

Larne YMCA

Northern Ireland · Charity number 100901

Details

Status Received

Registered 2014-11-13

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

Contact

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Larne
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Activities

Purposes: The Objects of the Association are: ● To provide or assist in the provision of education, for people of all ages and in particular young people, with the object of developing their physical, mental and spiritual capacities. ● To promote healthy living including emotional, mental and spiritual well-being through the provision of information, 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 advancement of human rights, conflict resolution or reconciliation or the promotion of religious or racial harmony or equality and diversity,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,Education/training,Playgroup/after schools,Sport/recreation,Volunteer development,Youth development

Who the charity helps: Children (5-13 year olds),Parents,Sensory disabilities,Volunteers,Youth (14-25 year olds)

Finances

Period end	Income	Expenditure	Assets	Employees
2025-03-31	£526,981	£580,383	£-9,005	30

Trustees

Name	Role	Appointed
Irene Culleton		
Mr Jonathan Hodge		
Mr Robert Alexander		
Mr Robert Elliott		
Mr Robin Tweed		
Mrs Anne Mcauley		
Mrs Deborah Mccluggage		
Mrs Fiona Maree Gray		
Mrs Laura Steele		
Mrs Miriam Buchan		
Mrs Sally Loade		

Larne YMCA

Northern Ireland - Charity number 100901

Accounts

Larne YMCA
(A COMPANY LIMITED BY GURANTEE)

Trustees Annual Report and Unaudited Financial Statements
for the year ended 31 March 2025

Registered Charity in Northern Ireland (NIC100901)

Company Registration Number NI069370

Larne YMCA
(A COMPANY LIMITED BY GUARANTEE)

Financial Statements
Year ended 31 March 2025

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Larne YMCA
(A COMPANY LIMITED BY GUARANTEE)

Year ended 31 March 2025

CHARITY REFERENCE AND ADMINISTRATIVE DETAILS

Charity Registration Number	NIC 100901
Company Registration Number	NI 069370
Trustees	Mr R Tweed Mr R J Alexander Mrs S Loade Mrs F M Gray Mrs L Steele Mr G Hamilton Mr R J Elliot Mrs A E McAuley Mr M Buchan (Appointed 22 May 2024) Mrs I Culleton (Appointed 22 May 2024) Mrs D McCluggage (Appointed 22 May 2024) Mr J W Hodge (Appointed 4 September 2024) Mrs P Bradley (Resigned 10 April 2024) Dr B Dunn (Resigned 7 October 2024)
Company Secretary	Mr Dean Nutt
Registered Office	34A Pound Street Larne Co Antrim BT40 1SD
Auditors	MBS Chartered Accountants and Registered Auditors 3 High Street Larne Co Antrim BT40 1SD
Solicitors	J W McNinch & Son Solicitors 2 Cross Street Larne BT40 1JP

LARNE YMCA
(A COMPANY LIMITED BY GUARANTEE)
TRUSTEES REPORT
Year ended 31 March 2025

TRUSTEES' ANNUAL REPORT (INCLUDING DIRECTORS' REPORT AND STRATEGIC REPORT)

The Trustees who are also directors for the purposes of company law present their report and the unaudited financial statements of the charity for the year ended 31st March 2025. The directors have adopted the provisions of the Statement of Recommended Practice (SORP) "Accounting and Reporting by Charities " (FRS 102 Section 1A) in preparing the annual report and financial statements of the charity.

The financial statements have been prepared in accordance with the accounting policies set out in notes to the financial statements and applicable accounting standards, Accounting and Reporting by Charities : Statement of Recommended Practice applicable to charities preparing their accounts in accordance with the Financial Reporting Standard applicable in the UK and Republic of Ireland issued in October 2019, the Financial Reporting Standard applicable in the United Kingdom and Republic of Ireland (FRS 102 Section 1A), the charity's governing document, the Charities Act (Northern Ireland) 2008, Charities Act (Northern Ireland) 2013, The Charities (Accounts and Reports) Regulations (Northern Ireland) 2015, Companies Act 2006 and UK Generally Accepted Practice.

TRUSTEES OF THE CHARITY

The directors of the charitable company are its trustees for the purposes of charity law. The terms "director" and "trustee" are used interchangeably throughout the financial statements. The trustees who have served during the year were as follows:

Mr R Tweed
Mr R J Alexander
Mrs S Loade
Mrs F M Gray
Mrs L Steele
Mr G Hamilton
Mr R J Elliot
Mrs A E McAuley
Mr M Buchan (Appointed 22 May 2024)
Mrs I Culleton (Appointed 22 May 2024)
Mrs D McCluggage (Appointed 22 May 2024)

REFERENCE AND ADMINISTRATIVE DETAILS

The registered name of the charity is Larne YMCA, charity registration number: NIC 100901 and company number: NI 069370

LARNE YMCA
(A COMPANY LIMITED BY GUARANTEE)
TRUSTEES REPORT (cont'd)
Year ended 31 March 2025

Trustees	Mr R Tweed Mr R J Alexander Mrs S Loade Mrs F M Gray Mrs L Steele Mr G Hamilton Mr R J Elliot Mrs A E McAuley Mr M Buchan Mrs I Culleton Mrs D McCluggage Mr J W Hodge Mrs P Bradley Dr B Dunn	(Appointed 22 May 2024) (Appointed 22 May 2024) (Appointed 22 May 2024) (Appointed 4 September 2024) (Resigned 10 April 2024) (Resigned 7 October 2024)
Company Secretary	Mr Dean Nutt	
Manager	Mr Dean Nutt	
Registered Office	34A Pound Street Larne Co Antrim BT40 1SD	
Auditors	MBS Chartered Accountants and Registered Auditors 3 High Street Larne Co Antrim BT40 1SD	
Solicitors	J W McNinch & Son Solicitors 2 Cross Street Larne BT40 1JP	

STRUCTURE AND MANAGEMENT

The charity is a company limited by guarantee and acceptable as charitable by HM Revenue & Customs under reference XR22162. The company was incorporated on 28 May 2008. The company was established under a Memorandum of Association which established the objects and powers of the company, and is governed by its Articles of Association.

LARNE YMCA
(A COMPANY LIMITED BY GUARANTEE)
TRUSTEES REPORT (cont'd)
Year ended 31 March 2025

The Directors of the company are also charity trustees for the purpose of charity law. Under the requirements of the Articles of Association, unless otherwise determined by the company in General meeting the number of trustees shall not be less than five.

One third of the trustees shall retire at each Annual General Meeting based on length of time in office. A retiring trustee shall be eligible for re-election.

None of the Trustees has any beneficial interest in the company. All of the Trustees are members of the company and guarantee to contribute £1 in the event of a winding up.

DESCRIPTION AND PURPOSE

Larne YMCA provides services for children and young people in the Larne borough area.

These include

- a) a daily After School project for children of primary school age which operates full time during school holidays. The project provides a varied programme of activities with the emphasis on the importance and benefit of play.
- b) Youth programme for 7-18 year olds; this programme supports their personal and social development through a range of activities and special projects such as health, leadership, sport, recreation, art etc.

Larne YMCA is also active in the local community working in partnership with other groups to deliver joint projects which enhance the lives of local people.

OBJECTIVES OF THE CHARITY

The charities Memorandum and Articles, (M&A), which were originally written in 1972, were reviewed and revised in 2019. The primary reasons for doing this were:-

1. To add clarity and make them more accessible to users through use of plain English and make our purpose/ objectives as clear as possible
2. To align Larne YMCA's M&A with the M&A of other YMCA associations to better enable joint project work and work in other geographical areas.
3. To ensure that it is clear that YMCA services and projects are open to all individuals and that perceived barriers are removed.
4. To enable membership/director roles to be open to anyone over the age of 18 who is in sympathy and agrees with Larne YMCA's objectives.

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TRUSTEES REPORT (cont'd)
Year ended 31 March 2025

The charity commission provided consent for the change in the objectives on the 10 May 2019 reference number CW/19/089

The charity's objects are:

1. To provide or assist in the provision of education, for people of all ages and in particular young people, with the object of developing their physical, mental and spiritual capacities.
2. To promote healthy living including emotional, mental and spiritual well-being through the provision of information, education and activities.
3. 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.
4. 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.

The Trustees have paid due regard to guidance issued by the Charity Commission in deciding what activities the charity should undertake.

Accommodation

Larne YMCA is based at 34a Pound Street, Larne in purpose built accommodation which was constructed in 2000. Age and increased use have led to growing repair and maintenance demands. The Trustees ensure compliance with portable appliance testing, fixed wiring testing and testing of emergency systems. The premises and activities are appropriately insured with cover reviewed and amended as need be on an annual basis.

Direct beneficiaries of Larne YMCA

The direct beneficiaries of Larne YMCA are children and young people aged 4 years and above. In the main they are resident within the Larne area with a few travelling from outside the town boundary to access particular projects. Larne YMCA has three main areas of activity:-

1. After school
2. Autism support
3. Youth club

ACHIEVEMENTS AND PERFORMANCE

After School's Aim of programme:-

To provide high quality affordable child care to children aged (4 years to 12 years Primary 1 until the end of Primary7) in a safe nurturing environment.

LARNE YMCA
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TRUSTEES REPORT (cont'd)
Year ended 31 March 2025

Objectives of programme:-

To provide play opportunities and play spaces for children and resources under all play types.

To give each child play opportunities underpinned by playwork values and principles and provide resources in an all inclusive environment.

To provide affordable childcare while parents/guardians are working.

To build and support children's resilience and emotional well being and provide resources in an all inclusive environment.

To provide a healthy snack and look at nutritional needs in cooking activities.

To help children feel valued and support additional needs.

No of sessions delivered	No of participants	Age range
312	10,300 over 38 weeks of the year between April 2023 and March 2024	4-11/12 years P1 to P7

Events / Projects completed in this period:-

Disney on ice	Free time	W5 -Odyssey
Halloween	Free Play	Summer Fete
Bugs and Beasties	Football	Coffee morning
Roller skate disco	Role play/house corner	
Cooking	Sensory play	
Art	Halloween, Easter, Christmas	

Qualifications completed, (OCN's) :-

Basic Food and hygiene
 Paediatric first aid
 Autism NI
 Child Protection

Young Leaders and Volunteer programme

No of volunteer hours completed:- Spark programme

LARNE YMCA
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TRUSTEES REPORT (cont'd)
Year ended 31 March 2025

Consultation:-

Who did we consult with?

Children, staff and parents

Why did we consult?

Views, likes and dislikes, reflection of changes

How many contributed?

All

What did we learn?

Space and storage has been identified with it being a shared building.

Quality Assurance:-

Toys and equipment up to standard /checked and cleaned daily

Play Opportunities provided

Inspection by NHSCT- Outstanding

Training provided by regulated training providers

Partnerships:-

Who do we partner with?

Early Years, Childcare partnership, Northern Health and Social Care Trust, CINI, Parents/carers, schools, Access Employment Learning, other providers, Child protection team, Gateway, Play resource, Playboard. Linn Primary School, Corran Primary School, St Anthony's Primary school, Moyle Primary School, Larne and Inver Primary School, ST MacNissi's Primary School, Larne Football Club, Cairncastle Primary School, YMCA Ireland

What do we do?

We liaise with social workers to improve links between home life and childcare. We work with other organisations to provide adequate up to date training for staff. We seek advice if needed from other organisations. We take feedback on board to improve our work and meet the needs of children and young people.

We completed staff training analysis, this highlighted that some of our staff needed to refresh child protection training, first aid and participate in play work courses. This has now been completed.

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TRUSTEES REPORT (cont'd)
Year ended 31 March 2025

ASP Aim of programme:-

To provide high quality youth provision to children with/waiting for a ASD/ADHD Diagnosis aged 4 years to 18 years old in a safe nurturing environment.

Objectives of programme:-

To create a safe space for young people with ASD/ADHD

Provide opportunities which they may not gain in mainstream provision

One to one support

Help build social skills and confidence

No of sessions delivered	No of participants	Age range
239	50 on average a week	18-21

Events / Projects completed in this period:-

Free time, Halloween, Free Play, Football, Cooking, Sensory play, Art, trip to Streamvale farm, W5, Cinema,

Qualifications completed, (OCN's)

Paediatric first aid

Autism NI

Child Protection

Staff completing OCN Level 2 in Youth Work Practise

Young Leaders and Volunteer programme

No of volunteer hours completed:- 4 young people gaining 100+ hours combined

Key pieces of work / learning achieved:-

Young people have come out of their shells because of this programme, they have gained confidence within themselves and also developed leadership skills along the way.

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TRUSTEES REPORT (cont'd)
Year ended 31 March 2025

Consultation:-

Who did we consult with?

parents, young people and staff

Why did we consult?

To allow us to find out young people's needs and how we can best support them.

How many contributed?

All

What did we learn?

Identified young people's needs, allowing us to facilitate targeted work to help. Able to see support parents felt they needed and offer support where needed. Allowed us to find different funding opportunities for us to apply to.

Quality Assurance:-

Staff completing OCN Level 2 in Youth Work Practise

Partnerships:-

Who do we partner with?

Peaceplayers, Extern, Start 360, PSNI, Education Authority, Linn Primary School, Corran Primary School, St Anthony's Primary school, Moyle Primary School, Larne and Inver Primary School, ST MacNissi's Primary School, Larne Football Club, YMCA Ireland,

What do we do?

We work with other organisations to provide adequate up to date training for staff. We seek advice if needed from other organisations. We take feedback on board to improve our work and meet the needs of children and young people.

How does this add value?

These partnerships add values by supporting programmes, providing funding opportunities, contributing to and leading targeted programme sessions,

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TRUSTEES REPORT (cont'd)
Year ended 31 March 2025

Youth Club Aim of programme:-

To provide high quality youth provision which is open and accessible to all young people aged 5-25

Objectives of programme:-

To provide a generic and targeted youth club based provision within the Larne Area as outlined by the EA Youth Service Funding opportunity

No of sessions delivered	No of participants	Age range
300	175 on an average week	5-25

Events / Projects completed in this period:-

Culture week
Environmental and Outdoor learning Programmes
Health and Well being programme -Start 360
Lawfulness Programme- pizza with the PSNI
Life Skills programme
Social Action Project

Qualifications completed, (OCN's)

Drugs and Alcohol OCN - 12 young people
Paediatric first aid
Autism NI
Child Protection
Staff completing OCN Level 2 in youth work practise

Young Leaders and Volunteer programme

No of volunteer hours completed:- 4,320

Key pieces of work / learning achieved:-

Young people have come out of their shells because of this programme, they have gained confidence within themselves and also developed leadership skills along the way.

LARNE YMCA
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TRUSTEES REPORT (cont'd)
Year ended 31 March 2025

Targeted Programmes:-

Theme	No of sessions	No of participants
Social Action	6	13
Health and Wellbeing Programme	6	19
Life Skills Programme	6	15
Mental Health Awareness Programme	6	20
Lawfulness Programme	10	21

Consultation:-

Who did we consult with?

Young people, parents/carers

Why did we consult?

To help us better understand the young people's needs and how we can best support them.

How many contributed?

All

What did we learn?

Identified young people's needs, allowing us to facilitate targeted work to help. Able to see support parents felt they needed and offer support where needed. Allowed us to find different funding opportunities for us to apply to.

Quality Assurance:-

Staff completing OCN Level 2 in youth work practise

LARNE YMCA
(A COMPANY LIMITED BY GUARANTEE)
TRUSTEES REPORT (cont'd)
Year ended 31 March 2025

Partnerships:-

Who do we partner with?

Peaceplayers, Extern, Start 360, PSNI, Education Authority, Linn Primary School, Corran Primary School, St Anthony's Primary school, Moyle Primary School, Larne and Inver Primary School, ST MacNissi's Primary School, Larne Football Club, YMCA Ireland,

What do we do?

All partnerships help us promote the service referring young people where they feel appropriate. We work with other organisations to provide adequate up to date training for staff. We seek advice if needed from other organisations. We take feedback on board to improve our work and meet the needs of children and young people.

How does this add value?

These partnerships add values by supporting programmes, providing funding opportunities, contributing to and leading targeted programme sessions,

Basketball Aim of programme:-

To provide an alternative grassroots sport to Larne and the surrounding area

Objectives of programme:-

Engage young males and Females in sport

Engage new young people not known to Larne YMCA

No of sessions delivered	No of participants	Age range
120	75	5-17

Events / Projects completed in this period:-

Training sessions

Match Days

Fundraising

LARNE YMCA
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TRUSTEES REPORT (cont'd)
Year ended 31 March 2025

Qualifications completed, (OCN's)

2 Coaches completed intro to coaching course through Basketball Ireland

1 Referee completed intro to refereeing course through Basketball Ireland

Targeted Programmes:-

Theme	No of sessions	No of participants
Jr NBA (Through Basketball NI)	9	30

Consultation:-

Who did we consult with?

Local community and other Basketball clubs

Why did we consult?

To see if it was wanted/needed within Larne and how we should go about setting it up/delivering this new provision

How many contributed?

All

What did we learn?

We learnt that it would be costly to set up with fee etc, and that there was a big need for alternative sports within Larne and the surrounding area

Partnerships:-

Who do we partner with?

Curran Court, Kilwaughter, Inspire Gym Larne, Basketball NI/Ireland, Peaceplayers, Extern, Start 360, PSNI, Education Authority, Linn Primary School, Corran Primary School, St Anthony's Primary school, Moyle Primary School, Larne and Inver Primary School, ST MacNissi's Primary School, Larne Football Club, YMCA Ireland,

LARNE YMCA
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TRUSTEES REPORT (cont'd)
Year ended 31 March 2025

What do we do?

Curran court sponsored our players kits, Kilwaughter gave a donation towards running costs and Inspire Gym sponsored coaches kits and allowed us to use their gym facility once a week free of charge. Basketball NI/Ireland helped us with the set up of the club and provision of the Jr NBA schools programme. Everyone else helps with promotion of the service and referring young people to the club.

How does this add value?

Helped us become more known and gave three partners sponsorship opportunities up and down the country.

PUBLIC BENEFIT STATEMENT

The Directors/ Trustees of Larne YMCA confirm that they have complied with their duty under the Charities Act (Northern Ireland) 2008 (the Charities Act) and The Charities (Accounts and Reports) Regulations (Northern Ireland) 2015 (the Regulations) to have regard to the Charity Commission's guidance on public benefit and that the public benefit requirement has informed the activities of the Society in the year to 31 March 2024.

Indirect beneficiaries of Larne YMCA

Parents/carers, families and the local community are indirect beneficiaries of Larne YMCA as follows:

A) Parents/carers and families:

- provision of additional recreation and informal education opportunities for their children and young people
- availability of safe recreational space outside the home
- networking with other parents/carers
- opportunities to participate in events and activities
- access to after school childcare enabling them to work or study
- access to specific support in times of need

8) Local community:

- availability of facilities for children and young people in the area
- provision of community events, volunteering opportunities, employment opportunities
- promotion of community action and civic pride
- networking with other providers, statutory agencies
- contribution to work in wider community through networking and partnerships
- support for other groups

LARNE YMCA
(A COMPANY LIMITED BY GUARANTEE)
TRUSTEES REPORT (cont'd)
Year ended 31 March 2025

Funding bodies

Larne YMCA would like to take this opportunity to thank the funders of their programmes . They have been very supportive over the years and have actively engaged in discussion to improve delivery programs.

FINANCIAL REVIEW

The charity' s incoming recourse for the year amounted to £526,981 (2024: £586,556). Principal sources of funding are from grants and donations. The outgoing expenditure for the year amounted to £580,383 (2024 £576,805) The net outgoings for the year amounted to £53,402 (2024: incoming £9,751).

The Charity is extremely grateful to all its grant funders, without whose support YMCA would not be able to run a number of its activities.

GOING CONCERN

The activities of the trustees are dependent on ongoing contributions from its members. The Trustees are of the opinion that the trustees has sufficient resources at the date of approval of these financial statements to meet commitments which will arise in the year from the date of signing this report and subject to the continuing support from members to fund on an ongoing basis the trustee's current activities and other financial commitments.

RESERVES POLICY

The Trustees have established a policy whereby the unrestricted funds not committed or invested in tangible fixed assets ('the free reserves') held by the charity should amount to between 2 and 6 months worth of expected resources expended which equates to between £39,445 and £118,337 in general funds. At this level, the Trustees feel that they would be able to continue the current activities of the charity in the event of a significant drop in funding; however it would obviously be necessary to consider how the funding would be replaced or activities changed. At present the free reserves (which exclude designated funds), amount to £49,999 and is within the Trustees' target range. The Trustees continue to work towards maintaining their free reserves target.

RESPONSIBILITIES IN RESPECT OF THE FINANCIAL STATEMENTS

The trustees (who are also the directors of Larne YMCA for the purposes of company law) are responsible for preparing the Directors ' Report and the financial statements in accordance with applicable law and United Kingdom Accounting Standards (United Kingdom Generally Accepted Accounting Practice).

LARNE YMCA
(A COMPANY LIMITED BY GUARANTEE)
TRUSTEES REPORT (cont'd)
Year ended 31 March 2025

Company law requires the directors to prepare financial statements for each financial year which give a true and fair view of the state of affairs of the charitable company and of the incoming resources and application of resources, including the income and expenditure, of the charitable company for that period. In preparing these financial statements, the directors are required to:

- select suitable accounting policies and then apply them consistently;
- observe the methods and principles in the Charities SORP 2019 (FRS 102);
- make judgements and accounting estimates that are reasonable and prudent;
- state whether applicable UK Accounting Standards have been followed, subject to any material departures disclosed and explained in the financial statements; and
- prepare the financial statements on the going concern basis unless it is inappropriate to presume that the charitable company will continue to operate.

The directors are responsible for keeping adequate accounting records that disclose with reasonable accuracy at any time the financial position of the charitable company and enable them to ensure that the financial statements comply with the Companies Act 2006, Charities Act (Northern Ireland) 2008 and Charities Act (Northern Ireland) 2013 and Charities (Accounts and Reports) Regulations (Northern Ireland) 2015. They are also responsible for safeguarding the assets of the charitable company and hence for taking reasonable steps for the prevention and detection of fraud and other irregularities.

The directors are responsible for the maintenance and integrity of the charitable company and financial information included on the charitable company's website. Legislation in the United Kingdom governing the preparation and dissemination of financial statements may differ from legislation in other jurisdictions.

RISK REVIEW

A review of major risks has been undertaken by the Trustees and systems and procedures implemented to manage identified risks. The principal risks are in relation to the likelihood of reputational damage and financial risks associated with the expectation of ongoing financial support from funders. These risks are mitigated by the Trustees regularly monitoring the various activities of the charity at stated meetings and by reviewing available funding streams.

FUTURE PLANS

The Trustees are committed to advancing the charity's mission to provide services for children and young people in the Larne borough area. Our future plans focus on developing new programs, strengthening partnerships to deliver greater public benefit. Key strategic priorities for the next period include exploration of a social enterprise model to deliver long term strategic funding for the charity and building on the successes and lessons from this year's work. We will strategically allocate resources to

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TRUSTEES REPORT (cont'd)
Year ended 31 March 2025

maximize impact, while prudently managing risks and maintaining financial resilience to ensure the charity's long-term sustainability and ability to serve our beneficiaries effectively.

Disclosure of Information to Auditor

So far as each of the directors in office at the date of approval of these financial statements is aware:

- there is no relevant audit information of which the charitable company's Auditor is unaware; and
- they have taken all the steps that they ought to have taken as directors in order to make themselves aware of any relevant information for the independent examination and to establish that the charitable company's independent examiner is aware of that information.

Small Companies' Exemption

This report has been prepared in accordance with the special provisions relating to small companies within Part 15 of the Companies Act 2006 .

Auditor

In accordance with the company's articles, a resolution proposing that MBS Chartered Accountants be reappointed as auditor of the company will be put at a General Meeting.

Approved by the trustees at a meeting on 17th December 2025 and signed on its behalf by:



Mrs Laura Steele
Director & Trustee

LARNE YMCA
(A COMPANY LIMITED BY GUARANTEE)
INDEPENDENT AUDITOR'S REPORT
Year ended 31 March 2025

INDEPENDENT AUDITOR'S REPORT TO THE TRUSTEES OF LARNE YMCA (A COMPANY LIMITED BY GUARANTEE)

Opinion

We have audited the financial statements of Larne YMCA (the 'charity') for the year ended 31 March 2025 which comprise the statement of financial activities, the balance sheet and the notes to the financial statements, including significant accounting policies. The financial reporting framework that has been applied in their preparation is applicable law and United Kingdom Accounting Standards, including FRS 102 The Financial Reporting Standard applicable in the UK and Republic of Ireland (United Kingdom Generally Accepted Accounting Practice).

In our opinion, the financial statements:

- give a true and fair view of the state of the charitable company's affairs as at 31 March 2025 and of its incoming resources and application of resources, for the year then ended;
- have been properly prepared in accordance with United Kingdom Generally Accepted Accounting Practice; and
- have been prepared in accordance with the requirements of the Companies Act 2006.

Basis for opinion

We conducted our audit in accordance with International Standards on Auditing (UK) (ISAs (UK)) and applicable law. Our responsibilities under those standards are further described in the Auditor's responsibilities for the audit of the financial statements section of our report. We are independent of the charity in accordance with the ethical requirements that are relevant to our audit of the financial statements in the UK, including the FRC's Ethical Standard, and we have fulfilled our other ethical responsibilities in accordance with these requirements. We believe that the audit evidence we have obtained is sufficient and appropriate to provide a basis for our opinion.

Conclusions relating to going concern

In auditing the financial statements, we have concluded that the Trustees' use of the going concern basis of accounting in the preparation of the financial statements is appropriate.

Based on the work we have performed, we have not identified any material uncertainties relating to events or conditions that, individually or collectively, may cast significant doubt on the charity's ability to continue as a going concern for a period of at least twelve months from when the financial statements are authorised for issue.

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INDEPENDENT AUDITOR'S REPORT
Year ended 31 March 2025

Our responsibilities and the responsibilities of the Trustees with respect to going concern are described in the relevant sections of this report.

Other information

The other information comprises the information included in the annual report other than the financial statements and our auditor's report thereon. The Trustees are responsible for the other information contained within the annual report. Our opinion on the financial statements does not cover the other information and we do not express any form of assurance conclusion thereon. Our responsibility is to read the other information and, in doing so, consider whether the other information is materially inconsistent with the financial statements or our knowledge obtained in the course of the audit, or otherwise appears to be materially misstated. If we identify such material inconsistencies or apparent material misstatements, we are required to determine whether this gives rise to a material misstatement in the financial statements themselves. If, based on the work we have performed, we conclude that there is a material misstatement of this other information, we are required to report that fact.

We have nothing to report in this regard.

Opinion on other matters prescribed by the Companies Act 2006

In our opinion, based on the work undertaken in the course of the audit:

- the information given in the Trustees' Report for the financial year for which the financial statements are prepared is consistent with the financial statements; and
- the Trustees' Report has been prepared in accordance with applicable legal requirements.

Matters on which we are required to report by exception

We have nothing to report in respect of the following matters in relation to which the Charities (Accounts and Reports) Regulations 2008 require us to report to you if, in our opinion:

- the information given in the financial statements is inconsistent in any material respect with the Trustees' report; or
- sufficient accounting records have not been kept; or
- the financial statements are not in agreement with the accounting records; or
- we have not received all the information and explanations we require for our audit.

Responsibilities of Trustees

As explained more fully in the statement of Trustees' responsibilities, the Trustees, who are also the directors of the charity for the purpose of company law, are responsible for the preparation of the financial statements and for being satisfied that they give a true and fair view, and for such internal control as the Trustees determine is necessary to enable the preparation of financial statements that are free

LARNE YMCA
(A COMPANY LIMITED BY GUARANTEE)
INDEPENDENT AUDITOR'S REPORT
Year ended 31 March 2025

from material misstatement, whether due to fraud or error. In preparing the financial statements, the Trustees are responsible for assessing the charity's ability to continue as a going concern, disclosing, as applicable, matters related to going concern and using the going concern basis of accounting unless the Trustees either intend to liquidate the charitable company or to cease operations, or have no realistic alternative but to do so.

Auditor's responsibilities for the audit of the financial statements

We have been appointed as auditor under section 65 of the Charities Act (Northern Ireland) 2008 and report in accordance with the Act and relevant regulations made or having effect thereunder.

Our objectives are to obtain reasonable assurance about whether the financial statements as a whole are free from material misstatement, whether due to fraud or error, and to issue an auditor's report that includes our opinion. Reasonable assurance is a high level of assurance but is not a guarantee that an audit conducted in accordance with ISAs (UK) will always detect a material misstatement when it exists. Misstatements can arise from fraud or error and are considered material if, individually or in the aggregate, they could reasonably be expected to influence the economic decisions of users taken on the basis of these financial statements.

Irregularities, including fraud, are instances of non-compliance with laws and regulations. We design procedures in line with our responsibilities, outlined above, to detect material misstatements in respect of irregularities, including fraud. The extent to which our procedures are capable of detecting irregularities, including fraud, is detailed below.

We considered the opportunities and incentives that may exist within the Charity for fraud and identified the greatest potential for fraud in relation to revenue recognition and payment of amounts from the Charity. In common with all audits under ISAs (UK), we are also required to perform specific procedures to respond to the risk of management override.

We also obtained an understanding of the legal and regulatory frameworks that the Charity operates in, focusing on provisions of those laws and regulations that had a direct effect on the determination of material amounts and disclosures in the financial statements. The key laws and regulations we considered in this context included Companies Act 2006, Charities Act (NI) 2008 and guidance provided by the Charity Commission for Northern Ireland.

In addition, we considered provisions of relevant laws and regulations that do not have a direct effect on the financial statements but compliance with which may be fundamental to the Charity's ability to operate or to avoid a material penalty.

LARNE YMCA
(A COMPANY LIMITED BY GUARANTEE)
INDEPENDENT AUDITOR'S REPORT
Year ended 31 March 2025

Our procedures to respond to risks identified included the following:

- reviewing the financial statement disclosures and testing to supporting documentation to assess compliance with provisions of relevant laws and regulations described as having a direct effect on the financial statements;
- enquiring of management regarding actual and potential litigation and claims;
- performing analytical procedures to identify any unusual or unexpected relationships that may indicate risks of material misstatement due to fraud;
- reading minutes of meetings of those charged with governance and reviewing regulatory correspondence with the Charity Commission for Northern Ireland;
- in addressing the risk of fraud through management override of controls we, tested the appropriateness of journal entries and other adjustments; assessed whether the judgements made in making accounting estimates are indicative of a potential bias; evaluated the business rationale of any significant transactions; and where possible obtained direct confirmation of balances independently from the relevant party.

We also communicated relevant identified laws and regulations and potential fraud risks to all engagement team members, and remained alert to any indications of fraud or non-compliance with laws and regulations throughout the audit.

Because of the inherent limitations of an audit, there is a risk that we will not detect all irregularities, including those leading to a material misstatement in the financial statements or non-compliance with regulation. This risk increases the more that compliance with a law or regulation is removed from the events and transactions reflected in the financial statements, as we will be less likely to become aware of instances of non-compliance. The risk is also greater regarding irregularities occurring due to fraud rather than error, as fraud involves intentional concealment, forgery, collusion, omission or misrepresentation.

A further description of our responsibilities is available on the Financial Reporting Council's website at: [https:// www.frc.org.uk/auditorsresponsibilities](https://www.frc.org.uk/auditorsresponsibilities). This description forms part of our auditor's report.

Use of our report

This report is made solely to the charitable company's trustees, as a body, in accordance with Chapter 3 of Part 16 of the Companies Act 2006. Our audit work has been undertaken so that we might state to the charity's trustees those matters we are required to state to them in an auditor's report and for no other purpose. To the fullest extent permitted by law, we do not accept or assume responsibility to anyone other than the charitable company and its trustees as a body, for our audit work, for this report, or for the opinions we have formed.

LARNE YMCA
(A COMPANY LIMITED BY GUARANTEE)
INDEPENDENT AUDITOR'S REPORT
Year ended 31 March 2025

Signed:

Simon Hopper (Senior Statutory Auditor)
MBS Chartered Accountants

3 High Street
Larne
Co. Antrim
BT40 1JN

18 December 2025

MBS Chartered Accountants is eligible for appointment as auditor of the charity by virtue of its eligibility for appointment as auditor of a company under of section 1212 of the Companies Act 2006.

LARNE YMCA
(A COMPANY LIMITED BY GUARANTEE)
STATEMENT OF FINANCIAL ACTIVITY (INCLUDING INCOME AND EXPENDITURE ACCOUNT)
for the year ended 31 March 2025

	Note	Unrestricted Funds	Restricted Funds	Total 2025	Total 2024
		£	£	£	£
Income from:					
Donations and legacies	3	1,028	330,348	331,376	397,217
Charitable activities	4	162,405	3,000	165,405	183,235
Investment Income	5	2,396	-	2,396	289
Other Income	6	15,589	12,215	27,804	5,815
		-----	-----	-----	-----
		-----	-----	-----	-----
Total Income		181,418	345,563	526,981	586,556
		-----	-----	-----	-----
Expenditure on:					
Charitable activities	7	236,674	343,709	580,383	576,805
		-----	-----	-----	-----
		-----	-----	-----	-----
Total Expenditure		236,674	343,709	580,383	576,805
		-----	-----	-----	-----
Net Income		(55,256)	1,854	(53,402)	9,751
Transfers between funds		(17,163)	17,163	-	-
		-----	-----	-----	-----
Net movement in funds		(72,419)	19,017	(53,402)	9,751
Funds brought forward		507,297	54,390	561,687	551,936
		-----	-----	-----	-----
Funds carried forward	18	434,878	73,407	508,285	561,687
		=====	=====	=====	=====

All income and expenditure derive from continuing activities.

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

The statement of financial activities also complies with the requirements for an income and expenditure account under the Companies Act 2006

LARNE YMCA
(A COMPANY LIMITED BY GUARANTEE)
BALANCE SHEET
As at 31 March 2025

	Note	2025 £	2024 £
Fixed Assets			
Tangible Fixed Assets	13	393,813	416,838
Total fixed assets		<u>393,813</u>	<u>416,838</u>
Current Assets			
Debtors	14	13,503	56,656
Cash and cash equivalents		109,974	104,534
Total current assets		<u>123,477</u>	<u>161,190</u>
Creditors – amounts falling due within one year	15	9,005	16,341
Total creditors		<u>9,005</u>	<u>16,341</u>
Net Current Assets		<u>114,472</u>	<u>144,849</u>
Total net Assets		<u>508,285</u>	<u>561,687</u>
Funds of the charity	17		
Unrestricted funds			
General funds		434,878	507,297
Total unrestricted funds		<u>434,878</u>	<u>507,297</u>
Restricted Funds		73,407	54,390
Total charity funds		<u>508,285</u>	<u>561,687</u>

For the year ending 31 March 2025 the company was entitled to exemption from audit under section 477 of the Companies Act 2006 relating to small companies, although an audit has been carried out under section 65 of the Charities Act (Northern Ireland) 2008.

The directors acknowledge their responsibilities for ensuring that the charity keeps accounting records which comply with section 386 of the Act 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 incoming resources and application of resources, including its income and expenditure, 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.

LARNE YMCA
(A COMPANY LIMITED BY GUARANTEE)
BALANCE SHEET
As at 31 March 2025

The members have not required the company to obtain an audit of its financial statements under the requirements of the Companies Act 2006, for the year in question in accordance with section 476, although an audit has been carried out under section 65 of the Charities Act (Northern Ireland) 2008.

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

These financial statements were approved by the board of directors and authorised for issue on 17th December 2025 and are signed on behalf of the board by:



Mrs Laura Steele
Director & Trustee

The notes on pages 28 to 41 form part of these financial statements.

Company Registration Number: NI 069370

LARNE YMCA
(A COMPANY LIMITED BY GUARANTEE)
NOTES TO THE ACCOUNTS
for the year ended 31 March 2025

1. ACCOUNTING POLICIES

General information and basis of preparation

Larne YMCA is a charitable company limited by guarantee and not having a share capital and is registered in Northern Ireland. The address of the registered office is given in the charity information on page 3 of these financial statements.

The company was established under a Memorandum of Association which established the objects and powers of the charitable company and is governed under its Articles of Association.

The charitable company constitutes a public benefit entity as defined by FRS 102.

Statement of compliance

The financial statements have been prepared in accordance with the accounting policies set out in notes to the financial statements and applicable accounting standards, Accounting and Reporting by Charities: Statement of Recommended Practice applicable to charities preparing their accounts in accordance with the Financial Reporting Standard applicable in the UK and Republic of Ireland issued in October 2019, the Financial Reporting Standard applicable in the United Kingdom and Republic of Ireland (FRS 102 Section 1A), the charity's governing document, the Charities Act (Northern Ireland) 2008, Charities Act (Northern Ireland) 2013, The Charities (Accounts and Reports) Regulations (Northern Ireland) 2015, Charities Act (Northern Ireland) 2022, Companies Act 2006 and UK Generally Accepted Practice.

The charity has taken advantage of the provisions in the SORP for charities applying FRS 102 Update Bulletin 1 not to prepare a Statement of Cash Flows.

The financial statements are prepared on a going concern basis under the historical cost convention. The financial statements are prepared in sterling which is the functional currency of the charity rounded to the nearest £1.

The significant accounting policies applied in the preparation of these financial statements are set out below. The directors consider that these policies are suitable, have been consistently applied and are supported by reasonable and prudent judgements and estimates.

FUND ACCOUNTING

The charity has various types of funds for which it is responsible, and which require separate disclosure. A definition of the various types of funds is as follows:

LARNE YMCA
(A COMPANY LIMITED BY GUARANTEE)
NOTES TO THE ACCOUNTS (cont'd)
31 March 2025

Restricted funds comprise (a) income from endowments which is to be expended only on the restricted purposes intended by the donor and (b) revenue donations or grants for a specific charitable activity intended by the donor. Where these funds have unspent balances, interest on their pooled investment is apportioned to the individual funds on an average balance basis.

Unrestricted funds are funds which are expendable at the discretion of the Charity in furtherance of its objectives. In addition to expenditure on activities such funds may be held in order to finance capital investment and working capital.

Designated funds are general funds set aside by the trustees for use in the future.

INCOMING RESOURCES

All incoming resources are included in the Statement of Financial Activities (SoFA) when the charity is legally entitled to the income after any performance conditions have been met, the amount can be measured reliably, and it is probable that the income will be received.

For donations to be recognised the charity will have been notified of the amounts and the settlement date in writing. If there are conditions attached to the donation and this requires a level of performance before entitlement can be obtained, then income is deferred until those conditions are fully met or the fulfilment of those conditions is within the control of the charity, and it is probable that they will be fulfilled.

Voluntary income received by way of donations and gift is credited to revenue on a receivable basis.

The charity receives grants in respect of support services. Income from government and other grants are recognised at fair value when the charity has entitlement after any performance conditions have been met, it is probable that the income will be received, and the amount can be measured reliably.

If entitlement is not met, then these amounts are deferred. Revenue grants are credited to incoming resources on the earlier date of when they are received or when they are receivable unless they relate to a specified future period.

Other income represents income that cannot be reported under the other analysis headings provided within the SoFA.

(i) Incoming resources with related expenditure

Where incoming resources have related expenditure (as with insurance proceeds) the incoming resources and related expenditure are reported gross in the SoFA.

LARNE YMCA
(A COMPANY LIMITED BY GUARANTEE)
NOTES TO THE ACCOUNTS (cont'd)
31 March 2025

(ii) Grants and donations

Grants and donations are only included in the SoFA when the charity has unconditional entitlement to the resources.

(iii) Tax reclaims on donations and gifts

Incoming resources from tax reclaims are included in the SoFA at the same time as the gift to which they relate.

(iv) Contractual income and performance related grants

This is only included in the SoFA once the related goods or services have been delivered.

(v) Gifts in kind

Gifts in kind are accounted for at a reasonable estimate of their value to the charity or the amount actually realised. Gifts in kind for sale or distribution are included in the accounts as gifts only when sold or distributed by the charity. Gifts in kind for use by the charity are included in the SoFA as incoming resources when receivable.

(vi) Donated services and facilities

These are only included in incoming resources (with an equivalent amount in resources expended) where the benefit to the charity is reasonably quantifiable, measurable and material. The value placed on these resources is the estimated value to the charity of the service or facility received.

(vii) Investment income

This is included in the accounts in the period to which it relates.

(viii) Investment gains and losses

This includes any gain or loss on the sale of investments and any gain or loss resulting from revaluing investments to market value at the end of the year.

EXPENDITURE AND LIABILITIES

All expenditure is accounted for on an accruals basis and has been classified under headings that aggregate all costs related to the category. It is categorised under the following headings:

- Expenditure on charitable activities comprises those costs incurred by the charity in the delivery of its activities and services for its beneficiaries and includes salary costs, support service expenses, and an apportionment of support costs;
- Other expenditure represents those items not falling into the categories above.

LARNE YMCA
(A COMPANY LIMITED BY GUARANTEE)
NOTES TO THE ACCOUNTS (cont'd)
31 March 2025

(i) Liability recognition

Liabilities are recognised where there is a legal or constructive obligation to make payments to third parties, it is probable that the settlement will be required, and the amount of the obligation can be measured reliably.

(ii) Governance costs

These are shown within charitable activities and include the costs of preparation and examination of accounts, the costs of trustee meetings and cost of any legal advice to trustees on governance or constitutional matters.

(iii) Grants with performance conditions

Where the charity gives a grant with conditions for its payment being a specific level of service or output to be provided, such grants are only recognised in the SoFA once the recipient of the grant has provided the specified service or output.

(iv) Grants payable without performance conditions

These are only recognised in the accounts when a commitment has been made and there are no conditions to be met relating to the grant which remain in the control of the charity.

(v) Support costs

Support costs are those that assist the work of the charity but do not directly represent charitable activities and include office costs, governance costs and administrative payroll costs.

They are incurred directly in support of expenditure on the objects of the charity. Where support costs cannot be directly attributed to particular headings, they have been allocated to cost of raising funds and expenditure on charitable activities on a basis consistent with use of the resources. Premises overheads have been allocated on a basis consistent with the use of the resources. Staff costs and other overheads have been allocated based on time spent, per capita and activity.

Employee benefits

When employees have rendered service to the charity, short-term employee benefits to which the employees are entitled are recognised at the undiscounted amount expected to be paid in exchange for that service.

Value Added Tax

The charity is not registered for VAT purposes, therefore expenditure is shown gross of VAT.

LARNE YMCA
(A COMPANY LIMITED BY GUARANTEE)
NOTES TO THE ACCOUNTS (cont'd)
31 March 2025

ASSETS

(i) Tangible Fixed Assets

The cost of tangible fixed assets is their purchase cost, together with any incidental costs of acquisition. Depreciation is calculated so as to write off the cost of tangible fixed assets, less their estimated residual values, on a straight-line basis over the expected useful economic lives of the assets concerned. The principal annual rates used are as follows:

Freehold land and buildings	2% Straight line
Leasehold land and buildings	1% Straight line
Fixtures and fittings	10% & 33.33% Straight line
Motor vehicles	25% Reducing balance

In accordance with FRS102, assets under construction are not depreciated until such times as they are available for use.

Where the recoverable amount of a fixed asset is found to be below its net book value, the asset is written down to the recoverable figure and the loss on impairment is recognised in the SoFA.

(ii) Investments

Investments quoted on a recognised stock exchange are valued at market value at the year end. Other investment assets are included at trustees' best estimate of market value.

Impairment of fixed assets

At each reporting end date, the charity reviews the carrying amounts of its tangible assets to determine whether there is any indication that those assets have suffered an impairment loss. If any such indication exists, the recoverable amount of the asset is estimated in order to determine the extent of the impairment loss (if any).

Cash and cash equivalents

Cash and cash equivalents include cash in hand, deposits held at call with banks, other short-term liquid investments with original maturities of three months or less, and bank overdrafts. Bank overdrafts are shown within borrowings in current liabilities.

Financial instruments

The charity has elected to apply the provisions of Section 11 'Basic Financial Instruments' and Section 12 'Other Financial Instruments Issues' of FRS 102 to all of its financial instruments.

LARNE YMCA
(A COMPANY LIMITED BY GUARANTEE)
NOTES TO THE ACCOUNTS (cont'd)
31 March 2025

Financial instruments are recognised in the charity's balance sheet when the charity becomes party to the contractual provisions of the instrument.

Financial assets and liabilities are offset, with the net amounts presented in the financial statements, when there is a legally enforceable right to set off the recognised amounts and there is an intention to settle on a net basis or to realise the asset and settle the liability simultaneously.

Basic financial assets

Basic financial assets, which include debtors and cash and bank balances, are initially measured at transaction price including transaction costs and are subsequently carried at amortised cost using the effective interest method unless the arrangement constitutes a financing transaction, where the transaction is measured at the present value of the future receipts discounted at a market rate of interest. Financial assets classified as receivable within one year are not amortised.

Basic financial liabilities

Basic financial liabilities, including creditors and bank loans are initially recognised at transaction price unless the arrangement constitutes a financing transaction, where the debt instrument is measured at the present value of the future payments discounted at a market rate of interest. Financial liabilities classified as payable within one year are not amortised.

Debt instruments are subsequently carried at amortised cost, using the effective interest rate method.

Trade creditors are obligations to pay for goods or services that have been acquired in the ordinary course of operations from suppliers. Amounts payable are classified as current liabilities if payment is due within one year or less. If not, they are presented as non-current liabilities. Trade creditors are recognised initially at transaction price and subsequently measured at amortised cost using the effective interest method.

Derecognition of financial liabilities

Financial liabilities are derecognised when the charity's contractual obligations expire or are discharged or cancelled.

Leases

Rentals payable under operating leases are charged to the SoFA on a straight-line basis over the period of the lease.

Tax

As a charity, the company benefits from various exemptions afforded by tax legislation. It is therefore not liable to corporation tax on income or gains falling due within those exemptions. Recovery is made of tax deducted from receipts under gift aid.

LARNE YMCA
(A COMPANY LIMITED BY GUARANTEE)
NOTES TO THE ACCOUNTS (cont'd)
31 March 2025

Going concern

The financial statements have been prepared on a going concern basis as the trustees believe that no material uncertainties exist. The trustees have considered the level of funds held and the expected level of income and expenditure for 12 months from authorising these financial statements. The budgeted income and expenditure is sufficient with the level of reserves for the charity to be able to continue as a going concern.

2. CRITICAL ACCOUNTING ESTIMATES AND JUDGEMENTS

In the application of the charity's accounting policies, the Trustees are required to make judgements, estimates and assumptions about the carrying amount of assets and liabilities that are not readily apparent from other sources. The estimates and associated assumptions are based on historical experience and other factors that are considered to be relevant. Actual results may differ from these estimates.

The estimates and underlying assumptions are reviewed on an ongoing basis. Revisions to accounting estimates are recognised in the period in which the estimate is revised where the revision affects only that period, or in the period of the revision and future periods where the revision affects both current and future periods.

3. DONATIONS AND LEGACIES

	Unrestricted Funds	Restricted Funds	Total 2025
	£	£	£
Donations and gifts	1,028	1,228	2,256
Grants	-	329,120	329,120
	1,028	330,348	331,376
	Unrestricted Funds	Restricted Funds	Total 2024
	£	£	£
Donations and gifts	500	-	500
Grants	-	396,717	396,717
	500	396,717	397,217

LARNE YMCA
(A COMPANY LIMITED BY GUARANTEE)
NOTES TO THE ACCOUNTS (cont'd)
31 March 2025

Grants Receivable

Restricted Funds:	2025	2024
	£	£
Northern Health & Social Services Trust	-	180
Education Authority	137,799	149,343
Children in Need	20,000	15,000
Mid & East Antrim Borough Council	9,035	29,596
The Executive Office	-	46,338
The BIG Lottery	113,432	107,033
Department For Communities	38,150	18,958
Halifax	5,500	-
Other Trust and Institutions	5,204	30,269
	-----	-----
	329,120	396,717
	-----	-----

4. CHARITABLE ACTIVITIES

	Unrestricted Funds	Restricted Funds	Total 2025	Total 2024
	£	£	£	£
After School fees	162,405	3,000	165,405	183,235
	-----	-----	-----	-----
	162,405	3,000	165,405	182,235
	-----	-----	-----	-----

5. INVESTMENTS

	Unrestricted Funds	Restricted Funds	Total 2025	Total 2024
	£	£	£	£
Bank Interest	2,396	-	2,396	289
	-----	-----	-----	-----
	2,396	-	2,396	289
	-----	-----	-----	-----

LARNE YMCA
(A COMPANY LIMITED BY GUARANTEE)
NOTES TO THE ACCOUNTS (cont'd)
31 March 2025

6. OTHER INCOME

	Unrestricted Funds £	Restricted Funds £	Total 2025 £	Total 2024 £
Rental Income	14,365	12,215	26,580	4,563
Solar Panel Income	1,224	-	1,224	1,252
	----- 15,589	----- 12,215	----- 27,804	----- 5,815

7. CHARITABLE ACTIVITIES

	Unrestricted Funds £	Restricted Funds £	Total 2025 £	Total 2024 £
Employment Costs	142,764	206,043	348,807	328,227
Training	-	7,916	7,916	796
Outings & Events	25,743	63,823	89,566	88,414
Food & Hospitality	3,771	6,006	9,777	15,549
Rent & Rates	898	-	898	2,782
Materials & Equipment	9,295	17,343	26,638	34,734
Insurance	2,630	998	3,628	6,061
Light & Heat	21,519	1,722	23,241	19,142
Repairs and Maintenance	3,752	18,856	22,608	21,243
Postage & Stationery	387	781	1,167	3,433
Telephone	3,138	5,009	8,146	4,371
Legal & Professional	5,509	-	5,509	12,417
Sundry Expenses	466	5,629	6,107	5,550
Depreciation & Impairment	13,442	9,583	23,025	30,526
Governance costs (note 8)	3,360	-	3,360	3,560
	----- 236,674	----- 343,709	----- 580,383	----- 576,805

LARNE YMCA
(A COMPANY LIMITED BY GUARANTEE)
NOTES TO THE ACCOUNTS (cont'd)
31 March 2025

8. GOVERNANCE COSTS

	Unrestricted Funds	Restricted Funds	Total 2025	Total 2024
	£	£	£	£
Auditors Fees	3,360	-	3,360	3,360
Legal & Professional fees	-	-	-	200
	-----	-----	-----	-----
	3,360	-	3,360	3,560
	-----	-----	-----	-----

9. TRUSTEES

None of the Trustees (or any persons connected with them) received any remuneration or benefits from the charity during the year.

10. EMPLOYEES

Employment Costs

	Total Funds 2025	Total Funds 2024
	£	£
Wages and Salaries (including social security)	338,620	328,227
	-----	-----
	338,620	328,227
	-----	-----

Number of Employees

The average number of employees expressed as full-time equivalents, during the year was;

	Total 2025	Total 2024
Average number of employees	30	27
	-----	-----

LARNE YMCA
(A COMPANY LIMITED BY GUARANTEE)
NOTES TO THE ACCOUNTS (cont'd)
31 March 2025

No Employees received total employee benefits (excluding pension costs) of more than £60,000

11. PENSION COSTS

The contributions made by the trustees to staff pension schemes during the year were;

	Total Funds 2025	Total Funds 2024
Contributions	9,785	9,286
	-----	-----

12. TAXATION

The charity is a registered charity, and as such is entitled to certain tax exemptions on income and profits from investments, and surpluses on any trading activities carried out in the furtherance of the charity's primary objectives, if these profits and surpluses are applied solely for charitable purposes. The charity is not registered for VAT and, accordingly, all their expenditure is inclusive of any VAT incurred.

13. TANGIBLE FIXED ASSETS

	Freehold Land and Buildings	Leashold Land and Buildings	Motor Vehicles	Fixtures & Fittings	Total
Cost	£	£	£	£	£
At beginning of the year	487,640	30,000	18,750	92,121	628,511
Additions	-	-	-	-	-
Disposals	-	-	-	-	-
At end of the year	<u>487,640</u>	<u>30,000</u>	<u>18,750</u>	<u>92,121</u>	<u>628,511</u>
Depreciation					
At beginning of the year	126,100	3,900	9,313	72,360	211,673
Depreciation	9,869	300	2,406	10,450	23,025
Disposals	-	-	-	-	-
At end of the year	<u>135,969</u>	<u>4,200</u>	<u>11,719</u>	<u>82,810</u>	<u>234,698</u>
Net book value at beginning of the year	<u>361,540</u>	<u>26,100</u>	<u>9,437</u>	<u>19,761</u>	<u>416,838</u>
Net book value at end of the year	<u>351,671</u>	<u>25,800</u>	<u>7,031</u>	<u>9,311</u>	<u>393,813</u>

LARNE YMCA
(A COMPANY LIMITED BY GUARANTEE)
NOTES TO THE ACCOUNTS (cont'd)
31 March 2025

14. DEBTORS

	2025	2024
	£	£
Trade Debtors	13,503	-
Other Debtors	-	56,656
	13,503	56,656
	13,503	56,656

15. CREDITORS

	2025	2024
	£	£
Trade Creditors	-	5,824
Accruals and Deferred Income	3,360	3,361
Other Creditors	5,645	7,156
	9,005	16,341
	9,005	16,341

16. CONTINGENT LIABILITIES

The charitable company has a contingent liability to repay grants received if the company fails to comply with certain conditions stipulated in the letter of offer and terms and conditions of contract under which the grants were paid. The directors do not expect any claims to be made in this respect.

LARNE YMCA
(A COMPANY LIMITED BY GUARANTEE)
NOTES TO THE ACCOUNTS (cont'd)
31 March 2025

17. FUND BALANCES

Fund	Balance at start £	Income £	Expenditur e £	Surplus / (Deficit) £	Transfer £	Balance at end £
Unrestricted Funds						
General fund	507,297	181,418	(236,674)	(55,256)	(17,163)	434,878
	-----	-----	-----	-----	-----	-----
	507,397	181,418	(236,674)	(55,256)	(17,163)	434,878
	-----	-----	-----	-----	-----	-----
Restricted Funds						
Organisational	(9,594)	64,459	(68,482)	(4,023)	17,163	3,546
Youth Club	11,511	137,874	(166,485)	(28,611)	18,676	1,576
Autism	17,400	96,432	(70,543)	25,889	-	43,289
Basketball club	1,395	1,153	(8,133)	(6,980)	6,476	891
Lottery Refurbishment	-	20,000	-	20,000	-	20,000
Spark	24,639	4,395	(9,072)	(4,677)	(18,676)	1,016
Greenland Community Centre	9,039	21,250	(20,994)	256	(6,476)	2,819
	-----	-----	-----	-----	-----	-----
	54,390	345,563	(343,709)	1,854	17,163	73,407
	-----	-----	-----	-----	-----	-----
	-----	-----	-----	-----	-----	-----
Total	561,687	526,981	(580,383)	(53,402)	-	508,285
	-----	-----	-----	-----	-----	-----

Larne YMCA

Northern Ireland - Charity number 100901

Accounts

Charity Registration No. NIC100901

Company Registration No. NI069370 (Northern Ireland)

LARNE YMCA

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

ANNUAL REPORT AND FINANCIAL STATEMENTS

FOR THE YEAR ENDED 31 MARCH 2024

LARNE YMCA

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LARNE YMCA

LEGAL AND ADMINISTRATIVE INFORMATION

Trustees	Mr R Tweed Mr R J Alexander MBE Dr Brian Dunn Mrs Sally Load Mrs F M Gray Mrs Laura Steele Mr Gareth Hamilton Mrs P Bradley Mr R J Elliott Mrs A E McAuley	(Appointed 1 June 2023) (Appointed 1 June 2023) (Appointed 1 June 2023)
Secretary	Mr Dean Nutt	
Charity number	NIC100901	
Company number	NI069370	
Registered office	34A Pound Street, Larne Co Antrim BT40 1SD	
Auditor	MBS Chartered Accountants 3 High Street Larne Co. Antrim BT40 1JN	
Solicitors	J W McNinch & Son Solicitors 2 Cross Street LARNE Co Antrim BT40 1JP	

LARNE YMCA

TRUSTEES' REPORT (INCLUDING DIRECTORS' REPORT)

FOR THE YEAR ENDED 31 MARCH 2024

The Trustees present their report and financial statements for the year ended 31 March 2024. The accounts have been prepared in accordance with the accounting policies set out in note 1 to the accounts and comply with the charity's Memorandum and Articles of Association, the Companies Act 2006 and "Accounting and Reporting by Charities: Statement of Recommended Practice applicable to charities preparing their accounts in accordance with the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS102) (effective 1 January 2015)".

The financial statements have been prepared in accordance with the accounting policies set out in note 1 to the financial statements and comply with the charity's governing document, the Companies Act 2006 and "Accounting and Reporting by Charities: Statement of Recommended Practice applicable to charities preparing their accounts in accordance with the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102) (effective 1 January 2019)".

Objectives of the Charity

The charity's Memorandum and Articles, (M&A), which were originally written in 1972, were reviewed and revised in 2019. The primary reasons for doing this were:-

- 1) To add clarity and make them more accessible to users through use of plain English and make our purpose/objectives as clear as possible
- 2) To align Larne YMCA's M&A with the M&A of other YMCA associations to better enable joint project work and work in other geographical areas.
- 3) To ensure that it is clear that YMCA services and projects are open to all individuals and that perceived barriers are removed.
- 4) To enable membership/director roles to be open to anyone over the age of 18 who is in sympathy and agrees with Larne YMCA's objectives.

The charity commission provided consent for the change in the objectives on the 10 May 2019 reference number CW/19/089

The charity's objects are:

1. To provide or assist in the provision of education, for people of all ages and in particular young people, with the object of developing their physical, mental and spiritual capacities.
2. To promote healthy living including emotional, mental and spiritual well-being through the provision of information, education and activities.
3. 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.
4. 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.

The Trustees have paid due regard to guidance issued by the Charity Commission in deciding what activities the charity should undertake.

LARNE YMCA

TRUSTEES' REPORT (CONTINUED)(INCLUDING DIRECTORS' REPORT) FOR THE YEAR ENDED 31 MARCH 2024

Accommodation

Larne YMCA is based at 34a Pound Street, Larne in purpose built accommodation which was constructed in 2000. Age and increased use have led to growing repair and maintenance demands. The Trustees ensure compliance with portable appliance testing, fixed wiring testing and testing of emergency systems. The premises and activities are appropriately insured with cover reviewed and amended as need be on an annual basis.

Direct beneficiaries of Larne YMCA

The direct beneficiaries of Larne YMCA are children and young people aged 4 years and above. In the main they are resident within the Larne area with a few travelling from outside the town boundary to access particular projects. Larne YMCA has three main areas of activity:-

1. After school
2. Autism support
3. Youth club

Details of beneficiaries and outputs during the period 1 April 2023 – 31 March 2024 are outlined below:

After School's Aim of programme:-

To provide high quality affordable child care to children aged (4 years to 12 years Primary 1 until the end of Primary7) in a safe nurturing environment.

Objectives of programme:-

To provide play opportunities and play spaces for children and resources under all play types.

To give each child play opportunities underpinned by playwork values and principles and provide resources in an all inclusive environment.

To provide affordable childcare while parents/guardians are working.

To build and support children's resilience and emotional well being and provide resources in an all inclusive environment.

To provide a healthy snack and look at nutritional needs in cooking activities.

To help children feel valued and support additional needs.

No of sessions delivered	No of participants	Age range
312	10,300 over 38 weeks of the year between April 2023 and March 2024	4-11/12 years P1 to P7

Events / Projects completed in this period:-

Disney on Ice	Free time	W5 -Odyssey
Halloween	Free Play	Summer Fete
Bugs and Beasties	Football	Coffee morning
Roller skate disco	Role play/house corner	
Cooking	Sensory play	
Art	Halloween, Easter, Christmas	

Qualifications completed, (OCN's)

Basic Food and hygiene
Paediatric first aid
Autism NI
Child Protection

LARNE YMCA

TRUSTEES' REPORT (CONTINUED)(INCLUDING DIRECTORS' REPORT) FOR THE YEAR ENDED 31 MARCH 2024

Young Leaders and Volunteer programme
No of volunteer hours completed:- Spark programme

Consultation:-

Who did we consult with? Children, staff and parents

Why did we consult? Views, likes and dislikes, reflection of changes

How many contributed? All

What did we learn? Space and storage has been identified with it being a shared building.

Quality Assurance:-

Toys and equipment up to standard /checked and cleaned daily

Play Opportunities provided

Inspection by NHSCT- Outstanding

Training provided by regulated training providers

Partnerships:-

Who do we partner with?

Early Years, Childcare partnership, Northern Health and Social Care Trust, CINI, Parents/carers, schools, Access Employment Learning, other providers, Child protection team, Gateway, Play resource, Playboard. Linn Primary School, Corran Primary School, St Anthony's Primary school, Moyle Primary School, Larne and Inver Primary School, ST MacNissi's Primary School, Larne Football Club, Cairncastle Primary School, YMCA Ireland

What do we do?

We liaise with social workers to improve links between home life and childcare. We work with other organisations to provide adequate up to date training for staff. We seek advice if needed from other organisations. We take feedback on board to improve our work and meet the needs of children and young people.

We completed staff training analysis, this highlighted that some of our staff needed to refresh child protection training, first aid and participate in play work courses. This has now been completed.

LARNE YMCA

TRUSTEES' REPORT (CONTINUED)(INCLUDING DIRECTORS' REPORT) FOR THE YEAR ENDED 31 MARCH 2024

ASP Aim of programme:-

To provide high quality youth provision to children with/awaiting for a ASD/ADHD Diagnosis aged 4 years to 18 years old in a safe nurturing environment.

Objectives of programme:-

To create a safe space for young people with ASD/ADHD

Provide opportunities which they may not gain in mainstream provision

One to one support

Help build social skills and confidence

No of sessions delivered	No of participants	Age range
239	50 on average a week	18-21

Events / Projects completed in this period:-

Free time, Halloween, Free Play, Football, Cooking, Sensory play, Art, trip to Streamvale farm, W5, Cinema,

Qualifications completed, (OCN's)

Paediatric first aid

Autism NI

Child Protection

Staff completing OCN Level 2 in Youth Work Practise

Young Leaders and Volunteer programme

No of volunteer hours completed:- 4 young people gaining 100+ hours combined

Key pieces of work / learning achieved:-

Young people have come out of their shells because of this programme, they have gained confidence within themselves and also developed leadership skills along the way.

Consultation:-

Who did we consult with? Parents, young people and staff

Why did we consult? To allow us to find out young people's needs and how we can best support them.

How many contributed? All

What did we learn? Identified young people's needs, allowing us to facilitate targeted work to help. Able to see support parents felt they needed and offer support where needed. Allowed us to find different funding opportunities for us to apply to.

LARNE YMCA

TRUSTEES' REPORT (CONTINUED)(INCLUDING DIRECTORS' REPORT) FOR THE YEAR ENDED 31 MARCH 2024

Quality Assurance:-

Staff completing OCN Level 2 in Youth Work Practise

Partnerships:-

Who do we partner with?

Peaceplayers, Extern, Start 360, PSNI, Education Authority, Linn Primary School, Corran Primary School, St Anthony's Primary school, Moyle Primary School, Larne and Inver Primary School, ST MacNiss's Primary School, Larne Football Club, YMCA Ireland,

What do we do?

We work with other organisations to provide adequate up to date training for staff. We seek advice if needed from other organisations. We take feedback on board to improve our work and meet the needs of children and young people.

How does this add value?

These partnerships add values by supporting programmes, providing funding opportunities, contributing to and leading targeted programme sessions,

Youth Club Aim of programme:-

To provide high quality youth provision which is open and accessible to all young people aged 5-25

Objectives of programme:-

To provide a generic and targeted youth club based provision within the Larne Area as outlined by the EA Youth Service Funding opportunity

No of sessions delivered	No of participants	Age range
300	175 on an average week	5-25

Events / Projects completed in this period:-

Culture week
Environmental and Outdoor learning Programmes
Health and Well being programme -Start 360
Lawfulness Programme- pizza with the PSNI
Life Skills programme
Social Action Project

Qualifications completed, (OCN's)

Drugs and Alcohol OCN - 12 young people
Paediatric first aid
Autism NI
Child Protection
Staff completing OCN Level 2 in youth work practise

Young Leaders and Volunteer programme

No of volunteer hours completed:- 4,320

Key pieces of work / learning achieved:-

Young people have come out of their shells because of this programme, they have gained confidence within themselves and also developed leadership skills along the way.

LARNE YMCA

**TRUSTEES' REPORT (CONTINUED)(INCLUDING DIRECTORS' REPORT)
FOR THE YEAR ENDED 31 MARCH 2024**

Targeted Programmes:-

Theme	No of sessions	No of participants
Social Action	6	13
Health and Wellbeing Programme	6	19
Life Skills Programme	6	15
Mental Health Awareness Programme	6	20
Lawfulness Programme	10	21

Consultation:-

Who did we consult with? Young people, parents/carers

Why did we consult? To help us better understand the young people's needs and how we can best support them.

How many contributed? All

What did we learn? Identified young people's needs, allowing us to facilitate targeted work to help. Able to see support parents felt they needed and offer support where needed. Allowed us to find different funding opportunities for us to apply to.

Quality Assurance:-

Staff completing OCN Level 2 in youth work practise

Partnerships:-

Who do we partner with?

Peaceplayers, Extern, Start 360, PSNI, Education Authority, Linn Primary School, Corran Primary School, St Anthony's Primary school, Moyle Primary School, Larne and Inver Primary School, ST MacNissi's Primary School, Larne Football Club, YMCA Ireland,

What do we do?

All partnerships help us promote the service referring young people where they feel appropriate. We work with other organisations to provide adequate up to date training for staff. We seek advice if needed from other organisations. We take feedback on board to improve our work and meet the needs of children and young people.

How does this add value?

These partnerships add values by supporting programmes, providing funding opportunities, contributing to and leading targeted programme sessions,

LARNE YMCA

TRUSTEES' REPORT (CONTINUED)(INCLUDING DIRECTORS' REPORT) FOR THE YEAR ENDED 31 MARCH 2024

Basketball Aim of programme:-

To provide an alternative grassroot sport to Larne and the surrounding area

Objectives of programme:-

Engage young males and Females in sport
Engage new young people not known to Larne YMCA

No of sessions delivered	No of participants	Age range
120	75	5-17

Events / Projects completed in this period:-

Training sessions
Match Days
Fundraising

Qualifications completed, (OCN's)

2 Coaches completed intro to coaching course through Basketball Ireland
1 Referee completed intro to refereeing course through Basketball Ireland

Targeted Programmes:-

Theme	No of sessions	No of participants
Jr NBA (Through Basketball NI)	9	30

Consultation:-

Who did we consult with? Local community and other Basketball clubs

Why did we consult? To see if it was wanted/needed within Larne and how we should go about settling it up/ delivering this new provision

How many contributed? All

What did we learn? We learnt that it would be costly to set up with fee etc, and that there was a big need for alternative sports within Larne and the surrounding area

Partnerships:-

Who do we partner with?

Curran Court, Kilwaughter, Inspire Gym Larne, Basketball NI/Ireland, Peaceplayers, Extern, Start 360, PSNI, Education Authority, Linn Primary School, Corran Primary School, St Anthony's Primary school, Moyle Primary School, Larne and Inver Primary School, ST MacNissi's Primary School, Larne Football Club, YMCA Ireland,

What do we do?

Curran court sponsored our players kits, Kilwaughter gave a donation towards running costs and Inspire Gym sponsored coaches kits and allowed us to use their gym facility once a week free of charge. Basketball NI/Ireland helped us with the set up of the club and provision of the Jr NBA schools programme. Everyone else helps with promotion of the service and referring young people to the club.

How does this add value?

Helped us become more known and gave three partners sponsorship opportunities up and down the country

LARNE YMCA

TRUSTEES' REPORT (CONTINUED)(INCLUDING DIRECTORS' REPORT) FOR THE YEAR ENDED 31 MARCH 2024

Indirect beneficiaries of Larne YMCA

Parents/carers, families and the local community are indirect beneficiaries of Larne YMCA as follows:

A) Parents/carers and families:

- provision of additional recreation and informal education opportunities for their children and young people
- availability of safe recreational space outside the home
- networking with other parents/carers
- opportunities to participate in events and activities
- access to after school childcare enabling them to work or study
- access to specific support in times of need

B) Local community:

- availability of facilities for children and young people in the area
- provision of community events, volunteering opportunities, employment opportunities
- promotion of community action and civic pride
- networking with other providers, statutory agencies
- contribution to work in wider community through networking and partnerships
- support for other groups

Funding bodies

Larne YMCA would like to take this opportunity to thank the funders of their programmes . They have been very supportive over the years and have actively engaged in discussion to improve delivery programs.

Public benefit statement

The Directors/ Trustees of Larne YMCA confirm that they have complied with their duty under the Charities Act (Northern Ireland) 2008 (the Charities Act) and The Charities (Accounts and Reports) Regulations (Northern Ireland) 2015 (the Regulations) to have regard to the Charity Commission's guidance on public benefit and that the public benefit requirement has informed the activities of the Society in the year to 31 March 2024.

LARNE YMCA

TRUSTEES' REPORT (CONTINUED)(INCLUDING DIRECTORS' REPORT) FOR THE YEAR ENDED 31 MARCH 2024

Financial review

The charity's incoming recourse for the year amounted to £586,556 (2023: £438,794). Principal sources of funding are from grants and donations. The outgoing expenditure for the year amounted to £576,805 (2023: £457,918) The net incomings for the year amounted to £9,751 (2023: outgoing £19,124).

The Charity is extremely grateful to all its grant funders, without whose support YMCA would not be able to run a number of its activities.

GOING CONCERN

The activities of the trustees are dependent on ongoing contributions from its members. The Trustees are of the opinion that the trustees has sufficient resources at the date of approval of these financial statements to meet commitments which will arise in the year from the date of signing this report and subject to the continuing support from members to fund on an ongoing basis the trustee's current activities and other financial commitments.

RESERVES POLICY

The Trustees have considered the level of unrestricted reserves that it is appropriate to hold taking account of current and ongoing commitments. It is the policy of the Trustees to hold between three and six month's normal expenditure, this equate to between £46,494 and £92,988. At the year-end unrestricted reserves were £507,297 which represents a higher level of reserves. The Trustees, however, consider it prudent to hold reserves at this level as the funding of its present activities is dependent of the ongoing financial support of its funders.

LARNE YMCA

TRUSTEES' REPORT (CONTINUED)(INCLUDING DIRECTORS' REPORT) FOR THE YEAR ENDED 31 MARCH 2024

Structure, governance and management

The charity is a company limited by guarantee and acceptable as charitable by HM Revenue & Customs under reference XR22162. The company was incorporated on 28 May 2008. The company was established under a Memorandum of Association which established the objects and powers of the company, and is governed by its Articles of Association.

The Trustees, who are also the directors for the purpose of company law, and who served during the year and up to the date of signature of the financial statements were:

Mr R Tweed	
Mr R J Alexander MBE	
Dr Brian Dunn	
Mrs Sally Loade	
Mrs F M Gray	
Mrs Laura Steele	
Mr Gareth Hamilton	
Mrs P Bradley	(Appointed 1 June 2023)
Mr R J Elliott	(Appointed 1 June 2023)
Mrs A E McAuley	(Appointed 1 June 2023)

The Directors of the company are also charity trustees for the purpose of charity law. Under the requirements of the Articles of Association, unless otherwise determined by the company in General meeting the number of trustees shall not be less than five.

One third of the trustees shall retire at each Annual General Meeting based on length of time in office. A retiring trustee shall be eligible for re-election.

None of the Trustees has any beneficial interest in the company. All of the Trustees are members of the company and guarantee to contribute £1 in the event of a winding up.

Statement of Trustees' responsibilities

The Trustees, who are also the directors of Larne YMCA for the purpose of company law, are responsible for preparing the Trustees' Report and the financial statements in accordance with applicable law and United Kingdom Accounting Standards (United Kingdom Generally Accepted Accounting Practice).

Company Law requires the Trustees to prepare financial statements for each financial year which give a true and fair view of the state of affairs of the charity and of the incoming resources and application of resources, including the income and expenditure, of the charitable company for that year.

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

- select suitable accounting policies and then apply them consistently;
- observe the methods and principles in the Charities SORP;
- make judgements and estimates that are reasonable and prudent; and
- prepare the financial statements on the going concern basis unless it is inappropriate to presume that the charity will continue in operation.

The Trustees are responsible for keeping adequate accounting records that disclose with reasonable accuracy at any time the financial position of the charity 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 charity and hence for taking reasonable steps for the prevention and detection of fraud and other irregularities.


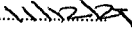
LARNE YMCA

**TRUSTEES' REPORT (CONTINUED)(INCLUDING DIRECTORS' REPORT)
FOR THE YEAR ENDED 31 MARCH 2024**

Auditor

In accordance with the company's articles, a resolution proposing that MBS Chartered Accountants be reappointed as auditor of the company will be put at a General Meeting.

The Trustees' report was approved by the Board of Trustees (Directors).


.....
Mrs Laura Steele
Trustee & Director
Dated:

LARNE YMCA

INDEPENDENT AUDITOR'S REPORT TO THE TRUSTEES OF LARNE YMCA

Opinion

We have audited the financial statements of Larne YMCA (the 'charity') for the year ended 31 March 2024 which comprise the statement of financial activities, the balance sheet and the notes to the financial statements, including significant accounting policies. The financial reporting framework that has been applied in their preparation is applicable law and United Kingdom Accounting Standards, including FRS 102 *The Financial Reporting Standard applicable in the UK and Republic of Ireland* (United Kingdom Generally Accepted Accounting Practice).

In our opinion, the financial statements:

- give a true and fair view of the state of the charitable company's affairs as at 31 March 2024 and of its incoming resources and application of resources, for the year then ended;
- have been properly prepared in accordance with United Kingdom Generally Accepted Accounting Practice; and
- have been prepared in accordance with the requirements of the Companies Act 2006.

Basis for opinion

We conducted our audit in accordance with International Standards on Auditing (UK) (ISAs (UK)) and applicable law. Our responsibilities under those standards are further described in the *Auditor's responsibilities for the audit of the financial statements* section of our report. We are independent of the charity in accordance with the ethical requirements that are relevant to our audit of the financial statements in the UK, including the FRC's Ethical Standard, and we have fulfilled our other ethical responsibilities in accordance with these requirements. We believe that the audit evidence we have obtained is sufficient and appropriate to provide a basis for our opinion.

Conclusions relating to going concern

In auditing the financial statements, we have concluded that the Trustees' use of the going concern basis of accounting in the preparation of the financial statements is appropriate.

Based on the work we have performed, we have not identified any material uncertainties relating to events or conditions that, individually or collectively, may cast significant doubt on the charity's ability to continue as a going concern for a period of at least twelve months from when the financial statements are authorised for issue.

Our responsibilities and the responsibilities of the Trustees with respect to going concern are described in the relevant sections of this report.

Other information

The other information comprises the information included in the annual report other than the financial statements and our auditor's report thereon. The Trustees are responsible for the other information contained within the annual report. Our opinion on the financial statements does not cover the other information and we do not express any form of assurance conclusion thereon. Our responsibility is to read the other information and, in doing so, consider whether the other information is materially inconsistent with the financial statements or our knowledge obtained in the course of the audit, or otherwise appears to be materially misstated. If we identify such material inconsistencies or apparent material misstatements, we are required to determine whether this gives rise to a material misstatement in the financial statements themselves. If, based on the work we have performed, we conclude that there is a material misstatement of this other information, we are required to report that fact.

We have nothing to report in this regard.

Matters on which we are required to report by exception

We have nothing to report in respect of the following matters in relation to which the Charities (Accounts and Reports) Regulations 2008 require us to report to you if, in our opinion:

- the information given in the financial statements is inconsistent in any material respect with the Trustees' report; or
- sufficient accounting records have not been kept; or
- the financial statements are not in agreement with the accounting records; or
- we have not received all the information and explanations we require for our audit.

LARNE YMCA

INDEPENDENT AUDITOR'S REPORT (CONTINUED) TO THE TRUSTEES OF LARNE YMCA

Responsibilities of Trustees

As explained more fully in the statement of Trustees' responsibilities, the Trustees, who are also the directors of the charity for the purpose of company law, are responsible for the preparation of the financial statements and for being satisfied that they give a true and fair view, and for such internal control as the Trustees determine is necessary to enable the preparation of financial statements that are free from material misstatement, whether due to fraud or error. In preparing the financial statements, the Trustees are responsible for assessing the charity's ability to continue as a going concern, disclosing, as applicable, matters related to going concern and using the going concern basis of accounting unless the Trustees either intend to liquidate the charitable company or to cease operations, or have no realistic alternative but to do so.

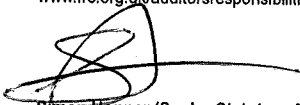
Auditor's responsibilities for the audit of the financial statements

We have been appointed as auditor under section 65 of the Charities Act (Northern Ireland) 2008 and report in accordance with the Act and relevant regulations made or having effect thereunder.

Our objectives are to obtain reasonable assurance about whether the financial statements as a whole are free from material misstatement, whether due to fraud or error, and to issue an auditor's report that includes our opinion. Reasonable assurance is a high level of assurance but is not a guarantee that an audit conducted in accordance with ISAs (UK) will always detect a material misstatement when it exists. Misstatements can arise from fraud or error and are considered material if, individually or in the aggregate, they could reasonably be expected to influence the economic decisions of users taken on the basis of these financial statements.

Irregularities, including fraud, are instances of non-compliance with laws and regulations. We design procedures in line with our responsibilities, outlined above, to detect material misstatements in respect of irregularities, including fraud. The extent to which our procedures are capable of detecting irregularities, including fraud, is detailed below.

A further description of our responsibilities is available on the Financial Reporting Council's website at: <https://www.frc.org.uk/auditorsresponsibilities>. This description forms part of our auditor's report.



Simon Hopper (Senior Statutory Auditor)
MBS Chartered Accountants

.....

3 High Street
Larne
Co. Antrim
BT40 1JN

MBS Chartered Accountants is eligible for appointment as auditor of the charity by virtue of its eligibility for appointment as auditor of a company under of section 1212 of the Companies Act 2006.

LARNE YMCA

STATEMENT OF FINANCIAL ACTIVITIES INCLUDING INCOME AND EXPENDITURE ACCOUNT FOR THE YEAR ENDED 31 MARCH 2024

		Unrestricted funds 2024	Restricted funds 2024	Total 2024	Unrestricted funds 2023	Restricted funds 2023	Total 2023
	Notes	£	£	£	£	£	£
Income from:							
Donations and legacies	3	500	396,717	397,217	2,874	305,360	308,234
Charitable activities	4	183,235	-	183,235	125,665	-	125,665
Investments	5	6,104	-	6,104	4,895	-	4,895
Total Income		189,839	396,717	586,556	133,434	305,360	438,794
Expenditure on:							
Charitable activities	6	185,976	390,829	576,805	162,558	295,360	457,918
Net income/(expenditure) for the year/							
Net movement in funds		3,863	5,888	9,751	(29,124)	10,000	(19,124)
Fund balances at 1 April 2023		503,434	48,502	551,936	532,558	38,504	571,062
Fund balances at 31 March 2024		507,297	54,390	561,687	503,434	48,504	551,938

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

All income and expenditure derive from continuing activities.

The statement of financial activities also complies with the requirements for an income and expenditure account under the Companies Act 2006.

LARNE YMCA

BALANCE SHEET

AS AT 31 MARCH 2024

	Notes	2024		2023	
		£	£	£	£
Fixed assets					
Tangible assets	10		416,838		408,181
Current assets					
Debtors	11	56,656		17,297	
Cash at bank and in hand		104,534		132,300	
		161,190		149,597	
Creditors: amounts falling due within one year	12	(16,341)		(5,840)	
Net current assets			144,849		143,757
Total assets less current liabilities			561,687		551,938
Income funds					
Restricted funds			54,390		48,504
Unrestricted funds			507,297		503,434
			561,687		551,938

The company is entitled to the exemption from the audit requirement contained in section 477 of the Companies Act 2006, for the year ended 31 March 2024, although an audit has been carried out under section 144 of the Charities Act 2011.

The directors acknowledge their responsibilities for ensuring that the charity keeps accounting records which comply with section 386 of the Act 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 incoming resources and application of resources, including its income and expenditure, 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 members have not required the company to obtain an audit of its financial statements under the requirements of the Companies Act 2006, for the year in question in accordance with section 476.

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

The financial statements were approved by the Trustees on 11/12/24



Mrs Laura Steele
Trustee & Director

Company Registration No. NI069370

LARNE YMCA

NOTES TO THE FINANCIAL STATEMENTS FOR THE YEAR ENDED 31 MARCH 2024

1 Accounting policies

Charity Information

Larne YMCA is a private company limited by guarantee incorporated in Northern Ireland. The registered office is 34A Pound Street,, Larne, Co Antrim, BT40 1SD.

1.1 Accounting convention

The financial statements have been prepared in accordance with the charity's [governing document], the Companies Act 2006 and "Accounting and Reporting by Charities: Statement of Recommended Practice applicable to charities preparing their accounts in accordance with the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102) (effective 1 January 2019)". The charity is a Public Benefit Entity as defined by FRS 102.

The charity has taken advantage of the provisions in the SORP for charities applying FRS 102 Update Bulletin 1 not to prepare a Statement of Cash Flows.

The financial statements are prepared in sterling, which is the functional currency of the charity. Monetary amounts in these financial statements are rounded to the nearest £.

The financial statements have been prepared under the historical cost convention, modified to include the revaluation of freehold properties and to include investment properties and certain financial instruments at fair value. The principal accounting policies adopted are set out below.

1.2 Going concern

At the time of approving the financial statements, the Trustees have a reasonable expectation that the charity has adequate resources to continue in operational existence for the foreseeable future. Thus the Trustees continue to adopt the going concern basis of accounting in preparing the financial statements.

1.3 Charitable funds

Unrestricted funds are available for use at the discretion of the Trustees in furtherance of their charitable objectives.

Restricted funds are subject to specific conditions by donors as to how they may be used. The purposes and uses of the restricted funds are set out in the notes to the financial statements.

Endowment funds are subject to specific conditions by donors that the capital must be maintained by the charity.

1.4 Income

Income is recognised when the charity is legally entitled to it after any performance conditions have been met, the amounts can be measured reliably, and it is probable that income will be received.

Cash donations are recognised on receipt. Other donations are recognised once the charity has been notified of the donation, unless performance conditions require deferral of the amount. Income tax recoverable in relation to donations received under Gift Aid or deeds of covenant is recognised at the time of the donation.

Legacies are recognised on receipt or otherwise if the charity has been notified of an impending distribution, the amount is known, and receipt is expected. If the amount is not known, the legacy is treated as a contingent asset.

LARNE YMCA

NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)

FOR THE YEAR ENDED 31 MARCH 2024

1 Accounting policies

(Continued)

1.5 Expenditure

Basic financial liabilities, including creditors and bank loans are initially recognised at transaction price unless the arrangement constitutes a financing transaction, where the debt instrument is measured at the present value of the future payments discounted at a market rate of interest. Financial liabilities classified as payable within one year are not amortised.

Debt instruments are subsequently carried at amortised cost, using the effective interest rate method.

Trade creditors are obligations to pay for goods or services that have been acquired in the ordinary course of operations from suppliers. Amounts payable are classified as current liabilities if payment is due within one year or less. If not, they are presented as non-current liabilities. Trade creditors are recognised initially at transaction price and subsequently measured at amortised cost using the effective interest method.

1.6 Tangible fixed assets

Tangible fixed assets are initially measured at cost and subsequently measured at cost or valuation, net of depreciation and any impairment losses.

Depreciation is recognised so as to write off the cost or valuation of assets less their residual values over their useful lives on the following bases:

Freehold land and buildings	2% straight line
Leasehold land and buildings	1% straight line
Fixtures and fittings	10% & 33.33% straight line
Motor vehicles	25% reducing balance

The gain or loss arising on the disposal of an asset is determined as the difference between the sale proceeds and the carrying value of the asset, and is recognised in net income/(expenditure) for the year.

1.7 Impairment of fixed assets

At each reporting end date, the charity reviews the carrying amounts of its tangible assets to determine whether there is any indication that those assets have suffered an impairment loss. If any such indication exists, the recoverable amount of the asset is estimated in order to determine the extent of the impairment loss (if any).

1.8 Cash and cash equivalents

Cash and cash equivalents include cash in hand, deposits held at call with banks, other short-term liquid investments with original maturities of three months or less, and bank overdrafts. Bank overdrafts are shown within borrowings in current liabilities.

1.9 Financial Instruments

The charity has elected to apply the provisions of Section 11 'Basic Financial Instruments' and Section 12 'Other Financial Instruments Issues' of FRS 102 to all of its financial instruments.

Financial instruments are recognised in the charity's balance sheet when the charity becomes party to the contractual provisions of the instrument.

Financial assets and liabilities are offset, with the net amounts presented in the financial statements, when there is a legally enforceable right to set off the recognised amounts and there is an intention to settle on a net basis or to realise the asset and settle the liability simultaneously.

LARNE YMCA

NOTES TO THE FINANCIAL STATEMENTS (CONTINUED) FOR THE YEAR ENDED 31 MARCH 2024

1 Accounting policies (Continued)

Basic financial assets

Basic financial assets, which include debtors and cash and bank balances, are initially measured at transaction price including transaction costs and are subsequently carried at amortised cost using the effective interest method unless the arrangement constitutes a financing transaction, where the transaction is measured at the present value of the future receipts discounted at a market rate of interest. Financial assets classified as receivable within one year are not amortised.

Basic financial liabilities

Basic financial liabilities, including creditors and bank loans are initially recognised at transaction price unless the arrangement constitutes a financing transaction, where the debt instrument is measured at the present value of the future payments discounted at a market rate of interest. Financial liabilities classified as payable within one year are not amortised.

Debt instruments are subsequently carried at amortised cost, using the effective interest rate method.

Trade creditors are obligations to pay for goods or services that have been acquired in the ordinary course of operations from suppliers. Amounts payable are classified as current liabilities if payment is due within one year or less. If not, they are presented as non-current liabilities. Trade creditors are recognised initially at transaction price and subsequently measured at amortised cost using the effective interest method.

Derecognition of financial liabilities

Financial liabilities are derecognised when the charity's contractual obligations expire or are discharged or cancelled.

1.10 Employee benefits

The cost of any unused holiday entitlement is recognised in the period in which the employee's services are received.

Termination benefits are recognised immediately as an expense when the charity is demonstrably committed to terminate the employment of an employee or to provide termination benefits.

2 Critical accounting estimates and judgements

In the application of the charity's accounting policies, the Trustees are required to make judgements, estimates and assumptions about the carrying amount of assets and liabilities that are not readily apparent from other sources. The estimates and associated assumptions are based on historical experience and other factors that are considered to be relevant. Actual results may differ from these estimates.

The estimates and underlying assumptions are reviewed on an ongoing basis. Revisions to accounting estimates are recognised in the period in which the estimate is revised where the revision affects only that period, or in the period of the revision and future periods where the revision affects both current and future periods.

LARNE YMCA

NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)
FOR THE YEAR ENDED 31 MARCH 2024

3 Donations and legacies

	Unrestricted funds	Restricted funds	Total	Unrestricted funds	Restricted funds	Total
	2024	2024	2024	2023	2023	2023
	£	£	£	£	£	£
Donations and gifts	500	-	500	2,874	-	2,874
Grants receivable	-	396,717	396,717	-	305,360	305,360
	<u>500</u>	<u>396,717</u>	<u>397,217</u>	<u>2,874</u>	<u>305,360</u>	<u>308,234</u>
Donations and gifts						
Others	500	-	500	2,874	-	2,874
	<u>500</u>	<u>-</u>	<u>500</u>	<u>2,874</u>	<u>-</u>	<u>2,874</u>
Grants receivable for core activities						
Northern Health & Social Services Trust	-	180	180	-	21,224	21,224
Education Authority	-	149,343	149,343	-	179,570	179,570
Children in Need	-	15,000	15,000	-	23,171	23,171
Mid & East Antrim Borough Council	-	29,596	29,596	-	3,761	3,761
Others	-	30,269	30,269	-	12,634	12,634
Wooden Spoon	-	-	-	-	10,000	10,000
The Executive Office	-	46,338	46,338	-	45,000	45,000
The Big Lottery	-	107,033	107,033	-	10,000	10,000
Department For Communities	-	18,958	18,958	-	-	-
	<u>-</u>	<u>396,717</u>	<u>396,717</u>	<u>-</u>	<u>305,360</u>	<u>305,360</u>

4 Charitable activities

	2024	2023
	£	£
After school fees	<u>183,235</u>	<u>125,665</u>

LARNE YMCA

NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)
FOR THE YEAR ENDED 31 MARCH 2024

5 Investments

	Unrestricted funds	Unrestricted funds
	2024	2023
	£	£
Rental income	4,563	3,600
Solar panels income	1,252	1,283
Interest receivable	289	12
	<u>6,104</u>	<u>4,895</u>

LARNE YMCA

NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)
FOR THE YEAR ENDED 31 MARCH 2024

6 Charitable activities

	2024	2023
	£	£
Staff costs	328,227	284,658
Depreciation and impairment	30,526	22,255
Food & hospitality	15,549	7,220
Rent & rates	2,782	1,723
Materials and equipment	34,734	27,777
Insurance	6,061	6,933
Light & heat	19,142	11,818
Repairs & maintenance	21,243	19,692
Postage & stationery	3,433	1,342
Telephone	4,371	1,239
Legal & Professional	12,417	-
Outings & events	88,414	59,071
Sundry expenses	5,550	7,351
Training	796	4,871
	<u>573,245</u>	<u>455,950</u>
Share of governance costs (see note 7)	3,560	1,968
	<u>576,805</u>	<u>457,918</u>
Analysis by fund		
Unrestricted funds	185,976	
Restricted funds	390,829	
	<u>576,805</u>	
For the year ended 31 March 2023		
Unrestricted funds		162,558
Restricted funds		<u>295,360</u>
		<u>457,918</u>

LARNE YMCA

**NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)
FOR THE YEAR ENDED 31 MARCH 2024**

7 Support costs	Support costs £	Governance costs £	2024 Support costs £	Governance costs £	2023 £
Legal and professional	-	3,560	3,560	-	1,968
	-	3,560	3,560	-	1,968
Analysed between Charitable activities	-	3,560	3,560	-	1,968

Governance costs includes payments to the auditors of £3,360 (2023- £960) for audit & accountancy fees.

8 Trustees

None of the Trustees (or any persons connected with them) received any remuneration or benefits from the charity during the year.

9 Employees

The average monthly number of employees during the year was:

	2024 Number	2023 Number
	27	30
Employment costs	2024 £	2023 £
Wages and salaries	328,227	284,658

There are no employees whose annual remuneration was greater than £60,000.

LARNE YMCA

NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)

FOR THE YEAR ENDED 31 MARCH 2024

10 Tangible fixed assets	Freehold land and buildings	Leasehold land and buildings	Fixtures and fittings	Motor vehicles	Total
	£	£	£	£	£
Cost					
At 1 April 2023	487,640	30,000	65,438	6,250	589,328
Additions	-	-	26,683	12,500	39,183
At 31 March 2024	<u>487,640</u>	<u>30,000</u>	<u>92,121</u>	<u>18,750</u>	<u>628,511</u>
Depreciation and Impairment					
At 1 April 2023	116,400	3,600	54,980	6,167	181,147
Depreciation charged in the year	9,700	300	17,380	3,146	30,526
At 31 March 2024	<u>126,100</u>	<u>3,900</u>	<u>72,360</u>	<u>9,313</u>	<u>211,673</u>
Carrying amount					
At 31 March 2024	<u>361,540</u>	<u>26,100</u>	<u>19,761</u>	<u>9,437</u>	<u>416,838</u>
At 31 March 2023	<u>371,240</u>	<u>26,400</u>	<u>10,458</u>	<u>83</u>	<u>408,181</u>
11 Debtors					
Amounts falling due within one year:			2024	2023	
			£	£	
Other debtors			56,656	17,297	
			<u>56,656</u>	<u>17,297</u>	
12 Creditors: amounts falling due within one year					
			2024	2023	
			£	£	
Trade creditors			5,824	-	
Other creditors			7,156	4,081	
Accruals and deferred income			3,361	1,759	
			<u>16,341</u>	<u>5,840</u>	

LARNE YMCA

NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)

FOR THE YEAR ENDED 31 MARCH 2024

13 Analysis of net assets between funds	Unrestricted	Restricted	Total	Unrestricted	Restricted	Total
	funds	funds		funds	funds	
	2024	2024	2024	2023	2023	2023
	£	£	£	£	£	£
Fund balances at 31 March 2024 are represented by:						
Tangible assets	397,178	19,660	416,838	399,575	8,606	408,181
Current assets/(liabilities)	110,119	34,730	144,849	103,859	39,898	143,757
	<u>507,297</u>	<u>54,390</u>	<u>561,687</u>	<u>503,434</u>	<u>48,504</u>	<u>551,938</u>

14 Related party transactions

There were no disclosable related party transactions during the year (2023 - none).

Larne YMCA

Northern Ireland - Charity number 100901

Annual report

Charity Registration No. NIC100901

Company Registration No. NI069370 (Northern Ireland)

LARNE YMCA

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

ANNUAL REPORT AND FINANCIAL STATEMENTS

FOR THE YEAR ENDED 31 MARCH 2024

LARNE YMCA

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LARNE YMCA

LEGAL AND ADMINISTRATIVE INFORMATION

Trustees	Mr R Tweed Mr R J Alexander MBE Dr Brian Dunn Mrs Sally Loadé Mrs F M Gray Mrs Laura Steele Mr Gareth Hamilton Mrs P Bradley Mr R J Elliott Mrs A E McAuley	(Appointed 1 June 2023) (Appointed 1 June 2023) (Appointed 1 June 2023)
Secretary	Mr Dean Nutt	
Charity number	NIC100901	
Company number	NI069370	
Registered office	34A Pound Street, Larne Co Antrim BT40 1SD	
Auditor	MBS Chartered Accountants 3 High Street Larne Co. Antrim BT40 1JN	
Solicitors	J W McNinch & Son Solicitors 2 Cross Street LARNE Co Antrim BT40 1JP	

LARNE YMCA

TRUSTEES' REPORT (INCLUDING DIRECTORS' REPORT)

FOR THE YEAR ENDED 31 MARCH 2024

The Trustees present their report and financial statements for the year ended 31 March 2024. The accounts have been prepared in accordance with the accounting policies set out in note 1 to the accounts and comply with the charity's Memorandum and Articles of Association, the Companies Act 2006 and "Accounting and Reporting by Charities: Statement of Recommended Practice applicable to charities preparing their accounts in accordance with the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS102) (effective 1 January 2015)"

The financial statements have been prepared in accordance with the accounting policies set out in note 1 to the financial statements and comply with the charity's governing document, the Companies Act 2006 and "Accounting and Reporting by Charities: Statement of Recommended Practice applicable to charities preparing their accounts in accordance with the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102) (effective 1 January 2019)".

Objectives of the Charity

The charity's Memorandum and Articles, (M&A), which were originally written in 1972, were reviewed and revised in 2019. The primary reasons for doing this were:-

- 1) To add clarity and make them more accessible to users through use of plain English and make our purpose/objectives as clear as possible
- 2) To align Larne YMCA's M&A with the M&A of other YMCA associations to better enable joint project work and work in other geographical areas.
- 3) To ensure that it is clear that YMCA services and projects are open to all individuals and that perceived barriers are removed.
- 4) To enable membership/director roles to be open to anyone over the age of 18 who is in sympathy and agrees with Larne YMCA's objectives.

The charity commission provided consent for the change in the objectives on the 10 May 2019 reference number CW/19/089

The charity's objects are:

1. To provide or assist in the provision of education, for people of all ages and in particular young people, with the object of developing their physical, mental and spiritual capacities.
2. To promote healthy living including emotional, mental and spiritual well-being through the provision of information, education and activities.
3. 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.
4. 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.

The Trustees have paid due regard to guidance issued by the Charity Commission in deciding what activities the charity should undertake.

LARNE YMCA

TRUSTEES' REPORT (CONTINUED)(INCLUDING DIRECTORS' REPORT)

FOR THE YEAR ENDED 31 MARCH 2024

Accommodation

Larne YMCA is based at 34a Pound Street, Larne in purpose built accommodation which was constructed in 2000. Age and increased use have led to growing repair and maintenance demands. The Trustees ensure compliance with portable appliance testing, fixed wiring testing and testing of emergency systems. The premises and activities are appropriately insured with cover reviewed and amended as need be on an annual basis.

Direct beneficiaries of Larne YMCA

The direct beneficiaries of Larne YMCA are children and young people aged 4 years and above. In the main they are resident within the Larne area with a few travelling from outside the town boundary to access particular projects. Larne YMCA has three main areas of activity:-

1. After school
2. Autism support
3. Youth club

Details of beneficiaries and outputs during the period 1 April 2023 – 31 March 2024 are outlined below:

After School's Aim of programme:-

To provide high quality affordable child care to children aged (4 years to 12 years Primary 1 until the end of Primary 7) in a safe nurturing environment.

Objectives of programme:-

To provide play opportunities and play spaces for children and resources under all play types.

To give each child play opportunities underpinned by playwork values and principles and provide resources in an all inclusive environment.

To provide affordable childcare while parents/guardians are working.

To build and support children's resilience and emotional well being and provide resources in an all inclusive environment.

To provide a healthy snack and look at nutritional needs in cooking activities.

To help children feel valued and support additional needs.

No of sessions delivered	No of participants	Age range
312	10,300 over 38 weeks of the year between April 2023 and March 2024	4-11/12 years P1 to P7

Events / Projects completed in this period:-

Disney on Ice	Free time	W5 -Odyssey
Halloween	Free Play	Summer Fete
Bugs and Beasles	Football	Coffee morning
Roller skate disco	Role play/house corner	
Cooking	Sensory play	
Art	Halloween, Easter, Christmas	

Qualifications completed, (OCN's)

Basic Food and hygiene
Paediatric first aid
Autism NI
Child Protection

LARNE YMCA

TRUSTEES' REPORT (CONTINUED)(INCLUDING DIRECTORS' REPORT) FOR THE YEAR ENDED 31 MARCH 2024

Young Leaders and Volunteer programme

No of volunteer hours completed:- Spark programme

Consultation:-

Who did we consult with? Children, staff and parents

Why did we consult? Views, likes and dislikes, reflection of changes

How many contributed? All

What did we learn? Space and storage has been identified with it being a shared building.

Quality Assurance:-

Toys and equipment up to standard /checked and cleaned daily

Play Opportunities provided

Inspection by NHSC- Outstanding

Training provided by regulated training providers

Partnerships:-

Who do we partner with?

Early Years, Childcare partnership, Northern Health and Social Care Trust, CINI, Parents/carers, schools, Access Employment Learning, other providers, Child protection team, Gateway, Play resource, Playboard, Linn Primary School, Corran Primary School, St Anthony's Primary school, Moyle Primary School, Larne and Inver Primary School, ST MacNissi's Primary School, Larne Football Club, Calncastle Primary School, YMCA Ireland

What do we do?

We liaise with social workers to improve links between home life and childcare. We work with other organisations to provide adequate up to date training for staff. We seek advice if needed from other organisations. We take feedback on board to improve our work and meet the needs of children and young people.

We completed staff training analysis, this highlighted that some of our staff needed to refresh child protection training, first aid and participate in play work courses. This has now been completed.

LARNE YMCA

TRUSTEES' REPORT (CONTINUED)(INCLUDING DIRECTORS' REPORT) FOR THE YEAR ENDED 31 MARCH 2024

ASP Aim of programme:-

To provide high quality youth provision to children with/waiting for a ASD/ADHD Diagnosis aged 4 years to 18 years old in a safe nurturing environment.

Objectives of programme:-

To create a safe space for young people with ASD/ADHD

Provide opportunities which they may not gain in mainstream provision

One to one support

Help build social skills and confidence

No of sessions delivered	No of participants	Age range
239	50 on average a week	18-21

Events / Projects completed in this period:-

Free time, Halloween, Free Play, Football, Cooking, Sensory play, Art, trip to Streamvale farm, W5, Cinema,

Qualifications completed, (OCN's)

Paediatric first aid

Autism NI

Child Protection

Staff completing OCN Level 2 in Youth Work Practice

Young Leaders and Volunteer programme

No of volunteer hours completed:- 4 young people gaining 100+ hours combined

Key pieces of work / learning achieved:-

Young people have come out of their shells because of this programme, they have gained confidence within themselves and also developed leadership skills along the way.

Consultation:-

Who did we consult with? Parents, young people and staff

Why did we consult? To allow us to find out young people's needs and how we can best support them.

How many contributed? All

What did we learn? Identified young people's needs, allowing us to facilitate targeted work to help. Able to see support parents felt they needed and offer support where needed. Allowed us to find different funding opportunities for us to apply to.

LARNE YMCA

TRUSTEES' REPORT (CONTINUED)(INCLUDING DIRECTORS' REPORT) FOR THE YEAR ENDED 31 MARCH 2024

Quality Assurance:-

Staff completing OCN Level 2 In Youth Work Practise

Partnerships:-

Who do we partner with?

Peaceplayers, Extern, Start 360, PSNI, Education Authority, Linn Primary School, Corran Primary School, St Anthony's Primary school, Moyla Primary School, Larne and Inver Primary School, ST MacNissi's Primary School, Larne Football Club, YMCA Ireland,

What do we do?

We work with other organisations to provide adequate up to date training for staff. We seek advice if needed from other organisations. We take feedback on board to improve our work and meet the needs of children and young people.

How does this add value?

These partnerships add values by supporting programmes, providing funding opportunities, contributing to and leading targeted programme sessions,

Youth Club Aim of programme:-

To provide high quality youth provision which is open and accessible to all young people aged 5-25

Objectives of programme:-

To provide a generic and targeted youth club based provision within the Larne Area as outlined by the EA Youth Service Funding opportunity

No of sessions delivered	No of participants	Age range
300	175 on an average week	5-25

Events / Projects completed in this period:-

Culture week
Environmental and Outdoor learning Programmes
Health and Well being programme -Start 360
Lawfulness Programme- pizza with the PSNI
Life Skills programme
Social Action Project

Qualifications completed, (OCN's)

Drugs and Alcohol OCN - 12 young people
Paediatric first aid
Autism NI
Child Protection
Staff completing OCN Level 2 in youth work practise

Young Leaders and Volunteer programme

No of volunteer hours completed:- 4,320

Key pieces of work / learning achieved:-

Young people have come out of their shells because of this programme, they have gained confidence within themselves and also developed leadership skills along the way.

LARNE YMCA

TRUSTEES' REPORT (CONTINUED)(INCLUDING DIRECTORS' REPORT) FOR THE YEAR ENDED 31 MARCH 2024

Targeted Programmes:-

Theme	No of sessions	No of participants
Social Action	6	13
Health and Wellbeing Programme	6	19
Life Skills Programme	6	15
Mental Health Awareness Programme	6	20
Lawfulness Programme	10	21

Consultation:-

Who did we consult with? Young people, parents/carers

Why did we consult? To help us better understand the young people's needs and how we can best support them.

How many contributed? All

What did we learn? Identified young people's needs, allowing us to facilitate targeted work to help. Able to see support parents felt they needed and offer support where needed. Allowed us to find different funding opportunities for us to apply to.

Quality Assurance:-

Staff completing OCN Level 2 in youth work practise

Partnerships:-

Who do we partner with?

Peaceplayers, Extern, Start 360, PSNI, Education Authority, Linn Primary School, Corran Primary School, St Anthony's Primary school, Moyle Primary School, Larne and Inver Primary School, ST MacNess's Primary School, Larne Football Club, YMCA Ireland,

What do we do?

All partnerships help us promote the service referring young people where they feel appropriate. We work with other organisations to provide adequate up to date training for staff. We seek advice if needed from other organisations. We take feedback on board to improve our work and meet the needs of children and young people.

How does this add value?

These partnerships add values by supporting programmes, providing funding opportunities, contributing to and leading targeted programme sessions,

LARNE YMCA

TRUSTEES' REPORT (CONTINUED)(INCLUDING DIRECTORS' REPORT) FOR THE YEAR ENDED 31 MARCH 2024

Basketball Aim of programme:-

To provide an alternative grassroots sport to Larne and the surrounding area

Objectives of programme:-

Engage young males and Females in sport
Engage new young people not known to Larne YMCA

No of sessions delivered	No of participants	Age range
120	75	5-17

Events / Projects completed in this period:-

Training sessions
Match Days
Fundraising

Qualifications completed, (OCN's)

2 Coaches completed intro to coaching course through Basketball Ireland
1 Referee completed intro to refereeing course through Basketball Ireland

Targeted Programmes:-

Theme	No of sessions	No of participants
Jr NBA (Through Basketball NI)	9	30

Consultation:-

Who did we consult with? Local community and other Basketball clubs

Why did we consult? To see if it was wanted/needed within Larne and how we should go about setting it up/
delivering this new provision

How many contributed? All

What did we learn? We learnt that it would be costly to set up with fee etc, and that there was a big need for
alternative sports within Larne and the surrounding area

Partnerships:-

Who do we partner with?

Curran Court, Kilwaughter, Inspire Gym Larne, Basketball NI/Ireland, Peaceplayers, Extern, Start 360, PSNI,
Education Authority, Linn Primary School, Corran Primary School, St Anthony's Primary school, Moyle Primary
School, Larne and Inver Primary School, ST MacNissi's Primary School, Larne Football Club, YMCA Ireland,

What do we do?

Curran court sponsored our players kits, Kilwaughter gave a donation towards running costs and Inspire Gym
sponsored coaches kits and allowed us to use their gym facility once a week free of charge. Basketball NI/Ireland
helped us with the set up of the club and provision of the Jr NBA schools programme. Everyone else helps with
promotion of the service and referring young people to the club.

How does this add value?

Helped us become more known and gave three partners sponsorship opportunities up and down the country

LARNE YMCA

TRUSTEES' REPORT (CONTINUED)(INCLUDING DIRECTORS' REPORT) FOR THE YEAR ENDED 31 MARCH 2024

Indirect beneficiaries of Larne YMCA

Parents/carers, families and the local community are indirect beneficiaries of Larne YMCA as follows:

A) Parents/carers and families:

- provision of additional recreation and informal education opportunities for their children and young people
- availability of safe recreational space outside the home
- networking with other parents/carers
- opportunities to participate in events and activities
- access to after school childcare enabling them to work or study
- access to specific support in times of need

B) Local community:

- availability of facilities for children and young people in the area
- provision of community events, volunteering opportunities, employment opportunities
- promotion of community action and civic pride
- networking with other providers, statutory agencies
- contribution to work in wider community through networking and partnerships
- support for other groups

Funding bodies

Larne YMCA would like to take this opportunity to thank the funders of their programmes. They have been very supportive over the years and have actively engaged in discussion to improve delivery programs.

Public benefit statement

The Directors/ Trustees of Larne YMCA confirm that they have complied with their duty under the Charities Act (Northern Ireland) 2008 (the Charities Act) and The Charities (Accounts and Reports) Regulations (Northern Ireland) 2015 (the Regulations) to have regard to the Charity Commission's guidance on public benefit and that the public benefit requirement has informed the activities of the Society in the year to 31 March 2024.

LARNE YMCA

TRUSTEES' REPORT (CONTINUED)(INCLUDING DIRECTORS' REPORT) FOR THE YEAR ENDED 31 MARCH 2024

Financial review

The charity's incoming recourse for the year amounted to £688,556 (2023: £438,794). Principal sources of funding are from grants and donations. The outgoing expenditure for the year amounted to £576,805 (2023: £457,918) The net incomings for the year amounted to £9,751 (2023: outgoing £19,124).

The Charity is extremely grateful to all its grant funders, without whose support YMCA would not be able to run a number of its activities.

GOING CONCERN

The activities of the trustees are dependent on ongoing contributions from its members. The Trustees are of the opinion that the trustees has sufficient resources at the date of approval of these financial statements to meet commitments which will arise in the year from the date of signing this report and subject to the continuing support from members to fund on an ongoing basis the trustee's current activities and other financial commitments.

RESERVES POLICY

The Trustees have considered the level of unrestricted reserves that it is appropriate to hold taking account of current and ongoing commitments. It is the policy of the Trustees to hold between three and six month's normal expenditure, this equate to between £46,494 and £92,988. At the year-end unrestricted reserves were £507,297 which represents a higher level of reserves. The Trustees, however, consider it prudent to hold reserves at this level as the funding of its present activities is dependent of the ongoing financial support of its funders.

LARNE YMCA

TRUSTEES' REPORT (CONTINUED)(INCLUDING DIRECTORS' REPORT) FOR THE YEAR ENDED 31 MARCH 2024

Structure, governance and management

The charity is a company limited by guarantee and acceptable as charitable by HM Revenue & Customs under reference XR22162. The company was incorporated on 28 May 2008. The company was established under a Memorandum of Association which established the objects and powers of the company, and is governed by its Articles of Association.

The Trustees, who are also the directors for the purpose of company law, and who served during the year and up to the date of signature of the financial statements were:

Mr R Tweed	
Mr R J Alexander MBE	
Dr Brian Dunn	
Mrs Sally Loada	
Mrs F M Gray	
Mrs Laura Steele	
Mr Gareth Hamilton	
Mrs P Bradley	(Appointed 1 June 2023)
Mr R J Elliott	(Appointed 1 June 2023)
Mrs A E McAuley	(Appointed 1 June 2023)

The Directors of the company are also charity trustees for the purpose of charity law. Under the requirements of the Articles of Association, unless otherwise determined by the company in General meeting the number of trustees shall not be less than five.

One third of the trustees shall retire at each Annual General Meeting based on length of time in office. A retiring trustee shall be eligible for re-election.

None of the Trustees has any beneficial interest in the company. All of the Trustees are members of the company and guarantee to contribute £1 in the event of a winding up.

Statement of Trustees' responsibilities

The Trustees, who are also the directors of Larne YMCA for the purpose of company law, are responsible for preparing the Trustees' Report and the financial statements in accordance with applicable law and United Kingdom Accounting Standards (United Kingdom Generally Accepted Accounting Practice).

Company Law requires the Trustees to prepare financial statements for each financial year which give a true and fair view of the state of affairs of the charity and of the incoming resources and application of resources, including the income and expenditure, of the charitable company for that year.

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

- select suitable accounting policies and then apply them consistently;
- observe the methods and principles in the Charities SORP;
- make judgements and estimates that are reasonable and prudent; and
- prepare the financial statements on the going concern basis unless it is inappropriate to presume that the charity will continue in operation.

The Trustees are responsible for keeping adequate accounting records that disclose with reasonable accuracy at any time the financial position of the charity 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 charity and hence for taking reasonable steps for the prevention and detection of fraud and other irregularities.

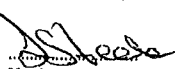
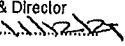
LARNE YMCA

**TRUSTEES' REPORT (CONTINUED)(INCLUDING DIRECTORS' REPORT)
FOR THE YEAR ENDED 31 MARCH 2024**

Auditor

In accordance with the company's articles, a resolution proposing that MBS Chartered Accountants be reappointed as auditor of the company will be put at a General Meeting.

The Trustees' report was approved by the Board of Trustees (Directors).


.....
Mrs Laura Steele
Trustee & Director
Dated:

Larne YMCA

Northern Ireland - Charity number 100901

Annual return

LARNE YMCA

INDEPENDENT AUDITOR'S REPORT TO THE TRUSTEES OF LARNE YMCA

Opinion

We have audited the financial statements of Larne YMCA (the 'charity') for the year ended 31 March 2024 which comprise the statement of financial activities, the balance sheet and the notes to the financial statements, including significant accounting policies. The financial reporting framework that has been applied in their preparation is applicable law and United Kingdom Accounting Standards, including FRS 102 *The Financial Reporting Standard applicable in the UK and Republic of Ireland* (United Kingdom Generally Accepted Accounting Practice).

In our opinion, the financial statements:

- give a true and fair view of the state of the charitable company's affairs as at 31 March 2024 and of its incoming resources and application of resources, for the year then ended;
- have been properly prepared in accordance with United Kingdom Generally Accepted Accounting Practice; and
- have been prepared in accordance with the requirements of the Companies Act 2006.

Basis for opinion

We conducted our audit in accordance with International Standards on Auditing (UK) (ISAs (UK)) and applicable law. Our responsibilities under those standards are further described in the *Auditor's responsibilities for the audit of the financial statements* section of our report. We are independent of the charity in accordance with the ethical requirements that are relevant to our audit of the financial statements in the UK, including the FRC's Ethical Standard, and we have fulfilled our other ethical responsibilities in accordance with these requirements. We believe that the audit evidence we have obtained is sufficient and appropriate to provide a basis for our opinion.

Conclusions relating to going concern

In auditing the financial statements, we have concluded that the Trustees' use of the going concern basis of accounting in the preparation of the financial statements is appropriate.

Based on the work we have performed, we have not identified any material uncertainties relating to events or conditions that, individually or collectively, may cast significant doubt on the charity's ability to continue as a going concern for a period of at least twelve months from when the financial statements are authorised for issue.

Our responsibilities and the responsibilities of the Trustees with respect to going concern are described in the relevant sections of this report.

Other information

The other information comprises the information included in the annual report other than the financial statements and our auditor's report thereon. The Trustees are responsible for the other information contained within the annual report. Our opinion on the financial statements does not cover the other information and we do not express any form of assurance conclusion thereon. Our responsibility is to read the other information and, in doing so, consider whether the other information is materially inconsistent with the financial statements or our knowledge obtained in the course of the audit, or otherwise appears to be materially misstated. If we identify such material inconsistencies or apparent material misstatements, we are required to determine whether this gives rise to a material misstatement in the financial statements themselves. If, based on the work we have performed, we conclude that there is a material misstatement of this other information, we are required to report that fact.

We have nothing to report in this regard.

Matters on which we are required to report by exception

We have nothing to report in respect of the following matters in relation to which the Charities (Accounts and Reports) Regulations 2008 require us to report to you if, in our opinion:

- the information given in the financial statements is inconsistent in any material respect with the Trustees' report; or
- sufficient accounting records have not been kept; or
- the financial statements are not in agreement with the accounting records; or
- we have not received all the information and explanations we require for our audit.

LARNE YMCA

INDEPENDENT AUDITOR'S REPORT (CONTINUED) TO THE TRUSTEES OF LARNE YMCA

Responsibilities of Trustees

As explained more fully in the statement of Trustees' responsibilities, the Trustees, who are also the directors of the charity for the purpose of company law, are responsible for the preparation of the financial statements and for being satisfied that they give a true and fair view, and for such internal control as the Trustees determine is necessary to enable the preparation of financial statements that are free from material misstatement, whether due to fraud or error. In preparing the financial statements, the Trustees are responsible for assessing the charity's ability to continue as a going concern, disclosing, as applicable, matters related to going concern and using the going concern basis of accounting unless the Trustees either intend to liquidate the charitable company or to cease operations, or have no realistic alternative but to do so.

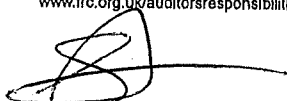
Auditor's responsibilities for the audit of the financial statements

We have been appointed as auditor under section 65 of the Charities Act (Northern Ireland) 2008 and report in accordance with the Act and relevant regulations made or having effect thereunder.

Our objectives are to obtain reasonable assurance about whether the financial statements as a whole are free from material misstatement, whether due to fraud or error, and to issue an auditor's report that includes our opinion. Reasonable assurance is a high level of assurance but is not a guarantee that an audit conducted in accordance with ISAs (UK) will always detect a material misstatement when it exists. Misstatements can arise from fraud or error and are considered material if, individually or in the aggregate, they could reasonably be expected to influence the economic decisions of users taken on the basis of these financial statements.

Irregularities, including fraud, are instances of non-compliance with laws and regulations. We design procedures in line with our responsibilities, outlined above, to detect material misstatements in respect of irregularities, including fraud. The extent to which our procedures are capable of detecting irregularities, including fraud, is detailed below.

A further description of our responsibilities is available on the Financial Reporting Council's website at: <https://www.frc.org.uk/auditorsresponsibilities>. This description forms part of our auditor's report.



Simon Hopper (Senior Statutory Auditor)
MBS Chartered Accountants

3 High Street
Larne
Co. Antrim
BT40 1JN

MBS Chartered Accountants is eligible for appointment as auditor of the charity by virtue of its eligibility for appointment as auditor of a company under of section 1212 of the Companies Act 2006.

Larne YMCA

Northern Ireland - Charity number 100901

Accounts

Charity Registration No. 100901

Company Registration No. NI069370 (Northern Ireland)

LARNE YMCA

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

ANNUAL REPORT AND UNAUDITED FINANCIAL STATEMENTS

FOR THE YEAR ENDED 31 MARCH 2023

LARNE YMCA

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Statement of financial activities	8
Balance sheet	9
Notes to the financial statements	10 - 18

LARNE YMCA

LEGAL AND ADMINISTRATIVE INFORMATION

Trustees

Mr R Tweed
Mr R J Alexander MBE
Dr Brian Dunn
Mrs Sally Loade
Mrs F M Gray
Mrs Laura Steele
Mr Gareth Hamilton
Mrs P Bradley (Appointed 1 June 2023)
Mr R J Elliott (Appointed 1 June 2023)
Mrs A E McAuley (Appointed 1 June 2023)

Secretary Mr Dean Nutt

Charity number 100901

Company number NI069370

Registered office 34A Pound Street,
Larne
Co Antrim
BT40 1SD

Independent examiner MBS Chartered Accountants
3 High Street
Larne
Co. Antrim
BT40 1JN

Solicitors J W McNinch & Son
Solicitors
2 Cross Street
LARNE
Co Antrim
BT40 1JP

LARNE YMCA

TRUSTEES' REPORT (INCLUDING DIRECTORS' REPORT)

FOR THE YEAR ENDED 31 MARCH 2023

The Trustees present their report and financial statements for the year ended 31 March 2023. The accounts have been prepared in accordance with the accounting policies set out in note 1 to the accounts and comply with the charity's Memorandum and Articles of Association, the Companies Act 2006 and "Accounting and Reporting by Charities: Statement of Recommended Practice applicable to charities preparing their accounts in accordance with the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS102) (effective 1 January 2015)"

The financial statements have been prepared in accordance with the accounting policies set out in note 1 to the financial statements and comply with the charity's governing document, the Companies Act 2006 and "Accounting and Reporting by Charities: Statement of Recommended Practice applicable to charities preparing their accounts in accordance with the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102) (effective 1 January 2019)".

Objectives of the Charity

The charity's Memorandum and Articles, (M&A), which were originally written in 1972, were reviewed and revised in 2019. The primary reasons for doing this were:-

- 1) To add clarity and make them more accessible to users through use of plain English and make our purpose/objectives as clear as possible
- 2) To align Larne YMCA's M&A with the M&A of other YMCA associations to better enable joint project work and work in other geographical areas.
- 3) To ensure that it is clear that YMCA services and projects are open to all individuals and that perceived barriers are removed.
- 4) To enable membership/director roles to be open to anyone over the age of 18 who is in sympathy and agrees with Larne YMCA's objectives.

The charity commission provided consent for the change in the objectives on the 10 May 2019 reference number CW/19/089

The charity's objects are:

1. To provide or assist in the provision of education, for people of all ages and in particular young people, with the object of developing their physical, mental and spiritual capacities.
2. To promote healthy living including emotional, mental and spiritual well-being through the provision of information, education and activities.
3. 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.
4. 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.

The Trustees have paid due regard to guidance issued by the Charity Commission in deciding what activities the charity should undertake.

LARNE YMCA

TRUSTEES' REPORT (CONTINUED)(INCLUDING DIRECTORS' REPORT) FOR THE YEAR ENDED 31 MARCH 2023

Achievements and performance

Accommodation

Larne YMCA is based at 34a Pound Street, Larne in purpose built accommodation which was constructed in 2000. Age and increased use have led to growing repair and maintenance demands.

The Trustees ensure compliance with portable appliance testing, fixed wiring testing and testing of emergency systems. The premises and activities are appropriately insured with cover reviewed and amended as need be on an annual basis.

Direct beneficiaries of Larne YMCA

The direct beneficiaries of Larne YMCA are children and young people aged 4 years and above. In the main they are resident within the Larne area with a few travelling from outside the town boundary to access particular projects. Larne YMCA has three main areas of activity:-

1. After school
2. Autism support
3. Youth club

Details of beneficiaries and outputs during the period 1 April 2022 – 31 March 2023 are outlined below:

After School

Aim:-

To provide accessible, affordable, high quality childcare for families in the Larne area for children aged between 4 - 12 years.

Objectives:-

- To meet the individual needs of each child
- To encourage diversity, equality and inclusiveness
- To maintain effective and positive communication with parents
- To maintain a high standard of service as outlined in Early Years Minimum Standards

After School operates 5 days per week; afternoons during school term time and full days during school holiday periods.

There were 319 sessions delivered with 10,208 participants between April 2022 and March 2023.

CPD included completed child protection and health and safety training.

Approximately 450 volunteer hours were provided from work placement students from local High Schools and EA Funded Spark Program.

Key partnerships include Parents, Peace players, PSNI, Youth Club and Autism Support.

Consultations throughout the year included parents, staff and young people incorporating areas such as billing, fees, programme activities and areas for improvement / development.

The service was awarded an outstanding in its annual inspection with only minor policy related recommendations.

LARNE YMCA

TRUSTEES' REPORT (CONTINUED)(INCLUDING DIRECTORS' REPORT) FOR THE YEAR ENDED 31 MARCH 2023

Autism Project

Aim:-

To provide a social club for young people aged 4 - 18 years in Larne who are either diagnosed as autistic or waiting for a diagnosis, enabling the development of communication, confidence and interpersonal skills.

Objectives:-

- To offer small group sessions across the week catering for developmental stages and ability
- To work off Individual Plans for each participant, maximising support and personal development
- To communicate regularly with parents to inform individual and programme developments
- To monitor and record progress to demonstrate outcomes.

The programme operates 4 evenings per week and a Saturday afternoon.

Between April 2022 and March 2023 the programme delivered 250 sessions.

Approximately 900 volunteer hours were completed.

Youth Club

Aim:-

To create opportunities for young people aged 7 - 25 years to meet, connect, build confidence and develop social, interpersonal and communication skills.

Objectives:-

- To provide 7 generic youth work sessions each week
- To consult with young people and other key stakeholders to develop small targeted pieces of work to meet the needs of service users
- To develop and facilitate a young leader and volunteer programme

Youth club operates 5 evenings per week. This project is primarily funded by the Education Authority.

350 sessions were delivered across the year with 6,300 volunteer hours completed.

LARNE YMCA

TRUSTEES' REPORT (CONTINUED)(INCLUDING DIRECTORS' REPORT)

FOR THE YEAR ENDED 31 MARCH 2023

INDIRECT BENEFICIARIES OF LARNE YMCA

Parents/carers, families and the local community are indirect beneficiaries of Larne YMCA as follows:

A) Parents/carers and families:

- provision of additional recreation and informal education opportunities for their children and young people
- availability of safe recreational space outside the home
- networking with other parents/carers
- opportunities to participate in events and activities
- access to after school childcare enabling them to work or study
- access to specific support in times of need

B) Local community:

- availability of facilities for children and young people in the area
- provision of community events, volunteering opportunities, employment opportunities
- promotion of community action and civic pride
- networking with other providers, statutory agencies
- *contribution to work in wider community through networking and partnerships*
- support for other groups

FUNDING BODIES

Larne YMCA would like to take this opportunity to thank the funders of their programmes . They have been very supportive over the years and have actively engaged in discussion to improve delivery programs.

PUBLIC BENEFIT STATEMENT

The Directors/ Trustees of Larne YMCA confirm that they have complied with their duty under the Charities Act (Northern Ireland) 2008 (the Charities Act) and The Charities (Accounts and Reports) Regulations (Northern Ireland) 2015 (the Regulations) to have regard to the Charity Commission's guidance on public benefit and that the public benefit requirement has informed the activities of the Society in the year to 31 March 2023.

Financial review

It is the policy of the charity that unrestricted funds which have not been designated for a specific use should be maintained at a level equivalent to between three and six month's expenditure. The Trustees consider that reserves at this level will ensure that, in the event of a significant drop in funding, they will be able to continue the charity's current activities while consideration is given to ways in which additional funds may be raised.

This level of reserves has been maintained throughout the year.

The Trustees have assessed the major risks to which the charity is exposed, and are satisfied that systems are in place to mitigate exposure to the major risks.

LARNE YMCA

TRUSTEES' REPORT (CONTINUED)(INCLUDING DIRECTORS' REPORT) FOR THE YEAR ENDED 31 MARCH 2023

Structure, governance and management

The charity is a company limited by guarantee and acceptable as charitable by HM Revenue & Customs under reference XR22162. The company was incorporated on 28 May 2008. The company was established under a Memorandum of Association which established the objects and powers of the company, and is governed by its Articles of Association.

The Trustees, who are also the directors for the purpose of company law, and who served during the year and up to the date of signature of the financial statements were:

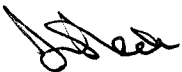
Mr R Tweed	
Mr R J Alexander MBE	
Dr Brian Dunn	
Dr Sylvia Gourley	(Resigned 10 February 2023)
Mrs Sally Loade	
Mr Roy Semple	(Resigned 13 May 2022)
Rev. Philip Benson	(Resigned 13 May 2022)
Mr Darren McDonagh	(Resigned 11 May 2022)
Mrs F M Gray	
Mrs Laura Steele	
Mr Gareth Hamilton	
Mr Robert Loade	(Appointed 16 August 2022 and resigned 22 March 2023)
Mrs P Bradley	(Appointed 1 June 2023)
Mr R J Elliott	(Appointed 1 June 2023)
Mrs A E McAuley	(Appointed 1 June 2023)

The Directors of the company are also charity trustees for the purpose of charity law. Under the requirements of the Articles of Association, unless otherwise determined by the company in General meeting the number of trustees shall not be less than five.

One third of the trustees shall retire at each Annual General Meeting based on length of time in office. A retiring trustee shall be eligible for re-election.

None of the Trustees has any beneficial interest in the company. All of the Trustees are members of the company and guarantee to contribute £1 in the event of a winding up.

The Trustees' report was approved by the Board of Trustees (Directors).



Mrs Laura Steele
Trustee & Director
Dated: 18 December 2023

LARNE YMCA

INDEPENDENT EXAMINER'S REPORT TO THE TRUSTEES OF LARNE YMCA

We report to the Trustees on our examination of the financial statements of Larne YMCA (the charity) for the year ended 31 March 2023.

Responsibilities and basis of report

As the Trustees of the charity (and also its directors for the purposes of company law) you are responsible for the preparation of the financial statements in accordance with the requirements of the Companies Act 2006 (the 2006 Act).

Having satisfied ourselves that the financial statements of the charity are not required to be audited under Part 16 of the 2006 Act and are eligible for independent examination, we report in respect of our examination of the charity's financial statements carried out under section 65(3) of the Charities (Northern Ireland) Act 2008 (the 2008 Act). In carrying out our examination we have followed all the applicable Directions given by the Charity Commission under section 65(9)(b) of the 2008 Act.

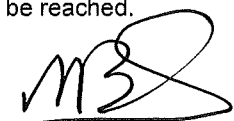
Independent examiner's statement

Since the charity's gross income exceeded £250,000 your examiner must be a member of a body listed in section 65 of the 2008 Act. We confirm that we are qualified to undertake the examination because we are members of Chartered Accountants Ireland, which is one of the listed bodies.

We have completed our examination, and confirm that no matters have come to our attention in connection with the examination giving us cause to believe that in any material respect:

- 1 accounting records were not kept in respect of the charity as required by section 386 of the 2006 Act; or
- 2 the financial statements do not accord with those records; or
- 3 the financial statements do not comply with the accounting requirements of section 396 of the 2006 Act other than any requirement that the accounts give a true and fair view which is not a matter considered as part of an independent examination; or
- 4 the financial statements have not been prepared in accordance with the methods and principles of the Statement of Recommended Practice for accounting and reporting by charities applicable to charities preparing their accounts in accordance with the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102).

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.



MBS Chartered Accountants

3 High Street
Larne
Co. Antrim
BT40 1JN

Dated: 18 December 2023

LARNE YMCA

STATEMENT OF FINANCIAL ACTIVITIES INCLUDING INCOME AND EXPENDITURE ACCOUNT

FOR THE YEAR ENDED 31 MARCH 2023

		Unrestricted funds 2023 £	Restricted funds 2023 £	Total 2023 £	Unrestricted funds 2022 £	Restricted funds 2022 £	Total 2022 £
	Notes						
Income from:							
Donations and legacies	3	2,874	305,360	308,234	10,043	304,194	314,237
Charitable activities	4	125,665	-	125,665	87,758	-	87,758
Investments	5	4,895	-	4,895	6,740	-	6,740
Total income		<u>133,434</u>	<u>305,360</u>	<u>438,794</u>	<u>104,541</u>	<u>304,194</u>	<u>408,735</u>
Expenditure on:							
Charitable activities	6	<u>162,558</u>	<u>295,360</u>	<u>457,918</u>	<u>122,506</u>	<u>275,529</u>	<u>398,035</u>
Gross transfers between funds		-	-	-	3,852	(3,852)	-
Net (expenditure)/income for the year/							
Net movement in funds		(29,124)	10,000	(19,124)	(14,113)	24,813	10,700
Fund balances at 1 April 2022		<u>532,558</u>	<u>38,504</u>	<u>571,062</u>	<u>546,671</u>	<u>13,691</u>	<u>560,362</u>
Fund balances at 31 March 2023		<u><u>503,434</u></u>	<u><u>48,504</u></u>	<u><u>551,938</u></u>	<u><u>532,558</u></u>	<u><u>38,504</u></u>	<u><u>571,062</u></u>

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

All income and expenditure derive from continuing activities.

The statement of financial activities also complies with the requirements for an income and expenditure account under the Companies Act 2006.

LARNE YMCA

BALANCE SHEET

AS AT 31 MARCH 2023

	Notes	2023		2022	
		£	£	£	£
Fixed assets					
Tangible assets	10		408,181		425,411
Current assets					
Debtors	11	17,297		22,500	
Cash at bank and in hand		132,300		130,640	
		<u>149,597</u>		<u>153,140</u>	
Creditors: amounts falling due within one year	12	<u>(5,840)</u>		<u>(7,489)</u>	
Net current assets			<u>143,757</u>		<u>145,651</u>
Total assets less current liabilities			<u><u>551,938</u></u>		<u><u>571,062</u></u>
Income funds					
Restricted funds			48,504		38,504
Unrestricted funds			503,434		532,558
			<u>551,938</u>		<u>571,062</u>

The company is entitled to the exemption from the audit requirement contained in section 477 of the Companies Act 2006, for the year ended 31 March 2023.

The directors acknowledge their responsibilities for ensuring that the charity keeps accounting records which comply with section 386 of the Act 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 incoming resources and application of resources, including its income and expenditure, 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 members have not required the company to obtain an audit of its financial statements for the year in question in accordance with section 476.

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

The financial statements were approved by the Trustees on 18 December 2023



Mrs Laura Steele
Trustee & Director

Company Registration No. NI069370

LARNE YMCA

NOTES TO THE FINANCIAL STATEMENTS

FOR THE YEAR ENDED 31 MARCH 2023

1 Accounting policies

Charity information

Larne YMCA is a private company limited by guarantee incorporated in Northern Ireland. The registered office is 34A Pound Street,, Larne, Co Antrim, BT40 1SD.

1.1 Accounting convention

The financial statements have been prepared in accordance with the charity's [governing document], the Companies Act 2006 and "Accounting and Reporting by Charities: Statement of Recommended Practice applicable to charities preparing their accounts in accordance with the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102) (effective 1 January 2019)". The charity is a Public Benefit Entity as defined by FRS 102.

The charity has taken advantage of the provisions in the SORP for charities applying FRS 102 Update Bulletin 1 not to prepare a Statement of Cash Flows.

The financial statements are prepared in sterling, which is the functional currency of the charity. Monetary amounts in these financial statements are rounded to the nearest £.

The financial statements have been prepared under the historical cost convention, modified to include the revaluation of freehold properties and to include investment properties and certain financial instruments at fair value. The principal accounting policies adopted are set out below.

1.2 Going concern

At the time of approving the financial statements, the Trustees have a reasonable expectation that the charity has adequate resources to continue in operational existence for the foreseeable future. Thus the Trustees continue to adopt the going concern basis of accounting in preparing the financial statements.

1.3 Charitable funds

Unrestricted funds are available for use at the discretion of the Trustees in furtherance of their charitable objectives.

Restricted funds are subject to specific conditions by donors as to how they may be used. The purposes and uses of the restricted funds are set out in the notes to the financial statements.

Endowment funds are subject to specific conditions by donors that the capital must be maintained by the charity.

1.4 Income

Income is recognised when the charity is legally entitled to it after any performance conditions have been met, the amounts can be measured reliably, and it is probable that income will be received.

Cash donations are recognised on receipt. Other donations are recognised once the charity has been notified of the donation, unless performance conditions require deferral of the amount. Income tax recoverable in relation to donations received under Gift Aid or deeds of covenant is recognised at the time of the donation.

Legacies are recognised on receipt or otherwise if the charity has been notified of an impending distribution, the amount is known, and receipt is expected. If the amount is not known, the legacy is treated as a contingent asset.

LARNE YMCA

NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)

FOR THE YEAR ENDED 31 MARCH 2023

1 Accounting policies (Continued)

1.5 Expenditure

Basic financial liabilities, including creditors and bank loans are initially recognised at transaction price unless the arrangement constitutes a financing transaction, where the debt instrument is measured at the present value of the future payments discounted at a market rate of interest. Financial liabilities classified as payable within one year are not amortised.

Debt instruments are subsequently carried at amortised cost, using the effective interest rate method.

Trade creditors are obligations to pay for goods or services that have been acquired in the ordinary course of operations from suppliers. Amounts payable are classified as current liabilities if payment is due within one year or less. If not, they are presented as non-current liabilities. Trade creditors are recognised initially at transaction price and subsequently measured at amortised cost using the effective interest method.

1.6 Tangible fixed assets

Tangible fixed assets are initially measured at cost and subsequently measured at cost or valuation, net of depreciation and any impairment losses.

Depreciation is recognised so as to write off the cost or valuation of assets less their residual values over their useful lives on the following bases:

Freehold land and buildings	2% straight line
Leasehold land and buildings	1% straight line
Fixtures and fittings	10% & 33.33% straight line
Motor vehicles	25% reducing balance

The gain or loss arising on the disposal of an asset is determined as the difference between the sale proceeds and the carrying value of the asset, and is recognised in net income/(expenditure) for the year.

1.7 Impairment of fixed assets

At each reporting end date, the charity reviews the carrying amounts of its tangible assets to determine whether there is any indication that those assets have suffered an impairment loss. If any such indication exists, the recoverable amount of the asset is estimated in order to determine the extent of the impairment loss (if any).

1.8 Cash and cash equivalents

Cash and cash equivalents include cash in hand, deposits held at call with banks, other short-term liquid investments with original maturities of three months or less, and bank overdrafts. Bank overdrafts are shown within borrowings in current liabilities.

1.9 Financial instruments

The charity has elected to apply the provisions of Section 11 'Basic Financial Instruments' and Section 12 'Other Financial Instruments Issues' of FRS 102 to all of its financial instruments.

Financial instruments are recognised in the charity's balance sheet when the charity becomes party to the contractual provisions of the instrument.

Financial assets and liabilities are offset, with the net amounts presented in the financial statements, when there is a legally enforceable right to set off the recognised amounts and there is an intention to settle on a net basis or to realise the asset and settle the liability simultaneously.

LARNE YMCA

NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)

FOR THE YEAR ENDED 31 MARCH 2023

1 Accounting policies

(Continued)

Basic financial assets

Basic financial assets, which include debtors and cash and bank balances, are initially measured at transaction price including transaction costs and are subsequently carried at amortised cost using the effective interest method unless the arrangement constitutes a financing transaction, where the transaction is measured at the present value of the future receipts discounted at a market rate of interest. Financial assets classified as receivable within one year are not amortised.

Basic financial liabilities

Basic financial liabilities, including creditors and bank loans are initially recognised at transaction price unless the arrangement constitutes a financing transaction, where the debt instrument is measured at the present value of the future payments discounted at a market rate of interest. Financial liabilities classified as payable within one year are not amortised.

Debt instruments are subsequently carried at amortised cost, using the effective interest rate method.

Trade creditors are obligations to pay for goods or services that have been acquired in the ordinary course of operations from suppliers. Amounts payable are classified as current liabilities if payment is due within one year or less. If not, they are presented as non-current liabilities. Trade creditors are recognised initially at transaction price and subsequently measured at amortised cost using the effective interest method.

Derecognition of financial liabilities

Financial liabilities are derecognised when the charity's contractual obligations expire or are discharged or cancelled.

1.10 Employee benefits

The cost of any unused holiday entitlement is recognised in the period in which the employee's services are received.

Termination benefits are recognised immediately as an expense when the charity is demonstrably committed to terminate the employment of an employee or to provide termination benefits.

2 Critical accounting estimates and judgements

In the application of the charity's accounting policies, the Trustees are required to make judgements, estimates and assumptions about the carrying amount of assets and liabilities that are not readily apparent from other sources. The estimates and associated assumptions are based on historical experience and other factors that are considered to be relevant. Actual results may differ from these estimates.

The estimates and underlying assumptions are reviewed on an ongoing basis. Revisions to accounting estimates are recognised in the period in which the estimate is revised where the revision affects only that period, or in the period of the revision and future periods where the revision affects both current and future periods.

LARNE YMCA

NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)

FOR THE YEAR ENDED 31 MARCH 2023

3 Donations and legacies

	Unrestricted funds	Restricted funds	Total	Unrestricted funds	Restricted funds	Total
	2023	2023	2023	2022	2022	2022
	£	£	£	£	£	£
Donations and gifts	2,874	-	2,874	2,540	-	2,540
Grants receivable	-	305,360	305,360	7,503	304,194	311,697
	<u>2,874</u>	<u>305,360</u>	<u>308,234</u>	<u>10,043</u>	<u>304,194</u>	<u>314,237</u>
Donations and gifts						
Others	2,874	-	2,874	2,540	-	2,540
	<u>2,874</u>	<u>-</u>	<u>2,874</u>	<u>2,540</u>	<u>-</u>	<u>2,540</u>
Grants receivable for core activities						
Northern Health & Social Services Trust	-	21,224	21,224	-	2,500	2,500
Education Authority	-	179,570	179,570	-	210,673	210,673
Children in Need	-	23,171	23,171	-	29,365	29,365
Mid & East Antrim Borough Council	-	3,761	3,761	-	3,073	3,073
Others	-	12,634	12,634	-	13,583	13,583
Wooden Spoon	-	10,000	10,000	-	-	-
Early Years	-	-	-	7,503	-	7,503
The Executive Office	-	45,000	45,000	-	45,000	45,000
The Big Lottery	-	10,000	10,000	-	-	-
	<u>-</u>	<u>305,360</u>	<u>305,360</u>	<u>7,503</u>	<u>304,194</u>	<u>311,697</u>

4 Charitable activities

	2023	2022
	£	£
After school fees	125,665	87,363
Youth club income	-	395
	<u>125,665</u>	<u>87,758</u>

LARNE YMCA

NOTES TO THE FINANCIAL STATEMENTS (CONTINUED) FOR THE YEAR ENDED 31 MARCH 2023

5 Investments

	Unrestricted funds	Unrestricted funds
	2023	2022
	£	£
Rental income	3,600	5,400
Solar panels income	1,283	1,281
Interest receivable	12	59
	<u>4,895</u>	<u>6,740</u>
	<u><u>4,895</u></u>	<u><u>6,740</u></u>

LARNE YMCA

NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)

FOR THE YEAR ENDED 31 MARCH 2023

6 Charitable activities

	2023	2022
	£	£
Staff costs	284,658	262,387
Depreciation and impairment	22,255	22,646
Food & hospitality	7,220	10,466
Rent & rates	1,723	904
Materials and equipment	27,777	19,099
Insurance	6,933	4,939
Light & heat	11,818	9,357
Repairs & maintenance	19,692	11,596
Postage & stationery	1,342	4,360
Telephone	1,239	2,229
Travel expenses	-	116
Outings & events	59,071	44,889
Sundry expenses	7,351	163
Subscriptions	-	923
Training	4,871	2,028
	<u>455,950</u>	<u>396,102</u>
Share of governance costs (see note 7)	1,968	1,933
	<u>457,918</u>	<u>398,035</u>
Analysis by fund		
Unrestricted funds	162,558	
Restricted funds	295,360	
	<u>457,918</u>	
For the year ended 31 March 2022		
Unrestricted funds		122,506
Restricted funds		275,529
		<u>398,035</u>

LARNE YMCA

NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)

FOR THE YEAR ENDED 31 MARCH 2023

7 Support costs

	Support costs £	Governance costs £	2023 Support costs £	Governance costs £	2022 £
Legal and professional	-	1,968	1,968	-	1,933
	<u>-</u>	<u>1,968</u>	<u>1,968</u>	<u>-</u>	<u>1,933</u>
	-	1,968	1,968	-	1,933
	<u>-</u>	<u>1,968</u>	<u>1,968</u>	<u>-</u>	<u>1,933</u>
Analysed between Charitable activities	-	1,968	1,968	-	1,933
	<u>-</u>	<u>1,968</u>	<u>1,968</u>	<u>-</u>	<u>1,933</u>

Governance costs includes payments to the independent examiners of £960 (2022- £960) for accountancy fees.

8 Trustees

None of the Trustees (or any persons connected with them) received any remuneration or benefits from the charity during the year.

9 Employees

The average monthly number of employees during the year was:

	2023 Number	2022 Number
	30	29
	<u>30</u>	<u>29</u>
Employment costs	2023 £	2022 £
Wages and salaries	284,658	262,387
	<u>284,658</u>	<u>262,387</u>

There are no employees whose annual remuneration was greater than £60,000.

LARNE YMCA

NOTES TO THE FINANCIAL STATEMENTS (CONTINUED) FOR THE YEAR ENDED 31 MARCH 2023

10 Tangible fixed assets

	Freehold land and buildings	Leasehold land and buildings	Fixtures and Motor vehicles fittings		Total
	£	£	£	£	£
Cost					
At 1 April 2022	485,000	30,000	63,053	6,250	584,303
Additions	2,640	-	2,385	-	5,025
At 31 March 2023	487,640	30,000	65,438	6,250	589,328
Depreciation and impairment					
At 1 April 2022	106,700	3,300	42,753	6,139	158,892
Depreciation charged in the year	9,700	300	12,227	28	22,255
At 31 March 2023	116,400	3,600	54,980	6,167	181,147
Carrying amount					
At 31 March 2023	371,240	26,400	10,458	83	408,181
At 31 March 2022	378,300	26,700	20,300	111	425,411

11 Debtors

	2023	2022
	£	£
Amounts falling due within one year:		
Other debtors	17,297	22,500

12 Creditors: amounts falling due within one year

	2023	2022
	£	£
Other creditors	4,081	3,903
Accruals and deferred income	1,759	3,586
	5,840	7,489

13 Analysis of net assets between funds

	Unrestricted funds	Restricted funds	Total	Unrestricted funds	Restricted funds	Total
	2023	2023	2023	2022	2022	2022
	£	£	£	£	£	£
Fund balances at 31 March 2023 are represented by:						
Tangible assets	408,181	-	408,181	402,726	22,685	425,411
Current assets/(liabilities)	95,253	48,504	143,757	145,651	-	145,651
	503,434	48,504	551,938	548,377	22,685	571,062

LARNE YMCA

NOTES TO THE FINANCIAL STATEMENTS (CONTINUED) *FOR THE YEAR ENDED 31 MARCH 2023*

14 **Related party transactions**

There were no disclosable related party transactions during the year (2022 - none).

Larne YMCA

Northern Ireland - Charity number 100901

Annual report

INFO FOR DIRECTOR'S REPORT APRIL 2022 - MARCH 2023
After-schools

Aim of programme:- To provide childcare and play opportunities for school aged children aged 4- 12. To provide a high quality service with qualified staff and support families. To engage with parents/carers and make referrals to our other programmes such as building solutions. To provide play equipment, spaces and resources. To contribute to the all round development and well being of children.

Objectives of programme:-

We aimed to offer affordable childcare in a play setting underpinned by play theories, policies and types. We review our fees and consulted with parents and our childcare working group to identify need.

No of sessions delivered	No of participants	Age range
319	10,208	4-12

Events / Projects completed in this period:-

Road safety

Cooking

Arts and crafts

Football

Summer programme

Basketball and Cheer leading

Spark programme

Qualifications completed, (OCN's)

Child protection

1st aid

Young Leaders and Volunteer programme

No of volunteer hours completed:- 450

Key pieces of work / learning achieved:- Placements form syudents/EA placement spark programme

Targeted Programmes:-

Theme	No of sessions	No of participants
Cheerleading	4	22
Basketball	6	18
Arts and Crafts	16	24
Football and multi skills	6	42
Cooking	12	28
Daily programmes /play setting		

Consultation:-

Who did we consult with? Young people staff /parents and other programme leads.

Why did we consult? Hobbies/interests and evaluation and so it was a two way process to understand need it is essential to identify need and to plan.

How many contributed? Majority

What did we learn?

As play is child led not everything goes as planned and if children booked in for sessions by parents they dont always want to participate.

Communication with parents is key to identifying needs of children/young people.

Quality Assurance:- A high level of work and service was maintained throughout the year and commitment and attention from staff , other organisations and participants added to a high quality provision being provided and in the process of delivery. Our yearly inspection{Northern Health and social care trust} was outstanding with only a couple of minor recommendations Policy related. Minimum standards are adhered to at all times.

Partnerships:-

Who do we partner with?Parents/ Peace players and PSNI / Youth club and Autism support

What do we do? Liaise and meet

How does this add value? This adds a lot of value to what we do and understanding of the needs and wants of our children/ young people. From working with the Youth club staff and Autism support staff we shared resources and some of our older children move on to young leaders and attend Good relations programmes within youth club. Friendship groups are stronger and it contributes to all round development of all our children and young people.

INFO FOR DIRECTOR'S REPORT APRIL 2022 - MARCH 2023
Autism

Aim of programme:-

- Promoting Youth Development
- Promoting Healthy Living
- Promoting Community Engagement

Objectives of programme:-

- To provide more support to young people with ASD, ADD and ADHD
- To provide a quality programme that assists the development of young people with ASD, ADD and ADHD

No of sessions delivered	No of participants	Age range
250	Monday - 5 Monday - 20 Wednesday - 8 Friday - 6 Saturday - 12	Mixed 2nd year+ P5-P7 P7-2nd year P1-P5

Events / Projects completed in this period:-

Residential - Taking a group of young people away for a weekend of fun, friendship and activities

Summer Programme - Cinema trip, Bugs and Beasties, Trips away and more!

Qualifications completed, (OCN's)

N/A

Young Leaders and Volunteer programme

No of volunteer hours completed:- 900

Key pieces of work / learning achieved:-

Growing in confidence working with others and supporting/running programmes/activities.

Targeted Programmes:-

Theme	No of sessions	No of participants
Drugs and Alcohol	2	10

Consultation:-

Who did we consult with?

-Young People

Why did we consult?

-To gain feedback and ideas

How many contributed?

- All Young People

What did we learn?

- what activities they have enjoyed
- what activities they haven't enjoyed
- what activities they would like to do
- what activities they wouldn't like to do
- what trips they have enjoyed
- what trips they haven't enjoyed
- where they would like to go on trips

- where they wouldn't like to go on trips

Quality Assurance:-

-staff first aid completed

-Training needs form developed and set out to all staff and volunteers

-Brief before and debrief after every session in youth club allowing staff, Junior Leaders and Helpers time to prep and to reflect

-Risk assessments undertaken and displayed in each room

-Risk assessments completed for every youth club activity that takes place outside of the building or has additional risks not identified in the building risk assessments

Partnerships:-

Who do we partner with?
Spark Workers

What do we do?
Support training and development

How does this add value?
Spark workers developed work place skills while the young people had th opportunity to engage with different people and learn from them too

INFO FOR DIRECTOR'S REPORT APRIL 2022 - MARCH 2023 Youth Club

Aim of programme:-

- Promoting Youth Development
- Promoting Healthy Living
- Promoting Community Engagement

Objectives of programme:-

- To reach more young people
- To provide more opportunities to young people
- To enhance out facilities and programme

- To provide a quality programme for young people

No of sessions delivered	No of participants	Age range
350	10833 8617	7-25 9-25

Events / Projects completed in this period:-

Celebration Event - held on 26/6/22 with prizes given based on feedback and input from our junior leaders and helpers to celebrate the achievements of staff and young people

Culture Week - looking at different countries around the world, celebrating differences and learning about traditions

Good Relations - A programme to bring together those from different backgrounds and beliefs, allowing them to learn about the importance of good relations, take part in a cultural visit and go on a residential

Spark Programme - An intervention programme bringing young people away from the bonfires to paid employment and learning opportunities.

Wellbeing week - ran week beginning 21st March with a programme covering the five pillars:

- Learn
- Active
- Give
- Connect
- Notice

Qualifications completed, (OCN's)

Accredited programme on Digital Skills ran by NRC and Bytes for 14+ year olds

Young Leaders and Volunteer programme

No of volunteer hours completed:- 6,300

Key pieces of work / learning achieved:- Training sessions ran with Junior Leaders and helpers regularly around planning, personal development, leadership etc resulting in a very

successful Junior Leader and Helper takeover week with them taking the lead, running the sessions and programme.

Targeted Programmes:-

Theme	No of sessions	No of participants
Fitness	7	35
Mental Health and Wellbeing	7	157
Sexual Health	1	29
Internet Safety	1	18
Drugs and Alcohol	3	55
Resilience	2	21
Road Safety	1	17
Inclusion	1	6

Consultation:-

Who did we consult with?

- Young People
- Staff/Volunteers
- Parents/carers

Why did we consult?

- To get feedback from key stakeholders
- To ensure quality assurance
- To develop the organisation and programmes

How many contributed?

What did we learn?

- Areas for development
- Areas of strength
- Needs and interests of the young people
- Needs and interests of the community
- Ideas for development

Quality Assurance:-

- Training needs form developed and set out to all staff and volunteers
- Junior Leaders and Helpers completed summer training
- Brief before and debrief after every session in youth club allowing staff, Junior Leaders and Helpers time to prep and to reflect
- Risk assessments undertaken and displayed in each room
- Risk assessments completed for every youth club activity that takes place outside of the building or has additional risks not identified in the building risk assessments

Partnerships:-

Who do we partner with?

- Peaceplayers NI

What do we do?

- Community Relations through sport programmes bringing together young people from different backgrounds.

How does this add value?

- Building relationships with others
- Breaking stereotypes
- Providing opportunities in the same area

Larne YMCA

Northern Ireland - Charity number 100901

Annual return

LARNE YMCA

INDEPENDENT EXAMINER'S REPORT TO THE TRUSTEES OF LARNE YMCA

We report to the Trustees on our examination of the financial statements of Larne YMCA (the charity) for the year ended 31 March 2023.

Responsibilities and basis of report

As the Trustees of the charity (and also its directors for the purposes of company law) you are responsible for the preparation of the financial statements in accordance with the requirements of the Companies Act 2006 (the 2006 Act).

Having satisfied ourselves that the financial statements of the charity are not required to be audited under Part 16 of the 2006 Act and are eligible for independent examination, we report in respect of our examination of the charity's financial statements carried out under section 65(3) of the Charities (Northern Ireland) Act 2008 (the 2008 Act). In carrying out our examination we have followed all the applicable Directions given by the Charity Commission under section 65(9)(b) of the 2008 Act.

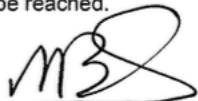
Independent examiner's statement

Since the charity's gross income exceeded £250,000 your examiner must be a member of a body listed in section 65 of the 2008 Act. We confirm that we are qualified to undertake the examination because we are members of Chartered Accountants Ireland, which is one of the listed bodies.

We have completed our examination, and confirm that no matters have come to our attention in connection with the examination giving us cause to believe that in any material respect:

- 1 accounting records were not kept in respect of the charity as required by section 386 of the 2006 Act; or
- 2 the financial statements do not accord with those records; or
- 3 the financial statements do not comply with the accounting requirements of section 396 of the 2006 Act other than any requirement that the accounts give a true and fair view which is not a matter considered as part of an independent examination; or
- 4 the financial statements have not been prepared in accordance with the methods and principles of the Statement of Recommended Practice for accounting and reporting by charities applicable to charities preparing their accounts in accordance with the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102).

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.



MBS Chartered Accountants

3 High Street
Larne
Co. Antrim
BT40 1JN

Dated: 18 December 2023