

Charity Number: NIC106035

**Long Tower Youth and Community Centre**

**Accounts**

**for the year ended 31 March 2022**

# Long Tower Youth and Community Centre

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## Long Tower Youth and Community Centre

### Information

<b>Charity Trustees</b>	Kathleen Doherty John McLaughlin James McCartney Kellie McCallion	- Chairperson - Treasurer
<b>Charity Number</b>	NIC106035	
<b>Accountants</b>	McGroarty McCafferty & Company Ltd Accountants & Tax Consultants 2 Carlisle Terrace Derry BT48 6JX	
<b>Business address</b>	Long Tower Youth and Community Centre Anne Street Derry N Ireland BT48 6PB	
<b>Bankers</b>	Bank of Ireland 27 Culmore Road Derry BT48 7BT  AIB (NI) Meadowbank Avenue Strand Road Derry BT48 7TN	
<b>Solicitors</b>	Hasson & Co Solicitors Clarendon Street Derry	
<b>Committee Members</b>	Charlie O'Donnell Sr Catherine Boyle Martine Mulhern Geraldine O'Connor Fr Joe Gormley Siobhan Brinkley	
<b>Non-Voting Members</b>	Janice Cooper Monica Jarvis	
<b>Secretary</b>	Stephen Mallett	

## Long Tower Youth and Community Centre Report of The Charity Trustees

The charity trustees present their report and the financial statements for the year ended 31 March 2022 in accordance with applicable law and United Kingdom Accounting Standards (United Kingdom Generally Accepted Accounting Practice).

### PRINCIPLE ACTIVITY

The principal activities of the charity are to promote, without distinction of sex, race, political, religious, or other opinion, the education and personal development of young people so that they may achieve their full potential as individuals and members of society and that their life conditions may be improved.

### CHARITY TRUSTEES

The charity trustees who served during the year and since the year end were as follows:

Kathleen Doherty  
John McLaughlin  
James McCartney  
Kellie McCallion

### GOVERNING DOCUMENT

The organisation is an unincorporated club with charitable status. It was established under a constitution which outlined the area of benefit and the objects of the charitable organisation and is governed by its Constitution.

### OVERVIEW

Long Tower Youth and Community Centre was established in 1945 and is owned by trustees of the management committee. The building is in the grounds of the Brandywell sports complex which resides within the Moore DEA and on the edge of the Brandywell and Creggan Estate. Our key catchment areas include the three wards of:

- Diamond ward
- Brandywell ward
- Strand 1 ward

The centre manager is responsible for ensuring that youth work is focused in these targeted areas as they all reside within the top 20% of the MDM ranks for Northern Ireland. According to the 2017 NISRA Report, which reported on 890 wards, Longtower Youth Club's three wards are ranked as outlined in the table below.

	Diamond ward	Brandywell ward	Strand 1 ward
Depravation	6	13	5
Health	44	32	36
Employment	6	13	6
Education	152	98	203
Income	11	18	10
Income affecting children	145	18	6
Crime and disorder	1	50	-

## Long Tower Youth and Community Centre Report of The Charity Trustees

### LONGTOWER YOUTH CLUB (LTYC)

(LTYC) currently employs:

- 18 full time youth workers
- 10 part time youth support workers
- 4 full time pathways placements
- 1 PT cleaner
- 1 .5 FT building supervisor
- 1 PT clerical officer and a team of 40 volunteers

Long Tower Youth and Community Centre manage the following youth services both in the main Longtower building and in satellite centres:

- Long Tower Youth and Community Centre – which is a full-time youth provision in the heart of the Brandywell.
- Bishop Street Youth Club is a satellite youth centre based on the interface area.
- Our streets is the City Centre youth provision based in the heart of the city centre.
- Engage is a bespoke intervention programme aimed as steering teenagers away from recurrent trouble.

All the work conducted within the above youth settings is done by collaboratively working to ensure co-ordination of service delivery thus ensuring young people have access to services across the community and surrounding areas. Long Tower Youth and Community Centre are currently responsible for delivering, managing, monitoring, and supporting the following sessions per week:

- 40 night-time sessions per week
- 20-day time sessions per week

Long Tower Youth and Community Centre adopts various methodologies that assist us in our delivery of high standard youth provision across the Brandywell, Bogside & Bishop Street areas these include:

- Group work.
- One to one.
- Bespoke one to one peer mentoring programmes to meet the individual needs based on the circle of courage model.
- School based youth work – closing the educational gap between the highest and lowest performers.
- Conversation - as a way of fostering the relationships and empowering both parties.
- Family work.
- Partnership working – collaboratively with key partners to offer a wraparound service to young people most in need.

The youth club is open 6 nights per week and offers:

- Generic youth programme for young people aged 5 to 25.
- Targeted youth provision for the following priority age groups, 9-13 and 14 to 18 years old.
- To address the direct impact of exclusion and marginalisation.
- Key themes of work, such as risk-taking behaviour, sectarianism, racism, dissatisfaction and to address the low levels of attainment in school.

## Long Tower Youth and Community Centre Report of The Charity Trustees

### APRIL 2021 - MARCH 2022

During this period Long Tower Youth and Community Centre delivered a variety of programs under the following themes - Health and Wellbeing, Learning & Achieving, Inclusion, Diversity and Equality of Opportunity, Good Relations, Living in Safety & Stability & Participation which delivered on outcomes that:

- Improved health & well-being.
- enhanced personal capabilities.
- developed thinking skills.
- developed positive relationships.
- increased participation and active citizenship.

The focus of provision at Long Tower Youth and Community Centre is to improve the life chances of the participants and wider community and to align with the Department of Education vision for the youth services, stated in Priorities for Youth, that services will:

- Raise standards for all.
- Close the performance gap – increase access & equality.
- Develop the educational workforce.
- Improve the learning environment.
- Transform the governance & management of education

The aim of programming is to provide quality-learning experiences for young people that are measurable and targeted at need. Provision at this youth club seeks to close the performance gap by providing access to non-formal learning opportunities that enhance social and cognitive skills and overcome barriers to learning whilst providing a participative environment where young people are actively engaged in the design, delivery, and evaluation of programmes.

The youth work provided by Long Tower Youth and Community Centre takes place in a variety of settings including centres, schools, parks, and other areas where young people gather. Our workers offer a wide range of activities to young people aged 5-25 with particular focus on fun, social and personal development, participation, testing values and beliefs and promoting acceptance and understanding of others.

Youth work provides a safe environment for young people to socialise, have fun and address issues important to them. Using activities such as crafts, cooking, sports, music or trips, youth workers give young people the opportunity to try new things, develop skills and confidence, raise aspirations, and empower them to take part in decision making.

Due to the impact of Covid- 19 we have seen changes in our young people, and this has played a part on their adverse needs. The youth service quickly assembled together and adapted the services to meet the growing needs of our young people. Our young people valued the many opportunities we made available to them particularly this year through a variety of projects and activities facilitated by Long Tower Youth and Community Centre. We know this not because they tell us, but also because of their voluntary participation across a range of services offered from Long Tower Youth and Community Centre. This year 8,974 individual young people aged 5-25 engaged in our service in a variety of online and face to face recreational, physical fitness, creative arts, educational, personal and social development programmes, and employment opportunities that were on offer at Long Tower Youth and Community Centre in 2021-2022.



## Long Tower Youth and Community Centre Report of The Charity Trustees

Bespoke youth work response – 3568 young people covering – 2 elections night, and heightened community tension throughout the year.

There were 57 Family engagements on issues as outlined below:

- Suicide
- Mental health
- Behaviours
- PSNI Law
- Family support
- Community mediator

### STAKEHOLDER ENGAGEMENT

**Partnerships:** Long Tower Youth and Community Centre recognises the importance of partnerships and working collaboratively with other skilled agencies. This was needed more this year due to the impact of Covid-19 had on our services. It was key to be able to provide a wraparound service to those young people and families most vulnerable. Over the year we have developed some great professional relationships with key stakeholders such as PSNI, YJA, The Family Hub, EA Youth Services, CRJ, Social Services, Schools, Youth Engagement Services, Man's Action Network.

**Parent's Advisory committee:** Our Parent Advisory Committee (PAC) was impacted by covid last year and we have slowly reconnected with the group, we are continuously working with this group on the diverse needs of young people and how we can work together to tackle these issues to achieve meaningful outcomes.

**Youth Matters Youth Committee:** The Youth Committee like the PAC has been continuous after the brief disruption throughout the pandemic. Staff are working to build better working relationships & engage with the young people offering a safe platform for them to have meaningful conversations and address issues that they are facing daily. Throughout the year they helped co-deliver several community events online and face to face including Halloween, Bingo, and Christmas. They were also successful in gaining £800 from EA Smalls Grants fund which provided the 14+ age group an interactive health & wellbeing programme.

**Local and Regional engagement:** Long Tower Youth and Community Centre has representation on both the LAG and YAG and receives regular updates from the Regional Advisory Group from the Youth Work Alliance. The centre manager sits on the local community safety forum and convenes meetings of the youth subgroup which consists of professionals in both the youth and community sector across Triax.

### LONG TOWER YOUTH CLUB - OUTPUTS & OUTCOMES

#### Generic Drop In

- Provided a generic / non targeted provision for young people aged 9–13-year-olds, 50 weeks per year - 67 young people registered.
- Provided a generic / non targeted provision for young people aged 14–18-year-olds, 50 weeks per year - 87 young people registered.
- Provided 2 weekly afternoon Sessions for 4–8-year-olds, 50 weeks per year - 64 young people registered.

#### Summer Programme

- We completed 6-week summer programme – over 300 young people registered - young people attended 4 sessions per week for 6 weeks.

## **Long Tower Youth and Community Centre Report of The Charity Trustees**

### **Stakeholder Engagement**

- Held 3 stakeholder engagements throughout the year.
- 1 celebration and feedback event.

### **Health and Wellbeing**

- We delivered well over the target of 14 health and wellbeing programmes throughout the year. These programmes had a minimum of 8 young people in each group.

### **Learning and Achieving**

- Delivered 1 annual celebration event recognising the success of our young people.
- Delivery of 6 accredited programmes with 70 young people aged 14-18.

### **Good Relations**

- Delivered 2 good relations programmes with 30 young people aged 9-18.

### **Living in Safety and Stability**

- Delivered 6 programmes within the theme of living in safety and stability to 60 young people aged 9-18.

### **Participation**

- Completed 5 social action and citizenship programmes.
- Delivered 1 voluntary programme – with 30 hours of volunteering being completed each week - 4 active volunteers.
- Delivery of a weekly outreach provision.
- Delivered 2 participative structures – junior members committee and senior members committee.

## **ENGAGE –OUTPUTS AND OUTCOMES**

### **Engage Project Review 2021 – 2022**

The Engage Project is a citywide approach and in 2021 / 2022 we mainly focused on delivering projects in Triax, Waterside and Outer North. This project is funded through the TTP programme. The programme is primarily aimed at engaging with young people who fall into any of the three categories below:

- Young people who are on the fringe of becoming involved in or exploited by paramilitaries or organised criminal gangs.
- Young people who are engaged in behaviours that place them, or the community at risk.
- Young people who bear witness to violence or substance abuse or who have suffered from direct adversity.

The young people are referred into the project through youth clubs, community safety forums, youth justice, social services, and schools. We work in partnership with all these organisations. Youth staff on the programme deliver educational and developmental programmes, one to one sessions and street work. Staff work with the young people with the main goal of helping them get back involved into youth services and signpost them to any other services required.



## **Long Tower Youth and Community Centre Report of The Charity Trustees**

### **Staffing Numbers**

- 5 staff employed through Project Sparks during this time.

### **Number of sessions delivered**

Each staff member is required to complete 4 evening sessions and 2-day time sessions per week. This is roughly 25 sessions per week. Staff then during the summer months help with extra sessions around the Project Sparks programme.

### **Number of Programs/Projects**

- National Standards Cycling Level 1 – 20 young people
- National Standards Cycling Level 2 – 20 young people
- Law and Order OCN Level 2 – 10 young people
- Law and Order OCN Level 2 – 9 young people
- Law and Order OCN Level 2 – 3 young people
- Law and Order OCN Level 2 – 6 young people
- Drug and Alcohol Training – 10 young people
- Gambling and Social Gaming Training – 10 young people
- Positive Physical Health – 10 young people
- Young Men's Programme – 6 young people
- Project Spark Top of the Hill – 10 young people
- Project Spark Newbuilding's – 6 young people
- Project Spark Outer North (1) – 10 young people
- Project Spark Outer North (2) – 10 young people
- Project Spark Lincoln Courts – 10 young people
- Social Action (Graffiti) – 10 young people
- Social Action Band Container – 5 young people
- Social Action (Community Clean Up) – 10 young people
- Social Action (Key Risk Factors) – 10 young people
- Positive Relationship Programme – 10 young people
- Positive Health Programme – 6 young people
- Sexual Health Programme – 10 young people

### **One to One Sessions**

- 24 young people

### **Outreach and Detached Sessions**

- Outer North / Waterside / Triax
- 1,560 people engaged throughout the full year's programme (not including larger events – such as Halloween, St Patricks day)

### **Training Delivered**

- Circle of Courage Training – Co Facilitated (Peter Nixon)
- Street Based Training – Co Facilitated (Sean Toland)
- Respect Training / Domestic Violence (Staff attended)

## Long Tower Youth and Community Centre Report of The Charity Trustees

### OURSTREETS – OUTPUTS AND OUTCOMES

#### Brief overview of your project

Our Streets is a citywide outreach/detached youth work programme. Its aim is to engage young people who gather in identified areas or 'hot spots' of Derry City by working collaboratively with key stakeholders to positively engage with young people and reduce risk taking behaviours. We also facilitate and delivery of programmes, events and intervention in schools, youth clubs and during contentious events/times during the year.

#### Staffing Numbers

- 7 staff involved

#### Number of sessions delivered and number of programs/projects

- St Cecelia's Transition Group 1
- 5 Sessions, 17 young people
- Relationships
- Mental health
- Money management
- Self Esteem
- St Cecelia's Transition Group 3
- 5 Sessions, 14 Young People
- Relationships
- Self-esteem
- Mental health
- Team building
- Sexual health workshop
- 1 session, 10 young people
- LGBTQ+ Programme 22 young people, one-off session
- Young men's resilience, 21 young people, 9 sessions
- Young men's health, 14 young people, 7 sessions
- Young men's wellbeing, 10 young people, 6 sessions
- Youth committee, 9 young people, 3 sessions
- St Brigid's health week in conjunction with YES, 100 young People, one-off session
- 5 Steps programme in St Joseph's, 100 young people over 4 classes
- St Patricks Day- one day, approximately 800 young people
- Halloween - 4 days of interventions, approximately 1200 young people engaged
- Lundy's Day- one day, 75 young people engaged
- Summer interventions- 4 weeks of groups and individual programmes and activities
- 60 bespoke interventions including outdoor education, health and wellbeing, reducing risk taking behaviours, developing positive relationships, enhancing personal capabilities, and community initiatives, approximately 3,000 young people engaged
- Our Streets Engagements, approximately 10,500 engagement

## Long Tower Youth and Community Centre Report of The Charity Trustees

### BISHOP STREET YOUTH CLUB

#### Brief overview of your project

Bishop Street Youth Club is a satellite youth centre from Long Tower Youth and Community Centre, based in one of few interface areas in the city. Here we dedicate our time to young people from Bishop Street and surrounding areas. We work closely with the families and residents in the area as well as the local schools. Our youth programme is targeted at young people aged 4-18 and is categorised into three different age groups that specifically generates 4 weekly drop-in sessions for:

- Junior members aged 4-9
- Intermediate members aged 10-13
- Senior members 14years plus

Bishop Street Youth Club offers extended and more specific work that co-insides with the needs of young people attending and their families. Here we can provide one to one work, school-based programmes, family interventions, intervention day trips, bespoke work, and community fun days.

#### Staffing Numbers

- 1x full time Centre Manager
- 1x full time pathways student
- 1x job start placement
- 4x part time youth staff
- 1x part time caretaker

#### Number of sessions delivered

- 10 - drop-in sessions per week
- 2 - school-based programmes
- 4 - community programmes

#### Number of programs/projects

Bishop Street Youth Club provided a number or required KPI targets:

- Delivery of 7 health and wellbeing programmes or projects
- Delivery of one annual celebration event recognising the success of members and programmes or projects
- Delivery of 3 accredited programmes or projects annually
- Delivery of programmes based on the inclusion and diversity
- Delivery of 2 good relations programmes or projects
- Delivery of 3 living in safety and stability programmes
- Provide generic/non-targeted provision for young people 9-18 years old over 4 evenings per week and 50 weeks per year
- 2 Afternoons per week generic provision provided for 4-8-year-olds
- Delivery of a 6-week summer programme over a 4-day period

## Long Tower Youth and Community Centre Report of The Charity Trustees

- Delivery of outreach within the area outlined in this specification to increase membership and participation of children and young people within your youth organisation
- Delivery of 1 youth volunteering programme
- Delivery of 2 social action/citizenship programmes or projects

### Numbers of registered young people

- 160 young people

### RECRUITMENT AND APPOINTMENT OF THE MANAGEMENT COMMITTEE

The management committee must consist of no less than six members and shall meet at least once every two months. A list of people who served on the management committee in the financial year is listed on the information page. The members of the management committee shall have the power to suspend or exclude any member whose general attitude and spirit are found to in moral judgement to the best interest of the centre and its members. At present the committee has members from a variety professional backgrounds relevant to the work of the charity.

### PUBLIC BENEFIT

The direct benefits which flow from this centre include the improvement of well-being and quality of life of the residents in the area enabling them to fully participate in society and preventing people from being socially excluded. This is done through the provision of activities, both indoor and outdoor, catering for a range of leisure, recreational, health and educational activities. And by providing support to all members of the area.

### RISK MANAGEMENT

The trustees have assessed the major risks to which the association is exposed, in particular those related to the operations and finances of the association and are satisfied that systems are in place to mitigate the exposure to the major risks.

### FINANCIAL REVIEW

The principal funding sources over the relevant financial year have been the Education Authority and Public Health Agency. The financial performance is summarised in the enclosed accounts.

### PLANS FOR FUTURE PERIODS

The association plans to continue the activities as outlined above in the forthcoming years subject to satisfactory funding arrangements.

### TRUSTEES RESPONSIBILITIES IN RELATION TO THE FINANCIAL STATEMENTS

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

The law applicable to charities in Northern Ireland requires the trustees to prepare financial statements for each financial year which give a true and fair view of the state of affairs of the charity and of the incoming resources and application of resources of the charity for that period. In preparing these financial statements, the trustees are required to:

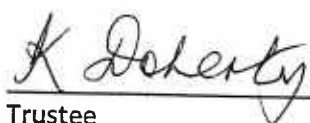
- select suitable accounting policies and then apply them consistently.
- observe methods and principles in the Charities SORP 2019 (FRS 102).

**Long Tower Youth and Community Centre  
Report of The Charity Trustees**

- make judgements and estimates that are reasonable and prudent.
- state whether applicable accounting standards have been followed, subject to any material departures disclosed and explained in the financial statements.
- prepare the financial statements on the going concern basis unless it is appropriate to presume that the charity will continue in operation.

The trustees are responsible for keeping proper accounting records that disclose with reasonable accuracy at any time the financial position of the charity and enable them to ensure that the financial statements comply with the Charities Act (Northern Ireland) 2008, the Charities (Accounts and Reports) Regulations (Northern Ireland) 2015 and the provisions of the trust deed. They are also responsible for safeguarding the assets of the charity and hence for taking reasonable steps for the prevention and detection of fraud and other irregularities.

By order of the Charity Trustees

  
\_\_\_\_\_  
Trustee

Date: 26<sup>th</sup> October 2022

  
\_\_\_\_\_  
Trustee

Date: 26<sup>th</sup> October 2022



## **Long Tower Youth and Community Centre**

### **Independent Examiner's report to the charity committee members of Long Tower Youth and Community Centre**

We report on the accounts of the charity for the year ended 31 March 2022, which are set out on pages 13 - 22.

#### **Respective responsibilities of charity committee members and examiner**

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

It is our responsibility to:

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

#### **Basis of Independent examiner's 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.

Our 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 considerations of any unusual items or disclosures in the accounts, and seeking explanation from you as charity members 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 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**

The charity's gross income exceeded £250,000 your examiner must be a member of a listed body. We can confirm that we are qualified to undertake the examination as we are registered as members of Chartered Accountant Ireland which is one of the listed bodies.

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

  
McGroarty McCafferty & Company Ltd

**Accountants and Tax Consultants**

**2 Carlisle Terrace**

**Derry**

**N Ireland**

**BT48 6JX**

**Date: 26 October 2022**

# Long Tower Youth and Community Centre

## Statement of Financial Activities for the year ended 31 March 2022

		Unrestricted Funds £	Restricted Funds £	2022 £	2021 £
<b>Income and Expenditure</b>					
<b>Incoming Resources</b>					
Grants Received		-	1,691,695	1,691,695	1,368,714
Income resources from charitable activities		408,674	-	408,674	136,937
<b>Total Incoming Resources</b>	<b>3.</b>	<u>408,674</u>	<u>1,691,695</u>	<u>2,100,369</u>	<u>1,505,651</u>
<b>Resources Expended</b>					
Direct Charitable Expenditure	<b>4.</b>	73,541	1,641,984	1,715,525	1,331,394
Governance Costs	<b>5.</b>	-	4,700	4,700	3,600
<b>Total Resources Expended</b>		<u>73,541</u>	<u>1,646,684</u>	<u>1,720,225</u>	<u>1,334,994</u>
<b>Net Incoming / (Outgoing) Resources</b>		335,133	45,011	380,144	170,657
Balances brought forward 1 April 2021		<u>201,926</u>	<u>70,107</u>	<u>272,033</u>	<u>101,376</u>
Balances carried forward 31 March 2022	<b>13.</b>	<u>537,059</u>	<u>115,118</u>	<u>652,177</u>	<u>272,033</u>

The above amounts relate to continuing operations of the association.

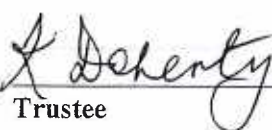
The association has no recognised gains and losses other than those included in the results above and therefore no separate statement of total recognised gains and losses has been presented. There is no difference between the net incoming resources for the year stated above and their historical cost equivalents.

# Long Tower Youth and Community Centre

## Balance sheet as at 31 March 2022

	Notes	2022		2021	
		£	£	£	£
<b>Fixed assets</b>					
Tangible assets	9.		602,019		578,923
<b>Current assets</b>					
Debtors	10.	325,898		17,132	
Cash at bank and in hand		509,529		1,252,367	
		<u>835,427</u>		<u>1,269,499</u>	
<b>Current liabilities</b>	11.				
Trade creditors		90,887		161,455	
Other creditors		7,886		22,631	
Accruals & Deferred Income		214,385		900,772	
		<u>313,158</u>		<u>1,084,858</u>	
<b>Net current assets</b>			<u>522,269</u>		<u>184,641</u>
<b>Total assets less current liabilities</b>			1,124,288		763,564
Long Term Liabilities	12.		(472,111)		(491,531)
<b>Net assets</b>			<u>652,177</u>		<u>272,033</u>
<b>Funds</b>					
Brought forward at 1 April 2021					
Unrestricted			537,059		201,926
Restricted			115,118		70,107
			<u>652,177</u>		<u>272,033</u>

We approve these accounts and confirm that we have made available all relevant records and information for their preparation.

  
Trustee

Date: 26th October 2022

  
Trustee

Date: 26th October 2022

**Long Tower Youth and Community Centre**  
**Notes to the accounts**  
**for the year ended 31 March 2022**

**1. Accounting policies**

The principal accounting policies adopted in the preparation of the financial statements are set out below.

**1.1. Accounting convention**

The charity constitutes a public benefit entity as defined by FRS102. The financial statements have been prepared in accordance with Accounting and Reporting by Charities: Statement of Recommended Practice applicable to charities preparing their accounts in accordance with the Financial Reporting Standard applicable in the UK and Republic of Ireland Charities SORP (FRS102) and the Charities Act (Northern Ireland) 2008.

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

**1.2. Incoming resources**

All incoming resources are included in the statement of financial activities when the charity is entitled to the income and the amount can be quantified with reasonable accuracy. The following specific policies are applied to particular categories of income:

Grants received are recognised at fair value when the charity has entitlement after any performance conditions have been met, it is probable that the income will be received and the amount can be measured reliably. If entitlement is not met then these amounts are deferred.

Donations are credited to the Statement of Financial Activities in the year they are received.

Grants, including grants for the purchase of fixed assets, are recognised in full in the Statement of Financial Activities in the year which they are receivable.

**1.3. Resources expended**

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

Support costs are those costs incurred directly in support of expenditure on the objects of the charity and include project management.

**Long Tower Youth and Community Centre**  
**Notes to the accounts**  
**for the year ended 31 March 2022**

**1.4. Tangible fixed assets and depreciation**

Tangible fixed assets are stated at cost less depreciation. Depreciation is provided at rates calculated to write off the cost or valuation less residual value of each asset over its expected useful life, as follows:

Land and buildings	-	2% Straight Line
Fixtures, fittings & equipment	-	20% Straight Line
Motor vehicles	-	20% Straight Line

**1.5. Debtors & creditors**

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

**1.6. Cash at bank and in hand**

Cash and cash equivalents include cash at bank and in hand.

**1.7. Leasing and hire purchase commitments**

Assets obtained under hire purchase contracts and finance leases are capitalised as tangible assets and depreciated over the shorter of the lease term and their useful lives. Obligations under such agreements are included in creditors net of the finance charge allocated to future periods. The finance element of the rental payment is charged to the profit and loss account so as to produce constant periodic rates of charge on the net obligations outstanding in each period.

**2. Capital Grants**

In line with SORP the capital grant reserve in accounts has been taken straight to incoming resources in the statement of financial activities.



**Long Tower Youth and Community Centre**  
**Notes to the accounts**  
**for the year ended 31 March 2022**

**4. Resources Expended**

		Unrestricted Funds	Restricted Funds	Total 2022	Total 2021
	Note	£	£	£	£
<b>Direct Charitable Expenditure</b>					
Staff costs		14,190	858,953	873,143	371,138
Training costs		1,089	18,026	19,115	17,132
Programme Costs - Dove House		-	-	-	138,132
Youth Activity & Programme Costs		2,385	229,267	231,652	388,684
Youth Work Alliance - Contract		-	49,000	49,000	-
Youth Service - Grant disbursements		-	202,815	202,815	-
EA - Covid Response programmes	4.1	-	-	-	236,148
Support Services		-	30,620	30,620	40,110
Support Costs - Activity 1	4.2	51,662	211,369	263,031	102,900
Professional Fees		-	-	-	1,250
Depreciation - FF & Equip		4,215	20,334	24,549	13,376
Depreciation - Motor Vehicles		-	5,612	5,612	6,536
Depreciation - Land & Buildings		-	15,988	15,988	15,988
<b>Total Resources Expended</b>		<u>73,541</u>	<u>1,641,984</u>	<u>1,715,525</u>	<u>1,331,394</u>
<b>4.1 EA - Covid Response programmes</b>		<b>Unrestricted Funds</b>	<b>Restricted Funds</b>	<b>Total 2022</b>	<b>Total 2021</b>
		£	£	£	£
Covid 19 expenses		-	-	-	30,700
PPE expenses		-	-	-	136,640
Period Poverty expenses		-	-	-	17,000
Eat Well Live Well		-	-	-	51,808
		<u>-</u>	<u>-</u>	<u>-</u>	<u>236,148</u>
<b>4.2 Support Costs - Activity 1</b>		<b>Unrestricted Funds</b>	<b>Restricted Funds</b>	<b>Total 2022</b>	<b>Total 2021</b>
		£	£	£	£
Rent & Rates		-	45,085	45,085	1,221
Insurance		-	9,355	9,355	8,782
Heat & Light		-	33,618	33,618	12,594
Cleaning, Repairs & Maintenance		34,500	24,720	59,220	50,790
Office & Administration Expenses		-	16,580	16,580	10,916
Telephone & Internet		-	8,363	8,363	8,029
Computer costs		17,112	63,739	80,851	3,358
Bank Fees & Interest		50	532	582	407
Motor & Travel expenses		-	8,493	8,493	5,919
Hire Purchase Interest		-	884	884	884
		<u>51,662</u>	<u>211,369</u>	<u>263,031</u>	<u>102,900</u>

Long Tower Youth and Community Centre  
Notes to the accounts  
for the year ended 31 March 2022

**9. Tangible assets**

	Land and buildings freehold	Office Equipment	Motor vehicles	Total
	£	£	£	£
<b>Cost</b>				
At 1 April 2021	799,393	112,802	41,844	954,039
Additions	-	69,244	-	69,244
At 31 March 2022	<u>799,393</u>	<u>182,046</u>	<u>41,844</u>	<u>1,023,283</u>
<b>Depreciation</b>				
At 1 April 2021	300,112	59,302	15,701	375,115
Charge for the year	15,988	24,549	5,612	46,150
At 31 March 2022	<u>316,100</u>	<u>83,851</u>	<u>21,313</u>	<u>421,265</u>
<b>Net book values</b>				
At 31 March 2022	<u>483,293</u>	<u>98,195</u>	<u>20,531</u>	<u>602,019</u>
At 31 March 2021	<u>499,280</u>	<u>53,500</u>	<u>26,143</u>	<u>578,923</u>

**10. Debtors**

	2022 £	2021 £
Income due	300,898	17,132
Other debtors	25,000	-
	<u>325,898</u>	<u>17,132</u>

**11. Creditors**

	2022 £	2021 £
Creditors	90,887	161,455
Other Creditors	3,586	18,331
Accruals	29,497	7,109
Deferred income	184,888	893,663
Hire Purchase	4,300	4,300
	<u>313,158</u>	<u>1,084,858</u>

**Long Tower Youth and Community Centre**  
**Notes to the accounts**  
**for the year ended 31 March 2022**

<b>12. Long Term Liabilities</b>					<b>2022</b>	<b>2021</b>
					£	£
Capital Grants					471,385	486,505
Hire Purchase					726	5,026
					<u>472,111</u>	<u>491,531</u>
<b>13. Movements in Funds</b>	<b>At</b>					<b>At</b>
	<b>1 April</b>	<b>Incoming</b>	<b>Outgoing</b>			<b>31 March</b>
	<b>2021</b>	<b>resources</b>	<b>resources</b>	<b>Transfers</b>		<b>2022</b>
	£	£	£	£		£
<b>Restricted funds:</b>						
Restricted funds	70,107	1,691,695	(1,646,684)	-		115,118
Total restricted funds	<u>70,107</u>	<u>1,691,695</u>	<u>(1,646,684)</u>	<u>-</u>		<u>115,118</u>
<b>Unrestricted funds:</b>						
General funds	201,926	408,674	(73,541)	-		537,059
Total unrestricted funds	<u>201,926</u>	<u>408,674</u>	<u>(73,541)</u>	<u>-</u>		<u>537,059</u>
	<u>272,033</u>	<u>2,100,369</u>	<u>(1,720,225)</u>	<u>-</u>		<u>652,177</u>

**Purposes of Restricted Funds**

Restricted grants awarded to the charity is provided to cover the core objects as explained in the members report.

**14. Related Party Transactions**

There were no related party transactions in the period under review.

**15. Post Balance Sheet events**

No significant events have taken place since the year end that would result in adjustments to 2022 financial information or inclusion of a note thereto.