

**Charity registration number: 100853**

**The Edge**

**Financial Statements**

**Year ended 31<sup>st</sup> March 2025**

## **The Edge**

### **Financial Statements**

**Year ended 31<sup>st</sup> March 2025**

#### **Contents**

	<b>Page</b>
Officers' Report	1
Independent Examiner's Report	2-3
Statement of Financial Activities	4
Statement of Financial Position	5
Notes to the Financial Statements	6-10

## **The Edge**

### **Officers' report**

The officers of The Edge present their report and financial statements of the charity for the year ended 31<sup>st</sup> March 2025.

### **References and administrative details**

Registered charity name:	The Edge
Charity registration number:	100853
Principal office:	PO Box 18, Windmill Street, Ballynahinch, Co Down, BT24 8YT.

### **Officers**

Mrs Erin Nixon (Chairperson)  
Mr David Brown  
Mrs Helen Clarke  
Mr Ken Foster  
Mrs Julie Graham  
Mr Terry Hilland  
Mr Joshua Martin

### **Structure, governance and management**

The day to day operation of The Edge is carried out by the employees of the charity and in turn this is overseen by the Trustees who are drawn from Churches in and around Ballynahinch.

The Edge exists to empower young people and the wider community to achieve their full potential spiritually, mentally, socially and physically.

The officers' annual report was approved on 2<sup>nd</sup> December 2025 and signed on behalf of the board of trustees by:

  
Mrs Erin Nixon (Chairperson)

## **The Edge**

### **Independent examiner's report to the officers of The Edge**

I report on the financial statements for the year ended 31<sup>st</sup> March 2025 which comprises the attached Statement of Financial Activities, Statement of Financial Position and all supporting Notes to the Financial Statements.

### **Respective responsibilities of charity officers and examiner**

As the charity's officers you are responsible for the preparation of the accounts in accordance with the Charities Act (Northern Ireland) 2008. Having satisfied myself that the charity is not subject to audit under company law, and is eligible for independent examination, it is my responsibility as Independent Examiner to:

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

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

I have examined your charity accounts as required under section 65 of the Charities Act and my examination was carried out in accordance with the general Directions given by the Charity Commission for Northern Ireland under section 65(9)(b) of the Charities Act. The examination included a review of the accounting records kept by the charity and a comparison of the accounts presented with those records. It also included consideration of any unusual items or disclosures in the accounts, and seeking explanations from you as charity officers concerning any such matters.

My role is to state whether any material matters have come to my attention giving me cause to believe:

1. That the accounting records were not kept in accordance with section 63 of the Charities Act
2. That the accounts do not accord with those accounting records

**Continued:**

## **The Edge**

### **Independent examiner's report to the officers of The Edge**

#### **Continued:**

3. That the accounts do not comply with the accounting requirements of the Charities Act
4. That there is further information needed for a proper understanding of the accounts to be reached.

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

I have completed my examination and have no concerns in respect of the matters 1 to 4 listed above and, in respect of the Directions of the Charity Commission for Northern Ireland, I have found no matters that require drawing to your attention.

Signed   
Colin McGready

Date 18.12.25

C R McGready & Co Limited  
Accountants  
1-3 Comber Road  
Ballygowan  
Newtownards  
BT23 5TN

## The Edge

### Statement of Financial Activities

Year ended 31<sup>st</sup> March 2025

	Note	Unrestricted funds	Restricted funds	Total 2025	Total 2024
		£	£	£	£
<b>Income</b>					
Donations, Gift Aid reclaims, grants and funding awards	3	87,413	8,750	96,163	89,684
Charitable activities	4	1,450	-	1,450	250
Investment income		189	-	189	155
		89,052	8,750	97,802	90,089
<b>Expenditure</b>					
Expenditure on charitable activities	5 & 6	(88,624)	(8,750)	(97,374)	(82,302)
<b>Surplus / (Deficit) for the year</b>		428	-	428	7,787

The statement of financial activities includes all gains and losses recognised in the year.

All income and expenditure has been derived from continuing activities.

## The Edge

### Statement of Financial Position as at 31<sup>st</sup> March 2025

	Note	2025 £	2024 £
<b>Fixed assets</b>	8	159,468	160,231
<b>Current assets</b>	9	58,719	54,297
<b>Creditors: amounts falling due within one year</b>	10	(6,949)	(3,718)
<b>Net current assets</b>		51,770	50,579
<b>Total net assets</b>		211,238	210,810
<b>Reserves</b>			
Total reserves brought forward		210,810	53,023
Premises valuation		-	150,000
Surplus / (Deficit) for the year		428	7,787
<b>Total reserves carried forward</b>		211,238	210,810

These financial statements were approved by the board of trustees and authorised for issue on 2<sup>nd</sup> December 2025, and are signed on behalf of the board by:

  
Mrs Erin Nixon (Chairperson)



## **The Edge**

### **Notes to the Financial Statements**

**Year ended 31<sup>st</sup> March 2025**

#### **1 Statement of compliance**

These accounts have been prepared in compliance with FRS 102, The Financial Reporting Standard applicable in the UK and Republic of Ireland, Charities SORP (FRS 102), 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 (FRS 102) and the Charities Act (Northern Ireland) 2008.

#### **2 Accounting policies**

##### **Basis of preparation**

The financial statements have been prepared on the historical cost basis and in sterling which is the principal functional currency of the charity.

##### **Going concern**

There are no material uncertainties about the charity's ability to continue.

##### **Fund accounting**

Unrestricted funds are available for use at the discretion of the trustees to further any of the charity's purposes.

Designated funds are unrestricted funds earmarked by the officers for a particular future project or commitment.

Restricted funds are subjected to restrictions on their expenditure declared by the donor or through the terms of an appeal.

##### **Depreciation**

Depreciation has been provided at the following rates in order to write off the assets over their estimated useful lives:

Tenant improvements/Premises	No depreciation required in current year
Equipment	20% straight line



## The Edge

### Notes to the Financial Statements

Year ended 31<sup>st</sup> March 2025

#### 3 Donations etc

	2025	2024
	£	£
Individuals	54,883	49,664
Churches (Unrestricted funds)	13,072	15,825
Churches (Restricted funds)	2,000	2,500
Gift Aid reclaims	10,458	9,758
Grants and funding awards (Unrestricted funds)	9,000	880
Grants and funding awards (Restricted funds)	6,750	11,057
	96,163	89,684

#### 4 Charitable activities

	2025	2024
	£	£
Rental income	1,450	-
Sale of goods (Confectionery etc)	-	250
	1,450	250

## The Edge

### Notes to the Financial Statements

Year ended 31<sup>st</sup> March 2025

#### 5 Expenditure on charitable activities

	2025	2024
	£	£
Rent and rates	5,238	4,583
Bank charges	104	109
Heat and light	2,570	1,994
Telephone and internet	614	582
Insurances	4,418	3,848
Staff costs	58,464	47,169
General administration expenses	365	712
Professional fees	3,817	-
Repairs, maintenance, cleaning and sundry equipment, Activity Week, Mission Week, T:BUC, other events and programme costs	21,021	22,541
Depreciation	763	764
	97,374	82,302

#### 6 Staff costs

	2025	2024
	£	£
Wages and salaries (Unrestricted funds)	58,464	47,169
	58,464	47,169

The average number of employees during the year was 2 (2024 - 2)

No employee received employee benefits during the year (2024 - Nil)

#### 7 Trustee remuneration and expenses

No trustees received any remuneration or reimbursement of expenses during the year (or the previous year).

## The Edge

### Notes to the Financial Statements

Year ended 31<sup>st</sup> March 2025

#### 8 Fixed assets

	Tenant Improvements /Premises	Equipment	Total
	£	£	£
<b>Cost</b>			
At 1 <sup>st</sup> April 2024	189,384	19,060	208,444
Additions	-	-	-
Disposals	-	-	-
At 31 <sup>st</sup> March 2025	189,384	19,060	208,444
<b>Depreciation</b>			
At 1 <sup>st</sup> April 2024	29,916	18,297	48,213
Charge for the year	-	763	763
Eliminated on disposals	-	-	-
At 31 <sup>st</sup> March 2025	29,916	19,060	48,976
<b>Net book value</b>			
At 31 <sup>st</sup> March 2025	159,468	-	159,468
At 31 <sup>st</sup> March 2024	159,468	763	160,231

#### 9 Current assets

	2025	2024
	£	£
Bank	38,896	35,052
Debtors and prepayments	19,823	19,245
	58,719	54,297

## **The Edge**

### **Notes to the Financial Statements**

**Year ended 31<sup>st</sup> March 2025**

#### **10 Creditors: amounts falling due within one year**

	<b>2025</b>	<b>2024</b>
	£	£
Accruals	4,227	3,625
PAYE tax and NIC	2,722	93
	<b>6,949</b>	<b>3,718</b>