

# Comber Youth for Christ Limited

Northern Ireland · Charity number 103460

## Details

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**Status** Received

**Registered** 2017-09-14

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

## Contact

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**Address** Comber Youth For Christ  
49 Bridge Street  
Comber  
Newtownards  
County Down  
BT23 5at  
BT23 5AT

**Phone** 028 9187 0077

**Email** [contactus@thenetyouthproject.org](mailto:contactus@thenetyouthproject.org)

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

## Activities

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**Purposes:** 3.1 To promote the Christian religion and in particular (but not exclusively) to promote the Christian religion and in particular (but not exclusively) to promote and encourage the evangelisation of young people and to engage (inter alia) in such activities including the following as shall be conducive to the attainment of the objects aforesaid namely:- 3.1.1 The establishment of a centre and the management of the same (whether alone or in co-operation with any other individual, organisation or body) in furtherance of the aforesaid objects. 3.1.2 The running of events and delivery of programmes designed to further the aforesaid objects. 3.1.3 The co-operation with Churches and organisations, the aims of which are similar in character in promoting evangelism particularly among youth.

**What the charity does:** The advancement of religion, The advancement of citizenship or community development

**How the charity works:** Advice/advocacy/information, Community development, Counselling/support, Education/training, Religious activities, Volunteer development, Youth development

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

## Finances

Period end	Income	Expenditure	Assets	Employees
2024-12-31	£77,223	£87,149	£0	3

## Trustees

Name	Role	Appointed
Alison Balzer		
Mr Kevin Finlay		
Mrs Zara Miskimmin		
Ms Maureen Shields		

**Comber Youth for Christ Limited**

Northern Ireland - Charity number 103460

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# Accounts

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# Comber Youth for Christ

## Annual Report & Statement of Accounts

For the year to 31 December 2024

Comber Youth for Christ, 49 Bridge Street, Comber, Newtownards, Co. Down,  
BT23 5AT Registered charity no. 103460 [www.thenetyouthproject.org](http://www.thenetyouthproject.org)

## Annual Report for the year ended December 2024

### Financial review

- Financial Performance
- Income
- Expenditure
- Stock
- Gifts and Support in Kind
- Funds Materially in Deficit
- Major Risks
- Financial Management and Reserves Policies

### Accounts for the year ended 31 December 2024

#### Reference and administrative details

- Charity Name
- Charity Number Principal Address
- Charity Trustees as of December 2024

#### Structure, Governance and Management

- Governing Document and Constitution
- Trustee Selection and Management
- Related Organisations Objectives and Activities
- Charitable Objects
- Benefit Statement
- Summary of Main Activities

## **Annual Report for the year ended 31 December 2024.**

The Directors of Comber Youth for Christ are pleased to submit their report and accounts for the period 01 January 2024 to 31 December 2024.

Comber Youth for Christ exists to engage young people, support them in their whole-person development and help them reach their full potential. The outworking of this focuses mainly within the town of Comber - however our stakeholders hail from surrounding towns and villages. Our 'whole-person' approach; seeks to identify areas of a young person's life that is impacted by their physical, mental, emotional and spiritual needs; leading to our provision being bespoke in nature, and journeying with young people through a range of conversations, discussion, learning and experiences that better their knowledge and helps each individual to make more positive and informed choices around challenges facing them in today's society. It is through these endeavours, we begin to see the growth and development of them as a person, and lead them to reaching their full potential.

Many young people disengage from youth provision because it can carry an unspoken expectation of immediate conformity — to rules, behaviours, or cultural norms that are imposed rather than learned over time. In response, our initial approach is to meet young people where they are, acknowledging their behaviour, language, and personal experiences, and offering them genuine acceptance. For some young people, this level of acceptance is unfamiliar, and for the trusted adults involved it can require significant time, patience, and emotional investment. It has long been our experience that a young person's need for belonging is fundamental; if they do not find acceptance within a healthy and positive community, it is likely they will seek it elsewhere, often in environments that are far less supportive or constructive.

During this time, the organisation has taken intentional steps to broaden its range of programmes, ensuring they respond not only to the needs of young people but also to the wider community — including families and individuals. We recognise that effectively supporting a young person often requires supporting those around them: parents, siblings, and carers.

Looking back over this past year, we have been encouraged by the growth and development across many areas of our work and have seen the positive impact of this project as it seeks to care for and show compassion to those within our community who are most in need.

Here is a summary of our work over the past twelve months:

## **PROGRAMMES**

Comber Youth for Christ exists to help young people reach their full potential. We have a number of programmes which are designed specifically to offer a safe space where young people can engage in conversation, ask questions and develop a sense of community with their peers.

***AFTERSCHOOL//JUNIORS//SENIORS:*** These drop in sessions offer a wide range of outputs - they are social in nature, creating a safe and welcoming space for peers to meet and enjoy all that the centre has to offer. It is also diversionary in its nature, offering a space for all young people as an alternative to gathering in areas synonymous with anti-social risk taking behaviour.

***PRIMARY//SEVENS:*** Provides a space for all young people attending P7 in local primary schools, to explore themes that are important as they prepare for their transition year into post-primary school education. These themes include hopes and fears, identity, anxiety, mental health, confidence and resilience, friendships, opportunities to name a few. Primary Sevens group also creates space for future stakeholders to engage to help them find community and belonging with the organisation - offering positive adult role models and consistent pastoral support.

***GROUPWORK:*** We work with a small group of young people who have a desire to engage and explore areas of personal and social development and understanding in order to make more informed choices in the outworking of everyday life. Such topics include, Identity, relationships, friendships, leadership, community, personal responsibility and navigating difficult aspects of societal life - dealing with conflict, reconciliation, taking responsibility; but are not limited to this, and can be identified by the young people in advance of sessions.

***COUNSELLING SERVICE:*** This service seeks to provide free counselling to those in the community who can neither afford the private cost of counselling, nor can they afford to wait for a lengthy period of time for a GP counselling referral or service provider opening. This service is predominantly used by those aged 10-25 years of age, but not limited to this age range.

***COMMUNITY ADVICE:*** We have partnered with Community Advice Bureau Ards and North Down, in our centre to ensure that members of our community can receive the best advice and support for a range of topics i.e. debt, benefits advice, employment rights. This session is offered at the same time as The Living Room, so that those attending either session can receive a variety of support.

**RYAN CORKEN MEMORIAL FUND:** Ryan was a former attendee of our provision, who sadly passed away as a result of a car accident. His parents had done a collection in lieu of flowers, and we used the collection to set up a fund to help individuals who have fallen on difficult times. This is utilised at throughout the year, but mostly at Christmas and helping families who are stakeholders.

**ENGAGING LOCAL CHURCHES:** Staff continue to keep in touch with local churches, sharing news, prayer requests and events. Members of local churches are also encouraged to volunteer at the Net.

**ENGAGING LOCAL SCHOOLS:** Staff continue to work closely with local primary and post primary schools offering a range of programmes and activities, and pastoral system to ensure that young people are supported when the opportunities arise. Some activities include assemblies, Scripture Union, Afterschool Clubs, Mentoring, Counselling and P7 Transition Programmes.

**DETACHED WORK:** This programme was started with the aim of making Comber a safer community for all its residents. A small team, made up of staff and volunteers, engage with young people in the community who gather in 5 areas known for attracting anti-social behaviour. The intention with the detached work is to engage young people in conversation, develop relationships and direct them to our centre provision. As Covid restrictions eased, detached work was a good way to re-connect with young people and engaging in them in conversation.

**PRAYER NIGHTS:** We offer a Monthly prayer space for people in our local community to come and gather and pray over the work of our organisation, or the needs in the wider community.

## ***VOLUNTEER DEVELOPMENT***

In every area of our provision, we seek to provide the best service to the young people we engage with; whether facilities, resources or programmes. In upholding this value, we also aim to offer the best that we can in terms of volunteer capacity.

We undertake the appropriate application process, provide training relevant to our context, and support volunteers through an induction process; to ensure our team of volunteers are comfortable and confident in their role.

We have been fortunate to maintain a good number of our volunteers, most of whom engage in between 1 or 2 sessions per week.

## **Financial Performance**

## **Reference and Administrative Details**

### **Charity Name**

Comber Youth for Christ, also known as The Net.

### **Charity Number**

Registered Charity in Northern Ireland, no. 103460

### **Principal Address**

49 Bridge Street, Comber, Newtownards, County Down, BT23 5AT

### **Charity Trustees as of 31 December 2024**

Mr Robert Dalzell

Mrs Judith Hoey

Mr Gordy Crozier

Mrs Alison Balzer

Miss Victoria Lloyd

Mrs. Anne Johnston

Mr Kevin Finlay

Mrs Roberta Watson

Mr Michael Gibson

## **Structure, Governance and Management**

### **Governing Document and Constitution**

Comber Youth for Christ is governed by its memorandum and articles last amended September 2019. Comber Youth for Christ is run by the board and its staff and, as of December 2024, we had 2 members of staff, and 9 board members.

### **Charities Trustee Selection and Management**

Comber Youth for Christ is managed by the board of directors (charity trustees). Trustees are appointed by the board through nomination. In the year to December 2024 a total of 5 meetings took place. The meetings were held on 29th January, 8th April, 27th May, 3rd September and 27th October.

At each meeting a youth report was given by one of the members of staff, and any issues arising were raised by the chairman for discussion and input from the Board

The Annual Report and Statement of Accounts are approved by the trustees.

### **Objectives & Activities**

To develop and deliver programmes to parents and carers in church and other community settings, addressing in particular teenage risk-taking behaviours through the application of parenting skills and strategies. To train and resource those working with young people, including teachers and youth workers, around the physical, emotional, physiological and spiritual development of young people and their relational and sexual well-being. To engage with political representatives, government departments and statutory bodies in the development and implementation of holistic policy with regards to Relationships and Sexuality Education and Sexual Health Promotion. To support the Church and wider faith 10 community in actively addressing issues pertaining to relationships and sexuality. To engage with media in relation to project activity and the promotion of our vision. To network and partner with individuals, agencies and churches, locally and internationally, in the pursuit of our vision.

### **Public Benefit Statement**

The board of Comber Youth For Christ confirm that they have complied with their duty under section 17 (5) of the Charities Act 2011 to have regard to the charities Commission's guidance on public benefit and that the public benefit requirement has informed the activities of The Net in the year to December 2024.

### **Summary of Main Activities**

Comber Youth for Christ offers the following as their core activities:

- Junior and Senior Drop in
- After School programme
- Primary//Sevens
- Group Work
- Detached work
- Mentoring
- Counselling
- Prayer meetings

Comber Youth for Christ offers these programmes to the community regardless of personal circumstances, race, gender and ability. We work in Comber, but people attend from the wider area. Our focus is centred upon the 'whole-person' approach; simply put, we are about the physical, mental, emotional and spiritual development of young people. This is achieved and is encapsulated by relationship; a respect of young people who are valued for who they are and accepted where they are at.

Approved and adopted November 2024 and signed on the board's behalf:

Kevin Finlay  
Chairman

**Comber Youth for Christ Limited**

Northern Ireland - Charity number 103460

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# Accounts

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Registered number  
NI066947  
Charity number  
XR17927

Comber Youth for Christ Limited

Report and Accounts  
for the year ended  
31 December 2023



**Comber Youth for Christ Limited**  
**Report and accounts**  
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**Comber Youth for Christ Limited  
Company Information**

**Trustees**

Robert Dalzell (resigned 6 June 2024)  
James Finlay  
Michael Gibson  
Judith Hoey  
Laura Kerr (resigned 6 June 2024)  
Naimh McElroy (resigned 9 July 2024)  
Daniel Rosbotham (resigned 26 September 2023)  
Roberta Watson  
Gordon Crozier  
Victoria Lloyd (appointed 10 October 2023)  
Anne Johnston (appointed 27 May 2024)  
Alison Balzer (appointed 27 May 2024)

**Accountants**

SJO Accountants Ltd  
37 Movilla Street  
Newtownards  
Co Down  
BT23 7JQ

**Registered office**

49 Bridge Street  
Comber  
BT23 6DZ

**Registered number**

NI066947

**Charity number**

XR17927

**Comber Youth for Christ Limited**  
**Registered number: NI066947**  
**Trustees' Report**

The trustees present their report and accounts for the year ended 31 December 2023.

**Principal activities**

The company's principal activity during the year continued to be that of a youth outreach programme.

**Trustees**

The following persons served as directors during the year:

Robert Dalzell (resigned 6 June 2024)  
James Finlay  
Michael Gibson  
Judith Hoey  
Laura Kerr (resigned 6 June 2024)  
Naimh McElroy (resigned 9 July 2024)  
Daniel Rosbotham (resigned 26 September 2023)  
Roberta Watson  
Gordon Crozier  
Victoria Lloyd (appointed 10 October 2023)  
Anne Johnston (appointed 27 May 2024)  
Alison Balzer (appointed 27 May 2024)

**Directors' responsibilities**

The directors are responsible for preparing the report and accounts in accordance with applicable law and regulations.

Company law requires the directors to prepare accounts for each financial year. Under that law the directors have elected to prepare the accounts in accordance with United Kingdom Generally Accepted Accounting Practice (United Kingdom Accounting Standards and applicable law). Under company law the directors must not approve the accounts unless they are satisfied that they give a true and fair view of the state of affairs of the company and of the profit or loss of the company for that period. In preparing these accounts, the directors are required to:

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

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

**Disclosure of information to auditors**

Each person who was a director at the time this report was approved confirms that:

- so far as he is aware, there is no relevant audit information of which the company's auditor is unaware; and

**Comber Youth for Christ Limited**

**Registered number: NI066947**

**Trustees' Report**

- he has taken all the steps that he ought to have taken as a director in order to make himself aware of any relevant audit information and to establish that the company's auditor is aware of that information.

**Small company provisions**

This report has been prepared in accordance with the provisions in Part 15 of the Companies Act 2006 applicable to companies subject to the small companies regime.

This report was approved by the board on 23 September 2024 and signed on its behalf.



James Finlay  
Trustee

**Comber Youth for Christ Limited  
Accountants' Report**

**Independent examiners' report to the charity trustees of Comber Youth For Christ Limited**

We report on the accounts for the year ended 31 December 2023, which are set out on pages 5 - 7.

**Respective responsibilities of charity trustees and examiner**

As the charity's trustees (and also the directors of the company for the purposes of company law) you are responsible for the preparation of the accounts in accordance with the Companies Act 2006. Having satisfied ourselves that the charity is not subject to audit under company law, and is eligible for an independent examination, it is our responsibility to:

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

**Basis of independent examiners' report**

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

Our role is to state whether any material matters have come to our attention, giving us cause to believe:

1. That the accounting records were not kept in accordance with section 386 of the Companies Act 2006
2. That the accounts do not accord with those accounting records
3. That the accounts do not comply with the accounting requirements of section 396 of the Companies Act 2006 and with the methods and principles of the 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
4. That there is further information needed for a proper understanding of the accounts to be reached.

**Independent Examiners' Statement**

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

*SJO Accountants Ltd.*

SJO Accountants Ltd  
Chartered Management Accountants  
37 Movilla Street  
Newtownards  
Co Down  
BT23 7JQ

23 September 2024

**Comber Youth for Christ Limited**  
**Statement of Financial Activities**  
**for the year ended 31 December 2023**

	<b>2023</b>	<b>2023</b>	<b>2023</b>	<b>2022</b>
	<b>Unrestricted</b>	<b>Restricted</b>	<b>Total</b>	<b>Total</b>
	<b>Funds</b>	<b>Funds</b>		
	<b>£</b>	<b>£</b>	<b>£</b>	<b>£</b>
<b>Incoming Resources</b>	61,936	46,631	108,567	83,574
Costs of generating voluntary income	992	7,061	8,053	4,583
<b>Gross surplus</b>	<u>60,944</u>	<u>39,570</u>	<u>100,514</u>	<u>78,991</u>
Charitable expenditure	65,227	54,321	119,548	89,620
Other operating income	-	-	-	16
<b>Net incoming/(outgoing) resources</b>	<u>(4,283)</u>	<u>(14,751)</u>	<u>(19,034)</u>	<u>(10,629)</u>
Interest receivable	32	-	32	16
<b>Net movement in funds</b>	<u>(4,251)</u>	<u>(14,751)</u>	<u>(19,002)</u>	<u>(10,613)</u>
<b>Reconciliation of funds</b>				
<b>Fund balance at 1 January 2023</b>	72,859	47,926	120,785	131,398
<b>Transfers between funds</b>	-	-	-	-
<b>Fund balance at 31 December 2022</b>	<u>68,608</u>	<u>33,175</u>	<u>101,783</u>	<u>120,785</u>

**Comber Youth for Christ Limited**  
**Registered number:** NI066947  
**Balance Sheet**  
**as at 31 December 2023**

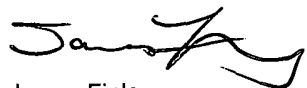
	Notes	2023 £	2022 £
<b>Fixed assets</b>			
Tangible assets	4	148,982	165,371
<b>Current assets</b>			
Debtors	5	2,132	2,495
Cash at bank and in hand		<u>15,942</u>	<u>30,594</u>
		18,074	33,089
<b>Creditors: amounts falling due within one year</b>	6	(8,092)	(9,433)
<b>Net current assets</b>		<u>9,982</u>	<u>23,656</u>
<b>Total assets less current liabilities</b>		<u>158,964</u>	<u>189,027</u>
<b>Creditors: amounts falling due after more than one year</b>	7	(57,181)	(68,242)
<b>Net assets</b>		<u>101,783</u>	<u>120,785</u>
<b>Total Funds</b>			
General Funds	8	68,608	72,859
Restricted Funds	8	33,175	47,926
<b>Shareholders' funds</b>		<u>101,783</u>	<u>120,785</u>

The directors are satisfied that the company is entitled to exemption from the requirement to obtain an audit under section 477 of the Companies Act 2006.

The members have not required the company to obtain an audit in accordance with section 476 of the Act.

The directors acknowledge their responsibilities for complying with the requirements of the Companies Act 2006 with respect to accounting records and the preparation of accounts.

The accounts have been prepared and delivered in accordance with the special provisions applicable to companies subject to the small companies regime. The profit and loss account has not been delivered to the Registrar of Companies.



James Finlay  
Trustee

Approved by the board on 23 September 2024

**Comber Youth for Christ Limited**  
**Statement of Changes in Equity**  
**for the year ended 31 December 2023**

	Share capital	Share premium	Re- valuation reserve	Profit and loss account	Total
	£	£	£	£	£
<b>At 1 January 2022</b>	-	-	-	131,398	131,398
Loss for the financial year				(10,613)	(10,613)
<b>At 31 December 2022</b>	<u>-</u>	<u>-</u>	<u>-</u>	<u>120,785</u>	<u>120,785</u>
<b>At 1 January 2023</b>	-	-	-	120,785	120,785
Loss for the financial year				(19,002)	(19,002)
<b>At 31 December 2023</b>	<u>-</u>	<u>-</u>	<u>-</u>	<u>101,783</u>	<u>101,783</u>

**Comber Youth for Christ Limited**  
**Notes to the Accounts**  
**for the year ended 31 December 2023**

**1 Statement of Trustees Responsibilities**

The rules of the Charity require the Trustees to prepare accounts for each financial year which give a true and fair view of the state of affairs of the Charity and of the surplus or deficit for that period. In preparing those accounts, the Trustees are required to:

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

The Trustees are responsible for maintaining proper accounting records under Section 63 of the Charities Act (Northern Ireland) 2008 which are sufficient to show and explain all the Charity's transaction; which are such as to disclose with reasonable accuracy the financial position of the Charity; and which enable the trustees to ensure that the accounts prepared comply with section 64(1) of the Act. They are also responsible for safeguarding the assets of the Charity, including the maintenance of adequate procedures to prevent and detect fraud and other irregularities.

**2 Accounting policies**

***Accounting Convention***

The accounts are prepared under the historic cost convention. They comply with the requirements of Statement of Recommended Practice 'Accounting and Reporting by Charities' ('SORP') and are in accordance with applicable accounting standards.

***General Accumulated Funds***

General accumulated funds are unrestricted funds available to the Charity for its general purposes and include funds designated by the Charity for a particular purpose; the use of such funds remains at the discretion of the Charity's Trustees.

***Restricted Funds***

Restricted funds are funds subject to restrictions imposed by the donor or by the specific terms of the appeal under which the funds are raised. The restrictions are binding upon the Company.

***Income***

All income is accounted for when the Charity has entitlement, there is certainty of receipt and the amount is measurable.

***Governance, Management & Administration***

Governance, management and administration expenses relate to the whole of the Charity's activities and a proportion of these charges are allocated to expenditure headings on a basis that is consistent with the use of the resources.

***Tangible fixed assets***

Tangible fixed assets are measured at cost less accumulative depreciation and any accumulative impairment losses. Depreciation is provided on all tangible fixed assets, other than freehold land and buildings, at rates calculated to write off the cost, less estimated residual value, of each asset, as follows:

Freehold land and buildings	not depreciated
Leasehold land and buildings	over the lease term
Plant and machinery	25% reducing balance

**Comber Youth for Christ Limited**  
**Notes to the Accounts**  
**for the year ended 31 December 2023**

**Stocks**

Stocks are measured at the lower of cost and estimated selling price less costs to complete and sell. Cost is determined using the first in first out method. The carrying amount of stock sold is recognised as an expense in the period in which the related revenue is recognised.

**Debtors**

Short term debtors are measured at transaction price (which is usually the invoice price), less any impairment losses for bad and doubtful debts. Loans and other financial assets are initially recognised at transaction price including any transaction costs and subsequently measured at amortised cost determined using the effective interest method, less any impairment losses for bad and doubtful debts.

**Creditors**

Short term creditors are measured at transaction price (which is usually the invoice price). Loans and other financial liabilities are initially recognised at transaction price net of any transaction costs and subsequently measured at amortised cost determined using the effective interest method.

**Taxation**

No tax has been provided in these accounts because the income of the charity is within the exemption granted by Sections 466-493 of the Corporation Taxes Act 2010.

**Pensions**

Contributions to defined contribution plans are expensed in the period to which they relate.

<b>3</b>	<b>Employees</b>		<b>2023</b>	<b>2022</b>
			<b>Number</b>	<b>Number</b>
	Average number of persons employed by the company		<u>3</u>	<u>3</u>
<b>4</b>	<b>Tangible fixed assets</b>			
		<b>Freehold</b>	<b>Leasehold</b>	<b>Plant &amp;</b>
		<b>buildings</b>	<b>buildings</b>	<b>machinery</b>
		<b>£</b>	<b>£</b>	<b>£</b>
	<b>Cost</b>			<b>Total</b>
	At 1 January 2023	<u>104,498</u>	<u>159,972</u>	<u>20,233</u>
	At 31 December 2023	<u>104,498</u>	<u>159,972</u>	<u>20,233</u>
	<b>Depreciation</b>			
	At 1 January 2023	-	102,374	16,958
	Charge for the year	-	14,751	1,638
	At 31 December 2023	<u>-</u>	<u>117,125</u>	<u>18,596</u>
	<b>Net book value</b>			
	At 31 December 2023	<u>104,498</u>	<u>42,847</u>	<u>1,637</u>
	At 31 December 2022	<u>104,498</u>	<u>57,598</u>	<u>3,275</u>

**Comber Youth for Christ Limited**  
**Notes to the Accounts**  
**for the year ended 31 December 2023**

<b>5 Debtors</b>			<b>2023</b>	<b>2022</b>	
			£	£	
Accrued Income			<u>2,132</u>	<u>2,495</u>	
<b>6 Creditors: amounts falling due within one year</b>			<b>2023</b>	<b>2022</b>	
			£	£	
Bank loans and overdrafts			6,500	7,800	
Taxation and social security costs			<u>1,592</u>	<u>1,633</u>	
			<u>8,092</u>	<u>9,433</u>	
<b>7 Creditors: amounts falling due after one year</b>			<b>2023</b>	<b>2022</b>	
			£	£	
Loan			57,181	60,742	
Other creditors			-	<u>7,500</u>	
			<u>57,181</u>	<u>68,242</u>	
<b>8 Statement of Funds</b>	<b>At</b>	<b>Income</b>	<b>Expenditure</b>	<b>Transfers</b>	<b>At</b>
	31/12/2022				31/12/2023
	£	£	£	£	£
General Reserves	72,859	61,968	(66,219)	-	68,608
Total Unrestricted funds	<u>72,859</u>	<u>61,968</u>	<u>(66,219)</u>	-	<u>68,608</u>
Restricted Reserves	47,926	46,631	(61,382)	-	33,175
Total Restricted Reserves	<u>47,926</u>	<u>46,631</u>	<u>(61,382)</u>	-	<u>33,175</u>
<b>Restricted reserves:</b>					
Renovation works	47,926	-	(14,751)	-	33,175
John Atcheson	-	17,500	(17,500)	-	-
PCSP	-	6,625	(6,625)	-	-
EA	-	10,506	(10,506)	-	-
Joseph Rank Trust	-	10,000	(10,000)	-	-
Asda grant - renovations	-	2,000	(2,000)	-	-
<b>Total restricted funds</b>	<u>47,926</u>	<u>46,631</u>	<u>(61,382)</u>	-	<u>33,175</u>

The restricted reserves relate to an Education Authority Grant for the renovation and rebuild of the building from which the charity operates.

**Comber Youth for Christ Limited**  
**Notes to the Accounts**  
**for the year ended 31 December 2023**

**9 Trustees**

None of the trustees (or any person connected with them) received any remuneration during the year, and none of them were reimbursed for travelling expenses.

**10 Other information**

Comber Youth for Christ Limited is a private company limited by guarantee and incorporated in Northern Ireland.  
Its registered office is:  
49 Bridge Street  
Comber  
BT23 6DZ

**Comber Youth for Christ Limited**  
**Detailed profit and loss account**  
**for the year ended 31 December 2023**

*This schedule does not form part of the statutory accounts*

	2023 Unrestricted Funds £	2023 Restricted Funds £	2023 Total £	2022 Total £
<b>Incoming Resources</b>				
General Donations	44,745	-	44,745	37,984
Gift Aid Income	-	-	-	6,909
Fundraising Income	4,626	-	4,626	10,742
Grant Income	6,000	46,631	52,631	23,717
Summer Scheme	-	-	-	1,506
Other	6,565	-	6,565	2,716
	<u>61,936</u>	<u>46,631</u>	<u>108,567</u>	<u>83,574</u>
<b>Cost of Generating Funds</b>				
Project Costs	-	7,061	7,061	-
Other direct costs	992	-	992	4,583
	<u>992</u>	<u>7,061</u>	<u>8,053</u>	<u>4,583</u>
<b>Administrative expenses</b>				
<b>Youth Work Costs</b>				
Wages and salaries	21,701	35,070	56,771	51,855
Pensions	1,141	-	1,141	1,120
Staff training and welfare	1,012	-	1,012	3,127
	<u>23,854</u>	<u>35,070</u>	<u>58,924</u>	<u>56,102</u>
<b>Premises costs:</b>				
Rates	192	-	192	195
Light and heat	1,176	2,500	3,676	1,292
Cleaning	1,725	-	1,725	1,613
	<u>3,093</u>	<u>2,500</u>	<u>5,593</u>	<u>3,100</u>
<b>General administrative expenses:</b>				
Telephone and fax	1,833	-	1,833	818
Stationery and printing	2	-	2	906
Subscriptions	277	-	277	267
Bank charges	125	-	125	119
Insurance	2,146	-	2,146	2,638
Equipment expensed	528	-	528	290
Software	-	-	-	96
Repairs and maintenance	30,079	2,000	32,079	6,809
Depreciation	1,638	14,751	16,389	16,823
Mortgage interest and charges	1,639	-	1,639	1,639
	<u>38,267</u>	<u>16,751</u>	<u>55,018</u>	<u>30,405</u>
<b>Legal and professional costs:</b>				
Other legal and professional	13	-	13	13
	<u>13</u>	<u>-</u>	<u>13</u>	<u>13</u>
<b>Total charitable expenditure</b>	<u>65,227</u>	<u>54,321</u>	<u>119,548</u>	<u>89,620</u>
<b>Other operating income</b>				
Interest receivable	32	-	32	16

**Comber Youth for Christ Limited**

Northern Ireland - Charity number 103460

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# Annual report

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# Comber Youth for Christ

## Annual Report & Statement of Accounts

For the year to 31 December 2023

Comber Youth for Christ, 49 Bridge Street, Comber, Newtownards, Co.

Down, BT23 5AT Registered charity no. 103460

[www.thenetyouthproject.org](http://www.thenetyouthproject.org)

## Annual Report for the year ended December 2023

### Financial review

- Financial Performance
- Income
- Expenditure
- Stock
- Gifts and Support in Kind
- Funds Materially in Deficit
- Major Risks
- Financial Management and Reserves Policies

### Accounts for the year ended 31 December 2023

#### Reference and administrative details

- Charity Name
- Charity Number Principal Address
- Charity Trustees as of December 2023

#### Structure, Governance and Management

- Governing Document and Constitution
- Trustee Selection and Management
- Related Organisations Objectives and Activities
- Charitable Objects
- Benefit Statement
- Summary of Main Activities

## **Annual Report for the year ended 31 December 2023.**

The Directors of Comber Youth for Christ are pleased to submit their report and accounts for the period 01 January 2022 to 31 December 2023.

It should be noted that this report is being submitted by the current serving chairperson, who having been a member of the board since 13<sup>th</sup> May 2019, has been chairman on an interim basis for 2024.

Comber Youth for Christ exists primarily for young people in Comber and the neighbouring areas. We seek to empower young people and to educate and support them in their physical, emotional, physiological and spiritual development, with particular focus on their relationships, sexual health and well-being. We exist also to serve and support the local community and strive to promote a healthy and positive message regarding a young person's place in the community.

The Net Youth Project provides staff and volunteers with many experiences, which can be celebrated, but also learned from. As a result of this learning we have enabled staff to address our specific approach to a model of practice, which relates directly to the young people we regularly engage with: our key stakeholders.

Our focus is centred upon the 'whole-person' approach; simply put, we are about the physical, mental, emotional and spiritual development of young people. This is achieved and is encapsulated by relationship; a respect of young people who are valued for who they are and accepted where they are at.

In our experience, young people refrain from engaging in youth provision because there, to varying degrees, is an expectation of instant conformity - to rules, standards or cultural norms which are imposed, rather than learned. Therefore, in our initial engagement we meet young people where they are at, whether in behaviour, language or baggage - they find acceptance. Such an approach may be foreign to a young person, and it may be time-consuming and energy-sapping for the significant adult.

This process is vital to a young person finding acceptance in a positive community; if they don't find it here, we can be rest assured that it will be found in a less positive, less healthy environment. Our 2021 programme was impacted and shaped by the Covid-19 pandemic and the restrictions on group gatherings and social distancing. However, as restrictions were eased, we were able to adapt our programme, meet in smaller groups, and continue to support young people and families in the area. Pre-booking was in place for a number of programmes, to ensure numbers were limited in line with guidelines at the time. After the Easter break, staff were able to start re-opening the centre for a small number of targeted programmes. In 2021, we did a major redesign of

our outdoor space which proved extremely valuable as groups were able to meet outside.

Here is a summary of our work over the past twelve months:

## **YOUTH PROGRAMMES**

Comber Youth for Christ exists to help young people reach their full potential. We have a number of programmes which are designed specifically to offer a safe space where young people can engage in conversation, ask questions and develop a sense of community with their peers.

Primary Seven group: After the school Easter holidays, staff ran two P7s sessions a week, with limited numbers in line with Covid restrictions. Staff felt it was important to connect with this age group as they prepared to finish primary school and move to secondary.

Junior and Senior Drop In, and After Schools Programme: Drop In was re-started towards the end of the year. Staff noted that these sessions gave them a chance to re-connect with the young people, having missed out on regular contact with them due to lockdown.

Solo: This is a drop-in session specifically run for young people with autism. The group is run in conjunction with the National Autistic Society. The group started meeting together again in Autumn 2021.

## **COMMUNITY DEVELOPMENT**

Community Support Fund: Owing to the difficult circumstances faced by local families during the Covid pandemic, The Net set up a Community Support Fund. This involved offering practical support, such as food items, or financial support, such as a voucher for local shops/services.

Engaging with local churches: James McAllister, Centre Co-ordinator, continues to keep in touch with local churches, sharing news, prayer requests and events. Members of local churches are also encouraged to volunteer at the Net.

Engaging with local schools: Staff were able to re-connect with local primary schools in the Autumn term and took part in a number of online assemblies. Connect Young Parents: Throughout the pandemic, the Connect group remained very engaged with the Net. With this in mind, staff wanted to ensure they could offer the group something in-centre as soon as possible. Staff had stayed connected with the young mums and had met for walks and trips to the park trips where restrictions allowed but being able to hold something in-house was a welcome change. The budget allowed us to purchase some new equipment that could be used outdoors in the newly developed garden area; we bought a playhouse, climbing dome and slide, along with some big garden games.

Detached Work/Community safety: This programme was started with the aim of making Comber a safer community for all its residents. A small team, made up of staff and volunteers, engage with young people in the community who gather in 5 areas known for attracting anti-social behaviour. The intention with the detached work is to engage young people in conversation, develop relationships and direct them to our centre provision. As Covid restrictions eased, detached work was a good way to re-connect with young people and engaging in them in conversation.

### **COUNSELLING & SUPPORT**

Counselling: Our counselling programme is another way in which we seek to offer services to support our local community. It has proven to be a valuable service to many young people. We will have a designated space for counselling in our new building, which been available since late 2022.

### **FAITH ACTIVITIES**

Prayer: As restrictions eased and outdoor gatherings were permitted, Prayer Walks were organised. This was an event open to anyone in the community, young people, families, local churches. A prayer week was also held at the beginning of the Autumn term.

### **VOLUNTEER DEVELOPMENT**

In every area of what we do, we seek to provide the best service to the young people we engage with; whether facilities, resources or programmes. In upholding this value, we also aim to offer the best that we can in terms of volunteer capacity.

We undertake the appropriate application process, provide training relevant to our context, and support volunteers through an induction process; all to ensure our team of volunteers are comfortable and confident in their role.

We have been fortunate to maintain a good number of our volunteers.

## Financial Performance

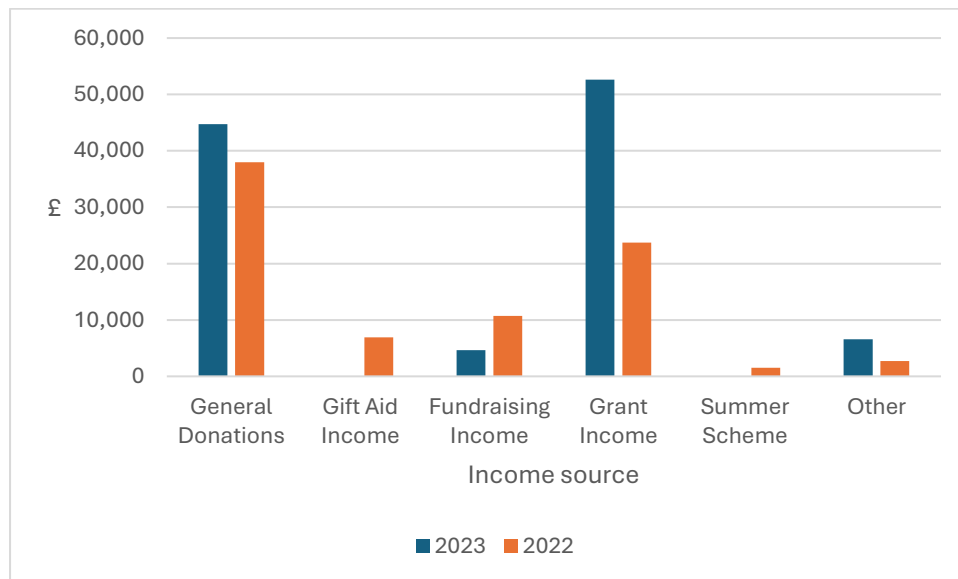
The year ended with a cash and bank balance of £15,942.

The detailed balance sheet can be found below.

### Income

Income for the year totalled £108,567.

Figure 1 below shows the income of the current year compared to 2022.



**Figure 1: Income for 2023 compared to 2022**

During 2023 Comber Youth for Christ sources its funds from multiple sources including grants, regular donor donations and fundraising.

The grants this year were received from Ardbarron, Ards and North Down Borough Council, Education Authority (EA), Asda Foundation, Joseph Rank Trust, Policing and Community Safety Partnerships, and John Atcheson Foundation.

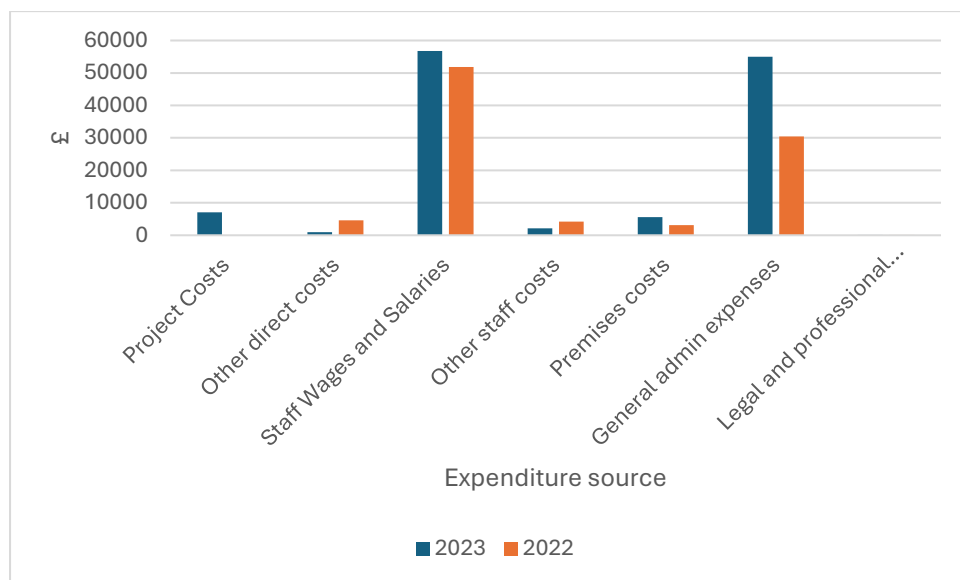
There was no gift aid received in this year as it was not applied for. Fundraising is a key component of the organisation for both raising funds and raising the profile of the organisation.

In 2023, £4,626 was raised from fundraising activities such as coffee mornings, bag-packs and a car show at Second Presbyterian Church, Comber.

The remaining income comes from regular donations from supporters and local churches which continues to be a focus for The Net.

## Expenditure

Expenditure for the year totalled £119,548 and a breakdown of this is shown below in Figure 2.



**Figure 2: Expenditure for 2023 compared to 2022**

Staff wages and other staff costs continue to be the largest expenditure. As the programmes are run by The Net's three members of staff, this is the main expense for all programmes. Other staff costs include pension payments and staff training and welfare expenses.

Premises costs include:

Rates - £192

Light and heat - £3,676

Cleaning - £1,725

Insurance - £2,146

Mortgage interest and charges - £1,639

Subscriptions - £277

Staff wages - £56,771

There were also repairs and maintenance expenses of £32,079 for work completed at 47 Bridge Street.

## Major Risks

Based on this year's accounts, Comber Youth for Christ has no major risk concerns. Going forward the Board is aware that as we continue to have 3 members of staff employed throughout the year, more donations or grants will be required to maintain the programmes and avoid the deficit incurred this year.

**Figure 3: Balance Sheet 2023 from Charity Accounts**

<b>Comber Youth for Christ Limited</b>			
<b>Registered number:</b>		NI066947	
<b>Balance Sheet</b>			
<b>as at 31 December 2023</b>			
	<b>Notes</b>	<b>2023</b>	<b>2022</b>
		<b>£</b>	<b>£</b>
<b>Fixed assets</b>			
Tangible assets	4	148,982	165,371
<b>Current assets</b>			
Debtors	5	2,132	2,495
Cash at bank and in hand		15,942	30,594
		<u>18,074</u>	<u>33,089</u>
<b>Creditors: amounts falling due within one year</b>	6	(8,092)	(9,433)
<b>Net current assets</b>		<u>9,982</u>	<u>23,656</u>
<b>Total assets less current liabilities</b>		<u>158,964</u>	<u>189,027</u>
<b>Creditors: amounts falling due after more than one year</b>	7	(57,181)	(68,242)
<b>Net assets</b>		<u>101,783</u>	<u>120,785</u>
<b>Total Funds</b>			
General Funds	8	68,608	72,859
Restricted Funds	8	33,175	47,926
<b>Shareholders' funds</b>		<u>101,783</u>	<u>120,785</u>

The directors are satisfied that the company is entitled to exemption from the requirement to obtain an audit under section 477 of the Companies Act 2006.

The members have not required the company to obtain an audit in accordance with section 476 of the Act.

The directors acknowledge their responsibilities for complying with the requirements of the Companies Act 2006 with respect to accounting records and the preparation of accounts.

The accounts have been prepared and delivered in accordance with the special provisions applicable to companies subject to the small companies regime. The profit and loss account has not been delivered to the Registrar of Companies.



James Finlay  
Trustee

Approved by the board on 23 September 2024

## **Reference and Administrative Details**

### **Charity Name**

Comber Youth for Christ, also known as The Net.

### **Charity Number**

Registered Charity in Northern Ireland, no. 103460

### **Principal Address**

49 Bridge Street, Comber, Newtownards, County Down, BT23 5AT

### **Charity Trustees as of 31 December 2023**

Mrs Judith Hoey

Mr Robert John Dalzell

Mr Daniel Rosbotham

Mrs Naimh McElroy

Mrs Laura Kerr

Mr Kevin Finlay

Mrs Roberta Watson

Mr Michael Gibson

## **Structure, Governance and Management**

### **Governing Document and Constitution**

Comber Youth for Christ is governed by its memorandum and articles last amended September 2019. Comber Youth for Christ is run by the board and its staff and, as of December 2021, we had 3 members of staff, reduced to 2 staff since September 2023 and 8 board members.

### **Charities Trustee Selection and Management**

Comber Youth for Christ is managed by the board of directors (charity trustees). Trustees are appointed by the board through nomination. In the year to December 2023 Board meeting recorded for Jan 26<sup>th</sup> Sept 25<sup>th</sup> and Nov 4<sup>th</sup> a total of 2 meetings took place other meetings were informal.

At each meeting a youth report was given by one of the members of staff, and any issues arising were raised by the chairman for discussion and input from the Board. The Annual Report and Statement of Accounts are approved by the trustees.

### **Objectives & Activities**

To develop and deliver programmes to parents and carers in church and other community settings, addressing in particular teenage risk-taking behaviours through the application of parenting skills and strategies. To train and resource those working with

young people, including teachers and youth workers, around the physical, emotional, physiological and spiritual development of young people and their relational and sexual well-being. To engage with political representatives, government departments and statutory bodies in the development and implementation of holistic policy with regards to Relationships and Sexuality Education and Sexual Health Promotion. To support the Church and wider faith 10 community in actively addressing issues pertaining to relationships and sexuality. To engage with media in relation to project activity and the promotion of our vision. To network and partner with individuals, agencies and churches, locally and internationally, in the pursuit of our vision.

### **Public Benefit Statement**

The board of Comber Youth For Christ confirm that they have complied with their duty under section 17 (5) of the Charities Act 2011 to have regard to the charities Commission's guidance on public benefit and that the public benefit requirement has informed the activities of The Net in the year to December 2020.

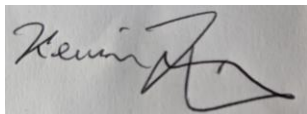
## Summary of Main Activities

Comber Youth for Christ offers the following as their core activities:

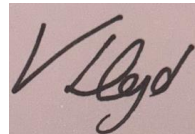
- Junior and Senior Drop in
- After School programme
- Connect Young Parents
- Solo
- Detached work
- Mentoring
- Counselling
- Prayer meetings

Comber Youth for Christ offers these programmes to the community regardless of personal circumstances, race, gender and ability. We work in Comber, but people attend from the wider area. Our focus is centred upon the 'whole-person' approach; simply put, we are about the physical, mental, emotional and spiritual development of young people. This is achieved and is encapsulated by relationship; a respect of young people who are valued for who they are and accepted where they are at.

Approved and adopted on 30<sup>th</sup> October 2024 and signed on the board's behalf:



Kevin Finlay  
Chairman



Victoria Lloyd  
Finance Director

**Comber Youth for Christ Limited**

Northern Ireland - Charity number 103460

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# Annual return

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## **Comber Youth for Christ Limited**

### **Company Information**

#### **Trustees**

Robert Dazell

James Finlay

Michael Gibson

Judith Hoey

Laura Kerr

Daniel Rosbotham

Roberta Watson

Naimh McElroy

Gordon Crozier (Appointed 27<sup>th</sup> Oct 2022)

#### **Accountants**

SJO Accountants Ltd

37 Movilla Street

Newtownards

Co Down

BT23 7JQ

#### **Registered Office**

49 Bridge Street

Comber

BT23 6DZ

#### **Registered number**

NI066947

#### **Charity number**

XR17927

**Comber Youth for Christ Limited**

Northern Ireland - Charity number 103460

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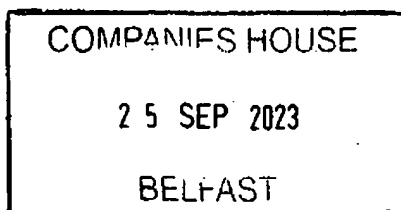
# Accounts

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Registered number  
NI066947  
Charity number  
XR17927

**Comber Youth for Christ Limited**

**Report and Accounts  
for the year ended  
31 December 2022**



**Comber Youth for Christ Limited  
Report and accounts  
Contents**

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<b>Company information</b>	<b>1</b>
<b>Trustees' report</b>	<b>2</b>
<b>Accountants' report</b>	<b>3</b>
<b>Statement of financial activities</b>	<b>4</b>
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**Comber Youth for Christ Limited  
Company Information**

**Trustees**

Robert Dalzell  
James Finlay  
Michael Gibson  
Judith Hoey  
Laura Kerr  
Naimh McElroy  
Daniel Rosbotham  
Roberta Watson  
Gordon Crozier (appointed 27 October 2022)

**Accountants**

SJO Accountants Ltd  
37 Movilla Street  
Newtownards  
Co Down  
BT23 7JQ

**Registered office**

49 Bridge Street  
Comber  
BT23 6DZ

**Registered number**

NI066947

**Charity number**

XR17927

**Comber Youth for Christ Limited**  
**Registered number: NI066947**  
**Trustees' Report**

The trustees present their report and accounts for the year ended 31 December 2022.

**Principal activities**

The company's principal activity during the year continued to be that of a youth outreach programme.

**Trustees**

The following persons served as directors during the year:

Robert Dalzell  
James Finlay  
Michael Gibson  
Judith Hoey  
Laura Kerr  
Naimh McElroy  
Daniel Rosbotham  
Roberta Watson  
Gordon Crozier (appointed 27 October 2022)

**Small company provisions**

This report has been prepared in accordance with the provisions in Part 15 of the Companies Act 2006 applicable to companies subject to the small companies regime.

This report was approved by the board on 20 September 2023 and signed on its behalf.



Robert Dalzell  
Trustee

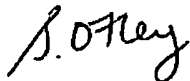
**Comber Youth for Christ Limited  
Accountants' Report**

**Accountants' report to the directors of  
Comber Youth for Christ Limited**

You have approved the accounts for the year ended for the year ended 31 December 2022 which comprise the Statement of Financial Activities, Balance Sheet and related notes. In accordance with your instruction we have compiled these unaudited accounts from the accounting records and information and explanations supplied to us.

**Independent Examiner's Statement**

We have reviewed the accounts of Comber Youth for Christ Limited for the year ended 31 December 2022. In connection with our examination which has been carried out under section 65, we have followed the general directions given and no matters have come to our attention in the course of the examination: (i) which gives us reasonable cause to believe, in any material respect, that the requirement to keep proper accounting records in accordance with the Section 63 of the Charities Act (Northern Ireland) 2008 has not been kept; or, (ii) to which, in our opinion, attention should be drawn in order to enable a proper understanding of the accounts to be reached.



SJO Accountants Ltd  
Chartered Management Accountants

37 Movilla Street  
Newtownards  
Co Down  
BT23 7JQ

20 September 2023

**Comber Youth for Christ Limited**  
**Statement of Financial Activities**  
**for the year ended 31 December 2022**

	<b>2022</b>	<b>2022</b>	<b>2022</b>	<b>2021</b>
	<b>Unrestricted</b>	<b>Restricted</b>	<b>Total</b>	<b>Total</b>
	<b>Funds</b>	<b>Funds</b>		
	<b>£</b>	<b>£</b>	<b>£</b>	<b>£</b>
<b>Incoming Resources</b>	65,857	17,717	83,574	72,876
<b>Costs of generating voluntary income</b>	4,235	348	4,583	7,843
<b>Gross surplus</b>	<u>61,622</u>	<u>17,369</u>	<u>78,991</u>	<u>65,033</u>
<b>Charitable expenditure</b>	57,389	32,231	89,620	84,370
<b>Net incoming/(outgoing) resources</b>	<u>4,233</u>	<u>(14,862)</u>	<u>(10,629)</u>	<u>(19,337)</u>
<b>Interest receivable</b>	16	-	16	15
<b>Net movement in funds</b>	<u>4,249</u>	<u>(14,862)</u>	<u>(10,613)</u>	<u>(19,322)</u>
<b>Reconciliation of funds</b>				
<b>Fund balance at 1 January 2022</b>	68,721	62,677	131,398	150,720
<b>Transfers between funds</b>	(111)	111	-	-
<b>Fund balance at 31 December 2022</b>	<u><u>72,859</u></u>	<u><u>47,926</u></u>	<u><u>120,785</u></u>	<u><u>131,398</u></u>

**Comber Youth for Christ Limited**  
**Registered number: NI066947**  
**Balance Sheet**  
**as at 31 December 2022**

	Notes	2022 £	2021 £
<b>Fixed assets</b>			
Tangible assets	4	165,371	168,091
<b>Current assets</b>			
Debtors	5	2,495	7,214
Cash at bank and in hand		<u>30,594</u>	<u>29,496</u>
		33,089	36,710
<b>Creditors: amounts falling due within one year</b>	6	(9,433)	(7,800)
<b>Net current assets</b>		<u>23,656</u>	<u>28,910</u>
<b>Total assets less current liabilities</b>		<u>189,027</u>	<u>197,001</u>
<b>Creditors: amounts falling due after more than one year</b>	7	(68,242)	(65,603)
<b>Net assets</b>		<u>120,785</u>	<u>131,398</u>
<b>Total Funds</b>			
General Funds	8	72,859	68,721
Restricted Funds	8	47,926	62,677
<b>Shareholders' funds</b>		<u>120,785</u>	<u>131,398</u>

The directors are satisfied that the company is entitled to exemption from the requirement to obtain an audit under section 477 of the Companies Act 2006.

The members have not required the company to obtain an audit in accordance with section 476 of the Act.

The directors acknowledge their responsibilities for complying with the requirements of the Companies Act 2006 with respect to accounting records and the preparation of accounts.

The accounts have been prepared and delivered in accordance with the special provisions applicable to companies subject to the small companies regime. The profit and loss account has not been delivered to the Registrar of Companies.



Robert Dalzell  
Trustee

Approved by the board on 20 September 2023

**Comber Youth for Christ Limited  
Statement of Changes in Equity  
for the year ended 31 December 2022**

	Share capital	Share premium	Re- valuation reserve	Profit and loss account	Total
	£	£	£	£	£
<b>At 1 January 2021</b>	-	-	-	150,720	150,720
Loss for the financial year				(19,322)	(19,322)
<b>At 31 December 2021</b>	<u>-</u>	<u>-</u>	<u>-</u>	<u>131,398</u>	<u>131,398</u>
<b>At 1 January 2022</b>	-	-	-	131,398	131,398
Loss for the financial year				(10,613)	(10,613)
<b>At 31 December 2022</b>	<u>-</u>	<u>-</u>	<u>-</u>	<u>120,785</u>	<u>120,785</u>

**Comber Youth for Christ Limited**  
**Notes to the Accounts**  
**for the year ended 31 December 2022**

**1 Statement of Trustees Responsibilities**

The rules of the Charity require the Trustees to prepare accounts for each financial year which give a true and fair view of the state of affairs of the Charity and of the surplus or deficit for that period. In preparing those accounts, the Trustees are required to:

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

The Trustees are responsible for maintaining proper accounting records under Section 63 of the Charities Act (Northern Ireland) 2008 which are sufficient to show and explain all the Charity's transaction; which are such as to disclose with reasonable accuracy the financial position of the Charity; and which enable the trustees to ensure that the accounts prepared comply with section 64(1) of the Act. They are also responsible for safeguarding the assets of the Charity, including the maintenance of adequate procedures to prevent and detect fraud and other irregularities.

**2 Accounting policies**

***Accounting Convention***

The accounts are prepared under the historic cost convention. They comply with the requirements of Statement of Recommended Practice 'Accounting and Reporting by Charities' ('SORP') and are in accordance with applicable accounting standards.

***General Accumulated Funds***

General accumulated funds are unrestricted funds available to the Charity for its general purposes and include funds designated by the Charity for a particular purpose; the use of such funds remains at the discretion of the Charity's Trustees.

***Restricted Funds***

Restricted funds are funds subject to restrictions imposed by the donor or by the specific terms of the appeal under which the funds are raised. The restrictions are binding upon the Company.

***Income***

All income is accounted for when the Charity has entitlement, there is certainty of receipt and the amount is measurable.

***Governance, Management & Administration***

Governance, management and administration expenses relate to the whole of the Charity's activities and a proportion of these charges are allocated to expenditure headings on a basis that is consistent with the use of the resources.

***Tangible fixed assets***

Tangible fixed assets are measured at cost less accumulative depreciation and any accumulative impairment losses. Depreciation is provided on all tangible fixed assets, other than freehold land and buildings, at rates calculated to write off the cost, less estimated residual value, of each asset, as follows:

Freehold land and buildings	not depreciated
Leasehold land and buildings	over the lease term
Plant and machinery	25% reducing balance

**Comber Youth for Christ Limited**  
**Notes to the Accounts**  
**for the year ended 31 December 2022**

**Stocks**

Stocks are measured at the lower of cost and estimated selling price less costs to complete and sell. Cost is determined using the first in first out method. The carrying amount of stock sold is recognised as an expense in the period in which the related revenue is recognised.

**Debtors**

Short term debtors are measured at transaction price (which is usually the invoice price), less any impairment losses for bad and doubtful debts. Loans and other financial assets are initially recognised at transaction price including any transaction costs and subsequently measured at amortised cost determined using the effective interest method, less any impairment losses for bad and doubtful debts.

**Creditors**

Short term creditors are measured at transaction price (which is usually the invoice price). Loans and other financial liabilities are initially recognised at transaction price net of any transaction costs and subsequently measured at amortised cost determined using the effective interest method.

**Taxation**

No tax has been provided in these accounts because the income of the charity is within the exemption granted by Sections 466-493 of the Corporation Taxes Act 2010.

**Pensions**

Contributions to defined contribution plans are expensed in the period to which they relate.

<b>3 Employees</b>	<b>2022</b>	<b>2021</b>
	<b>Number</b>	<b>Number</b>
Average number of persons employed by the company	<u>3</u>	<u>3</u>

<b>4 Tangible fixed assets</b>	<b>Freehold buildings £</b>	<b>Leasehold buildings</b>	<b>Plant &amp; machinery £</b>	<b>Total £</b>
<b>Cost</b>				
At 1 January 2022	90,395	159,972	20,233	270,600
Additions	<u>14,103</u>	<u>-</u>	<u>-</u>	<u>14,103</u>
At 31 December 2022	<u>104,498</u>	<u>159,972</u>	<u>20,233</u>	<u>284,703</u>
<b>Depreciation</b>				
At 1 January 2022	-	87,623	14,886	102,509
Charge for the year	<u>-</u>	<u>14,751</u>	<u>2,072</u>	<u>16,823</u>
At 31 December 2022	<u>-</u>	<u>102,374</u>	<u>16,958</u>	<u>119,332</u>
<b>Net book value</b>				
At 31 December 2022	<u>104,498</u>	<u>57,598</u>	<u>3,275</u>	<u>165,371</u>
At 31 December 2021	<u>90,395</u>	<u>72,349</u>	<u>5,347</u>	<u>168,091</u>

**Comber Youth for Christ Limited**  
**Notes to the Accounts**  
**for the year ended 31 December 2022**

<b>5 Debtors</b>			<b>2022</b>	<b>2021</b>	
			£	£	
Accrued Income			2,495	6,470	
Other debtors			-	744	
			<u>2,495</u>	<u>7,214</u>	
<b>6 Creditors: amounts falling due within one year</b>			<b>2022</b>	<b>2021</b>	
			£	£	
Bank loans and overdrafts			7,800	7,800	
Taxation and social security costs			1,633	-	
			<u>9,433</u>	<u>7,800</u>	
<b>7 Creditors: amounts falling due after one year</b>			<b>2022</b>	<b>2021</b>	
			£	£	
Loan			60,742	65,603	
Other creditors			7,500	-	
			<u>68,242</u>	<u>65,603</u>	
<b>8 Statement of Funds</b>	<b>At</b>	<b>Income</b>	<b>Expenditure</b>	<b>Transfers</b>	<b>At</b>
	<b>31/12/2021</b>				<b>31/12/2022</b>
	£	£	£	£	£
General Reserves	68,721	65,873	(61,624)	(111)	72,859
Total Unrestricted funds	<u>68,721</u>	<u>65,873</u>	<u>(61,624)</u>	<u>(111)</u>	<u>72,859</u>
Restricted Reserves	62,677	17,717	(32,579)	111	47,926
Total Restricted Reserves	<u>62,677</u>	<u>17,717</u>	<u>(32,579)</u>	<u>111</u>	<u>47,926</u>
<b>Restricted reserves:</b>					
Renovation works	62,677	-	(14,751)	-	47,926
ANDBC Community Grant	-	3,000	(3,016)	16	-
PCSP	-	4,717	(4,812)	95	-
Joseph Rank Trust	-	10,000	(10,000)	-	-
<b>Total restricted funds</b>	<u>62,677</u>	<u>17,717</u>	<u>(32,579)</u>	<u>-</u>	<u>47,926</u>

The restricted reserves relate to an Education Authority Grant for the renovation and rebuild of the building from which the charity operates.

**Comber Youth for Christ Limited**  
**Notes to the Accounts**  
**for the year ended 31 December 2022**

**9 Trustees**

None of the trustees (or any person connected with them) received any remuneration during the year, and none of them were reimbursed for travelling expenses.

**10 Other information**

Comber Youth for Christ Limited is a private company limited by guarantee and incorporated in Northern Ireland. Its registered office is:  
49 Bridge Street  
Comber  
BT23 6DZ

**Comber Youth for Christ Limited**  
**Detailed profit and loss account**  
**for the year ended 31 December 2022**  
*This schedule does not form part of the statutory accounts*

	2022 Unrestricted Funds £	2022 Restricted Funds £	2022 Total £	2021 Total £
<b>Incoming Resources</b>				
General Donations	37,984	-	37,984	27,157
Gift Aid Income	6,909	-	6,909	6,470
Fundraising Income	10,742	-	10,742	500
Grant Income	6,000	17,717	23,717	24,903
Summer Scheme	1,506	-	1,506	-
Sundry	-	-	-	13,846
Other	2,716	-	2,716	-
	<u>65,857</u>	<u>17,717</u>	<u>83,574</u>	<u>72,876</u>
<b>Cost of Generating Funds</b>				
Other direct costs	<u>4,235</u>	<u>348</u>	<u>4,583</u>	<u>7,843</u>
<b>Administrative expenses</b>				
<b>Youth Work Costs</b>				
Wages and salaries	38,620	13,235	51,855	42,202
Pensions	1,120	-	1,120	862
Staff training and welfare	1,284	1,843	3,127	-
	<u>41,024</u>	<u>15,078</u>	<u>56,102</u>	<u>43,064</u>
<b>Premises costs:</b>				
Rates	195	-	195	142
Light and heat	1,002	290	1,292	1,063
Cleaning	1,613	-	1,613	563
	<u>2,810</u>	<u>290</u>	<u>3,100</u>	<u>1,768</u>
<b>General administrative expenses:</b>				
Telephone and fax	818	-	818	954
Stationery and printing	94	812	906	751
Subscriptions	267	-	267	159
Bank charges	119	-	119	126
Insurance	1,838	800	2,638	2,540
Equipment expensed	290	-	290	190
Software	96	-	96	338
Repairs and maintenance	6,309	500	6,809	13,501
Depreciation	2,072	14,751	16,823	18,799
Mortgage interest and charges	1,639	-	1,639	1,967
	<u>13,542</u>	<u>16,863</u>	<u>30,405</u>	<u>39,325</u>
<b>Legal and professional costs:</b>				
Other legal and professional	13	-	13	213
	<u>13</u>	<u>-</u>	<u>13</u>	<u>213</u>
<b>Total charitable expenditure</b>	<u>57,389</u>	<u>32,231</u>	<u>89,620</u>	<u>84,370</u>
<b>Other operating income</b>				
Interest receivable	<u>16</u>	<u>-</u>	<u>-</u>	<u>-</u>

**Comber Youth for Christ Limited**

Northern Ireland - Charity number 103460

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# Annual report

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# Comber Youth for Christ

## Annual Report & Statement of Accounts

For the year to 31 December 2022

Comber Youth for Christ, 49 Bridge Street, Comber, Newtownards, Co.

Down, BT23 5AT Registered charity no. 103460

[www.thenetyouthproject.org](http://www.thenetyouthproject.org)

## Annual Report for the year ended December 2022

### Financial review

- Financial Performance
- Income
- Expenditure
- Stock
- Gifts and Support in Kind
- Funds Materially in Deficit
- Major Risks
- Financial Management and Reserves Policies

### Accounts for the year ended 31 December 2022

#### Reference and administrative details

- Charity Name
- Charity Number Principal Address
- Charity Trustees as of December 2022

#### Structure, Governance and Management

- Governing Document and Constitution
- Trustee Selection and Management
- Related Organisations Objectives and Activities
- Charitable Objects
- Benefit Statement
- Summary of Main Activities

## **Annual Report for the year ended 31 December 2022.**

The Directors of Comber Youth for Christ are pleased to submit their report and accounts for the period 01 January 2021 to 31 December 2022.

It should be noted that this report is being submitted in retrospect to the serving chairperson, who having been a member of the board, has been undertaking this role on an interim basis since 13<sup>th</sup> May 2019.

Comber Youth for Christ exists primarily for young people in Comber and the neighbouring areas. We seek to empower young people and to educate and support them in their physical, emotional, physiological and spiritual development, with particular focus on their relationships, sexual health and well-being. We exist also to serve and support the local community and strive to promote a healthy and positive message regarding a young person's place in the community.

The Net Youth Project provides staff and volunteers with many experiences, which can be celebrated, but also learned from. As a result of this learning we have enabled staff to address our specific approach to a model of practice, which relates directly to the young people we regularly engage with: our key stakeholders.

Our focus is centred upon the 'whole-person' approach; simply put, we are about the physical, mental, emotional and spiritual development of young people. This is achieved and is encapsulated by relationship; a respect of young people who are valued for who they are and accepted where they are at.

In our experience, young people refrain from engaging in youth provision because there, to varying degrees, is an expectation of instant conformity - to rules, standards or cultural norms which are imposed, rather than learned. Therefore, in our initial engagement we meet young people where they are at, whether in behaviour, language or baggage - they find acceptance. Such an approach may be foreign to a young person, and it may be time-consuming and energy-sapping for the significant adult.

This process is vital to a young person finding acceptance in a positive community; if they don't find it here, we can be rest assured that it will be found in a less positive, less healthy environment. Our 2021 programme was impacted and shaped by the Covid-19 pandemic and the restrictions on group gatherings and social distancing. However, as restrictions were eased, we were able to adapt our programme, meet in smaller groups, and continue to support young people and families in the area. Pre-booking was in place for a number of programmes, to ensure numbers were limited in line with guidelines at the time. After the Easter break, staff were able to start re-opening the centre for a small number of targeted programmes. In 2021, we did a major redesign of our outdoor space which proved extremely valuable as groups were able to meet outside.

Here is a summary of our work over the past twelve months:

## **YOUTH PROGRAMMES**

Comber Youth for Christ exists to help young people reach their full potential. We have a number of programmes which are designed specifically to offer a safe space where young people can engage in conversation, ask questions and develop a sense of community with their peers.

**Primary Seven group:** After the school Easter holidays, staff ran two P7s sessions a week, with limited numbers in line with Covid restrictions. Staff felt it was important to connect with this age group as they prepared to finish primary school and move to secondary.

**Junior and Senior Drop In, and After Schools Programme:** Drop In was re-started towards the end of the year. Staff noted that these sessions gave them a chance to re-connect with the young people, having missed out on regular contact with them due to lockdown.

**Solo:** This is a drop-in session specifically run for young people with autism. The group is run in conjunction with the National Autistic Society. The group started meeting together again in Autumn 2021.

## **COMMUNITY DEVELOPMENT**

**Community Support Fund:** Owing to the difficult circumstances faced by local families during the Covid pandemic, The Net set up a Community Support Fund. This involved offering practical support, such as food items, or financial support, such as a voucher for local shops/services.

**Engaging with local churches:** James McAllister, Centre Co-ordinator, continues to keep in touch with local churches, sharing news, prayer requests and events. Members of local churches are also encouraged to volunteer at the Net.

**Engaging with local schools:** Staff were able to re-connect with local primary schools in the Autumn term and took part in a number of online assemblies. **Connect Young Parents:** Throughout the pandemic, the Connect group remained very engaged with the Net. With this in mind, staff wanted to ensure they could offer the group something in-centre as soon as possible. Staff had stayed connected with the young mums and had met for walks and trips to the park trips where restrictions allowed but being able to hold something in-house was a welcome change. The budget allowed us to purchase

some new equipment that could be used outdoors in the newly developed garden area; we bought a playhouse, climbing dome and slide, along with some big garden games.

**Detached Work/Community safety:** This programme was started with the aim of making Comber a safer community for all its residents. A small team, made up of staff and volunteers, engage with young people in the community who gather in 5 areas known for attracting anti-social behaviour. The intention with the detached work is to engage young people in conversation, develop relationships and direct them to our centre provision. As Covid restrictions eased, detached work was a good way to re-connect with young people and engaging in them in conversation.

### **COUNSELLING & SUPPORT**

**Counselling:** Our counselling programme is another way in which we seek to offer services to support our local community. It has proven to be a valuable service to many young people. We will have a designated space for counselling in our new building, which been available since late 2022.

### **FAITH ACTIVITIES**

**Prayer:** As restrictions eased and outdoor gatherings were permitted, Prayer Walks were organised. This was an event open to anyone in the community, young people, families, local churches. A prayer week was also held at the beginning of the Autumn term.

### **VOLUNTEER DEVELOPMENT**

In every area of what we do, we seek to provide the best service to the young people we engage with; whether facilities, resources or programmes. In upholding this value, we also aim to offer the best that we can in terms of volunteer capacity.

We undertake the appropriate application process, provide training relevant to our context, and support volunteers through an induction process; all to ensure our team of volunteers are comfortable and confident in their role.

We have been fortunate to maintain 8 volunteers.

## Financial Performance

- Income	<b>2022</b>	<b>2021</b>
	£83,590	£72,891
- Expenditure		
	£94,203	£92,213

(See posted accounts for 2022 for further details)

Staff wages, tax and national insurance contributions continue to be the largest expenditure. As the programmes are run by the three members of staff. This is the main expense for all programmes. Programme expenses account for other costs associated with each programme.

### Regular Expenses include:

Mortgage: £7800

Electricity: £534

Gas: £817

Wi-Fi:£953

Water: £142

TV Licence: £158

Staff Wages: £44,782

### Major Risks

Based on this years accounts Comber Youth for Christ has no major risk concerns. The requirement for continued increased donations and grants to continue the funding of 3 staff members continues to be the priority.

**Comber Youth for Christ Limited**  
**Registered number: NI066947**  
**Balance Sheet**  
**as at 31 December 2022**

	Notes	2022 £	2021 £
<b>Fixed assets</b>			
Tangible assets	4	165,371	168,091
<b>Current assets</b>			
Debtors	5	2,495	7,214
Cash at bank and in hand		<u>30,594</u>	<u>29,496</u>
		33,089	36,710
<b>Creditors: amounts falling due within one year</b>	6	(9,433)	(7,800)
<b>Net current assets</b>		<u>23,656</u>	<u>28,910</u>
<b>Total assets less current liabilities</b>		<u>189,027</u>	<u>197,001</u>
<b>Creditors: amounts falling due after more than one year</b>	7	(88,242)	(65,603)
<b>Net assets</b>		<u>120,785</u>	<u>131,398</u>
<b>Total Funds</b>			
General Funds	8	72,859	60,721
Restricted Funds	8	47,926	62,677
<b>Shareholders' funds</b>		<u>120,785</u>	<u>131,398</u>

The directors are satisfied that the company is entitled to exemption from the requirement to obtain an audit under section 477 of the Companies Act 2006.

The members have not required the company to obtain an audit in accordance with section 476 of the Act.

The directors acknowledge their responsibilities for complying with the requirements of the Companies Act 2006 with respect to accounting records and the preparation of accounts.

The accounts have been prepared and delivered in accordance with the special provisions applicable to companies subject to the small companies regime. The profit and loss account has not been delivered to the Registrar of Companies.



Robert Dalzell  
Trustee

Approved by the board on 20 September 2023

## **Reference and Administrative Details**

### **Charity Name**

Comber Youth for Christ, also known as The Net.

### **Charity Number**

Registered Charity in Northern Ireland, no. 103460

### **Principal Address**

49 Bridge Street, Comber, Newtownards, County Down, BT23 5AT

### **Charity Trustees as of 31 December 2022**

Mrs Judith Hoey

Mr Robert John Dalzell

Mr Daniel Rosbotham

Mrs Naimh McElroy

Mrs Laura Kerr

Mr Kevin Finlay

Mrs Roberta Watson

Mr Michael Gibson

## **Structure, Governance and Management**

### **Governing Document and Constitution**

Comber Youth for Christ is governed by its memorandum and articles last amended September 2019. Comber Youth for Christ is run by the board and its staff and, as of December 2021, we had 3 members of staff and 8 board members.

### **Charities Trustee Selection and Management**

Comber Youth for Christ is managed by the board of directors (charity trustees).

Trustees are appointed by the board through nomination. In the year to December 2022 A total of 6 meetings took place. The meetings were held on 27th January, 31st March , 26th May , 24<sup>th</sup> October, 24<sup>th</sup> November and 18th December.

At each meeting a youth report was given by one of the members of staff, and any issues arising were raised by the chairman for discussion and input from the Board. During 2021 through to 2022, this involved much discussion around Covid-19 guidelines and limitations, and how and when The Net programmes could run. The Annual Report and Statement of Accounts are approved by the trustees.

### **Objectives & Activities**

To develop and deliver programmes to parents and carers in church and other community settings, addressing in particular teenage risk-taking behaviours through the

application of parenting skills and strategies. To train and resource those working with young people, including teachers and youth workers, around the physical, emotional, physiological and spiritual development of young people and their relational and sexual well-being. To engage with political representatives, government departments and statutory bodies in the development and implementation of holistic policy with regards to Relationships and Sexuality Education and Sexual Health Promotion. To support the Church and wider faith 10 community in actively addressing issues pertaining to relationships and sexuality. To engage with media in relation to project activity and the promotion of our vision. To network and partner with individuals, agencies and churches, locally and internationally, in the pursuit of our vision.

### **Public Benefit Statement**

The board of Comber Youth For Christ confirm that they have complied with their duty under section 17 (5) of the Charities Act 2011 to have regard to the charities Commission's guidance on public benefit and that the public benefit requirement has informed the activities of The Net in the year to December 2020.

### **Summary of Main Activities**

Comber Youth for Christ offers the following as their core activities:

- Junior and Senior Drop in
- After School programme
- Connect Young Parents
- Solo
- Detached work
- Mentoring
- Counselling
- Prayer meetings

Comber Youth for Christ offers these programmes to the community regardless of personal circumstances, race, gender and ability. We work in Comber, but people attend from the wider area. Our focus is centred upon the 'whole-person' approach; simply put, we are about the physical, mental, emotional and spiritual development of young people. This is achieved and is encapsulated by relationship; a respect of young people who are valued for who they are and accepted where they are at.

Approved and adopted on **15th November 2022** and signed on the board's behalf:

Kevin Finlay  
Trustee

**Comber Youth for Christ Limited**

Northern Ireland - Charity number 103460

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# Annual return

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## **Comber Youth for Christ Limited**

### **Company Information**

#### **Trustees**

Robert Dazell

James Finlay

Michael Gibson

Judith Hoey

Laura Kerr

Daniel Rosbotham

Roberta Watson

Naimh McElroy

Gordon Crozier (Appointed 27<sup>th</sup> Oct 2022)

#### **Accountants**

SJO Accountants Ltd

37 Movilla Street

Newtownards

Co Down

BT23 7JQ

#### **Registered Office**

49 Bridge Street

Comber

BT23 6DZ

#### **Registered number**

NI066947

#### **Charity number**

XR17927