

Saints Youth Centre

Northern Ireland · Charity number 105861

Details

Status	Received
Registered	2017-09-28
Register	View on the Charity Commission for Northern Ireland register

Contact

Address	Saints Youth Centre Summerhill Drive Dunmurry Belfast BT17 0bt BT17 0BT
Phone	02890301037
Email	saintsyouthcentre@yahoo.co.uk
Website	na

Activities

Purposes: The centre is established to provide, maintain and promote facilities and activities of 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

How the charity works: Advice/advocacy/information, Community development, Counselling/support, Cultural, Education/training, Environment/sustainable development/conservation, Gender, General charitable purposes, Grant making, Playgroup/after schools, Volunteer development, Youth development

Who the charity helps: Adult training, Children (5-13 year olds), Community safety/crime prevention, Learning disabilities, Mental health, Travellers, Voluntary and community sector, Volunteers, Youth (14-25 year olds)

Finances

Period end	Income	Expenditure	Assets	Employees
2025-03-31	£186,843	£218,603	£0	13

Trustees

Name	Role	Appointed
Janet Glennon		
Mr Stephen Magennis		
Mrs Teresa Downey		
Sean Devine		

Saints Youth Centre

Northern Ireland - Charity number 105861

Accounts

SAINST YOUTH CENTRE
FINANCIAL STATEMENTS
FOR THE YEAR ENDED 31ST MARCH 2025

STATEMENT OF ACCOUNTING POLICIES

Accounting convention and Basis of Accounting

The financial statements have been prepared under the historical cost convention. These financial statements have been prepared in accordance with Accounting and Reporting by Charities: Statement of Recommended Practice applicable to charities preparing their accounts the Financial Reporting Standard which applies to UK and Republic of Ireland (FRS 102) (effective 1st January 2015) - (Charities SORP (FRS 102)), and the Companies Act 2006.

Reconciliation with previous Generally Accepted Accounting Practice

In preparing the accounts, the Trustees have considered whether in applying the accounting policies required by FRS 102 and the Charities SORP FRS 102, the restatement of comparative items was required. No restatements were required

Income Recognition

Income is recognised when the charity has the entitlement to the funds, any performance conditions attached to the item(s) of income have been met, it is probable the income will be received and the amount measured reliably.

Interest Receivable

Interest on the funds held when receivable and the amount can be measured reliably; this is normally upon notification of the interest paid or payable by the bank.

Resources Expended

All expenditure is accounted for on an Accruals basis and is classified under headings that aggregate all costs related to that category.

Fundraising costs include the costs of advertising, producing publications, printing and mailing fundraising material and staff costs in these areas.

Costs of charitable activities include direct expenditure incurred through operational activities.

Governance costs represent the costs associated to the governance arrangements of the charity which relate to the general running of the charity as opposed to those costs associated with fundraising or charitable activity

Fixed Assets

All tangible fixed assets are recorded at cost

SAINTS YOUTH CENTRE
FINANCIAL STATEMENTS
FOR THE YEAR ENDED 31ST MARCH 2025

STATEMENT OF ACCOUNTING POLICIES (Continued)

Depreciation

Depreciation is calculated to write off the cost of fixed assets over their estimated useful lives at the following rates:

COMPUTER EQUIPMENT	33% RB
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Repairs and renewals

All repairs and renewals are written off as incurred

Debtors and Prepayments

Trade debtors and other debtors are recognised at the settlement amount due after any discount offered.

Prepayments are valued at the amount prepaid net of any discounts due.

Creditors and Provisions

Creditors and provisions are recognised where the charity has a present obligation resulting from a past event that will probale result in the transfer of funds to a third party and the amount due to settle the obligation can be measure relaibly

Financial instruments

The charity only has financial instruments and financial liabilities of a kind that qualify as a basic financial instrument. Basic financial instruments are initially recognised at transaction value and subsequently measure at their settlemnt value with the exception of bank loans which are subsequently measured at amortised cost using the effective interest method.

Prior year adjustments

During the preparation of the financial statements, an error relating to the previous years "Employer National Insurance Contributions" has been identified. An employer NIC credit by way of an Employmnt Allowance had not been recognised, which resulted in an overstatement of both expenditure and the PAYE/NIC liability at the prior year-end.

In accordance with the Charities SORP (FRS 102), this has been treated as a "Prior Year **Adjustement**", with comparative figures restated and opening unrestricted funds increased by £5,000. The adjustment does NOT affect the current years financial performance or cash position.

Please see NOTE 8 for full breakdown and effect on S.O.F.A's

SAINTS YOUTH CENTRE
FINANCIAL STATEMENTS
FOR THE YEAR ENDED 31ST MARCH 2025

STATEMENT OF ACCOUNTING POLICIES (Continued)

Fund accounting

Unrestricted funds comprise donations and other income that are available for the use at the Trustees' discretion in furtherance of the objectives of the Charity.

Designated funds may be used as unrestricted funds set aside by the trustees for specific future purposes

Restricted funds represent income received which is subject to specific purposes, the use of which is restricted to that area or purpose

The income received from funders depends on the charity meeting detailed criteria on the expenses plans.

Grants given under such conditions are also subject to them being obtained for in connection with the furtherance of the charity's aims and objectives.

Such income can be repayable to the funder if such expenses plans and criteria are not met.

Such income can only be deferred if the donor specifies that the grant/donation must only be used in future accounting periods; if the donor has imposed conditions which must be met before the charity has unconditional entitlement.

Income from charitable activities includes income received under contract or where entitlement to grant funding is subject to specific performance conditions is recognised as earned as the related goods/services are provided.

Grant income included in this category provides funding to support funding activities and is recognised where there is entitlement, certainty of receipt and the amount can be measured reliably.

Income is deferred when: fees/ performance related grants are received in advance of the performance/event to which they relate.

Reserves Policy

Unrestricted funds are needed to provide funds which can be applied to specific projects and to enable these projects to be undertaken at short notice and to cover the running costs of the Charity for a limited period, should there be a significant shortfall in projected income.

The Trustees consider it prudent that unrestricted reserves should be sufficient to avoid the necessity of realising fixed assets held for the Charity's use.

SAINTS YOUTH CENTRE
CHARITY NUMBER: NIC 105861
INCOME AND EXPENDITURE ACCOUNT
FOR THE YEAR ENDED 31 MARCH 2025

	£
INCOME	225,077
Administrative Expenses	<u>218,603</u>
OPERATING SURPLUS and SURPLUS ORDINARY ACTIVITIES BEFORE TAXATION	6,474
Tax on deficit on ordinary activities	<u>-</u>
(DEFICIT)/SURPLUS FOR THE FINANCIAL YEAR	6,474

CONTINUING OPERATIONS

None of the Charity's Activities were acquired or discontinued during the current year or previous period.

TOTAL RECOGNISED GAINS AND LOSSES

The charity has no recognised gains or losses other than the surplus for the current year.

SAINTS YOUTH CENTRE
INCOME AND EXPENDITURE ACCOUNT
FOR THE YEAR ENDED 31 MARCH 2025

	Note	2025 £	2024 £
INCOME			
Restricted Funds - Grants Received	Note 1	186,843	203,022
Unrestricted Funds - Generated funds	Note 1	38,234	26,847
		225,077	229,869
EXPENDITURE			
Wages	Note 3	123,867	122,569
Social security	Note 3	2,066	1,792
Pension	Note 3	1,545	1,545
Travelling	Note 3	4,561	5,956
Programme costs	Note 3	32,498	39,663
Other staff cost	Note 3	3,990	4,648
Youth work allianz	Note 3	8,654	3,838
Purchases	Note 4	18,349	19,259
Insurance	Note 4	3,809	3,655
Light and heat	Note 4	5,061	5,857
Telephone	Note 4	1,297	1,160
Postage and stationery	Note 4	2,402	1,852
Computer costs	Note 4	214	99
Repairs and renewals	Note 4	5,685	13,616
Accountancy	Note 4	2,108	1,450
Bank charges	Note 4	773	594
Depreciation	Note 2	1,724	2,574
		218,603	230,127
(DEFICIT)/SURPLUS FOR THE FINANCIAL YEAR		6,474	(258)

SAINTS YOUTH CENTRE
BALANCE SHEET AS AT 31 MARCH 2025

	Note	2025 £	2024 £
FIXED ASSETS			
Tangible assets	2	3,501	5,225
CURRENT ASSETS			
Sundry debtors and prepayments	5	3,527	2,949
Cash at bank	6	24,775	13,359
		31,803	21,533
CURRENT LIABILITIES			
Creditors (Amounts falling due within one year)	7	6,797	3,001
NON CURRENT LIABILITIES			
Creditors		-	-
		6,797	3,001
NET ASSETS		25,006	18,532
REPRESENTED BY:			
Reserves balance brought forward as at 1 April 2024		18,532	18,790
(Deficit)/Surplus for the year		6,474	(258)
PYA			
Reserves balance carried forward as at 31 March 2025		25,006	18,532

S. Hagen Chairperson

J. Hume Committee Member

Dated:

30/1/26

SAINTS YOUTH CENTRE
NOTES TO THE FINANCIAL STATEMENTS
FOR THE YEAR ENDED 31ST MARCH 2025

1. INCOME RECEIVED

	Restricted Funds £	Unrestricted Funds £	2025 £	2024 £
GENERATED INCOME				
Shop takings		20,482	20,482	16,000
Door Money		8,877	8,877	4,846
Trips		3,285	3,285	1,060
Sponsors & fundraising		1,209	1,209	2,085
Registration		810	810	2,221
Residential		605	605	635
Summer scheme		550	550	-
Sports		2,416	2,416	-

INCOME FROM CHARITABLE ACTIVITIES

	Restricted Funds £	Unrestricted Funds £	2025 £	2024 £
Belfast City Council	1,550		1,550	1,700
Community Restoration	3,000		3,000	-
DFC	20,496		20,496	7,461
Developing Healthy Communities	3,384		3,384	4,000
Education Authority	141,021		141,021	156,561
GIGA Training	850		850	-
Holy Trinity	1,050		1,050	1,365
IFA	1,400		1,400	-
Kids Together	267		267	500
Lagmore Youth	5,579		5,579	-
PHA	1,846		1,846	1,200
Sported Foundation	1,000		1,000	1,000
Springboard	120		120	-
Unico Contracts	1,280		1,280	3,200
YJA	4,000		4,000	-
Community Foundation			-	500
CNP			-	7,420
D.E			-	6,238
Dept of Justice			-	684
FSD			-	3,000
Halifax Foundation			-	4,500
Hedley Grant			-	3,500
KNIB			-	1,643
Poleglass Community			-	500
Youth Work Alliance			-	596
YMCA			-	334
			-	-
	186,843	38,234	222,661	232,749

2. TANGIBLE FIXED ASSETS

	Land & Buildings £	Equipment £	Computer Equipment £	Motor Vehicles £	Total £
COST					
As at 1st April 2024	-	-	11,640	-	11,640
Additions	-	-	-	-	-
Disposals	-	-	-	-	-
As at 31st March 2025	-	-	11,640	-	11,640
DEPRECIATION					
As at 1st April 2024	-	-	6,415	-	6,415
Charge for year	-	-	1,724	-	1,724
Eliminated on disposal	-	-	-	-	-
As at 31st March 2025	-	-	8,139	-	8,139
Net book value 31st March 2025	-	-	3,501	-	3,501
Net book value 31st March 2024	-	-	5,225	-	5,225

SAINTS YOUTH CENTRE
NOTES TO THE FINANCIAL STATEMENTS
FOR THE YEAR ENDED 31ST MARCH 2025

3. EXPENDITURE	Restricted Expenses	Unrestricted Expenses	2025	2024
EXPENDITURE ON CHARITABLE ACTIVITIES	£	£	£	£
Wages	123,867		123,867	122,569
Social security	2,065		2,065	1,793
Pension	1,545		1,545	1,545
Programme Costs	24,578	7,921	32,499	39,663
Travelling	3,816	745	4,561	5,956
Other staff costs	3,990		3,990	4,648
Youth work allianz	8,655		8,655	3,838
	168,516	8,666	177,182	180,012
4. SUPPORT COSTS & GOVERNANCE COSTS	Restricted Expenses	Unrestricted Expenses	2025	2024
4. SUPPORT COSTS & GOVERNANCE COSTS	£	£	£	£
Supplies & purchases	18,349		18,349	19,259
Telephone	1,297		1,297	1,160
Light & heat	5,061		5,061	5,857
Postage & stationery	2,402		2,402	1,852
Insurance	3,809		3,809	3,655
Computer costs	214		214	99
Repairs & Maintenance		5,685	5,685	13,616
Accountancy		2,108	2,108	1,450
Bank charges		773	773	594
	31,132	8,566	39,698	47,542
TOTAL EXPENDITURE	199,648	17,232	216,880	227,554

SAINTS YOUTH CENTRE
NOTES TO THE FINANCIAL STATEMENTS
FOR THE YEAR ENDED 31ST MARCH 2025

5. DEBTORS & PREPAYMENTS: AMOUNTS FALLING DUE WITHIN ONE YEAR

	2025	2024
	£	£
DFC	-	-
Education Authority - EA Capital Building (EA550253)	2,002	2,002
PHA	845	-
Nest Pension control account	680	947
	<u>3,527</u>	<u>2,949</u>

6. BANK AND CASH

	2025	2024
	£	£
Bank Account No 1 - 005 Account	4,751	8,783
Bank Account No 2 - 351 Account	18,205	3,958
Cash in hand	1,819	618
	<u>24,775</u>	<u>13,359</u>

7. ACCRUALS

	2025	2024
	£	£
Wages & Salaries		
PAYE	1,990	251
Accruals:		
Accountancy b/fwd	1,300	1,300
Accountancy Underaccrual	76	-
Accountancy YE 31.03.25	1,650	1,450
EA Electric	506	-
Bank Interest & Charges	144	-
Cleancare	58	-
ESS Security	366	-
Pizza Co	408	-
Net Pay	299	-
	<u>6,797</u>	<u>3,001</u>

8. PRIOR YEAR ADJUSTMENTS

During the year, the charity identified an error in the calculation of employer National Insurance contributions in prior financial periods. The charge for employers' NIC had been overstated by £5,000 due to the omission of an applicable credit.

In accordance with **FRS 102 Section 10 – Accounting Policies, Estimates and Errors**, the comparative figures have been restated and opening unrestricted funds have been increased by £5,000.

Impact of the adjustment:

Staff costs for the year ended 31 March 2024 reduced by **£5,000**

PAYE/NIC liability reduced by **£5,000**

Opening unrestricted funds at 1 April 2024 increased by **£5,000**

Total funds carried forward at 31 March 2025 increased from **£13,534 to £18,534**

No impact has been made on **current-year** income or expenditure.

9. RESERVES

	2025	2024
	£	£
Reserves balance brought forward as at 1 April 2024	18,532	18,790
(Deficit)/Surplus for the year	6,474	(258)
Reserves balance carried forward as at 31 March 2025	<u>25,006</u>	<u>18,532</u>

Saints Youth Centre

Northern Ireland - Charity number 105861


Accounts

SAINTS YOUTH CENTRE
INCOME AND EXPENDITURE ACCOUNT
FOR THE YEAR ENDED 31 MARCH 2024

	Note	2024 £	2023 £
INCOME			
Resricted Funds - Grants Received	Note 1	203,022	171,817
Unrestricted Funds - Generated funds	Note 1	26,847	23,258
		229,869	195,075
TOTAL INCOME			
		2024 £	2023 £
EXPENDITURE			
Wages	Note 3	122,569	115,604
Social security	Note 3	6,793	801
Pension	Note 3	1,545	6,587
Travelling	Note 3	5,956	6,772
Programme costs	Note 3	39,663	28,695
Professional fees	Note 3	-	3,600
Other staff cost	Note 3	4,648	1,304
Youth work allianz	Note 3	3,838	15,509
Purchases	Note 4	19,259	16,773
Insurance	Note 4	3,655	3,406
Light and heat	Note 4	5,857	2,957
Telephone	Note 4	1,160	4,113
Postage and stationery	Note 4	1,852	1,941
Computer costs	Note 4	99	4,209
Repairs and renewals	Note 4	13,616	6,843
Sundry expenses	Note 4	-	5
Accountancy	Note 4	1,450	1,450
Bank charges	Note 4	594	634
Depreciation	Note 2	2,574	3,841
		235,127	225,044
TOTAL EXPENDITURE			
		(5,258)	(29,969)
(DEFICIT)/SURPLUS FOR THE FINANCIAL YEAR			

SAINTS YOUTH CENTRE
BALANCE SHEET AS AT 31 MARCH 2024

	Note	2024 £	2023 £
FIXED ASSETS			
Tangible assets	2	5,225	7,799
CURRENT ASSETS			
Sundry debtors and prepayments	5	2,949	5,625
Cash at bank	6	13,359	9,715
		21,533	23,139
CURRENT LIABILITIES			
Creditors (Amounts falling due within one year)	7	8,001	4,349
NON CURRENT LIABILITIES			
Creditors	8	-	-
		8,001	4,349
NET ASSETS		13,532	18,790
REPRESENTED BY:			
Reserves balance brought forward as at 1 April 2023		18,790	48,759
(Deficit)/Surplus for the year		(5,258)	(29,969)
		13,532	18,790

 Chairperson

 Committee Member

Dated:

30/11/25-

SAINTS YOUTH CENTRE
NOTES TO THE FINANCIAL STATEMENTS
FOR THE YEAR ENDED 31ST MARCH 2024

1. INCOME RECEIVED

	Restricted Funds £	Unrestricted Funds £	2024 £	2023 £
GENERATED INCOME				
Shop takings		16,000	16,000	12,784
Door Money		4,846	4,846	4,443
Food & drink			-	123
Trips		1,060	1,060	2,581
Sponsors & fundraising		2,085	2,085	410
Residential		635	635	110
Registration		2,221	2,221	2,807
Summer scheme			-	-

INCOME FROM CHARITABLE ACTIVITIES

	Restricted Funds £	Unrestricted Funds £	2024 £	2023 £
Belfast City Council	1,700		1,700	1,806
Community Foundation	500		500	-
CNP	7,420		7,420	7,421
D.E	6,238		6,238	-
Dept of Justice	684		684	685
DFC	7,461		7,461	23,175
Developing Healthy Communities	4,000		4,000	-
Education Authority	156,561		156,561	86,440
FSD	3,000		3,000	3,420
Halifax Foundation	4,500		4,500	-
Hedley Grant	3,500		3,500	-
Holy Trinity	1,365		1,365	-
KNIB	1,643		1,643	-
Kids Together	500		500	-
PHA	1,200		1,200	800
Poleglass Community	500		500	495
Sported Foundation	1,000		1,000	-
Unico Contracts	320		320	-
Youth Work Alliance	596		596	-
YMCA	334		334	-
Dept of foreign affairs	-		-	8,415
Falls Community Council	-		-	37,726
Good relations FCC	-		-	550
Open college network (OCN)	-		-	884
	203,022	26,847	229,869	195,075

2. TANGIBLE FIXED ASSETS

	Land & Buildings £	Equipment £	Computer Equipment £	Motor Vehicles £	Total £
COST					
As at 1st April 2023	-	-	11,640	-	11,640
Additions	-	-	-	-	-
Disposals	-	-	-	-	-
As at 31st March 2024	-	-	11,640	-	11,640
DEPRECIATION					
As at 1st April 2023	-	-	3,841	-	3,841
Charge for year	-	-	2,574	-	2,574
Eliminated on disposal	-	-	-	-	-
As at 31st March 2024	-	-	6,415	-	6,415
Net book value 31st March 2024	-	-	5,225	-	5,225
Net book value 31st March 2023	-	-	7,799	-	7,799

SAINTS YOUTH CENTRE
NOTES TO THE FINANCIAL STATEMENTS
FOR THE YEAR ENDED 31ST MARCH 2024

3. EXPENDITURE

EXPENDITURE ON CHARITABLE ACTIVITIES	Restricted Expenses	Unrestricted Expenses	2024	2023
	£	£	£	£
Wages	122,569	-	122,569	115,604
Social security	6,793	-	6,793	801
Pension	1,545	-	1,545	6,587
Programme Costs	39,663	-	39,663	28,695
Travelling	4,620	1,336	5,956	6,772
Other staff costs	895	3,753	4,648	1,304
Youth work allianz	2,551	1,287	3,838	15,509
Professional fees	-	-	-	3,600
			:	:
			:	:
			:	:
	178,636	6,376	185,012	178,872

4. SUPPORT COSTS & GOVERNANCE COSTS	Restricted Expenses	Unrestricted Expenses	2024	2023
	£	£	£	£
Supplies & purchases		19,259	19,259	16,773
Telephone	1,160		1,160	4,113
Light & heat	5,857		5,857	2,957
Postage & stationery		1,852	1,852	1,941
Insurance	3,655		3,655	3,406
Computer costs	99		99	4,209
Repairs & Maintenance		13,616	13,616	6,843
Accountancy		1,450	1,450	1,450
Sundry		-	-	5
Bank charges		594	594	634
			:	:
			:	:
			:	:
	10,771	36,771	47,542	42,331

TOTAL EXPENDITURE	189,407	43,147	232,554	221,203
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SAINTS YOUTH CENTRE
NOTES TO THE FINANCIAL STATEMENTS
FOR THE YEAR ENDED 31ST MARCH 2024

5. DEBTORS & PREPAYMENTS: AMOUNTS FALLING DUE WITHIN ONE YEAR	2024	2023
	£	£
DFC	-	3,000
Education Authority - EA Capital Building (EA550253)	2,002	-
Nest Pension control account	947	2,625
	<u>2,949</u>	<u>5,625</u>
6. BANK AND CASH	2024	2023
	£	£
Bank Account No 1 - 005 Account	8,783	4,912
Bank Account No 2 - 351 Account	3,958	3,826
Cash in hand	618	977
	<u>13,359</u>	<u>9,715</u>
7. ACCRUALS	2024	2023
	£	£
Wages & Salaries		
PAYE	5,251	1,185
Pension	-	414
Accruals:		
Accountancy b/fwd	1,300	1,300
Accountancy YE 31.03.24	1,450	1,450
	<u>8,001</u>	<u>4,349</u>
8. LIABILITIES	2024	2023
	£	£
	-	-
	<u>-</u>	<u>-</u>
9. RESERVES	2024	2023
	£	£
Reserves balance brought forward as at 1 April 2023	18,790	48,759
(Deficit)/Surplus for the year	(5,258)	(29,969)
	<u>13,532</u>	<u>18,790</u>

Saints Youth Centre

Northern Ireland - Charity number 105861

Annual report

Report of the Directors and

Unaudited Financial Statements for Year Ended 31st March 2024

SAINTS YOUTH CENTRE

CHARITY NUMBER: NIC105861

SAINTS YOUTH CENTRE
FINANCIAL STATEMENTS
FOR THE YEAR ENDED 31 MARCH 2024

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SAINTS YOUTH CENTRE
MANAGEMENT COMMITTEE INFORMATION
FOR THE YEAR ENDED 31 MARCH 2024

MANAGEMENT COMMITTEE INFORMATION

COMMITTEE:

Stephen Magennis - Chairperson
Sean Devine - Vice Chair
Teresa McAllister - Head of keep safe
Brendan McAteer - Secretary
Janet Glennon - Treasurer
George Rogan - Board member
Cuan O'Neill - Senior Youth Worker (Non-Voting)

REGISTERED OFFICE:

Summerhill Drive
Twinbrook
Belfast
BT17 0BT

REGISTERED CHARITY NUMBER:

NIC 105861

ACCOUNTANTS:

Toman Accountancy Services Ltd
Unit HF9, Twin Spires Complex
Howard Buildings
155 Northumberland Street
Belfast
Antrim
BT13 2JF

SAINTS YOUTH CENTRE
CHARITY NUMBER: NIC 105861
INCOME AND EXPENDITURE ACCOUNT
FOR THE YEAR ENDED 31 MARCH 2024

	£
INCOME	229,869
Administrative Expenses	<u>235,127</u>
OPERATING SURPLUS and SURPLUS ORDINARY ACTIVITIES BEFORE TAXATION	(5,258)
Tax on deficit on ordinary activities	<u>-</u>
(DEFICIT)/SURPLUS FOR THE FINANCIAL YEAR	(5,258)

CONTINUING OPERATIONS

None of the Charity's Activities were acquired or discontinued during the current year or previous period.

TOTAL RECOGNISED GAINS AND LOSSES

The charity has no recognised gains or losses other than the surplus for the current year.

SAINST YOUTH CENTRE
FINANCIAL STATEMENTS
FOR THE YEAR ENDED 31ST MARCH 2024

STATEMENT OF ACCOUNTING POLICIES

Accounting convention and Basis of Accounting

The financial statements have been prepared under the historical cost convention. These financial statements have been prepared in accordance with Accounting and Reporting by Charities: Statement of Recommended Practice applicable to charities preparing their accounts the Financial Reporting Standard which applies to UK and Republic of Ireland (FRS 102) (effective 1st January 2015) - (Charities SORP (FRS 102)), and the Companies Act 2006.

Reconciliation with previous Generally Accepted Accounting Practice

In preparing the accounts, the Trustees have considered whether in applying the accounting policies required by FRS 102 and the Charities SORP FRS 102, the restatement of comparative items was required. No restatements were required

Income Recognition

Income is recognised when the charity has the entitlement to the funds, any performance conditions attached to the item(s) of income have been met, it is probable the income will be received and the amount measured reliably.

Interest Receivable

Interest on the funds held when receivable and the amount can be measured reliably; this is normally upon notification of the interest paid or payable by the bank.

Resources Expended

All expenditure is accounted for on an Accruals basis and is classified under headings that aggregate all costs related to that category.

Fundraising costs include the costs of advertising, producing publications, printing and mailing fundraising material and staff costs in these areas.

Costs of charitable activities include direct expenditure incurred through operational activities.

Governance costs represent the costs associated to the governance arrangements of the charity which relate to the general running of the charity as opposed to those costs associated with fundraising or charitable activity

Fixed Assets

All tangible fixed assets are recorded at cost

SAINTS YOUTH CENTRE
FINANCIAL STATEMENTS
FOR THE YEAR ENDED 31ST MARCH 2024

STATEMENT OF ACCOUNTING POLICIES (Continued)

Depreciation

Depreciation is calculated to write off the cost of fixed assets over their estimated useful lives at the following rates:

COMPUTER EQUIPMENT	33% RB
--------------------	--------

Repairs and renewals

All repairs and renewals are written off as incurred

Debtors and Prepayments

Trade debtors and other debtors are recognised at the settlement amount due after any discount offered.

Prepayments are valued at the amount prepaid net of any discounts due.

Creditors and Provisions

Creditors and provisions are recognised where the charity has a present obligation resulting from a past event that will probale result in the transfer of funds to a third party and the amount due to settle the obligation can be measure reliably

Financial instruments

The charity only has financial instruments and financial liabilities of a kind that qualify as a basic financial instrument. Basic financial instruments are initially recognised at transaction value and subsequently measure at their settlement value with the exception of bank loans which are subsequently measured at amortised cost using the effective interest method.

Prior year adjustments

After completing checks and verifying the accounts of the previous accountant(s), it has been established that there has been a mis-statmeent of the items held within the Fixed Asset Register. It has been confirmed with the centre and the Diocese (who actually own the land) that no such values should be stated within Saints Youth Centre's balance sheet.

As such, relevant and appropriate adjustments have been made to this year and retrospectively to the previous year to fix this error. This in turn has removed the "Capital Grants" liability which was also incorrectly stated within previous years accounts.

SAINTS YOUTH CENTRE
FINANCIAL STATEMENTS
FOR THE YEAR ENDED 31ST MARCH 2024

STATEMENT OF ACCOUNTING POLICIES (Continued)

Fund accounting

Unrestricted funds comprise donations and other income that are available for the use at the Trustees' discretion in furtherance of the objectives of the Charity.

Designated funds may be used as unrestricted funds set aside by the trustees for specific future purposes

Restricted funds represent income received which is subject to specific purposes, the use of which is restricted to that area or purpose

The income received from funders depends on the charity meeting detailed criteria on the expenses plans.

Grants given under such conditions are also subject to them being obtained for in connection with the furtherance of the charity's aims and objectives.

Such income can be repayable to the funder if such expenses plans and criteria are not met.

Such income can only be deferred if the donor specifies that the grant/donation must only be used in future accounting periods; of the donor has imposed conditions which must be met before the charity has unconditional entitlement.

Income from charitable activities includes income received under contract or where entitlement to grant funding is subject to specific performance conditions is recognised as earned as the related goods/services are provided.

Grant income included in this category provides funding to support funding activities and is recognised where there is entitlement, certainty of receipt and the amount can be measure reliably.

Income is deferred when: fees/ performance related grants are received in advance of the performance/event to which they relate.

Reserves Policy

Unrestricted funds are needed to provide funds which can be applied to specific projects and to enable these projects to be undertaken at short notice and to cover the running costs of the Charity for a limited period, should there be a significant shortfall in projected income.

The Trustees consider it prudent that unrestricted reserves should be sufficient to avoid the necessity of realising fixed assets held for the Charity's use.

SAINTS YOUTH CENTRE
REPORT OF TRUSTEES AND FINANCIAL STATEMENTS
FOR THE YEAR ENDED 31ST MARCH 2024

Trustees' Annual Report

The Trustees, who are also the directors for the purposes of company law, have pleasure in presenting their annual report together with the financial statements of the charity for year ended 31st March 2024 which are also prepared to meet the requirements for a directors' report and accounts for Companies Act 2006 purposes. The Trustees confirm that the financial statements comply with the requirements of Charities Act (Northern Ireland) 2008 and Accounting and preparing their accounts in accordance with the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102) (effective 1st January 2015)

Reference & Administrative Details

Reference and administrative details are shown in the schedule of members and professional advisers on Page 1 of financial statements.

The charity is limited by guarantee not having a share capital

Plans for Future Periods

The centre will continue to provide all services currently in operation into the foreseeable future

Directors and Trustees

The directors of the charitable company are its trustees for purpose of charity law.

Accountants

The accountants, Toman Accountancy Services Ltd, have indicated their willingness to continue in office in accordance with the provisions of Section 485 of Companies Act 2006.

Structure, Governance & Management

Governing Document

The charity is a company limited by guarantee and does not have a share capital. It is a company incorporated under Companies Act 2006. It is a charity registered with Charities Commission (NI).

The charity is managed and under control of the Board of Trustees.

Objectives and Activities

Objectives :

Main Activities:

Governing Document

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

SAINTS YOUTH CENTRE
REPORT OF TRUSTEES AND FINANCIAL STATEMENTS
FOR THE YEAR ENDED 31ST MARCH 2024

Trustees' Annual Report

Reserves Policy

Unrestricted funds are needed to provide funds which can be applied to specific projects and to enable these projects to be undertaken at short notice and to cover the running costs of the Charity for a limited period, should there be a significant shortfall in projected income.

Accountants

A resolution to re-appoint the accountants, Toman Accountancy Services Ltd, will be proposed at the Annual General Meeting

Small company exemption

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

Responsibilities of the Trustees

The Trustees, who are also the directors for the purposes of company law, are responsible for preparing the Trustees Report and the Financial statements in accordance with the applicable law and regulations

Company Law requires the directors to prepare financial statements for each financial year. The trustees present their report and the financial statements of the charity for the year ended 31st March 2024. The Trustees confirm that they comply with the requirements of the Charities Act (Northern Ireland) 2008 and the Accounting and Reporting by Charities: Statement of recommended Practice which applies to charities preparing their accounts in accordance with the Financial Reporting Standard applicable in UK and Republic of Ireland (FRS 102) effective 1st January 2015.

Under company law the Trustees must not approve the financial statements unless they are satisfied that they give a true and fair view of the state of affairs of the company and of the surplus or deficit of the company for that period. In preparing those financial statements, the directors are required to:

- select suitable accounting policies and then apply them consistently;
- observe the methods and principles in the Charities SORP (FRS 102)
- make judgements and estimates that are reasonable and prudent;
- prepare the financial statements on the going concern basis unless it is inappropriate to presume that the company will continue in business.

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

By order of the Trustees:


.....
Trustee



Date: 30/1/25

30/1/25

Saints Youth Centre

Northern Ireland - Charity number 105861

Annual return

T.A.S

Toman Accountancy Services Ltd
Unit 9 Howard Buildings
155 Northumberland Street
Belfast
BT13 2JF
Tel 02890 319173 Fax: 02890 247295
e-mail: paul.toman@tomanaccountancy.co.uk

**The Charity Commission for Northern Ireland
257 Lough Road
Lurgan
Craigavon
Co Armagh
BT66 6NQ**

29th January 2025

**Independent examiner's report to the charity trustees of Saints Youth Centre for
Year Ending 31st March 2024.**

Respective responsibilities of charity trustees and examiner.

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

It is my responsibility to:

1. Examine the accounts under section 65 of the Charities Act
2. Follow the procedures laid down in the general Directions given by the Commission under section 65 (9) (b) of the Charities Act.
3. State whether matters have come to my attention.

Basis of independent examiners report.

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

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

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

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

Independent examiner's statement.

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



Paul Toman FFA FTA

Toman Accountancy Services Limited
Unit 9 Howard Building 155 Northumberland Street
Belfast BT13 2JF

Date: 29.01.2025

Saints Youth Centre

Northern Ireland - Charity number 105861

Accounts

SAINTS YOUTH CENTRE
CHARITY NUMBER: NIC 105861
INCOME AND EXPENDITURE ACCOUNT
FOR THE YEAR ENDED 31 MARCH 2023

	£
INCOME	195,075
Administrative Expenses	<u>225,044</u>
OPERATING SURPLUS and SURPLUS ORDINARY ACTIVITIES BEFORE TAXATION	(29,969)
Tax on deficit on ordinary activities	<u>-</u>
(DEFICIT)/SURPLUS FOR THE FINANCIAL YEAR	(29,969)

CONTINUING OPERATIONS

None of the Charity's Activities were acquired or discontinued during the current year or previous period.

TOTAL RECOGNISED GAINS AND LOSSES

The charity has no recognised gains or losses other than the surplus for the current year.

SAINTS YOUTH CENTRE
INCOME AND EXPENDITURE ACCOUNT
FOR THE YEAR ENDED 31 MARCH 2023

	Note	2023 £	2022 £
INCOME			
Resricted Funds - Grants Received	Note 1	171,817	238,653
Unrestricted Funds - Generated funds	Note 1	23,258	22,240
Bank Interest Received		-	-
		<hr/>	<hr/>
TOTAL INCOME		195,075	260,893
		<hr/>	<hr/>
EXPENDITURE			
		2023 £	2022 £
Wages	Note 3	115,604	109,222
Social security	Note 3	801	1,153
Pension	Note 3	6,587	6,486
Travelling	Note 3	6,772	6,093
Programme costs	Note 3	28,695	34,194
Professional fees	Note 3	3,600	23,608
Other staff cost	Note 3	1,304	2,680
Youth work allianz	Note 3	15,509	12,509
Purchases	Note 4	16,773	18,660
Insurance	Note 4	3,406	3,697
Light and heat	Note 4	2,957	3,797
Telephone	Note 4	4,113	1,020
Postage and stationery	Note 4	1,941	1,658
Computer costs	Note 4	4,209	404
Repairs and renewals	Note 4	6,843	33,592
Sundry expenses	Note 4	5	1,046
Accountancy	Note 4	1,450	1,100
Bank charges	Note 4	634	471
Depreciation	Note 2	3,841	-
		<hr/>	<hr/>
TOTAL EXPENDITURE		225,044	261,390
		<hr/>	<hr/>
(DEFICIT)/SURPLUS FOR THE FINANCIAL YEAR		(29,969)	(497)

SAINTS YOUTH CENTRE
BALANCE SHEET AS AT 31 MARCH 2023

	Note	2023 £	2022 £
FIXED ASSETS			
Tangible assets	2	7,799	11,640
CURRENT ASSETS			
Sundry debtors and prepayments	5	5,625	37,000
Cash at bank	6	9,715	9,228
		23,139	57,868
CURRENT LIABILITIES			
Creditors (Amounts falling due within one year)	7	4,349	9,109
NON CURRENT LIABILITIES			
Creditors	8	2,649	2,649
		6,998	11,758
NET ASSETS		16,141	46,110
REPRESENTED BY:			
Reserves balance brought forward as at 1 April 2022		46,110	46,607
(Deficit)/Surplus for the year		(29,969)	(497)
Prior Year Adjustment			-
		16,141	46,110
Reserves balance carried forward as at 31 March 2023		16,141	46,110

S. Mayerni Chairperson

J. Glendon Committee Member

Dated:

31/03/24

SAINTS YOUTH CENTRE
NOTES TO THE FINANCIAL STATEMENTS
FOR THE YEAR ENDED 31ST MARCH 2023

1. INCOME RECEIVED

	Restricted Funds	Unrestricted Funds	2023	2022
	£	£	£	£
GENERATED INCOME				
Shop takings		12,784	12,784	10,680
Door Money		4,443	4,443	4,782
Food & drink		123	123	3,965
Trips		2,581	2,581	1,873
Sponsors & fundraising		410	410	185
Residential		110	110	20
Registration		2,807	2,807	-
Summer scheme			-	735
INCOME FROM CHARITABLE ACTIVITIES				
	Restricted Funds	Unrestricted Funds	2023	2022
	£	£	£	£
Belfast City Council	1,806		1,806	5,000
CNP	7,421		7,421	13,040
Dept of foreign affairs	8,415		8,415	-
Dept of Justice	685		685	5,477
DFC	23,175		23,175	2,768
Education Authority	86,440		86,440	168,996
Falls community Council	37,726		37,726	1,300
FSD	3,420		3,420	3,420
Good relations FCC	550		550	-
Open college network (OCN)	884		884	-
PHA	800		800	-
Poleglass community	495		495	3,000
Breakthrough Peace			-	600
Co-Op Ireland	-		-	5,000
CRJ			-	2,600
Dept of Education			-	12,760
Nat Co - YMCA Ltd			-	3,072
The Bytes project			-	560
DE			-	11,060
	171,817	23,258	195,075	260,893

2. TANGIBLE FIXED ASSETS

	Land & Buildings	Equipment	Computer Equipment	Motor Vehicles	Total
	£	£	£	£	£
COST					
As at 1st April 2022	-	-	11,640	-	11,640
Additions	-	-	-	-	-
Disposals	-	-	-	-	-
As at 31st March 2023	-	-	11,640	-	11,640
DEPRECIATION					
As at 1st April 2022	-	-	3,841	-	3,841
Charge for year	-	-	-	-	-
Eliminated on disposal	-	-	-	-	-
As at 31st March 2023	-	-	3,841	-	3,841
Net book value 31st March 2023	-	-	7,799	-	7,799
Net book value 31st March 2022	-	-	7,799	-	7,799

SAINTS YOUTH CENTRE
NOTES TO THE FINANCIAL STATEMENTS
FOR THE YEAR ENDED 31ST MARCH 2023

3. EXPENDITURE	Restricted	Unrestricted		
	Expenses	Expenses	2023	2022
EXPENDITURE ON CHARITABLE ACTIVITIES	£	£	£	£
Wages	115,604	-	115,604	109,222
Social security	801	-	801	1,153
Pension	6,587	-	6,587	6,486
Programme Costs	28,695	-	28,695	34,194
Travelling	3,900	2,872	6,772	6,093
Other staff costs	-	1,304	1,304	2,680
Youth work allianz	14,717	792	15,509	12,509
Professional fees	3,600	-	3,600	23,608
			-	-
			-	-
	173,904	4,968	178,872	195,945
4. SUPPORT COSTS & GOVERNANCE COSTS	Restricted	Unrestricted		
	Expenses	Expenses	2023	2022
	£	£	£	£
Supplies & purchases		16,773	16,773	18,660
Telephone	4,113		4,113	1,020
Light & heat	2,957		2,957	3,797
Postage & stationery		1,941	1,941	1,658
Insurance	3,406		3,406	3,697
Computer costs	4,000	209	4,209	404
Repairs & Maintenance		6,843	6,843	33,592
Accountancy		1,450	1,450	1,100
Sundry		5	5	1,046
Bank charges		634	634	471
	14,476	27,855	42,331	65,445
TOTAL EXPENDITURE	188,380	32,823	221,203	261,390

SAINTS YOUTH CENTRE
NOTES TO THE FINANCIAL STATEMENTS
FOR THE YEAR ENDED 31ST MARCH 2023

5. DEBTORS & PREPAYMENTS: AMOUNTS FALLING DUE WITHIN ONE YEAR	2023	2022
	£	£
DFC	3,000	-
Falls community council	2,625	1,300
Co-Operate Ireland	-	2,500
EA	-	800
EA (RE: Rolston Architects)	-	21,060
The Bytes project	-	280
DE	-	11,060
Greenill YMCA	-	-
	<u>5,625</u>	<u>37,000</u>
6. BANK AND CASH	2023	2022
	£	£
Bank Account No 1 - 005 Account	4,912	4,792
Bank Account No 2 - 351 Account	3,826	3,222
Cash in hand	977	1,214
	<u>9,715</u>	<u>9,228</u>
7. ACCRUALS	2023	2022
	£	£
Wages & Salaries	-	-
PAYE	1,185	2,940
Pension	414	779
Accruals:		
Accountancy YE 31.03.22	1,300	1,300
Accountancy YE 31.03.23	1,450	-
Accountancy YE 31.03.21		1,500
Accountancy YE 31.03.21 - Overaccrual		200
ICT equipment (Balance)	-	2,790
Accountancy YE 31.03.20		-
Accountancy YE 31.03.20 (Overaccrual)		-
	<u>4,349</u>	<u>9,109</u>
8. LIABILITIES	2023	2022
	£	£
Parish Loan	2,649	2,649
Capital Grants - Various	-	-
	<u>2,649</u>	<u>2,649</u>
9. RESERVES	2023	2022
	£	£
Reserves balance brought forward as at 1 April 2021	46,110	46,607
(Deficit)/Surplus for the year	(29,969)	(497)
Prior Year Adjustment	-	-
Reserves balance carried forward as at 31 March 2022	<u>16,141</u>	<u>46,110</u>

Saints Youth Centre

Northern Ireland - Charity number 105861

Annual report

SAINTS YOUTH CENTRE
MANAGEMENT COMMITTEE INFORMATION
FOR THE YEAR ENDED 31 MARCH 2023

MANAGEMENT COMMITTEE INFORMATION

COMMITTEE: Stephen Magennis - Chairperson
Sean Devine - Vice Chair
Teresa McAllister - Head of keep safe
Brendan McAteer - Secretary
Janet Glennon - Treasurer
George Rogan - Board member
Cuan O'Neill - Senior Youth Worker (Non-Voting)

REGISTERED OFFICE: Summerhill Drive
Twinbrook
Belfast
BT17 0BT

REGISTERED CHARITY NUMBER: NIC 105861

ACCOUNTANTS: Toman Accountancy Services Ltd
Unit HF9, Twin Spires Complex
Howard Buildings
155 Northumberland Street
Belfast
Antrim
BT13 2JF

SAINTS YOUTH CENTRE
REPORT OF TRUSTEES AND FINANCIAL STATEMENTS
FOR THE YEAR ENDED 31ST MARCH 2023

Trustees' Annual Report

The Trustees, who are also the directors for the purposes of company law, have pleasure in presenting their annual report together with the financial statements of the charity for year ended 31st March 2023 which are also prepared to meet the requirements for a directors' report and accounts for Companies Act 2006 purposes. The Trustees confirm that the financial statements comply with the requirements of Charities Act (Northern Ireland) 2008 and Accounting and preparing their accounts in accordance with the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102) (effective 1st January 2015)

Reference & Administrative Details

Reference and administrative details are shown in the schedule of members and professional advisers on Page 1 of financial statements.

The charity is limited by guarantee not having a share capital

Plans for Future Periods

The centre will continue to provide all services currently in operation into the foreseeable future

Directors and Trustees

The directors of the charitable company are its trustees for purpose of charity law.

Accountants

The accountants, Toman Accountancy Services Ltd, have indicated their willingness to continue in office in accordance with the provisions of Section 485 of Companies Act 2006.

Structure, Governance & Management

Governing Document

The charity is a company limited by guarantee and does not have a share capital. It is a company incorporated under Companies Act 2006. It is a charity registered with Charities Commission (NI).

The charity is managed and under control of the Board of Trustees.

Objectives and Activities

Objectives :

Main Activities:

Governing Document

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

SAINTS YOUTH CENTRE
REPORT OF TRUSTEES AND FINANCIAL STATEMENTS
FOR THE YEAR ENDED 31ST MARCH 2023

Trustees' Annual Report

Reserves Policy

Unrestricted funds are needed to provide funds which can be applied to specific projects and to enable these projects to be undertaken at short notice and to cover the running costs of the Charity for a limited period, should there be a significant shortfall in projected income.

Accountants

A resolution to re-appoint the accountants, Toman Accountancy Services Ltd, will be proposed at the Annual General Meeting

Small company exemption

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

Responsibilities of the Trustees

The Trustees, who are also the directors for the purposes of company law, are responsible for preparing the Trustees Report and the Financial statements in accordance with the applicable law and regulations


Company Law requires the directors to prepare financial statements for each financial year. The trustees present their report and the financial statements of the charity for the year ended 31st March 2023. The Trustees confirm that they comply with the requirements of the Charities Act (Northern Ireland) 2008 and the Accounting and Reporting by Charities: Statement of recommended Practice which applies to charities preparing their accounts in accordance with the Financial Reporting Standard applicable in UK and Republic of Ireland (FRS 102) effective 1st January 2015.

Under company law the Trustees must not approve the financial statements unless they are satisfied that they give a true and fair view of the state of affairs of the company and of the surplus or deficit of the company for that period. In preparing those financial statements, the directors are required to:

- select suitable accounting policies and then apply them consistently;
- observe the methods and principles in the Charities SORP (FRS 102)
- make judgements and estimates that are reasonable and prudent;
- prepare the financial statements on the going concern basis unless it is inappropriate to presume that the company will continue in business.

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

By order of the Trustees:


.....

Trustee

Date:

Saints Youth Centre

Northern Ireland - Charity number 105861

Annual return

SAINST YOUTH CENTRE
FINANCIAL STATEMENTS
FOR THE YEAR ENDED 31ST MARCH 2023

STATEMENT OF ACCOUNTING POLICIES

Accounting convention and Basis of Accounting

The financial statements have been prepared under the historical cost convention. These financial statements have been prepared in accordance with Accounting and Reporting by Charities: Statement of Recommended Practice applicable to charities preparing their accounts the Financial Reporting Standard which applies to UK and Republic of Ireland (FRS 102) (effective 1st January 2015) - (Charities SORP (FRS 102)), and the Companies Act 2006.

Reconciliation with previous Generally Accepted Accounting Practice

In preparing the accounts, the Trustees have considered whether in applying the accounting policies required by FRS 102 and the Charities SORP FRS 102, the restatement of comparative items was required. No restatements were required

Income Recognition

Income is recognised when the charity has the entitlement to the funds, any performance conditions attached to the item(s) of income have been met, it is probable the income will be received and the amount measured reliably.

Interest Receivable

Interest on the funds held when receivable and the amount can be measured reliably; this is normally upon notification of the interest paid or payable by the bank.

Resources Expended

All expenditure is accounted for on an Accruals basis and is classified under headings that aggregate all costs related to that category.

Fundraising costs include the costs of advertising, producing publications, printing and mailing fundraising material and staff costs in these areas.

Costs of charitable activities include direct expenditure incurred through operational activities.

Governance costs represent the costs associated to the governance arrangements of the charity which relate to the general running of the charity as opposed to those costs associated with fundraising or charitable activity

Fixed Assets

All tangible fixed assets are recorded at cost

SAINTS YOUTH CENTRE
FINANCIAL STATEMENTS
FOR THE YEAR ENDED 31ST MARCH 2023

STATEMENT OF ACCOUNTING POLICIES (Continued)

Depreciation

Depreciation is calculated to write off the cost of fixed assets over their estimated useful lives at the following rates:

COMPUTER EQUIPMENT	33% SL
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Repairs and renewals

All repairs and renewals are written off as incurred

Debtors and Prepayments

Trade debtors and other debtors are recognised at the settlement amount due after any discount offered.

Prepayments are valued at the amount prepaid net of any discounts due.

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Creditors and provisions are recognised where the charity has a present obligation resulting from a past event that will probale result in the transfer of funds to a third party and the amount due to settle the obligation can be measure reliably

Financial instruments

The charity only has financial instruments and financial liabilities of a kind that qualify as a basic financial instrument. Basic financial instruments are initially recognised at transaction value and subsequently measure at their settlemnt value with the exception of bank loans which are subsequently measured at amortised cost using the effective interest method.

Prior year adjustments

After completing checks and verifying the accounts of the previous accountant(s), it has been established that there has been a mis-statmeent of the items held within the Fixed Asset Register. It has been confirmed with the centre and the Diocese (who actually own the land) that no such values should be stated within Saints Youth Centre's balance sheet.

As such, relevant and appropriate adjustments have been made to this year and retrospectively to the previous year to fix this error. This in turn has removed the "Capital Grants" liability which was also incorrectly stated within previous years accounts.

SAINTS YOUTH CENTRE
FINANCIAL STATEMENTS
FOR THE YEAR ENDED 31ST MARCH 2023

STATEMENT OF ACCOUNTING POLICIES (Continued)

Fund accounting

Unrestricted funds comprise donations and other income that are available for the use at the Trustees' discretion in furtherance of the objectives of the Charity.

Designated funds may be used as unrestricted funds set aside by the trustees for specific future purposes

Restricted funds represent income received which is subject to specific purposes, the use of which is restricted to that area or purpose

The income received from funders depends on the charity meeting detailed criteria on the expenses plans.

Grants given under such conditions are also subject to them being obtained for in connection with the furtherance of the charity's aims and objectives.

Such income can be repayable to the funder if such expenses plans and criteria are not met.

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Reserves Policy

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The Trustees consider it prudent that unrestricted reserves should be sufficient to avoid the necessity of realising fixed assets held for the Charity's use.