

Holy Trinity Youth Centre

Northern Ireland · Charity number 102166

Details

Status	Received
Registered	2015-04-28
Register	View on the Charity Commission for Northern Ireland register

Contact

Address	2 Norglen Gardens 2 Norglen Gardens Belfast Bt11 8el BT11 8EL
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Activities

Purposes: The Centre is established to provide, maintain and promote facilities and activities of a social, spiritual, educational and recreational nature with the object of improving the conditions of life of children and young people without distinction of sex, political, religious or other opinion.

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

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

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

Finances

Period end	Income	Expenditure	Assets	Employees
2025-03-31	£571,232	£558,324	£-52,329	14
2024-03-31	£568,725	£501,232	£-57,869	13

Trustees

Name	Role	Appointed
Claire		
Michael		
Miss Emma Courtney		
Miss Marion Josephine Higgins Dip He Counselling		
Mr Harry Hawkins		
Mr Martin Stafford		
Mrs Marguerite Toal		
Rev Brendan Mulhall		

Holy Trinity Youth Centre

Northern Ireland - Charity number 102166

Accounts

Charity Number: NIC102166

Holy Trinity Youth Centre
Annual Report and Audited Financial Statements
for the financial year ended 31 March 2025

DNTCA Limited
Chartered Accountants and Statutory Auditor
Ormeau House
91-97 Ormeau Road
Belfast
BT7 1SH

Holy Trinity Youth Centre
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Holy Trinity Youth Centre
TRUSTEES' AND OTHER INFORMATION

Trustees

Miss Emma Courtney
Rev Brendan Mulhall
Miss Marion Josephine Higgins
Mr Martin Stafford
Michael Sweeney
Mrs Marguerite Toal
Ms Claire Webb

Chairperson

Mr Harry Hawkins

Charity Number in Northern Ireland

NIC102166

Principal Address

2 Norglen Gardens
Belfast
Antrim
BT11 8EL

Auditors

DNTCA Limited
Chartered Accountants and Statutory Auditor
Ormeau House
91-97 Ormeau Road
Belfast
BT7 1SH

Principal Bankers

Ulster Bank
202-206 York Street
Belfast
Antrim
BT15 1HY

Holy Trinity Youth Centre TRUSTEES' REPORT

for the financial year ended 31 March 2025

The trustees present their Trustees' Report and the audited financial statements for the financial year ended 31 March 2025.

The financial statements are prepared in accordance with the Charities Act (Northern Ireland) 2008, FRS 102 "The Financial Reporting Standard applicable in the UK and Republic of Ireland" and Accounting and Reporting by Charities: Statement of Recommended Practice applicable to charities preparing their financial statements in accordance with the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102), which is applicable to charities preparing statutory financial statements in Northern Ireland.

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

In this report the trustees of Holy Trinity Youth Centre present a summary of its purpose, governance, activities, achievements and finances for the financial year 31 March 2025.

Mission, Objectives and Strategy

Mission Statement

Holy Trinity Youth Centre is a voluntary, full-time youth provider based in the Turf Lodge area of West Belfast which for the past 54 years has been providing a much-needed service for the children and young people from the extensive parish of Holy Trinity and much further afield.

The locality of Holy Trinity Youth Centre places it in a geographical area blighted by severe social and economic disadvantage which is ranked as one of the most deprived of all the electoral wards and Super Output Areas highlighted by NISRA (2017) as suffering from multiple levels of deprivation; manifested in shorter life spans, high rates of long-term unemployment, lower levels of general good health, higher rates of crime and numerous other negative features.

We work in partnership with many local and national agencies, community groups and statutory authorities in order to maximise our impact in the area in which we are based and beyond. We work with young people between the ages of 8-25 years old and the Centre is staffed by one full-time, professionally qualified Senior Youth Worker, one Administrative assistant, one 36 hours per week Project Coordinator, two 36 hours per week Fresh Start Worker, 10 part-time youth support workers and a bank of volunteer staff and volunteer coaches.

Holy Trinity aims to foster and encourage the personal, social, emotional, spiritual, physical, cultural and political development of children and young people through engagement in a range of activities, events, programmes and projects which endeavour to be both stimulating and challenging. The Youth Centre aims to broaden the horizons and life expectations of our children and young people and assist them in reaching their full potential as active and positive citizens in their community.

The staff team, with the unwavering support and encouragement of the Management Committee, work tirelessly to meet the ever-changing needs of the children and young people and to be responsive and proactive to the changing dynamics within the wider community; working to challenge and address inadequacies, vulnerability, tensions and exclusion; whilst assisting young people in building resilience, increasing their social capital and ensuring that our children and young people are fully developed, prepared for and are an intrinsic part of a changing and developing community and a changing North of Ireland.

Structure, Governance and Management

Structure

The management committee appoints the chairperson. The management committee appoints the treasurer, secretary and other officers as they decide. Holy Trinity Youth Centre governance is exercised by the management committee which is made up of men and women whose extensive experience in a variety of fields is invaluable to Holy Trinity on a voluntary and strongly committed basis.

Day-to-day management of the Youth Centre is headed by the senior youth worker in charge, assisted by a diverse staff team and volunteers. The youth worker in charge reports directly to the chairperson and management committee.

Administration and accounting oversight operate through regular recording of income and expenditure, forecasting budgets and re-profiling where necessary. The Youth Worker in Charge and Management committee oversee financial governance and agree any variances against income and expenditure.

Holy Trinity Youth Centre maintains effective skills audits to ensure personal and professional development of staff members and volunteers; this allows the team to continually deliver effective interventions to young people.

Holy Trinity Youth Centre TRUSTEES' REPORT

for the financial year ended 31 March 2025

■ Public Benefit Statement

The trustees confirm that they have complied with their duty under the Charities Act (Northern Ireland) 2008 to have due regard to the public benefit guidance issued by the Charity Commission for Northern Ireland. The charity's activities, as described above, are undertaken for the public benefit, providing services and support to children and young people in the community.

■ Review of Achievements and Performance

Holy Trinity Youth Centre is dependent on securing funding from a range of sources and operates under a banner of reliance on securing grants. Grants in excess of £10,000 were received from the following funder:

- Education Authority
- The Henry Smith Charity
- Garfield Weston Foundation
- The National Lottery Community Fund
- The Ireland Funds
- Belfast City Council

We receive several other small grants and income from centre membership that allow us to function at a greater standard and enhance the operations of the Centre. Smaller grants were received from:

- Halifax Foundation
- Police Property Fund

These grants have enabled us to continually develop our interventions with young people and increase opportunities for engagement, supporting young people's needs through a range of activities

Holy Trinity Youth Centre offered a plethora of programmes and activities that enhance and promote the holistic development of young people using our services. Programmes on offer include:

■ Extended Late-Night Programme

The late-night programme ran on a Friday evening for our senior members. This provided an alternative to congregating on the streets and supported the prevention and reduction of any possible anti-social behaviour.

■ Leadership Development

The Leadership development programme within the centre saw young people with leadership potential receive intensive support to take on leadership roles within the running and operation of the programme offer, through accreditation, skills development and support they underwent a leadership course that enabled them to now facilitate peer to peer educational activities with the support of the Ireland Funds

■ LEAD Project

Holy Trinity Youth Centre secured funding from the National Lottery Community Fund's Empowering Young People Grant to deliver the 4 Year L.E.A.D (Learning, Engaging And Developing) Programme which is delivering Developmental Education Programme to young people aged 7-21 years old offering additional services and opportunities to young people who would otherwise not be engaged. Facilitating programmes on the themes of Education support, Health and Well-being, Citizenship and Employability as well as a range of other Personal and Social Development initiatives. The programme is working with various partners within our locality including Schools, Community groups and other Youth Organisations.

■ Cross Community Programme

Through a Grant from The Ireland Funds Holy Trinity Youth Centre developed a programme of good relations and cross-community youth work with one of our partners from the PUL community. The project brought together 16 young people from the 2 main traditions and developed a programme rooted in respect for difference, shared history and relationships. This programme will continue into the next financial year to complete the delivery of the programme.

■ Detached & Street Based Youth Work

Holy Trinity Youth Centre continues to deliver bespoke street based youth work to some of the most vulnerable young people in our communities securing resources from Education Authority and Belfast City Council. We continue to coordinate detached across West Belfast albeit at a reduced capacity working with our partners to ensure the most effective and strategic delivery of street based youth work to young people who need it most.

■ Youth Centre

The youth centre in general welcomes approximately 85 young people per day who participate in a range of programmes, activities, and projects. The centre is a safe space to interact with others and supports physical, emotional, spiritual and social wellbeing.

Holy Trinity Youth Centre

TRUSTEES' REPORT

for the financial year ended 31 March 2025

■ Fresh Start

The Fresh Start programme is designed to engage young people who are deemed to be at high risk from paramilitaries or becoming at risk from paramilitaries both directly and indirectly. The Fresh Start team engage with both the young person and their family to provide support and encourage alternative lifestyle opportunities.

■ Targeted Programmes

Through support from Department of Justice and others we delivered a piece of work targeted at some of the most at risk and vulnerable young people in our community this project increased positive decision making, Reduced ASB incidents and supported young people to re-engage with education, Other targeted programmes supported young people with health and well-being, leadership, skills development and civic responsibility.

My staff team and I continue to work as hard as we can to maintain our current membership levels and as you can see our membership numbers are similar to previous years we are still struggling to get back to maximum capacity in the safest way possible. We did however see increased participation during summer months due to the programme offered and staff's commitment.

Attendance figures on a daily basis are reflective of the continued interest in our ongoing provision. The daily figures have been set out below and set out in monthly averages. Staff continue to use strength-based Youth Work Methods to maintain relationships with existing members and using bespoke engagement techniques and building new relationships with young people to increase the membership base.

■ Junior members

During the year there was an average of 102 male and 113 females of primary school age who availed of the centres activities

■ Senior members

During the year there was an average of 72 males and 68 females aged 11+ who participated in the centre's programmes.

Financial Review

Total income for the year was £571,232 (2024: £568,725), with expenditure of £558,324 (2024: £501,232), resulting in a net surplus of £12,908.

Restricted funds increased to £132,717, reflecting the timing of project funding, while unrestricted funds moved to a deficit of £28,233. Cash balances at year end were £119,242.

The charity remains reliant on grant funding and continues to manage expenditure carefully to ensure sustainability.

Results and Dividends

At the end of the financial year the charity has assets of £156,813 (2024 - £149,445) and liabilities of £52,329 (2024 - £57,869). The net assets of the charity have increased by £12,908.

Reserves Position and Policy

Reserves Policy

The trustees aim to maintain unrestricted reserves at a level sufficient to cover approximately 3 months of operating expenditure, providing a buffer against fluctuations in income and ensuring continuity of services.

At 31 March 2025, unrestricted funds were in deficit of £28,233, reflecting the timing of income and expenditure and the charity's reliance on restricted funding. The trustees are actively monitoring financial performance and seeking to rebuild unrestricted reserves to a sustainable level.

Principal Risks and Uncertainties

The trustees have established systems to identify, assess and manage the major risks facing the charity. Risks are reviewed regularly and documented in a risk register, with mitigating actions assigned and monitored.

Key controls include regular management accounts, budget monitoring, segregation of duties, and oversight of funding applications and compliance with grant conditions.

The principal risks identified relate to funding uncertainty, cost pressures and staff retention. Mitigation strategies include maintaining strong funder relationships, diversifying income streams and close monitoring of financial performance.

Holy Trinity Youth Centre TRUSTEES' REPORT

for the financial year ended 31 March 2025

■ Appointment and training of trustees

Trustees are appointed in accordance with the charity's governing document and are selected to ensure an appropriate mix of skills and experience. New trustees receive an induction covering governance responsibilities, organisational structure and key policies. Ongoing training is provided where required. The Board meets regularly to review performance, financial position and strategic direction.

Compliance with Sector-Wide Legislation and Standards

The charity engages pro-actively with legislation, standards and codes which are developed for the sector. Holy Trinity Youth Centre subscribes to and is compliant with the following:

- The Charities SORP (FRS 102)

Holy Trinity Youth Centre continues to provide a much-needed service to the young people of Turf Lodge and the wider community, particularly during the increasingly pressurized cost of living crisis. We continue to plan and deliver numerous programmes through our staff team, who continue to commit their time and effort all year round. Staff morale and dedication is invaluable to the centre and its many service users.

Although financially we continue to remain reliant on grants, we continually explore new opportunities to become more sustainable and self-sufficient. We are in a difficult financial position moving into the new financial year. We already and will continue to apply for additional funding from a range of streams that will allow the sustainability of our core work as we aim to deliver of new and exciting projects.

The management committee remain fully dedicated to the centre and provide a wealth of knowledge, experience and advice on all strategic and operational functions that ensure the centre continues to provide a quality service to young people.

We are aware that challenges will continue to present themselves in the coming year and we are ready to overcome them, ensuring the continuation of our much-needed and vital service to the young people of Turf Lodge.

Approved by the Board of Trustees on 21/5/26 and signed on its behalf by:



Mr Harry Hawkins
Chairperson

Holy Trinity Youth Centre

STATEMENT OF TRUSTEES' RESPONSIBILITIES

for the financial year ended 31 March 2025

The trustees are responsible for preparing the financial statements in accordance with applicable law and regulations.

The law applicable to charities in Northern Ireland requires the trustees to prepare financial statements for each financial year which give a true and fair view of the assets, liabilities and financial position of the charity as at the financial year end date and of the surplus or deficit of the charity and otherwise comply with the Charities Act (Northern Ireland) 2008.

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

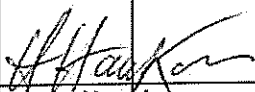
- select suitable accounting policies and apply them consistently;
- observe the methods and principles in the Charities SORP;
- make judgements and accounting estimates that are reasonable and prudent;
- state whether the financial statements have been prepared in accordance with applicable accounting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

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

As explained in note 3, the trustees have assessed that preparing the accounts on a going concern basis is still appropriate.

The trustees are responsible for keeping adequate accounting records that are sufficient to show and explain the charity's transactions and 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 Charities Act (Northern Ireland) 2008. 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.

Approved by the Board of Trustees on 21/5/26 and signed on its behalf by:



Mr Harry Hawkins
Chairperson

INDEPENDENT AUDITOR'S REPORT to the Members of Holy Trinity Youth Centre

Report on the audit of the financial statements

Opinion

We have audited the charity financial statements of Holy Trinity Youth Centre ('the charity') for the financial year ended 31 March 2025 which comprise the Statement of Financial Activities, the Balance Sheet, the Statement of Cash Flows and notes to the financial statements, including the summary of significant accounting policies set out in note 2. 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" and Accounting and Reporting by Charities: Statement of Recommended Practice applicable to charities preparing their accounts in accordance with FRS 102.

In our opinion, when reporting in accordance with a fair presentation framework the financial statements:

- give a true and fair view of the state of the charity's affairs as at 31 March 2025 and of its surplus for the financial 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 Charities Act (Northern Ireland) 2008.

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 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 the date 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, except to the extent otherwise explicitly stated in our report, 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 matter prescribed by the Charities Act (Northern Ireland) 2008

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

In the light of our knowledge and understanding of the charity and its environment obtained in the course of the audit, we have not identified material misstatements in the Trustees' Report.

We have nothing to report in respect of the following matters where the Charities Act (Northern Ireland) 2008 requires us to report to you if, in our opinion:

- adequate accounting records have not been kept; or
- the financial statements are not in agreement with the accounting records and returns; or
- certain disclosures of trustees' remuneration specified by law are not made; or
- the trustees were not entitled to prepare the financial statements in accordance with the small companies regime and take advantage of the small companies' exemption in preparing the Trustees' Annual Report.

INDEPENDENT AUDITOR'S REPORT to the Members of Holy Trinity Youth Centre

Responsibilities of trustees for the financial statements

As explained more fully in the Statement of Trustees' Responsibilities set out on page 8, the trustees 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 they 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 management either intends to liquidate the charity or to cease operations, or has no realistic alternative but to do so.

Auditor's responsibilities for the audit of the financial statements

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:

Our approach to identifying and assessing the risks of material misstatement in respect of irregularities, including fraud and non compliance with laws and regulations, was as follows:

- The engagement partner ensured that the engagement team collectively had the appropriate competence, capabilities and skills to identify or recognise non-compliance with applicable laws and regulations;
- We identified the laws and regulations applicable to the company through discussions with directors and other management;
- We focused on specific laws and regulations which we considered may have a direct material effect on the financial statements or the operations of the company.

To address the risk of fraud through management bias and override of controls, we:

- Performed analytical procedures to identify any unusual or unexpected relationships;
- Tested journal entries to identify unusual transactions.

In response to the risk of irregularities and non-compliance with laws and regulations, we designed procedures which included, but were not limited to:

- Agreeing financial statement disclosures to underlying supporting documentation;
- Reading the minutes of meetings of those charged with governance;
- Enquiring of management as to actual and potential litigation and claims;
- Reviewing correspondence with HMRC, Companies House and the company's legal advisors.

There are inherent limitations in our audit procedures described above. The more removed that laws and regulations are from financial transactions, the less likely it is that we would become aware of non-compliance. Auditing standards also limit the audit procedures required to identify non-compliance with laws and regulations to enquiry of the directors and other management and the inspection of regulatory and legal correspondence, if any.

Material misstatements that arise due to fraud can be harder to detect than those that arise from error as they may involve deliberate concealment or collusion.

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

INDEPENDENT AUDITOR'S REPORT to the Members of Holy Trinity Youth Centre

Further information regarding the scope of our responsibilities as auditor

As part of an audit in accordance with ISAs (UK), we exercise professional judgement and maintain professional scepticism throughout the audit. We also:

- Identify and assess the risks of material misstatement of the financial statements, whether due to fraud or error, design and perform audit procedures responsive to those risks, and obtain audit evidence that is sufficient and appropriate to provide a basis for our opinion. The risk of not detecting a material misstatement resulting from fraud is higher than for one resulting from error, as fraud may involve collusion, forgery, intentional omissions, misrepresentations, or the override of internal control.
- Obtain an understanding of internal control relevant to the audit in order to design audit procedures that are appropriate in the circumstances, but not for the purpose of expressing an opinion on the effectiveness of the charity's internal control.
- Evaluate the appropriateness of accounting policies used and the reasonableness of accounting estimates and related disclosures made by trustees.
- Conclude on the appropriateness of the trustees' use of the going concern basis of accounting and, based on the audit evidence obtained, whether a material uncertainty exists related to events or conditions that may cast significant doubt on the charity's ability to continue as a going concern. If we conclude that a material uncertainty exists, we are required to draw attention in our Auditor's Report to the related disclosures in the financial statements or, if such disclosures are inadequate, to modify our opinion. Our conclusions are based on the audit evidence obtained up to the date of our Auditor's Report. However, future events or conditions may cause the charity to cease to continue as a going concern.
- Evaluate the overall presentation, structure and content of the financial statements, including the disclosures, and whether the financial statements represent the underlying transactions and events in a manner that achieves fair presentation.

We communicate with those charged with governance regarding, among other matters, the planned scope and timing of the audit and significant audit findings, including any significant deficiencies in internal control that we identify during our audit.

The purpose of our audit work and to whom we owe our responsibilities

This report is made solely to the charity's members, as a body, in accordance with Chapter 3 of Part 16 of the Charities Act (Northern Ireland) 2008. Our audit work has been undertaken so that we might state to the charity's members 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 charity and the charity's members as a body, for our audit work, for this report, or for the opinions we have formed.



Mr M-Nangle (Senior Statutory Auditor)

for and on behalf of

DNTCA LIMITED

Chartered Accountants and Statutory Auditor

Ormeau House

91-97 Ormeau Road

Belfast

BT7 1SH

21/5/26

Holy Trinity Youth Centre

STATEMENT OF FINANCIAL ACTIVITIES

for the financial year ended 31 March 2025


	Notes	Unrestricted Funds 2025 £	Restricted Funds 2025 £	Total Funds 2025 £	Unrestricted Funds 2024 £	Restricted Funds 2024 £	Total Funds 2024 £
Income							
Charitable activities							
■ Grants from governments and other co-funders	5.1	-	519,613	519,613	8,400	504,403	512,803
Activities for generating funds	5.2	51,619	-	51,619	55,922	-	55,922
Total income		51,619	519,613	571,232	64,322	504,403	568,725
Expenditure							
Charitable activities	6.1	79,745	466,056	545,801	36,426	452,283	488,709
Other expenditure	6.2	2,861	9,662	12,523	2,861	9,662	12,523
Total Expenditure		82,606	475,718	558,324	39,287	461,945	501,232
Net income/(expenditure)		(30,987)	43,895	12,908	25,035	42,458	67,493
Transfers between funds		-	-	-	-	-	-
Net movement in funds for the financial year		(30,987)	43,895	12,908	25,035	42,458	67,493
Reconciliation of funds:							
Total funds beginning of the year	15	2,754	88,822	91,576	(22,281)	46,364	24,083
Total funds at the end of the year		(28,233)	132,717	104,484	2,754	88,822	91,576

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

Holy Trinity Youth Centre
BALANCE SHEET
as at 31 March 2025

	Notes	2025 £	2024 £
Fixed Assets			
Tangible assets	10	<u>37,571</u>	<u>50,094</u>
Current Assets			
Cash at bank and in hand	11	<u>119,242</u>	<u>99,351</u>
Creditors: Amounts falling due within one year	12	<u>(52,329)</u>	<u>(57,869)</u>
Net Current Assets		<u>66,913</u>	<u>41,482</u>
Total Assets less Current Liabilities		<u><u>104,484</u></u>	<u><u>91,576</u></u>
Funds			
Restricted trust funds		<u>132,717</u>	<u>88,822</u>
General fund (unrestricted)		<u>(28,233)</u>	<u>2,754</u>
Total funds	15	<u><u>104,484</u></u>	<u><u>91,576</u></u>

Approved by the Board of Trustees and authorised for issue on 21/5/26 and signed on its behalf by



Mr Harry Hawkins
Chairperson

Holy Trinity Youth Centre
STATEMENT OF CASH FLOWS
for the financial year ended 31 March 2025

	Notes	2025 £	2024 £
Cash flows from operating activities			
Net movement in funds		12,908	67,493
Adjustments for			
Depreciation		12,523	12,523
		<u>25,431</u>	<u>80,016</u>
Movements in working capital:			
Movement in debtors		-	4,998
Movement in creditors		(5,540)	(89,308)
		<u>19,891</u>	<u>(4,294)</u>
Cash generated from/(used in) operations			
Cash flows from investing activities			
Payments to acquire tangible assets		-	(62,617)
		<u>19,891</u>	<u>(66,911)</u>
Net increase/(decrease) in cash and cash equivalents			
Cash and cash equivalents at the beginning of the year		99,351	166,262
Cash and cash equivalents at the end of the year	11	<u><u>119,242</u></u>	<u><u>99,351</u></u>

Holy Trinity Youth Centre

NOTES TO THE FINANCIAL STATEMENTS

for the financial year ended 31 March 2025

1. GENERAL INFORMATION

Holy Trinity Youth Centre is an unincorporated charity established under a governing document and is registered with the Charity Commission for Northern Ireland (charity number NIC102166). The registered office of the charity is 2 Norglen Gardens, Belfast, Antrim, BT11 8EL which is also the principal place of business of the charity. The financial statements have been presented in Pound (£) which is also the functional currency of the charity.

2. SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES

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

Basis of preparation

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

Statement of compliance

The financial statements of the charity for the financial year ended 31 March 2025 have been prepared on the going concern basis and in accordance with the Statement of Recommended Practice (SORP) "Accounting and Reporting by Charities preparing their accounts in accordance with the Financial Reporting Standard applicable in the UK and Republic of Ireland FRS 102".

Fund accounting

The following are the categories of funds maintained:

Restricted funds

Restricted funds represent income received for specific programmes and are applied in accordance with funder restrictions. The movement in these funds reflects the timing of income recognition and programme expenditure.

Unrestricted funds

Unrestricted funds consist of General and Designated funds.

- General funds represent amounts which are expendable at the discretion of the board, in furtherance of the objectives of the charity.

Income

Income is recognised by inclusion in the Statement of Financial Activities only when the charity is legally entitled to the income, performance conditions attached to the item(s) of income have been met, the amounts involved can be measured with sufficient reliability and it is probable that the income will be received by the charity.

Income from charitable activities

Income from charitable activities include income earned from the supply of services under contractual arrangements and from performance related grants which have conditions that specify the provision of particular services to be provided by the charity. Income from government and other co-funders is recognised when the charity is legally entitled to the income because it is fulfilling the conditions contained in the related funding agreements. Where a grant is received in advance, its recognition is deferred and included in creditors. Where entitlement occurs before income is received, it is accrued in debtors.

Grants from governments and other co-funders typically include one of the following types of conditions:

- Performance based conditions: whereby the charity is contractually entitled to funding only to the extent that the core objectives of the grant agreement are achieved. Where the charity is meeting the core objectives of a grant agreement, it recognises the related expenditure, to the extent that it is reimbursable by the donor, as income.

- Time based conditions: whereby the charity is contractually entitled to funding on the condition that it is utilised in a particular period. In these cases the charity recognises the income to the extent it is utilised within the period specified in the agreement.

In the absence of such conditions, assuming that receipt is probable and the amount can be reliably

Holy Trinity Youth Centre NOTES TO THE FINANCIAL STATEMENTS

for the financial year ended 31 March 2025

measured, grant income is recognised once the charity is notified of entitlement.

Grants received towards capital expenditure are credited to the Statement of Financial Activities when received or receivable, whichever is earlier.

Expenditure

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

Tangible fixed assets and depreciation

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

Motor vehicles	25% Straight line
----------------	-------------------

Cash at bank and in hand

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

Taxation and deferred taxation

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

Deferred tax is recognised in respect of all timing differences that have originated but not reversed at the balance sheet date where transactions or events have occurred at that date that will result in an obligation to pay more tax in the future, or a right to pay less tax in the future. Timing differences are temporary differences between the charity's taxable profits and its results as stated in the financial statements.

Deferred tax is measured on an undiscounted basis at the tax rates that are anticipated to apply in the periods in which the timing differences are expected to reverse, based on tax rates and laws that have been enacted or substantively enacted by the balance sheet date.

Financial Instruments

Basic Financial Instruments

The charity only has financial assets and financial liabilities of a kind that qualify as basic financial instruments. Basic financial instruments are initially recognised at transaction value and subsequently measured at amortised cost.

3. GOING CONCERN

The trustees have assessed the Charity's ability to continue as a going concern, having regard to its financial position at 31 March 2025, funding commitments received to date, forecast cash flows and planned activities.

Subsequent to the financial year end, in March 2026, public announcements by the Education Authority and Department of Education indicated that funding for youth services across Northern Ireland had only been assured on a short-term basis and committed until June 2026. These announcements occurred after the reporting date and therefore do not give rise to any adjustment in these financial statements.

The Charity operates in a challenging funding environment and remains reliant on restricted grant income supplemented by unrestricted reserves. In response to funding uncertainty, the trustees and management actively monitor cash flows, manage expenditure carefully, and continue to pursue a range of funding opportunities to support ongoing activities.

Cash flow forecasts covering a period of at least twelve months from the date of approval of these financial statements have been reviewed by the trustees. Based on this assessment, and taking into account the actions taken and planned to manage costs and funding, the trustees consider that the Charity will be able to meet its obligations as they fall due.

Accordingly, the trustees believe that it remains appropriate to prepare the financial statements on a going

Holy Trinity Youth Centre NOTES TO THE FINANCIAL STATEMENTS

for the financial year ended 31 March 2025
concern basis.

4. CRITICAL ACCOUNTING JUDGEMENT AND ESTIMATES

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

5. INCOME

5.1 CHARITABLE ACTIVITIES	Unrestricted Funds £	Restricted Funds £	2025 £	2024 £
Grants from governments and other co-funders: Income from charitable activities	-	519,613	519,613	512,803

5.2 OTHER TRADING ACTIVITIES

	Unrestricted Funds £	Restricted Funds £	2025 £	2024 £
Other trading activities	51,619	-	51,619	55,922

6. EXPENDITURE

6.1 CHARITABLE ACTIVITIES	Direct Costs £	Other Costs £	Support Costs £	2025 £	2024 £
Cleaning	471	-	-	471	681
Programme Costs	157,826	-	-	157,826	149,616
Insurance	2,768	-	-	2,768	2,863
Light, Heat and Water	18,798	-	-	18,798	12,540
Repairs and Maintenance	1,388	-	-	1,388	1,659
Sundry Expenses	2,591	-	-	2,591	3,391
Telephone	2,956	-	-	2,956	2,219
Pension	34,456	-	-	34,456	23,663
Wages and Salaries	322,034	-	-	322,034	289,556
Governance Costs (Note 6.3)	-	-	2,513	2,513	2,521
	<u>543,288</u>	<u>-</u>	<u>2,513</u>	<u>545,801</u>	<u>488,709</u>

6.2 OTHER EXPENDITURE

	Direct Costs £	Other Costs £	Support Costs £	2025 £	2024 £
Depreciation	-	12,523	-	12,523	12,523

6.3 GOVERNANCE COSTS

	Direct Costs £	Other Costs £	Support Costs £	2025 £	2024 £
Charitable activities - governance costs	-	-	2,513	2,513	2,521

Holy Trinity Youth Centre
NOTES TO THE FINANCIAL STATEMENTS
for the financial year ended 31 March 2025

6.4	SUPPORT COSTS	Governance Costs £	2025 £	2024 £
	Audit fee	2,400	2,400	2,400
	Bank Charges	113	113	121
		2,513	2,513	2,521
		2,513	2,513	2,521
7.	ANALYSIS OF SUPPORT COSTS		2025 £	2024 £
	Audit fee		2,400	2,400
	Bank Charges		113	121
			2,513	2,521
			2,513	2,521
8.	NET INCOME		2025 £	2024 £
	Net Income is stated after charging/(crediting):			
	Depreciation of tangible assets		12,523	12,523
	Auditor's remuneration:			
	- audit services		2,400	2,400
			2,400	2,400
			2,400	2,400
9.	EMPLOYEES AND REMUNERATION			
	Number of employees			
	The average number of persons employed (including executive trustees) during the financial year was as follows:			
			2025 Number	2024 Number
	Staff		14	13
			14	13
			14	13
	The staff costs comprise:		2025 £	2024 £
	Wages and salaries		331,493	283,950
	Pension costs		24,997	28,304
			356,490	312,254
			356,490	312,254

No employee received employee benefits of more than £60,000 during the year (2024: nil).

Holy Trinity Youth Centre
NOTES TO THE FINANCIAL STATEMENTS
for the financial year ended 31 March 2025

10. TANGIBLE FIXED ASSETS	Motor vehicles	Total
	£	£
Cost		
At 31 March 2025	62,617	62,617
Depreciation		
At 1 April 2024	12,523	12,523
Charge for the financial year	12,523	12,523
At 31 March 2025	25,046	25,046
Net book value		
At 31 March 2025	37,571	37,571
At 31 March 2024	50,094	50,094
11. CASH AND CASH EQUIVALENTS	2025	2024
	£	£
Cash and bank balances	119,242	99,351
12. CREDITORS	2025	2024
Amounts falling due within one year	£	£
Trade creditors	-	3,120
Taxation and social security costs (Note 13)	7,486	7,777
Other creditors	-	765
Accruals and deferred income:		
Pension accrual	42,443	43,807
Other accruals	2,400	2,400
	52,329	57,869
The pension accrual amount of £42,443 is largely made up of arrears following an historical administrative issue. The charity has proactively attempted to settle this liability during the year, and as of the date of signing the liability was due to be settled imminently.		
13. TAXATION AND SOCIAL SECURITY	2025	2024
	£	£
Creditors:		
PAYE / NI	7,486	7,777
14. RESERVES	2025	2024
	£	£
At the beginning of the year	91,576	24,083
Surplus for the financial year	12,908	67,493
At the end of the year	104,484	91,576

The Trustees' reserves policy is set out in the Trustees' Report. At the year end, unrestricted reserves were in deficit and below the target level. Trustees are actively monitoring this position.

Holy Trinity Youth Centre
NOTES TO THE FINANCIAL STATEMENTS
for the financial year ended 31 March 2025

15.	FUNDS					
15.1	RECONCILIATION OF MOVEMENT IN FUNDS		Unrestricted Funds £	Restricted Funds £	Total Funds £	
	At 1 April 2023		(22,281)	46,364	24,083	
	Movement during the financial year		25,035	42,458	67,493	
	At 31 March 2024		2,754	88,822	91,576	
	Movement during the financial year		(30,987)	43,895	12,908	
	At 31 March 2025		<u>(28,233)</u>	<u>132,717</u>	<u>104,484</u>	
15.2	ANALYSIS OF MOVEMENTS ON FUNDS					
		Balance 1 April 2024 £	Income £	Expenditure £	Transfers between funds £	Balance 31 March 2025 £
	Restricted funds					
	Education Authority	-	299,325	299,325	-	-
	National Lottery CF	43,286	119,984	67,500	-	95,770
	Halifax	3,917	4,910	8,827	-	-
	Henry Smith	-	47,100	47,100	-	-
	The Ireland Fund	2,623	9,994	5,058	-	7,559
	Hedley Foundation	348	-	348	-	-
	Clothworkers Foundation	11,360	-	2,840	-	8,520
	Garfield Weston	-	15,000	15,000	-	-
	Variety Club	27,288	-	6,822	-	20,466
	PBNI	-	9,300	9,300	-	-
	Belfast City Council (DYE)	-	14,000	13,598	-	402
		<u>88,822</u>	<u>519,613</u>	<u>475,718</u>	<u>-</u>	<u>132,717</u>
	Unrestricted funds					
	Unrestricted General	2,754	51,619	82,606	-	(28,233)
	Total funds	<u>91,576</u>	<u>571,232</u>	<u>558,324</u>	<u>-</u>	<u>104,484</u>

Restricted funds comprise grant income received from statutory bodies and charitable trusts for specific programmes and projects. These funds are subject to conditions imposed by the funders as to their use and, in some cases, the period over which the funding may be applied. Restricted funds are recognised as income in accordance with the charity's accounting policies and unspent balances at the year end represent amounts committed to future programme delivery in accordance with grant conditions.

16. RELATED PARTY TRANSACTIONS

The trustees had no material interests, either directly or indirectly, in any transactions or arrangements with the Charity during the financial year ended 31 March 2025 (2024: none).

No trustees, nor any persons connected with them, provided services to or received financial support from the Charity during the year, and there were no outstanding balances with related parties at the year end (2024: none).

17. POST-BALANCE SHEET EVENTS

Subsequent to the financial year end, in March 2026, the Education Authority announced that funding for the youth sector had only been committed to June 2026. This announcement occurred after the reporting date and therefore does not give rise to any adjustments in these financial statements.

The trustees have considered the implications of this funding uncertainty on the Charity's future activities and financial position. In response, management has taken steps to manage expenditure, including reviewing service delivery arrangements and actively pursuing alternative funding opportunities. These matters have been taken into account in the trustees' assessment of the Charity's ability to continue as a going concern, as

Holy Trinity Youth Centre NOTES TO THE FINANCIAL STATEMENTS

for the financial year ended 31 March 2025
set out in note 3 to the financial statements.

There were no other material post-balance sheet events requiring disclosure or adjustment.

18. TRUSTEES REMUNERATION AND EXPENSES

The trustees are the key management personnel of the Charity in accordance with the Charities SORP (FRS 102). The trustees are responsible for directing and controlling the activities of the Charity and for setting its strategic objectives.

None of the trustees received any remuneration, benefits in kind or pension contributions from the Charity during the financial year ended 31 March 2025 (2024: £nil). No trustee was reimbursed for expenses during the year (2024: £nil).

19. CHARITY STATUS

Holy Trinity Youth Centre is a charitable trust constituted under a trust deed. Holy Trinity Youth Centre constitutes a public benefit entity as defined by FRS 102.

HOLY TRINITY YOUTH CENTRE

SUPPLEMENTARY INFORMATION

RELATING TO THE FINANCIAL STATEMENTS

FOR THE FINANCIAL YEAR ENDED 31 MARCH 2025

NOT COVERED BY THE REPORT OF THE AUDITORS

Holy Trinity Youth Centre
SUPPLEMENTARY INFORMATION RELATING TO THE FINANCIAL STATEMENTS
 Operating Statement
 for the financial year ended 31 March 2025

	2025 £	2024 £
Income	<u>571,232</u>	<u>568,725</u>
Cost of generating funds		
Programme Costs	<u>157,826</u>	<u>150,583</u>
	<u>157,826</u>	<u>150,583</u>
Gross surplus	<u>413,406</u>	<u>418,142</u>
Expenses		
Wages and salaries	331,493	283,950
Staff defined contribution pension costs	24,997	28,304
Insurance	2,768	2,863
Light and heat	18,798	12,540
Cleaning	471	681
Repairs and maintenance	1,388	1,659
Telephone	2,956	2,219
Auditor's remuneration	2,400	2,400
Bank charges	113	121
General expenses	2,591	3,389
Depreciation	12,523	12,523
	<u>400,498</u>	<u>350,649</u>
Net surplus	<u><u>12,908</u></u>	<u><u>67,493</u></u>

Holy Trinity Youth Centre

Northern Ireland - Charity number 102166

Accounts

DNTCA Limited
Chartered Accountants and Statutory Auditor
Ormeau House
91-97 Ormeau Road
Belfast
BT7 1SH

Holy Trinity Youth Centre
Annual Report and Audited Financial Statements
for the financial year ended 31 March 2024

Charity Number: NIC102166

Holy Trinity Youth Centre
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Holy Trinity Youth Centre
TRUSTEES' AND OTHER INFORMATION

Trustees
Mrs Marguerite Toal
Rev Brendan Mulhall
Miss Marion Josephine Higgins
Mr Martin Stafford
Miss Emma Courtney
Ms Claire Webb
Michael Sweeney

Chairperson
Mr Harry Hawkins

Charity Number in Northern Ireland
NIC102166

Principal Address
2 Norglen Gardens
Belfast
Antrim
BT11 8EL

Auditors
DNTCA Limited
Chartered Accountants and Statutory Auditor
Ormeau House
91-97 Ormeau Road
Belfast
BT7 1SH

Principal Bankers
Ulster Bank
202-206 York Street
Belfast
Antrim
BT15 1HY

Holy Trinity Youth Centre TRUSTEES' REPORT

for the financial year ended 31 March 2024

The trustees present their 'Trustees' Report and the audited financial statements for the financial year ended 31 March 2024.

The financial statements are prepared in accordance with the Charities Act (Northern Ireland) 2008, FRS 102 "The Financial Reporting Standard applicable in the UK and Republic of Ireland" and Accounting and Reporting by Charities: Statement of Recommended Practice applicable to charities preparing their financial statements in accordance with the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102).

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

In this report the trustees of Holy Trinity Youth Centre present a summary of its purpose, governance, activities, achievements and finances for the financial year 31 March 2024.

The charity is a registered charity and although not obliged to comply with the Statement of Recommended Practice applicable in the UK and Republic of Ireland FRS 102, the organisation has implemented its recommendations where relevant in these financial statements.

Background

Holy Trinity Youth Centre is a voluntary, full-time youth provider based in the Turf Lodge area of West Belfast which for the past 53 years has been providing a much-needed service for the children and young people from the extensive parish of Holy Trinity and much further afield.

The locality of Holy Trinity Youth Centre places it in an geographical area blighted by severe social and economic disadvantage in which is ranked some of the most deprived of all the electoral wards and Super Output Areas highlighted by NISRA (2017) as suffering from multiple levels of deprivation; manifested in shorter life spans, high rates of long-term unemployment, lower levels of general good health, higher rates of crime and numerous other negative features.

We work in partnership with many local and national agencies, community groups and statutory authorities in order to maximize our impact in the area in which we are based and beyond. We work with young people between the ages of 8-25 years old and the Centre is staffed by one full-time, professionally qualified Senior Youth Worker, one Administrative assistant, one 36 hours per week Project Coordinator, Two 36 hours per week Fresh Start Worker, 10 part-time youth support workers and a bank of volunteer staff and volunteer coaches.

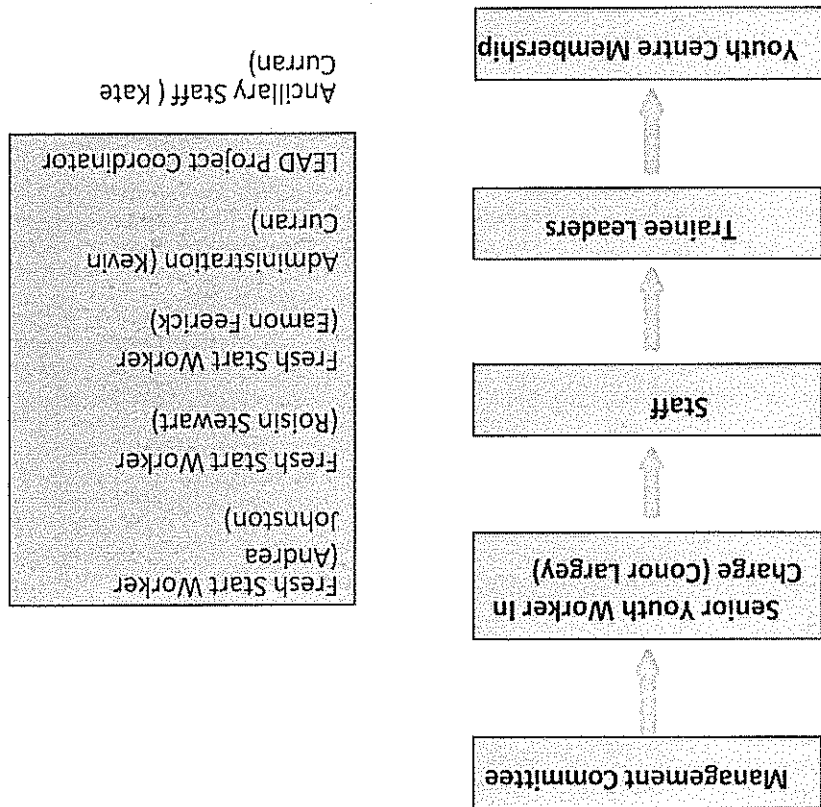
Holy Trinity aims to foster and encourage the personal, social, emotional, spiritual, physical, cultural and political development of children and young people through engagement in a range of activities, events, programmes and projects which endeavor to be both stimulating and challenging. The Youth Centre aims to broaden the horizons and life expectations of our children and young people and assist them in reaching their full potential as active and positive citizens in their community.

The staff team, with the unwavering support and encouragement of the Management Committee, work tirelessly to meet the ever-changing needs of the children and young people and to be responsive and proactive to the changing dynamics within the wider community; working to challenge and address inadequacies, vulnerability, tensions and exclusion, whilst assisting young people in building resilience, increasing their social capital and ensuring that our children and young people are fully developed, prepared for and are an intrinsic part of a changing and developing community and a changing North of Ireland.

Holy Trinity Youth Centre TRUSTEES' REPORT

for the financial year ended 31 March 2024

Structure, Governance and Management



The management committee appoints the chairperson. The management committee appoints the treasurer, secretary and other officers as they decide. Holy Trinity Youth Centre governance is exercised by the management committee which is made up of men and women whose extensive experience in a variety of fields is invaluable to Holy Trinity on a voluntary and strongly committed basis.

Day-to-day management of the youth centre is headed by the senior youth worker in charge, assisted by a diverse staff team and volunteers. The worker in charge reports directly to the chairperson and management committee. Administration and accounting oversight through regular recording of income and expenditure, forecasting budgets and re-profiling where necessary. The Youth Worker in Charge and Management committee oversee financial governance and agree any variances against income and expenditure. Holy Trinity Youth Centre maintains effective skills audits to ensure personal and professional development of staff members and volunteers; this allows the team to continually deliver effective interventions to young people. Holy Trinity Youth Centre is dependent on securing funding from a range of sources and operates under a banner of reliance on securing grants. Grants in excess of £10,000 were received from the following funder:

- Education Authority
- Garfield Weston Foundation
- The Henry Smith Charity
- The National Lottery Community Fund
- Cloihworkers Foundation
- Variety, The Children's Charity
- The Ireland Fund
- Belfast City Council

We receive a number of other small grants and income from centre membership that allow us to function at a greater standard and enhance the operations of the centre. Smaller grants were received from:

Holy Trinity Youth Centre TRUSTEES' REPORT

for the financial year ended 31 March 2024

- Halifax Foundation
- Barclays
- Department of Justice (Asset Recovery Scheme)

These grants have enabled us to continually develop our interventions with young people and increase opportunities for engagement, supporting young people's needs through a range of activities.

Programme Delivery

Holy Trinity Youth Centre offered a plethora of programmes and activities that enhance and promote the holistic development of young people using our services. Programmes on offer include:

- Extended Late-Night Programme
The late-night programme ran on a Friday evening for our senior members. This provided an alternative to congregating on the streets and supported the prevention and reduction of any possible anti-social behavior.

- After schools
Primary school children availed of our after schools programme which was available Tuesday, Wednesday and Thursday. This provided much needed respite to families and offered learning and social support through our homework club and various other activities. Additional supportive one-one and targeted interventions and programmes were delivered with the support of the Ireland Funds

- LEAD Project
Holy Trinity Youth Centre Secured Funding from the National Lottery Community Fund's Empowering Young People Grant to deliver the 4 Year L.E.A.D (Learning, Engaging And Developing) Programme which is delivering Developmental Education Programme to young people aged 7-21 Years. Old offering additional services and opportunities to young people otherwise not engaged. Facilitating programmes on the themes of Education support, Health and Well-being, Citizenship and Employability. As well as a range of other Personal and Social Development initiatives. The programme is working with various partners within our locality including Schools, Community groups and other Youth Organizations.

- Cross Community Programme
Through a Grant from The Ireland Funds Holy Trinity Youth Centre developed a piece of Good relations and Cross community youth work with one of our partners from the PUL community. The project brought together 16 young people from the 2 main traditions and developed a programme rooted in Respect for difference, Shared History and relationships. This programme will continue into the next financial year to complete the delivery of the programme.

- Cross Community Programme
Through a Grant from The Ireland Funds Holy Trinity Youth Centre developed a piece of Good relations and Cross community youth work with one of our partners from the PUL community. The project brought together 16 young people from the 2 main traditions and developed a programme rooted in Respect for difference, Shared History and relationships. This programme will continue into the next financial year to complete the delivery of the programme.

- Detached & Street Based Youth Work
Holy Trinity Youth Centre continues to deliver bespoke street based youth work to some of the most vulnerable young people in our communities securing resources from Education Authority and Belfast City Council. We continue to Coordinate Detached across West Belfast albeit at a reduced capacity working with our partners to ensure the most effective and strategic delivery of Street based youth work to young people who need it most.

- Youth Centre
The youth centre in general welcomes approximately 80 young people per day who participate in a range of programmes, activities, and projects. The centre is a safe space to interact with others and supports physical, emotional, spiritual and social wellbeing.

- Fresh Start
The Fresh Start programme is designed to engage young people who are deemed to be at high risk from paramilitaries or becoming at risk from paramilitaries both directly and indirectly. The Fresh Start team engage with both the young person and their family to provide support and encourage alternative lifestyle opportunities.

- Targeted Programmes
Through support from the Department for Justice and others we delivered a piece of work targeted at some of the most at risk and vulnerable young people in our community this project increased positive community participation, Reduced ASB incidents and supported young people to re-engage with education. Other targeted programmes supported young people with health and well-being, leadership, skills development and civic responsibility.

**Holy Trinity Youth Centre
TRUSTEES' REPORT**

for the financial year ended 31 March 2024

Membership and Attendance

Junior Members (Primary School aged 6-11)

Junior Males = 85

Junior Females = 79

Senior Members – (Secondary School aged 11 and above)

Senior Males = 110

Senior Females = 77

Total Membership- 351 Young People

My staff team and I continue to work as hard as we can to maintain our current membership levels and as you can see our membership numbers are similar to previous years we are still struggling to get back to maximum capacity in the safest way possible we did however see increased participation during summer months due to the programme offered and staffs commitment.

Attendance figures on a daily basis are reflective of the continued interest in our ongoing provision. The daily figures have been set out below and set out in monthly averages. Staff continue to use Strength based Youth Work Methods to maintain relationships with existing members and using bespoke Engagement Techniques building new relationships with young people to increase the membership base.

MONTH	Mon	Tues	Wed	Thurs	Fri	W/end	Average
September 2023	109	111	118	101	150	110	117
October 2023	120	112	125	97	142	98	115
November 2023	104	107	127	99	146	87	112
December 2023	118	129	121	94	154	81	116
January 2024	101	117	109	89	140	91	108
February 2024	125	118	121	91	158	88	115
March 2024	127	119	114	92	122	121	117
April 2024	98	95	92	89	110	134	103
May 2024	101	108	106	90	134	140	113
June 2024	105	100	97	91	141	132	111
Summer 2024	143	131	129	122	165	171	143
Averages	104	113	114	96	142	114	115

Summation

Holy Trinity Youth Centre continues to provide a much-needed service to the young people of Turf Lodge and the wider community, particularly during the increasingly pressurized cost of living crisis. We continue to plan and deliver numerous programmes through our staff team, who continue to commit their time and effort all year round. Staff morale and dedication is invaluable to the centre and its many service users.

Holy Trinity Youth Centre
TRUSTEES' REPORT
for the financial year ended 31 March 2024

Although financially we continue to remain reliant on grants, we continually explore new opportunities to become more sustainable and self-sufficient, we are in a difficult financial position moving into the new financial year. We already and will continue to apply for additional funding from a range of streams that will allow the sustainability of our core work as we aim to deliver of new and exciting projects.

The management committee remain fully dedicated to the centre and provide a wealth of knowledge, experience and advice on all strategic and operational functions that ensure the centre continues to provide a quality service to young people.

We are aware that challenges will continue to present themselves in the coming year and we are ready to overcome them, ensuring the continuation of our much needed and vital service to the young people of Turf Lodge.

Financial Review
The results for the financial year are set out on page 13 and additional notes are provided showing income and expenditure in greater detail.

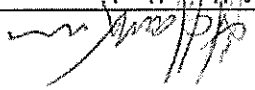
Results
At the end of the financial year the charity has assets of £149,445 (2023 - £171,260) and liabilities of £57,869 (2023 - £147,177). The net assets of the charity have increased by £67,493.

In accordance with the Constitution, the trustees retire by rotation and, being eligible, offer themselves for re-election.

Compliance with Sector-Wide Legislation and Standards
The charity engages pro-actively with legislation, standards and codes which are developed for the sector. Holy Trinity Youth Centre subscribes to and is compliant with the following:

- The Charities SORP (FRS 102)

Approved by the Board of Trustees on 06.10.25 and signed on its behalf by:



 Mr Harry Hawkins
 Chairperson
 6/10/25

**Holy Trinity Youth Centre
STATEMENT OF TRUSTEES' RESPONSIBILITIES**

for the financial year ended 31 March 2024

The trustees are responsible for preparing the financial statements in accordance with applicable law and regulations.

The law applicable to charities in Northern Ireland requires the trustees to prepare financial statements for each financial year which give a true and fair view of the assets, liabilities and financial position of the charity as at the financial year end date and of the surplus or deficit of the charity and otherwise comply with the Charities Act (Northern Ireland) 2008.

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

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

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

As explained in note 3, state whether the applicable in the UK and Republic of Ireland FRS 102 has been followed;

The trustees are responsible for keeping adequate accounting records that are sufficient to show and explain the charity's transactions and 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 Charities Act (Northern Ireland) 2008. 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.

Approved by the Board of Trustees on 06.10.25 and signed on its behalf by:

6/10/25

Mr Harry Hawkins
Chairperson

INDEPENDENT AUDITOR'S REPORT to the Members of Holy Trinity Youth Centre

Report on the audit of the financial statements

Opinion

We have audited the charity financial statements of Holy Trinity Youth Centre (the charity) for the financial year ended 31 March 2024 which comprise the Statement of Financial Activities, the Balance Sheet and notes to the financial statements, including the summary of significant accounting policies set out in note 2. 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", applying Section 1A of that Standard and Accounting and Reporting by Charities: Statement of Recommended Practice applicable to charities preparing their accounts in accordance with FRS 102.

In our opinion, when reporting in accordance with a fair presentation framework the financial statements:

- give a true and fair view of the state of the charity's affairs as at 31 March 2024 and of its surplus for the financial 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 Charities Act (Northern Ireland) 2008.

Basis for opinion

We conducted our audit in accordance with International Standards on Auditing (UK) (ISAs (UK)) and applicable law. Our responsibilities 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 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 the date 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, except to the extent otherwise explicitly stated in our report, 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 matter 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.

INDEPENDENT AUDITOR'S REPORT to the Members of Holy Trinity Youth Centre

Matters on which we are required to report by exception in the light of our knowledge and understanding of the charity and its environment obtained in the course of the audit, we have not identified material misstatements in the Trustees' Report.

We have nothing to report in respect of the following matters where the Charities Act (Northern Ireland) 2008 requires us to report to you if, in our opinion:

- adequate accounting records have not been kept; or
- the financial statements are not in agreement with the accounting records and returns; or
- certain disclosures of trustees' remuneration specified by law are not made; or
- the trustees were not entitled to prepare the financial statements in accordance with the small companies regime and take advantage of the small companies' exemption in preparing the Trustees' Annual Report.

Responsibilities of trustees for the financial statements

As explained more fully in the Statement of Trustees' Responsibilities set out on page 6, the trustees 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 they 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 management either intends to liquidate the charity or to cease operations, or has no realistic alternative but to do so.

Auditor's responsibilities for the audit of the financial statements

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:

Our approach to identifying and assessing the risks of material misstatement in respect of irregularities, including fraud and non compliance with laws and regulations, was as follows:

- The engagement partner ensured that the engagement team collectively had the appropriate competence, capabilities and skills to identify or recognise non-compliance with applicable laws and regulations;
- We identified the laws and regulations applicable to the company through discussions with directors and other management;
- We focused on specific laws and regulations which we considered may have a direct material effect on the financial statements or the operations of the company.

To address the risk of fraud through management bias and override of controls, we:

- Performed analytical procedures to identify any unusual or unexpected relationships;
- Tested journal entries to identify unusual transactions.

In response to the risk of irregularities and non-compliance with laws and regulations, we designed procedures which included, but were not limited to:

- Agreeing financial statement disclosures to underlying supporting documentation;
- Reading the minutes of meetings of those charged with governance;
- Enquiring of management as to actual and potential litigation and claims;
- Reviewing correspondence with HMRC, Companies House and the company's legal advisors.

There are inherent limitations in our audit procedures described above. The more removed that laws and regulations are from financial transactions, the less likely it is that we would become aware of non-compliance. Auditing standards also limit the audit procedures required to identify non-compliance with laws and regulations to enquiry of the directors and other management and the inspection of regulatory and legal correspondence, if any.

Material misstatements that arise due to fraud can be harder to detect than those that arise from error as they may involve deliberate concealment or collusion.

INDEPENDENT AUDITOR'S REPORT to the Members of Holy Trinity Youth Centre

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

Further information regarding the scope of our responsibilities as auditor

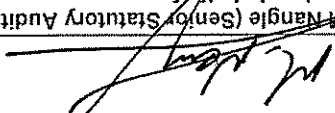
As part of an audit in accordance with ISAs (UK), we exercise professional judgement and maintain professional scepticism throughout the audit. We also:

- Identify and assess the risks of material misstatement of the financial statements, whether due to fraud or error, design and perform audit procedures responsive to those risks, and obtain audit evidence that is sufficient and appropriate to provide a basis for our opinion. The risk of not detecting a material misstatement resulting from fraud is higher than for one resulting from error, as fraud may involve collusion, forgery, intentional omissions, misrepresentations, or the override of internal control.
- Obtain an understanding of internal control relevant to the audit in order to design audit procedures that are appropriate in the circumstances, but not for the purpose of expressing an opinion on the effectiveness of the charity's internal control.
- Evaluate the appropriateness of accounting policies used and the reasonableness of accounting estimates and related disclosures made by trustees.
- Conclude on the appropriateness of the trustees' use of the going concern basis of accounting and, based on the audit evidence obtained, whether a material uncertainty exists related to events or conditions that may cast significant doubt on the charity's ability to continue as a going concern. If we conclude that a material uncertainty exists, we are required to draw attention in our Auditor's Report to the related disclosures in the financial statements or, if such disclosures are inadequate, to modify our opinion. Our conclusions are based on the audit evidence obtained up to the date of our Auditor's Report. However, future events or conditions may cause the charity to cease to continue as a going concern.
- Evaluate the overall presentation, structure and content of the financial statements, including the disclosures, and whether the financial statements represent the underlying transactions and events in a manner that achieves fair presentation.

We communicate with those charged with governance regarding, including any significant audit findings, the planned scope and timing of the audit and significant audit findings, including any significant deficiencies in internal control that we identify during our audit.

The purpose of our audit work and to whom we owe our responsibilities

This report is made solely to the charity's members, 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 members 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 charity and the charity's members as a body, for our audit work, for this report, or for the opinions we have formed.


Mr. Manganle (Senior Statutory Auditor)
for and on behalf of
DNTCA LIMITED
Chartered Accountants and Statutory Auditor
Ormeau House
91-97 Ormeau Road
Belfast
BT7 1SH
6/10/2025

Holy Trinity Youth Centre STATEMENT OF FINANCIAL ACTIVITIES

for the financial year ended 31 March 2024

	Unrestricted Funds	Restricted Funds	Total Funds	Unrestricted Funds	Restricted Funds	Total Funds	Notes
	2024	2024	2024	2023	2023	2023	
	£	£	£	£	£	£	
Income							
Charitable activities	8,400	504,403	512,803	-	566,138	566,138	
■ Grants from governments and other co-funders				18,364	-	18,364	
Activities for generating funds	5,922	-	55,922	-	-	18,364	
Total income	64,322	504,403	568,725	18,364	566,138	584,502	
Expenditure							
Charitable activities	36,426	452,283	488,709	24,334	590,655	614,989	
6.1							
Other expenditure	2,861	9,662	12,523	-	-	-	
6.2							
Total Expenditure	39,287	461,945	501,232	24,334	590,655	614,989	
Net income/(expenditure)	25,035	42,458	67,493	(5,970)	(24,517)	(30,487)	
Transfers between funds	-	-	-	(162)	162	-	
Net movement in funds for the financial year	25,035	42,458	67,493	(6,132)	(24,355)	(30,487)	
Reconciliation of funds:							
Total funds beginning of the year	(22,281)	46,364	24,083	(16,149)	70,719	54,570	
15							
Total funds at the end of the year	2,754	88,822	91,576	(22,281)	46,364	24,083	

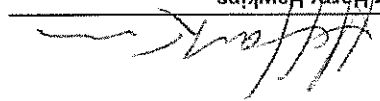
The Statement of Financial Activities includes all gains and losses recognised in the financial year. All income and expenditure relate to continuing activities.

Holy Trinity Youth Centre
BALANCE SHEET
as at 31 March 2024

Notes	2024	2023
Fixed Assets	£	£
Tangible assets	50,094	-
Current Assets		
Debtors	-	4,998
Cash at bank and in hand	99,351	166,262
	99,351	171,260
12 Creditors: Amounts falling due within one year	(57,869)	(147,177)
Net Current Assets	41,482	24,083
Total Assets less Current Liabilities	91,576	24,083
Funds		
Restricted trust funds	88,822	46,364
General fund (unrestricted)	2,754	(22,281)
Total funds	91,576	24,083

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

Approved by the Board of Trustees and authorised for issue on 06.10.25 and signed on its behalf by


Mr Harry Hawkins
Chairperson

Holy Trinity Youth Centre
NOTES TO THE FINANCIAL STATEMENTS
for the financial year ended 31 March 2024

1. GENERAL INFORMATION

Holy Trinity Youth Centre is a charity incorporated in Northern Ireland. The registered office of the charity is which is also the principal place of business of the charity. The financial statements have been presented in Pound (£) which is also the functional currency of the charity.

2. SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES

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

Basis of preparation

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

Statement of compliance

The financial statements of the charity for the financial year ended 31 March 2024 have been prepared on the going concern basis and in accordance with the Statement of Recommended Practice (SORP) "Accounting and Reporting by Charities preparing their accounts in accordance with the Financial Reporting Standard applicable in the UK and Republic of Ireland FRS 102", applying Section 1A of that Standard.

Fund accounting

The following are the categories of funds maintained:

Restricted funds

Restricted funds represent income received which can only be used for particular purposes, as specified by the donors. Such purposes are within the overall objectives of the charity.

Unrestricted funds

Unrestricted funds consist of General and Designated funds.

General funds represent amounts which are expendable at the discretion of the board, in furtherance of the objectives of the charity.

Designated funds comprise unrestricted funds that the board has, at its discretion, set aside for particular purposes. These designations have an administrative purpose only, and do not legally restrict the board's discretion to apply the fund.

Income

Income is recognised by inclusion in the Statement of Financial Activities only when the charity is legally entitled to the income, performance conditions attached to the item(s) of income have been met, the amounts involved can be measured with sufficient reliability and it is probable that the income will be received by the charity.

Income from charitable activities

Income from charitable activities include income earned from the supply of services under contractual arrangements and from performance related grants which have conditions that specify the provision of particular services to be provided by the charity. Income from government and other co-funders is recognised when the charity is legally entitled to the income because it is fulfilling the conditions contained in the related funding agreements. Where a grant is received in advance, its recognition is deferred and included in creditors. Where entitlement occurs before income is received, it is accrued in debtors.

Grants from governments and other co-funders typically include one of the following types of conditions:

Performance based conditions: whereby the charity is contractually entitled to funding on the extent that the core objectives of the grant agreement are achieved. Where the charity is meeting the core objectives of a grant agreement, it recognises the related expenditure, to the extent that it is reimbursable by the donor, as income.

Time based conditions: whereby the charity is contractually entitled to funding on the condition that it is utilised in a particular period. In these cases the charity recognises the income to the extent it is utilised within

Holy Trinity Youth Centre
NOTES TO THE FINANCIAL STATEMENTS
 for the financial year ended 31 March 2024

continued

	2024	2023		2024	2023
5.2 OTHER TRADING ACTIVITIES	Unrestricted Funds	Restricted Funds	Other trading activities	55,922	-
	£	£		55,922	18,364
6.1 EXPENDITURE CHARITABLE ACTIVITIES	Direct Costs	Other Costs	Support Costs	2024	2023
	£	£	£	£	£
Cleaning	681	-	-	681	590
Programme Costs	149,616	-	-	149,616	191,528
Insurance	2,863	-	-	2,863	561
Light, Heat and Water	12,540	-	-	12,540	14,279
Repairs and Maintenance	1,659	-	-	1,659	11,352
Sundry Expenses	3,391	-	-	3,391	1,417
Telephone	2,219	-	-	2,219	1,268
Pension	23,663	-	-	23,663	38,087
Wages and Salaries	289,556	-	-	289,556	354,204
Governance Costs (Note 6.3)	-	-	2,521	2,521	1,703
	486,188	-	2,521	488,709	614,989
6.2 OTHER EXPENDITURE	Direct Costs	Other Costs	Support Costs	2024	2023
	£	£	£	£	£
Depreciation	12,523	-	-	12,523	-
6.3 GOVERNANCE COSTS	Direct Costs	Other Costs	Support Costs	2024	2023
	£	£	£	£	£
Charitable activities - governance costs	-	-	2,521	2,521	1,703
6.4 SUPPORT COSTS			Governance Costs	2024	2023
			£	£	£
Audit fee	2,400	2,400	2,400	2,400	1,596
Bank Charges	121	121	121	121	107
	2,521	2,521	2,521	2,521	1,703
7. ANALYSIS OF SUPPORT COSTS				2024	2023
			£	£	£
Audit fee	2,400	2,400	2,400	2,400	1,596
Bank Charges	121	121	121	121	107
	2,521	2,521	2,521	2,521	1,703

Holy Trinity Youth Centre
NOTES TO THE FINANCIAL STATEMENTS
for the financial year ended 31 March 2024

continued

	2024	2023
NET INCOME	£ 2024	£ 2023
Net income is stated after charging/(crediting):		
Depreciation of tangible assets	12,523	-
Auditor's remuneration:		
- audit services	2,400	1,996
EMPLOYEES AND REMUNERATION		
Number of employees		
The average number of persons employed (including executive trustees) during the financial year was as follows:		
Staff	13	15
The staff costs comprise:		
Wages and salaries	283,950	354,204
Pension costs	28,304	38,087
	<u>312,254</u>	<u>392,291</u>
10. TANGIBLE FIXED ASSETS		
Motor vehicles		
Cost	£	£
Additions	62,617	62,617
At 31 March 2024	62,617	62,617
Depreciation		
Charge for the financial year	12,523	12,523
At 31 March 2024	12,523	12,523
Net book value	50,094	50,094
At 31 March 2024	50,094	50,094
11. DEBTORS		
Trade debtors	-	4,998

Holy Trinity Youth Centre
NOTES TO THE FINANCIAL STATEMENTS
for the financial year ended 31 March 2024

continued

12.	CREDITORS	Amounts falling due within one year			
		Trade creditors	3,120	434	
		Taxation and social security costs (Note 13)	7,777	6,596	
		Other creditors	765	-	
		Accruals and deferred income:			
		Pension accrual	43,807	140,147	
		Other accruals	2,400	-	
			<u>57,869</u>	<u>147,177</u>	
13.	TAXATION AND SOCIAL SECURITY		2024	2023	
	Creditors:		£	£	
	PAYE / NI		7,777	6,596	
14.	RESERVES		2024	2023	
		At the beginning of the year	24,083	54,570	
		Surplus/(Deficit) for the financial year	67,493	(30,487)	
		At the end of the year	<u>91,576</u>	<u>24,083</u>	
15.	FUNDS				
15.1	RECONCILIATION OF MOVEMENT IN FUNDS				
		At 1 April 2022	(16,149)	54,570	
		Movement during the financial year	(6,132)	(30,487)	
		At 31 March 2023	(22,281)	24,083	
		Movement during the financial year	25,035	67,493	
		At 31 March 2024	<u>2,754</u>	<u>91,576</u>	
		Unrestricted Funds	2,754	91,576	
		Restricted Funds	88,822	24,083	
		Total Funds	<u>91,576</u>	<u>115,659</u>	

**Holy Trinity Youth Centre
NOTES TO THE FINANCIAL STATEMENTS**
for the financial year ended 31 March 2024

continued

15.2 ANALYSIS OF MOVEMENTS ON FUNDS

	Balance 1 April 2023	Income	Expenditure	Transfers between funds	Balance 31 March 2024
	£	£	£	£	£
Restricted funds					
Education Authority	-	307,901	307,901	-	-
Belfast City Council	-	2,000	2,000	-	-
National Lottery CF	5,271	65,954	27,939	-	43,286
Halfax	1,620	4,910	2,613	-	3,917
Co-Operative Ireland	1,850	-	1,850	-	-
Henry Smith	21,150	44,700	65,850	-	-
Barclays	500	-	500	-	-
Youth Link	435	-	435	-	-
The Ireland Fund	8,461	15,628	21,466	-	2,623
Hedley Foundation	1,000	-	652	-	348
Department for Justice- ARCS	4,998	-	4,998	-	-
Victoria Homes Trust	1,079	-	1,079	-	-
Clothworkers Foundation	-	14,200	2,840	-	11,360
Garfield Weston	-	15,000	15,000	-	-
Variety Club	-	34,110	6,822	-	27,288
Unrestricted funds					
Unrestricted General	(22,281)	64,322	39,287	-	2,754
Total funds	24,083	568,725	501,232	-	91,576

16. **POST-BALANCE SHEET EVENTS**
The Youth Centre's primary funding source, the Education Authority, implemented cuts of 33% on core funding provision for the year ending 31 March 2024. The Education Authority is undertaking a complete review of funding for the sector.

17. **TRUSTEES REMUNERATION AND EXPENSES**
The trustees, nor any person connected with them, have not received remuneration or other benefits from employment with the charity or a related entity.

18. **CHARITY STATUS**
Holy Trinity Youth Centre is a charitable trust constituted under a trust deed. Holy Trinity Youth Centre constitutes a public benefit entity as defined by FRS 102.

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

Holy Trinity Youth Centre

Northern Ireland - Charity number 102166

Accounts

Charity Number: NIC102166

Holy Trinity Youth Centre
(A company limited by guarantee, not having a share capital)
Annual Report and Audited Financial Statements
for the financial year ended 31 March 2023



DNTCA Limited
Chartered Accountants and Statutory Auditor
Ormeau House
91-97 Ormeau Road
Belfast
BT7 1SH

Holy Trinity Youth Centre
(A company limited by guarantee, not having a share capital)
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Holy Trinity Youth Centre

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

TRUSTEES' AND OTHER INFORMATION

Trustees

Mrs Marguerite Toal
Rev Brendan Mulhall
Mr Martin Stafford
Miss Emma Courtney
Miss Marion Josephine Higgins
Michael Sweeney (Appointed 19 November 2022)
Claire Webb (Appointed 19 November 2022)

Chairperson

Mr Harry Hawkins

Charity Number in Northern Ireland

NIC102166

Principal Address

2 Norglen Gardens
Belfast
Antrim
BT11 8EL

Auditors

DNTCA Limited
Chartered Accountants and Statutory Auditor
Ormeau House
91-97 Ormeau Road
Belfast
BT7 1SH

Principal Bankers

Ulster Bank
202-206 York Street
Belfast
Antrim
BT15 1HY

Holy Trinity Youth Centre

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

TRUSTEES' ANNUAL REPORT

for the financial year ended 31 March 2023

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

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

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

In this report the trustees of Holy Trinity Youth Centre present a summary of its purpose, governance, activities, achievements and finances for the financial year 31 March 2023.

The charity is a registered charity and hence the report and results are presented in a form which complies with the requirements of the Companies Act 2006 and, although not obliged to comply with the Statement of Recommended Practice applicable in the UK and Republic of Ireland FRS 102, the organisation has implemented its recommendations where relevant in these financial statements.

Structure, Governance and Management

The management committee appoints the chairperson. The management committee appoints the treasurer, secretary and other officers as they decide. Holy Trinity Youth Centre governance is exercised by the management committee which is made up of men and women whose extensive experience in a variety of fields is invaluable to Holy Trinity on a voluntary and strongly committed basis.

Day-to-day management of the youth centre is headed by the senior youth worker in charge, assisted by a diverse staff team and volunteers. The worker in charge reports directly to the chairperson and management committee.

Administration and accounting oversight operate through regular recording of income and expenditure, forecasting budgets and re-profiling where necessary. The Youth Worker in Charge and Management committee oversee financial governance and agree any variances against income and expenditure.

Holy Trinity Youth Centre maintains effective skills audits to ensure personal and professional development of staff members and volunteers; this allows the team to continually deliver effective interventions to young people.

Holy Trinity Youth Centre is dependent on securing funding from a range of sources and operates under a banner of reliance on securing grants. Grants in excess of £10,000 were received from the following funder:

- Education Authority
- Department for Communities
- The Henry Smith Charity

We receive a number of other small grants and income from centre membership that allow us to function at a greater standard and enhance the operations of the centre. Smaller grants were received from:

- Halifax Foundation
- The National Lottery Community Fund
- The Ireland Funds
- Cooperation Ireland
- Department of Justice (Asset Recovery Scheme)

These grants have enabled us to continually develop our interventions with young people and increase opportunities for engagement, supporting young people's needs through a range of activities.

Programme delivery

Holy Trinity Youth Centre offered a plethora of programmes and activities that enhance and promote the holistic development of young people using our services. Programmes on offer include:

- Extended Late-Night Programme

The late-night programme ran on a Wednesday, Friday and Saturday evening for our senior members. This provided an alternative to congregating on the streets and supported the prevention and reduction of any possible anti-social behavior.

- After schools

Primary school children availed of our after schools programme which was available Tuesday, Wednesday and Thursday. This provided much needed respite to families and offered learning and social support through our

Holy Trinity Youth Centre

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

TRUSTEES' ANNUAL REPORT

for the financial year ended 31 March 2023

homework club and various other activities. Additional supportive one-one and targeted interventions and programmes were delivered with the support of the Halifax Foundation.

- **Coordination of Detached work**

Our staff continued the second year of a West Belfast Detached and Street based Coordination project involving 7 partners across the West of the City with Holy Trinity YC as the lead Partner. Providing coordination, capacity building, practice, and peer support bespoke training was also provided to each organization enabling trained outreach and detached teams across West Belfast engaged with approximately 70 young people per evening in areas known for hotspots of socializing and at times risk-taking behaviors. The teams provided support and alternatives for young people,

- **Cross Community Programme**

Through a Grant from The Ireland Funds Holy Trinity Youth Centre developed a piece of Good relations and Cross community youth work with one of our partners from the PUL community, The project brought together 16 young people from the 2 main traditions and developed a programme rooted in Respect for difference, Shared History and relationships, This programme will continue into the next financial year to complete the delivery of the programme

- **Youth centre**

The youth centre in general welcomes approximately 80 young people per day who participate in a range of programmes, activities, and projects. The centre is a safe space to interact with others and supports physical, emotional, spiritual and social wellbeing. inter

- **Family support**

We have a family support worker who engages with families within the community and provides much needed support to those who are experiencing hardships. This work is undertaken with complete discretion, with maximum confidentiality for those availing of the service.

- **Fresh Start**

The Fresh Start programme is designed to engage young people who are deemed to be at high risk from paramilitaries or becoming at risk from paramilitaries both directly and indirectly. The Fresh Start team engage with both the young person and their family to provide support and encourage alternative lifestyle opportunities.

- **Targeted Programmes**

Through support from the Department for Justice and others we delivered a piece of work targeted at some of the most at risk and vulnerable young people in our community this project increased positive community participation, Reduced ASB incidents and supported young people to re-engage with education, Other targeted programmes supported young people with health and well-being, leadership, skills development and civic responsibility

- **Creating Capacity**

Through a Grant from The National Lottery Community Fund's Awards For All Scheme we were able to develop a training and capacity building programme for staff and volunteers that enables staff to train in developmental learning and re-structuring the organization, The programme also allowed us to provide a training and development programme for young leaders and volunteers.

Membership

My staff team and I continue to work as hard as we can to maintain our current membership levels and as you can see our membership numbers are similar to previous years Excluding last year due to Covid19, we are still struggling to get back to maximum capacity in the safest way possible we did however see increased participation during summer months due to the programme offered and staffs commitment.

Attendance figures on a daily basis are reflective of the continued interest in our ongoing provision. The daily figures have been set out below and set out in monthly averages. We maintained contact with young people as best we could, via online, safe use of outdoors under current guidelines at the time however this still limited the engagement we could have.

Summation

Holy Trinity Youth Centre continues to provide a much-needed service to the young people of Turf Lodge and the wider community, particularly during the increasingly pressurized cost of living crisis. We continue to plan and deliver numerous programmes through our staff team, who continue to commit their time and effort all year round. Staff morale and dedication is invaluable to the centre and its many service users.

Although financially we continue to remain reliant on grants, we continually explore new opportunities to become more sustainable and self-sufficient, we are in a difficult financial position moving into the new financial year. We already

Holy Trinity Youth Centre

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

TRUSTEES' ANNUAL REPORT

for the financial year ended 31 March 2023

and will continue to apply for additional funding from a range of streams that will allow the sustainability of our core work as we aim to deliver of new and exciting projects.

The management committee remain fully dedicated to the centre and provide a wealth of knowledge, experience and advice on all strategic and operational functions that ensure the centre continues to provide a quality service to young people.

Financial Review

The results for the financial year are set out on page 11 and additional notes are provided showing income and expenditure in greater detail.

Financial Results

At the end of the financial year the charity has assets of £171,260 (2022 - £150,249) and liabilities of £147,177 (2022 - £95,679). The net assets of the charity have decreased by £(30,487).

Trustees

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

Mrs Marguerite Toal
Rev Brendan Mulhall
Mr Martin Stafford
Miss Emma Courtney
Miss Marion Josephine Higgins
Michael Sweeney (Appointed 19 November 2022)
Claire Webb (Appointed 19 November 2022)

In accordance with the Constitution, the trustees retire by rotation and, being eligible, offer themselves for re-election.

Compliance with Sector-Wide Legislation and Standards

The charity engages pro-actively with legislation, standards and codes which are developed for the sector. Holy Trinity Youth Centre subscribes to and is compliant with the following:

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

The Auditors

The auditors, DNTCA Limited, (Chartered Accountants) have indicated their willingness to continue in office in accordance with the provisions of Section 485 of the Companies Act 2006.

Approved by the Board of Trustees on 20.06.24 and signed on its behalf by:



Mr Harry Hawkins
Chairperson

Holy Trinity Youth Centre

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

STATEMENT OF TRUSTEES' RESPONSIBILITIES

for the financial year ended 31 March 2023

The trustees, who are also directors of Holy Trinity Youth Centre for the purposes of company law, are responsible for preparing the financial statements in accordance with applicable law and regulations.

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

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

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

As explained in note 3, state whether the applicable in the UK and Republic of Ireland FRS 102 has been followed;

The trustees are responsible for keeping adequate accounting records that are sufficient to show and explain the charity's transactions and 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 and. 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.

In so far as the trustees are aware:

- there is no relevant audit information (information needed by the charity's auditor in connection with preparing the auditor's report) of which the charity's auditor is unaware, and
- the trustees have taken all the steps that they ought to have taken as trustees in order to make themselves aware of any relevant audit information and to establish that the charity's auditor is aware of that information.

Approved by the Board of Trustees on 20.06.24 and signed on its behalf by:



Mr Harry Hawkins
Chairperson

INDEPENDENT AUDITOR'S REPORT

to the Members of Holy Trinity Youth Centre

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

Report on the audit of the financial statements

Opinion

We have audited the charity financial statements of Holy Trinity Youth Centre ('the charity') for the financial year ended 31 March 2023 which comprise the Statement of Financial Activities (incorporating an Income and Expenditure Account), the Balance Sheet and notes to the financial statements, including the summary of significant accounting policies set out in note 2. 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", applying Section 1A of that Standard and Accounting and Reporting by Charities: Statement of Recommended Practice applicable to charities preparing their accounts in accordance with FRS 102.

In our opinion, when reporting in accordance with a fair presentation framework the financial statements:

- give a true and fair view of the state of the charity's affairs as at 31 March 2023 and of its deficit for the financial 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 and the Charities Act (Northern Ireland) 2008.

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 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 the date 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, except to the extent otherwise explicitly stated in our report, 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 matter 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' Annual Report for the financial year for which the financial statements are prepared is consistent with the financial statements; and
- the Trustees' Annual Report has been prepared in accordance with applicable legal requirements.

INDEPENDENT AUDITOR'S REPORT

to the Members of Holy Trinity Youth Centre

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

Matters on which we are required to report by exception

In the light of our knowledge and understanding of the charity and its environment obtained in the course of the audit, we have not identified material misstatements in the Trustees' Annual Report.

We have nothing to report in respect of the following matters where the Companies Act 2006 requires us to report to you if, in our opinion:

- adequate accounting records have not been kept; or
- the financial statements are not in agreement with the accounting records and returns; or
- certain disclosures of trustees' remuneration specified by law are not made; or
- the trustees were not entitled to prepare the financial statements in accordance with the small companies regime and take advantage of the small companies' exemption in preparing the Trustees' Annual Report.

Responsibilities of trustees for the financial statements

As explained more fully in the Statement of Trustees' Responsibilities set out on page 6, the trustees 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 they 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 management either intends to liquidate the charity or to cease operations, or has no realistic alternative but to do so.

Auditor's responsibilities for the audit of the financial statements

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:

Our approach to identifying and assessing the risks of material misstatement in respect of irregularities, including fraud and non compliance with laws and regulations, was as follows:

- The engagement partner ensured that the engagement team collectively had the appropriate competence, capabilities and skills to identify or recognise non-compliance with applicable laws and regulations;
- We identified the laws and regulations applicable to the company through discussions with directors and other management;
- We focused on specific laws and regulations which we considered may have a direct material effect on the financial statements or the operations of the company.

To address the risk of fraud through management bias and override of controls, we:

- Performed analytical procedures to identify any unusual or unexpected relationships;
- Tested journal entries to identify unusual transactions.

In response to the risk of irregularities and non-compliance with laws and regulations, we designed procedures which included, but were not limited to:

- Agreeing financial statement disclosures to underlying supporting documentation;
- Reading the minutes of meetings of those charged with governance;
- Enquiring of management as to actual and potential litigation and claims;
- Reviewing correspondence with HMRC, Companies House and the company's legal advisors.

There are inherent limitations in our audit procedures described above. The more removed that laws and regulations are from financial transactions, the less likely it is that we would become aware of non-compliance. Auditing standards also limit the audit procedures required to identify non-compliance with laws and regulations to enquiry of the directors and other management and the inspection of regulatory and legal correspondence, if any.

Material misstatements that arise due to fraud can be harder to detect than those that arise from error as they may involve deliberate concealment or collusion.

INDEPENDENT AUDITOR'S REPORT to the Members of Holy Trinity Youth Centre

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

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

Further information regarding the scope of our responsibilities as auditor

As part of an audit in accordance with ISAs (UK), we exercise professional judgement and maintain professional scepticism throughout the audit. We also:

- Identify and assess the risks of material misstatement of the financial statements, whether due to fraud or error, design and perform audit procedures responsive to those risks, and obtain audit evidence that is sufficient and appropriate to provide a basis for our opinion. The risk of not detecting a material misstatement resulting from fraud is higher than for one resulting from error, as fraud may involve collusion, forgery, intentional omissions, misrepresentations, or the override of internal control.
- Obtain an understanding of internal control relevant to the audit in order to design audit procedures that are appropriate in the circumstances, but not for the purpose of expressing an opinion on the effectiveness of the charity's internal control.
- Evaluate the appropriateness of accounting policies used and the reasonableness of accounting estimates and related disclosures made by trustees.
- Conclude on the appropriateness of the trustees' use of the going concern basis of accounting and, based on the audit evidence obtained, whether a material uncertainty exists related to events or conditions that may cast significant doubt on the charity's ability to continue as a going concern. If we conclude that a material uncertainty exists, we are required to draw attention in our Auditor's Report to the related disclosures in the financial statements or, if such disclosures are inadequate, to modify our opinion. Our conclusions are based on the audit evidence obtained up to the date of our Auditor's Report. However, future events or conditions may cause the charity to cease to continue as a going concern.
- Evaluate the overall presentation, structure and content of the financial statements, including the disclosures, and whether the financial statements represent the underlying transactions and events in a manner that achieves fair presentation.

We communicate with those charged with governance regarding, among other matters, the planned scope and timing of the audit and significant audit findings, including any significant deficiencies in internal control that we identify during our audit.

The purpose of our audit work and to whom we owe our responsibilities

This report is made solely to the charity's members, 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 members 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 charity and the charity's members as a body, for our audit work, for this report, or for the opinions we have formed.



Mr M Nangle (Senior Statutory Auditor)

for and on behalf of

DNTCA LIMITED

Chartered Accountants and Statutory Auditor

Ormeau House

91-97 Ormeau Road

Belfast

BT7 1SH

02/07/2024

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Holy Trinity Youth Centre

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

STATEMENT OF FINANCIAL ACTIVITIES

(Incorporating an Income and Expenditure Account)

for the financial year ended 31 March 2023

	Notes	Unrestricted Funds 2023 £	Restricted Funds 2023 £	Total Funds 2023 £	Unrestricted Funds 2022 £	Restricted Funds 2022 £	Total Funds 2022 £
Income							
Charitable activities							
■ Grants from governments and other co-funders	5.1	-	566,138	566,138	-	467,477	467,477
Activities for generating funds	5.2	18,364	-	18,364	31,239	-	31,239
Total income		18,364	566,138	584,502	31,239	467,477	498,716
Expenditure							
Charitable activities	6.1	24,334	590,655	614,989	63,207	536,238	599,445
Net income/(expenditure)		(5,970)	(24,517)	(30,487)	(31,968)	(68,761)	(100,729)
Transfers between funds		(162)	162	-	-	-	-
Net movement in funds for the financial year		(6,132)	(24,355)	(30,487)	(31,968)	(68,761)	(100,729)
Reconciliation of funds:							
Total funds beginning of the year	13	(16,149)	70,719	54,570	15,819	139,480	155,299
Total funds at the end of the year		(22,281)	46,364	24,083	(16,149)	70,719	54,570

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

Holy Trinity Youth Centre

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Company Number:

BALANCE SHEET

as at 31 March 2023

	Notes	2023 £	2022 £
Current Assets			
Debtors	10	4,998	-
Cash at bank and in hand		166,262	150,249
		<u>171,260</u>	<u>150,249</u>
Creditors: Amounts falling due within one year	11	<u>(147,177)</u>	<u>(95,679)</u>
Net Current Assets		<u>24,083</u>	<u>54,570</u>
Total Assets less Current Liabilities		<u>24,083</u>	<u>54,570</u>
Funds			
Restricted trust funds		46,364	70,719
General fund (unrestricted)		(22,281)	(16,149)
Total funds	13	<u>24,083</u>	<u>54,570</u>

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

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

Approved by the Board of Trustees and authorised for issue on 10.06.24 and signed on its behalf by



Mr Harry Hawkins
Chairperson

Holy Trinity Youth Centre

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

NOTES TO THE FINANCIAL STATEMENTS

for the financial year ended 31 March 2023

1. GENERAL INFORMATION

Holy Trinity Youth Centre is a company limited by guarantee incorporated in Northern Ireland. The registered office of the charity is which is also the principal place of business of the charity. The financial statements have been presented in Pound (£) which is also the functional currency of the charity.

2. SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES

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

Basis of preparation

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

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

Statement of compliance

The financial statements of the charity for the financial year ended 31 March 2023 have been prepared on the going concern basis and in accordance with the Statement of Recommended Practice (SORP) "Accounting and Reporting by Charities preparing their accounts in accordance with the Financial Reporting Standard applicable in the UK and Republic of Ireland FRS 102", applying Section 1A of that Standard.

Fund accounting

The following are the categories of funds maintained:

Restricted funds

Restricted funds represent income received which can only be used for particular purposes, as specified by the donors. Such purposes are within the overall objectives of the charity.

Unrestricted funds

Unrestricted funds consist of General and Designated funds.

- General funds represent amounts which are expendable at the discretion of the board, in furtherance of the objectives of the charity.

- Designated funds comprise unrestricted funds that the board has, at its discretion, set aside for particular purposes. These designations have an administrative purpose only, and do not legally restrict the board's discretion to apply the fund.

Income

Income is recognised by inclusion in the Statement of Financial Activities only when the charity is legally entitled to the income, performance conditions attached to the item(s) of income have been met, the amounts involved can be measured with sufficient reliability and it is probable that the income will be received by the charity.

Income from charitable activities

Income from charitable activities include income earned from the supply of services under contractual arrangements and from performance related grants which have conditions that specify the provision of particular services to be provided by the charity. Income from government and other co-funders is recognised when the charity is legally entitled to the income because it is fulfilling the conditions contained in the related funding agreements. Where a grant is received in advance, its recognition is deferred and included in creditors. Where entitlement occurs before income is received, it is accrued in debtors.

Grants from governments and other co-funders typically include one of the following types of conditions:

- Performance based conditions: whereby the charity is contractually entitled to funding only to the extent that the core objectives of the grant agreement are achieved. Where the charity is meeting the core objectives of a grant agreement, it recognises the related expenditure, to the extent that it is reimbursable by the donor, as

Holy Trinity Youth Centre

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NOTES TO THE FINANCIAL STATEMENTS

for the financial year ended 31 March 2023
income.

■ Time based conditions: whereby the charity is contractually entitled to funding on the condition that it is utilised in a particular period. In these cases the charity recognises the income to the extent it is utilised within the period specified in the agreement.

In the absence of such conditions, assuming that receipt is probable and the amount can be reliably measured, grant income is recognised once the charity is notified of entitlement.

Grants received towards capital expenditure are credited to the Statement of Financial Activities when received or receivable, whichever is earlier.

Expenditure

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

Debtors

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

Cash at bank and in hand

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

Taxation and deferred taxation

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

Deferred tax is recognised in respect of all timing differences that have originated but not reversed at the balance sheet date where transactions or events have occurred at that date that will result in an obligation to pay more tax in the future, or a right to pay less tax in the future. Timing differences are temporary differences between the charity's taxable income and its results as stated in the financial statements.

Deferred tax is measured on an undiscounted basis at the tax rates that are anticipated to apply in the periods in which the timing differences are expected to reverse, based on tax rates and laws that have been enacted or substantively enacted by the balance sheet date.

3. GOING CONCERN

The Trustees have not identified any material uncertainties related to events or conditions that may cast significant doubt about the charity's ability to continue as a going concern.

4. CRITICAL ACCOUNTING JUDGEMENT AND ESTIMATES

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

5. INCOME

5.1 CHARITABLE ACTIVITIES

	Unrestricted Funds £	Restricted Funds £	2023 £	2022 £
Grants from governments and other co-funders:				
Income from charitable activities	-	566,138	566,138	467,477
	<u> </u>	<u> </u>	<u> </u>	<u> </u>

Holy Trinity Youth Centre

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

NOTES TO THE FINANCIAL STATEMENTS

for the financial year ended 31 March 2023

5.2 OTHER TRADING ACTIVITIES	Unrestricted Funds £	Restricted Funds £	2023 £	2022 £		
Other trading activities	18,364	-	18,364	31,239		
6. EXPENDITURE						
6.1 CHARITABLE ACTIVITIES	Direct Costs £	Other Costs £	Support Costs £	2023 £	2022 £	
Telephone	1,268	-	-	1,268	250	
Wages and Salaries	354,204	-	-	354,204	302,504	
Insurance	561	-	-	561	-	
Repairs and Maintenance	11,352	-	-	11,352	194	
Pension	38,087	-	-	38,087	50,377	
Programme Costs	191,528	-	-	191,528	228,450	
Sundry Expenses	1,417	-	-	1,417	7,421	
Light, Heat and Water	14,279	-	-	14,279	9,042	
Cleaning	590	-	-	590	423	
Governance Costs (Note 6.2)	-	-	1,703	1,703	784	
	<u>613,286</u>	<u>-</u>	<u>1,703</u>	<u>614,989</u>	<u>599,445</u>	
6.2 GOVERNANCE COSTS	Direct Costs £	Other Costs £	Support Costs £	2023 £	2022 £	
Charitable activities - governance costs	-	-	1,703	1,703	784	
	<u>-</u>	<u>-</u>	<u>1,703</u>	<u>1,703</u>	<u>784</u>	
6.3 SUPPORT COSTS				Governance Costs £	2023 £	2022 £
Independent Examiners Fee				1,596	1,596	720
Bank Charges				107	107	64
				<u>1,703</u>	<u>1,703</u>	<u>784</u>
7. ANALYSIS OF SUPPORT COSTS				2023 £	2022 £	
Independent Examiners Fee				1,596	720	
Bank Charges				107	64	
				<u>1,703</u>	<u>784</u>	
8. NET INCOME				2023 £	2022 £	
Net Income is stated after charging/(crediting):						
Independent Examiner's remuneration:						
- independent examination services						
				<u>1,596</u>	<u>720</u>	

Holy Trinity Youth Centre

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

NOTES TO THE FINANCIAL STATEMENTS

for the financial year ended 31 March 2023

9. EMPLOYEES AND REMUNERATION

Number of employees

The average number of persons employed (including executive trustees) during the financial year was as follows:

	2023 Number	2022 Number
Staff	<u>15</u>	<u>13</u>
The staff costs comprise:	2023 £	2022 £
Wages and salaries	354,204	302,504
Pension costs	38,087	50,377
	<u>392,291</u>	<u>352,881</u>

No employee received employee benefits of more than £60,000 during the year (2022: nil).

10. DEBTORS

	2023 £	2022 £
Trade debtors	<u>4,998</u>	<u>-</u>

11. CREDITORS Amounts falling due within one year

	2023 £	2022 £
Trade creditors	434	1,860
Taxation and social security costs	6,596	-
Pension accrual	140,147	93,819
	<u>147,177</u>	<u>95,679</u>

12. RESERVES

	2023 £	2022 £
At the beginning of the year	54,570	155,299
Deficit for the financial year	(30,487)	(100,729)
At the end of the year	<u>24,083</u>	<u>54,570</u>

13. FUNDS

13.1 RECONCILIATION OF MOVEMENT IN FUNDS

	Unrestricted Funds £	Restricted Funds £	Total Funds £
At 1 April 2021	15,819	139,480	155,299
Movement during the financial year	(31,968)	(68,761)	(100,729)
At 31 March 2022	(16,149)	70,719	54,570
Movement during the financial year	(6,132)	(24,355)	(30,487)
At 31 March 2023	<u>(22,281)</u>	<u>46,364</u>	<u>24,083</u>

Holy Trinity Youth Centre

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

NOTES TO THE FINANCIAL STATEMENTS

for the financial year ended 31 March 2023

13.2 ANALYSIS OF MOVEMENTS ON FUNDS

	Balance 1 April 2022 £	Income £	Expenditure £	Transfers between funds £	Balance 31 March 2023 £
Restricted funds					
Education Authority	70,719	494,355	548,617	(16,457)	-
National Lottery CF	-	9,550	7,848	3,569	5,271
Halifax	-	500	5,060	6,180	1,620
Co-Operative Ireland	-	2,500	650	-	1,850
Henry Smith	-	21,150	-	-	21,150
Barclays	-	500	-	-	500
Youth Link	-	3,014	2,579	-	435
The Ireland Fund	-	8,691	230	-	8,461
Hedley Foundation	-	1,000	-	-	1,000
Department for Justice- ARCS	-	4,998	5,162	5,162	4,998
Victoria Homes Trust	-	-	629	1,708	1,079
Department for Communities	-	19,880	19,880	-	-
	<u>70,719</u>	<u>566,138</u>	<u>590,655</u>	<u>162</u>	<u>46,364</u>
Unrestricted funds					
Unrestricted General	(16,149)	18,364	24,334	(162)	(22,281)
Total funds	<u><u>54,570</u></u>	<u><u>584,502</u></u>	<u><u>614,989</u></u>	<u><u>-</u></u>	<u><u>24,083</u></u>

14. STATUS

The charity is a company limited by guarantee not having a share capital.

The liability of the members is limited.

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

15. POST-BALANCE SHEET EVENTS

The Youth Centre's primary funding source, the Education Authority, implemented cuts of 33% on core funding provision for the year ending 31 March 2024. The Education Authority is undertaking a complete review of funding for the sector.

16. TRUSTEES REMUNERATION AND EXPENSES

The trustees, nor any person connected with them, have not received remuneration or other benefits from employment with the charity or a related entity.

Holy Trinity Youth Centre

Northern Ireland - Charity number 102166

Annual report

Charity Number: NIC102166

Holy Trinity Youth Centre
(A company limited by guarantee, not having a share capital)
Annual Report and Audited Financial Statements
for the financial year ended 31 March 2023



DNTCA Limited
Chartered Accountants and Statutory Auditor
Ormeau House
91-97 Ormeau Road
Belfast
BT7 1SH

Holy Trinity Youth Centre
(A company limited by guarantee, not having a share capital)
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Holy Trinity Youth Centre

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

TRUSTEES' AND OTHER INFORMATION

Trustees

Mrs Marguerite Toal
Rev Brendan Mulhall
Mr Martin Stafford
Miss Emma Courtney
Miss Marion Josephine Higgins
Michael Sweeney (Appointed 19 November 2022)
Claire Webb (Appointed 19 November 2022)

Chairperson

Mr Harry Hawkins

Charity Number in Northern Ireland

NIC102166

Principal Address

2 Norglen Gardens
Belfast
Antrim
BT11 8EL

Auditors

DNTCA Limited
Chartered Accountants and Statutory Auditor
Ormeau House
91-97 Ormeau Road
Belfast
BT7 1SH

Principal Bankers

Ulster Bank
202-206 York Street
Belfast
Antrim
BT15 1HY

Holy Trinity Youth Centre

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

TRUSTEES' ANNUAL REPORT

for the financial year ended 31 March 2023

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

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

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

In this report the trustees of Holy Trinity Youth Centre present a summary of its purpose, governance, activities, achievements and finances for the financial year 31 March 2023.

The charity is a registered charity and hence the report and results are presented in a form which complies with the requirements of the Companies Act 2006 and, although not obliged to comply with the Statement of Recommended Practice applicable in the UK and Republic of Ireland FRS 102, the organisation has implemented its recommendations where relevant in these financial statements.

Structure, Governance and Management

The management committee appoints the chairperson. The management committee appoints the treasurer, secretary and other officers as they decide. Holy Trinity Youth Centre governance is exercised by the management committee which is made up of men and women whose extensive experience in a variety of fields is invaluable to Holy Trinity on a voluntary and strongly committed basis.

Day-to-day management of the youth centre is headed by the senior youth worker in charge, assisted by a diverse staff team and volunteers. The worker in charge reports directly to the chairperson and management committee.

Administration and accounting oversight operate through regular recording of income and expenditure, forecasting budgets and re-profiling where necessary. The Youth Worker in Charge and Management committee oversee financial governance and agree any variances against income and expenditure.

Holy Trinity Youth Centre maintains effective skills audits to ensure personal and professional development of staff members and volunteers; this allows the team to continually deliver effective interventions to young people.

Holy Trinity Youth Centre is dependent on securing funding from a range of sources and operates under a banner of reliance on securing grants. Grants in excess of £10,000 were received from the following funder:

- Education Authority
- Department for Communities
- The Henry Smith Charity

We receive a number of other small grants and income from centre membership that allow us to function at a greater standard and enhance the operations of the centre. Smaller grants were received from:

- Halifax Foundation
- The National Lottery Community Fund
- The Ireland Funds
- Cooperation Ireland
- Department of Justice (Asset Recovery Scheme)

These grants have enabled us to continually develop our interventions with young people and increase opportunities for engagement, supporting young people's needs through a range of activities.

Programme delivery

Holy Trinity Youth Centre offered a plethora of programmes and activities that enhance and promote the holistic development of young people using our services. Programmes on offer include:

- Extended Late-Night Programme

The late-night programme ran on a Wednesday, Friday and Saturday evening for our senior members. This provided an alternative to congregating on the streets and supported the prevention and reduction of any possible anti-social behavior.

- After schools

Primary school children availed of our after schools programme which was available Tuesday, Wednesday and Thursday. This provided much needed respite to families and offered learning and social support through our

Holy Trinity Youth Centre

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

TRUSTEES' ANNUAL REPORT

for the financial year ended 31 March 2023

homework club and various other activities. Additional supportive one-one and targeted interventions and programmes were delivered with the support of the Halifax Foundation.

- **Coordination of Detached work**

Our staff continued the second year of a West Belfast Detached and Street based Coordination project involving 7 partners across the West of the City with Holy Trinity YC as the lead Partner. Providing coordination, capacity building, practice, and peer support bespoke training was also provided to each organization enabling trained outreach and detached teams across West Belfast engaged with approximately 70 young people per evening in areas known for hotspots of socializing and at times risk-taking behaviors. The teams provided support and alternatives for young people,

- **Cross Community Programme**

Through a Grant from The Ireland Funds Holy Trinity Youth Centre developed a piece of Good relations and Cross community youth work with one of our partners from the PUL community, The project brought together 16 young people from the 2 main traditions and developed a programme rooted in Respect for difference, Shared History and relationships, This programme will continue into the next financial year to complete the delivery of the programme

- **Youth centre**

The youth centre in general welcomes approximately 80 young people per day who participate in a range of programmes, activities, and projects. The centre is a safe space to interact with others and supports physical, emotional, spiritual and social wellbeing. inter

- **Family support**

We have a family support worker who engages with families within the community and provides much needed support to those who are experiencing hardships. This work is undertaken with complete discretion, with maximum confidentiality for those availing of the service.

- **Fresh Start**

The Fresh Start programme is designed to engage young people who are deemed to be at high risk from paramilitaries or becoming at risk from paramilitaries both directly and indirectly. The Fresh Start team engage with both the young person and their family to provide support and encourage alternative lifestyle opportunities.

- **Targeted Programmes**

Through support from the Department for Justice and others we delivered a piece of work targeted at some of the most at risk and vulnerable young people in our community this project increased positive community participation, Reduced ASB incidents and supported young people to re-engage with education, Other targeted programmes supported young people with health and well-being, leadership, skills development and civic responsibility

- **Creating Capacity**

Through a Grant from The National Lottery Community Fund's Awards For All Scheme we were able to develop a training and capacity building programme for staff and volunteers that enables staff to train in developmental learning and re-structuring the organization, The programme also allowed us to provide a training and development programme for young leaders and volunteers.

Membership

My staff team and I continue to work as hard as we can to maintain our current membership levels and as you can see our membership numbers are similar to previous years Excluding last year due to Covid19, we are still struggling to get back to maximum capacity in the safest way possible we did however see increased participation during summer months due to the programme offered and staffs commitment.

Attendance figures on a daily basis are reflective of the continued interest in our ongoing provision. The daily figures have been set out below and set out in monthly averages. We maintained contact with young people as best we could, via online, safe use of outdoors under current guidelines at the time however this still limited the engagement we could have.

Summation

Holy Trinity Youth Centre continues to provide a much-needed service to the young people of Turf Lodge and the wider community, particularly during the increasingly pressurized cost of living crisis. We continue to plan and deliver numerous programmes through our staff team, who continue to commit their time and effort all year round. Staff morale and dedication is invaluable to the centre and its many service users.

Although financially we continue to remain reliant on grants, we continually explore new opportunities to become more sustainable and self-sufficient, we are in a difficult financial position moving into the new financial year. We already

Holy Trinity Youth Centre

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

TRUSTEES' ANNUAL REPORT

for the financial year ended 31 March 2023

and will continue to apply for additional funding from a range of streams that will allow the sustainability of our core work as we aim to deliver of new and exciting projects.

The management committee remain fully dedicated to the centre and provide a wealth of knowledge, experience and advice on all strategic and operational functions that ensure the centre continues to provide a quality service to young people.

Financial Review

The results for the financial year are set out on page 11 and additional notes are provided showing income and expenditure in greater detail.

Financial Results

At the end of the financial year the charity has assets of £171,260 (2022 - £150,249) and liabilities of £147,177 (2022 - £95,679). The net assets of the charity have decreased by £(30,487).

Trustees

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

Mrs Marguerite Toal
Rev Brendan Mulhall
Mr Martin Stafford
Miss Emma Courtney
Miss Marion Josephine Higgins
Michael Sweeney (Appointed 19 November 2022)
Claire Webb (Appointed 19 November 2022)

In accordance with the Constitution, the trustees retire by rotation and, being eligible, offer themselves for re-election.

Compliance with Sector-Wide Legislation and Standards

The charity engages pro-actively with legislation, standards and codes which are developed for the sector. Holy Trinity Youth Centre subscribes to and is compliant with the following:

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

The Auditors

The auditors, DNTCA Limited, (Chartered Accountants) have indicated their willingness to continue in office in accordance with the provisions of Section 485 of the Companies Act 2006.

Approved by the Board of Trustees on 20.06.24 and signed on its behalf by:



Mr Harry Hawkins
Chairperson

Holy Trinity Youth Centre

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

STATEMENT OF TRUSTEES' RESPONSIBILITIES

for the financial year ended 31 March 2023

The trustees, who are also directors of Holy Trinity Youth Centre for the purposes of company law, are responsible for preparing the financial statements in accordance with applicable law and regulations.

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

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

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

As explained in note 3, state whether the applicable in the UK and Republic of Ireland FRS 102 has been followed;

The trustees are responsible for keeping adequate accounting records that are sufficient to show and explain the charity's transactions and 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 and. 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.

In so far as the trustees are aware:

- there is no relevant audit information (information needed by the charity's auditor in connection with preparing the auditor's report) of which the charity's auditor is unaware, and
- the trustees have taken all the steps that they ought to have taken as trustees in order to make themselves aware of any relevant audit information and to establish that the charity's auditor is aware of that information.

Approved by the Board of Trustees on 20.06.24 and signed on its behalf by:



Mr Harry Hawkins
Chairperson

INDEPENDENT AUDITOR'S REPORT

to the Members of Holy Trinity Youth Centre

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

Report on the audit of the financial statements

Opinion

We have audited the charity financial statements of Holy Trinity Youth Centre ('the charity') for the financial year ended 31 March 2023 which comprise the Statement of Financial Activities (incorporating an Income and Expenditure Account), the Balance Sheet and notes to the financial statements, including the summary of significant accounting policies set out in note 2. 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", applying Section 1A of that Standard and Accounting and Reporting by Charities: Statement of Recommended Practice applicable to charities preparing their accounts in accordance with FRS 102.

In our opinion, when reporting in accordance with a fair presentation framework the financial statements:

- give a true and fair view of the state of the charity's affairs as at 31 March 2023 and of its deficit for the financial 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 and the Charities Act (Northern Ireland) 2008.

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 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 the date 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, except to the extent otherwise explicitly stated in our report, 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 matter 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' Annual Report for the financial year for which the financial statements are prepared is consistent with the financial statements; and
- the Trustees' Annual Report has been prepared in accordance with applicable legal requirements.

INDEPENDENT AUDITOR'S REPORT

to the Members of Holy Trinity Youth Centre

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

Matters on which we are required to report by exception

In the light of our knowledge and understanding of the charity and its environment obtained in the course of the audit, we have not identified material misstatements in the Trustees' Annual Report.

We have nothing to report in respect of the following matters where the Companies Act 2006 requires us to report to you if, in our opinion:

- adequate accounting records have not been kept; or
- the financial statements are not in agreement with the accounting records and returns; or
- certain disclosures of trustees' remuneration specified by law are not made; or
- the trustees were not entitled to prepare the financial statements in accordance with the small companies regime and take advantage of the small companies' exemption in preparing the Trustees' Annual Report.

Responsibilities of trustees for the financial statements

As explained more fully in the Statement of Trustees' Responsibilities set out on page 6, the trustees 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 they 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 management either intends to liquidate the charity or to cease operations, or has no realistic alternative but to do so.

Auditor's responsibilities for the audit of the financial statements

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:

Our approach to identifying and assessing the risks of material misstatement in respect of irregularities, including fraud and non compliance with laws and regulations, was as follows:

- The engagement partner ensured that the engagement team collectively had the appropriate competence, capabilities and skills to identify or recognise non-compliance with applicable laws and regulations;
- We identified the laws and regulations applicable to the company through discussions with directors and other management;
- We focused on specific laws and regulations which we considered may have a direct material effect on the financial statements or the operations of the company.

To address the risk of fraud through management bias and override of controls, we:

- Performed analytical procedures to identify any unusual or unexpected relationships;
- Tested journal entries to identify unusual transactions.

In response to the risk of irregularities and non-compliance with laws and regulations, we designed procedures which included, but were not limited to:

- Agreeing financial statement disclosures to underlying supporting documentation;
- Reading the minutes of meetings of those charged with governance;
- Enquiring of management as to actual and potential litigation and claims;
- Reviewing correspondence with HMRC, Companies House and the company's legal advisors.

There are inherent limitations in our audit procedures described above. The more removed that laws and regulations are from financial transactions, the less likely it is that we would become aware of non-compliance. Auditing standards also limit the audit procedures required to identify non-compliance with laws and regulations to enquiry of the directors and other management and the inspection of regulatory and legal correspondence, if any.

Material misstatements that arise due to fraud can be harder to detect than those that arise from error as they may involve deliberate concealment or collusion.

INDEPENDENT AUDITOR'S REPORT to the Members of Holy Trinity Youth Centre

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

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

Further information regarding the scope of our responsibilities as auditor


As part of an audit in accordance with ISAs (UK), we exercise professional judgement and maintain professional scepticism throughout the audit. We also:

- Identify and assess the risks of material misstatement of the financial statements, whether due to fraud or error, design and perform audit procedures responsive to those risks, and obtain audit evidence that is sufficient and appropriate to provide a basis for our opinion. The risk of not detecting a material misstatement resulting from fraud is higher than for one resulting from error, as fraud may involve collusion, forgery, intentional omissions, misrepresentations, or the override of internal control.
- Obtain an understanding of internal control relevant to the audit in order to design audit procedures that are appropriate in the circumstances, but not for the purpose of expressing an opinion on the effectiveness of the charity's internal control.
- Evaluate the appropriateness of accounting policies used and the reasonableness of accounting estimates and related disclosures made by trustees.
- Conclude on the appropriateness of the trustees' use of the going concern basis of accounting and, based on the audit evidence obtained, whether a material uncertainty exists related to events or conditions that may cast significant doubt on the charity's ability to continue as a going concern. If we conclude that a material uncertainty exists, we are required to draw attention in our Auditor's Report to the related disclosures in the financial statements or, if such disclosures are inadequate, to modify our opinion. Our conclusions are based on the audit evidence obtained up to the date of our Auditor's Report. However, future events or conditions may cause the charity to cease to continue as a going concern.
- Evaluate the overall presentation, structure and content of the financial statements, including the disclosures, and whether the financial statements represent the underlying transactions and events in a manner that achieves fair presentation.

We communicate with those charged with governance regarding, among other matters, the planned scope and timing of the audit and significant audit findings, including any significant deficiencies in internal control that we identify during our audit.

The purpose of our audit work and to whom we owe our responsibilities

This report is made solely to the charity's members, 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 members 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 charity and the charity's members as a body, for our audit work, for this report, or for the opinions we have formed.


Mr M Nangle (Senior Statutory Auditor)
for and on behalf of
DNTCA LIMITED
Chartered Accountants and Statutory Auditor
Ormeau House
91-97 Ormeau Road
Belfast
BT7 1SH

02/07/2024
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Holy Trinity Youth Centre

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

STATEMENT OF FINANCIAL ACTIVITIES

(Incorporating an Income and Expenditure Account)

for the financial year ended 31 March 2023

	Notes	Unrestricted Funds 2023 £	Restricted Funds 2023 £	Total Funds 2023 £	Unrestricted Funds 2022 £	Restricted Funds 2022 £	Total Funds 2022 £
Income							
Charitable activities							
■ Grants from governments and other co-funders	5.1	-	566,138	566,138	-	467,477	467,477
Activities for generating funds	5.2	18,364	-	18,364	31,239	-	31,239
Total income		18,364	566,138	584,502	31,239	467,477	498,716
Expenditure							
Charitable activities	6.1	24,334	590,655	614,989	63,207	536,238	599,445
Net income/(expenditure)		(5,970)	(24,517)	(30,487)	(31,968)	(68,761)	(100,729)
Transfers between funds		(162)	162	-	-	-	-
Net movement in funds for the financial year		(6,132)	(24,355)	(30,487)	(31,968)	(68,761)	(100,729)
Reconciliation of funds:							
Total funds beginning of the year	13	(16,149)	70,719	54,570	15,819	139,480	155,299
Total funds at the end of the year		(22,281)	46,364	24,083	(16,149)	70,719	54,570

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

Holy Trinity Youth Centre

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

Company Number:

BALANCE SHEET

as at 31 March 2023

	Notes	2023 £	2022 £
Current Assets			
Debtors	10	4,998	-
Cash at bank and in hand		166,262	150,249
		<u>171,260</u>	<u>150,249</u>
Creditors: Amounts falling due within one year	11	<u>(147,177)</u>	<u>(95,679)</u>
Net Current Assets		<u>24,083</u>	<u>54,570</u>
Total Assets less Current Liabilities		<u>24,083</u>	<u>54,570</u>
Funds			
Restricted trust funds		46,364	70,719
General fund (unrestricted)		(22,281)	(16,149)
Total funds	13	<u>24,083</u>	<u>54,570</u>

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

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

Approved by the Board of Trustees and authorised for issue on 10.06.24 and signed on its behalf by



Mr Harry Hawkins
Chairperson

Holy Trinity Youth Centre

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

NOTES TO THE FINANCIAL STATEMENTS

for the financial year ended 31 March 2023

1. GENERAL INFORMATION

Holy Trinity Youth Centre is a company limited by guarantee incorporated in Northern Ireland. The registered office of the charity is which is also the principal place of business of the charity. The financial statements have been presented in Pound (£) which is also the functional currency of the charity.

2. SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES

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

Basis of preparation

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

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

Statement of compliance

The financial statements of the charity for the financial year ended 31 March 2023 have been prepared on the going concern basis and in accordance with the Statement of Recommended Practice (SORP) "Accounting and Reporting by Charities preparing their accounts in accordance with the Financial Reporting Standard applicable in the UK and Republic of Ireland FRS 102", applying Section 1A of that Standard.

Fund accounting

The following are the categories of funds maintained:

Restricted funds

Restricted funds represent income received which can only be used for particular purposes, as specified by the donors. Such purposes are within the overall objectives of the charity.

Unrestricted funds

Unrestricted funds consist of General and Designated funds.

- General funds represent amounts which are expendable at the discretion of the board, in furtherance of the objectives of the charity.

- Designated funds comprise unrestricted funds that the board has, at its discretion, set aside for particular purposes. These designations have an administrative purpose only, and do not legally restrict the board's discretion to apply the fund.

Income

Income is recognised by inclusion in the Statement of Financial Activities only when the charity is legally entitled to the income, performance conditions attached to the item(s) of income have been met, the amounts involved can be measured with sufficient reliability and it is probable that the income will be received by the charity.

Income from charitable activities

Income from charitable activities include income earned from the supply of services under contractual arrangements and from performance related grants which have conditions that specify the provision of particular services to be provided by the charity. Income from government and other co-funders is recognised when the charity is legally entitled to the income because it is fulfilling the conditions contained in the related funding agreements. Where a grant is received in advance, its recognition is deferred and included in creditors. Where entitlement occurs before income is received, it is accrued in debtors.

Grants from governments and other co-funders typically include one of the following types of conditions:

- Performance based conditions: whereby the charity is contractually entitled to funding only to the extent that the core objectives of the grant agreement are achieved. Where the charity is meeting the core objectives of a grant agreement, it recognises the related expenditure, to the extent that it is reimbursable by the donor, as

Holy Trinity Youth Centre

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

NOTES TO THE FINANCIAL STATEMENTS

for the financial year ended 31 March 2023
income.

■ Time based conditions: whereby the charity is contractually entitled to funding on the condition that it is utilised in a particular period. In these cases the charity recognises the income to the extent it is utilised within the period specified in the agreement.

In the absence of such conditions, assuming that receipt is probable and the amount can be reliably measured, grant income is recognised once the charity is notified of entitlement.

Grants received towards capital expenditure are credited to the Statement of Financial Activities when received or receivable, whichever is earlier.

Expenditure

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

Debtors

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

Cash at bank and in hand

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

Taxation and deferred taxation

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

Deferred tax is recognised in respect of all timing differences that have originated but not reversed at the balance sheet date where transactions or events have occurred at that date that will result in an obligation to pay more tax in the future, or a right to pay less tax in the future. Timing differences are temporary differences between the charity's taxable income and its results as stated in the financial statements.

Deferred tax is measured on an undiscounted basis at the tax rates that are anticipated to apply in the periods in which the timing differences are expected to reverse, based on tax rates and laws that have been enacted or substantively enacted by the balance sheet date.

3. GOING CONCERN

The Trustees have not identified any material uncertainties related to events or conditions that may cast significant doubt about the charity's ability to continue as a going concern.

4. CRITICAL ACCOUNTING JUDGEMENT AND ESTIMATES

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

5. INCOME

5.1 CHARITABLE ACTIVITIES

	Unrestricted Funds £	Restricted Funds £	2023 £	2022 £
Grants from governments and other co-funders:				
Income from charitable activities	-	566,138	566,138	467,477
	<u> </u>	<u> </u>	<u> </u>	<u> </u>

Holy Trinity Youth Centre

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

NOTES TO THE FINANCIAL STATEMENTS

for the financial year ended 31 March 2023

5.2 OTHER TRADING ACTIVITIES		Unrestricted Funds	Restricted Funds	2023	2022	
		£	£	£	£	
Other trading activities		18,364	-	18,364	31,239	
6. EXPENDITURE						
6.1 CHARITABLE ACTIVITIES		Direct Costs	Other Costs	Support Costs	2023	2022
		£	£	£	£	£
Telephone		1,268	-	-	1,268	250
Wages and Salaries		354,204	-	-	354,204	302,504
Insurance		561	-	-	561	-
Repairs and Maintenance		11,352	-	-	11,352	194
Pension		38,087	-	-	38,087	50,377
Programme Costs		191,528	-	-	191,528	228,450
Sundry Expenses		1,417	-	-	1,417	7,421
Light, Heat and Water		14,279	-	-	14,279	9,042
Cleaning		590	-	-	590	423
Governance Costs (Note 6.2)		-	-	1,703	1,703	784
		<u>613,286</u>	<u>-</u>	<u>1,703</u>	<u>614,989</u>	<u>599,445</u>
6.2 GOVERNANCE COSTS		Direct Costs	Other Costs	Support Costs	2023	2022
		£	£	£	£	£
Charitable activities - governance costs		-	-	1,703	1,703	784
		<u>-</u>	<u>-</u>	<u>1,703</u>	<u>1,703</u>	<u>784</u>
6.3 SUPPORT COSTS				Governance Costs	2023	2022
				£	£	£
Independent Examiners Fee				1,596	1,596	720
Bank Charges				107	107	64
				<u>1,703</u>	<u>1,703</u>	<u>784</u>
7. ANALYSIS OF SUPPORT COSTS				2023	2022	
				£	£	
Independent Examiners Fee				1,596	720	
Bank Charges				107	64	
				<u>1,703</u>	<u>784</u>	
8. NET INCOME				2023	2022	
				£	£	
Net Income is stated after charging/(crediting):						
Independent Examiner's remuneration:						
- independent examination services				1,596	720	
				<u>1,596</u>	<u>720</u>	

Holy Trinity Youth Centre

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

NOTES TO THE FINANCIAL STATEMENTS

for the financial year ended 31 March 2023

9. EMPLOYEES AND REMUNERATION

Number of employees

The average number of persons employed (including executive trustees) during the financial year was as follows:

	2023 Number	2022 Number
Staff	<u>15</u>	<u>13</u>
The staff costs comprise:	2023 £	2022 £
Wages and salaries	354,204	302,504
Pension costs	38,087	50,377
	<u>392,291</u>	<u>352,881</u>

No employee received employee benefits of more than £60,000 during the year (2022: nil).

10. DEBTORS

	2023 £	2022 £
Trade debtors	<u>4,998</u>	<u>-</u>

11. CREDITORS Amounts falling due within one year

	2023 £	2022 £
Trade creditors	434	1,860
Taxation and social security costs	6,596	-
Pension accrual	140,147	93,819
	<u>147,177</u>	<u>95,679</u>

12. RESERVES

	2023 £	2022 £
At the beginning of the year	54,570	155,299
Deficit for the financial year	(30,487)	(100,729)
At the end of the year	<u>24,083</u>	<u>54,570</u>

13. FUNDS

13.1 RECONCILIATION OF MOVEMENT IN FUNDS

	Unrestricted Funds £	Restricted Funds £	Total Funds £
At 1 April 2021	15,819	139,480	155,299
Movement during the financial year	(31,968)	(68,761)	(100,729)
At 31 March 2022	(16,149)	70,719	54,570
Movement during the financial year	(6,132)	(24,355)	(30,487)
At 31 March 2023	<u>(22,281)</u>	<u>46,364</u>	<u>24,083</u>

Holy Trinity Youth Centre

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

NOTES TO THE FINANCIAL STATEMENTS

for the financial year ended 31 March 2023

13.2 ANALYSIS OF MOVEMENTS ON FUNDS

	Balance 1 April 2022 £	Income £	Expenditure £	Transfers between funds £	Balance 31 March 2023 £
Restricted funds					
Education Authority	70,719	494,355	548,617	(16,457)	-
National Lottery CF	-	9,550	7,848	3,569	5,271
Halifax	-	500	5,060	6,180	1,620
Co-Operative Ireland	-	2,500	650	-	1,850
Henry Smith	-	21,150	-	-	21,150
Barclays	-	500	-	-	500
Youth Link	-	3,014	2,579	-	435
The Ireland Fund	-	8,691	230	-	8,461
Hedley Foundation	-	1,000	-	-	1,000
Department for Justice- ARCS	-	4,998	5,162	5,162	4,998
Victoria Homes Trust	-	-	629	1,708	1,079
Department for Communities	-	19,880	19,880	-	-
	<u>70,719</u>	<u>566,138</u>	<u>590,655</u>	<u>162</u>	<u>46,364</u>
Unrestricted funds					
Unrestricted General	(16,149)	18,364	24,334	(162)	(22,281)
Total funds	<u><u>54,570</u></u>	<u><u>584,502</u></u>	<u><u>614,989</u></u>	<u><u>-</u></u>	<u><u>24,083</u></u>

14. STATUS

The charity is a company limited by guarantee not having a share capital.

The liability of the members is limited.

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

15. POST-BALANCE SHEET EVENTS

The Youth Centre's primary funding source, the Education Authority, implemented cuts of 33% on core funding provision for the year ending 31 March 2024. The Education Authority is undertaking a complete review of funding for the sector.

16. TRUSTEES REMUNERATION AND EXPENSES

The trustees, nor any person connected with them, have not received remuneration or other benefits from employment with the charity or a related entity.

Holy Trinity Youth Centre

Northern Ireland - Charity number 102166

Annual return

Charity Number: NIC102166

Holy Trinity Youth Centre
(A company limited by guarantee, not having a share capital)
Annual Report and Audited Financial Statements
for the financial year ended 31 March 2023



DNTCA Limited
Chartered Accountants and Statutory Auditor
Ormeau House
91-97 Ormeau Road
Belfast
BT7 1SH

Holy Trinity Youth Centre
(A company limited by guarantee, not having a share capital)
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Holy Trinity Youth Centre

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

TRUSTEES' AND OTHER INFORMATION

Trustees

Mrs Marguerite Toal
Rev Brendan Mulhall
Mr Martin Stafford
Miss Emma Courtney
Miss Marion Josephine Higgins
Michael Sweeney (Appointed 19 November 2022)
Claire Webb (Appointed 19 November 2022)

Chairperson

Mr Harry Hawkins

Charity Number in Northern Ireland

NIC102166

Principal Address

2 Norglen Gardens
Belfast
Antrim
BT11 8EL

Auditors

DNTCA Limited
Chartered Accountants and Statutory Auditor
Ormeau House
91-97 Ormeau Road
Belfast
BT7 1SH

Principal Bankers

Ulster Bank
202-206 York Street
Belfast
Antrim
BT15 1HY

Holy Trinity Youth Centre

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

TRUSTEES' ANNUAL REPORT

for the financial year ended 31 March 2023

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

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

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

In this report the trustees of Holy Trinity Youth Centre present a summary of its purpose, governance, activities, achievements and finances for the financial year 31 March 2023.

The charity is a registered charity and hence the report and results are presented in a form which complies with the requirements of the Companies Act 2006 and, although not obliged to comply with the Statement of Recommended Practice applicable in the UK and Republic of Ireland FRS 102, the organisation has implemented its recommendations where relevant in these financial statements.

Structure, Governance and Management

The management committee appoints the chairperson. The management committee appoints the treasurer, secretary and other officers as they decide. Holy Trinity Youth Centre governance is exercised by the management committee which is made up of men and women whose extensive experience in a variety of fields is invaluable to Holy Trinity on a voluntary and strongly committed basis.

Day-to-day management of the youth centre is headed by the senior youth worker in charge, assisted by a diverse staff team and volunteers. The worker in charge reports directly to the chairperson and management committee.

Administration and accounting oversight operate through regular recording of income and expenditure, forecasting budgets and re-profiling where necessary. The Youth Worker in Charge and Management committee oversee financial governance and agree any variances against income and expenditure.

Holy Trinity Youth Centre maintains effective skills audits to ensure personal and professional development of staff members and volunteers; this allows the team to continually deliver effective interventions to young people.

Holy Trinity Youth Centre is dependent on securing funding from a range of sources and operates under a banner of reliance on securing grants. Grants in excess of £10,000 were received from the following funder:

- Education Authority
- Department for Communities
- The Henry Smith Charity

We receive a number of other small grants and income from centre membership that allow us to function at a greater standard and enhance the operations of the centre. Smaller grants were received from:

- Halifax Foundation
- The National Lottery Community Fund
- The Ireland Funds
- Cooperation Ireland
- Department of Justice (Asset Recovery Scheme)

These grants have enabled us to continually develop our interventions with young people and increase opportunities for engagement, supporting young people's needs through a range of activities.

Programme delivery

Holy Trinity Youth Centre offered a plethora of programmes and activities that enhance and promote the holistic development of young people using our services. Programmes on offer include:

- Extended Late-Night Programme

The late-night programme ran on a Wednesday, Friday and Saturday evening for our senior members. This provided an alternative to congregating on the streets and supported the prevention and reduction of any possible anti-social behavior.

- After schools

Primary school children availed of our after schools programme which was available Tuesday, Wednesday and Thursday. This provided much needed respite to families and offered learning and social support through our

Holy Trinity Youth Centre

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TRUSTEES' ANNUAL REPORT

for the financial year ended 31 March 2023

homework club and various other activities. Additional supportive one-one and targeted interventions and programmes were delivered with the support of the Halifax Foundation.

- **Coordination of Detached work**

Our staff continued the second year of a West Belfast Detached and Street based Coordination project involving 7 partners across the West of the City with Holy Trinity YC as the lead Partner. Providing coordination, capacity building, practice, and peer support bespoke training was also provided to each organization enabling trained outreach and detached teams across West Belfast engaged with approximately 70 young people per evening in areas known for hotspots of socializing and at times risk-taking behaviors. The teams provided support and alternatives for young people,

- **Cross Community Programme**

Through a Grant from The Ireland Funds Holy Trinity Youth Centre developed a piece of Good relations and Cross community youth work with one of our partners from the PUL community, The project brought together 16 young people from the 2 main traditions and developed a programme rooted in Respect for difference, Shared History and relationships, This programme will continue into the next financial year to complete the delivery of the programme

- **Youth centre**

The youth centre in general welcomes approximately 80 young people per day who participate in a range of programmes, activities, and projects. The centre is a safe space to interact with others and supports physical, emotional, spiritual and social wellbeing. inter

- **Family support**

We have a family support worker who engages with families within the community and provides much needed support to those who are experiencing hardships. This work is undertaken with complete discretion, with maximum confidentiality for those availing of the service.

- **Fresh Start**

The Fresh Start programme is designed to engage young people who are deemed to be at high risk from paramilitaries or becoming at risk from paramilitaries both directly and indirectly. The Fresh Start team engage with both the young person and their family to provide support and encourage alternative lifestyle opportunities.

- **Targeted Programmes**

Through support from the Department for Justice and others we delivered a piece of work targeted at some of the most at risk and vulnerable young people in our community this project increased positive community participation, Reduced ASB incidents and supported young people to re-engage with education, Other targeted programmes supported young people with health and well-being, leadership, skills development and civic responsibility

- **Creating Capacity**

Through a Grant from The National Lottery Community Fund's Awards For All Scheme we were able to develop a training and capacity building programme for staff and volunteers that enables staff to train in developmental learning and re-structuring the organization, The programme also allowed us to provide a training and development programme for young leaders and volunteers.

Membership

My staff team and I continue to work as hard as we can to maintain our current membership levels and as you can see our membership numbers are similar to previous years Excluding last year due to Covid19, we are still struggling to get back to maximum capacity in the safest way possible we did however see increased participation during summer months due to the programme offered and staffs commitment.

Attendance figures on a daily basis are reflective of the continued interest in our ongoing provision. The daily figures have been set out below and set out in monthly averages. We maintained contact with young people as best we could, via online, safe use of outdoors under current guidelines at the time however this still limited the engagement we could have.

Summation

Holy Trinity Youth Centre continues to provide a much-needed service to the young people of Turf Lodge and the wider community, particularly during the increasingly pressurized cost of living crisis. We continue to plan and deliver numerous programmes through our staff team, who continue to commit their time and effort all year round. Staff morale and dedication is invaluable to the centre and its many service users.

Although financially we continue to remain reliant on grants, we continually explore new opportunities to become more sustainable and self-sufficient, we are in a difficult financial position moving into the new financial year. We already

Holy Trinity Youth Centre

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

TRUSTEES' ANNUAL REPORT

for the financial year ended 31 March 2023

and will continue to apply for additional funding from a range of streams that will allow the sustainability of our core work as we aim to deliver of new and exciting projects.

The management committee remain fully dedicated to the centre and provide a wealth of knowledge, experience and advice on all strategic and operational functions that ensure the centre continues to provide a quality service to young people.

Financial Review

The results for the financial year are set out on page 11 and additional notes are provided showing income and expenditure in greater detail.

Financial Results

At the end of the financial year the charity has assets of £171,260 (2022 - £150,249) and liabilities of £147,177 (2022 - £95,679). The net assets of the charity have decreased by £(30,487).

Trustees

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

Mrs Marguerite Toal
Rev Brendan Mulhall
Mr Martin Stafford
Miss Emma Courtney
Miss Marion Josephine Higgins
Michael Sweeney (Appointed 19 November 2022)
Claire Webb (Appointed 19 November 2022)

In accordance with the Constitution, the trustees retire by rotation and, being eligible, offer themselves for re-election.

Compliance with Sector-Wide Legislation and Standards

The charity engages pro-actively with legislation, standards and codes which are developed for the sector. Holy Trinity Youth Centre subscribes to and is compliant with the following:

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

The Auditors

The auditors, DNTCA Limited, (Chartered Accountants) have indicated their willingness to continue in office in accordance with the provisions of Section 485 of the Companies Act 2006.

Approved by the Board of Trustees on 20.06.24 and signed on its behalf by:



Mr Harry Hawkins
Chairperson

Holy Trinity Youth Centre

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

STATEMENT OF TRUSTEES' RESPONSIBILITIES

for the financial year ended 31 March 2023

The trustees, who are also directors of Holy Trinity Youth Centre for the purposes of company law, are responsible for preparing the financial statements in accordance with applicable law and regulations.

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

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

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

As explained in note 3, state whether the applicable in the UK and Republic of Ireland FRS 102 has been followed;

The trustees are responsible for keeping adequate accounting records that are sufficient to show and explain the charity's transactions and 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 and. 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.

In so far as the trustees are aware:

- there is no relevant audit information (information needed by the charity's auditor in connection with preparing the auditor's report) of which the charity's auditor is unaware, and
- the trustees have taken all the steps that they ought to have taken as trustees in order to make themselves aware of any relevant audit information and to establish that the charity's auditor is aware of that information.

Approved by the Board of Trustees on 20.06.24 and signed on its behalf by:



Mr Harry Hawkins
Chairperson

INDEPENDENT AUDITOR'S REPORT

to the Members of Holy Trinity Youth Centre

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

Report on the audit of the financial statements

Opinion

We have audited the charity financial statements of Holy Trinity Youth Centre ('the charity') for the financial year ended 31 March 2023 which comprise the Statement of Financial Activities (incorporating an Income and Expenditure Account), the Balance Sheet and notes to the financial statements, including the summary of significant accounting policies set out in note 2. 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", applying Section 1A of that Standard and Accounting and Reporting by Charities: Statement of Recommended Practice applicable to charities preparing their accounts in accordance with FRS 102.

In our opinion, when reporting in accordance with a fair presentation framework the financial statements:

- give a true and fair view of the state of the charity's affairs as at 31 March 2023 and of its deficit for the financial 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 and the Charities Act (Northern Ireland) 2008.

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 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 the date 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, except to the extent otherwise explicitly stated in our report, 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 matter 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' Annual Report for the financial year for which the financial statements are prepared is consistent with the financial statements; and
- the Trustees' Annual Report has been prepared in accordance with applicable legal requirements.

INDEPENDENT AUDITOR'S REPORT

to the Members of Holy Trinity Youth Centre

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

Matters on which we are required to report by exception

In the light of our knowledge and understanding of the charity and its environment obtained in the course of the audit, we have not identified material misstatements in the Trustees' Annual Report.

We have nothing to report in respect of the following matters where the Companies Act 2006 requires us to report to you if, in our opinion:

- adequate accounting records have not been kept; or
- the financial statements are not in agreement with the accounting records and returns; or
- certain disclosures of trustees' remuneration specified by law are not made; or
- the trustees were not entitled to prepare the financial statements in accordance with the small companies regime and take advantage of the small companies' exemption in preparing the Trustees' Annual Report.

Responsibilities of trustees for the financial statements

As explained more fully in the Statement of Trustees' Responsibilities set out on page 6, the trustees 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 they 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 management either intends to liquidate the charity or to cease operations, or has no realistic alternative but to do so.

Auditor's responsibilities for the audit of the financial statements

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:

Our approach to identifying and assessing the risks of material misstatement in respect of irregularities, including fraud and non compliance with laws and regulations, was as follows:

- The engagement partner ensured that the engagement team collectively had the appropriate competence, capabilities and skills to identify or recognise non-compliance with applicable laws and regulations;
- We identified the laws and regulations applicable to the company through discussions with directors and other management;
- We focused on specific laws and regulations which we considered may have a direct material effect on the financial statements or the operations of the company.

To address the risk of fraud through management bias and override of controls, we:

- Performed analytical procedures to identify any unusual or unexpected relationships;
- Tested journal entries to identify unusual transactions.

In response to the risk of irregularities and non-compliance with laws and regulations, we designed procedures which included, but were not limited to:

- Agreeing financial statement disclosures to underlying supporting documentation;
- Reading the minutes of meetings of those charged with governance;
- Enquiring of management as to actual and potential litigation and claims;
- Reviewing correspondence with HMRC, Companies House and the company's legal advisors.

There are inherent limitations in our audit procedures described above. The more removed that laws and regulations are from financial transactions, the less likely it is that we would become aware of non-compliance. Auditing standards also limit the audit procedures required to identify non-compliance with laws and regulations to enquiry of the directors and other management and the inspection of regulatory and legal correspondence, if any.

Material misstatements that arise due to fraud can be harder to detect than those that arise from error as they may involve deliberate concealment or collusion.

INDEPENDENT AUDITOR'S REPORT to the Members of Holy Trinity Youth Centre

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

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

Further information regarding the scope of our responsibilities as auditor


As part of an audit in accordance with ISAs (UK), we exercise professional judgement and maintain professional scepticism throughout the audit. We also:

- Identify and assess the risks of material misstatement of the financial statements, whether due to fraud or error, design and perform audit procedures responsive to those risks, and obtain audit evidence that is sufficient and appropriate to provide a basis for our opinion. The risk of not detecting a material misstatement resulting from fraud is higher than for one resulting from error, as fraud may involve collusion, forgery, intentional omissions, misrepresentations, or the override of internal control.
- Obtain an understanding of internal control relevant to the audit in order to design audit procedures that are appropriate in the circumstances, but not for the purpose of expressing an opinion on the effectiveness of the charity's internal control.
- Evaluate the appropriateness of accounting policies used and the reasonableness of accounting estimates and related disclosures made by trustees.
- Conclude on the appropriateness of the trustees' use of the going concern basis of accounting and, based on the audit evidence obtained, whether a material uncertainty exists related to events or conditions that may cast significant doubt on the charity's ability to continue as a going concern. If we conclude that a material uncertainty exists, we are required to draw attention in our Auditor's Report to the related disclosures in the financial statements or, if such disclosures are inadequate, to modify our opinion. Our conclusions are based on the audit evidence obtained up to the date of our Auditor's Report. However, future events or conditions may cause the charity to cease to continue as a going concern.
- Evaluate the overall presentation, structure and content of the financial statements, including the disclosures, and whether the financial statements represent the underlying transactions and events in a manner that achieves fair presentation.

We communicate with those charged with governance regarding, among other matters, the planned scope and timing of the audit and significant audit findings, including any significant deficiencies in internal control that we identify during our audit.

The purpose of our audit work and to whom we owe our responsibilities

This report is made solely to the charity's members, 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 members 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 charity and the charity's members as a body, for our audit work, for this report, or for the opinions we have formed.


Mr M Nangle (Senior Statutory Auditor)
for and on behalf of
DNTCA LIMITED
Chartered Accountants and Statutory Auditor
Ormeau House
91-97 Ormeau Road
Belfast
BT7 1SH

02/07/2024
.....

Holy Trinity Youth Centre

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

STATEMENT OF FINANCIAL ACTIVITIES

(Incorporating an Income and Expenditure Account)

for the financial year ended 31 March 2023

	Notes	Unrestricted Funds 2023 £	Restricted Funds 2023 £	Total Funds 2023 £	Unrestricted Funds 2022 £	Restricted Funds 2022 £	Total Funds 2022 £
Income							
Charitable activities							
■ Grants from governments and other co-funders	5.1	-	566,138	566,138	-	467,477	467,477
Activities for generating funds	5.2	18,364	-	18,364	31,239	-	31,239
Total income		18,364	566,138	584,502	31,239	467,477	498,716
Expenditure							
Charitable activities	6.1	24,334	590,655	614,989	63,207	536,238	599,445
Net income/(expenditure)		(5,970)	(24,517)	(30,487)	(31,968)	(68,761)	(100,729)
Transfers between funds		(162)	162	-	-	-	-
Net movement in funds for the financial year		(6,132)	(24,355)	(30,487)	(31,968)	(68,761)	(100,729)
Reconciliation of funds:							
Total funds beginning of the year	13	(16,149)	70,719	54,570	15,819	139,480	155,299
Total funds at the end of the year		(22,281)	46,364	24,083	(16,149)	70,719	54,570

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

Holy Trinity Youth Centre

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

Company Number:

BALANCE SHEET

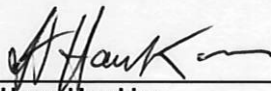
as at 31 March 2023

	Notes	2023 £	2022 £
Current Assets			
Debtors	10	4,998	-
Cash at bank and in hand		166,262	150,249
		<u>171,260</u>	<u>150,249</u>
Creditors: Amounts falling due within one year	11	<u>(147,177)</u>	<u>(95,679)</u>
Net Current Assets		<u>24,083</u>	<u>54,570</u>
Total Assets less Current Liabilities		<u>24,083</u>	<u>54,570</u>
Funds			
Restricted trust funds		46,364	70,719
General fund (unrestricted)		(22,281)	(16,149)
Total funds	13	<u>24,083</u>	<u>54,570</u>

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

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

Approved by the Board of Trustees and authorised for issue on 10.06.24 and signed on its behalf by



Mr Harry Hawkins
Chairperson

Holy Trinity Youth Centre

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

NOTES TO THE FINANCIAL STATEMENTS

for the financial year ended 31 March 2023

1. GENERAL INFORMATION

Holy Trinity Youth Centre is a company limited by guarantee incorporated in Northern Ireland. The registered office of the charity is which is also the principal place of business of the charity. The financial statements have been presented in Pound (£) which is also the functional currency of the charity.

2. SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES

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

Basis of preparation

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

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

Statement of compliance

The financial statements of the charity for the financial year ended 31 March 2023 have been prepared on the going concern basis and in accordance with the Statement of Recommended Practice (SORP) "Accounting and Reporting by Charities preparing their accounts in accordance with the Financial Reporting Standard applicable in the UK and Republic of Ireland FRS 102", applying Section 1A of that Standard.

Fund accounting

The following are the categories of funds maintained:

Restricted funds

Restricted funds represent income received which can only be used for particular purposes, as specified by the donors. Such purposes are within the overall objectives of the charity.

Unrestricted funds

Unrestricted funds consist of General and Designated funds.

- General funds represent amounts which are expendable at the discretion of the board, in furtherance of the objectives of the charity.

- Designated funds comprise unrestricted funds that the board has, at its discretion, set aside for particular purposes. These designations have an administrative purpose only, and do not legally restrict the board's discretion to apply the fund.

Income

Income is recognised by inclusion in the Statement of Financial Activities only when the charity is legally entitled to the income, performance conditions attached to the item(s) of income have been met, the amounts involved can be measured with sufficient reliability and it is probable that the income will be received by the charity.

Income from charitable activities

Income from charitable activities include income earned from the supply of services under contractual arrangements and from performance related grants which have conditions that specify the provision of particular services to be provided by the charity. Income from government and other co-funders is recognised when the charity is legally entitled to the income because it is fulfilling the conditions contained in the related funding agreements. Where a grant is received in advance, its recognition is deferred and included in creditors. Where entitlement occurs before income is received, it is accrued in debtors.

Grants from governments and other co-funders typically include one of the following types of conditions:

- Performance based conditions: whereby the charity is contractually entitled to funding only to the extent that the core objectives of the grant agreement are achieved. Where the charity is meeting the core objectives of a grant agreement, it recognises the related expenditure, to the extent that it is reimbursable by the donor, as

Holy Trinity Youth Centre

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

NOTES TO THE FINANCIAL STATEMENTS

for the financial year ended 31 March 2023
income.

■ Time based conditions: whereby the charity is contractually entitled to funding on the condition that it is utilised in a particular period. In these cases the charity recognises the income to the extent it is utilised within the period specified in the agreement.

In the absence of such conditions, assuming that receipt is probable and the amount can be reliably measured, grant income is recognised once the charity is notified of entitlement.

Grants received towards capital expenditure are credited to the Statement of Financial Activities when received or receivable, whichever is earlier.

Expenditure

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

Debtors

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

Cash at bank and in hand

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

Taxation and deferred taxation

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

Deferred tax is recognised in respect of all timing differences that have originated but not reversed at the balance sheet date where transactions or events have occurred at that date that will result in an obligation to pay more tax in the future, or a right to pay less tax in the future. Timing differences are temporary differences between the charity's taxable income and its results as stated in the financial statements.

Deferred tax is measured on an undiscounted basis at the tax rates that are anticipated to apply in the periods in which the timing differences are expected to reverse, based on tax rates and laws that have been enacted or substantively enacted by the balance sheet date.

3. GOING CONCERN

The Trustees have not identified any material uncertainties related to events or conditions that may cast significant doubt about the charity's ability to continue as a going concern.

4. CRITICAL ACCOUNTING JUDGEMENT AND ESTIMATES

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

5. INCOME

5.1 CHARITABLE ACTIVITIES

	Unrestricted Funds £	Restricted Funds £	2023 £	2022 £
Grants from governments and other co-funders:				
Income from charitable activities	-	566,138	566,138	467,477
	<u> </u>	<u> </u>	<u> </u>	<u> </u>

Holy Trinity Youth Centre

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

NOTES TO THE FINANCIAL STATEMENTS

for the financial year ended 31 March 2023

5.2 OTHER TRADING ACTIVITIES	Unrestricted Funds £	Restricted Funds £	2023 £	2022 £	
Other trading activities	18,364	-	18,364	31,239	
6. EXPENDITURE					
6.1 CHARITABLE ACTIVITIES	Direct Costs £	Other Costs £	Support Costs £	2023 £	2022 £
Telephone	1,268	-	-	1,268	250
Wages and Salaries	354,204	-	-	354,204	302,504
Insurance	561	-	-	561	-
Repairs and Maintenance	11,352	-	-	11,352	194
Pension	38,087	-	-	38,087	50,377
Programme Costs	191,528	-	-	191,528	228,450
Sundry Expenses	1,417	-	-	1,417	7,421
Light, Heat and Water	14,279	-	-	14,279	9,042
Cleaning	590	-	-	590	423
Governance Costs (Note 6.2)	-	-	1,703	1,703	784
	<u>613,286</u>	<u>-</u>	<u>1,703</u>	<u>614,989</u>	<u>599,445</u>
6.2 GOVERNANCE COSTS	Direct Costs £	Other Costs £	Support Costs £	2023 £	2022 £
Charitable activities - governance costs	-	-	1,703	1,703	784
	<u>-</u>	<u>-</u>	<u>1,703</u>	<u>1,703</u>	<u>784</u>
6.3 SUPPORT COSTS				2023 £	2022 £
			Governance Costs £	£	£
Independent Examiners Fee			1,596	1,596	720
Bank Charges			107	107	64
			<u>1,703</u>	<u>1,703</u>	<u>784</u>
7. ANALYSIS OF SUPPORT COSTS				2023 £	2022 £
Independent Examiners Fee				1,596	720
Bank Charges				107	64
				<u>1,703</u>	<u>784</u>
8. NET INCOME				2023 £	2022 £
Net Income is stated after charging/(crediting):					
Independent Examiner's remuneration:					
- independent examination services					
				<u>1,596</u>	<u>720</u>

Holy Trinity Youth Centre

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

NOTES TO THE FINANCIAL STATEMENTS

for the financial year ended 31 March 2023

9. EMPLOYEES AND REMUNERATION

Number of employees

The average number of persons employed (including executive trustees) during the financial year was as follows:

	2023 Number	2022 Number
Staff	<u>15</u>	<u>13</u>
The staff costs comprise:	2023 £	2022 £
Wages and salaries	354,204	302,504
Pension costs	38,087	50,377
	<u>392,291</u>	<u>352,881</u>

No employee received employee benefits of more than £60,000 during the year (2022: nil).

10. DEBTORS

	2023 £	2022 £
Trade debtors	<u>4,998</u>	<u>-</u>

11. CREDITORS Amounts falling due within one year

	2023 £	2022 £
Trade creditors	434	1,860
Taxation and social security costs	6,596	-
Pension accrual	140,147	93,819
	<u>147,177</u>	<u>95,679</u>

12. RESERVES

	2023 £	2022 £
At the beginning of the year	54,570	155,299
Deficit for the financial year	(30,487)	(100,729)
At the end of the year	<u>24,083</u>	<u>54,570</u>

13. FUNDS

13.1 RECONCILIATION OF MOVEMENT IN FUNDS

	Unrestricted Funds £	Restricted Funds £	Total Funds £
At 1 April 2021	15,819	139,480	155,299
Movement during the financial year	(31,968)	(68,761)	(100,729)
At 31 March 2022	(16,149)	70,719	54,570
Movement during the financial year	(6,132)	(24,355)	(30,487)
At 31 March 2023	<u>(22,281)</u>	<u>46,364</u>	<u>24,083</u>

Holy Trinity Youth Centre

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

NOTES TO THE FINANCIAL STATEMENTS

for the financial year ended 31 March 2023

13.2 ANALYSIS OF MOVEMENTS ON FUNDS

	Balance 1 April 2022 £	Income £	Expenditure £	Transfers between funds £	Balance 31 March 2023 £
Restricted funds					
Education Authority	70,719	494,355	548,617	(16,457)	-
National Lottery CF	-	9,550	7,848	3,569	5,271
Halifax	-	500	5,060	6,180	1,620
Co-Operative Ireland	-	2,500	650	-	1,850
Henry Smith	-	21,150	-	-	21,150
Barclays	-	500	-	-	500
Youth Link	-	3,014	2,579	-	435
The Ireland Fund	-	8,691	230	-	8,461
Hedley Foundation	-	1,000	-	-	1,000
Department for Justice- ARCS	-	4,998	5,162	5,162	4,998
Victoria Homes Trust	-	-	629	1,708	1,079
Department for Communities	-	19,880	19,880	-	-
	<u>70,719</u>	<u>566,138</u>	<u>590,655</u>	<u>162</u>	<u>46,364</u>
Unrestricted funds					
Unrestricted General	(16,149)	18,364	24,334	(162)	(22,281)
Total funds	<u><u>54,570</u></u>	<u><u>584,502</u></u>	<u><u>614,989</u></u>	<u><u>-</u></u>	<u><u>24,083</u></u>

14. STATUS

The charity is a company limited by guarantee not having a share capital.

The liability of the members is limited.

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

15. POST-BALANCE SHEET EVENTS

The Youth Centre's primary funding source, the Education Authority, implemented cuts of 33% on core funding provision for the year ending 31 March 2024. The Education Authority is undertaking a complete review of funding for the sector.

16. TRUSTEES REMUNERATION AND EXPENSES

The trustees, nor any person connected with them, have not received remuneration or other benefits from employment with the charity or a related entity.

Holy Trinity Youth Centre

Northern Ireland - Charity number 102166

Accounts

HOLY TRINITY YOUTH CENTRE

FINANCIAL STATEMENTS

FOR THE YEAR ENDED 31 MARCH 2022

HOLY TRINITY YOUTH CENTRE

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Independent Examiner Report	7
Statement of Financial Activities	8
Balance Sheet	9
Notes to the Financial Statements	10-15

HOLY TRINITY YOUTH CENTRE
FINANCIAL STATEMENTS
FOR THE YEAR ENDED 31 MARCH 2022

GENERAL INFORMATION

CHARITY NAME

HOLY TRINITY YOUTH CENTRE

REGISTERED CHARITY NUMBER

Charity Commission NI

NIC102166

Approved 28 April 2015

CHAIRPERSON

Mr Harry Hawkins

CHARITY TRUSTEE'S

Mr Harry Hawkins

Mrs Marguerite Toal

Rev Brendan Mulhall

Miss Marion Josephine Higgins

Miss Emma Courtney

Mr Martin Stafford

PUBLIC ADDRESS

Holy Trinity Youth Centre

2 Norglen Gardens

Belfast

BT11 8EL

INDEPENDENT EXAMINER

Tony Clarke

53 Andersonstown Road

Belfast

BT11 9AG

BANKERS

Ulster Bank Ltd

202 - 206 York Street

Belfast

BT15 1HY

ANNUAL REPORT OF THE TRUSTEES

Trustees present their report and the unaudited financial statements of the charity for the year ended 31 March 2022. The trustees have adopted the provision of the Statement of Recommended Practice (SORP) 'Accounting and Reporting by Charities' (FRS 102) in preparing the trustees report and financial statements of the charity.

Reference and Administrative Information

The name of the charity's trustees at the date this report was approved are listed on page 1, together with the address of the principal office of the charity and the charity's registration numbers.

Structure, Governance and Management

The management committee appoints the chairperson. The management committee appoints the treasurer, secretary and other officers as they decide. Holy Trinity Youth Centre governance is exercised by the management committee which is made up of men and women whose extensive experience in a variety of fields is invaluable to Holy Trinity on a voluntary and strongly committed basis.

Day-to-day management of the youth centre is headed by the senior youth worker in charge, assisted by a diverse staff team and volunteers. The worker in charge reports directly to the chairperson and management committee.

Administration and accounting oversight operate through regular recording of income and expenditure, forecasting budgets and re-profiling where necessary. The Youth Worker in Charge and Management committee oversee financial governance and agree any variances against income and expenditure.

Holy Trinity Youth Centre maintains effective skills audits to ensure personal and professional development of staff members and volunteers; this allows the team to continually deliver effective interventions to young people.

Holy Trinity Youth Centre is dependent on securing funding from a range of sources and operates under a banner of reliance on securing grants. Grants in excess of £10,000 were received from the following funder:

- Education Authority

We receive a number of other small grants and income from centre membership that allow us to function at a greater standard and enhance the operations of the centre. Smaller grants were received from:

- Belfast City Council
- Henry Smith Charity
- Co-operation Ireland
- Halifax Foundation NI

The introduction of the new pension requirements has seen an increase in salary costs that has reduced spend on services and programme areas. We strive to become financially sustainable and this continues to be our aim moving forward.

ANNUAL REPORT OF THE TRUSTEES CONTINUED...

Programme Delivery

Holy Trinity Youth Centre offered a plethora of programmes and activities that enhance and promote the holistic development of young people using our services. Programmes on offer include:

West Belfast Peripatetic Youth Project

Holy Trinity Youth Centre as Lead partner in a consortium of youth projects in West Belfast was awarded a grant by the Education Authority to coordinate the delivery of detached or street-based youth work in West Belfast. Developing Practice, Systems and Quality assurance mechanisms and working collaboratively with partners, agencies and organisations to support detached young people

Educational and Emotional Support

In March 2021 Holy Trinity Youth Centre received a Grant from the Halifax foundation to support the emotional well-being and educational attainment of 30 young people aged 8-20 through 1-1 support, academic and educational support and positive well-being activities, this

HS Holiday Grant

12 young people 11-13 participated on this project which provided the opportunity to take part on a all-day diversionary and fun based experience. This project was completed in the Context of COVID 19 pandemic and was delivered under the current guidance at that time.

After schools

Primary school children availed of our after schools programme which was available Tuesday, Wednesday and Thursday. This provided much needed respite to families and offered learning and social support through our homework club and various other activities. Approximately 65 children attended per session.

Senior and junior member council

The member councils ensured that young people were fully participative in the centre and had their voices heard on what opportunities should be available throughout the year. This was supported by youth workers who encouraged debate, planning and communication among their

Outreach & Detached work

Our trained outreach and detached team engaged with approximately 55 young people per evening in areas known for hotspots of socialising and at times risk-taking behaviours. The team provided support and alternatives for young people, including the opportunity to participate in our 'late night programme' as well as other available services.

Digital Photography Project

Holy Trinity Youth Centre facilitated a Digital life skills Project with the support of a small capital grant to secure the materials which has enhanced the digital competencies

ANNUAL REPORT OF THE TRUSTEES CONTINUED...

Programme Delivery Continued...

Youth Centre

The youth centre in general welcomes approximately 80 young people per day who participate in a range of programmes, activities and projects. The centre is a safe space to interact with others and supports physical, emotional, spiritual and social wellbeing.

Family Support

We have a family support worker who engages with families within the community and provides much needed support to those who are experiencing hardships. This work is undertaken with complete discretion, with maximum confidentiality for those availing of the service.

Fresh Start

The Fresh Start programme is designed to engage young people who are deemed to be at high risk from paramilitaries, or becoming at risk from paramilitaries both directly and indirectly. The Fresh Start team engage with both the young person and their family to provide support and encourage alternative lifestyle opportunities.

The centre offers a range of other opportunities that enhance the development of young people and we continually seek to improve our services. We have developed partnerships with statutory, voluntary, community and private stakeholders who provide a range of supporting mechanisms.

Financial Management

The Treasurer for the management committee is Mrs. Marguerite Toal who has responsibility for ensuring that the centre meets all of its legal and financial accountability and policy requirements. The centre continues to operate on a grant giving basis and our accounts are based on a cost heading system that ensures we operate only to the amount of grants provided by different bodies and within our own fundraising efforts.

The challenge for the year ahead must be to become more sustainable. We will look to address the sustainability issue through the creation of new income streams that will ensure we reduce our dependency upon grant aid.

Summation

Holy Trinity Youth Centre continues to provide a much needed service to the young people of Turf Lodge and the wider community. We continue to plan and deliver numerous programmes through our staff team, who continue to commit their time and effort all year round. Staff morale and dedication is invaluable to the centre and its many service users.

Although financially we continue to remain reliant on grants, we continually explore new opportunities to become more sustainable and self-sufficient. We will continue to apply for additional funding from a range of streams that will allow the delivery of new and exciting projects.

ANNUAL REPORT OF THE TRUSTEES CONTINUED...

Summation Continued...

The management committee remain fully dedicated to the centre and provide a wealth of knowledge, experience and advice on all strategic and operational functions that ensure the centre continues to provide a quality service to young people.

We are aware that challenges will continue to present themselves in the coming year and we are ready to overcome them, ensuring the continuation of our much needed and vital service to the young people of Turf Lodge.

Financial review

The results for the year are set out on page 9 & 10. The charity returned net outgoing resources for the year of (£100,729) (2021:£87,326). At 31 March 2021 the total funds of the charity amounted to £54,571 (2021:£155,299) of which restricted funds were £70,720 (2021:£139,480) and (£16,149) (2021:£15,819) were unrestricted.

Reserves policy and going concern

Of the total funds reported above, £150,249 is made up of cash at the bank. The trustees are confident that the cash reserves, together with expected future incomes, will be sufficient to meet the working capital requirements for the forthcoming year. The trustees have also considered the extent to which existing activities and expenditure could be curtailed, should the need arise.

ANNUAL REPORT OF THE TRUSTEES CONTINUED...

Plan for the future

To maintain the same level of services in the area.

Structure, governance and management

Holy Trinity Youth Centre is a registered charity, number NIC102166 and is governed by its constitution.

New trustees are appointed when appropriate. Suitable candidates are considered on the basis of their skills, experience and sympathy with the aims of the charity. New trustees will be agreed at a trustees meeting before being invited to join.

Responsibilities of Trustees

As the charity's trustees we are aware of our responsibilities for the preparation of the accounts

It is also our responsibility to:

- select suitable accounting policies and then apply them consistently
- make judgements and estimates that are responsible and prudent
- prepare the financial statements on the going concern basis unless it is inappropriate to presume that the company will continue in business.

The Trustees are responsible for keeping adequate accounting records that are sufficient to show and explain the charity's transactions and disclose with reasonable accuracy at any time the financial position of the charity and enable them to ensure that the financial statements comply with CCNI guidelines. The Trustees are also responsible for safeguarding the assets of the charity and hence to take reasonable steps to prevent and detect fraud and other irregularities.

Disclosures of Information to Independent Examiners

To the knowledge and belief of the Trustees there is no relevant information of which the organisation's independent examiners are not aware. The Trustees have taken all the necessary steps of which they are aware, provided relevant information and established that the organisation's independent examiners are aware of the information.

Signed on behalf of the board of the Trustees



Mr Harry Hawkins
Chairperson

06.12.22

Date

INDEPENDENT EXAMINER'S REPORT TO THE TRUSTEES OF HOLY TRINITY YOUTH CENTRE ON THE UNAUDITED FINANCIAL STATEMENTS

I report on the accounts of Holy Trinity Youth Centre for the year ended 31 March 2022, which are set out on pages 8 and 9.

Respective responsibilities of charity trustees and the examiner

As the charity's trustees you are responsible for the preparation of the accounts in accordance with the Charities Act (Northern Ireland) 2008.

It is my responsibility to:

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

Basis of Independent Examiner's report

I have examined your charity accounts as required under section 65 of the Charities Act and my examination was carried out in accordance with the general Directions given by the Charity Commission for Northern Ireland under section 65(9)(b) of the Charities Act.

My examination included a review of the accounting records kept by the charity and a comparison of the accounts presented with those records. It was also included consideration of any unusual items or disclosures in the accounts, and seeking explanations from you as charity trustees concerning any such matters.

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

- 1 That accounting records were not kept in accordance with section 63 of the Charities Act
- 2 That the accounts do not accord with those accounting records
- 3 That the accounts do not comply with the accounting requirements of the Charities Act
- 4 That there is further information needed for a proper understanding of the accounts to be reached.

Independent examiner's statement

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



Tony Clarke FCPA
53 Andersonstown Road
Belfast, BT11 9AG

Date:

6.12.22

HOLY TRINITY YOUTH CENTRE
FINANCIAL STATEMENTS
FOR THE YEAR ENDED 31 MARCH 2022

STATEMENT OF FINANCIAL ACTIVITIES (INCORPORATING THE INCOME AND EXPENDITURE ACCOUNT)

	Note	Unrestricted £	Restricted £	Year to 31-Mar-22 TOTAL £	Year to 31-Mar-21 TOTAL £
Income from:					
Generated Funds	2	31,239	-	31,239	30,151
Charitable Activities	3	-	467,477	467,477	382,513
Total Income		31,239	467,477	498,716	412,664
Expenditure on:					
Costs of Generating funds;					
Charitable Activities	5	63,144	535,517	598,661	324,212
Governance Costs	6	64	720	784	1,126
Total Expenditure:		63,208	536,237	599,445	325,338
Net income / (Expenditure)		(31,969)	(68,760)	(100,729)	87,326
Transfers between funds		-	-	-	-
Net movement in funds		(31,969)	(68,760)	(100,729)	87,326
<u>Reconciliation of funds</u>					
Total funds brought forward	10	15,819	139,480	155,299	67,974
Total funds carried forward	10	(16,149)	70,720	54,571	155,300

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

All incoming resources and resources expended derive from continuing activities.

The notes on page 10 to 15 form an integral part of these accounts

HOLY TRINITY YOUTH CENTRE
FINANCIAL STATEMENTS
FOR THE YEAR ENDED 31 MARCH 2022

BALANCE SHEET

	Note	<u>2022</u> £	<u>2021</u> £
Current Assets			
Cash at bank		150,249	199,881
Debtors	7	-	-
		<u>150,249</u>	<u>199,881</u>
Creditors: amounts falling due within one year	8	<u>(95,679)</u>	<u>(44,582)</u>
Net Current Assets		<u>54,570</u>	<u>155,299</u>
Total Assets less Liabilities		<u><u>54,571</u></u>	<u><u>155,299</u></u>
Funds			
Restricted	10	70,720	139,480
Unrestricted	10	<u>(16,149)</u>	<u>15,819</u>
TOTAL FUNDS		<u><u>54,571</u></u>	<u><u>155,299</u></u>

The financial statements were approved by the board of directors on 06.12.22 and were signed on their behalf by:



Mr Harry Hawkins
Trustee

06.12.22
Date

NOTES TO THE ACCOUNTS

1 Accounting policies

Charity information

Holy Trinity Youth Centre is a registered charity in Northern Ireland - CCNI Number: NIC102166. The registered office is: 2 Norglen Gardens, Belfast, BT11 8EL.

1.1 Accounting convention

The financial statements are prepared under the historical cost convention and comply with financial reporting standards for Smaller Entities and the Statement of Recommended Practice (SORP) "Accounting and Reporting by Charities" effective January 2015. This has been adopted in these financial statements. The principal accounting policies are set out below.

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 unless the funds have been designated for other purposes.

Restricted funds are subject to specific conditions by donors as to how they may be used.

1.4 Incoming resources

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.

Turnover is measured at the fair value of the consideration received or receivable and represents amounts receivable for goods and services provided in the normal course of business, net of discounts, VAT and other sales related taxes.

NOTES TO THE ACCOUNTS CONTINUED...

1.5 Resources expended

Liabilities are recognised as expenditure as soon as there is a legal or constructive obligation committing the charity to that expenditure, it is probable that a transfer of economic benefits will be required in settlement and the amount of the obligation can be measured reliably.

Expenditure is accounted for on an accruals basis and has been classified under headings that aggregate all cost related to the category.

The charity is below the charity audit threshold and therefore is exempt from reporting expenditure on an activity basis. The charity has opted to report by the nature of expenditure rather than on an activity basis.

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:

Equipment	25% reducing balance
-----------	----------------------

1.7 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.

1.8 Financial instruments

Financial instruments are recognised in the charity's balance sheet when the charity becomes party to 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

NOTES TO THE ACCOUNTS CONTINUED...

1.9 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.

1.10 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.

1.11 Derecognition of financial liabilities

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

1.12 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.

1.13 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.

HOLY TRINITY YOUTH CENTRE
FINANCIAL STATEMENTS
FOR THE YEAR ENDED 31 MARCH 2022

NOTES TO THE ACCOUNTS CONTINUED...

2 Generated Funds

	2022			2021
	Unrestricted	Restricted	TOTAL	TOTAL
	Funds	Funds	Funds	Funds
	£	£	£	£
Generated income	31,239	-	31,239	30,151
Totals 2022	31,239	-	31,239	30,151
Totals 2021	30,151	-	30,151	

3 Activities for generating funds

	2022			2021
	Unrestricted	Restricted	TOTAL	TOTAL
	Funds	Funds	Funds	Funds
	£	£	£	£
Grants	-	467,477	467,477	382,513
Totals 2022	-	467,477	467,477	382,513
Totals 2021	8,072	374,441	382,513	

4 Staff Costs and Numbers

	2022	2021
	£	£
Wages and Salaries	302,504	203,708
	302,504	203,708

No employee received emoluments of more than £60,000 (2021: None)

The average monthly number of employees (including the trustees) during the year, calculated on the basis of full time equivalents, was as follows:

	2022	2021
	Number	Number
	13	11

NOTES TO THE ACCOUNTS CONTINUED...

5 Expenditure on charitable activities

Analysis of resources expended

			<u>2022</u>	<u>2021</u>
	Unrestricted	Restricted	TOTAL	TOTAL
	Funds	Funds		
	£	£	£	£
Cleaning	423	-	423	596
Programme costs	-	228,450	228,450	62,294
Insurance	-	-	-	2,775
Light, Heat and Water	3,192	5,850	9,042	7,748
Repairs and maintenance	193	-	193	366
Sundry expenses	2,657	4,764	7,421	760
Telephone	249	-	249	2,522
* Pension	50,377	-	50,377	43,442
Wages and salaries	6,051	296,453	302,504	203,708
Total 2022	63,144	535,517	598,661	324,212
Total 2021	-	324,212	324,212	
6 Accountancy	-	720	720	1,080
Bank Fees	64	-	64	46
Total 2022	64	720	784	1,126
Total 2021	-	1,126	1,126	

7 Debtors

	<u>2022</u>	<u>2021</u>
	£	£
Grants Receivable	-	-
Prepayments	-	-
	-	-

* Holy Trinity Youth Centre have recently been accepted into the NI teachers pension this had taken some time to get confirmation that youth workers are eligible.

The reason it had taken so long was due to clearances and back long with Covid19, Holy Trinity Youth Centre have just recently received correspondence from NI teachers Pension to state that the Charity can start making payments. The amount in the balance sheet represents an accumulation of 4 years of pension at 25% employers contributions.

NOTES TO THE ACCOUNTS CONTINUED...

8 <u>Creditors</u>	<u>2022</u>	<u>2021</u>
	£	£
Trade Creditors	1,860	1,140
Pension liability	93,819	-
Accruals & Deferred Income	-	-
	95,679	1,140
	95,679	1,140

9 Independent examiner's remuneration

The independent Examiner's remuneration amounts to an Independent Examination fee of £720 (2021 - £720)

10 <u>Funds</u>	Balance at 1 April 21	Movement in Incoming	Resources Outgoing	Transfer of Funds	Balance at 31 March 22
	£	£	£	£	£
<u>Restricted funds</u>					
Education Authority	139,480	452,096	(520,856)	-	70,720
Belfast City Council	-	5,062	(5,062)	-	-
Halifax	-	6,170	(6,170)	-	-
Coperation Ireland	-	2,500	(2,500)	-	-
Henry Smith	-	1,650	(1,650)	-	-
Total restricted funds	139,480	467,477	(536,237)	-	70,720
<u>Unrestricted funds</u>					
General	15,819	31,239	(63,208)	-	(16,150)
	15,819	31,239	(63,208)	-	(16,150)
Total funds	155,299	498,716	(599,445)	-	54,570

11 Post-Balance Sheet Events

Nothing to report.

12 Related Parties

The Charity does not have any related parties.

13 Trustees remuneration & expenses

During the year, no Trustees received any remuneration (2021 - £NIL).

During the year, no Trustees received any benefits in kind (2021 - £NIL).

During the year, no Trustees received any reimbursement of expenses (2021 - £NIL).

Holy Trinity Youth Centre

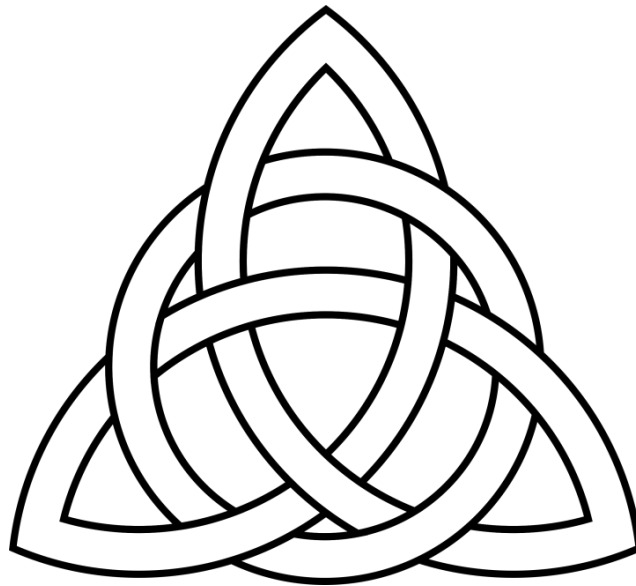
Northern Ireland - Charity number 102166

Annual report

HOLY TRINITY YOUTH CENTRE

Annual Report

2021/22



REALISE – REACH – ACHIEVE

2 NORGLLEN GARDENS, BELFAST, BT11 8EL
Tel: (028) 90617602 E-mail: info@holytrinityyc.org
www.facebook.com/HolyTrinityYouthCentre

Registered Charity No. – NIC102166

HOLY TRINITY YOUTH CENTRE

CHARITABLE REFERENCE AND ADMINISTRATIVE DETAILS

Management Committee: Harry Hawkins (Chairperson)
Very Rev Fr Brendan Mulhall (Vice Chairperson)
Marguerite Toal (Treasurer)
Josephine Higgins (Secretary)
Martin Stafford
Emma Courtney

Senior Youth Worker In Charge: Keith McCaugherty

Charity Number: NIC102166

Registered Address: 2 Norglen Gardens
Belfast
BT11 8EL

Bankers: Ulster Bank
202 – 206 York Street
Belfast
BT15 1HY

HOLY TRINITY YOUTH CENTRE

BACKGROUND

Holy Trinity Youth Centre is a voluntary, full-time youth provider based in the Turf Lodge area of West Belfast which for the past 50 years has been providing a much-needed service for the children and young people from the extensive parish of Holy Trinity and much further afield.

The locality of Holy Trinity Youth Centre places it in an geographical area blighted by severe social and economic disadvantage in which is ranked some of the most deprived of all the electoral wards and Super Output Areas highlighted by NISRA (2017) as suffering from multiple levels of deprivation; manifested in shorter life spans, high rates of long-term unemployment, lower levels of general good health, higher rates of crime and numerous other negative features.

We work in partnership with many local and national agencies, community groups and statutory authorities in order to maximise our impact in the area in which we are based and beyond. We work with young people between the ages of 8-25 years old and the Centre is staffed by one full-time, professionally qualified Senior Youth Worker, one 36 hours per week Studentship Scheme Worker, one 36 hours per week Fresh Start Worker, one 18 hours per week Family Support Worker, 15 part-time youth support workers and a bank of volunteer staff and volunteer coaches.

Holy Trinity aims to foster and encourage the personal, social, emotional, spiritual, physical, cultural and political development of children and young people through engagement in a range of activities, events, programmes and projects which endeavour to be both stimulating and challenging. The Youth Centre aims to broaden the horizons and life expectations of our children and young people and assist them in reaching their full potential as active and positive citizens in their community.

The staff team, with the unwavering support and encouragement of the Management Committee, work tirelessly to meet the ever-changing needs of the children and young people and to be responsive and proactive to the changing dynamics within the wider community; working to challenge and address inadequacies, vulnerability, tensions and exclusion; whilst assisting young people in building resilience, increasing their social capital and ensuring that our children and young people are fully developed, prepared for and are an intrinsic part of a changing and developing community and a changing North of Ireland.

HOLY TRINITY YOUTH CENTRE

STRUCTURE, GOVERNANCE AND MANAGEMENT

Holy Trinity Youth Centre is a registered charity and has been registered with the Charity Commission for Northern Ireland since 28th April 2015. The management committee who served during the year and up to the date of signature of the financial statements were:

Harry Hawkins

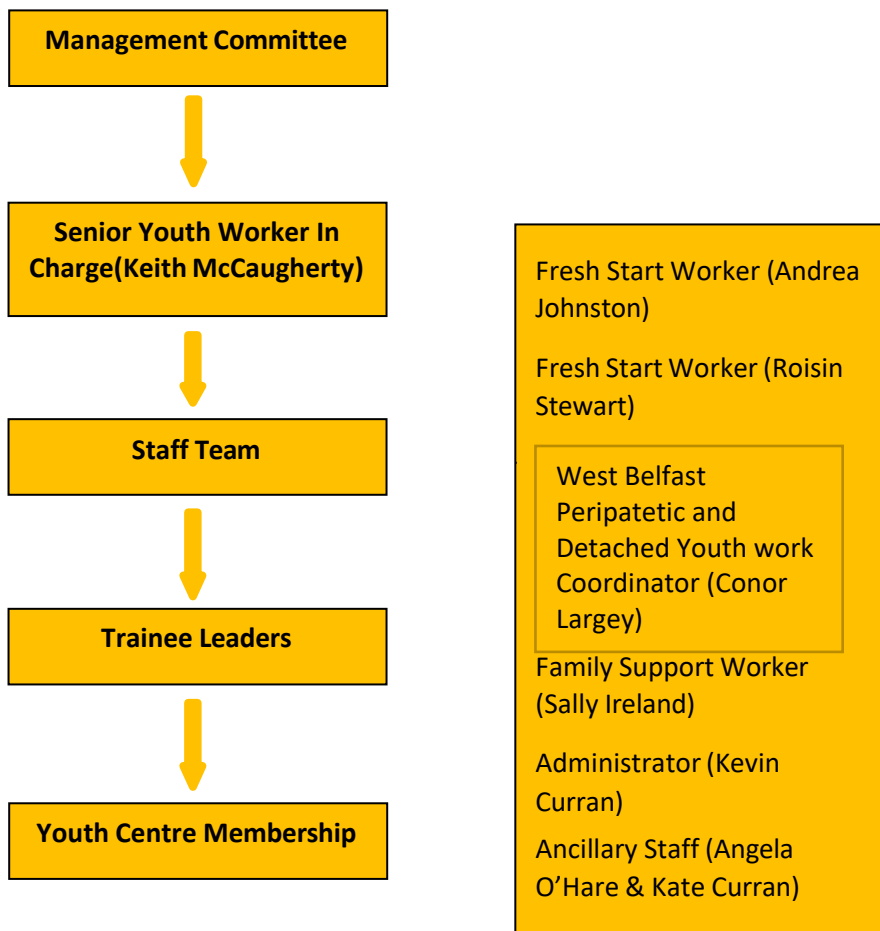
Very Rev Fr Brendan Mulhall (Vice Chairperson)

Marguerite Toal (Treasurer)

Josephine Higgins (Secretary)

Martin Stafford

Emma Courtney



HOLY TRINITY YOUTH CENTRE

STRUCTURE, GOVERNANCE AND MANAGEMENT

The management committee appoints the chairperson. The management committee appoints the treasurer, secretary and other officers as they decide. Holy Trinity Youth Centre governance is exercised by the management committee which is made up of men and women whose extensive experience in a variety of fields is invaluable to Holy Trinity on a voluntary and strongly committed basis.

Day-to-day management of the youth centre is headed by the senior youth worker in charge, assisted by a diverse staff team and volunteers. The worker in charge reports directly to the chairperson and management committee.

Administration and accounting oversight operate through regular recording of income and expenditure, forecasting budgets and re-profiling where necessary. The Youth Worker in Charge and Management committee oversee financial governance and agree any variances against income and expenditure.

Holy Trinity Youth Centre maintains effective skills audits to ensure personal and professional development of staff members and volunteers; this allows the team to continually deliver effective interventions to young people.

Holy Trinity Youth Centre is dependent on securing funding from a range of sources and operates under a banner of reliance on securing grants. Grants in excess of £10,000 were received from the following funder:

- Education Authority

We receive a number of other small grants and income from centre membership that allow us to function at a greater standard and enhance the operations of the centre. Smaller grants were received from:

- Henry Smith Charity
- Belfast City Council
- Halifax Foundation NI
- Cooperation Ireland

These grants have enabled us to continually develop our interventions with young people and increase opportunities for engagement throughout a difficult period, particularly due to the manifestation of Covid19, these grants also enabled us to provide targeted interventions with young people whose vulnerability had increased. Holy Trinity Youth Centre is Grateful for the support of these grant makers and Trust's for the immeasurable Impact they have made.

The introduction of a new pension requirements has increased salary costs that has reduced spend on services and programme areas, We strive to become financially sustainable and this continues to be our aim moving forward

HOLY TRINITY YOUTH CENTRE

PROGRAMME DELIVERY

Holy Trinity Youth Centre offered a plethora of programmes and activities that enhance and promote the holistic development of young people using our services. Programmes on offer include:

- **West Belfast Peripatetic Youth Project**

Holy Trinity Youth Centre as Lead partner in a consortium of youth projects in West Belfast and was awarded a grant by the Education Authority to coordinate the delivery of detached or street- based youth work in West Belfast. Developing Practice, Systems and Quality assurance mechanisms and working collaboratively with partners, agencies and organisations to support detached young people and coordinate resources and services across the Wider West Belfast Area

- **Educational and Emotional Support**

In March 2021 Holy Trinity Youth Centre received a Grant from the Halifax foundation to support the emotional well-being and educational attainment of 30 young people aged 8-20 through 1-1 support, academic and educational support, and positive well-being activities, this project enabled Holy Trinity Youth Centre support and bridge the gap between those young people under-achieving in education and support structures and networks to create pathways of resilience and growth.

- **Henry Smith Charity: Holiday Grant**

Henry Smith Charity supported 12 young people 11-13 to participate on this project which provided the opportunity to take part on an all-day diversionary and fun based experience. This project was completed in the Context of COVID 19 pandemic and was delivered under the current guidance at that time.

- **Extended Late Night Programme**

The late night programme ran on a Thursday, Friday and Saturday evening for our senior members. This provided an alternative to congregating on the streets and supported the prevention and reduction of any possible anti-social behavior.

- **After schools**

Primary school children availed of our after schools programme which was available Tuesday, Wednesday and Thursday. This provided much needed respite to families and offered learning and social support through our homework club and various other activities. Approximately 65 children attended per session. After schools was suspended in March due to Covid19.

- **Outreach & Detached work**

Our trained outreach and detached team engaged with approximately 55 young people per evening in areas known for hotspots of socialising and at times risk-taking behaviors. The team provided support and alternatives for young people, including the opportunity to participate in our 'late night programme' as well as other available services. This team worked under the coordination of the newly established West Belfast Detached Team.

- **Youth Centre**

The youth centre in general welcomes approximately 90 young people per day who participate in a range of programmes, activities, and projects. The centre is a safe space to interact with others and supports physical, emotional, spiritual and social wellbeing. Covid19 easement of restrictions seen the closure and re-open of the centre but this did not deter the determination of our staff team, who engaged with young people online and continued to provide beneficial interactions. With the easement of Lockdown restrictions were eased this allowed the staff to create safe social distancing opportunities for young people to engage in more interpersonal activities

- **Family support**

We have a family support worker who engages with families within the community and provides much needed support to those who are experiencing hardships. This work is undertaken with complete discretion, with maximum confidentiality for those availing of the service.

- **Fresh Start**

The Fresh Start programme is designed to engage young people who are deemed to be at high risk from paramilitaries or becoming at risk from paramilitaries both directly and indirectly. The Fresh Start team engage with both the young person and their family to provide support and encourage alternative lifestyle opportunities.

- **Christmas Appeal**

The Christmas appeal was a joint initiative between Holy Trinity Youth Centre and Gransha Taxis. The initiative saw donations of food and toys, which were presented to the most vulnerable families in our society. This was a truly heart-warming project that ensured many families had an enjoyable festive period.

The emergence of Covid19 meant it was a difficult period for the centre and community in general. Lockdown meant we had to rethink our approach to engagement with young people and how we ensured they continued to receive support. Online interventions were developed and support packages of food through the 'Eat Well, Live Well' initiative were distributed. We continue to develop our practice through this period to offer support within the community.

HOLY TRINITY YOUTH CENTRE

MEMBERSHIP AND ATTENDANCE YEAR ENDING 31ST AUGUST 2022

Junior Members (Primary School aged 6-11)

Junior Males = 94

Junior Females = 76

Senior Members – (Secondary School aged 11 and above)

Senior Males = 127

Senior Females = 77

Total Membership – 374 young people

My staff team and I continue to work as hard as we can to maintain our current membership levels and as you can see our membership numbers are similar to previous years as we begin to return to maximum capacity in the safest way possible, As Covid19 Restrictions become minimal we can now offer more face-face engagements. During the summer months in particular this was helpful in diverting young people from ASB related issues.

Attendance figures on a daily basis are reflective of the continued interest in our ongoing provision. The daily figures have been set out below and set out in monthly averages. We maintained contact with young people as we returned to more normal working procedures this helped getting young people re-engaged with our service

DAY	Mon	Tues	Wed	Thurs	Fri	W/end	Average
MONTH							
September 2021	121	119	130	100	170	104	124
October 2021	117	134	141	121	177	99	131
November 2021	99	121	108	100	152	83	111
December 2021	113	110	121	99	161	80	114
January 2022	130	115	100	96	170	72	113
February 2022	100	120	119	102	160	96	94
March 2022	126	120	117	99	155	101	120
April 2022	155	131	101	110	160	88	124
May 2022	121	130	119	98	142	100	118
June 2022	137	122	93	88	155	121	119
Summer 2022	144	136	128	100	160	101	128
Averages	124	123	116	101	160	95	118

HOLY TRINITY YOUTH CENTRE

SUMMATION

Holy Trinity Youth Centre continues to provide a much-needed service to the young people of Turf Lodge and the wider community. We continue to plan and deliver numerous programmes through our staff team, who continue to commit their time and effort all year round. Staff morale and dedication is invaluable to the centre and its many service users.

Although financially we continue to remain reliant on grants, we continually explore new opportunities to become more sustainable and self-sufficient. We will continue to apply for additional funding from a range of streams that will allow the delivery of new and exciting projects.

The management committee remain fully dedicated to the centre and provide a wealth of knowledge, experience and advice on all strategic and operational functions that ensure the centre continues to provide a quality service to young people.

We are aware that challenges will continue to present themselves in the coming year and we are ready to overcome them, ensuring the continuation of our much needed and vital service to the young people of Turf Lodge.

Holy Trinity Youth Centre

Northern Ireland - Charity number 102166

Annual return

HOLY TRINITY YOUTH CENTRE

FINANCIAL STATEMENTS

FOR THE YEAR ENDED 31 MARCH 2022

HOLY TRINITY YOUTH CENTRE

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Independent Examiner Report	7
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Balance Sheet	9
Notes to the Financial Statements	10-15

HOLY TRINITY YOUTH CENTRE
FINANCIAL STATEMENTS
FOR THE YEAR ENDED 31 MARCH 2022

GENERAL INFORMATION

CHARITY NAME

HOLY TRINITY YOUTH CENTRE

REGISTERED CHARITY NUMBER

Charity Commission NI

NIC102166

Approved 28 April 2015

CHAIRPERSON

Mr Harry Hawkins

CHARITY TRUSTEE'S

Mr Harry Hawkins

Mrs Marguerite Toal

Rev Brendan Mulhall

Miss Marion Josephine Higgins

Miss Emma Courtney

Mr Martin Stafford

PUBLIC ADDRESS

Holy Trinity Youth Centre

2 Norglen Gardens

Belfast

BT11 8EL

INDEPENDENT EXAMINER

Tony Clarke

53 Andersonstown Road

Belfast

BT11 9AG

BANKERS

Ulster Bank Ltd

202 - 206 York Street

Belfast

BT15 1HY

ANNUAL REPORT OF THE TRUSTEES

Trustees present their report and the unaudited financial statements of the charity for the year ended 31 March 2022. The trustees have adopted the provision of the Statement of Recommended Practice (SORP) 'Accounting and Reporting by Charities' (FRS 102) in preparing the trustees report and financial statements of the charity.

Reference and Administrative Information

The name of the charity's trustees at the date this report was approved are listed on page 1, together with the address of the principal office of the charity and the charity's registration numbers.

Structure, Governance and Management

The management committee appoints the chairperson. The management committee appoints the treasurer, secretary and other officers as they decide. Holy Trinity Youth Centre governance is exercised by the management committee which is made up of men and women whose extensive experience in a variety of fields is invaluable to Holy Trinity on a voluntary and strongly committed basis.

Day-to-day management of the youth centre is headed by the senior youth worker in charge, assisted by a diverse staff team and volunteers. The worker in charge reports directly to the chairperson and management committee.

Administration and accounting oversight operate through regular recording of income and expenditure, forecasting budgets and re-profiling where necessary. The Youth Worker in Charge and Management committee oversee financial governance and agree any variances against income and expenditure.

Holy Trinity Youth Centre maintains effective skills audits to ensure personal and professional development of staff members and volunteers; this allows the team to continually deliver effective interventions to young people.

Holy Trinity Youth Centre is dependent on securing funding from a range of sources and operates under a banner of reliance on securing grants. Grants in excess of £10,000 were received from the following funder:

- Education Authority

We receive a number of other small grants and income from centre membership that allow us to function at a greater standard and enhance the operations of the centre. Smaller grants were received from:

- Belfast City Council
- Henry Smith Charity
- Co-operation Ireland
- Halifax Foundation NI

The introduction of the new pension requirements has seen an increase in salary costs that has reduced spend on services and programme areas. We strive to become financially sustainable and this continues to be our aim moving forward.

ANNUAL REPORT OF THE TRUSTEES CONTINUED...

Programme Delivery

Holy Trinity Youth Centre offered a plethora of programmes and activities that enhance and promote the holistic development of young people using our services. Programmes on offer include:

West Belfast Peripatetic Youth Project

Holy Trinity Youth Centre as Lead partner in a consortium of youth projects in West Belfast was awarded a grant by the Education Authority to coordinate the delivery of detached or street-based youth work in West Belfast. Developing Practice, Systems and Quality assurance mechanisms and working collaboratively with partners, agencies and organisations to support detached young people

Educational and Emotional Support

In March 2021 Holy Trinity Youth Centre received a Grant from the Halifax foundation to support the emotional well-being and educational attainment of 30 young people aged 8-20 through 1-1 support, academic and educational support and positive well-being activities, this

HS Holiday Grant

12 young people 11-13 participated on this project which provided the opportunity to take part on a all-day diversionary and fun based experience. This project was completed in the Context of COVID 19 pandemic and was delivered under the current guidance at that time.

After schools

Primary school children availed of our after schools programme which was available Tuesday, Wednesday and Thursday. This provided much needed respite to families and offered learning and social support through our homework club and various other activities. Approximately 65 children attended per session.

Senior and junior member council

The member councils ensured that young people were fully participative in the centre and had their voices heard on what opportunities should be available throughout the year. This was supported by youth workers who encouraged debate, planning and communication among their

Outreach & Detached work

Our trained outreach and detached team engaged with approximately 55 young people per evening in areas known for hotspots of socialising and at times risk-taking behaviours. The team provided support and alternatives for young people, including the opportunity to participate in our 'late night programme' as well as other available services.

Digital Photography Project

Holy Trinity Youth Centre facilitated a Digital life skills Project with the support of a small capital grant to secure the materials which has enhanced the digital competencies

ANNUAL REPORT OF THE TRUSTEES CONTINUED...

Programme Delivery Continued...

Youth Centre

The youth centre in general welcomes approximately 80 young people per day who participate in a range of programmes, activities and projects. The centre is a safe space to interact with others and supports physical, emotional, spiritual and social wellbeing.

Family Support

We have a family support worker who engages with families within the community and provides much needed support to those who are experiencing hardships. This work is undertaken with complete discretion, with maximum confidentiality for those availing of the service.

Fresh Start

The Fresh Start programme is designed to engage young people who are deemed to be at high risk from paramilitaries, or becoming at risk from paramilitaries both directly and indirectly. The Fresh Start team engage with both the young person and their family to provide support and encourage alternative lifestyle opportunities.

The centre offers a range of other opportunities that enhance the development of young people and we continually seek to improve our services. We have developed partnerships with statutory, voluntary, community and private stakeholders who provide a range of supporting mechanisms.

Financial Management

The Treasurer for the management committee is Mrs. Marguerite Toal who has responsibility for ensuring that the centre meets all of its legal and financial accountability and policy requirements. The centre continues to operate on a grant giving basis and our accounts are based on a cost heading system that ensures we operate only to the amount of grants provided by different bodies and within our own fundraising efforts.

The challenge for the year ahead must be to become more sustainable. We will look to address the sustainability issue through the creation of new income streams that will ensure we reduce our dependency upon grant aid.

Summation

Holy Trinity Youth Centre continues to provide a much needed service to the young people of Turf Lodge and the wider community. We continue to plan and deliver numerous programmes through our staff team, who continue to commit their time and effort all year round. Staff morale and dedication is invaluable to the centre and its many service users.

Although financially we continue to remain reliant on grants, we continually explore new opportunities to become more sustainable and self-sufficient. We will continue to apply for additional funding from a range of streams that will allow the delivery of new and exciting projects.

ANNUAL REPORT OF THE TRUSTEES CONTINUED...

Summation Continued...

The management committee remain fully dedicated to the centre and provide a wealth of knowledge, experience and advice on all strategic and operational functions that ensure the centre continues to provide a quality service to young people.

We are aware that challenges will continue to present themselves in the coming year and we are ready to overcome them, ensuring the continuation of our much needed and vital service to the young people of Turf Lodge.

Financial review

The results for the year are set out on page 9 & 10. The charity returned net outgoing resources for the year of (£100,729) (2021:£87,326). At 31 March 2021 the total funds of the charity amounted to £54,571 (2021:£155,299) of which restricted funds were £70,720 (2021:£139,480) and (£16,149) (2021:£15,819) were unrestricted.

Reserves policy and going concern

Of the total funds reported above, £150,249 is made up of cash at the bank. The trustees are confident that the cash reserves, together with expected future incomes, will be sufficient to meet the working capital requirements for the forthcoming year. The trustees have also considered the extent to which existing activities and expenditure could be curtailed, should the need arise.

ANNUAL REPORT OF THE TRUSTEES CONTINUED...

Plan for the future

To maintain the same level of services in the area.

Structure, governance and management

Holy Trinity Youth Centre is a registered charity, number NIC102166 and is governed by its constitution.

New trustees are appointed when appropriate. Suitable candidates are considered on the basis of their skills, experience and sympathy with the aims of the charity. New trustees will be agreed at a trustees meeting before being invited to join.

Responsibilities of Trustees

As the charity's trustees we are aware of our responsibilities for the preparation of the accounts

It is also our responsibility to:

- select suitable accounting policies and then apply them consistently
- make judgements and estimates that are responsible and prudent
- prepare the financial statements on the going concern basis unless it is inappropriate to presume that the company will continue in business.

The Trustees are responsible for keeping adequate accounting records that are sufficient to show and explain the charity's transactions and disclose with reasonable accuracy at any time the financial position of the charity and enable them to ensure that the financial statements comply with CCNI guidelines. The Trustees are also responsible for safeguarding the assets of the charity and hence to take reasonable steps to prevent and detect fraud and other irregularities.

Disclosures of Information to Independent Examiners

To the knowledge and belief of the Trustees there is no relevant information of which the organisation's independent examiners are not aware. The Trustees have taken all the necessary steps of which they are aware, provided relevant information and established that the organisation's independent examiners are aware of the information.

Signed on behalf of the board of the Trustees



Mr Harry Hawkins
Chairperson

06.12.22

Date

INDEPENDENT EXAMINER'S REPORT TO THE TRUSTEES OF HOLY TRINITY YOUTH CENTRE ON THE UNAUDITED FINANCIAL STATEMENTS

I report on the accounts of Holy Trinity Youth Centre for the year ended 31 March 2022, which are set out on pages 8 and 9.

Respective responsibilities of charity trustees and the examiner

As the charity's trustees you are responsible for the preparation of the accounts in accordance with the Charities Act (Northern Ireland) 2008.

It is my responsibility to:

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

Basis of Independent Examiner's report

I have examined your charity accounts as required under section 65 of the Charities Act and my examination was carried out in accordance with the general Directions given by the Charity Commission for Northern Ireland under section 65(9)(b) of the Charities Act.

My examination included a review of the accounting records kept by the charity and a comparison of the accounts presented with those records. It was also included consideration of any unusual items or disclosures in the accounts, and seeking explanations from you as charity trustees concerning any such matters.

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

- 1 That accounting records were not kept in accordance with section 63 of the Charities Act
- 2 That the accounts do not accord with those accounting records
- 3 That the accounts do not comply with the accounting requirements of the Charities Act
- 4 That there is further information needed for a proper understanding of the accounts to be reached.

Independent examiner's statement

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



Tony Clarke FCPA
53 Andersonstown Road
Belfast, BT11 9AG

Date:

6.12.22

HOLY TRINITY YOUTH CENTRE
FINANCIAL STATEMENTS
FOR THE YEAR ENDED 31 MARCH 2022

STATEMENT OF FINANCIAL ACTIVITIES (INCORPORATING THE INCOME AND EXPENDITURE ACCOUNT)

	Note	Unrestricted £	Restricted £	Year to 31-Mar-22 TOTAL £	Year to 31-Mar-21 TOTAL £
Income from:					
Generated Funds	2	31,239	-	31,239	30,151
Charitable Activities	3	-	467,477	467,477	382,513
Total Income		31,239	467,477	498,716	412,664
Expenditure on:					
Costs of Generating funds;					
Charitable Activities	5	63,144	535,517	598,661	324,212
Governance Costs	6	64	720	784	1,126
Total Expenditure:		63,208	536,237	599,445	325,338
Net income / (Expenditure)		(31,969)	(68,760)	(100,729)	87,326
Transfers between funds		-	-	-	-
Net movement in funds		(31,969)	(68,760)	(100,729)	87,326
<u>Reconciliation of funds</u>					
Total funds brought forward	10	15,819	139,480	155,299	67,974
Total funds carried forward	10	(16,149)	70,720	54,571	155,300

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

All incoming resources and resources expended derive from continuing activities.

The notes on page 10 to 15 form an integral part of these accounts

HOLY TRINITY YOUTH CENTRE
FINANCIAL STATEMENTS
FOR THE YEAR ENDED 31 MARCH 2022

BALANCE SHEET

	Note	<u>2022</u> £	<u>2021</u> £
Current Assets			
Cash at bank		150,249	199,881
Debtors	7	-	-
		<u>150,249</u>	<u>199,881</u>
Creditors: amounts falling due within one year	8	<u>(95,679)</u>	<u>(44,582)</u>
Net Current Assets		<u>54,570</u>	<u>155,299</u>
Total Assets less Liabilities		<u><u>54,571</u></u>	<u><u>155,299</u></u>
Funds			
Restricted	10	70,720	139,480
Unrestricted	10	<u>(16,149)</u>	<u>15,819</u>
TOTAL FUNDS		<u><u>54,571</u></u>	<u><u>155,299</u></u>

The financial statements were approved by the board of directors on 06.12.22 and were signed on their behalf by:



Mr Harry Hawkins
Trustee

06.12.22
Date

NOTES TO THE ACCOUNTS

1 Accounting policies

Charity information

Holy Trinity Youth Centre is a registered charity in Northern Ireland - CCNI Number: NIC102166. The registered office is: 2 Norglen Gardens, Belfast, BT11 8EL.

1.1 Accounting convention

The financial statements are prepared under the historical cost convention and comply with financial reporting standards for Smaller Entities and the Statement of Recommended Practice (SORP) "Accounting and Reporting by Charities" effective January 2015. This has been adopted in these financial statements. The principal accounting policies are set out below.

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 unless the funds have been designated for other purposes.

Restricted funds are subject to specific conditions by donors as to how they may be used.

1.4 Incoming resources

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.

Turnover is measured at the fair value of the consideration received or receivable and represents amounts receivable for goods and services provided in the normal course of business, net of discounts, VAT and other sales related taxes.

NOTES TO THE ACCOUNTS CONTINUED...

1.5 Resources expended

Liabilities are recognised as expenditure as soon as there is a legal or constructive obligation committing the charity to that expenditure, it is probable that a transfer of economic benefits will be required in settlement and the amount of the obligation can be measured reliably.

Expenditure is accounted for on an accruals basis and has been classified under headings that aggregate all cost related to the category.

The charity is below the charity audit threshold and therefore is exempt from reporting expenditure on an activity basis. The charity has opted to report by the nature of expenditure rather than on an activity basis.

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:

Equipment	25% reducing balance
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1.7 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.

1.8 Financial instruments

Financial instruments are recognised in the charity's balance sheet when the charity becomes party to 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

NOTES TO THE ACCOUNTS CONTINUED...

1.9 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.

1.10 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.

1.11 Derecognition of financial liabilities

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

1.12 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.

1.13 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.

HOLY TRINITY YOUTH CENTRE
FINANCIAL STATEMENTS
FOR THE YEAR ENDED 31 MARCH 2022

NOTES TO THE ACCOUNTS CONTINUED...

2 Generated Funds

	2022			2021
	Unrestricted	Restricted	TOTAL	TOTAL
	Funds	Funds	Funds	Funds
	£	£	£	£
Generated income	31,239	-	31,239	30,151
Totals 2022	31,239	-	31,239	30,151
Totals 2021	30,151	-	30,151	

3 Activities for generating funds

	2022			2021
	Unrestricted	Restricted	TOTAL	TOTAL
	Funds	Funds	Funds	Funds
	£	£	£	£
Grants	-	467,477	467,477	382,513
Totals 2022	-	467,477	467,477	382,513
Totals 2021	8,072	374,441	382,513	

4 Staff Costs and Numbers

	2022	2021
	£	£
Wages and Salaries	302,504	203,708
	302,504	203,708

No employee received emoluments of more than £60,000 (2021: None)

The average monthly number of employees (including the trustees) during the year, calculated on the basis of full time equivalents, was as follows:

	2022	2021
	Number	Number
	13	11

NOTES TO THE ACCOUNTS CONTINUED...

5 Expenditure on charitable activities

Analysis of resources expended

			<u>2022</u>	<u>2021</u>
	<u>Unrestricted</u>	<u>Restricted</u>		
	<u>Funds</u>	<u>Funds</u>	<u>TOTAL</u>	<u>TOTAL</u>
	£	£	£	£
Cleaning	423	-	423	596
Programme costs	-	228,450	228,450	62,294
Insurance	-	-	-	2,775
Light, Heat and Water	3,192	5,850	9,042	7,748
Repairs and maintenance	193	-	193	366
Sundry expenses	2,657	4,764	7,421	760
Telephone	249	-	249	2,522
* Pension	50,377	-	50,377	43,442
Wages and salaries	6,051	296,453	302,504	203,708
Total 2022	63,144	535,517	598,661	324,212
Total 2021	-	324,212	324,212	
6 Accountancy	-	720	720	1,080
Bank Fees	64	-	64	46
Total 2022	64	720	784	1,126
Total 2021	-	1,126	1,126	

7 Debtors

	<u>2022</u>	<u>2021</u>
	£	£
Grants Receivable	-	-
Prepayments	-	-
	<u>-</u>	<u>-</u>

* Holy Trinity Youth Centre have recently been accepted into the NI teachers pension this had taken some time to get confirmation that youth workers are eligible.

The reason it had taken so long was due to clearances and back long with Covid19, Holy Trinity Youth Centre have just recently received correspondence from NI teachers Pension to state that the Charity can start making payments. The amount in the balance sheet represents an accumulation of 4 years of pension at 25% employers contributions.

NOTES TO THE ACCOUNTS CONTINUED...

8 <u>Creditors</u>	<u>2022</u>	<u>2021</u>
	£	£
Trade Creditors	1,860	1,140
Pension liability	93,819	-
Accruals & Deferred Income	-	-
	95,679	1,140
	95,679	1,140

9 Independent examiner's remuneration

The independent Examiner's remuneration amounts to an Independent Examination fee of £720 (2021 - £720)

10 <u>Funds</u>	Balance at 1 April 21	Movement in Incoming	Resources Outgoing	Transfer of Funds	Balance at 31 March 22
	£	£	£	£	£
<u>Restricted funds</u>					
Education Authority	139,480	452,096	(520,856)	-	70,720
Belfast City Council	-	5,062	(5,062)	-	-
Halifax	-	6,170	(6,170)	-	-
Coperation Ireland	-	2,500	(2,500)	-	-
Henry Smith	-	1,650	(1,650)	-	-
Total restricted funds	139,480	467,477	(536,237)	-	70,720
<u>Unrestricted funds</u>					
General	15,819	31,239	(63,208)	-	(16,150)
	15,819	31,239	(63,208)	-	(16,150)
Total funds	155,299	498,716	(599,445)	-	54,570

11 Post-Balance Sheet Events

Nothing to report.

12 Related Parties

The Charity does not have any related parties.

13 Trustees remuneration & expenses

During the year, no Trustees received any remuneration (2021 - £NIL).

During the year, no Trustees received any benefits in kind (2021 - £NIL).

During the year, no Trustees received any reimbursement of expenses (2021 - £NIL).

