

Ardoyne Youth Club

Northern Ireland · Charity number 102199

Details

Status	Received
Registered	2015-04-08
Register	View on the Charity Commission for Northern Ireland register

Contact

Address	Ardoyne Youth Club Old Beltex Mill 11B Flax Street Belfast BT14 7ej BT14 7EJ
Phone	07715035201
Email	joe.mcneill@ardoyneyc.com
Website	www.ardoyneyc.com

Activities

Purposes: The club 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, Sport/recreation, Volunteer development, Youth development

Who the charity helps: Children (5-13 year olds), Community safety/crime prevention, Interface communities, Voluntary and community sector, Youth (14-25 year olds)

Finances

Period end	Income	Expenditure	Assets	Employees
2025-03-31	£396,127	£416,864	£-11,654	16

Trustees

Name	Role	Appointed
Miss Julieann Mcevoy		
Mr Bernard Mckee M.A; B.Ed (Hons)		
Mr Joseph Mc Cafferty Mc Cafferty		
Mrs Arlene Murphy		
Ms Vivienne Murphy		
Rev Eugene Mccarthy		
Rev Gary Donegan		

Ardoyne Youth Club

Northern Ireland - Charity number 102199

Accounts

Charity Number: 102199

Ardoyne Youth Club
Annual Report and Unaudited Financial Statements
for the financial year ended 31 March 2025

CONTENTS

	Page
Trustees' and Other Information	3
Trustees' Report	4
Statement of Trustees' Responsibilities	5
Independent Examiner's Report	6
Statement of Financial Activities	7
Balance Sheet	8
Notes to the Financial Statements	9 - 14

Ardoyne Youth Club
TRUSTEES' AND OTHER INFORMATION

Trustees

J. McCafferty (Chair)
J.A. McEvoy
A. Murphy
B. McKee
V. Murphy

Charity Number in Northern Ireland

102199

Principal Address

Old Beltex Mill
11B Flax Street
Belfast
BT14 7Ej
Northern Ireland

Independent Examiner

Paul Forker FCA LLB
73 Charlestown Road
Armagh
BT63 5PP
GB

Ardoyne Youth Club TRUSTEES' REPORT

for the financial year ended 31 March 2025

The trustees present their Trustees' Report and the unaudited 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).

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 Ardoyne Youth Club present a summary of its purpose, governance, activities, achievements and finances for the financial year 31 March 2025.

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.

Financial Review

The results for the financial year are set out on page 7 and additional notes are provided showing income and expenditure in greater detail.

Results and Dividends

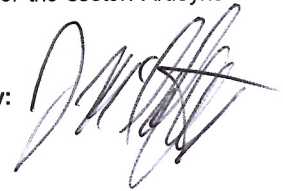
At the end of the financial year the charity has assets of £326,895 (Restated 2024 - £372,420) and liabilities of £11,654 (2024 Restated - £36,422). The net assets of the charity have decreased by £20,737 (2024 Restated - £49,345).

Compliance with Sector-Wide Legislation and Standards

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

- The Charities SORP (FRS 102)

Approved by J. McCafferty (Chair) on 19/03/2026 and signed on its behalf by:



Ardoyne Youth Club
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.

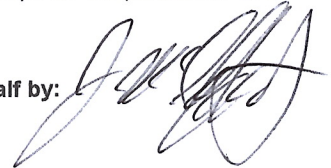
In preparing these financial statements, the trustees are required to:

- 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.

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 J. McCafferty (Chair) on 19/03/2026 and signed on its behalf by:



INDEPENDENT EXAMINER'S REPORT TO J. MCCAFFERTY OF ARDOYNE YOUTH CLUB

I have examined the financial statements of the charity for the financial year ended 31 March 2025, which comprise the Statement of Financial Activities, the Balance Sheet and the related notes.

Respective responsibilities of trustees and examiner

The charity's trustees are responsible for the preparation of the financial statements in accordance with the requirements of the Charities Act (Northern Ireland) 2008. The charity's trustees consider that an audit is not required for this financial year under the Charities Act (Northern Ireland) 2008 and that an independent examination is required.

It is my responsibility to:

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

Basis of independent examiner's report

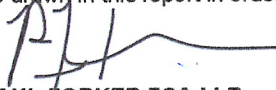
I have examined your charity financial statements as required under section 65 of the Charities Act and my examination was carried out in accordance with the general Directions given by the Charity Commission for Northern Ireland under section 65(9)(b) of the Charities Act. An examination includes a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

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

- accounting records were not kept in accordance with section 63 of the Charities Act
- the financial statements do not accord with those accounting records
- the financial statements have not been prepared in accordance with the Statement of Recommended Practice applicable to charities preparing their accounts in accordance with the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS102)
- there is further information needed for a proper understanding of the accounts to be reached.

Independent examiner's statement

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



PAUL FORKER FCA LLB
73 Charlestown Road
Armagh
BT63 5PP
GB

19/03/2026

Date:

Ardoyne Youth Club

STATEMENT OF FINANCIAL ACTIVITIES

for the financial year ended 31 March 2025

	Notes	Unrestricted Funds 2025 £	Restricted Funds 2025 £	Total Funds 2025 £	Restated Unrestricted Funds 2024 £	Restated Restricted Funds 2024 £	Restated Total Funds 2024 £
Income							
Donations and legacies	3.1	6,940	190,387	197,327	11,153	320,348	331,501
Charitable activities							
- Grants from governments and other co-funders	3.2	-	162,681	162,681	-	12,390	12,390
Other trading activities	3.3	11,176	3,833	15,009	2,735	-	2,735
Other income	3.4	21,110	-	21,110	5,031	-	5,031
Total income		39,226	356,901	396,127	18,919	332,738	351,657
Expenditure							
Charitable activities	4.1	37,126	341,902	379,028	84	356,790	356,874
Other expenditure	4.2	5,264	32,572	37,836	300	43,828	44,128
Total Expenditure		42,390	374,474	416,864	384	400,618	401,002
Net income/(expenditure)		(3,164)	(17,573)	(20,737)	18,535	(67,880)	(49,345)
Transfers between funds		-	-	-	-	-	-
Net movement in funds for the financial year		(3,164)	(17,573)	(20,737)	18,535	(67,880)	(49,345)
Reconciliation of funds:							
Total funds beginning of the year	11	32,237	303,741	335,978	13,701	371,621	385,322
Total funds at the end of the year		29,073	286,168	315,241	32,236	303,741	335,977

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

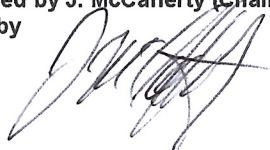
Ardoyne Youth Club
BALANCE SHEET

as at 31 March 2025

	Notes	2025 £	Restated 2024 £
Fixed Assets			
Tangible assets	7	<u>322,993</u>	<u>338,785</u>
Current Assets			
Cash at bank and in hand		<u>3,902</u>	<u>33,635</u>
Creditors: Amounts falling due within one year	8	<u>(11,654)</u>	<u>(36,442)</u>
Net Current (Liabilities)/Assets		<u>(7,752)</u>	<u>(2,807)</u>
Total Assets less Current Liabilities		<u>315,241</u>	<u>335,978</u>
Total Net Assets		<u><u>315,241</u></u>	<u><u>335,978</u></u>
Funds			
Restricted trust funds		<u>286,168</u>	<u>303,741</u>
General fund (unrestricted)		<u>29,073</u>	<u>32,237</u>
Total funds	11	<u><u>315,241</u></u>	<u><u>335,978</u></u>

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 J. McCafferty (Chair) and authorised for issue on 19/03/2026 and signed on its behalf by



Ardoyne Youth Club

NOTES TO THE FINANCIAL STATEMENTS

for the financial year ended 31 March 2025

1. GENERAL INFORMATION

Ardoyne Youth Club is a charity incorporated in Northern Ireland. The registered office of the charity is Old Beltex Mill, 11B Flax Street, Belfast, BT14 7EJ, Northern Ireland 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 on the going concern basis under the historical cost convention, modified to include certain items at fair value. The financial statements have been prepared in accordance with the Statement of Recommended Practice (SORP) "Accounting and Reporting by Charities preparing their accounts in accordance with the Financial Reporting Standard applicable in the UK and Republic of Ireland FRS 102", applying Section 1A of that Standard.

As permitted by the Companies Act 2006, the 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 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", 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 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

Ardoyne Youth Club

NOTES TO THE FINANCIAL STATEMENTS

for the financial year ended 31 March 2025

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.

Tangible fixed assets and depreciation

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

Land and buildings freehold	4% Straight line
Fixtures, fittings and equipment	15% Reducing balance
Motor vehicles	25% Reducing balance

Investment properties

Investment property is property held either to earn rental income, or for capital appreciation (including future re-development) or for both, but not for sale in the ordinary course of business.

Investment property is initially measured at cost, which includes the purchase cost and any directly attributable expenditure. Investment property is subsequently valued at its fair value at each reporting date, by professional external valuers. The difference between the fair value of an investment property at the reporting date and its carrying value prior to the valuation is recognised in the Statement of Financial Activities as a fair value gain or loss. Any gain or loss on disposal of an investment property (calculated as the difference between the net proceeds from disposal and the carrying amount of the item) is recognised in the Statement of Financial Activities.

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 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.

3.	INCOME				
3.1	DONATIONS AND LEGACIES	Unrestricted	Restricted	2025	Restated
		Funds	Funds		2024
		£	£	£	£
	Donations and legacies	6,940	190,387	197,327	331,501

Ardoyne Youth Club
NOTES TO THE FINANCIAL STATEMENTS
for the financial year ended 31 March 2025

3.2	CHARITABLE ACTIVITIES	Unrestricted Funds	Restricted Funds	2025	2024	
		£	£	£	£	
	Grants from governments and other co-funders:					
	Income from charitable activities	-	162,681	162,681	12,390	
		<u>-</u>	<u>162,681</u>	<u>162,681</u>	<u>12,390</u>	
3.3	OTHER TRADING ACTIVITIES	Unrestricted Funds	Restricted Funds	2025	2024	
		£	£	£	£	
	Other trading activities	11,176	3,833	15,009	2,735	
		<u>11,176</u>	<u>3,833</u>	<u>15,009</u>	<u>2,735</u>	
3.4	OTHER INCOME	Unrestricted Funds	Restricted Funds	2025	2024	
		£	£	£	£	
	Other income	21,110	-	21,110	5,031	
		<u>21,110</u>	<u>-</u>	<u>21,110</u>	<u>5,031</u>	
4.	EXPENDITURE					
4.1	CHARITABLE ACTIVITIES	Direct Costs	Other Costs	Support Costs	2025	2024
		£	£	£	£	£
	Expenditure on charitable activities	139,937	18,924	220,167	379,028	356,874
		<u>139,937</u>	<u>18,924</u>	<u>220,167</u>	<u>379,028</u>	<u>356,874</u>
4.2	OTHER EXPENDITURE	Direct Costs	Other Costs	Support Costs	2025	2024
		£	£	£	£	£
	Other expenditure	240	208	37,388	37,836	44,128
		<u>240</u>	<u>208</u>	<u>37,388</u>	<u>37,836</u>	<u>44,128</u>
4.3	SUPPORT COSTS		Charitable Activities	Other Expenditure	2025	2024
			£	£	£	£
	Support		5,264	32,572	37,836	43,438
			<u>5,264</u>	<u>32,572</u>	<u>37,836</u>	<u>43,438</u>
5.	NET INCOME			2025	2024	
				£	£	
	Net Income is stated after charging/(crediting):					
	Depreciation of tangible assets			15,792	15,957	
				<u>15,792</u>	<u>15,957</u>	

Ardoyne Youth Club
NOTES TO THE FINANCIAL STATEMENTS
for the financial year ended 31 March 2025

6. EMPLOYEES AND REMUNERATION

Number of employees

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

	2025	2024
	Number	Number
Employee	<u>16</u>	<u>16</u>

	2025	2024
	£	£
The staff costs (inclusive of trustees' salaries) comprise:		
Wages and salaries	177,938	162,920
Social security costs	9,924	9,047
Pension costs	8,668	7,893
	<u>196,530</u>	<u>179,860</u>

No employee received emolument in excess of £60,000.

7. TANGIBLE FIXED ASSETS

	Land and buildings freehold	Investment properties	Fixtures, fittings and equipment	Motor vehicles	Total
	£	£	£	£	£
Cost					
At 31 March 2025	<u>383,617</u>	<u>259,672</u>	<u>82,743</u>	<u>10,000</u>	<u>736,032</u>
Depreciation					
At 1 April 2024	307,482	-	79,765	10,000	397,247
Charge for the financial year	15,345	-	447	-	15,792
At 31 March 2025	<u>322,827</u>	<u>-</u>	<u>80,212</u>	<u>10,000</u>	<u>413,039</u>
Net book value					
At 31 March 2025	<u>60,790</u>	<u>259,672</u>	<u>2,531</u>	<u>-</u>	<u>322,993</u>
At 31 March 2024	<u>76,135</u>	<u>259,672</u>	<u>2,978</u>	<u>-</u>	<u>338,785</u>

8. CREDITORS	2025	2024
Amounts falling due within one year	£	£
Taxation and social security costs (Note 10)	10,930	7,077
Other creditors	724	29,365
	<u>11,654</u>	<u>36,442</u>
9. TAXATION AND SOCIAL SECURITY	2025	2024
	£	£
Creditors:		
PAYE / NI	<u>10,930</u>	<u>7,077</u>

Ardoyne Youth Club
NOTES TO THE FINANCIAL STATEMENTS
for the financial year ended 31 March 2025

10. RESERVES

	Restated Restricted reserve	Funds	Total
	£	£	£
At the beginning of the year (Restated)	303,741	32,237	335,978
Deficit for the financial year	(17,573)	(3,164)	(20,737)
At the end of the year	<u>286,168</u>	<u>29,073</u>	<u>315,241</u>

11. FUNDS**11.1 RECONCILIATION OF MOVEMENT IN FUNDS**

	Unrestricted Funds	Restricted Funds	Total Funds
	£	£	£
At 1 April 2023	13,702	371,621	385,323
Movement during the financial year (Restated)	18,535	(67,880)	(49,345)
At 31 March 2024 (Restated)	32,237	303,741	335,978
Movement during the financial year	(3,164)	(17,573)	(20,737)
At 31 March 2025	<u>29,073</u>	<u>286,168</u>	<u>315,241</u>

11.2 ANALYSIS OF MOVEMENTS ON FUNDS

	Restated Balance 1 April 2024	Income Expenditure		Transfers between funds	Balance 31 March 2025
	£	£	£	£	£
Restricted funds					
Restricted	303,741	356,901	374,474	-	286,168
Unrestricted funds					
Unrestricted General	32,237	39,226	42,390	-	29,073
Total funds	<u>335,978</u>	<u>396,127</u>	<u>416,864</u>	<u>-</u>	<u>315,241</u>

11.3 ANALYSIS OF NET ASSETS BY FUND

	Fixed assets - charity use	Current assets	Current liabilities	Total
	£	£	£	£
Restricted trust funds	322,993	-	-	322,993
Unrestricted general funds	-	3,902	(11,654)	(7,752)
	<u>322,993</u>	<u>3,902</u>	<u>(11,654)</u>	<u>315,241</u>

12. POST-BALANCE SHEET EVENTS

There have been no significant events affecting the Charity since the financial year-end.

13. CONTINGENT ASSETS/LIABILITIES

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

Ardoyne Youth Club
NOTES TO THE FINANCIAL STATEMENTS
for the financial year ended 31 March 2025

14. LEASE

The charity leases the land the property is situated on. The lease started in February 1978 and it is a 999 year lease term.

15. FINANCIAL COMMITMENT

The Charity is committed to build a new Youth Club which is being funded by the Education Authority. There is no timeline in place for the works to commence at the time of signing.

Ardoyne Youth Club

Northern Ireland - Charity number 102199

Accounts

Ardoyne Youth Club

Charity No. 102199

Unaudited Financial Statements

31 March 2024

**Ardoyne Youth Club
Contents**

	Pages
Trustees' Annual Report	2 to 4
Independent Examiner's Report	5
Statement of Financial Activities	6
Balance Sheet	7
Notes to the Accounts	8 to 15

**Ardoyne Youth Club
Trustees Annual Report**

The trustees present their report with the unaudited financial statements of the charity for the year ended 31 March 2024.

REFERENCE AND ADMINISTRATIVE DETAILS

Charity No. 102199

Registered Office

Ardoyne Youth Club

Old Beltex Mill

11B Flax Street

Belfast

BT14 7EJ

Trustees

The following trustees served during the year:

J. McCafferty

J.A. McEvoy

B. McKee

A. Murphy

V. Murphy

Accountants

AccountsReady

Unit HF6 Howard Building

Twin Spires Centre

BT13 2JF

OBJECTIVES AND ACTIVITIES

The principal activity of the charity during the year continued to be the promotion of the charitable object of providing, maintaining and promoting 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 the distinction of sex, political, religious or other opinion.

Ardoyne Youth Club has been delivering youth provision within the Ardoyne area of North Belfast for nearly 50 years. As an organisation we are very much aware of our role within the community, offering targeted youth provision which helps to develop the young people involved from a personal, social and educational viewpoint whilst also impacting upon the local Ardoyne community as a whole through the reduction of criminal activity, substance abuse and improving relations amongst young people and also between young people and other groups within the community.

In particular the club develops means of engaging young people through programmes which they can not only participate in but also help to design and deliver. Our programmes and activities are responsive to and reflective of the needs of the young people in the Ardoyne and wider area which we serve, and are strategically designed to correspond with the curriculum for youth provision. We feel this approach fosters a greater sense of engagement and buy in from young people which ultimately ensures that the project has a much greater impact of improving the quality of life that they experience.

There is no private profit or benefit derived from our operations. All is done for the Public Benefit.

FINANCIAL REVIEW

It is the policy of the charity to maintain free reserves which matches the needs of the trust, both at the current time and in the foreseeable future. This provides sufficient funds to cover running costs which include management, administration and support costs. Free reserves are those unrestricted reserves not designated nor invested in fixed assets which are available for general use.

PLANS FOR FUTURE PERIODS

Ardoyne Youth Club will continue to promote the improvement of social welfare, the fostering of community harmony, the improvement of health and physical well being and the advancement of education in Northern Ireland.

The Club are planning for the new Youth Club to be built and operational in 2025.

STRUCTURE, GOVERNANCE AND MANAGEMENT

Ardoyne Youth Club is a charitable trust constituted under a trust deed, which is registered as a charity with The Charity Commission for Northern Ireland.

Many of the present members of the management committee have been involved in the charity for a number of years and so are familiar with its work. The members regularly review the requirements of the charity and the possibility of a need for additional members. Any new members would be appointed by applying in writing to the management committee for admission and be proposed by a member. The management committee may reject the application or if not the management committee will submit the application to the next annual general meeting of the charity or to an extraordinary general meeting convened at the direction of the management committee. The applicant shall be approved by an extraordinary resolution of the members of the management committee passed by a majority of those present. Joe McNeill carries out the day to day management of the charity and has delegated authority for operational matters including finance and staffing.

The management committee have assessed the major risks to which the charity is exposed, in particular those related to the operations and finances of the charity, and are satisfied that systems are in place to mitigate any exposure to major risks. Where appropriate, systems or procedures have been established to mitigate the risks the charity faces. Internal control risks are minimised by the implementation of procedures for authorisation of all transactions and projects. Procedures are in place to ensure compliance with health and safety of staff, volunteers, clients and visitors to the premises. These procedures are periodically reviewed at least annually to ensure that they continue to meet the needs of the charity

Statement of trustees' responsibilities in relation to the financial statements

The charity trustees are responsible for preparing a trustees' annual report and financial statements in accordance with applicable law and United Kingdom Accounting Standards (United Kingdom Generally Accepted Accounting Practice).

The trustees are responsible for keeping proper accounting records that disclose with reasonable accuracy at any time the financial position of the charity and to enable them to ensure that the financial statements comply with the Charities Act 2011, the applicable Charities (Accounts and Reports) Regulations, and the provisions of the Trust deed. The Trustees are also responsible for safeguarding the assets of the charity and hence taking reasonable steps for the prevention and detection of fraud and other irregularities.

**Ardoyne Youth Club
Trustees Annual Report**

Signed on behalf of the charity's trustees

A handwritten signature in black ink, appearing to be 'J. McCafferty', written in a cursive style.

**J. McCafferty
Trustee
27 January 2025**

**Ardoyne Youth Club
Independent Examiners Report**

Independent Examiner's Report to the trustees of Ardoyne Youth Club

I report to the trustees on my examination of the financial statements of Ardoyne Youth Club for the year ended 31 March 2024.

Responsibilities and basis of report

As the charity's trustees you are responsible for the preparation of the financial statements in accordance with the requirements of the Charities Act 2011 ('the Act').

I report in respect of my examination of the charity's financial statements carried out under section 145 of the 2011 Act and in carrying out my examination I have followed all the applicable Directions given by the Charity Commission under section 145(5)(b) of the Act.

Independent examiner's statement

As the charity's gross income exceeded £250,000 your examiner must be a member of a body listed in section 145 of the 2011 Act. I confirm that I am qualified to undertake the examination by being a qualified member of MAAT.

I have completed my examination. I can confirm that no material matters have come to my attention in connection with the examination giving me cause to believe that in any material respect:

- the accounting records were not kept in respect of the charity as required by section 130 of the Act; or
- the financial statements do not accord with those records; or
- the financial statements do not comply with the applicable requirements concerning the form and content of financial statements set out in the Charities (Accounts and Reports) Regulations 2008 other than any requirement that the financial statements give a 'true and fair' view which is not a matter considered as part of an independent examination.

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



**Sarah Saied MAAT
AccountsReady
Unit HF6 Howard Building
Twin Spires Centre**

**BT13 2JF
27 January 2025**

Ardoyne Youth Club
Statement of Financial Activities
for the year ended 31 March 2024

	Notes	Unrestricted funds 2024 £	Restricted funds 2024 £	Total funds 2024 £	Total funds 2023 £
Income from:					
Donations and legacies	2	11,153	349,348	360,501	369,238
Charitable activities	3	-	12,390	12,390	8,927
Other trading activities	4	2,735	-	2,735	4,350
Other	5	5,031	-	5,031	340
Total		18,919	361,738	380,657	382,855
Expenditure on:					
Charitable activities	6	84	356,789	356,873	294,823
Other	7	300	43,828	44,128	55,141
Total		384	400,617	401,001	349,964
Net gains on investments		-	-	-	-
Net (expenditure)/income		18,535	(38,879)	(20,344)	32,891
Transfers between funds		-	-	-	-
Net (expenditure)/income before other gains/(losses)		18,535	(38,879)	(20,344)	32,891
Other gains and losses					
Net movement in funds		18,535	(38,879)	(20,344)	32,891
Reconciliation of funds:					
Total funds brought forward		13,701	371,621	385,322	352,431
Total funds carried forward		32,236	332,742	364,978	385,322

Ardoyne Youth Club
Balance Sheet

at 31 March 2024

Charity No. 102199

		2024	2023
		£	£
Fixed assets			
Tangible assets	9	338,785	352,799
		<u>338,785</u>	<u>352,799</u>
Current assets			
Debtors	10	-	20,258
Cash at bank and in hand		33,635	25,418
		<u>33,635</u>	<u>45,676</u>
Creditors: Amount falling due within one year	11	(7,442)	(13,153)
Net current assets		<u>26,193</u>	<u>32,523</u>
Total assets less current liabilities		<u>364,978</u>	<u>385,322</u>
Net assets excluding pension asset or liability		<u>364,978</u>	<u>385,322</u>
Total net assets		<u><u>364,978</u></u>	<u><u>385,322</u></u>
The funds of the charity			
Restricted funds	12		
Restricted funds		332,742	371,621
		<u>332,742</u>	<u>371,621</u>
Unrestricted funds	12		
Unrestricted funds		32,236	13,701
		<u>32,236</u>	<u>13,701</u>
Reserves	12		
Total funds		<u><u>364,978</u></u>	<u><u>385,322</u></u>

Approved by the trustees on 27 January 2025

And signed on their behalf by:


J. McCafferty

Trustee

27 January 2025

for the year ended 31 March 2024

1 Accounting policies

Basis of preparation

The financial statements have been prepared in accordance with Statement of Recommended Practice: 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) issued on 16 July 2014 and the Financial Reporting Standard applicable in the United Kingdom and Republic of Ireland (FRS 102) and the Charities Act 2011.

Change in basis of accounting or to previous accounts

There has been no change to the accounting policies (valuation rules and method of accounting) since last year and no changes have been made to accounts for previous years.

Fund accounting

Unrestricted funds	These are available for use at the discretion of the trustees in furtherance of the general objects of the charity.
Designated funds	These are unrestricted funds earmarked by the trustees for particular purposes.
Revaluation funds	These are unrestricted funds which include a revaluation reserve representing the restatement of investment assets at their market values.
Restricted funds	These are available for use subject to restrictions imposed by the donor or through terms of an appeal.

Income

Recognition of income Income is included in the Statement of Financial Activities (SoFA) when the charity becomes entitled to, and virtually certain to receive, the income and the amount of the income can be measured with sufficient reliability.

Income with related expenditure Where income has related expenditure the income and related expenditure is reported gross in the SoFA.

Donations and legacies Voluntary income received by way of grants, donations and gifts is included in the the SoFA when receivable and only when the Charity has unconditional entitlement to the income.

Tax reclaims on donations and gifts Income from tax reclaims is included in the SoFA at the same time as the gift/donation to which it relates.

Donated services and facilities These are only included in income (with an equivalent amount in expenditure) where the benefit to the Charity is reasonably quantifiable, measurable and material.

Volunteer help The value of any volunteer help received is not included in the accounts.

Investment income This is included in the accounts when receivable.

Gains/(losses) on revaluation of fixed assets This includes any gain or loss resulting from revaluing investments to market value at the end of the year.

Gains/(losses) on investment assets This includes any gain or loss on the sale of investments.

**Ardoyne Youth Club
Notes to the Accounts**

Expenditure

Recognition of expenditure	Expenditure is recognised on an accruals basis. Expenditure includes any VAT which cannot be fully recovered, and is reported as part of the expenditure to which it relates.
Expenditure on raising funds	These comprise the costs associated with attracting voluntary income, fundraising trading costs and investment management costs.
Expenditure on charitable activities	These comprise the costs incurred by the Charity in the delivery of its activities and services in the furtherance of its objects, including the making of grants and governance costs.
Grants payable	All grant expenditure is accounted for on an actual paid basis plus an accrual for grants that have been approved by the trustees at the end of the year but not yet paid.
Governance costs	These include those costs associated with meeting the constitutional and statutory requirements of the Charity, including any audit/independent examination fees, costs linked to the strategic management of the Charity, together with a share of other administration costs.
Other expenditure	These are support costs not allocated to a particular activity.

Taxation

The charity is exempt from tax on its charitable activities.

Tangible fixed assets and depreciation

Depreciation is provided at the following annual rates in order to write off each asset over its estimated useful life:

Leasehold property	4% Straight line
Fixtures and fittings	15% Reducing balance
Motor Vehicles	20% Reducing balance
Assets under construction	0% Straight line

Freehold investment property

Investment properties are measured initially at cost and subsequently at fair value at each balance sheet date and are not depreciated. All gains or losses are taken to the Statement of Financial Activities as they arise.

Stocks

Stock is included at the lower of cost or net realisable value. Donated items of stock are recognised at fair value which is the amount the charity would have been willing to pay for the items on the open market.

Trade and other debtors

Trade and other debtors are recognised at the settlement amount due after any trade discount offered. Prepayments are valued at the amount prepaid net of any trade discounts due.

Cash and cash equivalents

Cash and cash equivalents comprise cash at bank and on hand, demand deposits with banks and other short-term highly liquid investments with original maturities of three months or less and bank overdrafts. In the statement of financial position, bank overdrafts are shown within borrowings or current liabilities. In the Statement of Cash Flows, cash and cash equivalents are shown net of bank overdrafts that are repayable on demand and form an integral part of the company's cash management.

Trade and other creditors

Short term creditors are measured at the transaction price. Other creditors and provisions are recognised where the charity has a present obligation resulting from a past event that will probably result in the transfer of funds to a third party and the amount due to settle the obligation can be measured or estimated reliably. Creditors and provisions are normally recognised at their settlement amount after allowing for any trade discounts due.

Research and development

Expenditure on research and development is written off in the year in which it is incurred.

Foreign currencies

Monetary assets and liabilities denominated in currencies other than the functional currency of the charity are translated at the rates of exchange prevailing at the end of the reporting period.

Transactions in currencies other than the functional currency of the charity are recorded at the rate of exchange on the date that the transaction occurred.

All exchange differences are taken into account in arriving at net income/expenditure.

Leased assets

Where the charity enters into a lease which entails taking substantially all the risks and rewards of ownership of an asset, the lease is treated as a finance lease.

Leases which do not transfer substantially all the risks and rewards of ownership to charity are classified as operating leases.

Assets held under finance leases are initially recognised as assets of the charity at their fair value at the inception of the lease or, if lower, at the present value of the minimum lease payments. The corresponding liability to the lessor is included in the balance sheet date as a finance lease obligation.

Lease payments are apportioned between finance expenses and reduction of the lease obligation so as to achieve a constant rate of interest on the remaining balance of the liability. Finance expenses are recognised immediately, unless they are directly attributable to qualifying assets, in which case they are capitalised in accordance with the charity's policy on borrowing costs.

Assets held under finance leases are depreciated in the same way as owned assets.

Operating lease payments are recognised as an expense on a straight-line basis over the lease term.

In the event that lease incentives are received to enter into operating leases, such incentives are recognised as a liability. The aggregate benefit of incentives is recognised as a reduction of rental expense on a straight-line basis.

Pension costs

The charity operates a defined contribution plan for its employees. A defined contribution plan is a pension plan under which the charity pays fixed contributions into a separate entity. Once the contributions have been paid the charity has no further payments obligations. The contributions are recognised as expenses when they fall due. Amounts not paid are shown in accruals in the balance sheet. The assets of the plan are held separately from the charity in independently administered funds.

Receipt of donated goods, facilities and services

All donated goods, facilities and services received are recognised within incoming resources and expenditure at an estimate of the value to the charity.

2 Income from donations and legacies

	Unrestricted	Restricted	Total 2024	Total 2023
	£	£	£	£
Donation	11,153	-	11,153	2,467
Grants	-	349,348	349,348	366,771
	<u>11,153</u>	<u>349,348</u>	<u>360,501</u>	<u>369,238</u>

Grants

	Restricted funds 2024	Restricted funds 2023
	£	£
Belfast City Council	2,080	6,452
Department of Education	9,875	44,651
Department Foreign Affairs	8,328	8,240
Department for Communities	5,138	11,518
International Project	20,000	-
Education Authority	128,179	164,601
National Lottery	10,000	-
Newington Housing Association	2,000	1,000
PHA	3,760	4,634
Planned Intervention	5,854	-
The Rank Foundation	24,500	23,700
TBUC	49,672	-
The Ireland Funds	5,000	-
UK Youth	58,000	-
The Executive Office	16,962	89,475
BCT NI CIC	-	4,000
Holy Cross Boys	-	4,000
Halifax	-	4,500
	<u>349,348</u>	<u>366,771</u>

3 Income from charitable activities

	Restricted	Total 2024	Total 2023
	£	£	£
Ashton Community	10,405	10,405	1,033
R City	1,985	1,985	7,894
	<u>12,390</u>	<u>12,390</u>	<u>8,927</u>

4 Income from other trading activities

	Unrestricted	Total 2024	Total 2023
	£	£	£
Fundraising	2,735	2,735	4,350
	<u>2,735</u>	<u>2,735</u>	<u>4,350</u>

5 Other income

	Unrestricted	Total 2024	Total 2023
	£	£	£
Room hire	1,200	1,200	340
Football fees	3,831	3,831	-
	<u>5,031</u>	<u>5,031</u>	<u>340</u>

6 Expenditure on charitable activities

	Unrestricted	Restricted	Total 2024	Total 2023
	£	£	£	£
<i>Expenditure on charitable activities</i>				
Wages, national insurance and pension	-	179,859	179,859	204,302
Motor/ travel expenses	-	16,674	16,674	29,576
Club activities	84	160,256	160,340	60,945
<i>Expenditure on donations</i>				
Donations	300	390	690	240
	<u>384</u>	<u>357,179</u>	<u>357,563</u>	<u>295,063</u>

7 Support costs

	Restricted	Total 2024	Total 2023
	£	£	£
Governance	514	514	6,760
Depreciation	15,957	15,957	15,994
Rates and water	1,300	1,300	2,505
Light and heat	12,260	12,260	6,193
Repairs and renewals	2,685	2,685	1,552
Cleaning	300	300	2,392
Motor vehicle expenses	2,444	2,444	2,072
Professional fees	3,120	3,120	10,619
Telephone	1,750	1,750	4,007
General expenses	3,108	3,108	2,807
	<u>43,438</u>	<u>43,438</u>	<u>54,901</u>

8 Staff costs

	2024	2023
Salaries and wages	162,920	189,912
Social security costs	9,047	5,900
Pension costs	7,893	8,490
	<u>179,860</u>	<u>204,302</u>

No employee received emoluments in excess of £60,000.

The average monthly number of full time equivalent employees during the year was as follows:

	2024	2023
	Number	Number
	16	17
	<u>16</u>	<u>17</u>

The charity operates a defined contribution pension scheme for employees. The assets of the scheme are held separately from those of the charity.

9 Tangible fixed assets

	Leasehold property	Assets under construction	Motor vehicles	Fixtures and fittings	Total
	£	£	£	£	£
Cost or revaluation					
At 1 April 2023	383,617	257,729	10,000	82,743	734,089
Additions	-	1,943	-	-	1,943
At 31 March 2024	<u>383,617</u>	<u>259,672</u>	<u>10,000</u>	<u>82,743</u>	<u>736,032</u>
Depreciation and impairment					
At 1 April 2023	292,137	-	9,913	79,240	381,290
Depreciation charge for the year	15,345	-	87	525	15,957
At 31 March 2024	<u>307,482</u>	<u>-</u>	<u>10,000</u>	<u>79,765</u>	<u>397,247</u>
Net book values					
At 31 March 2024	<u>76,135</u>	<u>259,672</u>	<u>-</u>	<u>2,978</u>	<u>338,785</u>
At 31 March 2023	<u>91,480</u>	<u>257,729</u>	<u>87</u>	<u>3,503</u>	<u>352,799</u>

10 Debtors

	2024	2023
	£	£
Prepayments and accrued income	-	20,258
	<u>-</u>	<u>20,258</u>

Ardoyne Youth Club
Notes to the Accounts

11 Creditors:
amounts falling due within one year

	2024	2023
	£	£
PAYE and social security	7,077	8,212
Other creditors	365	741
Accruals	-	4,200
	<u>7,442</u>	<u>13,153</u>

12 Movement in funds

	At 1 April 2023	Incoming resources (including other gains/losses) £	Resources expended £	At 31 March 2024 £
Restricted funds:				
Restricted income funds:				
	371,621	349,348	(400,617)	320,352
	-	10,405	-	10,405
	-	1,985	-	1,985
Total	<u>371,621</u>	<u>361,738</u>	<u>(400,617)</u>	<u>332,742</u>
Unrestricted funds:				
General funds	13,701	18,919	(384)	32,236
Total funds	<u>385,322</u>	<u>380,657</u>	<u>(401,001)</u>	<u>364,978</u>

13 Analysis of net assets between funds

	Unrestricted funds £	Restricted funds £	Total £
Fixed assets	-	338,785	338,785
Net current assets	33,635	(7,442)	26,193
	<u>33,635</u>	<u>331,343</u>	<u>364,978</u>

14 Contingent Assets/Liabilities

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

15 Reconciliation of net debt

	At 1 April 2023 £	Cash flows £	At 31 March 2024 £
Cash and cash equivalents	25,418	8,217	33,635
	<u>25,418</u>	<u>8,217</u>	<u>33,635</u>
Net debt	<u>25,418</u>	<u>8,217</u>	<u>33,635</u>

16 Leases

The charity leases the land the property is situated on. The lease started in February 1978 and it is a 999 year lease term.

17 Financial commitment

The charity is committed to build a new Youth Club which is being funded by the Education Authority. The expected completion date is in 2025

Ardoyne Youth Club

Northern Ireland - Charity number 102199

Annual report

Ardoyne Youth Club

Annual Report 2023/24



Contents Page

Page 3 – Background Information on AYC

Page 4 – Statistical Info on Local Community

Page 5 – Chairperson’s Report

Page 6 – Senior Youth Worker Report

Page 7 – Meet the Staff

Page 8 – LAB Programmes

Page 9 – International Programmes

Page 10 – Engage Project

Page 11 – Midnight Club

Page 11 – Summer Scheme

Page 12 – Acknowledgements

Page 13 – Highlights of the Year

Background Information on AYC

Ardoyne Youth Club is a registered charity and has been delivering youth provision within the Ardoyne area of North Belfast for nearly 50 years. As an organisation we are very much aware of our role within the community, offering targeted youth provision which helps to develop the young people involved from a personal, social and educational viewpoint whilst also impacting upon the local Ardoyne community as a whole through the reduction of criminal activity, substance abuse and improving relations amongst young people and also between young people and other groups within the community.

We have been exploring new means of engaging young people through programmes which they can not only participate in but also help to design and deliver. Our programmes and activities are responsive to and reflective of the needs of the young people in the Ardoyne and wider area which we serve, thus we feel that this approach fosters a greater sense of engagement and buy in from young people which ultimately ensures programmes have a much greater impact in improving the quality of life that they experience.

Ardoyne Youth Club is committed to:

- Primacy will always be the needs and best interest of the young person
- All behaviour is communication, and we are committed to supporting young people whose behaviour is an inability to communicate and as a result SPIYC is committed to non-exclusive practices
- Enabling young people to make informed decisions and set-out and take responsibility for their own life journey
- Equity, diversity, and interdependence are the foundations on which we build our entire organisation
- Operate and deliver in a strength-based environment that ensures we help young people identify and build on their positive assets while seeking to make constant improvements in themselves and others
- We understand and accept the lived realities of young people and start the journey from where they presently sit.

Statistical Info on Local Community

AYC is in the urban Ardoyne ward, which has a population of 5,987 and falls within the Oldpark District Electoral Area. The population of children aged 0-15 in the Ardoyne ward is 1533 representing 25.61% of the total population. This is higher than the proportion of the overall NI population that are aged 0-15 (21%) by over 4%. The area has a lower proportion of over 65's (12.39%) than the NI population generally (16%). The statistics for economic activity in the Ardoyne ward reveal that there is a lower proportion of the population in paid employment (35.14%) and a lower proportion who are economically active (48.93%) than the NI population (57.61% and 66.22% respectively). This correlates with educational attainment statistics. Additionally, the percentage of the population with a degree or higher qualification in Ardoyne is 7.07%. This is significantly lower than the NI average (24%).

The deprivation measures are focused on Super Output areas, ranked from 1 = most deprived, to 890 = least deprived. Deprivation is measured across seven domains, when combined, produce an overall deprivation indication. The deprivation measure for Ardoyne 1, 2, and 3 are shown in the table below.

Deprivation Measures (1 = most deprived / 890 = least deprived)	Ardoyne 1	Ardoyne 2	Ardoyne 3
Multiple Deprivation Measure Rank	16	4	9
Income Domain Rank	29	8	67
Employment Domain Rank	19	15	12
Health Deprivation and Disability Domain Rank	19	12	6
Education, Skills and Training Domain Rank	58	39	19
Access to Services Domain Rank	814	827	804
Living Environment Domain Rank	78	66	87
Crime and Disorder Domain Rank	74	108	16

Top 5%	Red
Top 10%	Blue

The location of AYC falls within super output area 'Ardoyne 3' and all 3 Ardoyne super output areas are ranked within the top 5% most deprived areas in Northern Ireland in terms of overall deprivation, employment, and health and disability. Additionally, all 3 super output areas are ranked in the top 10% most deprived in terms of income, education, skills, and training, and living environment deprivation.

AYC seeks to reduce the level and impact of deprivation in the Ardoyne area through improving participant's confidence, self-esteem, and mental wellbeing, whilst also removing barriers to education, training, and employment.

Chairperson's Report

The year has seen Ardoyne Youth Club deliver effective quality youth provision throughout the community and beyond. It has increasingly developed our good relations work and seen the youth club along with partners win a number of awards that recognise the great achievements of the young people. Furthermore, due to the dedication of our Leader in charge, staff and volunteers, AYC has continued to successfully deliver a large range of programmes and activities, both consolidating and increasing old programmes as well as introducing new ones reaching new areas of the community. The programmes both accredited and non-accredited, all these programmes continually work in partnership with young people and look to help enhance their lives.

The membership of the young club is ever increasing due to the vast number of programmes on offer which the young people respond well to. The youth club to date has around 500 plus members. The young people who daily attend have the opportunity to avail of all the youth club's services, while also building and developing relationship with other young people and various partner organisations.

The management committee are very grateful to the leader in charge and his staff for the excellent work that they continue to deliver within the community and surrounding areas.^[1]_{SEP}

We are also very grateful to the young people and parents who continue to support the work of the staff team. I would like to thank all the various funders who continue to provide financial support to our organisation to allow us to provide the very best services to young people.

J McCafferty Chairperson

Senior Youth Worker Report

With another year gone past so quickly it's as honourable as the many before to be the Senior Youth Worker of this wonderful club. The Management, Staff, Members, and stakeholders due to their vision and passion to achieve, is what continues to provide the energy to ensure this youth club reaches the heights it does, the key to this is by putting young people in the lead. Throughout the year the youth club has continued to grow in a number of key areas, we have further advanced with what will be a state-of-the-art new purpose-built youth centre to replace our old one that we currently reside in. This will be a great asset to the entire community and future generations as the Youth Club over the last year has provided a variety of learning and fun based opportunities that meets the needs of the young people and the local community. The service the Youth Club offers is vitally important to the lives of the young people as the area continues to be plagued by levels of deprivation, no secondary education facility, a lack of and inadequate leisure and sports facilities is only another disadvantage to the work that is being done within the community.

Ardoyne Youth Club remains committed to the community and the young people to work alongside them in their development. We believe we can play a key role in supporting through difficult times, developing their skills and knowledge, along with educational and employability opportunities. Through this we want to give the young people the best opportunities and possibilities, this has helped Ardoyne Youth Club, and many other organisations acquire skilled volunteers, whilst promoting how effective volunteering is within the community.

Furthermore, we have continued to meet the targets that the organisation sets itself with regards to educational outcomes.

Best wishes

Joseph McNeill

Believe, Achieve, Succeed.

Meet the Staff

Senior Youth Worker

Joe McNeill

Engage Project

Stephen Konrad

Joe Gibson

Part Time Youth Work Staff

Julieann McEvoy Patrick McCullough

Damien Sparkes Thomas McGuinness

Rhea Glover Caoimhe Curran

Naoise Fitzpatrick Caitlin Ewing

Kathlin Allsopp Sean Maxwell

Jobstart Apprentice

Ailisa Frame

Programme Manager

Liam Davey

Youth Development Workers

Shonagh McConnell

Conor Nolan

Administrative Worker

Julieann McEvoy

Cleaner

Carmel Hughes

Volunteers

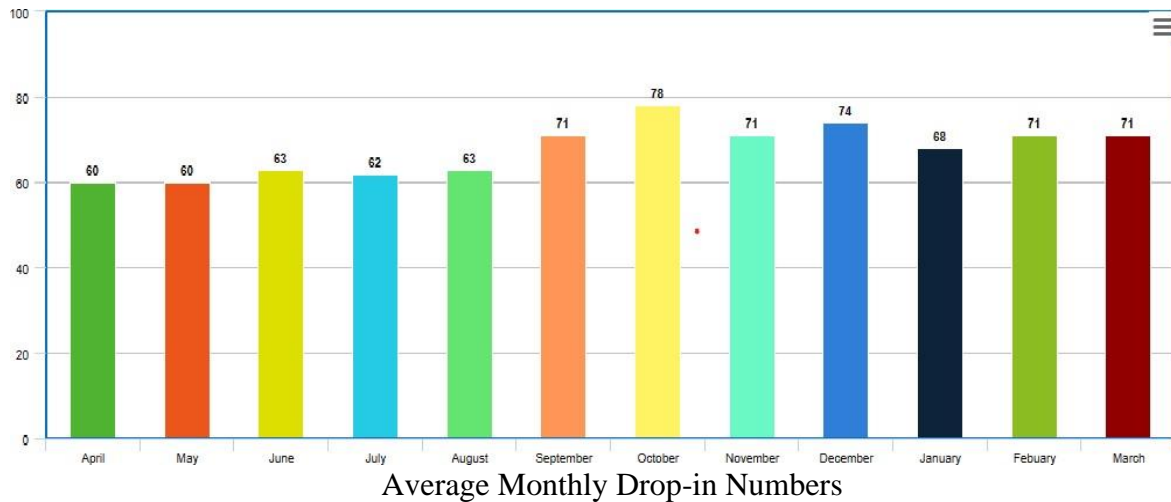
Pol Og Hendry Aimee McKee

Kevin McGuinness Erin Toman

Shannon Turley Alisha Madden

Local Area Based Programmes

Over the course of 2023/24 we delivered 19 different themed group work programmes as well as our drop-in provision which engaged young people up to 6 days a week.



AYC's drop-in programme is tailored to young people aged 7-25, and runs Sunday – Friday, including our Thursday night, Midnight Club. AYC drop-in provides young people with a safe and supportive space where young people can socialise and interact with their peers and staff, developing relationships. AYC drop-in 2 offers a range of nightly activities, including, recreational activities such as sports, and games, themed nights celebrating different aspects of life such as, international women's day, culture night and world kindness day. These events are planned, delivered by our youth committee who work in partnership with staff to design AYC's programme curriculum. This year, an average of 68 young people attended drop-in on a nightly basis, discounting young people engaged through our groupwork programmes, detached street-based work, scheme summer, 1-1 support and football teams.

Throughout this past year, we delivered nineteen LAB groupwork programmes. With the large number of programmes delivered during the 23/24 year, over 200 young people participated in sessions focusing on different topics which have been recognised by the local area assessment of need. These programmes facilitated sessions on issues relating to, living in safety and stability, health and well-being, inclusion, learning and achieving and environmental.

Our LAB street-based project in partnership with JPYCII proved a success this year. The shape of the project of street-based techniques during the allocated months and then workshop based programmes with young people worked extremely well. We actively engaged a lot of young people throughout the project, with some progressing onto programmes and some have been signposted onto partnership projects. Young people were challenging at times especially around local hotspots and interfaces such as the Hillview site, with staff roles and responsibilities tested in terms of safety. We believe moving forward a more prevalent police presence would help us a lot more. We also believe that street-based work from PUL side of the interface needs reviewed and improved massively.

International Programmes

This year Ardoyne Youth Club has led and partnered in a number of international based programmes that have seen participants from a range of communities engaged in these programmes that have greatly benefited their development and gained learning on global issues around the world, as well as their own communities. Over the last number of years, the youth club has focused on creating as many international programmes as it possible can, with an addition this year with our Eye-to-Eye Project. Many of these programmes range from 8-12 months in duration before setting off to the partner country to explore, develop and learn. Some of the global programmes we have been involved in this year have been as follows:

Belfast 2 Blanco:

This international programme is delivered in partnership with RCITY and is made up of young people from both sections of the Greater Ardoyne & Shankill communities. This good relations programme works with young people for an entire year, exploring self, community, and values before travelling to the country of South Africa to work in a township called Blanco. While in Blanco, young people support others, including children and families living in extreme poverty. The learning and development of the young people in this programme is hoped that upon return they will become active members in their communities.

Romania Project:

A project delivered in partnership with New Lodge Youth Centre which sees young people from both communities' travel to Romania to work in orphanages, care homes and disability centres. The project works with young people for 10 months prior, focusing on different themes such as leadership, inclusion, raising aspirations and community activism. Young people volunteer their time in the 174 Trust Disability Project and People's Kitchen Belfast, to prepare them for their trip to Romania and also to encourage supporting those in need.

Steps 2 the Future:

Part of our Engage project, this programme travelled to the US for a 16-day international trip, visiting 3 major cities of New York, Washington, and Orlando. The programme visited local organisations in these cities who specialise in themes such as gang culture, youth justice, gun violence, mental health, and homelessness. It's hoped that the learning and experiences from this international trip will have a lasting impact on all participants and their families.

Eye-to-Eye Project:

A new addition to AYC's international programmes this year was our Eye-to-Eye project, beginning in September 2023 and will run until May 2024 working with 10 young people aged 11-13. At this stage in young people's lives, they are just making the transition to secondary school and beginning adolescence, with this new project designed to fulfil that need. The project focuses on challenging young people's perceptions of self and others, delivering sessions on gender, race, sectarianism and disability. At the conclusion of this project, young people will travel to Poland for 4 days, exploring the effects of WW2 on different groups of peoples throughout Central Europe, visiting infamous concentration camps.

Engage Project

Steps 2 the Future

Steps 2 The Future participants are aged 16-18. Focusing on our young people's development. Looking at rising topics/issues that are affecting our young people within the community. The programme also focuses on life skills to help the young people prepare for young adult life and prepare them for future employment, education, and money management etc.

Mixed Senior Programme

This programme provides an alternative for young people who are at risk of involvement in drug and alcohol abuse, participation in anti-social behaviour such as organised fights at interface areas. This is an opportunity to engage in positive activities. The programme promotes positive youth, positive mental health and better decision making through an array of challenges and activities in their surrounding areas.

Intermediate Engage

The aim of this programme is to informally educate the young people on important relatable topics whilst engaging through fun based activities. The programme covers a wide range of topics adjusted to suit the young people's needs but tends to focus heavily on leadership, mental health and PSD. We aim to create a supportive environment where our young people can learn and grow together, striving to empower young men on becoming the best versions of themselves, whilst changing their perception on the community and the community's perception of young people.

Junior Programme

The aim of this programme is for the young people to come together and have fun whilst learning and growing through fun based informal educational sessions. The programme focuses on providing a safe and supportive environment where young people can explore their interests, develop new skills, and build positive relationships. They engage in activities like team building, creative projects, and discussions on emotions helping the young people figure how/why they might feel a certain way and how to respond/react whilst feeling this emotion. It's all about empowering young people and helping them navigate the challenges of adolescence.

ERC Programme

School based programme working with young people in Edmund Rice. We based this programme around their education goals, personal and social development and future goals. Getting them to understand why school and education is key in their development.

Midnight Club Programme

The development of the Midnight Club Programme has been a valuable asset to engaging young people of secondary school age over a several number of years. Midnight Club provides various programme activity for those young people secondary school aged within the greater Ardoyne Community and surrounding areas. Alongside the programme of activity, the young people have food supplied to them along with other additional support, such as issues-based workshops on women's rights, addictions and identifying forms of risk-taking behaviour.

Ardoyne Youth Club Midnight Club Programme runs on Thursday evenings from 9pm - 12 midnight. Young people attend Midnight Club from the local area, Oldpark, Shankill, New lodge and Ligoniel, as the programme reaches far across north and west Belfast. Our dedicated staff team have developed Midnight Club, making it a vibrant and welcoming environment, for young people to build relationships and participate in different programmes. This safe space allows young people to develop personally, socially and educationally on a weekly basis. Our youth workers work with young people to get feedback on Midnight Club so that strengths can be leveraged, and weaknesses can be improved.

Summer Scheme

Our Summer Scheme proved another fantastic success this year with over 200 young people between the ages of 7-18 engaged in various activities over the summer months.

The junior summer programme (7-10) ran for 4 weeks, engaging with 100 young people. Five morning sessions were delivered weekly, with young people participating in two skills-based sessions, two outdoor trips and one themed activity day. The intermediate summer programme (11-13) ran for 2 weeks, engaging with over 60 young people, involving an overnight residential, and different trips. The senior summer programme (14-18) ran for 2 weeks, with over 40 young people participating in different social action projects, including community clean ups, and inter-generational work at the local Holyrood House before some trips and outdoor activities to reward young people for their effort in the community.

These amazing programmes were only able to happen due to the hard work and effort from our senior staff team securing additional funding grants where possible and dedicated volunteers who ensured young people would have some sort of summer provision programme.

Acknowledgments



John Paul II Youth Club



An Roinn Gnóthaí Eachtracha
Department of Foreign Affairs

BUNSCOIL GASÚR NA
CROIS NA OLA



Holy Cross Boys' Primary School

Highlights of the Year



Ardoyne Youth Club

Northern Ireland - Charity number 102199

Annual return

Independent Examiner's Report to the trustees of Ardoyne Youth Club

I report to the trustees on my examination of the financial statements of Ardoyne Youth Club for the year ended 31 March 2024.

Responsibilities and basis of report

As the charity's trustees you are responsible for the preparation of the financial statements in accordance with the requirements of the Charities Act 2011 ('the Act').

I report in respect of my examination of the charity's financial statements carried out under section 145 of the 2011 Act and in carrying out my examination I have followed all the applicable Directions given by the Charity Commission under section 145(5)(b) of the Act.

Independent examiner's statement

As the charity's gross income exceeded £250,000 your examiner must be a member of a body listed in section 145 of the 2011 Act. I confirm that I am qualified to undertake the examination by being a qualified member of MAAT.

I have completed my examination. I can confirm that no material matters have come to my attention in connection with the examination giving me cause to believe that in any material respect:

- the accounting records were not kept in respect of the charity as required by section 130 of the Act; or
- the financial statements do not accord with those records; or
- the financial statements do not comply with the applicable requirements concerning the form and content of financial statements set out in the Charities (Accounts and Reports) Regulations 2008 other than any requirement that the financial statements give a 'true and fair' view which is not a matter considered as part of an independent examination.

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



Sarah Saied MAAT
AccountsReady
Unit HF6 Howard Building
Twin Spires Centre

BT13 2JF
27 January 2025

Ardoyne Youth Club

Northern Ireland - Charity number 102199

Accounts

**ARDOYNE YOUTH CLUB
FINANCIAL STATEMENTS
FOR THE YEAR ENDED
31 MARCH 2023**

Charity Registration Number: NIC 102199

ARDOYNE YOUTH CLUB
FINANCIAL STATEMENTS
YEAR ENDED 31 MARCH 2023

CONTENTS	PAGE
Charity reference number and administrative details	1
Report of the management committee	2
Independent examiner's report to the members	10
Statement of financial activities	12
Balance sheet	13
Statement of cash flows	14
Notes to the financial statements	15 to 28

ARDOYNE YOUTH CLUB**CHARITY REFERENCE AND ADMINISTRATIVE DETAILS****YEAR ENDED 31 MARCH 2023**

Registered charity name	Ardoyne Youth Club
Charity Registration Number	NIC 102199
Management committee	Fr. Gary Donnegan Vivienne Murphy Joe McCafferty Brian McKee
Secretary	Vivienne Murphy
Registered Office	Ardoyne Youth Club Old Beltex Mill 11B Flax Street Belfast BT14 7EJ
Independent Examiner	GMcG BELFAST Chartered Accountants and Statutory Auditors Alfred House 19 Alfred Street Belfast BT2 8EQ
Solicitor	MacElhatton & Co 58 Anderstown Road Belfast BT11 9AN
Bankers	Bank of Ireland 62 High Street Belfast BT1 2BE

ARDOYNE YOUTH CLUB

REPORT OF THE MANAGEMENT COMMITTEE

YEAR ENDED 31 MARCH 2023

The Management committee have pleasure in presenting their report and unaudited financial statements of the charity for the year ended 31 March 2023. The Trustees and General Committee have adopted the provisions of the Statement of Recommended Practice (SORP) “Accounting and Reporting by Charities” (FRS 102) in preparing the annual report and financial statements of the charity.

The financial statements have been prepared in accordance with the accounting policies set out in notes to the financial statements and comply with the charity’s governing document, charity law for Northern Ireland and “Charities SORP (FRS 102) (second edition – October 2019) Accounting and Reporting by Charities: Statement of Recommended Practice applicable to charities preparing their accounts in accordance with the Financial Reporting Standard applicable in the United Kingdom and Republic of Ireland (FRS 102)”, the “Financial Reporting Standard applicable in the United Kingdom and Republic of Ireland (FRS 102) (March 2018)”, Charities Act (Northern Ireland) 2008, The Charities (Accounts and Reports) Regulations (Northern Ireland) 2015 and UK Generally Accepted Accounting Practice.

REFERENCE AND ADMINISTRATIVE DETAILS

Registered charity name	Ardoyne Youth Club
Charity registration number	NIC 102199
Registered office	Ardoyne Youth Club, Old Beltex Mill, 11B Flax Street, Belfast, BT14 7EJ
Independent examiner	GMcG Belfast, Chartered Accountants and Statutory Auditor, Alfred House, 19 Alfred Street, Belfast, BT2 8EQ
Bankers	Bank of Ireland, 62 High Street, Belfast, BT1 2BE
Solicitors	MacElhatton & Co, 58 Anderstown Road, Belfast, BT11 9AN

TRUSTEES OF THE CHARITY

The members of the management committee of the charity are its trustees for the purposes of charity law. The terms “management committee” and “trustees” are used interchangeably throughout the financial statements. The trustees who have served during the year were as follows:

Fr. Gary Donnegan
 Vivienne Murphy
 Joe McCafferty
 Pat McKeever (resigned 14th May 2022)
 Eamonn Seydak (resigned 14th May 2022)
 Brian McKee

PUBLIC BENEFIT STATEMENT

The management committee of Ardoyne Youth Club confirm that they have had due regard for the guidance produced on public benefit by the Charity Commission for Northern Ireland, and are pleased to report that during the year the charity has continued to provide public benefits through the programmes and services we offer. In particular, the trustees consider how planned activities will contribute to the aims and objectives they have set out.

ARDOYNE YOUTH CLUB

REPORT OF THE MANAGEMENT COMMITTEE *(continued)*

YEAR ENDED 31 MARCH 2023

PUBLIC BENEFITS, OBJECTIVES AND ACTIVITIES

The principal activity of the charity during the year continued to be the promotion of the charitable objects of providing, maintaining and promoting 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.

Ardoyne Youth Club has been delivering youth provision within the Ardoyne area of North Belfast for nearly 50 years. As an organisation we are very much aware of our role within the community, offering targeted youth provision which helps to develop the young people involved from a personal, social and educational viewpoint whilst also impacting upon the local Ardoyne community as a whole through the reduction of criminal activity, substance abuse and improving relations amongst young people and also between young people and other groups within the community.

In particular the club develops means of engaging young people through programmes which they can not only participate in but also help to design and deliver. Our programmes and activities are responsive to and reflective of the needs of the young people in the Ardoyne and wider area which we serve, and are strategically designed to correspond with the curriculum for youth provision.

We feel this approach fosters a greater sense of engagement and buy in from young people which ultimately ensures that the project has a much greater impact of improving the quality of life that they experience.

There is no private profit or benefit derived from our operations. All is done for the Public Benefit.

Volunteers

The charity is grateful for the unstinting efforts of its volunteers who are involved in service provision and fund-raising. It is estimated that over 1,400 volunteer hours were provided during the year. If this is conservatively valued at the average minimum wage for workers aged 21 years and older for the year of £9.34 an hour the volunteer effort amounts to over £13,076.

ACHIEVEMENTS AND PERFORMANCE

Total income for the year was £382,855 (2022 - £432,547). Income from donations and legacies amounted to £369,238 (2022 - £413,665), income from charitable activities amounted to £8,927 (2022 - £10,944), income from other trading activities amounted to £8,927 (2022 - £7,938) and other income amounted to £340 (2022 - £Nil).

Total expenditure for the year amounted to £349,964 (2022 - £455,594). The cost of charitable activities amounted to £349,724 (2022 - £445,268) and other expenditure amounted to £240 (2022 - £326).

The net income for the year amounted to £32,891 (2022 - £13,047 net expenditure) and has been transferred to accumulated funds.

The results for the financial year are set out fully in the financial statements.

The trustees consider the charity's financial position at the date of the balance sheet to be satisfactory and that the charity is in a satisfactory position to carry on its charitable activities.

The year of 2022-23 has seen Ardoyne Youth Club deliver effective quality youth provision throughout the community and beyond. It has increasingly developed our good relations work and seen the youth club along with partners win a number of awards that recognise the great achievements of the young people.

ARDOYNE YOUTH CLUB

REPORT OF THE MANAGEMENT COMMITTEE *(continued)*

YEAR ENDED 31 MARCH 2023

ACHIEVEMENTS AND PERFORMANCE *(continued)*

Furthermore, due to the dedication of our Senior Youth Worker, staff and volunteers, Ardoyne Youth Club has continued to successfully deliver a large range of programmes and activities, both consolidating and increasing old programmes as well as introducing new ones reaching new areas of the community. The programmes both accredited and non-accredited, all of these programmes continually work in partnership with young people and look to help enhance their lives.

The membership of the young club is ever increasing and currently has more than 480 members. The young people who attend, often daily, have the opportunity to avail of all the youth club's services, while also building and developing relationship with other young people and various partner organisations.

The challenge of Covid-19 behind us, we have been able to maximise our capacity and resources which in turn has leveraged outputs and outcomes remain extremely consistent throughout.

Throughout the year the youth club has continued to grow in a number of key areas. We have advanced with what will be a state-of-the-art new purpose-built youth centre. This will be a great asset to the entire community, as the service the Youth Club offers is vitally important to the lives of the young people in an area that continues to be plagued by levels of deprivation.

RCITY – Communities Integrating Through Youth

R City is an innovative cross community youth programme working with young people from the Ardoyne and Shankill communities. The programme is delivered through partnership working between R City Youth CIC and Ardoyne Youth Club and it is currently in its 7th year. The programme has seen growing of numbers increase in the programme and young people have the benefit of a dedicated Good Relations programme that takes them through a three year journey.

Schools Programme

This year has seen the organisation link closely with a number of schools to work alongside young people who may need additional support with their education. With our Engage project alongside our partners NLYC we have consistently delivered on a weekly basis. Through our partnership with schools based in North Belfast, we have seen an increase in the participation of the young people, which has also facilitated the added opportunity of being involved in an informal programme delivered by the staff team. Areas of work include:

- Personal Social Development
- Social Action
- Accredited Training
- Mentoring and one to one support
- Inter-Generational programme
- Inter-Schools activity programme

Many of the above areas have allowed the young people to increase their confidence and self-esteem as well as testing their skills and leadership. The development of this programme has seen the development of the inter-schools project, thus seeing young people from the mainstream schools working with their peers in Special Education schools. Further to this we have developed a very health working partnership with Holy Cross Boy's School through which we supported 5 boys through a one to one mentoring support programme.

ARDOYNE YOUTH CLUB

REPORT OF THE MANAGEMENT COMMITTEE *(continued)*

YEAR ENDED 31 MARCH 2023

ACHIEVEMENTS AND PERFORMANCE *(continued)*

Engage Project

We are achieving this through good quality youth engagement programmes, capacity building support which is accessible and relevant to each individual participant, accredited and non-accredited training, supporting young people to volunteer and gain experience in the local community and direct support to secure jobs.

The young people who have benefitted from the project are dealing with a range of complex issues influenced by family and peer relationships, generational issues (history of family problems such as parents or other family members being involved in crime or drug use and family mental health problems) and the legacy of conflict in the area which continues to disrupt community life for young people. The issues of drug use, mental health problems and suicide have been a growing crisis amongst young people in the area, and we are dealing weekly with a high level of issues and incidents through our regular engagement with young people.

We worked with at least 100 young people this year through the following key activities:

- Accredited training and employment specific training – accredited training programmes are essential to enhance learning, develop skills and the qualifications of young people. In this project we supported young people with employment specific training that can provide a clear career opportunity after completion
- Drop in support – we provide at least 12 hours weekly drop in support sessions for local young people. This is one to one support around any issues they are facing in home life, with peers, in school or an opportunity to just talk
- Mentoring and counselling support – we provide a programme of mentoring and counselling upon need basis to young people. This is in a one to one setting, allowing young people to get support, advice and guidance to deal with issues that are impacting upon their school life or acting as barriers to progression into training and employment
- Job support and advice – we provide weekly job support clinics where young people can work with the staff team to get advice on available opportunities and get support with CVs and job applications
- Community volunteering opportunities – we provide regular opportunities for young people to volunteer within their community as a means to giving something back but also to enhance learning and develop new skills.

Midnight Club

The development of the Mid Night Programme has been a valuable asset to engaging young people 14+ of the last number of years. Since its inception in 2007 the Mid Night club provides various programme activity for those aged 14+ with the greater Ardoyne Community and surrounding areas.

Alongside side the programme of activity the young people have food supplied to them along with other additional support.

Ardoyne Youth Club Mid Night Programme runs on Thursday & Friday evenings from 9.30pm–12 midnight. With young people attending from the local area, Oldpark, Shankill and Ligoniel. The Mid Night Club is vibrant and a good meeting place for young people to develop and build relationships. Youth workers work with young people to get feedback on Mid Night Club so that strengths can be leveraged and weaknesses can be improved.

ARDOYNE YOUTH CLUB

REPORT OF THE MANAGEMENT COMMITTEE *(continued)*

YEAR ENDED 31 MARCH 2023

ACHIEVEMENTS AND PERFORMANCE *(continued)*

With the age limit at 14+, the Mid Night Programme offers young people support through a variety of programmes. This safe space allows young people to develop personally, socially and educationally on a weekly basis.

Over the last number of months young people in attendance have had the opportunity to take part in programmes such as:

- Health and Well-being
- Cooking
- Employment and CV Creation
- Sports
- Development programme
- Social activities
- The Mid Night Programme offers an opportunity to young people to make the most of their experience while attending the club.

International Programmes

This year Ardoyne Youth Club has led and partnered in many Global programmes through which the participants greatly benefited their development and gained learning on global issues around the world. Among the global programme we have been involved in this year are:

Belfast 2 Blanco

The make-up of this project is young people from both sections of the community coming from Greater Ardoyne & Shankill. This good reactions programme takes young people on a journey through the entire year until they visit the destination early in the New Year. Visiting the country of South Africa and seeing poverty at first hand is difficult at for anyone let alone the young people involved in this programme. The unique thing about this programme is the learning that took from the developed programme that the young people participated in.

Romania Project

A group of young people working on humanitarian work and beyond in Barolt Romania. The project is extremely beneficial for skills for young people. The project is in partnership with New Lodge YC.

Personal Social Development Programmes

This year has seen the youth club deliver on average 18 programmes per week throughout the year. With many quality programmes on offer, there is great variety for the young people to participate within. Both accredited and non-accredited, these programmes all have valuable educational outcomes that meet the needs of the young people.

- Education and Employability programmes
- Health and Well-Being
- Drugs and Alcohol awareness
- Mentoring
- Summer Intervention
- Inclusion
- Sports development

ARDOYNE YOUTH CLUB

REPORT OF THE MANAGEMENT COMMITTEE *(continued)*

YEAR ENDED 31 MARCH 2023

ACHIEVEMENTS AND PERFORMANCE *(continued)*

It is important to highlight that the young people participating have a lead role in designing and shaping the programmes as a way of self-directing their own learning. Many of the programmes highlighted and covered in this report are to benefit the young people and wider community.

The youth club has been very fortunate to support young people to university and further education by working alongside side them.

The Management Committee are very grateful to the Senior Youth Worker and his staff for the excellent work that they continue to deliver within the community and surrounding areas. We are also very grateful to the young people and parents who continue to support the work of the staff team. The Management Committee would like to thank all the various funders who continue to provide financial support to our organisation to allow us to provide the very best services to young people.

The Management Committee are also very grateful to the many funders and supporters who enable our service delivery. We thank you and hope that you will continue to support our growth for the years ahead.

FINANCIAL REVIEW

Reserves policy

It is the policy of the charity to maintain free reserves which matches the needs of the trust, both at the current time and in the foreseeable future. This provides sufficient funds to cover running costs which include management, administration and support costs. Free reserves are those unrestricted reserves not designated nor invested in fixed assets which are available for general use.

Funding

The principal funding is from grants.

At 31 March 2023, the charity has total funds of £385,322 (2022 - £352,431), of which unrestricted funds are £13,701 (2022 - £11,783) and restricted funds are £371,621 (2022 - £340,648). At 31 March 2023 unrestricted funds excluding fixed assets are £10,111 (2022 - £7,544) and restricted funds excluding fixed assets are £22,412 (2022 - £14,920).

STRUCTURE, GOVERNANCE AND MANAGEMENT

Governing document

Ardoyne Youth Club is a charitable trust constituted under a trust deed, which is registered as a charity with The Charity Commission for Northern Ireland.

Recruitment, appointment, induction and training

Many of the present members of the management committee have been involved in the charity for a number of years and so are familiar with its work. The members regularly review the requirements of the charity and the possibility of a need for additional members. Any new members would be appointed by applying in writing to the management committee for admission and be proposed by a member. The management committee may reject the application or if not the management committee will submit the application to the next annual general meeting of the charity or to an extraordinary general meeting convened at the direction of the management committee. The applicant shall be approved by an extraordinary resolution of the members of the management committee passed by a majority of those present.

ARDOYNE YOUTH CLUB

REPORT OF THE MANAGEMENT COMMITTEE *(continued)*

YEAR ENDED 31 MARCH 2023

STRUCTURE, GOVERNANCE AND MANAGEMENT *(continued)*

Joe McNeill carries out the day to day management of the charity and has delegated authority for operational matters including finance and staffing. The members of the management committee manage all other business decisions and meet on a quarterly basis.

Organisational structure and related parties

The members of the management committee oversee the running of charity. The related parties are the members of the management committee and their close family.

Risk management

The management committee have overall responsibility for ensuring that the charity has in place an appropriate system of controls, financial and otherwise, to provide reasonable assurance that;

- the charity is operating efficiently and effectively;
- its assets are safeguarded against unauthorised use or disposition;
- proper records are maintained and financial information used within the charity or for publication is reliable;
- the charity complies with relevant laws and regulations; and
- the charity's systems of financial control are designed to provide reasonable, but not absolute assurance against material misstatement or loss.

The management committee have assessed the major risks to which the charity is exposed, in particular those related to the operations and finances of the charity, and are satisfied that systems are in place to mitigate any exposure to major risks. Where appropriate, systems or procedures have been established to mitigate the risks the charity faces. Internal control risks are minimised by the implementation of procedures for authorisation of all transactions and projects. Procedures are in place to ensure compliance with health and safety of staff, volunteers, clients and visitors to the premises. These procedures are periodically reviewed at least annually to ensure that they continue to meet the needs of the charity.

PLANS FOR FUTURE PERIODS

Ardoyne Youth Club will continue to promote the improvement of social welfare, the fostering of community harmony, the improvement of health and physical well being and the advancement of education in Northern Ireland.

The Club are planning for the new Youth Club to be built and operational in 2025.

STATEMENT OF TRUSTEES' RESPONSIBILITIES

The charity's trustees are responsible for preparing the Management Committee Report and the financial statements in accordance with applicable law and United Kingdom Accounting Standards (United Kingdom Generally Accepted Accounting Practice).

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 state of affairs of the charity and of the incoming resources and application of resources of the charity for that period.

ARDOYNE YOUTH CLUB**REPORT OF THE MANAGEMENT COMMITTEE** *(continued)***YEAR ENDED 31 MARCH 2023****STATEMENT OF TRUSTEES' RESPONSIBILITIES** *(continued)*

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

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

The trustees are responsible for keeping proper accounting records that disclose with reasonable accuracy at any time the financial position of the charity and enable them to ensure that the financial statements comply with the Charities Act (Northern Ireland) 2008, the Charities (Accounts and Reports) Regulations (Northern Ireland) 2015 and the provisions of the trust deed. The trustees 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 information of which the charity's independent examiner is unaware; and
- The trustees have taken all steps that they ought to have taken to make themselves aware of any relevant information and to establish that the independent examiner is aware of that information.

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

INDEPENDENT EXAMINER

GMcG Belfast offer themselves for re-appointment as independent examiner for the ensuing year.

Signed on behalf of the trustees

Joe McCafferty
Committee Member

Approved by the trustees on



11th April 2023

ARDOYNE YOUTH CLUB

INDEPENDENT EXAMINER'S REPORT TO THE TRUSTEES OF ARDOYNE YOUTH CLUB

YEAR ENDED 31 MARCH 2023

I report on the accounts of the charity for the year ended 31st March 2023 which are set out on pages 12 to 28.

RESPECTIVE RESPONSIBILITIES OF TRUSTEES AND EXAMINER

The charity's trustees are responsible for the preparation of the accounts. The charity's trustees consider that an audit is not required for this year under section 65(2) of the Charities Act (Northern Ireland) 2008 (the Charities Act) and that an independent examination is needed. The charity is preparing accrual accounts and I am qualified to undertake the examination by being a qualified member of Chartered Accountants Ireland.

It is my responsibility to:

- examine the accounts under section 65 of the Charities Act (Northern Ireland) 2008 and under section 44(1)(c);
- follow the procedures laid down by the general Directions given by the Charity Commission for Northern Ireland under section 65(9)(b) of the Charities Act (Northern Ireland) 2008; and
- state whether particular matters have come to my attention.

BASIS OF INDEPENDENT EXAMINER'S REPORT

My examination was carried out in accordance with the general Directions given by the Charity Commission for Northern Ireland. An examination includes a review of the accounting records kept by the charity and a comparison of the accounts presented with those records. It also includes consideration of any unusual items or disclosures in the accounts, and seeking explanations from you as trustees concerning any such matters. The procedures undertaken do not provide all the evidence that would be required in an audit and consequently no opinion is given as to whether the accounts present a "true and fair view" and the report is limited to those matters set out in the next statement.

Alfred House
19 Alfred Street
BELFAST BT2 8EQ
DX 3910 NR BELFAST 50

Tel: +44(0)28 9031 1113
Fax: +44(0)28 9031 0777

Century House
40 Crescent Business Park
LISBURN
BT28 2GN

Tel: +44(0)28 9260 7355
Fax: +44(0)28 9260 1656

17 Mandeville Street
PORTADOWN
Craigavon
BT62 3PB

Tel: +44(0)28 3833 2801
Fax: +44(0)28 3835 0293



Chartered Accountants | Registered Auditors | Chartered Tax Advisors | Forensic Accountants | Corporate Finance Advisors

GMcG is a trading name of GMcG Group Limited. Reg No NI059660. List of Directors available at registered office

Registered to conduct audit work by the Institute of Chartered Accountants in Ireland
A member of TIAG® - A Worldwide Alliance of Independent Accounting Firms

www.gmcga.co



ARDOYNE YOUTH CLUB

INDEPENDENT EXAMINER'S REPORT TO THE TRUSTEES OF ARDOYNE YOUTH CLUB *(continued)*

YEAR ENDED 31 MARCH 2023

INDEPENDENT EXAMINER'S STATEMENT

In connection with my examination, no matter has come to my attention:

- (1) which gives me reasonable cause to believe that in any material respect the requirements:
 - to keep accounting records in accordance with section 63 of the Charities Act 2008; and
 - to prepare accounts which accord with the accounting records and comply with the accounting requirements of the Charities Act 2008have not been met or
- (2) to which, in my opinion, attention should be drawn in order to enable a proper understanding of the accounts to be reached.

Bryan J Friar FCA (Independent examiner)
Chartered Accountants Ireland

Alfred House
19 Alfred Street
Belfast
BT2 8EQ

For and on behalf of
GMcG Belfast
Chartered Accountants and Statutory Auditors

Date: 11TH APRIL 2024

ARDOYNE YOUTH CLUB**STATEMENT OF FINANCIAL ACTIVITIES****FOR THE YEAR ENDED 31 MARCH 2023**

	Note	Unrestricted Funds £	Restricted Funds £	Total 2023 £	Total 2022 £
Income from:					
Donations and legacies	2	2,467	366,771	369,238	413,665
Charitable activities	3	-	8,927	8,927	10,944
Other trading activities	4	-	4,350	4,350	7,938
Other	5	340	-	340	-
Total income		<u>2,807</u>	<u>380,048</u>	<u>382,855</u>	<u>432,547</u>
Expenditure on:					
Charitable Activities	6 / 8	(649)	(349,075)	(349,724)	(445,268)
Other	7	(240)	-	(240)	(326)
Total expenditure		<u>(889)</u>	<u>(349,075)</u>	<u>(349,964)</u>	<u>(445,594)</u>
Net Income/(expenditure)	10	<u>1,918</u>	<u>30,973</u>	<u>32,891</u>	<u>(13,047)</u>
Transfer between funds		-	-	-	-
Net movement in funds		<u>1,918</u>	<u>30,973</u>	<u>32,891</u>	<u>(13,047)</u>
Reconciliation of funds:					
Total funds brought forward		11,783	340,648	352,431	365,478
Total funds carried forward		<u>13,701</u>	<u>371,621</u>	<u>385,322</u>	<u>352,431</u>

All income and expenditure derive from continuing activities.

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

The notes on pages 15 to 28 form part of these financial statements

ARDOYNE YOUTH CLUB**BALANCE SHEET****YEAR ENDED 31 MARCH 2023**

	Note	2023 £	2022 £
Fixed Assets			
Tangible Assets	14	<u>352,799</u>	<u>329,967</u>
Current Assets			
Debtors	15	20,258	33,537
Cash at bank and in hand		<u>25,418</u>	<u>9,131</u>
		45,676	42,668
Creditors: amounts falling due within one year	16	<u>(13,153)</u>	<u>(20,204)</u>
Net current assets		<u>32,523</u>	<u>22,464</u>
Net assets	21	<u>385,322</u>	<u>352,431</u>
Charity Funds			
Restricted funds	19	371,621	340,648
Unrestricted funds	19	<u>13,701</u>	<u>11,783</u>
Total charity funds		<u>385,322</u>	<u>352,431</u>

These financial statements were approved by the members of the management committee on the 11th April 2024 and are signed on their behalf by:

Joe McCafferty

Committee Member



Date: 11/04/2024

The notes on pages 15 to 28 form part of these financial statements.

Charity number: NIC102199

ARDOYNE YOUTH CLUB**STATEMENT OF CASH FLOWS****YEAR ENDED 31 MARCH 2023**

	Note	2023 £	2022 £
Cash flow to/(from) operating activities	22	<u>55,113</u>	<u>(17,850)</u>
Net cash flow to/(from) operating activities		<u>55,113</u>	<u>(17,850)</u>
Cash flow from investing activities			
Payments to acquire tangible fixed assets		<u>(38,826)</u>	<u>-</u>
Net cash flow from investing activities		<u>(38,826)</u>	<u>-</u>
Net increase/(decrease) in cash and cash equivalents		16,287	(17,850)
Cash and cash equivalents at 1 April 2022		<u>9,131</u>	<u>26,981</u>
Cash and cash equivalents at 31 March 2023		<u>25,418</u>	<u>9,131</u>
Cash and cash equivalents consists of-			
Cash at bank and in hand		<u>25,418</u>	<u>9,131</u>
Cash and Cash equivalents at 31 March 2023		<u>25,418</u>	<u>9,131</u>

ARDOYNE YOUTH CLUB

NOTES TO THE FINANCIAL STATEMENTS

YEAR ENDED 31 MARCH 2023

1. Principal accounting policies

General information and basis of preparation

Ardoyne Youth Club is a charity which registered with The Charity Commission for Northern Ireland on 8th April 2014. The address of the registered office is given in the charity information on page 1 of these financial statements.

Ardoyne Youth Club, a charitable trust is constituted under a trust deed.

Ardoyne Youth Club constitutes a public benefit entity as defined by FRS 102.

Statement of compliance

The financial statements have been prepared on the going concern basis under the historical cost convention in accordance with applicable accounting standards, the Charities Act (Northern Ireland) 2008, Charities Act (Northern Ireland) 2013, The Charities (Accounts and Reports) Regulations (Northern Ireland) 2015, Accounting and Reporting by Charities: Statement of Recommended Practice applicable to charities preparing their accounts in accordance with the Financial Reporting Standard applicable in the UK and Republic of Ireland SORP (FRS 102) issued in October 2019, the Financial Reporting Standard applicable in the United Kingdom and Republic of Ireland (FRS 102) and UK Generally Accepted Accounting Practice. They have also had regard for any other information required by the charity's governing document.

The financial statements are prepared in sterling which is the functional currency of the charity and rounded to the nearest £.

The significant accounting policies applied in the preparation of these financial statements are set out below. These policies have been consistently applied to all years presented unless otherwise stated.

Fund accounting

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

Unrestricted funds

The charity's unrestricted funds consist of a General Fund which is expendable at the discretion of the trustees in furtherance of the charitable objects of the charity. The trustees may at their discretion designate funds for specific purposes but the designation does not legally restrict the trustees' discretion to apply those funds.

Restricted funds

Restricted funds are to be used for specified purposes as laid down by the donor. Expenditure which meets these criteria is charged to the fund, together with a fair allocation of overheads and support costs.

ARDOYNE YOUTH CLUB**NOTES TO THE FINANCIAL STATEMENTS (continued)****YEAR ENDED 31 MARCH 2023****1. Principal accounting policies (continued)****Income recognition**

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

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

Donated facilities and donated professional services are recognised in income at their fair value when their economic benefit is probable, it can be measured reliably and the charity has control over the item. Fair value is determined on the basis of the value of the gift to the charity. For example the amount the charity would be willing to pay in the open market for such facilities and services. A corresponding amount is recognised in expenditure.

No amount is included in the financial statements for volunteer time in line with the SORP (FRS 102). Further detail is given in the Report of the Management Committee.

Where practicable, gifts in kind donated for distribution to the beneficiaries of the charity are included in stock and donations in the financial statements upon receipt. If it is impracticable to assess the fair value at receipt or if the costs to undertake such a valuation outweigh any benefits, then the fair value is recognised as a component of donations when it is distributed and an equivalent amount recognised as charitable expenditure.

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

Gifts in kind donated for resale are included at fair value, being the expected proceeds from sale less the expected costs of sale. Where estimating the fair value is practicable upon receipt it is recognised in stock and 'Income from other trading activities'. Upon sale, the value of the stock is charged against 'Income from other trading activities' and the proceeds are recognised as 'Income from other trading activities'. Where it is impracticable to fair value the items due to the volume of low value items they are not recognised in the financial statements until they are sold. This income is recognised within 'Income from other trading activities'.

Fixed asset gifts in kind are recognised when receivable and are included at fair value. They are not deferred over the life of the asset.

For legacies, entitlement is the earlier of the charity being notified of an impending distribution or the legacy being received. At this point income is recognised. On occasion legacies will be notified to the charity however it is not possible to measure the amount expected to be distributed. On these occasions, the legacy is treated as a contingent asset and disclosed.

ARDOYNE YOUTH CLUB

NOTES TO THE FINANCIAL STATEMENTS *(continued)*

YEAR ENDED 31 MARCH 2023

1. Principal accounting policies *(continued)*

Income recognition *(continued)*

Income from trading activities includes income earned from fundraising events to raise funds for the charity. Income is received in exchange for supplying goods and services in order to raise funds and is recognised when entitlement has occurred.

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

If entitlement is not met then these amounts are deferred. Revenue grants are credited to incoming resources on the earlier date of when they are received or when they are receivable, unless they relate to a specified future period. Grants which contribute towards specific expenditure on fixed assets are credited to the SoFA in full upon receipt.

Investment income is interest earned through holding cash at bank. Interest income is recognised when receivable.

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

Deferred income

Income from certain events has been deferred as the concerned events will not occur until after the year end.

Accrued Income

Income from certain events has been accrued as the concerned events occurred before the year end.

Expenditure recognition

All expenditure is accounted for on an accruals basis and has been classified under headings that aggregate all costs related to the category. Expenditure is recognised where there is a legal or constructive obligation to make payments to third parties, it is probable that the settlement will be required and the amount of the obligation can be measured reliably. It is categorised under the following headings:

- Costs of raising funds comprises costs incurred in generating voluntary income and includes event costs, salary costs, staff costs and an apportionment of support costs;
- Expenditure on charitable activities comprises those costs incurred by the charity in the delivery of its activities and services for its beneficiaries and includes salary costs and an apportionment of support costs;
- Other expenditure represents those items not falling into the categories above.

ARDOYNE YOUTH CLUB

NOTES TO THE FINANCIAL STATEMENTS *(continued)*

YEAR ENDED 31 MARCH 2023

1. Principal accounting policies *(continued)*

Support costs allocation

Support costs are those that assist the work of the charity but do not directly represent charitable activities, for example, governance costs. The analysis of these costs is included in note 8.

They are incurred directly in support of expenditure on the objects of the charity. Where support costs cannot be directly attributed to particular headings they have been allocated to expenditure on charitable activities on a basis consistent with use of the resources. Staff costs and overhead expenses are allocated to activities on the basis of staff time spent on those activities.

Fund-raising costs are those incurred in seeking voluntary contributions and do not include the costs of disseminating information in support of the charitable activities.

Employee benefits

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

The charity operates a defined contribution pension plan for the benefit of its employees. The assets of the scheme are held separately from those of the charity. Contributions are charged to the SoFA as they become payable.

Taxation

As a charity, the company benefits from various exemptions afforded by tax legislation. It is therefore not liable to corporation tax on income or gains falling due within those exemptions.

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

Tangible fixed assets and depreciation

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

Leasehold property	– 4%	straight line
Fixtures and fittings	– 15%	reducing balance
Motor vehicles	– 20%	reducing balance
Assets under construction	– 0%	straight line

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

Debtors and creditors receivable / payable within one year

Debtors and creditors with no stated interest rate and receivable or payable within one year are recorded at transaction price. Any losses arising from impairment are recognised in expenditure.

ARDOYNE YOUTH CLUB**NOTES TO THE FINANCIAL STATEMENTS (continued)****YEAR ENDED 31 MARCH 2023****1. Principal accounting policies (continued)****Going concern**

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

Judgements and key sources of estimation uncertainty

The following judgements including those involving estimates have been made in the process of applying the above accounting policies that have had the most significant effect on the amounts recognised in the financial statements and that have a significant risk of causing a material adjustment to the carrying amounts of assets and liabilities within the next financial year:

- (i) depreciation method and asset useful lives

The estimates and assumptions are reviewed on an ongoing basis considering the current and future market conditions.

2. Income from donations and legacies

	Unrestricted Funds	Restricted Funds	Total Funds 2023	Unrestricted Funds	Restricted Funds	Total Funds 2022
	£	£	£	£	£	£
Donations	2,467	-	2,467	-	-	-
Grants	-	366,771	366,771	-	413,665	413,665
	<u>2,467</u>	<u>366,771</u>	<u>369,238</u>	<u>-</u>	<u>413,665</u>	<u>413,665</u>

ARDOYNE YOUTH CLUB

NOTES TO THE FINANCIAL STATEMENTS *(continued)*

YEAR ENDED 31 MARCH 2023

2. Income from donations and legacies *(continued)*

Grants

	Unrestricted Funds £	Restricted Funds £	Total Funds 2023 £	Unrestricted Funds £	Restricted Funds £	Total Funds 2022 £
Education Authority						
- Youth work	-	164,601	164,601	-	224,646	224,646
Active Communities	-	-	-	-	3,850	3,850
Belfast City Council	-	6,452	6,452	-	7,005	7,005
Community fund	-	-	-	-	74,966	74,966
Department for Communities	-	11,518	11,518	-	-	-
Department Foreign Affairs	-	8,240	8,240	-	8,225	8,225
Department of Education						
- Youth Work	-	6,219	6,219	-	600	600
- Building Under Construction	-	38,432	38,432	-	-	-
The Executive Office	-	89,475	89,475	-	89,403	89,403
Intercomm Ireland	-	-	-	-	2,970	2,970
BCT NI CIC	-	4,000	4,000	-	-	-
The Rank Foundation	-	23,700	23,700	-	-	-
PHA	-	4,634	4,634	-	-	-
United Communities	-	-	-	-	2,000	2,000
Holy Cross Boys Mentoring Programme	-	4,000	4,000	-	-	-
Halifax	-	4,500	4,500	-	-	-
Newington Housing Association	-	1,000	1,000	-	-	-
	-	366,771	366,771	-	413,665	413,665

ARDOYNE YOUTH CLUB

NOTES TO THE FINANCIAL STATEMENTS *(continued)*

YEAR ENDED 31 MARCH 2023

3. Income from charitable activities

	Unrestricted Funds £	Restricted Funds £	Total Funds 2023 £	Unrestricted Funds £	Restricted Funds £	Total Funds 2022 £
Ashton Community R City	-	1,033	1,033	-	3,386	3,386
		7,894	7,894	-	7,558	7,558
	<u>-</u>	<u>8,927</u>	<u>8,927</u>	<u>-</u>	<u>10,944</u>	<u>10,944</u>

4. Income from other trading activities

	Unrestricted Funds £	Restricted Funds £	Total Funds 2023 £	Unrestricted Funds £	Restricted Funds £	Total Funds 2022 £
Fundraising	-	4,350	4,350	-	7,938	7,938
	<u>-</u>	<u>4,350</u>	<u>4,350</u>	<u>-</u>	<u>7,938</u>	<u>7,938</u>

5. Other income

	Unrestricted Funds £	Restricted Funds £	Total Funds 2023 £	Unrestricted Funds £	Restricted Funds £	Total Funds 2022 £
Room hire	340	-	340	-	-	-
	<u>340</u>	<u>-</u>	<u>340</u>	<u>-</u>	<u>-</u>	<u>-</u>

6. Charitable activities – Youth Club

	Unrestricted Funds £	Restricted Funds £	Total Funds 2023 £	Unrestricted Funds £	Restricted Funds £	Total Funds 2022 £
Cost directly allocated to activities (note 8)	-	294,823	294,823	-	378,774	378,774
Support costs (note 8)	649	54,252	54,901	768	65,726	66,494
	<u>649</u>	<u>349,075</u>	<u>349,724</u>	<u>768</u>	<u>444,500</u>	<u>445,268</u>

ARDOYNE YOUTH CLUB

NOTES TO THE FINANCIAL STATEMENTS (continued)

YEAR ENDED 31 MARCH 2023

7. Other expenditure

	Unrestricted Funds £	Restricted Funds £	Total Funds 2023 £	Unrestricted Funds £	Restricted Funds £	Total Funds 2022 £
Donations	240	-	240	326	-	326
	<u>240</u>	<u>-</u>	<u>240</u>	<u>326</u>	<u>-</u>	<u>326</u>

8. Analysis of total expenditure

	Basis of allocation	Charitable activities		Total 2023 £	Charitable activities		Total 2022 £
		Restricted Youth Club £	Unrestricted Youth Club £		Restricted Youth Club £	Unrestricted Youth Club £	
Costs directly allocated to activities							
Wages, national insurance and pension	Direct	204,302	-	204,302	242,757	-	242,757
Motor / travel expenses	Direct	29,576	-	29,576	14,849	-	14,849
Club activities	Direct	60,945	-	60,945	121,168	-	121,168
		<u>294,823</u>	<u>-</u>	<u>294,823</u>	<u>378,774</u>	<u>-</u>	<u>378,774</u>
Support Costs							
Governance (note 9)	Time spent	6,760	-	6,760	3,169	-	3,169
Depreciation	Floor area	15,345	649	15,994	15,345	768	16,113
Rent	Cost	-	-	-	9,600	-	9,600
Rates & water	Cost	2,505	-	2,505	1,519	-	1,519
Light and heat	Cost	6,193	-	6,193	10,040	-	10,040
Repairs and renewals	Cost	1,552	-	1,552	3,037	-	3,037
Cleaning	Cost	2,392	-	2,392	1,604	-	1,604
Motor vehicle expenses	Cost	2,072	-	2,072	1,866	-	1,866
Professional fees	Cost	10,619	-	10,619	9,389	-	9,389
Telephone	Cost	4,007	-	4,007	4,623	-	4,623
Software development	Cost	-	-	-	1,200	-	1,200
General expenses	Cost	2,807	-	2,807	4,334	-	4,334
		<u>54,252</u>	<u>649</u>	<u>54,901</u>	<u>65,726</u>	<u>768</u>	<u>66,494</u>
		<u>349,075</u>	<u>649</u>	<u>349,724</u>	<u>444,500</u>	<u>768</u>	<u>445,268</u>

ARDOYNE YOUTH CLUB

NOTES TO THE FINANCIAL STATEMENTS *(continued)*

YEAR ENDED 31 MARCH 2023

9. Governance costs

	Note	2023 £	2022 £
Auditor's remuneration (including expenses and benefits in kind)	11	-	-
Independent examiners fees	11	6,600	2,400
Accountancy fees	11	-	-
Trustees' remuneration	12	-	-
Trustees' expenses	12	-	-
Bank interest and fees		160	769
Other interest payable		-	-
		<u>6,760</u>	<u>3,169</u>

10. Net expenditure for the year

	2023 £	2022 £
This is stated after charging		
Fees payable to the charity's auditor for audit of the accounts		-
Fees payable to the charity's accountant for independent examiners report	6,660	2,400
Depreciation of tangible fixed assets - owned assets	15,994	16,113
	<u>15,994</u>	<u>16,113</u>

11. Trustees' and key management personnel remuneration and expenses

The trustees neither received nor waived any remuneration during the year (2022: £Nil).

The total amount of employee benefits received by key management personnel is £Nil (2022: £Nil). The charity considers its key management personnel comprise the members of the management committee.

Nil (2022 – Nil) trustees are accruing pension arrangements.

The trustees did not have any expenses reimbursed during the year (2022 - £Nil).

ARDOYNE YOUTH CLUB

NOTES TO THE FINANCIAL STATEMENTS *(continued)*

YEAR ENDED 31 MARCH 2023

12. Staff costs and employee benefits

The average monthly number of employees during the year was as follows:

	2023 Number	2022 Number
Charitable activities:		
Youth club staff	17	22
	<u>17</u>	<u>22</u>

The total staff costs and employees' benefits was as follows:

	2023 £	2022 £
Wages and salaries	189,912	226,005
Social security	5,900	7,998
Pension	8,490	8,754
	<u>204,302</u>	<u>242,757</u>

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

	2023 £	2022 £
<i>Allocated to:</i>		
Charitable activities	204,302	242,757
	<u>204,302</u>	<u>242,757</u>

13. Taxation

The charity is a registered charity and as such is entitled to certain tax exemptions on income and profits from investments and surpluses on any trading activities carried out in the furtherance of the charity's primary objectives, if these profits and surpluses are applied solely for charitable purposes.

The charity is not registered for VAT and, accordingly, all their expenditure is inclusive of any VAT incurred.

ARDOYNE YOUTH CLUB**NOTES TO THE FINANCIAL STATEMENTS (continued)****YEAR ENDED 31 MARCH 2023****14. Tangible fixed assets**

	Leasehold property £	Assets under construction £	Fixtures & Fittings £	Motor Vehicles £	Total £
COST					
At 1 April 2022	383,617	218,903	82,743	10,000	695,263
Additions	-	38,826	-	-	38,826
	<u>383,617</u>	<u>257,729</u>	<u>82,743</u>	<u>10,000</u>	<u>734,089</u>
DEPRECIATION					
At 1 April 2022	276,792	-	78,621	9,883	365,296
Charge for the year	15,345	-	619	30	15,994
At 31 March 2023	<u>292,137</u>	<u>-</u>	<u>79,240</u>	<u>9,913</u>	<u>381,290</u>
NET BOOK VALUE					
At 31 March 2023	<u>91,480</u>	<u>257,729</u>	<u>3,503</u>	<u>87</u>	<u>352,799</u>
At 31 March 2022	<u>106,825</u>	<u>218,903</u>	<u>4,122</u>	<u>117</u>	<u>329,967</u>

Assets under construction relates to a new Youth club being built which is being funded by the Education Authority.

15. Debtors

	2023 £	2022 £
Prepayments and accrued income	<u>20,258</u>	<u>33,537</u>

16. Creditors: amounts falling due within one year

	2023 £	2022 £
PAYE and social security	8,212	5,202
Accruals	4,200	14,400
Other creditors	741	602
	<u>13,153</u>	<u>20,204</u>

ARDOYNE YOUTH CLUB

NOTES TO THE FINANCIAL STATEMENTS *(continued)*

YEAR ENDED 31 MARCH 2023

17. Pensions

The charity operates a defined contribution pension scheme for employees. The assets of the scheme are held separately from those of the charity. The contributions paid by the charity during the year amounted to £8,490 (2022: £8,754). At the balance sheet date outstanding payments to the fund totalled £741 (2022: £602).

18. Contingent liabilities

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

19. Fund reconciliation

Unrestricted funds

	Balance at 1 April 2022 £	Income £	Expenditure £	Transfers £	Balance at 31 March 2023 £
Unrestricted: General	11,783	2,807	(889)	-	13,701
	<u>11,783</u>	<u>2,807</u>	<u>(889)</u>	<u>-</u>	<u>13,701</u>

	Balance at 1 April 2021 £	Income £	Expenditure £	Transfers £	Balance at 31 March 2022 £
Unrestricted: General	12,877	-	(1,094)	-	11,783
	<u>12,877</u>	<u>-</u>	<u>(1,094)</u>	<u>-</u>	<u>11,783</u>

Restricted funds

	Balance at 1 April 2022 £	Income £	Expenditure £	Transfers £	Balance at 31 March 2023 £
Restricted: Capital	325,728	38,826	(15,345)	-	349,209
Revenue	14,920	341,222	(333,730)	-	22,409
	<u>340,648</u>	<u>380,048</u>	<u>(349,075)</u>	<u>-</u>	<u>371,618</u>

ARDOYNE YOUTH CLUB

NOTES TO THE FINANCIAL STATEMENTS *(continued)*

YEAR ENDED 31 MARCH 2023

19. Fund reconciliation *(continued)*

Restricted funds *(continued)*

	Balance at 1 April 2021 £	Income £	Expenditure £	Transfers £	Balance at 31 March 2022 £
Restricted:					
Capital	341,073	-	(15,345)	-	325,728
Revenue	11,528	432,547	(429,155)	-	14,920
	<u>352,601</u>	<u>432,547</u>	<u>(444,500)</u>	<u>-</u>	<u>340,648</u>

20. Fund descriptions

a) Unrestricted funds

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

b) Restricted funds

Restricted funds are to be used for specified purposes as laid down by the donor. Expenditure which meets these criteria is charged to the fund, together with a fair allocation of overheads and support costs.

21. Analysis of net assets between funds

	Unrestricted funds £	Restricted funds £	Total 2023 £
Fixed assets	3,590	349,209	352,799
Net current assets	10,111	22,412	32,523
Total	<u>13,701</u>	<u>371,621</u>	<u>385,322</u>

	Unrestricted funds £	Restricted funds £	Total 2022 £
Fixed assets	4,239	325,728	329,967
Net current assets	7,544	14,920	22,464
Total	<u>11,783</u>	<u>340,648</u>	<u>352,431</u>

ARDOYNE YOUTH CLUB**NOTES TO THE FINANCIAL STATEMENTS** *(continued)***YEAR ENDED 31 MARCH 2023****22. Reconciliation of net expenditure to net cash flow from operating activities**

	2023	2022
	£	£
Net income/(expenditure for the year)	32,891	(13,047)
Depreciation and impairment of tangible fixed assets	15,994	16,113
Decrease/(Increase) in debtors	13,279	(23,110)
(Decrease)/Increase in creditors	(7,051)	2,194
Net cash flow from operating activities	<u>55,113</u>	<u>(17,850)</u>

23. Leases

The charity leases the land the property is situated on. The lease started in February 1978 and it is a 999 year lease term.

24. Financial commitment

The charity is committed to build a new Youth Club which is being funded by the Education Authority. The expected completion date is in 2025.

25. Ethical Standards

In common with many other organisations of our size and nature, we use our independent examiner to prepare and assist in the preparation of the financial statements.

26. Related parties

There were no related party transactions during the year (2022: £Nil).

Ardoyne Youth Club

Northern Ireland - Charity number 102199

Annual report

**ARDOYNE YOUTH CLUB
FINANCIAL STATEMENTS
FOR THE YEAR ENDED
31 MARCH 2023**

Charity Registration Number: NIC 102199

ARDOYNE YOUTH CLUB
FINANCIAL STATEMENTS
YEAR ENDED 31 MARCH 2023

CONTENTS	PAGE
Charity reference number and administrative details	1
Report of the management committee	2
Independent examiner's report to the members	10
Statement of financial activities	12
Balance sheet	13
Statement of cash flows	14
Notes to the financial statements	15 to 28

ARDOYNE YOUTH CLUB**CHARITY REFERENCE AND ADMINISTRATIVE DETAILS****YEAR ENDED 31 MARCH 2023**

Registered charity name	Ardoyne Youth Club
Charity Registration Number	NIC 102199
Management committee	Fr. Gary Donnegan Vivienne Murphy Joe McCafferty Brian McKee
Secretary	Vivienne Murphy
Registered Office	Ardoyne Youth Club Old Beltex Mill 11B Flax Street Belfast BT14 7EJ
Independent Examiner	GMcG BELFAST Chartered Accountants and Statutory Auditors Alfred House 19 Alfred Street Belfast BT2 8EQ
Solicitor	MacElhatton & Co 58 Anderstown Road Belfast BT11 9AN
Bankers	Bank of Ireland 62 High Street Belfast BT1 2BE

ARDOYNE YOUTH CLUB

REPORT OF THE MANAGEMENT COMMITTEE

YEAR ENDED 31 MARCH 2023

The Management committee have pleasure in presenting their report and unaudited financial statements of the charity for the year ended 31 March 2023. The Trustees and General Committee have adopted the provisions of the Statement of Recommended Practice (SORP) "Accounting and Reporting by Charities" (FRS 102) in preparing the annual report and financial statements of the charity.

The financial statements have been prepared in accordance with the accounting policies set out in notes to the financial statements and comply with the charity's governing document, charity law for Northern Ireland and "Charities SORP (FRS 102) (second edition – October 2019) Accounting and Reporting by Charities: Statement of Recommended Practice applicable to charities preparing their accounts in accordance with the Financial Reporting Standard applicable in the United Kingdom and Republic of Ireland (FRS 102)", the "Financial Reporting Standard applicable in the United Kingdom and Republic of Ireland (FRS 102) (March 2018)", Charities Act (Northern Ireland) 2008, The Charities (Accounts and Reports) Regulations (Northern Ireland) 2015 and UK Generally Accepted Accounting Practice.

REFERENCE AND ADMINISTRATIVE DETAILS

Registered charity name	Ardoyne Youth Club
Charity registration number	NIC 102199
Registered office	Ardoyne Youth Club, Old Beltex Mill, 11B Flax Street, Belfast, BT14 7EJ
Independent examiner	GMcG Belfast, Chartered Accountants and Statutory Auditor, Alfred House, 19 Alfred Street, Belfast, BT2 8EQ
Bankers	Bank of Ireland, 62 High Street, Belfast, BT1 2BE
Solicitors	MacElhatton & Co, 58 Anderstown Road, Belfast, BT11 9AN

TRUSTEES OF THE CHARITY

The members of the management committee of the charity are its trustees for the purposes of charity law. The terms "management committee" and "trustees" are used interchangeably throughout the financial statements. The trustees who have served during the year were as follows:

Fr. Gary Donnegan
 Vivienne Murphy
 Joe McCafferty
 Pat McKeever (resigned 14th May 2022)
 Eamonn Seydak (resigned 14th May 2022)
 Brian McKee

PUBLIC BENEFIT STATEMENT

The management committee of Ardoyne Youth Club confirm that they have had due regard for the guidance produced on public benefit by the Charity Commission for Northern Ireland, and are pleased to report that during the year the charity has continued to provide public benefits through the programmes and services we offer. In particular, the trustees consider how planned activities will contribute to the aims and objectives they have set out.

ARDOYNE YOUTH CLUB

REPORT OF THE MANAGEMENT COMMITTEE *(continued)*

YEAR ENDED 31 MARCH 2023

PUBLIC BENEFITS, OBJECTIVES AND ACTIVITIES

The principal activity of the charity during the year continued to be the promotion of the charitable objects of providing, maintaining and promoting 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.

Ardoyne Youth Club has been delivering youth provision within the Ardoyne area of North Belfast for nearly 50 years. As an organisation we are very much aware of our role within the community, offering targeted youth provision which helps to develop the young people involved from a personal, social and educational viewpoint whilst also impacting upon the local Ardoyne community as a whole through the reduction of criminal activity, substance abuse and improving relations amongst young people and also between young people and other groups within the community.

In particular the club develops means of engaging young people through programmes which they can not only participate in but also help to design and deliver. Our programmes and activities are responsive to and reflective of the needs of the young people in the Ardoyne and wider area which we serve, and are strategically designed to correspond with the curriculum for youth provision.

We feel this approach fosters a greater sense of engagement and buy in from young people which ultimately ensures that the project has a much greater impact of improving the quality of life that they experience.

There is no private profit or benefit derived from our operations. All is done for the Public Benefit.

Volunteers

The charity is grateful for the unstinting efforts of its volunteers who are involved in service provision and fund-raising. It is estimated that over 1,400 volunteer hours were provided during the year. If this is conservatively valued at the average minimum wage for workers aged 21 years and older for the year of £9.34 an hour the volunteer effort amounts to over £13,076.

ACHIEVEMENTS AND PERFORMANCE

Total income for the year was £382,855 (2022 - £432,547). Income from donations and legacies amounted to £369,238 (2022 - £413,665), income from charitable activities amounted to £8,927 (2022 - £10,944), income from other trading activities amounted to £8,927 (2022 - £7,938) and other income amounted to £340 (2022 - £Nil).

Total expenditure for the year amounted to £349,964 (2022 - £455,594). The cost of charitable activities amounted to £349,724 (2022 - £445,268) and other expenditure amounted to £240 (2022 - £326).

The net income for the year amounted to £32,891 (2022 - £13,047 net expenditure) and has been transferred to accumulated funds.

The results for the financial year are set out fully in the financial statements.

The trustees consider the charity's financial position at the date of the balance sheet to be satisfactory and that the charity is in a satisfactory position to carry on its charitable activities.

The year of 2022-23 has seen Ardoyne Youth Club deliver effective quality youth provision throughout the community and beyond. It has increasingly developed our good relations work and seen the youth club along with partners win a number of awards that recognise the great achievements of the young people.

ARDOYNE YOUTH CLUB

REPORT OF THE MANAGEMENT COMMITTEE *(continued)*

YEAR ENDED 31 MARCH 2023

ACHIEVEMENTS AND PERFORMANCE *(continued)*

Furthermore, due to the dedication of our Senior Youth Worker, staff and volunteers, Ardoyne Youth Club has continued to successfully deliver a large range of programmes and activities, both consolidating and increasing old programmes as well as introducing new ones reaching new areas of the community. The programmes both accredited and non-accredited, all of these programmes continually work in partnership with young people and look to help enhance their lives.

The membership of the young club is ever increasing and currently has more than 480 members. The young people who attend, often daily, have the opportunity to avail of all the youth club's services, while also building and developing relationship with other young people and various partner organisations.

The challenge of Covid-19 behind us, we have been able to maximise our capacity and resources which in turn has leveraged outputs and outcomes remain extremely consistent throughout.

Throughout the year the youth club has continued to grow in a number of key areas. We have advanced with what will be a state-of-the-art new purpose-built youth centre. This will be a great asset to the entire community, as the service the Youth Club offers is vitally important to the lives of the young people in an area that continues to be plagued by levels of deprivation.

RCITY – Communities Integrating Through Youth

R City is an innovative cross community youth programme working with young people from the Ardoyne and Shankill communities. The programme is delivered through partnership working between R City Youth CIC and Ardoyne Youth Club and it is currently in its 7th year. The programme has seen growing of numbers increase in the programme and young people have the benefit of a dedicated Good Relations programme that takes them through a three year journey.

Schools Programme

This year has seen the organisation link closely with a number of schools to work alongside young people who may need additional support with their education. With our Engage project alongside our partners NLYC we have consistently delivered on a weekly basis. Through our partnership with schools based in North Belfast, we have seen an increase in the participation of the young people, which has also facilitated the added opportunity of being involved in an informal programme delivered by the staff team. Areas of work include:

- Personal Social Development
- Social Action
- Accredited Training
- Mentoring and one to one support
- Inter-Generational programme
- Inter-Schools activity programme

Many of the above areas have allowed the young people to increase their confidence and self-esteem as well as testing their skills and leadership. The development of this programme has seen the development of the inter-schools project, thus seeing young people from the mainstream schools working with their peers in Special Education schools. Further to this we have developed a very health working partnership with Holy Cross Boy's School through which we supported 5 boys through a one to one mentoring support programme.

ARDOYNE YOUTH CLUB

REPORT OF THE MANAGEMENT COMMITTEE *(continued)*

YEAR ENDED 31 MARCH 2023

ACHIEVEMENTS AND PERFORMANCE *(continued)*

Engage Project

We are achieving this through good quality youth engagement programmes, capacity building support which is accessible and relevant to each individual participant, accredited and non-accredited training, supporting young people to volunteer and gain experience in the local community and direct support to secure jobs.

The young people who have benefitted from the project are dealing with a range of complex issues influenced by family and peer relationships, generational issues (history of family problems such as parents or other family members being involved in crime or drug use and family mental health problems) and the legacy of conflict in the area which continues to disrupt community life for young people. The issues of drug use, mental health problems and suicide have been a growing crisis amongst young people in the area, and we are dealing weekly with a high level of issues and incidents through our regular engagement with young people.

We worked with at least 100 young people this year through the following key activities:

- Accredited training and employment specific training – accredited training programmes are essential to enhance learning, develop skills and the qualifications of young people. In this project we supported young people with employment specific training that can provide a clear career opportunity after completion
- Drop in support – we provide at least 12 hours weekly drop in support sessions for local young people. This is one to one support around any issues they are facing in home life, with peers, in school or an opportunity to just talk
- Mentoring and counselling support – we provide a programme of mentoring and counselling upon need basis to young people. This is in a one to one setting, allowing young people to get support, advice and guidance to deal with issues that are impacting upon their school life or acting as barriers to progression into training and employment
- Job support and advice – we provide weekly job support clinics where young people can work with the staff team to get advice on available opportunities and get support with CVs and job applications
- Community volunteering opportunities – we provide regular opportunities for young people to volunteer within their community as a means to giving something back but also to enhance learning and develop new skills.

Midnight Club

The development of the Mid Night Programme has been a valuable asset to engaging young people 14+ of the last number of years. Since its inception in 2007 the Mid Night club provides various programme activity for those aged 14+ with the greater Ardoyne Community and surrounding areas.

Alongside side the programme of activity the young people have food supplied to them along with other additional support.

Ardoyne Youth Club Mid Night Programme runs on Thursday & Friday evenings from 9.30pm–12 midnight. With young people attending from the local area, Oldpark, Shankill and Ligoniel. The Mid Night Club is vibrant and a good meeting place for young people to develop and build relationships. Youth workers work with young people to get feedback on Mid Night Club so that strengths can be leveraged and weaknesses can be improved.

ARDOYNE YOUTH CLUB

REPORT OF THE MANAGEMENT COMMITTEE *(continued)*

YEAR ENDED 31 MARCH 2023

ACHIEVEMENTS AND PERFORMANCE *(continued)*

With the age limit at 14+, the Mid Night Programme offers young people support through a variety of programmes. This safe space allows young people to develop personally, socially and educationally on a weekly basis.

Over the last number of months young people in attendance have had the opportunity to take part in programmes such as:

- Health and Well-being
- Cooking
- Employment and CV Creation
- Sports
- Development programme
- Social activities
- The Mid Night Programme offers an opportunity to young people to make the most of their experience while attending the club.

International Programmes

This year Ardoyne Youth Club has led and partnered in many Global programmes through which the participants greatly benefited their development and gained learning on global issues around the world. Among the global programme we have been involved in this year are:

Belfast 2 Blanco

The make-up of this project is young people from both sections of the community coming from Greater Ardoyne & Shankill. This good reactions programme takes young people on a journey through the entire year until they visit the destination early in the New Year. Visiting the country of South Africa and seeing poverty at first hand is difficult at for anyone let alone the young people involved in this programme. The unique thing about this programme is the learning that took from the developed programme that the young people participated in.

Romania Project

A group of young people working on humanitarian work and beyond in Barolt Romania. The project is extremely beneficial for skills for young people. The project is in partnership with New Lodge YC.

Personal Social Development Programmes

This year has seen the youth club deliver on average 18 programmes per week throughout the year. With many quality programmes on offer, there is great variety for the young people to participate within. Both accredited and non-accredited, these programmes all have valuable educational outcomes that meet the needs of the young people.

- Education and Employability programmes
- Health and Well-Being
- Drugs and Alcohol awareness
- Mentoring
- Summer Intervention
- Inclusion
- Sports development

ARDOYNE YOUTH CLUB

REPORT OF THE MANAGEMENT COMMITTEE *(continued)*

YEAR ENDED 31 MARCH 2023

ACHIEVEMENTS AND PERFORMANCE *(continued)*

It is important to highlight that the young people participating have a lead role in designing and shaping the programmes as a way of self-directing their own learning. Many of the programmes highlighted and covered in this report are to benefit the young people and wider community.

The youth club has been very fortunate to support young people to university and further education by working alongside side them.

The Management Committee are very grateful to the Senior Youth Worker and his staff for the excellent work that they continue to deliver within the community and surrounding areas. We are also very grateful to the young people and parents who continue to support the work of the staff team. The Management Committee would like to thank all the various funders who continue to provide financial support to our organisation to allow us to provide the very best services to young people.

The Management Committee are also very grateful to the many funders and supporters who enable our service delivery. We thank you and hope that you will continue to support our growth for the years ahead.

FINANCIAL REVIEW

Reserves policy

It is the policy of the charity to maintain free reserves which matches the needs of the trust, both at the current time and in the foreseeable future. This provides sufficient funds to cover running costs which include management, administration and support costs. Free reserves are those unrestricted reserves not designated nor invested in fixed assets which are available for general use.

Funding

The principal funding is from grants.

At 31 March 2023, the charity has total funds of £385,322 (2022 - £352,431), of which unrestricted funds are £13,701 (2022 - £11,783) and restricted funds are £371,621 (2022 - £340,648). At 31 March 2023 unrestricted funds excluding fixed assets are £10,111 (2022 - £7,544) and restricted funds excluding fixed assets are £22,412 (2022 - £14,920).

STRUCTURE, GOVERNANCE AND MANAGEMENT

Governing document

Ardoyne Youth Club is a charitable trust constituted under a trust deed, which is registered as a charity with The Charity Commission for Northern Ireland.

Recruitment, appointment, induction and training

Many of the present members of the management committee have been involved in the charity for a number of years and so are familiar with its work. The members regularly review the requirements of the charity and the possibility of a need for additional members. Any new members would be appointed by applying in writing to the management committee for admission and be proposed by a member. The management committee may reject the application or if not the management committee will submit the application to the next annual general meeting of the charity or to an extraordinary general meeting convened at the direction of the management committee. The applicant shall be approved by an extraordinary resolution of the members of the management committee passed by a majority of those present.

ARDOYNE YOUTH CLUB

REPORT OF THE MANAGEMENT COMMITTEE *(continued)*

YEAR ENDED 31 MARCH 2023

STRUCTURE, GOVERNANCE AND MANAGEMENT *(continued)*

Joe McNeill carries out the day to day management of the charity and has delegated authority for operational matters including finance and staffing. The members of the management committee manage all other business decisions and meet on a quarterly basis.

Organisational structure and related parties

The members of the management committee oversee the running of charity. The related parties are the members of the management committee and their close family.

Risk management

The management committee have overall responsibility for ensuring that the charity has in place an appropriate system of controls, financial and otherwise, to provide reasonable assurance that;

- the charity is operating efficiently and effectively;
- its assets are safeguarded against unauthorised use or disposition;
- proper records are maintained and financial information used within the charity or for publication is reliable;
- the charity complies with relevant laws and regulations; and
- the charity's systems of financial control are designed to provide reasonable, but not absolute assurance against material misstatement or loss.

The management committee have assessed the major risks to which the charity is exposed, in particular those related to the operations and finances of the charity, and are satisfied that systems are in place to mitigate any exposure to major risks. Where appropriate, systems or procedures have been established to mitigate the risks the charity faces. Internal control risks are minimised by the implementation of procedures for authorisation of all transactions and projects. Procedures are in place to ensure compliance with health and safety of staff, volunteers, clients and visitors to the premises. These procedures are periodically reviewed at least annually to ensure that they continue to meet the needs of the charity.

PLANS FOR FUTURE PERIODS

Ardoyne Youth Club will continue to promote the improvement of social welfare, the fostering of community harmony, the improvement of health and physical well being and the advancement of education in Northern Ireland.

The Club are planning for the new Youth Club to be built and operational in 2025.

STATEMENT OF TRUSTEES' RESPONSIBILITIES

The charity's trustees are responsible for preparing the Management Committee Report and the financial statements in accordance with applicable law and United Kingdom Accounting Standards (United Kingdom Generally Accepted Accounting Practice).

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 state of affairs of the charity and of the incoming resources and application of resources of the charity for that period.

ARDOYNE YOUTH CLUB**REPORT OF THE MANAGEMENT COMMITTEE** *(continued)***YEAR ENDED 31 MARCH 2023****STATEMENT OF TRUSTEES' RESPONSIBILITIES** *(continued)*

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

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

The trustees are responsible for keeping proper accounting records that disclose with reasonable accuracy at any time the financial position of the charity and enable them to ensure that the financial statements comply with the Charities Act (Northern Ireland) 2008, the Charities (Accounts and Reports) Regulations (Northern Ireland) 2015 and the provisions of the trust deed. The trustees 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 information of which the charity's independent examiner is unaware; and
- The trustees have taken all steps that they ought to have taken to make themselves aware of any relevant information and to establish that the independent examiner is aware of that information.

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

INDEPENDENT EXAMINER

GMcG Belfast offer themselves for re-appointment as independent examiner for the ensuing year.

Signed on behalf of the trustees

Joe McCafferty
Committee Member

Approved by the trustees on



11th April 2023

ARDOYNE YOUTH CLUB

INDEPENDENT EXAMINER'S REPORT TO THE TRUSTEES OF ARDOYNE YOUTH CLUB

YEAR ENDED 31 MARCH 2023

I report on the accounts of the charity for the year ended 31st March 2023 which are set out on pages 12 to 28.

RESPECTIVE RESPONSIBILITIES OF TRUSTEES AND EXAMINER

The charity's trustees are responsible for the preparation of the accounts. The charity's trustees consider that an audit is not required for this year under section 65(2) of the Charities Act (Northern Ireland) 2008 (the Charities Act) and that an independent examination is needed. The charity is preparing accrual accounts and I am qualified to undertake the examination by being a qualified member of Chartered Accountants Ireland.

It is my responsibility to:

- examine the accounts under section 65 of the Charities Act (Northern Ireland) 2008 and under section 44(1)(c);
- follow the procedures laid down by the general Directions given by the Charity Commission for Northern Ireland under section 65(9)(b) of the Charities Act (Northern Ireland) 2008; and
- state whether particular matters have come to my attention.

BASIS OF INDEPENDENT EXAMINER'S REPORT

My examination was carried out in accordance with the general Directions given by the Charity Commission for Northern Ireland. An examination includes a review of the accounting records kept by the charity and a comparison of the accounts presented with those records. It also includes consideration of any unusual items or disclosures in the accounts, and seeking explanations from you as trustees concerning any such matters. The procedures undertaken do not provide all the evidence that would be required in an audit and consequently no opinion is given as to whether the accounts present a "true and fair view" and the report is limited to those matters set out in the next statement.

Alfred House
19 Alfred Street
BELFAST BT2 8EQ
DX 3910 NR BELFAST 50

Tel: +44(0)28 9031 1113
Fax: +44(0)28 9031 0777

Century House
40 Crescent Business Park
LISBURN
BT28 2GN

Tel: +44(0)28 9260 7355
Fax: +44(0)28 9260 1656

17 Mandeville Street
PORTADOWN
Craigavon
BT62 3PB

Tel: +44(0)28 3833 2801
Fax: +44(0)28 3835 0293



Chartered Accountants | Registered Auditors | Chartered Tax Advisors | Forensic Accountants | Corporate Finance Advisors

GMcG is a trading name of GMcG Group Limited. Reg No NI059660. List of Directors available at registered office

Registered to conduct audit work by the Institute of Chartered Accountants in Ireland
A member of TIAG® - A Worldwide Alliance of Independent Accounting Firms

www.gmcga.co



ARDOYNE YOUTH CLUB

INDEPENDENT EXAMINER'S REPORT TO THE TRUSTEES OF ARDOYNE YOUTH CLUB *(continued)*

YEAR ENDED 31 MARCH 2023

INDEPENDENT EXAMINER'S STATEMENT

In connection with my examination, no matter has come to my attention:

- (1) which gives me reasonable cause to believe that in any material respect the requirements:
 - to keep accounting records in accordance with section 63 of the Charities Act 2008; and
 - to prepare accounts which accord with the accounting records and comply with the accounting requirements of the Charities Act 2008have not been met or
- (2) to which, in my opinion, attention should be drawn in order to enable a proper understanding of the accounts to be reached.

Bryan J Friar FCA (Independent examiner)
Chartered Accountants Ireland

Alfred House
19 Alfred Street
Belfast
BT2 8EQ

For and on behalf of
GMcG Belfast
Chartered Accountants and Statutory Auditors

Date: 11TH APRIL 2024

ARDOYNE YOUTH CLUB**STATEMENT OF FINANCIAL ACTIVITIES****FOR THE YEAR ENDED 31 MARCH 2023**

	Note	Unrestricted Funds £	Restricted Funds £	Total 2023 £	Total 2022 £
Income from:					
Donations and legacies	2	2,467	366,771	369,238	413,665
Charitable activities	3	-	8,927	8,927	10,944
Other trading activities	4	-	4,350	4,350	7,938
Other	5	340	-	340	-
Total income		<u>2,807</u>	<u>380,048</u>	<u>382,855</u>	<u>432,547</u>
Expenditure on:					
Charitable Activities	6 / 8	(649)	(349,075)	(349,724)	(445,268)
Other	7	(240)	-	(240)	(326)
Total expenditure		<u>(889)</u>	<u>(349,075)</u>	<u>(349,964)</u>	<u>(445,594)</u>
Net Income/(expenditure)	10	<u>1,918</u>	<u>30,973</u>	<u>32,891</u>	<u>(13,047)</u>
Transfer between funds		-	-	-	-
Net movement in funds		<u>1,918</u>	<u>30,973</u>	<u>32,891</u>	<u>(13,047)</u>
Reconciliation of funds:					
Total funds brought forward		11,783	340,648	352,431	365,478
Total funds carried forward		<u>13,701</u>	<u>371,621</u>	<u>385,322</u>	<u>352,431</u>

All income and expenditure derive from continuing activities.

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

The notes on pages 15 to 28 form part of these financial statements

ARDOYNE YOUTH CLUB**BALANCE SHEET****YEAR ENDED 31 MARCH 2023**

	Note	2023 £	2022 £
Fixed Assets			
Tangible Assets	14	<u>352,799</u>	<u>329,967</u>
Current Assets			
Debtors	15	20,258	33,537
Cash at bank and in hand		<u>25,418</u>	<u>9,131</u>
		45,676	42,668
Creditors: amounts falling due within one year	16	<u>(13,153)</u>	<u>(20,204)</u>
Net current assets		<u>32,523</u>	<u>22,464</u>
Net assets	21	<u>385,322</u>	<u>352,431</u>
Charity Funds			
Restricted funds	19	371,621	340,648
Unrestricted funds	19	<u>13,701</u>	<u>11,783</u>
Total charity funds		<u>385,322</u>	<u>352,431</u>

These financial statements were approved by the members of the management committee on the 11th April 2024 and are signed on their behalf by:

Joe McCafferty

Committee Member



Date: 11/04/2024

The notes on pages 15 to 28 form part of these financial statements.

Charity number: NIC102199

ARDOYNE YOUTH CLUB**STATEMENT OF CASH FLOWS****YEAR ENDED 31 MARCH 2023**

	Note	2023 £	2022 £
Cash flow to/(from) operating activities	22	<u>55,113</u>	<u>(17,850)</u>
Net cash flow to/(from) operating activities		<u>55,113</u>	<u>(17,850)</u>
Cash flow from investing activities			
Payments to acquire tangible fixed assets		<u>(38,826)</u>	<u>-</u>
Net cash flow from investing activities		<u>(38,826)</u>	<u>-</u>
Net increase/(decrease) in cash and cash equivalents		<u>16,287</u>	<u>(17,850)</u>
Cash and cash equivalents at 1 April 2022		<u>9,131</u>	<u>26,981</u>
Cash and cash equivalents at 31 March 2023		<u>25,418</u>	<u>9,131</u>
Cash and cash equivalents consists of-			
Cash at bank and in hand		<u>25,418</u>	<u>9,131</u>
Cash and Cash equivalents at 31 March 2023		<u>25,418</u>	<u>9,131</u>

ARDOYNE YOUTH CLUB

NOTES TO THE FINANCIAL STATEMENTS

YEAR ENDED 31 MARCH 2023

1. Principal accounting policies

General information and basis of preparation

Ardoyne Youth Club is a charity which registered with The Charity Commission for Northern Ireland on 8th April 2014. The address of the registered office is given in the charity information on page 1 of these financial statements.

Ardoyne Youth Club, a charitable trust is constituted under a trust deed.

Ardoyne Youth Club constitutes a public benefit entity as defined by FRS 102.

Statement of compliance

The financial statements have been prepared on the going concern basis under the historical cost convention in accordance with applicable accounting standards, the Charities Act (Northern Ireland) 2008, Charities Act (Northern Ireland) 2013, The Charities (Accounts and Reports) Regulations (Northern Ireland) 2015, Accounting and Reporting by Charities: Statement of Recommended Practice applicable to charities preparing their accounts in accordance with the Financial Reporting Standard applicable in the UK and Republic of Ireland SORP (FRS 102) issued in October 2019, the Financial Reporting Standard applicable in the United Kingdom and Republic of Ireland (FRS 102) and UK Generally Accepted Accounting Practice. They have also had regard for any other information required by the charity's governing document.

The financial statements are prepared in sterling which is the functional currency of the charity and rounded to the nearest £.

The significant accounting policies applied in the preparation of these financial statements are set out below. These policies have been consistently applied to all years presented unless otherwise stated.

Fund accounting

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

Unrestricted funds

The charity's unrestricted funds consist of a General Fund which is expendable at the discretion of the trustees in furtherance of the charitable objects of the charity. The trustees may at their discretion designate funds for specific purposes but the designation does not legally restrict the trustees' discretion to apply those funds.

Restricted funds

Restricted funds are to be used for specified purposes as laid down by the donor. Expenditure which meets these criteria is charged to the fund, together with a fair allocation of overheads and support costs.

ARDOYNE YOUTH CLUB**NOTES TO THE FINANCIAL STATEMENTS (continued)****YEAR ENDED 31 MARCH 2023****1. Principal accounting policies (continued)****Income recognition**

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

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

Donated facilities and donated professional services are recognised in income at their fair value when their economic benefit is probable, it can be measured reliably and the charity has control over the item. Fair value is determined on the basis of the value of the gift to the charity. For example the amount the charity would be willing to pay in the open market for such facilities and services. A corresponding amount is recognised in expenditure.

No amount is included in the financial statements for volunteer time in line with the SORP (FRS 102). Further detail is given in the Report of the Management Committee.

Where practicable, gifts in kind donated for distribution to the beneficiaries of the charity are included in stock and donations in the financial statements upon receipt. If it is impracticable to assess the fair value at receipt or if the costs to undertake such a valuation outweigh any benefits, then the fair value is recognised as a component of donations when it is distributed and an equivalent amount recognised as charitable expenditure.

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

Gifts in kind donated for resale are included at fair value, being the expected proceeds from sale less the expected costs of sale. Where estimating the fair value is practicable upon receipt it is recognised in stock and 'Income from other trading activities'. Upon sale, the value of the stock is charged against 'Income from other trading activities' and the proceeds are recognised as 'Income from other trading activities'. Where it is impracticable to fair value the items due to the volume of low value items they are not recognised in the financial statements until they are sold. This income is recognised within 'Income from other trading activities'.

Fixed asset gifts in kind are recognised when receivable and are included at fair value. They are not deferred over the life of the asset.

For legacies, entitlement is the earlier of the charity being notified of an impending distribution or the legacy being received. At this point income is recognised. On occasion legacies will be notified to the charity however it is not possible to measure the amount expected to be distributed. On these occasions, the legacy is treated as a contingent asset and disclosed.

ARDOYNE YOUTH CLUB

NOTES TO THE FINANCIAL STATEMENTS *(continued)*

YEAR ENDED 31 MARCH 2023

1. Principal accounting policies *(continued)*

Income recognition *(continued)*

Income from trading activities includes income earned from fundraising events to raise funds for the charity. Income is received in exchange for supplying goods and services in order to raise funds and is recognised when entitlement has occurred.

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

If entitlement is not met then these amounts are deferred. Revenue grants are credited to incoming resources on the earlier date of when they are received or when they are receivable, unless they relate to a specified future period. Grants which contribute towards specific expenditure on fixed assets are credited to the SoFA in full upon receipt.

Investment income is interest earned through holding cash at bank. Interest income is recognised when receivable.

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

Deferred income

Income from certain events has been deferred as the concerned events will not occur until after the year end.

Accrued Income

Income from certain events has been accrued as the concerned events occurred before the year end.

Expenditure recognition

All expenditure is accounted for on an accruals basis and has been classified under headings that aggregate all costs related to the category. Expenditure is recognised where there is a legal or constructive obligation to make payments to third parties, it is probable that the settlement will be required and the amount of the obligation can be measured reliably. It is categorised under the following headings:

- Costs of raising funds comprises costs incurred in generating voluntary income and includes event costs, salary costs, staff costs and an apportionment of support costs;
- Expenditure on charitable activities comprises those costs incurred by the charity in the delivery of its activities and services for its beneficiaries and includes salary costs and an apportionment of support costs;
- Other expenditure represents those items not falling into the categories above.

ARDOYNE YOUTH CLUB

NOTES TO THE FINANCIAL STATEMENTS *(continued)*

YEAR ENDED 31 MARCH 2023

1. Principal accounting policies *(continued)*

Support costs allocation

Support costs are those that assist the work of the charity but do not directly represent charitable activities, for example, governance costs. The analysis of these costs is included in note 8.

They are incurred directly in support of expenditure on the objects of the charity. Where support costs cannot be directly attributed to particular headings they have been allocated to expenditure on charitable activities on a basis consistent with use of the resources. Staff costs and overhead expenses are allocated to activities on the basis of staff time spent on those activities.

Fund-raising costs are those incurred in seeking voluntary contributions and do not include the costs of disseminating information in support of the charitable activities.

Employee benefits

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

The charity operates a defined contribution pension plan for the benefit of its employees. The assets of the scheme are held separately from those of the charity. Contributions are charged to the SoFA as they become payable.

Taxation

As a charity, the company benefits from various exemptions afforded by tax legislation. It is therefore not liable to corporation tax on income or gains falling due within those exemptions.

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

Tangible fixed assets and depreciation

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

Leasehold property	– 4%	straight line
Fixtures and fittings	– 15%	reducing balance
Motor vehicles	– 20%	reducing balance
Assets under construction	– 0%	straight line

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

Debtors and creditors receivable / payable within one year

Debtors and creditors with no stated interest rate and receivable or payable within one year are recorded at transaction price. Any losses arising from impairment are recognised in expenditure.

ARDOYNE YOUTH CLUB**NOTES TO THE FINANCIAL STATEMENTS (continued)****YEAR ENDED 31 MARCH 2023****1. Principal accounting policies (continued)****Going concern**

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

Judgements and key sources of estimation uncertainty

The following judgements including those involving estimates have been made in the process of applying the above accounting policies that have had the most significant effect on the amounts recognised in the financial statements and that have a significant risk of causing a material adjustment to the carrying amounts of assets and liabilities within the next financial year:

- (i) depreciation method and asset useful lives

The estimates and assumptions are reviewed on an ongoing basis considering the current and future market conditions.

2. Income from donations and legacies

	Unrestricted Funds	Restricted Funds	Total Funds 2023	Unrestricted Funds	Restricted Funds	Total Funds 2022
	£	£	£	£	£	£
Donations	2,467	-	2,467	-	-	-
Grants	-	366,771	366,771	-	413,665	413,665
	<u>2,467</u>	<u>366,771</u>	<u>369,238</u>	<u>-</u>	<u>413,665</u>	<u>413,665</u>

ARDOYNE YOUTH CLUB

NOTES TO THE FINANCIAL STATEMENTS *(continued)*

YEAR ENDED 31 MARCH 2023

2. Income from donations and legacies *(continued)*

Grants

	Unrestricted Funds £	Restricted Funds £	Total Funds 2023 £	Unrestricted Funds £	Restricted Funds £	Total Funds 2022 £
Education Authority						
- Youth work	-	164,601	164,601	-	224,646	224,646
Active Communities	-	-	-	-	3,850	3,850
Belfast City Council	-	6,452	6,452	-	7,005	7,005
Community fund	-	-	-	-	74,966	74,966
Department for Communities	-	11,518	11,518	-	-	-
Department Foreign Affairs	-	8,240	8,240	-	8,225	8,225
Department of Education						
- Youth Work	-	6,219	6,219	-	600	600
- Building Under Construction	-	38,432	38,432	-	-	-
The Executive Office	-	89,475	89,475	-	89,403	89,403
Intercomm Ireland	-	-	-	-	2,970	2,970
BCT NI CIC	-	4,000	4,000	-	-	-
The Rank Foundation	-	23,700	23,700	-	-	-
PHA	-	4,634	4,634	-	-	-
United Communities	-	-	-	-	2,000	2,000
Holy Cross Boys Mentoring Programme	-	4,000	4,000	-	-	-
Halifax	-	4,500	4,500	-	-	-
Newington Housing Association	-	1,000	1,000	-	-	-
	-	366,771	366,771	-	413,665	413,665

ARDOYNE YOUTH CLUB

NOTES TO THE FINANCIAL STATEMENTS (continued)

YEAR ENDED 31 MARCH 2023

3. Income from charitable activities

	Unrestricted Funds £	Restricted Funds £	Total Funds 2023 £	Unrestricted Funds £	Restricted Funds £	Total Funds 2022 £
Ashton Community R City	-	1,033	1,033	-	3,386	3,386
		7,894	7,894	-	7,558	7,558
	<u>-</u>	<u>8,927</u>	<u>8,927</u>	<u>-</u>	<u>10,944</u>	<u>10,944</u>

4. Income from other trading activities

	Unrestricted Funds £	Restricted Funds £	Total Funds 2023 £	Unrestricted Funds £	Restricted Funds £	Total Funds 2022 £
Fundraising	-	4,350	4,350	-	7,938	7,938
	<u>-</u>	<u>4,350</u>	<u>4,350</u>	<u>-</u>	<u>7,938</u>	<u>7,938</u>

5. Other income

	Unrestricted Funds £	Restricted Funds £	Total Funds 2023 £	Unrestricted Funds £	Restricted Funds £	Total Funds 2022 £
Room hire	340	-	340	-	-	-
	<u>340</u>	<u>-</u>	<u>340</u>	<u>-</u>	<u>-</u>	<u>-</u>

6. Charitable activities – Youth Club

	Unrestricted Funds £	Restricted Funds £	Total Funds 2023 £	Unrestricted Funds £	Restricted Funds £	Total Funds 2022 £
Cost directly allocated to activities (note 8)	-	294,823	294,823	-	378,774	378,774
Support costs (note 8)	649	54,252	54,901	768	65,726	66,494
	<u>649</u>	<u>349,075</u>	<u>349,724</u>	<u>768</u>	<u>444,500</u>	<u>445,268</u>

ARDOYNE YOUTH CLUB

NOTES TO THE FINANCIAL STATEMENTS (continued)

YEAR ENDED 31 MARCH 2023

7. Other expenditure

	Unrestricted Funds £	Restricted Funds £	Total Funds 2023 £	Unrestricted Funds £	Restricted Funds £	Total Funds 2022 £
Donations	240	-	240	326	-	326
	<u>240</u>	<u>-</u>	<u>240</u>	<u>326</u>	<u>-</u>	<u>326</u>

8. Analysis of total expenditure

	Basis of allocation	Charitable activities		Total 2023 £	Charitable activities		Total 2022 £
		Restricted Youth Club £	Unrestricted Youth Club £		Restricted Youth Club £	Unrestricted Youth Club £	
Costs directly allocated to activities							
Wages, national insurance and pension	Direct	204,302	-	204,302	242,757	-	242,757
Motor / travel expenses	Direct	29,576	-	29,576	14,849	-	14,849
Club activities	Direct	60,945	-	60,945	121,168	-	121,168
		<u>294,823</u>	<u>-</u>	<u>294,823</u>	<u>378,774</u>	<u>-</u>	<u>378,774</u>
Support Costs							
Governance (note 9)	Time spent	6,760	-	6,760	3,169	-	3,169
Depreciation	Floor area	15,345	649	15,994	15,345	768	16,113
Rent	Cost	-	-	-	9,600	-	9,600
Rates & water	Cost	2,505	-	2,505	1,519	-	1,519
Light and heat	Cost	6,193	-	6,193	10,040	-	10,040
Repairs and renewals	Cost	1,552	-	1,552	3,037	-	3,037
Cleaning	Cost	2,392	-	2,392	1,604	-	1,604
Motor vehicle expenses	Cost	2,072	-	2,072	1,866	-	1,866
Professional fees	Cost	10,619	-	10,619	9,389	-	9,389
Telephone	Cost	4,007	-	4,007	4,623	-	4,623
Software development	Cost	-	-	-	1,200	-	1,200
General expenses	Cost	2,807	-	2,807	4,334	-	4,334
		<u>54,252</u>	<u>649</u>	<u>54,901</u>	<u>65,726</u>	<u>768</u>	<u>66,494</u>
		<u>349,075</u>	<u>649</u>	<u>349,724</u>	<u>444,500</u>	<u>768</u>	<u>445,268</u>

ARDOYNE YOUTH CLUB

NOTES TO THE FINANCIAL STATEMENTS *(continued)*

YEAR ENDED 31 MARCH 2023

9. Governance costs

	Note	2023 £	2022 £
Auditor's remuneration (including expenses and benefits in kind)	11	-	-
Independent examiners fees	11	6,600	2,400
Accountancy fees	11	-	-
Trustees' remuneration	12	-	-
Trustees' expenses	12	-	-
Bank interest and fees		160	769
Other interest payable		-	-
		<u>6,760</u>	<u>3,169</u>

10. Net expenditure for the year

	2023 £	2022 £
This is stated after charging		
Fees payable to the charity's auditor for audit of the accounts	-	-
Fees payable to the charity's accountant for independent examiners report	6,660	2,400
Depreciation of tangible fixed assets - owned assets	15,994	16,113
	<u>15,994</u>	<u>16,113</u>

11. Trustees' and key management personnel remuneration and expenses

The trustees neither received nor waived any remuneration during the year (2022: £Nil).

The total amount of employee benefits received by key management personnel is £Nil (2022: £Nil). The charity considers its key management personnel comprise the members of the management committee.

Nil (2022 – Nil) trustees are accruing pension arrangements.

The trustees did not have any expenses reimbursed during the year (2022 - £Nil).

ARDOYNE YOUTH CLUB

NOTES TO THE FINANCIAL STATEMENTS *(continued)*

YEAR ENDED 31 MARCH 2023

12. Staff costs and employee benefits

The average monthly number of employees during the year was as follows:

	2023 Number	2022 Number
Charitable activities:		
Youth club staff	17	22
	<u>17</u>	<u>22</u>

The total staff costs and employees' benefits was as follows:

	2023 £	2022 £
Wages and salaries	189,912	226,005
Social security	5,900	7,998
Pension	8,490	8,754
	<u>204,302</u>	<u>242,757</u>

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

	2023 £	2022 £
<i>Allocated to:</i>		
Charitable activities	204,302	242,757
	<u>204,302</u>	<u>242,757</u>

13. Taxation

The charity is a registered charity and as such is entitled to certain tax exemptions on income and profits from investments and surpluses on any trading activities carried out in the furtherance of the charity's primary objectives, if these profits and surpluses are applied solely for charitable purposes.

The charity is not registered for VAT and, accordingly, all their expenditure is inclusive of any VAT incurred.

ARDOYNE YOUTH CLUB**NOTES TO THE FINANCIAL STATEMENTS (continued)****YEAR ENDED 31 MARCH 2023****14. Tangible fixed assets**

	Leasehold property £	Assets under construction £	Fixtures & Fittings £	Motor Vehicles £	Total £
COST					
At 1 April 2022	383,617	218,903	82,743	10,000	695,263
Additions	-	38,826	-	-	38,826
	<u>383,617</u>	<u>257,729</u>	<u>82,743</u>	<u>10,000</u>	<u>734,089</u>
DEPRECIATION					
At 1 April 2022	276,792	-	78,621	9,883	365,296
Charge for the year	15,345	-	619	30	15,994
At 31 March 2023	<u>292,137</u>	<u>-</u>	<u>79,240</u>	<u>9,913</u>	<u>381,290</u>
NET BOOK VALUE					
At 31 March 2023	<u>91,480</u>	<u>257,729</u>	<u>3,503</u>	<u>87</u>	<u>352,799</u>
At 31 March 2022	<u>106,825</u>	<u>218,903</u>	<u>4,122</u>	<u>117</u>	<u>329,967</u>

Assets under construction relates to a new Youth club being built which is being funded by the Education Authority.

15. Debtors

	2023 £	2022 £
Prepayments and accrued income	<u>20,258</u>	<u>33,537</u>

16. Creditors: amounts falling due within one year

	2023 £	2022 £
PAYE and social security	8,212	5,202
Accruals	4,200	14,400
Other creditors	741	602
	<u>13,153</u>	<u>20,204</u>

ARDOYNE YOUTH CLUB

NOTES TO THE FINANCIAL STATEMENTS *(continued)*

YEAR ENDED 31 MARCH 2023

17. Pensions

The charity operates a defined contribution pension scheme for employees. The assets of the scheme are held separately from those of the charity. The contributions paid by the charity during the year amounted to £8,490 (2022: £8,754). At the balance sheet date outstanding payments to the fund totalled £741 (2022: £602).

18. Contingent liabilities

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

19. Fund reconciliation

Unrestricted funds

	Balance at 1 April 2022 £	Income £	Expenditure £	Transfers £	Balance at 31 March 2023 £
Unrestricted: General	11,783	2,807	(889)	-	13,701
	<u>11,783</u>	<u>2,807</u>	<u>(889)</u>	<u>-</u>	<u>13,701</u>

	Balance at 1 April 2021 £	Income £	Expenditure £	Transfers £	Balance at 31 March 2022 £
Unrestricted: General	12,877	-	(1,094)	-	11,783
	<u>12,877</u>	<u>-</u>	<u>(1,094)</u>	<u>-</u>	<u>11,783</u>

Restricted funds

	Balance at 1 April 2022 £	Income £	Expenditure £	Transfers £	Balance at 31 March 2023 £
Restricted: Capital	325,728	38,826	(15,345)	-	349,209
Revenue	14,920	341,222	(333,730)	-	22,409
	<u>340,648</u>	<u>380,048</u>	<u>(349,075)</u>	<u>-</u>	<u>371,618</u>

ARDOYNE YOUTH CLUB

NOTES TO THE FINANCIAL STATEMENTS *(continued)*

YEAR ENDED 31 MARCH 2023

19. Fund reconciliation *(continued)*

Restricted funds *(continued)*

	Balance at 1 April 2021 £	Income £	Expenditure £	Transfers £	Balance at 31 March 2022 £
Restricted:					
Capital	341,073	-	(15,345)	-	325,728
Revenue	11,528	432,547	(429,155)	-	14,920
	<u>352,601</u>	<u>432,547</u>	<u>(444,500)</u>	<u>-</u>	<u>340,648</u>

20. Fund descriptions

a) Unrestricted funds

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

b) Restricted funds

Restricted funds are to be used for specified purposes as laid down by the donor. Expenditure which meets these criteria is charged to the fund, together with a fair allocation of overheads and support costs.

21. Analysis of net assets between funds

	Unrestricted funds £	Restricted funds £	Total 2023 £
Fixed assets	3,590	349,209	352,799
Net current assets	10,111	22,412	32,523
Total	<u>13,701</u>	<u>371,621</u>	<u>385,322</u>

	Unrestricted funds £	Restricted funds £	Total 2022 £
Fixed assets	4,239	325,728	329,967
Net current assets	7,544	14,920	22,464
Total	<u>11,783</u>	<u>340,648</u>	<u>352,431</u>

ARDOYNE YOUTH CLUB**NOTES TO THE FINANCIAL STATEMENTS** *(continued)***YEAR ENDED 31 MARCH 2023****22. Reconciliation of net expenditure to net cash flow from operating activities**

	2023	2022
	£	£
Net income/(expenditure for the year)	32,891	(13,047)
Depreciation and impairment of tangible fixed assets	15,994	16,113
Decrease/(Increase) in debtors	13,279	(23,110)
(Decrease)/Increase in creditors	(7,051)	2,194
Net cash flow from operating activities	<u>55,113</u>	<u>(17,850)</u>

23. Leases

The charity leases the land the property is situated on. The lease started in February 1978 and it is a 999 year lease term.

24. Financial commitment

The charity is committed to build a new Youth Club which is being funded by the Education Authority. The expected completion date is in 2025.

25. Ethical Standards

In common with many other organisations of our size and nature, we use our independent examiner to prepare and assist in the preparation of the financial statements.

26. Related parties

There were no related party transactions during the year (2022: £Nil).

Ardoyne Youth Club

Northern Ireland - Charity number 102199

Annual return

**ARDOYNE YOUTH CLUB
FINANCIAL STATEMENTS
FOR THE YEAR ENDED
31 MARCH 2023**

Charity Registration Number: NIC 102199

ARDOYNE YOUTH CLUB
FINANCIAL STATEMENTS
YEAR ENDED 31 MARCH 2023

CONTENTS	PAGE
Charity reference number and administrative details	1
Report of the management committee	2
Independent examiner's report to the members	10
Statement of financial activities	12
Balance sheet	13
Statement of cash flows	14
Notes to the financial statements	15 to 28

ARDOYNE YOUTH CLUB**CHARITY REFERENCE AND ADMINISTRATIVE DETAILS****YEAR ENDED 31 MARCH 2023**

Registered charity name	Ardoyne Youth Club
Charity Registration Number	NIC 102199
Management committee	Fr. Gary Donnegan Vivienne Murphy Joe McCafferty Brian McKee
Secretary	Vivienne Murphy
Registered Office	Ardoyne Youth Club Old Beltex Mill 11B Flax Street Belfast BT14 7EJ
Independent Examiner	GMcG BELFAST Chartered Accountants and Statutory Auditors Alfred House 19 Alfred Street Belfast BT2 8EQ
Solicitor	MacElhatton & Co 58 Anderstown Road Belfast BT11 9AN
Bankers	Bank of Ireland 62 High Street Belfast BT1 2BE

ARDOYNE YOUTH CLUB

REPORT OF THE MANAGEMENT COMMITTEE

YEAR ENDED 31 MARCH 2023

The Management committee have pleasure in presenting their report and unaudited financial statements of the charity for the year ended 31 March 2023. The Trustees and General Committee have adopted the provisions of the Statement of Recommended Practice (SORP) "Accounting and Reporting by Charities" (FRS 102) in preparing the annual report and financial statements of the charity.

The financial statements have been prepared in accordance with the accounting policies set out in notes to the financial statements and comply with the charity's governing document, charity law for Northern Ireland and "Charities SORP (FRS 102) (second edition – October 2019) Accounting and Reporting by Charities: Statement of Recommended Practice applicable to charities preparing their accounts in accordance with the Financial Reporting Standard applicable in the United Kingdom and Republic of Ireland (FRS 102)", the "Financial Reporting Standard applicable in the United Kingdom and Republic of Ireland (FRS 102) (March 2018)", Charities Act (Northern Ireland) 2008, The Charities (Accounts and Reports) Regulations (Northern Ireland) 2015 and UK Generally Accepted Accounting Practice.

REFERENCE AND ADMINISTRATIVE DETAILS

Registered charity name	Ardoyne Youth Club
Charity registration number	NIC 102199
Registered office	Ardoyne Youth Club, Old Beltex Mill, 11B Flax Street, Belfast, BT14 7EJ
Independent examiner	GMcG Belfast, Chartered Accountants and Statutory Auditor, Alfred House, 19 Alfred Street, Belfast, BT2 8EQ
Bankers	Bank of Ireland, 62 High Street, Belfast, BT1 2BE
Solicitors	MacElhatton & Co, 58 Anderstown Road, Belfast, BT11 9AN

TRUSTEES OF THE CHARITY

The members of the management committee of the charity are its trustees for the purposes of charity law. The terms "management committee" and "trustees" are used interchangeably throughout the financial statements. The trustees who have served during the year were as follows:

Fr. Gary Donnegan
 Vivienne Murphy
 Joe McCafferty
 Pat McKeever (resigned 14th May 2022)
 Eamonn Seydak (resigned 14th May 2022)
 Brian McKee

PUBLIC BENEFIT STATEMENT

The management committee of Ardoyne Youth Club confirm that they have had due regard for the guidance produced on public benefit by the Charity Commission for Northern Ireland, and are pleased to report that during the year the charity has continued to provide public benefits through the programmes and services we offer. In particular, the trustees consider how planned activities will contribute to the aims and objectives they have set out.

ARDOYNE YOUTH CLUB

REPORT OF THE MANAGEMENT COMMITTEE *(continued)*

YEAR ENDED 31 MARCH 2023

PUBLIC BENEFITS, OBJECTIVES AND ACTIVITIES

The principal activity of the charity during the year continued to be the promotion of the charitable objects of providing, maintaining and promoting 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.

Ardoyne Youth Club has been delivering youth provision within the Ardoyne area of North Belfast for nearly 50 years. As an organisation we are very much aware of our role within the community, offering targeted youth provision which helps to develop the young people involved from a personal, social and educational viewpoint whilst also impacting upon the local Ardoyne community as a whole through the reduction of criminal activity, substance abuse and improving relations amongst young people and also between young people and other groups within the community.

In particular the club develops means of engaging young people through programmes which they can not only participate in but also help to design and deliver. Our programmes and activities are responsive to and reflective of the needs of the young people in the Ardoyne and wider area which we serve, and are strategically designed to correspond with the curriculum for youth provision.

We feel this approach fosters a greater sense of engagement and buy in from young people which ultimately ensures that the project has a much greater impact of improving the quality of life that they experience.

There is no private profit or benefit derived from our operations. All is done for the Public Benefit.

Volunteers

The charity is grateful for the unstinting efforts of its volunteers who are involved in service provision and fund-raising. It is estimated that over 1,400 volunteer hours were provided during the year. If this is conservatively valued at the average minimum wage for workers aged 21 years and older for the year of £9.34 an hour the volunteer effort amounts to over £13,076.

ACHIEVEMENTS AND PERFORMANCE

Total income for the year was £382,855 (2022 - £432,547). Income from donations and legacies amounted to £369,238 (2022 - £413,665), income from charitable activities amounted to £8,927 (2022 - £10,944), income from other trading activities amounted to £8,927 (2022 - £7,938) and other income amounted to £340 (2022 - £Nil).

Total expenditure for the year amounted to £349,964 (2022 - £455,594). The cost of charitable activities amounted to £349,724 (2022 - £445,268) and other expenditure amounted to £240 (2022 - £326).

The net income for the year amounted to £32,891 (2022 - £13,047 net expenditure) and has been transferred to accumulated funds.

The results for the financial year are set out fully in the financial statements.

The trustees consider the charity's financial position at the date of the balance sheet to be satisfactory and that the charity is in a satisfactory position to carry on its charitable activities.

The year of 2022-23 has seen Ardoyne Youth Club deliver effective quality youth provision throughout the community and beyond. It has increasingly developed our good relations work and seen the youth club along with partners win a number of awards that recognise the great achievements of the young people.

ARDOYNE YOUTH CLUB

REPORT OF THE MANAGEMENT COMMITTEE *(continued)*

YEAR ENDED 31 MARCH 2023

ACHIEVEMENTS AND PERFORMANCE *(continued)*

Furthermore, due to the dedication of our Senior Youth Worker, staff and volunteers, Ardoyne Youth Club has continued to successfully deliver a large range of programmes and activities, both consolidating and increasing old programmes as well as introducing new ones reaching new areas of the community. The programmes both accredited and non-accredited, all of these programmes continually work in partnership with young people and look to help enhance their lives.

The membership of the young club is ever increasing and currently has more than 480 members. The young people who attend, often daily, have the opportunity to avail of all the youth club's services, while also building and developing relationship with other young people and various partner organisations.

The challenge of Covid-19 behind us, we have been able to maximise our capacity and resources which in turn has leveraged outputs and outcomes remain extremely consistent throughout.

Throughout the year the youth club has continued to grow in a number of key areas. We have advanced with what will be a state-of-the-art new purpose-built youth centre. This will be a great asset to the entire community, as the service the Youth Club offers is vitally important to the lives of the young people in an area that continues to be plagued by levels of deprivation.

RCITY – Communities Integrating Through Youth

R City is an innovative cross community youth programme working with young people from the Ardoyne and Shankill communities. The programme is delivered through partnership working between R City Youth CIC and Ardoyne Youth Club and it is currently in its 7th year. The programme has seen growing of numbers increase in the programme and young people have the benefit of a dedicated Good Relations programme that takes them through a three year journey.

Schools Programme

This year has seen the organisation link closely with a number of schools to work alongside young people who may need additional support with their education. With our Engage project alongside our partners NLYC we have consistently delivered on a weekly basis. Through our partnership with schools based in North Belfast, we have seen an increase in the participation of the young people, which has also facilitated the added opportunity of being involved in an informal programme delivered by the staff team. Areas of work include:

- Personal Social Development
- Social Action
- Accredited Training
- Mentoring and one to one support
- Inter-Generational programme
- Inter-Schools activity programme

Many of the above areas have allowed the young people to increase their confidence and self-esteem as well as testing their skills and leadership. The development of this programme has seen the development of the inter-schools project, thus seeing young people from the mainstream schools working with their peers in Special Education schools. Further to this we have developed a very health working partnership with Holy Cross Boy's School through which we supported 5 boys through a one to one mentoring support programme.

ARDOYNE YOUTH CLUB

REPORT OF THE MANAGEMENT COMMITTEE *(continued)*

YEAR ENDED 31 MARCH 2023

ACHIEVEMENTS AND PERFORMANCE *(continued)*

Engage Project

We are achieving this through good quality youth engagement programmes, capacity building support which is accessible and relevant to each individual participant, accredited and non-accredited training, supporting young people to volunteer and gain experience in the local community and direct support to secure jobs.

The young people who have benefitted from the project are dealing with a range of complex issues influenced by family and peer relationships, generational issues (history of family problems such as parents or other family members being involved in crime or drug use and family mental health problems) and the legacy of conflict in the area which continues to disrupt community life for young people. The issues of drug use, mental health problems and suicide have been a growing crisis amongst young people in the area, and we are dealing weekly with a high level of issues and incidents through our regular engagement with young people.

We worked with at least 100 young people this year through the following key activities:

- Accredited training and employment specific training – accredited training programmes are essential to enhance learning, develop skills and the qualifications of young people. In this project we supported young people with employment specific training that can provide a clear career opportunity after completion
- Drop in support – we provide at least 12 hours weekly drop in support sessions for local young people. This is one to one support around any issues they are facing in home life, with peers, in school or an opportunity to just talk
- Mentoring and counselling support – we provide a programme of mentoring and counselling upon need basis to young people. This is in a one to one setting, allowing young people to get support, advice and guidance to deal with issues that are impacting upon their school life or acting as barriers to progression into training and employment
- Job support and advice – we provide weekly job support clinics where young people can work with the staff team to get advice on available opportunities and get support with CVs and job applications
- Community volunteering opportunities – we provide regular opportunities for young people to volunteer within their community as a means to giving something back but also to enhance learning and develop new skills.

Midnight Club

The development of the Mid Night Programme has been a valuable asset to engaging young people 14+ of the last number of years. Since its inception in 2007 the Mid Night club provides various programme activity for those aged 14+ with the greater Ardoyne Community and surrounding areas.

Alongside side the programme of activity the young people have food supplied to them along with other additional support.

Ardoyne Youth Club Mid Night Programme runs on Thursday & Friday evenings from 9.30pm–12 midnight. With young people attending from the local area, Oldpark, Shankill and Ligoniel. The Mid Night Club is vibrant and a good meeting place for young people to develop and build relationships. Youth workers work with young people to get feedback on Mid Night Club so that strengths can be leveraged and weaknesses can be improved.

ARDOYNE YOUTH CLUB

REPORT OF THE MANAGEMENT COMMITTEE *(continued)*

YEAR ENDED 31 MARCH 2023

ACHIEVEMENTS AND PERFORMANCE *(continued)*

With the age limit at 14+, the Mid Night Programme offers young people support through a variety of programmes. This safe space allows young people to develop personally, socially and educationally on a weekly basis.

Over the last number of months young people in attendance have had the opportunity to take part in programmes such as:

- Health and Well-being
- Cooking
- Employment and CV Creation
- Sports
- Development programme
- Social activities
- The Mid Night Programme offers an opportunity to young people to make the most of their experience while attending the club.

International Programmes

This year Ardoyne Youth Club has led and partnered in many Global programmes through which the participants greatly benefited their development and gained learning on global issues around the world. Among the global programme we have been involved in this year are:

Belfast 2 Blanco

The make-up of this project is young people from both sections of the community coming from Greater Ardoyne & Shankill. This good reactions programme takes young people on a journey through the entire year until they visit the destination early in the New Year. Visiting the country of South Africa and seeing poverty at first hand is difficult at for anyone let alone the young people involved in this programme. The unique thing about this programme is the learning that took from the developed programme that the young people participated in.

Romania Project

A group of young people working on humanitarian work and beyond in Barolt Romania. The project is extremely beneficial for skills for young people. The project is in partnership with New Lodge YC.

Personal Social Development Programmes

This year has seen the youth club deliver on average 18 programmes per week throughout the year. With many quality programmes on offer, there is great variety for the young people to participate within. Both accredited and non-accredited, these programmes all have valuable educational outcomes that meet the needs of the young people.

- Education and Employability programmes
- Health and Well-Being
- Drugs and Alcohol awareness
- Mentoring
- Summer Intervention
- Inclusion
- Sports development

ARDOYNE YOUTH CLUB

REPORT OF THE MANAGEMENT COMMITTEE *(continued)*

YEAR ENDED 31 MARCH 2023

ACHIEVEMENTS AND PERFORMANCE *(continued)*

It is important to highlight that the young people participating have a lead role in designing and shaping the programmes as a way of self-directing their own learning. Many of the programmes highlighted and covered in this report are to benefit the young people and wider community.

The youth club has been very fortunate to support young people to university and further education by working alongside side them.

The Management Committee are very grateful to the Senior Youth Worker and his staff for the excellent work that they continue to deliver within the community and surrounding areas. We are also very grateful to the young people and parents who continue to support the work of the staff team. The Management Committee would like to thank all the various funders who continue to provide financial support to our organisation to allow us to provide the very best services to young people.

The Management Committee are also very grateful to the many funders and supporters who enable our service delivery. We thank you and hope that you will continue to support our growth for the years ahead.

FINANCIAL REVIEW

Reserves policy

It is the policy of the charity to maintain free reserves which matches the needs of the trust, both at the current time and in the foreseeable future. This provides sufficient funds to cover running costs which include management, administration and support costs. Free reserves are those unrestricted reserves not designated nor invested in fixed assets which are available for general use.

Funding

The principal funding is from grants.

At 31 March 2023, the charity has total funds of £385,322 (2022 - £352,431), of which unrestricted funds are £13,701 (2022 - £11,783) and restricted funds are £371,621 (2022 - £340,648). At 31 March 2023 unrestricted funds excluding fixed assets are £10,111 (2022 - £7,544) and restricted funds excluding fixed assets are £22,412 (2022 - £14,920).

STRUCTURE, GOVERNANCE AND MANAGEMENT

Governing document

Ardoyne Youth Club is a charitable trust constituted under a trust deed, which is registered as a charity with The Charity Commission for Northern Ireland.

Recruitment, appointment, induction and training

Many of the present members of the management committee have been involved in the charity for a number of years and so are familiar with its work. The members regularly review the requirements of the charity and the possibility of a need for additional members. Any new members would be appointed by applying in writing to the management committee for admission and be proposed by a member. The management committee may reject the application or if not the management committee will submit the application to the next annual general meeting of the charity or to an extraordinary general meeting convened at the direction of the management committee. The applicant shall be approved by an extraordinary resolution of the members of the management committee passed by a majority of those present.

ARDOYNE YOUTH CLUB

REPORT OF THE MANAGEMENT COMMITTEE *(continued)*

YEAR ENDED 31 MARCH 2023

STRUCTURE, GOVERNANCE AND MANAGEMENT *(continued)*

Joe McNeill carries out the day to day management of the charity and has delegated authority for operational matters including finance and staffing. The members of the management committee manage all other business decisions and meet on a quarterly basis.

Organisational structure and related parties

The members of the management committee oversee the running of charity. The related parties are the members of the management committee and their close family.

Risk management

The management committee have overall responsibility for ensuring that the charity has in place an appropriate system of controls, financial and otherwise, to provide reasonable assurance that;

- the charity is operating efficiently and effectively;
- its assets are safeguarded against unauthorised use or disposition;
- proper records are maintained and financial information used within the charity or for publication is reliable;
- the charity complies with relevant laws and regulations; and
- the charity's systems of financial control are designed to provide reasonable, but not absolute assurance against material misstatement or loss.

The management committee have assessed the major risks to which the charity is exposed, in particular those related to the operations and finances of the charity, and are satisfied that systems are in place to mitigate any exposure to major risks. Where appropriate, systems or procedures have been established to mitigate the risks the charity faces. Internal control risks are minimised by the implementation of procedures for authorisation of all transactions and projects. Procedures are in place to ensure compliance with health and safety of staff, volunteers, clients and visitors to the premises. These procedures are periodically reviewed at least annually to ensure that they continue to meet the needs of the charity.

PLANS FOR FUTURE PERIODS

Ardoyne Youth Club will continue to promote the improvement of social welfare, the fostering of community harmony, the improvement of health and physical well being and the advancement of education in Northern Ireland.

The Club are planning for the new Youth Club to be built and operational in 2025.

STATEMENT OF TRUSTEES' RESPONSIBILITIES

The charity's trustees are responsible for preparing the Management Committee Report and the financial statements in accordance with applicable law and United Kingdom Accounting Standards (United Kingdom Generally Accepted Accounting Practice).

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 state of affairs of the charity and of the incoming resources and application of resources of the charity for that period.

ARDOYNE YOUTH CLUB**REPORT OF THE MANAGEMENT COMMITTEE** *(continued)***YEAR ENDED 31 MARCH 2023****STATEMENT OF TRUSTEES' RESPONSIBILITIES** *(continued)*

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

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

The trustees are responsible for keeping proper accounting records that disclose with reasonable accuracy at any time the financial position of the charity and enable them to ensure that the financial statements comply with the Charities Act (Northern Ireland) 2008, the Charities (Accounts and Reports) Regulations (Northern Ireland) 2015 and the provisions of the trust deed. The trustees 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 information of which the charity's independent examiner is unaware; and
- The trustees have taken all steps that they ought to have taken to make themselves aware of any relevant information and to establish that the independent examiner is aware of that information.

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

INDEPENDENT EXAMINER

GMcG Belfast offer themselves for re-appointment as independent examiner for the ensuing year.

Signed on behalf of the trustees

Joe McCafferty
Committee Member

Approved by the trustees on



11th April 2023

ARDOYNE YOUTH CLUB

INDEPENDENT EXAMINER'S REPORT TO THE TRUSTEES OF ARDOYNE YOUTH CLUB

YEAR ENDED 31 MARCH 2023

I report on the accounts of the charity for the year ended 31st March 2023 which are set out on pages 12 to 28.

RESPECTIVE RESPONSIBILITIES OF TRUSTEES AND EXAMINER

The charity's trustees are responsible for the preparation of the accounts. The charity's trustees consider that an audit is not required for this year under section 65(2) of the Charities Act (Northern Ireland) 2008 (the Charities Act) and that an independent examination is needed. The charity is preparing accrual accounts and I am qualified to undertake the examination by being a qualified member of Chartered Accountants Ireland.

It is my responsibility to:

- examine the accounts under section 65 of the Charities Act (Northern Ireland) 2008 and under section 44(1)(c);
- follow the procedures laid down by the general Directions given by the Charity Commission for Northern Ireland under section 65(9)(b) of the Charities Act (Northern Ireland) 2008; and
- state whether particular matters have come to my attention.

BASIS OF INDEPENDENT EXAMINER'S REPORT

My examination was carried out in accordance with the general Directions given by the Charity Commission for Northern Ireland. An examination includes a review of the accounting records kept by the charity and a comparison of the accounts presented with those records. It also includes consideration of any unusual items or disclosures in the accounts, and seeking explanations from you as trustees concerning any such matters. The procedures undertaken do not provide all the evidence that would be required in an audit and consequently no opinion is given as to whether the accounts present a "true and fair view" and the report is limited to those matters set out in the next statement.

Alfred House
19 Alfred Street
BELFAST BT2 8EQ
DX 3910 NR BELFAST 50

Tel: +44(0)28 9031 1113
Fax: +44(0)28 9031 0777

Century House
40 Crescent Business Park
LISBURN
BT28 2GN

Tel: +44(0)28 9260 7355
Fax: +44(0)28 9260 1656

17 Mandeville Street
PORTADOWN
Craigavon
BT62 3PB

Tel: +44(0)28 3833 2801
Fax: +44(0)28 3835 0293



Chartered Accountants | Registered Auditors | Chartered Tax Advisors | Forensic Accountants | Corporate Finance Advisors

GMcG is a trading name of GMcG Group Limited. Reg No NI059660. List of Directors available at registered office

Registered to conduct audit work by the Institute of Chartered Accountants in Ireland
A member of TIAG® - A Worldwide Alliance of Independent Accounting Firms

www.gmcga.co



ARDOYNE YOUTH CLUB

INDEPENDENT EXAMINER'S REPORT TO THE TRUSTEES OF ARDOYNE YOUTH CLUB *(continued)*

YEAR ENDED 31 MARCH 2023

INDEPENDENT EXAMINER'S STATEMENT

In connection with my examination, no matter has come to my attention:

- (1) which gives me reasonable cause to believe that in any material respect the requirements:
 - to keep accounting records in accordance with section 63 of the Charities Act 2008; and
 - to prepare accounts which accord with the accounting records and comply with the accounting requirements of the Charities Act 2008have not been met or
- (2) to which, in my opinion, attention should be drawn in order to enable a proper understanding of the accounts to be reached.

Bryan J Friar FCA (Independent examiner)
Chartered Accountants Ireland

Alfred House
19 Alfred Street
Belfast
BT2 8EQ

For and on behalf of
GMcG Belfast
Chartered Accountants and Statutory Auditors

Date: 11TH APRIL 2024

ARDOYNE YOUTH CLUB**STATEMENT OF FINANCIAL ACTIVITIES****FOR THE YEAR ENDED 31 MARCH 2023**

	Note	Unrestricted Funds £	Restricted Funds £	Total 2023 £	Total 2022 £
Income from:					
Donations and legacies	2	2,467	366,771	369,238	413,665
Charitable activities	3	-	8,927	8,927	10,944
Other trading activities	4	-	4,350	4,350	7,938
Other	5	340	-	340	-
Total income		<u>2,807</u>	<u>380,048</u>	<u>382,855</u>	<u>432,547</u>
Expenditure on:					
Charitable Activities	6 / 8	(649)	(349,075)	(349,724)	(445,268)
Other	7	(240)	-	(240)	(326)
Total expenditure		<u>(889)</u>	<u>(349,075)</u>	<u>(349,964)</u>	<u>(445,594)</u>
Net Income/(expenditure)	10	<u>1,918</u>	<u>30,973</u>	<u>32,891</u>	<u>(13,047)</u>
Transfer between funds		-	-	-	-
Net movement in funds		<u>1,918</u>	<u>30,973</u>	<u>32,891</u>	<u>(13,047)</u>
Reconciliation of funds:					
Total funds brought forward		11,783	340,648	352,431	365,478
Total funds carried forward		<u>13,701</u>	<u>371,621</u>	<u>385,322</u>	<u>352,431</u>

All income and expenditure derive from continuing activities.

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

The notes on pages 15 to 28 form part of these financial statements

ARDOYNE YOUTH CLUB**BALANCE SHEET****YEAR ENDED 31 MARCH 2023**

	Note	2023 £	2022 £
Fixed Assets			
Tangible Assets	14	<u>352,799</u>	<u>329,967</u>
Current Assets			
Debtors	15	20,258	33,537
Cash at bank and in hand		<u>25,418</u>	<u>9,131</u>
		45,676	42,668
Creditors: amounts falling due within one year	16	<u>(13,153)</u>	<u>(20,204)</u>
Net current assets		<u>32,523</u>	<u>22,464</u>
Net assets	21	<u>385,322</u>	<u>352,431</u>
Charity Funds			
Restricted funds	19	371,621	340,648
Unrestricted funds	19	<u>13,701</u>	<u>11,783</u>
Total charity funds		<u>385,322</u>	<u>352,431</u>

These financial statements were approved by the members of the management committee on the 11th April 2024 and are signed on their behalf by:

Joe McCafferty

Committee Member



Date: 11/04/2024

The notes on pages 15 to 28 form part of these financial statements.

Charity number: NIC102199

ARDOYNE YOUTH CLUB**STATEMENT OF CASH FLOWS****YEAR ENDED 31 MARCH 2023**

	Note	2023 £	2022 £
Cash flow to/(from) operating activities	22	<u>55,113</u>	(17,850)
Net cash flow to/(from) operating activities		<u>55,113</u>	(17,850)
Cash flow from investing activities			
Payments to acquire tangible fixed assets		(38,826)	-
Net cash flow from investing activities		<u>(38,826)</u>	-
Net increase/(decrease) in cash and cash equivalents		16,287	(17,850)
Cash and cash equivalents at 1 April 2022		<u>9,131</u>	26,981
Cash and cash equivalents at 31 March 2023		<u>25,418</u>	<u>9,131</u>
Cash and cash equivalents consists of-			
Cash at bank and in hand		<u>25,418</u>	9,131
Cash and Cash equivalents at 31 March 2023		<u>25,418</u>	<u>9,131</u>

ARDOYNE YOUTH CLUB

NOTES TO THE FINANCIAL STATEMENTS

YEAR ENDED 31 MARCH 2023

1. Principal accounting policies

General information and basis of preparation

Ardoyne Youth Club is a charity which registered with The Charity Commission for Northern Ireland on 8th April 2014. The address of the registered office is given in the charity information on page 1 of these financial statements.

Ardoyne Youth Club, a charitable trust is constituted under a trust deed.

Ardoyne Youth Club constitutes a public benefit entity as defined by FRS 102.

Statement of compliance

The financial statements have been prepared on the going concern basis under the historical cost convention in accordance with applicable accounting standards, the Charities Act (Northern Ireland) 2008, Charities Act (Northern Ireland) 2013, The Charities (Accounts and Reports) Regulations (Northern Ireland) 2015, Accounting and Reporting by Charities: Statement of Recommended Practice applicable to charities preparing their accounts in accordance with the Financial Reporting Standard applicable in the UK and Republic of Ireland SORP (FRS 102) issued in October 2019, the Financial Reporting Standard applicable in the United Kingdom and Republic of Ireland (FRS 102) and UK Generally Accepted Accounting Practice. They have also had regard for any other information required by the charity's governing document.

The financial statements are prepared in sterling which is the functional currency of the charity and rounded to the nearest £.

The significant accounting policies applied in the preparation of these financial statements are set out below. These policies have been consistently applied to all years presented unless otherwise stated.

Fund accounting

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

Unrestricted funds

The charity's unrestricted funds consist of a General Fund which is expendable at the discretion of the trustees in furtherance of the charitable objects of the charity. The trustees may at their discretion designate funds for specific purposes but the designation does not legally restrict the trustees' discretion to apply those funds.

Restricted funds

Restricted funds are to be used for specified purposes as laid down by the donor. Expenditure which meets these criteria is charged to the fund, together with a fair allocation of overheads and support costs.

ARDOYNE YOUTH CLUB**NOTES TO THE FINANCIAL STATEMENTS (continued)****YEAR ENDED 31 MARCH 2023****1. Principal accounting policies (continued)****Income recognition**

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

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

Donated facilities and donated professional services are recognised in income at their fair value when their economic benefit is probable, it can be measured reliably and the charity has control over the item. Fair value is determined on the basis of the value of the gift to the charity. For example the amount the charity would be willing to pay in the open market for such facilities and services. A corresponding amount is recognised in expenditure.

No amount is included in the financial statements for volunteer time in line with the SORP (FRS 102). Further detail is given in the Report of the Management Committee.

Where practicable, gifts in kind donated for distribution to the beneficiaries of the charity are included in stock and donations in the financial statements upon receipt. If it is impracticable to assess the fair value at receipt or if the costs to undertake such a valuation outweigh any benefits, then the fair value is recognised as a component of donations when it is distributed and an equivalent amount recognised as charitable expenditure.

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

Gifts in kind donated for resale are included at fair value, being the expected proceeds from sale less the expected costs of sale. Where estimating the fair value is practicable upon receipt it is recognised in stock and 'Income from other trading activities'. Upon sale, the value of the stock is charged against 'Income from other trading activities' and the proceeds are recognised as 'Income from other trading activities'. Where it is impracticable to fair value the items due to the volume of low value items they are not recognised in the financial statements until they are sold. This income is recognised within 'Income from other trading activities'.

Fixed asset gifts in kind are recognised when receivable and are included at fair value. They are not deferred over the life of the asset.

For legacies, entitlement is the earlier of the charity being notified of an impending distribution or the legacy being received. At this point income is recognised. On occasion legacies will be notified to the charity however it is not possible to measure the amount expected to be distributed. On these occasions, the legacy is treated as a contingent asset and disclosed.

ARDOYNE YOUTH CLUB

NOTES TO THE FINANCIAL STATEMENTS *(continued)*

YEAR ENDED 31 MARCH 2023

1. Principal accounting policies *(continued)*

Income recognition *(continued)*

Income from trading activities includes income earned from fundraising events to raise funds for the charity. Income is received in exchange for supplying goods and services in order to raise funds and is recognised when entitlement has occurred.

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

If entitlement is not met then these amounts are deferred. Revenue grants are credited to incoming resources on the earlier date of when they are received or when they are receivable, unless they relate to a specified future period. Grants which contribute towards specific expenditure on fixed assets are credited to the SoFA in full upon receipt.

Investment income is interest earned through holding cash at bank. Interest income is recognised when receivable.

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

Deferred income

Income from certain events has been deferred as the concerned events will not occur until after the year end.

Accrued Income

Income from certain events has been accrued as the concerned events occurred before the year end.

Expenditure recognition

All expenditure is accounted for on an accruals basis and has been classified under headings that aggregate all costs related to the category. Expenditure is recognised where there is a legal or constructive obligation to make payments to third parties, it is probable that the settlement will be required and the amount of the obligation can be measured reliably. It is categorised under the following headings:

- Costs of raising funds comprises costs incurred in generating voluntary income and includes event costs, salary costs, staff costs and an apportionment of support costs;
- Expenditure on charitable activities comprises those costs incurred by the charity in the delivery of its activities and services for its beneficiaries and includes salary costs and an apportionment of support costs;
- Other expenditure represents those items not falling into the categories above.

ARDOYNE YOUTH CLUB

NOTES TO THE FINANCIAL STATEMENTS *(continued)*

YEAR ENDED 31 MARCH 2023

1. Principal accounting policies *(continued)*

Support costs allocation

Support costs are those that assist the work of the charity but do not directly represent charitable activities, for example, governance costs. The analysis of these costs is included in note 8.

They are incurred directly in support of expenditure on the objects of the charity. Where support costs cannot be directly attributed to particular headings they have been allocated to expenditure on charitable activities on a basis consistent with use of the resources. Staff costs and overhead expenses are allocated to activities on the basis of staff time spent on those activities.

Fund-raising costs are those incurred in seeking voluntary contributions and do not include the costs of disseminating information in support of the charitable activities.

Employee benefits

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

The charity operates a defined contribution pension plan for the benefit of its employees. The assets of the scheme are held separately from those of the charity. Contributions are charged to the SoFA as they become payable.

Taxation

As a charity, the company benefits from various exemptions afforded by tax legislation. It is therefore not liable to corporation tax on income or gains falling due within those exemptions.

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

Tangible fixed assets and depreciation

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

Leasehold property	– 4%	straight line
Fixtures and fittings	– 15%	reducing balance
Motor vehicles	– 20%	reducing balance
Assets under construction	– 0%	straight line

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

Debtors and creditors receivable / payable within one year

Debtors and creditors with no stated interest rate and receivable or payable within one year are recorded at transaction price. Any losses arising from impairment are recognised in expenditure.

ARDOYNE YOUTH CLUB**NOTES TO THE FINANCIAL STATEMENTS (continued)****YEAR ENDED 31 MARCH 2023****1. Principal accounting policies (continued)****Going concern**

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

Judgements and key sources of estimation uncertainty

The following judgements including those involving estimates have been made in the process of applying the above accounting policies that have had the most significant effect on the amounts recognised in the financial statements and that have a significant risk of causing a material adjustment to the carrying amounts of assets and liabilities within the next financial year:

- (i) depreciation method and asset useful lives

The estimates and assumptions are reviewed on an ongoing basis considering the current and future market conditions.

2. Income from donations and legacies

	Unrestricted Funds	Restricted Funds	Total Funds 2023	Unrestricted Funds	Restricted Funds	Total Funds 2022
	£	£	£	£	£	£
Donations	2,467	-	2,467	-	-	-
Grants	-	366,771	366,771	-	413,665	413,665
	<u>2,467</u>	<u>366,771</u>	<u>369,238</u>	<u>-</u>	<u>413,665</u>	<u>413,665</u>

ARDOYNE YOUTH CLUB

NOTES TO THE FINANCIAL STATEMENTS *(continued)*

YEAR ENDED 31 MARCH 2023

2. Income from donations and legacies *(continued)*

Grants

	Unrestricted Funds £	Restricted Funds £	Total Funds 2023 £	Unrestricted Funds £	Restricted Funds £	Total Funds 2022 £
Education Authority						
- Youth work Active Communities	-	164,601	164,601	-	224,646	224,646
Belfast City Council	-	6,452	6,452	-	3,850	3,850
Community fund	-	-	-	-	7,005	7,005
Department for Communities	-	11,518	11,518	-	74,966	74,966
Department Foreign Affairs	-	8,240	8,240	-	-	-
Department of Education						
- Youth Work	-	6,219	6,219	-	8,225	8,225
- Building Under Construction	-	38,432	38,432	-	600	600
The Executive Office	-	89,475	89,475	-	-	-
Intercomm Ireland	-	-	-	-	89,403	89,403
BCT NI CIC	-	4,000	4,000	-	2,970	2,970
The Rank Foundation	-	23,700	23,700	-	-	-
PHA	-	4,634	4,634	-	-	-
United Communities	-	-	-	-	2,000	2,000
Holy Cross Boys Mentoring Programme	-	4,000	4,000	-	-	-
Halifax	-	4,500	4,500	-	-	-
Newington Housing Association	-	1,000	1,000	-	-	-
	-	366,771	366,771	-	413,665	413,665

ARDOYNE YOUTH CLUB

NOTES TO THE FINANCIAL STATEMENTS *(continued)*

YEAR ENDED 31 MARCH 2023

3. Income from charitable activities

	Unrestricted Funds £	Restricted Funds £	Total Funds 2023 £	Unrestricted Funds £	Restricted Funds £	Total Funds 2022 £
Ashton Community R City	-	1,033	1,033	-	3,386	3,386
		7,894	7,894	-	7,558	7,558
	<u>-</u>	<u>8,927</u>	<u>8,927</u>	<u>-</u>	<u>10,944</u>	<u>10,944</u>

4. Income from other trading activities

	Unrestricted Funds £	Restricted Funds £	Total Funds 2023 £	Unrestricted Funds £	Restricted Funds £	Total Funds 2022 £
Fundraising	-	4,350	4,350	-	7,938	7,938
	<u>-</u>	<u>4,350</u>	<u>4,350</u>	<u>-</u>	<u>7,938</u>	<u>7,938</u>

5. Other income

	Unrestricted Funds £	Restricted Funds £	Total Funds 2023 £	Unrestricted Funds £	Restricted Funds £	Total Funds 2022 £
Room hire	340	-	340	-	-	-
	<u>340</u>	<u>-</u>	<u>340</u>	<u>-</u>	<u>-</u>	<u>-</u>

6. Charitable activities – Youth Club

	Unrestricted Funds £	Restricted Funds £	Total Funds 2023 £	Unrestricted Funds £	Restricted Funds £	Total Funds 2022 £
Cost directly allocated to activities (note 8)	-	294,823	294,823	-	378,774	378,774
Support costs (note 8)	649	54,252	54,901	768	65,726	66,494
	<u>649</u>	<u>349,075</u>	<u>349,724</u>	<u>768</u>	<u>444,500</u>	<u>445,268</u>

ARDOYNE YOUTH CLUB

NOTES TO THE FINANCIAL STATEMENTS (continued)

YEAR ENDED 31 MARCH 2023

7. Other expenditure

	Unrestricted Funds £	Restricted Funds £	Total Funds 2023 £	Unrestricted Funds £	Restricted Funds £	Total Funds 2022 £
Donations	240	-	240	326	-	326
	<u>240</u>	<u>-</u>	<u>240</u>	<u>326</u>	<u>-</u>	<u>326</u>

8. Analysis of total expenditure

	Basis of allocation	Charitable activities		Total 2023 £	Charitable activities		Total 2022 £
		Restricted Youth Club £	Unrestricted Youth Club £		Restricted Youth Club £	Unrestricted Youth Club £	
Costs directly allocated to activities							
Wages, national insurance and pension	Direct	204,302	-	204,302	242,757	-	242,757
Motor / travel expenses	Direct	29,576	-	29,576	14,849	-	14,849
Club activities	Direct	60,945	-	60,945	121,168	-	121,168
		<u>294,823</u>	<u>-</u>	<u>294,823</u>	<u>378,774</u>	<u>-</u>	<u>378,774</u>
Support Costs							
Governance (note 9)	Time spent	6,760	-	6,760	3,169	-	3,169
Depreciation	Floor area	15,345	649	15,994	15,345	768	16,113
Rent	Cost	-	-	-	9,600	-	9,600
Rates & water	Cost	2,505	-	2,505	1,519	-	1,519
Light and heat	Cost	6,193	-	6,193	10,040	-	10,040
Repairs and renewals	Cost	1,552	-	1,552	3,037	-	3,037
Cleaning	Cost	2,392	-	2,392	1,604	-	1,604
Motor vehicle expenses	Cost	2,072	-	2,072	1,866	-	1,866
Professional fees	Cost	10,619	-	10,619	9,389	-	9,389
Telephone	Cost	4,007	-	4,007	4,623	-	4,623
Software development	Cost	-	-	-	1,200	-	1,200
General expenses	Cost	2,807	-	2,807	4,334	-	4,334
		<u>54,252</u>	<u>649</u>	<u>54,901</u>	<u>65,726</u>	<u>768</u>	<u>66,494</u>
		<u>349,075</u>	<u>649</u>	<u>349,724</u>	<u>444,500</u>	<u>768</u>	<u>445,268</u>

ARDOYNE YOUTH CLUB

NOTES TO THE FINANCIAL STATEMENTS *(continued)*

YEAR ENDED 31 MARCH 2023

9. Governance costs

	Note	2023 £	2022 £
Auditor's remuneration (including expenses and benefits in kind)	11	-	-
Independent examiners fees	11	6,600	2,400
Accountancy fees	11	-	-
Trustees' remuneration	12	-	-
Trustees' expenses	12	-	-
Bank interest and fees		160	769
Other interest payable		-	-
		<u>6,760</u>	<u>3,169</u>

10. Net expenditure for the year

	2023 £	2022 £
This is stated after charging		
Fees payable to the charity's auditor for audit of the accounts		-
Fees payable to the charity's accountant for independent examiners report	6,660	2,400
Depreciation of tangible fixed assets - owned assets	15,994	16,113
	<u>15,994</u>	<u>16,113</u>

11. Trustees' and key management personnel remuneration and expenses

The trustees neither received nor waived any remuneration during the year (2022: £Nil).

The total amount of employee benefits received by key management personnel is £Nil (2022: £Nil). The charity considers its key management personnel comprise the members of the management committee.

Nil (2022 – Nil) trustees are accruing pension arrangements.

The trustees did not have any expenses reimbursed during the year (2022 - £Nil).

ARDOYNE YOUTH CLUB**NOTES TO THE FINANCIAL STATEMENTS (continued)****YEAR ENDED 31 MARCH 2023****12. Staff costs and employee benefits**

The average monthly number of employees during the year was as follows:

	2023	2022
	Number	Number
Charitable activities:		
Youth club staff	17	22
	<u>17</u>	<u>22</u>

The total staff costs and employees' benefits was as follows:

	2023	2022
	£	£
Wages and salaries	189,912	226,005
Social security	5,900	7,998
Pension	8,490	8,754
	<u>204,302</u>	<u>242,757</u>

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

	2023	2022
	£	£
<i>Allocated to:</i>		
Charitable activities	204,302	242,757
	<u>204,302</u>	<u>242,757</u>

13. Taxation

The charity is a registered charity and as such is entitled to certain tax exemptions on income and profits from investments and surpluses on any trading activities carried out in the furtherance of the charity's primary objectives, if these profits and surpluses are applied solely for charitable purposes.

The charity is not registered for VAT and, accordingly, all their expenditure is inclusive of any VAT incurred.

ARDOYNE YOUTH CLUB**NOTES TO THE FINANCIAL STATEMENTS (continued)****YEAR ENDED 31 MARCH 2023****14. Tangible fixed assets**

	Leasehold property £	Assets under construction £	Fixtures & Fittings £	Motor Vehicles £	Total £
COST					
At 1 April 2022	383,617	218,903	82,743	10,000	695,263
Additions	-	38,826	-	-	38,826
	<u>383,617</u>	<u>257,729</u>	<u>82,743</u>	<u>10,000</u>	<u>734,089</u>
DEPRECIATION					
At 1 April 2022	276,792	-	78,621	9,883	365,296
Charge for the year	15,345	-	619	30	15,994
At 31 March 2023	<u>292,137</u>	<u>-</u>	<u>79,240</u>	<u>9,913</u>	<u>381,290</u>
NET BOOK VALUE					
At 31 March 2023	<u>91,480</u>	<u>257,729</u>	<u>3,503</u>	<u>87</u>	<u>352,799</u>
At 31 March 2022	<u>106,825</u>	<u>218,903</u>	<u>4,122</u>	<u>117</u>	<u>329,967</u>

Assets under construction relates to a new Youth club being built which is being funded by the Education Authority.

15. Debtors

	2023 £	2022 £
Prepayments and accrued income	<u>20,258</u>	<u>33,537</u>

16. Creditors: amounts falling due within one year

	2023 £	2022 £
PAYE and social security	8,212	5,202
Accruals	4,200	14,400
Other creditors	741	602
	<u>13,153</u>	<u>20,204</u>

ARDOYNE YOUTH CLUB

NOTES TO THE FINANCIAL STATEMENTS *(continued)*

YEAR ENDED 31 MARCH 2023

17. Pensions

The charity operates a defined contribution pension scheme for employees. The assets of the scheme are held separately from those of the charity. The contributions paid by the charity during the year amounted to £8,490 (2022: £8,754). At the balance sheet date outstanding payments to the fund totalled £741 (2022: £602).

18. Contingent liabilities

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

19. Fund reconciliation

Unrestricted funds

	Balance at 1 April 2022 £	Income £	Expenditure £	Transfers £	Balance at 31 March 2023 £
Unrestricted: General	11,783	2,807	(889)	-	13,701
	<u>11,783</u>	<u>2,807</u>	<u>(889)</u>	<u>-</u>	<u>13,701</u>

	Balance at 1 April 2021 £	Income £	Expenditure £	Transfers £	Balance at 31 March 2022 £
Unrestricted: General	12,877	-	(1,094)	-	11,783
	<u>12,877</u>	<u>-</u>	<u>(1,094)</u>	<u>-</u>	<u>11,783</u>

Restricted funds

	Balance at 1 April 2022 £	Income £	Expenditure £	Transfers £	Balance at 31 March 2023 £
Restricted: Capital	325,728	38,826	(15,345)	-	349,209
Revenue	14,920	341,222	(333,730)	-	22,409
	<u>340,648</u>	<u>380,048</u>	<u>(349,075)</u>	<u>-</u>	<u>371,618</u>

ARDOYNE YOUTH CLUB

NOTES TO THE FINANCIAL STATEMENTS *(continued)*

YEAR ENDED 31 MARCH 2023

19. Fund reconciliation *(continued)*Restricted funds *(continued)*

	Balance at 1 April 2021 £	Income £	Expenditure £	Transfers £	Balance at 31 March 2022 £
Restricted:					
Capital	341,073	-	(15,345)	-	325,728
Revenue	11,528	432,547	(429,155)	-	14,920
	<u>352,601</u>	<u>432,547</u>	<u>(444,500)</u>	<u>-</u>	<u>340,648</u>

20. Fund descriptions

a) Unrestricted funds

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

b) Restricted funds

Restricted funds are to be used for specified purposes as laid down by the donor. Expenditure which meets these criteria is charged to the fund, together with a fair allocation of overheads and support costs.

21. Analysis of net assets between funds

	Unrestricted funds £	Restricted funds £	Total 2023 £
Fixed assets	3,590	349,209	352,799
Net current assets	10,111	22,412	32,523
Total	<u>13,701</u>	<u>371,621</u>	<u>385,322</u>

	Unrestricted funds £	Restricted funds £	Total 2022 £
Fixed assets	4,239	325,728	329,967
Net current assets	7,544	14,920	22,464
Total	<u>11,783</u>	<u>340,648</u>	<u>352,431</u>

ARDOYNE YOUTH CLUB**NOTES TO THE FINANCIAL STATEMENTS** *(continued)***YEAR ENDED 31 MARCH 2023****22. Reconciliation of net expenditure to net cash flow from operating activities**

	2023 £	2022 £
Net income/(expenditure for the year)	32,891	(13,047)
Depreciation and impairment of tangible fixed assets	15,994	16,113
Decrease/(Increase) in debtors	13,279	(23,110)
(Decrease)/Increase in creditors	(7,051)	2,194
Net cash flow from operating activities	<u>55,113</u>	<u>(17,850)</u>

23. Leases

The charity leases the land the property is situated on. The lease started in February 1978 and it is a 999 year lease term.

24. Financial commitment

The charity is committed to build a new Youth Club which is being funded by the Education Authority. The expected completion date is in 2025.

25. Ethical Standards

In common with many other organisations of our size and nature, we use our independent examiner to prepare and assist in the preparation of the financial statements.

26. Related parties

There were no related party transactions during the year (2022: £Nil).