development as well as quality governance, with moderators reporting the following:

June 22 - *'The strategic leadership with YMCA have planned and are delivering on a programme of need that supports the learning and achieving of children and young people ...YMCA provide a fun and engaging space, creating opportunities to learn new skills and build friendships.'*

Sept 22 - *'There are clear structures for both young people, staff and volunteers to provide inputs on curriculum development that is based on identified need...Work with young people is strengths-based and CRED principles are embedded in every aspect of the organisations work.'*

Nov 22 - *'Middle and Senior strategic leadership work closely together in the planning and strategic direction of YMCA Lurgan, with the Board of Management fully informed and engaged in this process'*

March 23 - *'YMCA Lurgan has a breadth of Youth Work Experience...with activities taking place in a stimulating environment where young people are safe and secure...the youth work team and young people work collaboratively with a sense of purpose''*

Throughout the 22/23 period, we have delivered generic youth 'drop in' sessions for young people aged between 9-13 yrs on Wednesday and early Friday evenings, with sessions aimed at young people aged 14 plus being delivered on Thursday, Friday and Saturday nights. Alongside this a number of targeted programmes and an after schools 'Homework Hub' have been made available to the current membership of 225 young people aged 9-18yrs. This membership number includes 153 young people aged 9-13, and 72 young people aged 14-18 yrs. The membership profile is reflective of the area demographics with a core number of young people attending from ethnic and cultural backgrounds where English may not be the first language of parents, continuing to attend and flourish.

Throughout the past 12 months, we have continued to develop positive partnership and collaborative working with other YMCA's and local services to create projects using diverse methodologies including creative arts, global youth work and International opportunities, intergenerational programmes and social action partnerships in order to engage as wide a range of young people as possible including those with identified poor mental health, young people with SEN and young people from various cultural backgrounds. We continue to work closely with PSNI, Social Services and Schools to support young people who are care experienced and those who are identified as being vulnerable or at risk.



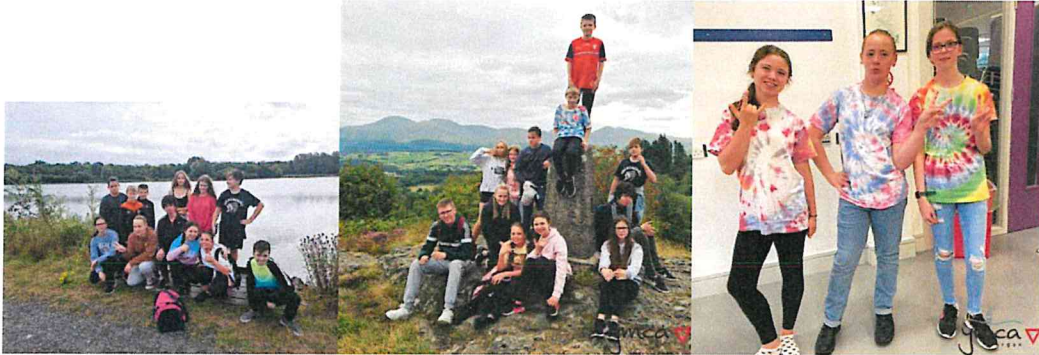
As identified in a moderation report *'A key strength of the centre is the highly effective links and partnerships that add significant scope to the centre's aims and objectives but more importantly are adding value to the youth service delivery in the area.'*



**Lurgan Young Men's Christian Association**  
(A company limited by guarantee, not having a share capital)  
**TRUSTEES' ANNUAL REPORT**  
for the financial year ended 31 March 2023

**Summer Vibes project**

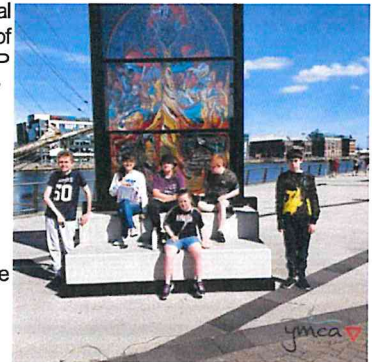
During the year, our youth provision was also supported by grant aid from Neighbourhood Renewal Craigavon – Youth Engagement Programme, which enabled us to support a group of 12 young people to make the transition from junior into senior provision with a focus on Health and Well Being. Despite this being a small scale project delivered during the month of August 22, it had a huge impact on the young people involved - all of whom have remained fully engaged in YMCA activities and programmes.



**Independent Living Programme (ILP)**

This programme continues to be funded through the Southern Health and Social Care Trust. In the 22/23 period, Children's Disability Services referred a number of young people with learning/physical disabilities to the YMCA Lurgan ILP programme, with the aim of developing participants' independent living skills by

- Increasing young people's participation through personal and social development activities
- Improving the young people's ability to work as a team and socialise with others
- supporting the development of life skills to enable the young people to be more independent, and
- Increasing the young people's positive well being and personal resilience.



Throughout the year, relevant programmes were planned and delivered in partnership with the participants, based on the emerging and identified needs of the young people and families. The group met each week on a Tuesday evening, once per month on a Saturday (except for July and August), with a summer scheme being delivered over July and August replacing the usual weekly/monthly provision. In total young people were provided with Young people are also supported to participate in a residential experience.

Overall, participants who participated in the service, reported back that they had enjoyed the programme, that they had learned new skills and had tried activities which they didn't think they would have before joining the programme. Parents reported a high level of satisfaction with the programme. Anecdotal feedback from Social Workers and staff from the Children's Disability Team, has also been very positive throughout the programme

Some Quotes from young people when they were asked about the programme included -

*'I am able to tell the bus driver where I am going and then pay for the ticket'*

*'I enjoy being able to use the bus and train'*

*'I feel more confident about going shopping'*

*'I'm not afraid to go out to the cinema anymore'*

*'I stayed away from home for the first time'*

*'I have made new friends at the YMCA'*

**Lurgan Young Men's Christian Association**  
(A company limited by guarantee, not having a share capital)  
**TRUSTEES' ANNUAL REPORT**

for the financial year ended 31 March 2023

*'I'm not as shy as before... and I feel I am better at*

*being able to talk to talk to people'*

*'I have learned how to cross roads , and I am able to cook a meal'*

Quotes from parents included:

*My son 'strives to do more for himself ie dressing,  
personal hygiene, making snacks'*

*He has become 'much better at waiting and taking  
turns and tries not to interrupt so much'*

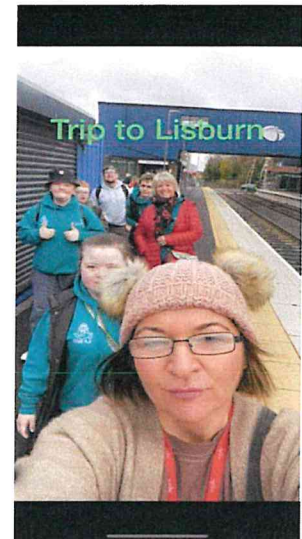
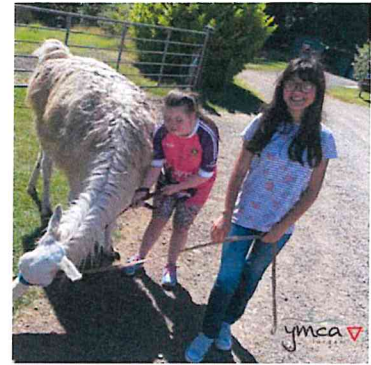
*'I feel (my daughter) has become more confident', the  
programme has 'helped her socially as she made new  
friends and has picked up some useful skills'*

*'She has tried different things going on the trips,  
independently without us'*

*'His mood has improved and he is more willing to try new things'*

*'I really feel that the group has been great for him'*

*'She feels accepted, safe and supported here'*



**Community Engagement**

Through support from the ABC Council's Community Development grant under its Financial Assistance Policy, as well as the TNL Awards for All grant aid, YMCA Lurgan has continued to support wider community engagement during the year. This has included opening up our training opportunities to members from other local groups in order to support their learning and engagement, providing volunteering opportunities to members of the local community, providing a space for local groups to meet and community 'get togethers' in the form of coffee mornings. This has in turn strengthened our networks and helped to build stronger partnerships and provision in the town. A Strategic goal moving forward is to build on our community networks and engagement in order to ensure that the wider community 'knows who we are and what we do'. By strengthening our communication with others and developing community partnerships we can in turn strengthen our programme of delivery and ensure that what we are delivering reflects local needs. Other partnerships this year have been with Craigavon Senior High School and St Ronan's College with the delivery of programmes to support young people who may, because of life circumstances, can be struggling with school and education.



# Lurgan Young Men's Christian Association

(A company limited by guarantee, not having a share capital)

## TRUSTEES' ANNUAL REPORT

for the financial year ended 31 March 2023



### YMCA Internship Programme

We were delighted this year that we were able to develop our own YMCA Lurgan Internship programme, which was launched in September 2022, with 2 Interns joining our team for a minimum of 12 months. With the support of local Trust funds and Individual donors we were able to offer a paid Internship programme to 2 young people aged between 18-25 years. This programme will run for the next 3 years, offering training opportunities as well as paid employment experience in youth work for young people who have or are facing barriers to further education.

### Financial Review

YMCA would like to thank all of our funders for their support during this financial year, including the Education Authority, Southern Health and Social Care Trust, ABC Council, Craigavon Neighbourhood Renewal, TNL Awards for All and the many private donations from individuals, trust funds, local churches, businesses and groups who continue to support our work. We are extremely grateful and would not be able to provide such a range of programmes and services without such support and assistance.

### Financial Results

At the end of the financial year the company has assets of £1,945,515 and liabilities of £231,753.. The net assets of the company have increased by £21,280

### Reserves Policy

The Reserves Policy continues to aim towards a free reserves target amount of £50,000, which better reflects the level required for an organisation of our size.

The Trustees feel that this level of reserves is essential to enable the Charity to continue to provide its activities for the foreseeable future. The Reserves Policy is an integral part of the charity's planning, budget and forecasts.

Approved by the Board of Trustees on 13th November 2023 and signed of its behalf by:

  
George Nesbitt Emerson  
Trustee

## Lurgan Young Men's Christian Association

(A company limited by guarantee, not having a share capital)

### STATEMENT OF TRUSTEES' RESPONSIBILITIES

for the financial year ended 31 March 2023

The trustees, who are also directors of Lurgan Young Men's Christian Association for the purposes of company law, are responsible for preparing the financial statements in accordance with applicable law and regulations.

Company law requires the trustees as the directors to prepare financial statements for each financial year. Under that law the trustees have elected to prepare the financial statements in accordance with United Kingdom Generally Accepted Accounting Practice (United Kingdom Accounting Standards and applicable law) including FRS 102 "The Financial Reporting Standard applicable in the UK and Republic of Ireland" Section 1A (Small Entities). Under company law the trustees must not approve the financial statements unless they are satisfied that they give a true and fair view of the state of affairs of the company and of the surplus or deficit of the company for that period.

In preparing these financial statements, the trustees are required to:

- select suitable accounting policies and apply them consistently;
- make judgements and estimates that are reasonable and prudent;
- state whether the financial statements have been prepared in accordance with the relevant financial reporting framework, identify those standards, and note the effect and the reasons for any material departure from those standards; and
- prepare the financial statements on the going concern basis unless it is inappropriate to presume that the company will continue in operation.

The trustees confirm that they have complied with the above requirements in preparing the financial statements.

The trustees are responsible for keeping adequate accounting records that are sufficient to show and explain the company's transactions and disclose with reasonable accuracy at any time the financial position of the company and enable them to ensure that the financial statements comply with. They are also responsible for safeguarding the assets of the company and hence for taking reasonable steps for the prevention and detection of fraud and other irregularities.

Approved by the Board of Trustees on 13<sup>th</sup> November 2023 and signed on its behalf by:

  
\_\_\_\_\_  
George Nesbitt Emerson  
Trustee

## **Lurgan Young Men's Christian Association**

(A company limited by guarantee, not having a share capital)

# **INDEPENDENT EXAMINER'S REPORT TO THE BOARD OF TRUSTEES OF LURGAN YOUNG MEN'S CHRISTIAN ASSOCIATION**

We have examined the financial statements of the company for the financial year ended 31 March 2023, which comprise the Statement of Financial Activities (incorporating an Income and Expenditure Account), the Balance Sheet and the related notes.

### **Respective responsibilities of trustees and examiner**

The 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 requirements of the Companies Act 2006. The company's trustees consider that an audit is not required for this financial year under Chapter 3 of Part 16 of the Companies Act 2006 and that an independent examination is required.

It is our responsibility to:

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

### **Basis of independent examiner's report**

We have examined your company financial statements as required under section 65 of the Charities Act and our examination was carried out in accordance with the general Directions given by the Charity Commission for Northern Ireland under section 65(9)(b) of the Charities Act. An examination includes a review of the accounting records kept by the 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 the trustees concerning any such matters. The procedures undertaken do not provide all the evidence that would be required in an audit and consequently no opinion is given as to whether the accounts present a 'true and fair' view and the report is limited to those matters set out in the statement below.

In connection with our examination, no matter has come to our attention which gives us cause to believe that in, any material respect:

- accounting records were not kept in accordance with section 386 of the Companies Act 2006
- the financial statements do not accord with those accounting records
- the financial statements have not been prepared in accordance with the accounting requirements of section 396 of the Companies Act 2006 and with the methods and principles of the Statement of Recommended Practice applicable to charities preparing their accounts in accordance with the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS102)
- there is further information needed for a proper understanding of the accounts to be reached.

### **Independent examiner's statement**

We have no concerns and have come across no other matters in connection with the examination to which attention should be drawn in this report in order to enable a proper understanding of the financial statements to be reached.

---

**DALY PARK & COMPANY LTD**

Chartered Accountants  
4 Carnegie Street  
Lurgan  
Co. Armagh  
BT66 6AS  
Northern Ireland

**Date: 13<sup>th</sup> November 2023**

**Lurgan Young Men's Christian Association**  
(A company limited by guarantee, not having a share capital)  
**STATEMENT OF FINANCIAL ACTIVITIES**  
(Incorporating an Income and Expenditure Account)  
for the financial year ended 31 March 2023

	Notes	Unrestricted Funds 2023 £	Restricted Funds 2023 £	Total 2023 £	Unrestricted Funds 2022 £	Restricted Funds 2022 £	Total 2022 £
<b>Incoming Resources</b>							
Voluntary Income	3.1	47,683	145,262	192,945	29,798	149,367	179,165
Activities for generating funds	3.2	38,265	-	38,265	1,091	-	1,091
Other income	3.3	35,191	140	35,331	36,283	-	36,283
<b>Total incoming resources</b>		<b>121,139</b>	<b>145,402</b>	<b>266,541</b>	<b>67,172</b>	<b>149,367</b>	<b>216,539</b>
<b>Resources Expended</b>							
Charitable activities	4.1	107,901	137,360	245,261	75,716	131,198	206,914
<b>Net incoming/outgoing resources before transfers</b>		<b>13,238</b>	<b>8,042</b>	<b>21,280</b>	<b>(8,544)</b>	<b>18,169</b>	<b>9,625</b>
Gross transfers between funds		-	-	-	20,282	(20,282)	-
<b>Net movement in funds for the financial year</b>		<b>13,238</b>	<b>8,042</b>	<b>21,280</b>	<b>11,738</b>	<b>(2,113)</b>	<b>9,625</b>
<b>Reconciliation of funds</b>							
Balances brought forward at 1 April 2022	16	154,418	1,538,064	1,692,482	142,680	1,540,177	1,682,857
<b>Balances carried forward at 31 March 2023</b>		<b>167,656</b>	<b>1,546,106</b>	<b>1,713,762</b>	<b>154,418</b>	<b>1,538,064</b>	<b>1,692,482</b>

The Statement of Financial Activities includes all gains and losses recognised in the financial year. All income and expenditure relate to continuing activities.

# Lurgan Young Men's Christian Association

(A company limited by guarantee, not having a share capital)

Company Number: NI063094

## BALANCE SHEET

as at 31 March 2023

	Notes	2023 £	2022 £
<b>Fixed Assets</b>			
Tangible assets	9	1,852,557	1,878,035
Investments	10	348	285
		<u>1,852,905</u>	<u>1,878,320</u>
<b>Current Assets</b>			
Debtors	11	10,264	5,726
Cash at bank and in hand		82,346	69,986
		<u>92,610</u>	<u>75,712</u>
<b>Creditors: Amounts falling due within one year</b>	12	<u>(50,066)</u>	<u>(55,052)</u>
<b>Net Current Assets</b>		<u>42,544</u>	<u>20,660</u>
<b>Total Assets less Current Liabilities</b>		<u>1,895,449</u>	<u>1,898,980</u>
<b>Creditors</b>			
Amounts falling due after more than one year	13	<u>(181,687)</u>	<u>(206,498)</u>
<b>Net Assets</b>		<u>1,713,762</u>	<u>1,692,482</u>
<b>Funds</b>			
Restricted funds		1,546,106	1,538,064
Unrestricted designated funds		34,555	20,000
General fund (unrestricted)		133,101	134,418
<b>Total funds</b>	16	<u>1,713,762</u>	<u>1,692,482</u>

These financial statements have been prepared in accordance with the special provisions relating to small companies within Part 15 of the Companies Act 2006.

For the financial year ended 31 March 2023 the company was entitled to exemption from audit under section 477 of the Companies Act 2006; and no notice has been deposited under section 476.

The trustees confirm that the members have not required the company to obtain an audit of its financial statements for the financial year in question in accordance with section 476 of the Companies Act 2006.

The trustees acknowledge their responsibilities for ensuring that the company keeps accounting records which comply with section 386 and for preparing financial statements which give a true and fair view of the state of affairs of the company as at the end of the financial year and of its profit and loss for the financial year in accordance with the requirements of sections 394 and 395 and which otherwise comply with the requirements of the Companies Act 2006 relating to financial statements, so far as applicable to the company.

The financial statements have been prepared in accordance with the provisions applicable to companies subject to the small companies' regime and in accordance with FRS 102 "The Financial Reporting Standard applicable in the UK and Republic of Ireland", applying Section 1A of that Standard.

Approved by the Board of Trustees and authorised for issue on 13<sup>th</sup> November 2023 and signed on its behalf by

  
George Nesbitt Emerson  
Trustee

**Lurgan Young Men's Christian Association**  
(A company limited by guarantee, not having a share capital)  
**NOTES TO THE FINANCIAL STATEMENTS**  
for the financial year ended 31 March 2023

**1. GENERAL INFORMATION**

Lurgan Young Men's Christian Association is a company limited by guarantee incorporated in Northern Ireland. The registered office of the company is 4 Camegie Street, Lurgan, Craigavon, Co. Amagh, BT66 6AS, Northern Ireland which is also the principal place of business of the company. The financial statements have been presented in Pound Sterling (£) which is also the functional currency of the company.

**2. SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES**

The following accounting policies have been applied consistently in dealing with items which are considered material in relation to the charity's financial statements.

**Basis of preparation**

The financial statements have been prepared on the going concern basis under the historical cost convention, modified to include certain items at fair value. The financial statements have been prepared in accordance with the Statement of Recommended Practice (SORP) "Accounting and Reporting by Charities preparing their accounts in accordance with the Financial Reporting Standard applicable in the UK and Republic of Ireland FRS 102", applying Section 1A of that Standard.

As permitted by the Companies Act 2006, the company has varied the standard formats in that act for the Statement of Financial Activities and the Balance Sheet. Departures from the standard formats are to comply with the requirements of the Charities SORP and are in compliance with section 4.7, 10.6 and 15.2 of that SORP.

**Statement of compliance**

The financial statements of the company for the financial year ended 31 December 2017 have been prepared on the going concern basis and in accordance with the Statement of Recommended Practice (SORP) "Accounting and Reporting by Charities preparing their accounts in accordance with the Financial Reporting Standard applicable in the UK and Republic of Ireland FRS 102", applying Section 1A of that Standard.

**Incoming Resources**

Voluntary income or capital is included in the Statement of Financial Activities when the company is legally entitled to it, its financial value can be quantified with reasonable certainty and there is reasonable certainty of its ultimate receipt. Entitlement to legacies is considered established when the company has been notified of a distribution to be made by the executors. Income received in advance of due performance under a contract is accounted for as deferred income until earned. Grants for activities are recognised as income when the related conditions for legal entitlement have been met. All other income is accounted for on an accruals basis.

**Resources Expended**

All resources expended are accounted for on an accruals basis. Charitable activities include costs of services and grants, support costs and depreciation on related assets. Costs of generating funds similarly include fundraising activities. Non-staff costs not attributed to one category of activity are allocated or apportioned pro-rata to the staffing of the relevant service. Finance, HR, IT and administrative staff costs are directly attributable to individual activities by objective. Governance costs are those associated with constitutional and statutory requirements.

**Tangible fixed assets and depreciation**

Tangible fixed assets are stated at cost or at valuation, less accumulated depreciation. The charge to depreciation is calculated to write off the original cost or valuation of tangible fixed assets, less their estimated residual value, over their expected useful lives as follows:

Land and buildings freehold	-	2% Straight line
Fixtures, fittings and equipment	-	25% Straight line

**Investments**

Investments held as fixed assets are stated at cost less provision for any permanent diminution in value. Income from other financial fixed asset investments together with any related tax credit is recognised in the income and expenditure account in the financial year in which it is receivable.

**Lurgan Young Men's Christian Association**  
(A company limited by guarantee, not having a share capital)  
**NOTES TO THE FINANCIAL STATEMENTS**  
for the financial year ended 31 March 2023

continued

**Debtors**

Debtors are recognised at the settlement amount due after any discount offered. Prepayments are valued at the amount prepaid net of any trade discounts due. Income recognised by the company from government agencies and other co-funders, but not yet received at financial year end, is included in debtors.

**Cash at bank and in hand**

Cash at bank and in hand comprises cash on deposit at banks requiring less than three months notice of withdrawal.

**Taxation**

No current or deferred taxation arises as the company has been granted charitable exemption. Irrecoverable valued added tax is expensed as incurred.

**Pensions**

The company operates a defined contribution pension scheme for employees. The assets of the scheme are held separately from those of the company. Annual contributions payable to the company's pension scheme are charged to the income and expenditure account in the period to which they relate

<b>3. INCOME</b>					
<b>3.1 DONATIONS AND LEGACIES</b>		<b>Unrestricted Funds</b>	<b>Restricted Funds</b>	<b>2023</b>	<b>2022</b>
		<b>£</b>	<b>£</b>	<b>£</b>	<b>£</b>
Grant Income		5,000	145,262	150,262	168,380
Donations & Gifts		42,683	-	42,683	10,785
		<u>47,683</u>	<u>145,262</u>	<u>192,945</u>	<u>179,165</u>
<b>3.2 OTHER TRADING ACTIVITIES</b>		<b>Unrestricted Funds</b>	<b>Restricted Funds</b>	<b>2023</b>	<b>2022</b>
		<b>£</b>	<b>£</b>	<b>£</b>	<b>£</b>
Fundraising Income		38,265	-	38,265	1,091
		<u>38,265</u>	<u>-</u>	<u>38,265</u>	<u>1,091</u>
<b>3.3 OTHER INCOME</b>		<b>Unrestricted Funds</b>	<b>Restricted Funds</b>	<b>2023</b>	<b>2022</b>
		<b>£</b>	<b>£</b>	<b>£</b>	<b>£</b>
Other income		35,191	140	35,331	36,283
		<u>35,191</u>	<u>140</u>	<u>35,331</u>	<u>36,283</u>
<b>4. EXPENDITURE</b>					
<b>4.1 CHARITABLE ACTIVITIES</b>		<b>Direct Costs</b>	<b>Other Costs</b>	<b>Support Costs</b>	<b>2023</b>
		<b>£</b>	<b>£</b>	<b>£</b>	<b>£</b>
Grant Funded Activities		-	133,006	2,501	135,507
Other Programme / Project expenses		-	69,114	40,640	109,754
		<u>-</u>	<u>202,120</u>	<u>43,141</u>	<u>245,261</u>
					<u>206,914</u>

**Lurgan Young Men's Christian Association**  
(A company limited by guarantee, not having a share capital)  
**NOTES TO THE FINANCIAL STATEMENTS**  
for the financial year ended 31 March 2023

continued

<b>4.2 SUPPORT COSTS</b>	<b>Charitable Activities £</b>	<b>2023 £</b>	<b>2022 £</b>
Legal Fees	902	902	793
Bank Fees & Interest	14,601	14,601	10,906
Depreciation	25,478	25,478	25,478
Accountancy Costs	2,160	2,160	1,920
	<u>43,141</u>	<u>43,141</u>	<u>39,097</u>
<b>5. ANALYSIS OF SUPPORT COSTS</b>		<b>2023 £</b>	<b>2022 £</b>
Legal Fees		902	793
Bank Fees & Interest		14,601	10,906
Depreciation		25,478	25,478
Accountancy Costs		2,160	1,920
		<u>43,141</u>	<u>39,097</u>
<b>6. NET INCOMING RESOURCES</b>		<b>2023 £</b>	<b>2022 £</b>
<b>Net Incoming Resources are stated after charging/(crediting):</b>			
Depreciation of tangible assets		25,478	25,478
Independent Examiner's remuneration: - independent examination services		2,160	1,920
		<u>2,160</u>	<u>1,920</u>
<b>7. AMOUNT WRITTEN BACK ON/OFF INVESTMENTS</b>		<b>2023 £</b>	<b>2022 £</b>
Amounts written off investments in prior financial years written back: - fixed assets		(63)	79
		<u>(63)</u>	<u>79</u>
<b>8. EMPLOYEES AND REMUNERATION</b>			
The staff costs comprise:		<b>2023 £</b>	<b>2022 £</b>
Wages and salaries		141,473	118,355
Pension costs		7,202	5,442
		<u>148,675</u>	<u>123,797</u>

**Lurgan Young Men's Christian Association**  
(A company limited by guarantee, not having a share capital)  
**NOTES TO THE FINANCIAL STATEMENTS**  
for the financial year ended 31 March 2023

continued

**9. TANGIBLE FIXED ASSETS**

	Land and buildings freehold £	Fixtures, fittings and equipment £	Total £
<b>Cost</b>			
At 31 March 2023	2,022,915	157,386	2,180,301
<b>Depreciation</b>			
At 1 April 2022	159,939	142,327	302,266
Charge for the financial year	20,458	5,020	25,478
At 31 March 2023	180,397	147,347	327,744
<b>Net book value</b>			
At 31 March 2023	<u>1,842,518</u>	<u>10,039</u>	<u>1,852,557</u>
At 31 March 2022	<u>1,862,976</u>	<u>15,059</u>	<u>1,878,035</u>

**10. INVESTMENTS**

	Other investments £	Total £
<b>Investments</b>		
<b>Cost</b>		
At 1 April 2022	285	285
Revaluations	63	63
At 31 March 2023	348	348
<b>Net book value</b>		
At 31 March 2023	<u>348</u>	<u>348</u>
At 31 March 2022	<u>285</u>	<u>285</u>

**11. DEBTORS**

	2023 £	2022 £
Trade debtors	9,341	4,626
Prepayments and accrued income	923	1,100
	<u>10,264</u>	<u>5,726</u>

**Lurgan Young Men's Christian Association**  
(A company limited by guarantee, not having a share capital)  
**NOTES TO THE FINANCIAL STATEMENTS**  
for the financial year ended 31 March 2023

continued

12. CREDITORS	2023	2022
Amounts falling due within one year	£	£
Bank Loans	36,791	32,252
Taxation and social security costs	2,202	2,294
Other creditors	2,035	10,151
Accruals and deferred income	9,038	10,355
	<u>50,066</u>	<u>55,052</u>

Current Security for Loans made can be summarised as follows :

1. Danske Bank have a mortgage charge dated 1/4/14 over the property at Carnegie Street, Lurgan;
2. Ulster Community Investment Trust have a mortgage charge dated 12/2/16 over the property at Carnegie Street, Lurgan;
3. Department of Education have a Deed of Covenant charge dated 11/5/12 over the property at Carnegie Street, Lurgan;
4. International Fund for Ireland have a Legal Charge dated 23/4/12 over the property at Carnegie Street, Lurgan;

13. CREDITORS	2023	2022
Amounts falling due after more than one year	£	£
Bank loan	<u>181,687</u>	<u>206,498</u>
Repayable in one year or less, or on demand (Note 12)	36,791	32,252
Repayable between one and two years	36,791	32,251
Repayable between two and five years	110,373	96,755
Repayable in five years or more	34,523	77,492
	<u>218,478</u>	<u>238,750</u>

**14. PENSION COSTS - DEFINED CONTRIBUTION**

The company operates a defined contribution pension scheme. The assets of the scheme are held separately from those of the company in an independently administered fund. Pension costs amounted to £7,202 (2022 - £5,442).

**15. RESERVES**

	2023	2022
	£	£
At 1 April 2022	1,692,482	1,682,857
Surplus for the financial year	21,280	9,625
At 31 March 2023	<u>1,713,762</u>	<u>1,692,482</u>

**16. FUNDS**

**16.1 RECONCILIATION OF MOVEMENT IN FUNDS**

	Unrestricted Funds £	Restricted Funds £	Total Funds £
At 1 April 2021	142,680	1,540,177	1,682,857
Movement during the financial year	11,738	(2,113)	9,625
At 31 March 2022	154,418	1,538,064	1,692,482
Movement during the financial year	13,238	8,042	21,280
At 31 March 2023	<u>167,656</u>	<u>1,546,106</u>	<u>1,713,762</u>

**Lurgan Young Men's Christian Association**  
(A company limited by guarantee, not having a share capital)  
**NOTES TO THE FINANCIAL STATEMENTS**  
for the financial year ended 31 March 2023

continued

**16.2 ANALYSIS OF MOVEMENTS ON FUNDS**

	Balance 1 April 2022 £	Income £	Expenditure £	Transfers between funds £	Balance 31 March 2023 £
<b>Restricted funds</b>					
Southern Health & Social Care Trust	3,563	18,848	20,398	-	2,013
Education Authority	-	104,733	104,241	-	492
EA- IT	27	-	-	-	27
EASR - Peace TBUC	247	-	-	-	247
ABC Council Community Development Grant	478	8,208	7,040	-	1,646
EA - Wellbeing	20	-	-	-	20
Neighbourhood Renewal, Craigavon	-	3,613	3,457	-	156
Awards 4 All	-	10,000	2,224	-	7,776
Building Cost Initial Funding	1,533,729	-	-	-	1,533,729
	<u>1,538,064</u>	<u>145,402</u>	<u>137,360</u>	<u>-</u>	<u>1,546,106</u>
<b>Unrestricted funds</b>					
Designated Fund - Loan Repayments	20,000	-	-	14,555	34,555
Unrestricted General	-	104,139	96,057	(8,082)	-
Unrestricted Free Reserves	44,626	-	-	(17,380)	27,246
Non-cash Reserve	89,792	-	-	10,907	100,699
Internship Funding	-	17,000	11,844	-	5,156
	<u>154,418</u>	<u>121,139</u>	<u>(107,901)</u>	<u>-</u>	<u>167,656</u>
<b>Total funds</b>	<u><b>1,692,482</b></u>	<u><b>266,541</b></u>	<u><b>245,261</b></u>	<u><b>-</b></u>	<u><b>1,713,762</b></u>

**17. STATUS**

Lurgan YMCA is a company limited by guarantee governed by its Memorandum and Articles of Association. In the event of the charity being wound up, the liability in respect of the guarantee is limited to £1 per member of the charity.

The liability of the members is limited.

Every member of the company undertakes to contribute to the assets of the company in the event of its being wound up while they are members, or within one year thereafter, for the payment of the debts and liabilities of the company contracted before they ceased to be members, and the costs, charges and expenses of winding up, and for the adjustment of the rights of the contributors among themselves, such amount as may be required, not exceeding £ 1.

**18. CONTINGENT LIABILITIES**

Funding has been secured from a range of funders for the building project for the new premises in Lurgan. Some of these funders have claw back and restrictive clauses in their letters of offer which would entitle them to a repayment of the funding provided to the charity in the event that the charity ceased or the property is sold within a specified time period. A definite amount cannot be confirmed in respect of this.

**19. RELATED PARTY TRANSACTIONS**

During the year £8,127 was paid to Emerson Office Supplies Limited, a company in which one trustee, Mr George Emerson is a director. This amount was fully paid during the year and there is a balance of £668 outstanding at the balance sheet date.

There were no other payments made to Trustees, or related parties during the current financial year.

**Lurgan YMCA**

Northern Ireland - Charity number 100606

---

# Annual report

---

**Lurgan Young Men's Christian Association**  
(A company limited by guarantee, not having a share capital)  
**TRUSTEES' ANNUAL REPORT**  
for the financial year ended 31 March 2023

The trustees present their Trustees' Annual Report, combining the Directors' Report and Trustees' Report, and the unaudited financial statements for the financial year ended 31 March 2023.

The financial statements are prepared in accordance with the Companies Act 2006, FRS 102 "The Financial Reporting Standard applicable in the UK and Republic of Ireland" and Accounting and Reporting by Charities: Statement of Recommended Practice applicable to charities preparing their financial statements in accordance with the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102).

The Trustees' Report contains the information required to be provided in the Trustees' Annual Report under the Statement of Recommended Practice (SORP) guidelines. The trustees of the company are also charity trustees for the purpose of charity law and under the company's constitution are known as members of the board of trustees.

In this report the trustees of Lurgan Young Men's Christian Association present a summary of its purpose, governance, activities, achievements and finances for the financial year 31 March 2023.

The company is a registered charity and hence the report and results are presented in a form which complies with the requirements of the Companies Act 2006 and, although not obliged to comply with the Statement of Recommended Practice (Charities SORP effective January 2015), the organisation has implemented its recommendations where relevant in these financial statements.

**Financial Results**

At the end of the financial year the company has assets of £1,945,515 (2022 - £1,954,032) and liabilities of £231,753 (2022 - £261,550). The net assets of the company have increased by £21,280.

**Trustees**

The trustees who served throughout the financial year, except as noted, were as follows:

Kathryn Louise Bateman  
Simon Averley Brown  
Elizabeth Patricia Burke (Resigned 6 February 2023)  
David Henry Crawford  
George Nesbitt Emerson  
Norman Colin Emerson  
Ian Matthew Thompson  
Vanessa Thompson  
Michael Kakuru  
Michael Gerard Lavery (Appointed 13 February 2023)

# Lurgan Young Men's Christian Association

(A company limited by guarantee, not having a share capital)

## TRUSTEES' ANNUAL REPORT

for the financial year ended 31 March 2023

### Introduction

The trustees present their Trustees' Annual Report, combining the Directors' Report and Trustees' Report, and the unaudited financial statements for the year ended 31 March 2023.

### Compliance with Sector-Wide Legislation and Standards

The company engages pro-actively with legislation, standards and codes which are developed for the sector. Lurgan Young Men's Christian Association subscribes to and is compliant with the following:

- The Companies Act 2006
- The Charities SORP (FRS 102)

The Trustees' Report provides information on the Lurgan Young Men's Christian Association activities and financial performance, and forms part of a range of public information designed to give an open account of our work.

In this report the trustees of Lurgan Young Men's Christian Association (hereby referred to as YMCA Lurgan) present a summary of it's governance purpose, activities, achievements and finances for the financial year 31 March 2023.

### Structure, Governance and Management.

#### A. Structure

YMCA Lurgan is a company limited by guarantee. The company is governed by its Memorandum and Articles of Association, and has been granted charitable status by the Inland Revenue (Ref No XN 79394) and accordingly is exempt from income tax, corporation tax and capital gains tax. It is also registered with the Charity Commission for Northern Ireland (Reg No 100606) and Companies House (Reg No NI 063094)

#### B. Method of Election

YMCA Lurgan is managed by a Trustee Board of Management whose members are elected at its Annual General Meeting. In the 22/23 period, the AGM took place on 13th February 2023, when Honorary Office Bearers were elected to serve on the Board of Management, including a Chairperson, Vice Chairperson, Treasurer and Secretary. Members of the Board of Management Trustees are listed previously under the Trustee's and Other Information section.

The Trustees are also registered as Company Directors.

#### C. Governance

The Board of Management met on 10 occasions in the 22/23 period for general Board Meetings and for its Annual AGM. None of the Trustees received remuneration for their services. Day to day operational and programme delivery is the responsibility of the Chief Executive and the operational staff team. As well as the monthly Board of Management meetings, a Finance sub group meet on a monthly basis to review finances and to consider strategic financial operations and a Health and Safety/Child protection sub group meet up to 4 times per year, to oversee compliance and reporting in these areas. Both sub groups report to and advise the full Management Board at the monthly meetings.

#### Staff Pay Policy

Staff pay salaries are based on a job evaluation system based on job role and responsibilities and salaries are set against a YMCA Pay Scale.

YMCA Lurgan also operate a workplace pension scheme with Cushon NI Ltd.

In the 22/23 period a 3% Cost of Living salary increase was awarded to all staff in accordance with YMCA Pay Scale decisions.

#### Volunteers

YMCA Lurgan is dependent on the contribution of volunteers to support both the delivery of programmes and services and also for providing strategic and operational oversight of its activities. In the 22/23 approximately 24 volunteers (including Trustees) were involved with YMCA Lurgan in fundraising, programme delivery and strategic management. During the year, volunteers were recruited for specific areas of work which resulted in new volunteers joining our team. We also delivered a volunteer induction programme for our younger volunteers aged 16-18 yr olds, with 6 young people completing. This engagement has enhanced our services throughout the year and is extremely important in terms of social capital and community involvement. The YMCA Volunteer policy and Volunteer handbook were also reviewed during the year and the organisation continues to operate a policy whereby travel and out of pocket expenses can be reimbursed to volunteers.

#### D. Risk Management

The Board of Management has assessed the major risks to which the company is exposed, in particular to the operations and finances of the Charity, and is satisfied that systems and procedures are in place to mitigate our exposure to the major risks.

# Lurgan Young Men's Christian Association

(A company limited by guarantee, not having a share capital)

## TRUSTEES' ANNUAL REPORT

for the financial year ended 31 March 2023

The organisation has a risk register which is prepared by the CEO and staff and which is reviewed by the Board of Management. This register seeks to summarise the threats, actions or events that might adversely affect the organisation's ability to achieve its objectives. As such Trustees seek to avoid unnecessary risks, and mitigate against those risks which inevitably arise as a result of our programme activities.

### Vision Objectives & activities

In setting our objectives and planning our activities for the year, the Trustees have given careful consideration to the Charity Commission for Northern Ireland's guidance on public benefit to ensure that the activities have helped to achieve the YMCA's purposes and provide benefit to the beneficiaries.

### Public Benefit Statement

The YMCA is a Christian organisation and - although the advancement of religion is not an expressed purpose - all purposes are an expression of Christian principles through 'social action'. The YMCA offers a comprehensive range of opportunities to its beneficiaries and meets the 'Public Benefit' requirement as follows:

#### *Purpose 1 - in the provision of education*

The direct benefits attributed to this purpose include improved educational attainment and social inclusion through 'non-formal' education. As a result, the physical, mental and spiritual capabilities, competences, skills and understanding of the beneficiaries are improved.

These benefits are tangible and can be demonstrated, for example, through support for learning, personal and social developmental activities for young people, the gaining of leadership skills, engagement in active citizenship, the development of thinking skills, life skills, and employment skills.

This is evidenced by the feedback from participants, data collected on progression and impact and independent evaluations.

The beneficiaries are, potentially, any member of the public but in particular, children, young people and families experiencing social exclusion.

#### *Purpose 2 - promote healthy living*

The benefits attributed to this purpose include reduction of personal harm to individual participants, reduction in anti-social behaviour, improved personal knowledge, health awareness and personal self-confidence and control which results in improved life choices.

The benefits are evident in the increase in positive mental and physical well being of young people and their positive engagement in the wider community, school and recreational activities. The work is often delivered by the YMCA with partners who see day to day evidence of the change in behaviours including schools, ABC Council, SHSCT .

Evidence of the change is recorded through practitioner and participant feedback and interagency review.

The beneficiaries are young people and their families.

#### *Purpose 3 - promote community engagement*

The YMCA recognises young people do not live in isolation from family, community and other institutions in society therefore the benefits from this purpose consist of increased opportunities for volunteering and active citizenship, increased support for community activities, improved community relations and racial harmony and reduced sectarianism.

The tangible benefits are demonstrated by increased family and community activity, increased dialogue across community divides, the training of volunteers and feedback from volunteers, leaders, other stakeholders e.g. schools and participants.

#### *Purpose 4 - relieve or assist in the relief of need*

The benefits attributed benefit to this purpose include the provision of new opportunities for individuals who have difficulty in the areas of health, physical or educational disability, as well as those who are marginalised or 'at risk' The tangible outcomes include better educational performance, improved social activity, increased employability and stable relationships. These outcomes lead to improved life choices and skills of independent living and reduced dependency on others.

In the 22/23 period, YMCA Lurgan reviewed its Vision Mission and Values statement as part of a National YMCA Ireland review. Young people, staff, volunteers and Trustees were part of this review, with the following statements being adopted.

#### *Vision*

Our vision is a town where young people, their families and the whole community flourish in body, mind and spirit.

# Lurgan Young Men's Christian Association

(A company limited by guarantee, not having a share capital)

## TRUSTEES' ANNUAL REPORT

for the financial year ended 31 March 2023

### *Mission*

Our mission is

- to create an inclusive space where everyone feels welcomed, accepted and inspired by social justice and peace, and
- To provide life enriching opportunities for young people within the Lurgan community

### *Values*

Our foundational value base is that YMCA Lurgan will be a place of welcome, opportunity, well being, peace and social justice for all.

In order to fulfil this vision, YMCA Lurgan interprets the YMCA movement foundational statements for the present times as a desire to demonstrate Christian Social Action in local communities as noted in our core purposes, by promoting programmes focusing on youth development, healthy living and community engagement in the following ways.

#### ● Youth Development

- including all young people regardless of race, ethnicity, religion, income or gender
- encouraging young people to engage in non-formal education & reach their potential
- respecting the contribution of young people in the design of programmes & governance of the organisation

#### ● Healthy Living & education -

- promotion of healthy living including emotional and mental well being through our services, activities and programmes
- striving to meet the needs of young people in a holistic way
- creating safe spaces where issues can be explored
- signposting young people to specialist services where necessary

#### ● Community Engagement

- Promotion of community engagement and active citizenship for young people, families and other adults for the purpose of family support, improving community relations and active citizenship
- harnessing the resources of local communities to help meet the needs of young people
- working collaboratively with families & other organisations
- working for justice and advocating with and for young people & their needs

**Lurgan Young Men's Christian Association**  
(A company limited by guarantee, not having a share capital)  
**TRUSTEES' ANNUAL REPORT**  
for the financial year ended 31 March 2023

**Review of Activities, Achievements and Performance**

**Youth Work Provision**

During the 22/23 period, there were 3 funded youth work programmes delivered. These included our Core Youth Work Provision funded by the Education Authority through the Local Area Funding Award, the Summer Vibes programme funded through the Neighbourhood Renewal Craigavon – Youth Engagement Programme and the continuation of the Independent Living Programme funded through the Southern Health and Social Care Trust.

**Core Youth Provision**

YMCA Lurgan has had another extremely successful year in the delivery of its EA Funded youth programme for the 22/23 period. This year we have received 4 'Outstanding' moderation reports which reflect the quality of provision based on a strong foundation of quality staff development as well as quality governance, with moderators reporting the following:

June 22 - *'The strategic leadership with YMCA have planned and are delivering on a programme of need that supports the learning and achieving of children and young people ...YMCA provide a fun and engaging space, creating opportunities to learn new skills and build friendships.'*

Sept 22 - *'There are clear structures for both young people, staff and volunteers to provide inputs on curriculum development that is based on identified need...Work with young people is strengths-based and CRED principles are embedded in every aspect of the organisations work.'*

Nov 22 - *'Middle and Senior strategic leadership work closely together in the planning and strategic direction of YMCA Lurgan, with the Board of Management fully informed and engaged in this process'*

March 23 - *'YMCA Lurgan has a breadth of Youth Work Experience...with activities taking place in a stimulating environment where young people are safe and secure...the youth work team and young people work collaboratively with a sense of purpose'*

Throughout the 22/23 period, we have delivered generic youth 'drop in' sessions for young people aged between 9-13 yrs on Wednesday and early Friday evenings, with sessions aimed at young people aged 14 plus being delivered on Thursday, Friday and Saturday nights. Alongside this a number of targeted programmes and an after schools 'Homework Hub' have been made available to the current membership of 225 young people aged 9-18yrs. This membership number includes 153 young people aged 9-13, and 72 young people aged 14-18 yrs. The membership profile is reflective of the area demographics with a core number of young people attending from ethnic and cultural backgrounds where English may not be the first language of parents, continuing to attend and flourish.

Throughout the past 12 months, we have continued to develop positive partnership and collaborative working with other YMCA's and local services to create projects using diverse methodologies including creative arts, global youth work and International opportunities, intergenerational programmes and social action partnerships in order to engage as wide a range of young people as possible including those with identified poor mental health, young people with SEN and young people from various cultural backgrounds. We continue to work closely with PSNI, Social Services and Schools to support young people who are care experienced and those who are identified as being vulnerable or at risk.



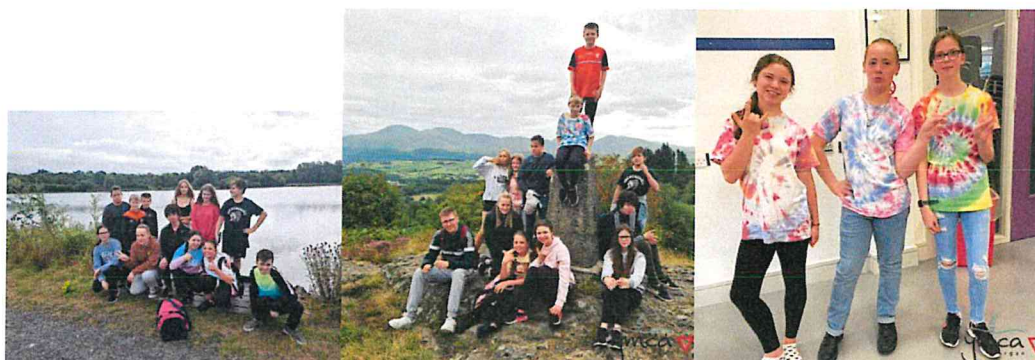
As identified in a moderation report 'A key strength of the centre is the highly effective links and partnerships that add significant scope to the centre's aims and objectives but more importantly are adding value to the youth service delivery in the area.'



**Lurgan Young Men's Christian Association**  
(A company limited by guarantee, not having a share capital)  
**TRUSTEES' ANNUAL REPORT**  
for the financial year ended 31 March 2023

**Summer Vibes project**

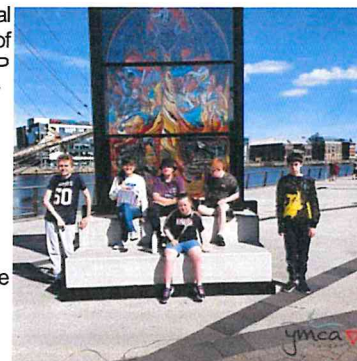
During the year, our youth provision was also supported by grant aid from Neighbourhood Renewal Craigavon – Youth Engagement Programme, which enabled us to support a group of 12 young people to make the transition from junior into senior provision with a focus on Health and Well Being. Despite this being a small scale project delivered during the month of August 22, it had a huge impact on the young people involved - all of whom have remained fully engaged in YMCA activities and programmes.



**Independent Living Programme (ILP)**

This programme continues to be funded through the Southern Health and Social Care Trust. In the 22/23 period, Children's Disability Services referred a number of young people with learning/physical disabilities to the YMCA Lurgan ILP programme, with the aim of developing participants' independent living skills by

- Increasing young people's participation through personal and social development activities
- Improving the young people's ability to work as a team and socialise with others
- supporting the development of life skills to enable the young people to be more independent, and
- Increasing the young people's positive well being and personal resilience.



Throughout the year, relevant programmes were planned and delivered in partnership with the participants, based on the emerging and identified needs of the young people and families. The group met each week on a Tuesday evening, once per month on a Saturday (except for July and August), with a summer scheme being delivered over July and August replacing the usual weekly/monthly provision. In total young people were provided with Young people are also supported to participate in a residential experience.

Overall, participants who participated in the service, reported back that they had enjoyed the programme, that they had learned new skills and had tried activities which they didn't think they would have before joining the programme. Parents reported a high level of satisfaction with the programme. Anecdotal feedback from Social Workers and staff from the Children's Disability Team, has also been very positive throughout the programme

Some Quotes from young people when they were asked about the programme included -

*'I am able to tell the bus driver where I am going and then pay for the ticket'*

*'I enjoy being able to use the bus and train'*

*'I feel more confident about going shopping'*

*'I'm not afraid to go out to the cinema anymore'*

*'I stayed away from home for the first time'*

*'I have made new friends at the YMCA'*

**Lurgan Young Men's Christian Association**  
(A company limited by guarantee, not having a share capital)  
**TRUSTEES' ANNUAL REPORT**

for the financial year ended 31 March 2023

*'I'm not as shy as before... and I feel I am better at*

*being able to talk to talk to people'*

*'I have learned how to cross roads , and I am able to cook a meal'*

Quotes from parents included:

*My son 'strives to do more for himself ie dressing,  
personal hygiene, making snacks'*

*He has become 'much better at waiting and taking  
turns and tries not to interrupt so much'*

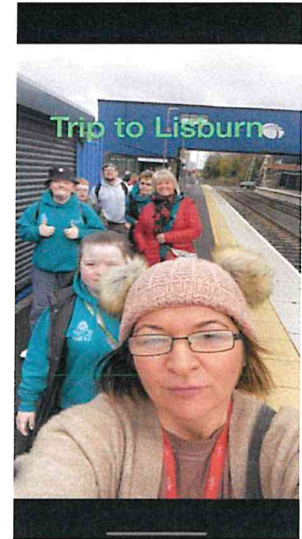
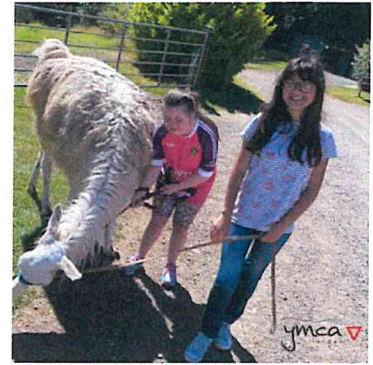
*'I feel (my daughter) has become more confident', the  
programme has 'helped her socially as she made new  
friends and has picked up some useful skills'*

*'She has tried different things going on the trips,  
independently without us'*

*'His mood has improved and he is more willing to try new things'*

*'I really feel that the group has been great for him'*

*'She feels accepted, safe and supported here'*



### Community Engagement

Through support from the ABC Council's Community Development grant under its Financial Assistance Policy, as well as the TNL Awards for All grant aid, YMCA Lurgan has continued to support wider community engagement during the year. This has included opening up our training opportunities to members from other local groups in order to support their learning and engagement, providing volunteering opportunities to members of the local community, providing a space for local groups to meet and community 'get togethers' in the form of coffee mornings. This has in turn strengthened our networks and helped to build stronger partnerships and provision in the town. A Strategic goal moving forward is to build on our community networks and engagement in order to ensure that the wider community 'knows who we are and what we do'. By strengthening our communication with others and developing community partnerships we can in turn strengthen our programme of delivery and ensure that what we are delivering reflects local needs. Other partnerships this year have been with Craigavon Senior High School and St Ronan's College with the delivery of programmes to support young people who may, because of life circumstances, can be struggling with school and education.



**Lurgan Young Men's Christian Association**  
(A company limited by guarantee, not having a share capital)  
**TRUSTEES' ANNUAL REPORT**  
for the financial year ended 31 March 2023



**YMCA Internship Programme**

We were delighted this year that we were able to develop our own YMCA Lurgan Internship programme, which was launched in September 2022, with 2 Interns joining our team for a minimum of 12 months. With the support of local Trust funds and Individual donors we were able to offer a paid Internship programme to 2 young people aged between 18-25 years. This programme will run for the next 3 years, offering training opportunities as well as paid employment experience in youth work for young people who have or are facing barriers to further education.

**Financial Review**

YMCA would like to thank all of our funders for their support during this financial year, including the Education Authority, Southern Health and Social Care Trust, ABC Council, Craigavon Neighbourhood Renewal, TNL Awards for All and the many private donations from individuals, trust funds, local churches, businesses and groups who continue to support our work. We are extremely grateful and would not be able to provide such a range of programmes and services without such support and assistance.

**Financial Results**

At the end of the financial year the company has assets of £1,945,515 and liabilities of £231,753..  
The net assets of the company have increased by £21,280

**Reserves Policy**

The Reserves Policy continues to aim towards a free reserves target amount of £50,000, which better reflects the level required for an organisation of our size.

The Trustees feel that this level of reserves is essential to enable the Charity to continue to provide its activities for the foreseeable future. The Reserves Policy is an integral part of the charity's planning, budget and forecasts.

Approved by the Board of Trustees on 13th November 2023 and signed of its behalf by:

  
\_\_\_\_\_  
George Nesbitt Emerson  
Trustee

## Lurgan Young Men's Christian Association

(A company limited by guarantee, not having a share capital)

### STATEMENT OF TRUSTEES' RESPONSIBILITIES

for the financial year ended 31 March 2023

The trustees, who are also directors of Lurgan Young Men's Christian Association for the purposes of company law, are responsible for preparing the financial statements in accordance with applicable law and regulations.

Company law requires the trustees as the directors to prepare financial statements for each financial year. Under that law the trustees have elected to prepare the financial statements in accordance with United Kingdom Generally Accepted Accounting Practice (United Kingdom Accounting Standards and applicable law) including FRS 102 "The Financial Reporting Standard applicable in the UK and Republic of Ireland" Section 1A (Small Entities). Under company law the trustees must not approve the financial statements unless they are satisfied that they give a true and fair view of the state of affairs of the company and of the surplus or deficit of the company for that period.

In preparing these financial statements, the trustees are required to:

- select suitable accounting policies and apply them consistently;
- make judgements and estimates that are reasonable and prudent;
- state whether the financial statements have been prepared in accordance with the relevant financial reporting framework, identify those standards, and note the effect and the reasons for any material departure from those standards; and
- prepare the financial statements on the going concern basis unless it is inappropriate to presume that the company will continue in operation.

The trustees confirm that they have complied with the above requirements in preparing the financial statements.

The trustees are responsible for keeping adequate accounting records that are sufficient to show and explain the company's transactions and disclose with reasonable accuracy at any time the financial position of the company and enable them to ensure that the financial statements comply with. They are also responsible for safeguarding the assets of the company and hence for taking reasonable steps for the prevention and detection of fraud and other irregularities.

Approved by the Board of Trustees on 13<sup>th</sup> November 2023 and signed on its behalf by:

  
\_\_\_\_\_  
George Nesbitt Emerson  
Trustee

**Lurgan YMCA**

Northern Ireland - Charity number 100606

---

# Annual return

---

## **Lurgan Young Men's Christian Association**

(A company limited by guarantee, not having a share capital)

# **INDEPENDENT EXAMINER'S REPORT TO THE BOARD OF TRUSTEES OF LURGAN YOUNG MEN'S CHRISTIAN ASSOCIATION**

We have examined the financial statements of the company for the financial year ended 31 March 2023, which comprise the Statement of Financial Activities (incorporating an Income and Expenditure Account), the Balance Sheet and the related notes.

### **Respective responsibilities of trustees and examiner**

The 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 requirements of the Companies Act 2006. The company's trustees consider that an audit is not required for this financial year under Chapter 3 of Part 16 of the Companies Act 2006 and that an independent examination is required.

It is our responsibility to:

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

### **Basis of independent examiner's report**

We have examined your company financial statements as required under section 65 of the Charities Act and our examination was carried out in accordance with the general Directions given by the Charity Commission for Northern Ireland under section 65(9)(b) of the Charities Act. An examination includes a review of the accounting records kept by the 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 the trustees concerning any such matters. The procedures undertaken do not provide all the evidence that would be required in an audit and consequently no opinion is given as to whether the accounts present a 'true and fair' view and the report is limited to those matters set out in the statement below.

In connection with our examination, no matter has come to our attention which gives us cause to believe that in, any material respect:

- accounting records were not kept in accordance with section 386 of the Companies Act 2006
- the financial statements do not accord with those accounting records
- the financial statements have not been prepared in accordance with the accounting requirements of section 396 of the Companies Act 2006 and with the methods and principles of the Statement of Recommended Practice applicable to charities preparing their accounts in accordance with the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS102)
- there is further information needed for a proper understanding of the accounts to be reached.

### **Independent examiner's statement**

We have no concerns and have come across no other matters in connection with the examination to which attention should be drawn in this report in order to enable a proper understanding of the financial statements to be reached.



---

**DALRY PARK & COMPANY LTD**

Chartered Accountants

4 Carnegie Street

Lurgan

Co. Armagh

BT66 6AS

Northern Ireland

**Date: 13<sup>th</sup> November 2023**