

Company Registration Number: NI046276

Charity Number: 106072

Youth For Christ Northern Ireland Limited

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

Annual Report and Unaudited Financial Statements

for the financial year ended 31 August 2024

McCleary & Company Ltd
Chartered Accountants and Registered Auditors
Garvey Studios
Lisburn
14 Longstone Street
Co. Antrim
BT28 1TP

Youth For Christ Northern Ireland Limited
(A company limited by guarantee, not having a share capital)
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Youth For Christ Northern Ireland Limited

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REFERENCE AND ADMINISTRATIVE INFORMATION

Trustees

Jonathan Mark Farrell (Resigned 12 April 2024)
Allan Chesney Grier
Thomas John Stewart
Colin James Stitt
Andrea Wharton
Iain Wilson
Phillip Samuel Kerr
Miriam Jean McAlister
Matthew Richardson (Appointed 30 September 2024)

Charity Number in Northern Ireland

106072

Company Registration Number

NI046276

Registered Office

147 Albertbridge Road,
Belfast
Co. Antrim
BT5 4PS
Northern Ireland

Independent Examiner

McCleary & Company Ltd
Chartered Accountants and Registered Auditors
Garvey Studios
14 Longstone Street
Lisburn
Co. Antrim
BT28 1TP

Youth For Christ Northern Ireland Limited
(A company limited by guarantee, not having a share capital)
TRUSTEES' ANNUAL REPORT
for the financial year ended 31 August 2024

The trustees present their Trustees' Annual Report, combining the Directors' Report and Trustees' Report, and the unaudited financial statements for the financial year ended 31 August 2024.

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

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

In this report the trustees of Youth For Christ Northern Ireland Limited present a summary of its purpose, governance, activities, achievements and finances for the financial year 31 August 2024.

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

Mission, Objectives and Strategy

Mission Statement

Helping young people find Jesus, follow Him, and join His family.

Vision Statement

To see an unreached generation of young people transformed by the love of Jesus and reach their full potential.

Objectives

There are four main purposes to our work, as outlined in our Memorandum and Articles.

1. The formation of local groups, rallies or clubs, the direction of evangelistic campaigns and encouragement of such activities as are deemed necessary or desirable for the promotion of these objectives.
2. The organisation of conferences, classes, or meetings of any kind consistent with these objectives.
3. The showing and use of films/ videos and the provision of musical talent and facilities designed to further the objectives.
4. The cooperation with churches and organisations, the aims of which are similar in character in promoting evangelism particularly among youth.

Strategy

Our current strategy, concluding next year, focuses on:

1. Supporting the continued development of growing vibrant and flourishing YFC centres across Northern Ireland.
2. Pioneering new centres, opportunities, and approaches, enabling more unreached young people to develop to their full potential; physically, emotionally, educationally, and spiritually.
3. Partnering with local churches, ministries, and communities to maximise impact among unreached young people.

Overview of the Year

This year was marked by both significant challenges and extraordinary growth. Through God's grace and focused prayer, we witnessed powerful spiritual impact across our ministries.

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TRUSTEES' ANNUAL REPORT
for the financial year ended 31 August 2024

Celebrations

Following our January 2023 call to prayer, we felt God prompting us to prioritise intentional prayer in 2024. This led to a remarkable outpouring of God's blessing.

Over the summer, more than 70 young people gave their lives to Jesus—60 first-time commitments and 10 recommitments. In one centre alone, 29 young people committed their lives to Christ during weekly drop-in sessions. God is clearly moving among us.

Challenges

Staffing presented significant challenges during the year, particularly in our National Team. Despite this, the year still proved to be one of our most fruitful to date and we rebuilt during summer 2024, welcoming two new staff into the roles of Project Development Lead and Innovation Lead.

Looking Ahead

We're excited about where God is leading us. Though many of our team are relatively new, we believe they are well-equipped to guide YFCNI forward. What began this summer feels like the start of something bigger.

Key areas for 2024/2025 include:

- Prioritising prayer and spiritual focus across initiatives.
- Developing "YFC Big Night In" and exploring other creative engagement tools.
- Re-exploring centre development in Ballymena, Coleraine, and Omagh.
- Supporting churches in engaging unchurched youth.
- Strengthening training and support for our centres.

The following report gives a brief insight into what this last year has looked like for us at YFC Northern Ireland.

Objective One: Support for Growing Centres

Supporting our 6 chartered and 4 nationally run centres remained a core focus. Our Centre Support and Ministry Development Workers played key roles, including coordinating our 'Summer Madness' project. This work was supported by the Ardbarron and Dobson Trusts.

Objective Two: Pioneering Opportunities

We continued to develop innovative programmes in collaboration with centres, churches, and partner organisations:

- **Summer Madness** – Pop-Up Drop-In: Partnered again with Summer Madness to host drop-in and alternative sessions designed for unchurched youth. Attendance reached 250+ per session (up 50 from last year), with 300–350 attending drop-in sessions.

We saw 51 faith commitments—41 first-time and 10 recommitments—and prayed with over 80 young people.

- **Nomad (Cage Football)**: Continued partnerships offering Cage football sessions. Plans for 2025 are being explored.
- **Summer Camp**: Cancelled due to unsustainable costs. We'll revisit options in September 2024 for potential relaunch in 2025.

Objective Three: Church Partnerships

We delivered training and guidance for churches seeking to reach unreached youth, participating in church events and youth leader gatherings.

Achievements and Performance (Jan–Dec 2023)

- Reached approx. 7,000 young people.
- 1,157 youth attended drop-in centres regularly.
- 4,750+ engaged through schools' programmes (up 250 from the previous year).
- 2,500 youth introduced to the Gospel; 459 responded with interest in following Jesus.
- 216 volunteers involved (102 regularly active).
- 93 active church partnerships (up by 10).
- 954 committed prayer partners.

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for the financial year ended 31 August 2024

Fundraising Activities

- Increased one-off donations
- Staff-led fundraising and events.
- Significant funding from local and UK wide trusts.
- Grants secured from local councils and the Education Authority.
- Ongoing church and business support.

Policies and Procedures

Our ongoing review of safeguarding policies and practices has progressed to the next phase in partnership with the Ineqe Safeguarding Group. This work will continue into the 2024/2025 year.

Structure, Governance and Management

Structure

Organisation

Youth for Christ Northern Ireland Limited is a registered charity formed in January 1947 and set up as a company limited by guarantee on the 23rd of April 2003. It is governed by a Memorandum and Articles of Association that were last amended on the 16th of November 2010.

Governing Document

The charity is controlled by its governing document, a deed of trust, and constitutes a limited company, limited by guarantee, as defined by the Companies Act 2006.

The governing document for Youth for Christ Northern Ireland is currently the memorandum and articles of association.

The primary functions of Youth for Christ NI Board of Directors are to provide leadership for the organisation, review and protect the ethos and purpose of Youth for Christ NI, ensure financial stability for the organisation, ensure robust safeguarding policies and practices are in place and monitored regularly, and provide vision for the future.

The main task of the board is to provide direction and support for the National Director, who is responsible for the day to day running of the organisation and delivery of the above functions. In addition, the board is responsible for appointing new board members.

There is currently no cut off point for length of service on the board for any director.

The board seeks to ensure that a broad range of skills, experience, and background appropriate to the organisation is maintained within the board membership.

The board, through the National Director, ensure that all risks to which the organisation are exposed are identified, with systems and procedures in place to manage those risks.

Financial Review

The results for the financial year are set out on page 10 and additional notes are provided showing income and expenditure in greater detail.

Financial Results

At the end of the financial year the charity has assets of £325,797 (2023 - £302,324) and liabilities of £8,739 (2023 - £2,700). The net assets of the charity have increased by £17,434.

Youth For Christ Northern Ireland Limited

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

TRUSTEES' ANNUAL REPORT

for the financial year ended 31 August 2024

Trustees

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

Jonathan Mark Farrell (Resigned 12 April 2024)
Allan Chesney Grier
Thomas John Stewart
Colin James Stitt
Andrea Wharton
Iain Wilson
Phillip Samuel Kerr
Miriam Jean McAlister
Matthew Richardson (Appointed 30 September 2024)

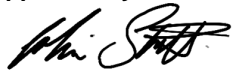
In accordance with the Constitution, the trustees retire by rotation and, being eligible, offer themselves for re-election.

Compliance with Sector-Wide Legislation and Standards


The charity engages pro-actively with legislation, standards and codes which are developed for the sector. Youth For Christ Northern Ireland Limited subscribes to and is compliant with the following:

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

Approved by the Board of Trustees on 28 April 2025 and signed on its behalf by:



Colin James Stitt
Trustee



Matthew Richardson
Trustee

Youth For Christ Northern Ireland Limited

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STATEMENT OF TRUSTEES' RESPONSIBILITIES AND DECLARATION ON UNAUDITED FINANCIAL STATEMENTS

for the financial year ended 31 August 2024

General responsibilities

The trustees, who are also directors of Youth For Christ Northern Ireland Limited for the purposes of company law, are responsible for preparing the financial statements in accordance with applicable law and regulations.

Company law requires the trustees as the directors to prepare financial statements for each financial year. Under that law the trustees have elected to prepare the financial statements in accordance with United Kingdom Generally Accepted Accounting Practice (United Kingdom Accounting Standards and applicable law) including FRS102 "The Financial Reporting Standard applicable in the UK and Republic of Ireland". 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 charity and of the net income or expenditure of the charity for that period.

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

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

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

The trustees are responsible for keeping adequate accounting records that are sufficient to show and explain the charity's transactions and disclose with reasonable accuracy at any time the financial position of the charity and enable them to ensure that the financial statements comply with the Companies Act 2006. 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.

Trustees' declaration on unaudited financial statements

In relation to the financial statements comprising the Statement of Financial Activities (incorporating an Income and Expenditure Account), the Balance Sheet and the related notes:

The trustees approve these financial statements and confirm that they are responsible for them, including selecting the appropriate accounting policies, applying them consistently and making, on a reasonable and prudent basis, the judgements underlying them. They have been prepared on the going concern basis on the grounds that the charity will continue in operation.

The trustees confirm that they have made available to McCleary & Company Ltd, Chartered Accountants and Registered Auditors, all the charity's accounting records and provided all the information, books and documents necessary for the compilation of the financial statements.

The trustees confirm that to the best of their knowledge and belief, the accounting records reflect all the transactions of the charity for the financial year ended 31 August 2024.

Approved by the Board of Trustees on 28 April 2025 and signed on its behalf by:



Colin James Stitt
Trustee



Matthew Richardson
Trustee

Youth For Christ Northern Ireland Limited

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INDEPENDENT EXAMINER'S REPORT TO THE BOARD OF TRUSTEES OF YOUTH FOR CHRIST NORTHERN IRELAND LIMITED

I have examined the financial statements of the charity for the financial year ended 31 August 2024, which comprise the Statement of Financial Activities (incorporating an Income and Expenditure Account), the Balance Sheet and the related notes.

Respective responsibilities of trustees and examiner

The charity's trustees (who are also the directors of the company for the purposes of company law) are responsible for the preparation of the financial statements in accordance with the requirements of the Companies Act 2006. The charity's trustees consider that an audit is not required for this financial year under Chapter 3 of Part 16 of the Companies Act 2006 and that an independent examination is required.

It is my responsibility to:

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

Basis of independent examiner's report

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

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

- accounting records were not kept in accordance with section 386 of the Companies Act 2006
- the financial statements do not accord with those accounting records
- the financial statements have not been prepared in accordance with the accounting requirements of section 396 of the Companies Act 2006 and with the methods and principles of the Statement of Recommended Practice applicable to charities preparing their accounts in accordance with the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS102)
- there is further information needed for a proper understanding of the accounts to be reached.

Independent examiner's statement

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



Elizabeth Chambers FCA
MCCLEARY & COMPANY LTD
Chartered Accountants and Registered Auditors
Garvey Studios
14 Longstone Street
Co. Antrim
BT28 1TP

Date: 28 April 2025

Youth For Christ Northern Ireland Limited
(A company limited by guarantee, not having a share capital)
STATEMENT OF FINANCIAL ACTIVITIES
(Incorporating an Income and Expenditure Account)
for the financial year ended 31 August 2024

	Notes	Unrestricted Funds 2024 £	Restricted Funds 2024 £	Total Funds 2024 £	Unrestricted Funds 2023 £	Restricted Funds 2023 £	Total Funds 2023 £
Income							
Donations and legacies	3.1	167,379	175,754	343,133	145,430	171,502	316,932
Other income	3.2	1,870	2,240	4,110	2,012	7,169	9,181
Total income		169,249	177,994	347,243	147,442	178,671	326,113
Expenditure							
Charitable activities	4.1	126,208	203,601	329,809	114,345	265,625	379,970
Net income/(expenditure)		43,041	(25,607)	17,434	33,097	(86,954)	(53,857)
Transfers between funds		(49,927)	49,927	-	(57,479)	57,479	-
Net movement in funds for the financial year		(6,886)	24,320	17,434	(24,382)	(29,475)	(53,857)
Reconciliation of funds:							
Total funds beginning of the year	12	219,437	80,187	299,624	243,819	109,662	353,481
Total funds at the end of the year		212,551	104,507	317,058	219,437	80,187	299,624

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

Youth For Christ Northern Ireland Limited

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Company Number: NI046276

BALANCE SHEET

as at 31 August 2024

		2024	2023
	Notes	£	£
Fixed Assets			
Tangible assets	8	80,063	86,115
Current Assets			
Debtors	9	19,921	781
Cash at bank and in hand		225,813	215,428
		245,734	216,209
Creditors: Amounts falling due within one year	10	(8,739)	(2,700)
Net Current Assets		236,995	213,509
Total Assets less Current Liabilities		317,058	299,624
Funds			
Restricted trust funds		104,507	80,187
General fund (unrestricted)		212,551	219,437
Total funds	12	317,058	299,624

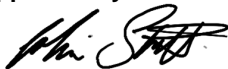
These financial statements have been prepared in accordance with the special provisions relating to small companies within Part 15 of the Companies Act 2006.

For the financial year ended 31 August 2024 the charity was entitled to exemption from audit under section 477 of the Companies Act 2006; and no notice has been deposited under section 476.

The trustees confirm that the members have not required the company to obtain an audit of its financial statements for the financial year in question in accordance with section 476 of the Companies Act 2006.

The trustees acknowledge their responsibilities for ensuring that the charity keeps accounting records which comply with section 386 and for preparing financial statements which give a true and fair view of the state of affairs of the charity as at the end of the financial year and of its profit and loss for the financial year in accordance with the requirements of sections 394 and 395 and which otherwise comply with the requirements of the Companies Act 2006 relating to financial statements, so far as applicable to the charity.

Approved by the Board of Trustees and authorised for issue on 28 April 2025 and signed on its behalf by



Colin James Stitt
Trustee



Matthew Richardson
Trustee

Youth For Christ Northern Ireland Limited

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

NOTES TO THE FINANCIAL STATEMENTS

for the financial year ended 31 August 2024

1. GENERAL INFORMATION

Youth For Christ Northern Ireland Limited is a company limited by guarantee incorporated in Northern Ireland. The registered office of the charity is 147 Albertbridge Road,, Belfast, Co.Antrim, BT5 4PS, Northern Ireland which is also the principal place of business of the charity. The financial statements have been presented in Pound (£) which is also the functional currency of the charity.

2. SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES

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

Basis of preparation

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

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

Statement of compliance

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

Cash flow statement

The charity has availed of the exemption in FRS 102 from the requirement to produce a cash flow statement because it is classified as a small charity.

Fund accounting

The following are the categories of funds maintained:

Restricted funds

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

Unrestricted funds

Unrestricted funds consist of General and Designated funds.

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

Income

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

Income from charitable activities

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

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

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NOTES TO THE FINANCIAL STATEMENTS

for the financial year ended 31 August 2024

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

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

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

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

Expenditure

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

Tangible fixed assets and depreciation

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

Land and buildings freehold	-	not depreciated
Computer equipment	-	33% Reducing balance
Office fixtures and fittings	-	33% Reducing balance
Motor vehicles	-	25% Reducing balance

Cash at bank and in hand

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

Taxation and deferred taxation

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

3. INCOME

3.1 DONATIONS AND LEGACIES

	Unrestricted Funds	Restricted Funds	2024	2023
	£	£	£	£
Donations and legacies	87,630	118,157	205,787	202,292
Gift aid	19,094	-	19,094	13,856
Grants	60,655	57,597	118,252	100,784
	<u>167,379</u>	<u>175,754</u>	<u>343,133</u>	<u>316,932</u>

3.2 OTHER INCOME

	Unrestricted Funds	Restricted Funds	2024	2023
	£	£	£	£
Fundraising activities	30	2,240	2,270	7,169
Staff retreat	1,840	-	1,840	2,012
	<u>1,870</u>	<u>2,240</u>	<u>4,110</u>	<u>9,181</u>

Youth For Christ Northern Ireland Limited

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NOTES TO THE FINANCIAL STATEMENTS

for the financial year ended 31 August 2024

4.	EXPENDITURE					
4.1	CHARITABLE ACTIVITIES	Direct Costs £	Other Costs £	Support Costs £	2024 £	2023 £
	Expenditure on charitable activities	<u>215,627</u>	<u>-</u>	<u>114,182</u>	<u>329,809</u>	<u>379,970</u>
4.2	SUPPORT COSTS			Charitable Activities £	2024 £	2023 £
	Repairs and maintenance			610	610	275
	Promotion and media			6,329	6,329	3,431
	Postage and stationery			322	322	400
	Sundries			2,348	2,348	1,896
	Administration and resources			3,067	3,067	2,721
	Computer equipment depreciation			2,475	2,475	3,694
	Bank charges			1,771	1,771	1,690
	Telephone			1,372	1,372	1,287
	Office fixtures and fittings depreciation			896	896	860
	Management and administration wages			66,721	66,721	61,357
	Light and heat			2,544	2,544	1,540
	Volunteer development			2,868	2,868	2,883
	Legal and professional			2,627	2,627	2,483
	Insurance			6,273	6,273	3,634
	Independent examination			3,060	3,060	2,700
	Management and administration pension costs			3,336	3,336	3,068
	Management and administration social security			4,882	4,882	4,557
	Nomad van depreciation			2,681	2,681	3,575
				<u>114,182</u>	<u>114,182</u>	<u>102,051</u>
5.	ANALYSIS OF SUPPORT COSTS					
		Basis of Apportionment		2024 £	2023 £	
	Repairs and maintenance	100%		610	275	
	Promotion and media	100%		6,329	3,431	
	Postage and stationery	100%		322	400	
	Sundries	100%		2,348	1,896	
	Administration and resources	100%		3,067	2,721	
	Computer equipment depreciation	100%		2,475	3,694	
	Bank charges	100%		1,771	1,690	
	Telephone	100%		1,372	1,287	
	Office fixtures and fittings depreciation	100%		896	860	
	Management and administration wages	100%		66,721	61,357	
	Light and heat	100%		2,544	1,540	
	Volunteer development	100%		2,868	2,883	
	Legal and professional	100%		2,627	2,483	
	Insurance	100%		6,273	3,634	
	Independent examination	100%		3,060	2,700	
	Management and administration pension costs	100%		3,336	3,068	
	Management and administration social security	100%		4,882	4,557	
	Nomad van depreciation	100%		2,681	3,575	
				<u>114,182</u>	<u>102,051</u>	

Youth For Christ Northern Ireland Limited
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NOTES TO THE FINANCIAL STATEMENTS
for the financial year ended 31 August 2024

6. NET INCOME	2024	2023
	£	£
Net Income is stated after charging/(crediting):		
Depreciation of tangible assets	6,052	8,129
Independent Examiner's remuneration: - independent examination services	3,060	2,700
	<u>3,060</u>	<u>2,700</u>

7. EMPLOYEES AND REMUNERATION

Number of employees

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

	2024	2023
	Number	Number
Charity and centre staff	7	7
Management and administration	2	2
	<u>9</u>	<u>9</u>

The staff costs comprise:

	2024	2023
	£	£
Wages and salaries	205,469	208,650
Social security costs	13,452	13,805
Pension costs	10,107	9,664
	<u>229,028</u>	<u>232,119</u>

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

8. TANGIBLE FIXED ASSETS

	Land and buildings freehold	Computer equipment	Office fixtures and fittings	Motor vehicles	Total
	£	£	£	£	£
Cost					
At 31 August 2024	66,146	51,998	10,695	15,600	144,439
Depreciation					
At 1 September 2023	-	44,500	8,949	4,875	58,324
Charge for the financial year	-	2,475	896	2,681	6,052
At 31 August 2024	-	46,975	9,845	7,556	64,376
Net book value					
At 31 August 2024	66,146	5,023	850	8,044	80,063
At 31 August 2023	66,146	7,498	1,746	10,725	86,115

9. DEBTORS

	2024	2023
	£	£
Other debtors	33	10
Prepayments and accrued income	19,888	771
	<u>19,921</u>	<u>781</u>

Youth For Christ Northern Ireland Limited
(A company limited by guarantee, not having a share capital)
NOTES TO THE FINANCIAL STATEMENTS
for the financial year ended 31 August 2024

10.	CREDITORS			2024	2023	
	Amounts falling due within one year			£	£	
	Other creditors			5,799	-	
	Accruals and deferred income			2,940	2,700	
				8,739	2,700	
11.	RESERVES			2024	2023	
				£	£	
	At the beginning of the year			299,624	353,481	
	Surplus/(Deficit) for the financial year			17,434	(53,857)	
	At the end of the year			317,058	299,624	
12.	FUNDS					
12.1	RECONCILIATION OF MOVEMENT IN FUNDS		Unrestricted Funds	Restricted Funds	Total Funds	
			£	£	£	
	At 1 September 2022		243,819	109,662	353,481	
	Movement during the financial year		(24,382)	(29,475)	(53,857)	
	At 31 August 2023		219,437	80,187	299,624	
	Movement during the financial year		(6,886)	24,320	17,434	
	At 31 August 2024		212,551	104,507	317,058	
12.2	ANALYSIS OF MOVEMENTS ON FUNDS					
		Balance	Income	Expenditure	Transfers	Balance
		1 September			between	31 August
		2023			funds	2024
		£	£	£	£	£
	Restricted funds					
	Summer Madness	-	4,245	8,835	4,590	-
	Crumlin YFC	20,505	33,010	34,057	-	19,458
	Craigavon YFC	344	68,582	70,085	1,159	-
	Ards Peninsula	21,402	44,950	25,721	-	40,631
	Centre Support and Development	-	2,968	29,247	26,279	-
	Media Programme	8,786	-	-	-	8,786
	Website Fund	2,799	-	1,800	-	999
	Ministry Support	-	10,254	18,153	7,899	-
	Banbridge YFC	-	13,985	15,703	10,000	8,282
	Container Project	21,851	-	-	-	21,851
	Safeguarding project	4,500	-	-	-	4,500
		80,187	177,994	203,601	49,927	104,507
	Unrestricted funds					
	Unrestricted General	168,502	169,193	126,208	(24,927)	186,560
	Legacy Fund	50,935	56	-	(25,000)	25,991
		219,437	169,249	(126,208)	(49,927)	212,551
	Total funds	299,624	347,243	329,809	-	317,058

Youth For Christ Northern Ireland Limited
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NOTES TO THE FINANCIAL STATEMENTS
for the financial year ended 31 August 2024

12.3 ANALYSIS OF NET ASSETS BY FUND

	Fixed assets - charity use	Current assets	Current liabilities	Total
	£	£	£	£
Restricted trust funds	-	104,507	-	104,507
Unrestricted general funds	80,063	141,227	(8,739)	212,551
	80,063	245,734	(8,739)	317,058

13. STATUS

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

The liability of the members is limited.

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

14. POST-BALANCE SHEET EVENTS

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

YOUTH FOR CHRIST NORTHERN IRELAND LIMITED
(A company limited by guarantee, not having a share capital)

SUPPLEMENTARY INFORMATION

RELATING TO THE FINANCIAL STATEMENTS

FOR THE FINANCIAL YEAR ENDED 31 AUGUST 2024

Youth For Christ Northern Ireland Limited

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

SUPPLEMENTARY INFORMATION RELATING TO THE FINANCIAL STATEMENTS

Operating Statement

for the financial year ended 31 August 2024

	2024 £	2023 £
Income	347,243	326,113
Expenses		
Wages and salaries	205,469	208,650
Social security costs	13,452	13,805
Staff defined contribution pension costs	10,107	9,664
Staff & volunteer costs	5,407	4,828
Insurance	6,273	3,634
Light and heat	2,544	1,540
Repairs and maintenance	610	275
Postage and Stationery	322	400
Promotion & media	6,329	3,431
Telephone	1,372	1,287
Administration and resources	3,067	2,721
External relations	258	562
Summer madness	7,205	5,499
Nomad	1,817	1,616
Craigavon project	21,842	54,723
Crumlin project	5,253	5,826
Volunteer Development	2,868	2,883
YFC International	2,334	1,500
Local centres	658	253
Centre support	3,537	4,303
Camp expenditure	32	20,770
Fund raising	351	3,126
Ards expenditure	7,650	4,507
Banbridge expenditure	5,006	7,154
Legal & professional fees	2,627	2,483
Independent Examiner's remuneration	3,060	2,700
Bank charges	1,771	1,690
Sundries	2,536	2,011
Depreciation	6,052	8,129
	329,809	379,970
Net surplus/(deficit)	17,434	(53,857)