

Strabane AYE

Northern Ireland · Charity number 107886

Details

Status Received

Registered 2021-06-11

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

Contact

Address 39 Bowling Green
Strabane
BT82 9az
BT82 9AZ

Phone 02871880023

Email strabane.aye@gmail.com

Activities

Purposes: Strabane AYE is established to engage with young people suffering from the effects of disaffection, marginalization and poverty and to promote the benefit of the inhabitants of the local community on a regional basis by associating the Statutory Authorities, community and voluntary organisations and the inhabitants in a common effort to improve the conditions of life for the said inhabitants and in particular: • Engage with disaffected young people to develop their potential for participation, identifying their needs as well as developing their awareness as to the perceptions of local communities and the impact of their actions to give them opportunities to build a sense of belonging and of civic pride. • To assist in the relief of poverty by the promotion, facilitation and organization of adequate, accessible and quality programmes of vocational and educational training, information and support in an effort to acquire skills and retraining to assist the beneficiaries in obtaining employment. • Build strategic Community Development processes to youth engagement, strengthening the focused efforts and engagements with a range of key stakeholders allowing for a basis for collaboration between a range of agencies and partners. • Build cohesion within and between young people, communities, statutory bodies and political representatives; encouraging excluded young people to play a more active and civic role within their communities and providing the dynamic to move forward in a positive manner towards building an inclusive, shared, fair and just society

What the charity does: The advancement of citizenship or community development, The relief of those in need by reason of youth, age, ill-health, disability, financial hardship or other disadvantage

How the charity works: Advice/advocacy/information, Community development, Education/training, Youth development

Who the charity helps: Youth (14-25 year olds)

Finances

Period end	Income	Expenditure	Assets	Employees
2025-07-31	£85,287	£85,978	£0	3

Trustees

Name	Role	Appointed
Miss Carmel Conwell		
Miss Catherine Farrell		
Mr Martin Porter		
Ms Mary Bridget O'neill		
Ms Teresa Stewart		

Strabane AYE

Northern Ireland - Charity number 107886

Accounts

Strabane AYE

Statement of Financial Activities

Year ended 31 July 2025

		2025			2024
	Note	Unrestricted funds £	Restricted funds £	Total funds £	Total funds £
Income and endowments					
Donations and legacies	4	1,710	83,577	85,287	77,327
Other trading activities	5	—	—	—	1,313
Total income		<u>1,710</u>	<u>83,577</u>	<u>85,287</u>	<u>78,640</u>
Expenditure					
Expenditure on charitable activities	6,7	2,400	83,577	85,978	77,524
Total expenditure		<u>2,400</u>	<u>83,577</u>	<u>85,978</u>	<u>77,524</u>
Net (expenditure)/income and net movement in funds					
		<u>(690)</u>	<u>—</u>	<u>(691)</u>	<u>1,116</u>
Reconciliation of funds					
Total funds brought forward		<u>(453)</u>	<u>—</u>	<u>(453)</u>	<u>(1,569)</u>
Total funds carried forward		<u>(1,144)</u>	<u>—</u>	<u>(1,144)</u>	<u>(453)</u>

The statement of financial activities includes all gains and losses recognised in the year. All income and expenditure derive from continuing activities.

The notes on pages 7 to 11 form part of these financial statements.

Strabane AYE

Statement of Financial Position

31 July 2025

	Note	2025 £	£	2024 £
Current assets				
Cash at bank and in hand		10,649		1,297
Creditors: amounts falling due within one year	11	<u>11,793</u>		<u>1,750</u>
Net current liabilities			<u>1,144</u>	<u>453</u>
Total assets less current liabilities			<u>(1,144)</u>	<u>(453)</u>
Funds of the charity				
Unrestricted funds			<u>(1,144)</u>	<u>(453)</u>
Total charity funds			<u>(1,144)</u>	<u>(453)</u>

These financial statements were approved by the board of trustees and authorised for issue on 11 November 2025, and are signed on behalf of the board by:



M O'Neill
Member

The notes on pages 7 to 11 form part of these financial statements.

Strabane AYE

Notes to the Financial Statements

Year ended 31 July 2025

1. General information

The charity is a public benefit entity and a registered charity in Northern Ireland and is unincorporated. The address of the principal office is 39 Bowling Green, Strabane, BT82 8BW, Co Tyrone.

2. Statement of compliance

These financial statements have been prepared in compliance with FRS 102, 'The Financial Reporting Standard applicable in the UK and the Republic of Ireland', 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 (FRS 102) (Charities SORP (FRS 102)) and the Charities Act (Northern Ireland) 2008.

3. Accounting policies

Basis of preparation

The financial statements have been prepared on the historical cost basis, as modified by the revaluation of certain financial assets and liabilities and investment properties measured at fair value through income or expenditure.

The financial statements are prepared in sterling, which is the functional currency of the entity.

Going concern

There are no material uncertainties about the charity's ability to continue.

Fund accounting

Unrestricted funds are available for use at the discretion of the trustees to further any of the charity's purposes.

Designated funds are unrestricted funds earmarked by the members for particular future project or commitment.

Restricted funds are subjected to restrictions on their expenditure declared by the donor or through the terms of an appeal, and fall into one of two sub-classes: restricted income funds or endowment funds.

Strabane AYE

Notes to the Financial Statements *(continued)*

Year ended 31 July 2025

3. Accounting policies *(continued)*

Incoming resources

All incoming resources are included in the statement of financial activities when entitlement has passed to the charity; it is probable that the economic benefits associated with the transaction will flow to the charity and the amount can be reliably measured. The following specific policies are applied to particular categories of income:

- income from donations or grants is recognised when there is evidence of entitlement to the gift, receipt is probable and its amount can be measured reliably.
- legacy income is recognised when receipt is probable and entitlement is established.
- income from donated goods is measured at the fair value of the goods unless this is impractical to measure reliably, in which case the value is derived from the cost to the donor or the estimated resale value. Donated facilities and services are recognised in the accounts when received if the value can be reliably measured. No amounts are included for the contribution of general volunteers.
- income from contracts for the supply of services is recognised with the delivery of the contracted service. This is classified as unrestricted funds unless there is a contractual requirement for it to be spent on a particular purpose and returned if unspent, in which case it may be regarded as restricted.

Resources expended

Expenditure is recognised on an accruals basis as a liability is incurred. Expenditure includes any VAT which cannot be fully recovered, and is classified under headings of the statement of financial activities to which it relates:

- expenditure on raising funds includes the costs of all fundraising activities, events, non-charitable trading activities, and the sale of donated goods.
- expenditure on charitable activities includes all costs incurred by a charity in undertaking activities that further its charitable aims for the benefit of its beneficiaries, including those support costs and costs relating to the governance of the charity apportioned to charitable activities.
- other expenditure includes all expenditure that is neither related to raising funds for the charity nor part of its expenditure on charitable activities.

All costs are allocated to expenditure categories reflecting the use of the resource. Direct costs attributable to a single activity are allocated directly to that activity. Shared costs are apportioned between the activities they contribute to on a reasonable, justifiable and consistent basis.

Financial instruments

A financial asset or a financial liability is recognised only when the charity becomes a party to the contractual provisions of the instrument.

Basic financial instruments are initially recognised at the amount receivable or payable including any related transaction costs.

Current assets and current liabilities are subsequently measured at the cash or other consideration expected to be paid or received and not discounted.

Strabane AYE

Notes to the Financial Statements *(continued)*

Year ended 31 July 2025

3. Accounting policies *(continued)*

Financial instruments *(continued)*

Debt instruments are subsequently measured at amortised cost.

Where investments in shares are publicly traded or their fair value can otherwise be measured reliably, the investment is subsequently measured at fair value with changes in fair value recognised in income and expenditure. All other such investments are subsequently measured at cost less impairment.

Other financial instruments, including derivatives, are initially recognised at fair value, unless payment for an asset is deferred beyond normal business terms or financed at a rate of interest that is not a market rate, in which case the asset is measured at the present value of the future payments discounted at a market rate of interest for a similar debt instrument.

Other financial instruments are subsequently measured at fair value, with any changes recognised in the statement of financial activities, with the exception of hedging instruments in a designated hedging relationship.

Financial assets that are measured at cost or amortised cost are reviewed for objective evidence of impairment at the end of each reporting date. If there is objective evidence of impairment, an impairment loss is recognised under the appropriate heading in the statement of financial activities in which the initial gain was recognised.

For all equity instruments regardless of significance, and other financial assets that are individually significant, these are assessed individually for impairment. Other financial assets are either assessed individually or grouped on the basis of similar credit risk characteristics.

Any reversals of impairment are recognised immediately, to the extent that the reversal does not result in a carrying amount of the financial asset that exceeds what the carrying amount would have been had the impairment not previously been recognised.

4. Donations and legacies

	Unrestricted Funds £	Restricted Funds £	Total Funds 2025 £
Donations			
Donations	1,710	–	1,710
Grants			
International Fund for Ireland- Personal Youth Development Programme	–	77,369	77,369
D.F.C	–	500	500
Peace Plus	–	4,903	4,903
John Moore Foundation	–	805	805
	<u>1,710</u>	<u>83,577</u>	<u>85,287</u>
	Unrestricted Funds £	Restricted Funds £	Total Funds 2024 £
Donations			
Donations	3,317	–	3,317

Strabane AYE

Notes to the Financial Statements *(continued)*

Year ended 31 July 2025

4. Donations and legacies *(continued)*

	Unrestricted Funds £	Restricted Funds £	Total Funds 2024 £
Grants			
International Fund for Ireland- Personal Youth Development Programme	–	74,010	74,010
D.F.C	–	–	–
Peace Plus	–	–	–
John Moore Foundation	–	–	–
	<u>3,317</u>	<u>74,010</u>	<u>77,327</u>

5. Other trading activities

	Unrestricted Funds £	Total Funds 2025 £	Unrestricted Funds £	Total Funds 2024 £
Fundraising events	–	–	1,313	1,313

6. Expenditure on charitable activities by fund type

	Unrestricted Funds £	Restricted Funds £	Total Funds 2025 £
Expenditure Re; Peace Plus	–	4,903	4,903
Expenditure Re; PYPD	–	77,369	77,369
Expenditure Re; John Moores Foundation	–	805	805
General	2,400	500	2,901
	<u>2,400</u>	<u>83,577</u>	<u>85,978</u>

	Unrestricted Funds £	Restricted Funds £	Total Funds 2024 £
Expenditure Re; Peace Plus	–	–	–
Expenditure Re; PYPD	–	74,010	74,009
Expenditure Re; John Moores Foundation	–	–	–
General	3,514	–	3,515
	<u>3,514</u>	<u>74,010</u>	<u>77,524</u>

7. Expenditure on charitable activities by activity type

	Activities undertaken directly £	Total funds 2025 £	Total fund 2024 £
Expenditure Re; Peace Plus	4,903	4,903	–
Expenditure Re; PYPD	77,369	77,369	74,009
Expenditure Re; John Moores Foundation	805	805	–
General	2,901	2,901	3,515
	<u>85,978</u>	<u>85,978</u>	<u>77,524</u>

Strabane AYE

Notes to the Financial Statements *(continued)*

Year ended 31 July 2025

8. Independent examination fees

	2025	2024
	£	£
Fees payable to the independent examiner for: Independent examination of the financial statements	<u>780</u>	<u>750</u>

9. Staff costs

The total staff costs and employee benefits for the reporting period are analysed as follows:

	2025	2024
	£	£
Wages and salaries	<u>58,310</u>	<u>53,177</u>

The average head count of employees during the year was Nil (2024: 2).

No employee received employee benefits of more than £60,000 during the year (2024: Nil).

10. Trustee remuneration and expenses

No trustee received any remuneration or other benefits

11. Creditors: amounts falling due within one year

	2025	2024
	£	£
Bank loans and overdrafts	–	250
Trade creditors	780	750
Grants in advance	11,013	750
	<u>11,793</u>	<u>1,750</u>

Strabane AYE

Northern Ireland - Charity number 107886

Accounts

Strabane AYE

Statement of Financial Activities

Year ended 31 July 2024

		2024			2023
	Note	Unrestricted funds £	Restricted funds £	Total funds £	Total funds £
Income and endowments					
Donations and legacies	4	3,317	74,010	77,327	86,341
Charitable activities	5	–	–	–	2,176
Other trading activities	6	1,313	–	1,313	–
Total income		<u>4,630</u>	<u>74,010</u>	<u>78,640</u>	<u>88,517</u>
Expenditure					
Expenditure on charitable activities	7,8	3,514	74,010	77,524	96,135
Total expenditure		<u>3,514</u>	<u>74,010</u>	<u>77,524</u>	<u>96,135</u>
Net income/(expenditure) and net movement in funds					
		<u>1,116</u>	<u>–</u>	<u>1,116</u>	<u>(7,618)</u>
Reconciliation of funds					
Total funds brought forward		<u>(1,569)</u>	<u>–</u>	<u>(1,569)</u>	<u>6,049</u>
Total funds carried forward		<u>(453)</u>	<u>–</u>	<u>(453)</u>	<u>(1,569)</u>

The statement of financial activities includes all gains and losses recognised in the year. All income and expenditure derive from continuing activities.

The notes on pages 7 to 11 form part of these financial statements.


Strabane AYE

Statement of Financial Position

31 July 2024

	Note	2024 £	£	2023 £
Current assets				
Cash at bank and in hand		1,297		4,876
Creditors: amounts falling due within one year	12	<u>1,750</u>		<u>6,445</u>
Net current liabilities			<u>453</u>	<u>1,569</u>
Total assets less current liabilities			<u>(453)</u>	<u>(1,569)</u>
Funds of the charity				
Unrestricted funds			(453)	(1,569)
Total charity funds			<u>(453)</u>	<u>(1,569)</u>

These financial statements were approved by the board of trustees and authorised for issue on 15 October 2024, and are signed on behalf of the board by:



M O Neill
Chairperson



C Conwell
Treasurer

The notes on pages 7 to 11 form part of these financial statements.

Strabane AYE

Notes to the Financial Statements

Year ended 31 July 2024

1. General information

The charity is a public benefit entity and a registered charity in Northern Ireland and is unincorporated. The address of the principal office is 39 Bowling Green, Strabane, BT82 8BW, Co Tyrone.

2. Statement of compliance

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3. Accounting policies

Basis of preparation

The financial statements have been prepared on the historical cost basis, as modified by the revaluation of certain financial assets and liabilities and investment properties measured at fair value through income or expenditure.

The financial statements are prepared in sterling, which is the functional currency of the entity.

Going concern

There are no material uncertainties about the charity's ability to continue.

Fund accounting

Unrestricted funds are available for use at the discretion of the trustees to further any of the charity's purposes.

Designated funds are unrestricted funds earmarked by the members for particular future project or commitment.

Restricted funds are subjected to restrictions on their expenditure declared by the donor or through the terms of an appeal, and fall into one of two sub-classes: restricted income funds or endowment funds.

Strabane AYE

Notes to the Financial Statements *(continued)*

Year ended 31 July 2024

3. Accounting policies *(continued)*

Incoming resources

All incoming resources are included in the statement of financial activities when entitlement has passed to the charity; it is probable that the economic benefits associated with the transaction will flow to the charity and the amount can be reliably measured. The following specific policies are applied to particular categories of income:

- income from donations or grants is recognised when there is evidence of entitlement to the gift, receipt is probable and its amount can be measured reliably.
- legacy income is recognised when receipt is probable and entitlement is established.
- income from donated goods is measured at the fair value of the goods unless this is impractical to measure reliably, in which case the value is derived from the cost to the donor or the estimated resale value. Donated facilities and services are recognised in the accounts when received if the value can be reliably measured. No amounts are included for the contribution of general volunteers.
- income from contracts for the supply of services is recognised with the delivery of the contracted service. This is classified as unrestricted funds unless there is a contractual requirement for it to be spent on a particular purpose and returned if unspent, in which case it may be regarded as restricted.

Resources expended

Expenditure is recognised on an accruals basis as a liability is incurred. Expenditure includes any VAT which cannot be fully recovered, and is classified under headings of the statement of financial activities to which it relates:

- expenditure on raising funds includes the costs of all fundraising activities, events, non-charitable trading activities; and the sale of donated goods.
- expenditure on charitable activities includes all costs incurred by a charity in undertaking activities that further its charitable aims for the benefit of its beneficiaries, including those support costs and costs relating to the governance of the charity apportioned to charitable activities.
- other expenditure includes all expenditure that is neither related to raising funds for the charity nor part of its expenditure on charitable activities.

All costs are allocated to expenditure categories reflecting the use of the resource. Direct costs attributable to a single activity are allocated directly to that activity. Shared costs are apportioned between the activities they contribute to on a reasonable, justifiable and consistent basis.

Financial instruments

A financial asset or a financial liability is recognised only when the charity becomes a party to the contractual provisions of the instrument.

Basic financial instruments are initially recognised at the amount receivable or payable including any related transaction costs.

Current assets and current liabilities are subsequently measured at the cash or other consideration expected to be paid or received and not discounted.

Strabane AYE

Notes to the Financial Statements *(continued)*

Year ended 31 July 2024

3. Accounting policies *(continued)*

Financial instruments *(continued)*

Debt instruments are subsequently measured at amortised cost.

Where investments in shares are publicly traded or their fair value can otherwise be measured reliably, the investment is subsequently measured at fair value with changes in fair value recognised in income and expenditure. All other such investments are subsequently measured at cost less impairment.

Other financial instruments, including derivatives, are initially recognised at fair value, unless payment for an asset is deferred beyond normal business terms or financed at a rate of interest that is not a market rate, in which case the asset is measured at the present value of the future payments discounted at a market rate of interest for a similar debt instrument.

Other financial instruments are subsequently measured at fair value, with any changes recognised in the statement of financial activities, with the exception of hedging instruments in a designated hedging relationship.

Financial assets that are measured at cost or amortised cost are reviewed for objective evidence of impairment at the end of each reporting date. If there is objective evidence of impairment, an impairment loss is recognised under the appropriate heading in the statement of financial activities in which the initial gain was recognised.

For all equity instruments regardless of significance, and other financial assets that are individually significant, these are assessed individually for impairment. Other financial assets are either assessed individually or grouped on the basis of similar credit risk characteristics.

Any reversals of impairment are recognised immediately, to the extent that the reversal does not result in a carrying amount of the financial asset that exceeds what the carrying amount would have been had the impairment not previously been recognised.

4. Donations and legacies

	Unrestricted Funds £	Restricted Funds £	Total Funds 2024 £
Donations			
Donations	3,317	–	3,317
Grants			
International Fund for Ireland- Personal Youth Development Programme	–	74,010	74,010
International Committee of The Red Cross D.F.C	–	–	–
	<u>3,317</u>	<u>74,010</u>	<u>77,327</u>
	Unrestricted Funds £	Restricted Funds £	Total Funds 2023 £
Donations			
Donations	2,500	–	2,500

Strabane AYE

Notes to the Financial Statements *(continued)*

Year ended 31 July 2024

4. Donations and legacies *(continued)*

	Unrestricted Funds £	Restricted Funds £	Total Funds 2023 £
Grants			
International Fund for Ireland- Personal Youth Development Programme	–	61,643	61,643
International Committee of The Red Cross	–	21,948	21,948
D.F.C	–	250	250
	<u>2,500</u>	<u>83,841</u>	<u>86,341</u>

5. Charitable activities

	Unrestricted Funds £	Total Funds 2024 £	Unrestricted Funds £	Total Funds 2023 £
Management fees	<u>–</u>	<u>–</u>	<u>2,176</u>	<u>2,176</u>

6. Other trading activities

	Unrestricted Funds £	Total Funds 2024 £	Unrestricted Funds £	Total Funds 2023 £
Fundraising events	<u>1,313</u>	<u>1,313</u>	<u>–</u>	<u>–</u>

7. Expenditure on charitable activities by fund type

	Unrestricted Funds £	Restricted Funds £	Total Funds 2024 £
Expenditure Re; PYPD	–	74,010	74,009
Expenditure Re; ICRC	–	–	–
General	3,514	–	3,515
	<u>3,514</u>	<u>74,010</u>	<u>77,524</u>

	Unrestricted Funds £	Restricted Funds £	Total Funds 2023 £
Expenditure Re; PYPD	–	61,643	61,643
Expenditure Re; ICRC	–	21,948	21,948
General	12,294	250	12,544
	<u>12,294</u>	<u>83,841</u>	<u>96,135</u>

Strabane AYE

Notes to the Financial Statements *(continued)*

Year ended 31 July 2024

8. Expenditure on charitable activities by activity type

	Activities undertaken directly £	Total funds 2024 £	Total fund 2023 £
Expenditure Re; PYPD	74,009	74,009	61,643
Expenditure Re; ICRC	–	–	21,948
General	3,515	3,515	12,544
	<u>77,524</u>	<u>77,524</u>	<u>96,135</u>

9. Independent examination fees

	2024 £	2023 £
Fees payable to the independent examiner for: Independent examination of the financial statements	750	732

10. Staff costs

The total staff costs and employee benefits for the reporting period are analysed as follows:

	2024 £	2023 £
Wages and salaries	53,177	53,177

The average head count of employees during the year was 2 (2023: 4).

No employee received employee benefits of more than £60,000 during the year (2023: Nil).

11. Trustee remuneration and expenses

No trustee received any remuneration or other benefits

12. Creditors: amounts falling due within one year

	2024 £	2023 £
Bank loans and overdrafts	250	–
Trade creditors	750	874
Grants in advance	750	5,571
	<u>1,750</u>	<u>6,445</u>

Strabane AYE

Northern Ireland - Charity number 107886

Annual report

Strabane AYE

Members' Annual Report

Year ended 31 July 2024

The members present their report and the unaudited financial statements of the charity for the year ended 31 July 2024.

Reference and administrative details

Registered charity name Strabane AYE

Charity registration number 107886

Principal office

The members

M O Neill
T Stewart
M Porter
C Conwell
K Farrell

Independent examiner S P McCaffrey
50 Campsie Road
Omagh
Co Tyrone
BT79 0AG

Structure, governance and management

Strabane AYE is a constituted group managed by a regional committee and delivered by local committees at a local level across the region.

Strabane AYE

Members' Annual Report *(continued)*

Year ended 31 July 2024

Objectives and activities

The Association is established to engage with young people suffering from the effects of disaffection, marginalisation and poverty and to promote the benefit of the inhabitants (hereinafter called the "beneficiaries") of the local community on an All Ireland Basis (hereinafter called the "area of benefit") without distinction of age, gender, disability, sexual orientation, nationality, ethnic identity, political or religious opinion, by associating the statutory authorities, community and voluntary organisations and the inhabitants in a common effort to improve the conditions of life for the said inhabitants and in particular:

(a) Engage with disaffected young people; developing their potential for participation, identifying their needs as well as developing their awareness as to the perceptions of the local communities and of the impact of their actions, the seriousness of the threats facing them, the potential impact on their lives of prison sentences, the dangers of Paramilitary groupings and finally giving them the opportunities to build a sense of belonging and of civic pride.

(b) To promote or assist in promoting community capacity building programmes and projects for the benefit of the inhabitants within the area of benefit who have need of such assistance as a result of their youth, age, disability or infirmity, or social and economic circumstances, in an effort to increase the abilities, skills and self-confidence of such communities in the area of benefit;

(c) to relieve poverty by the promotion, facilitation and organisation of adequate, accessible and quality programmes of vocational and educational training, information and support in an effort to acquire skills and retraining to assist the beneficiaries in obtaining employment;

(d) to work with Families identifying multiple barriers for inclusion; providing a neutral, safe environment in which young people and their family can examine their lifestyles and get the relevant support to allow them to fully integrate with the communities around them and mainstream society in general. This ranges from Mental Health Programmes, Financial Advice Programmes, Employment/ Training Programmes, Social Programmes.

(e) Build strategic Community Development processes to youth engagement; strengthening the focused efforts and engagements with a range of key stakeholders around a set of core themes and principles with regards to youth engagement and allowing for a basis for collaboration between a range of agencies and local partners.

(f) Build cohesion within and between young people, communities, Statutory Bodies and political parties; encouraging excluded young people to play a more active and civic role within their communities and providing the dynamic in order to move forward in a positive manner allowing for the support for communities to engage with the other communities to hear about their experiences and how they are addressing and dealing with difficult situations and how they can do it together providing greater understanding and tolerance.

Achievements and performance

The Charity has once again been successful in attracting funding during the year. This enabled the Charity to deliver many programmes during the year to meet its objectives as stated above. The most notable of the programmes being, 'ICRC' programme and 'PYPD' programme which is supported by the "International Fund for Ireland". The Charity continues to be held in high regard by both its funders and the local community in which it operates.

Strabane AYE

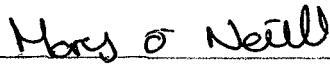
Members' Annual Report *(continued)*

Year ended 31 July 2024

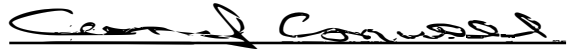
Financial review

All moneys raised by or on behalf of the Association shall be applied to further the objects of the Association and for no other purpose PROVIDED THAT nothing herein contained shall prevent the payment of legitimate out-of-pocket expenses to members of the Association engaged upon the approved business of the Association.

The members' annual report was approved on 15 October 2024 and signed on behalf of the board of trustees by:



M O Neill
Chairperson



C Conwell
Treasurer

Strabane AYE

Northern Ireland - Charity number 107886

Annual return

Strabane AYE

Independent Examiner's Report to the Members of Strabane AYE

Year ended 31 July 2024

I report to the members on my examination of the financial statements of Strabane AYE ('the charity') for the year ended 31 July 2024.

Responsibilities and basis of report

As the members of the charity you are responsible for the preparation of the financial statements in accordance with the requirements of the Charities Act (Northern Ireland) 2008 (the '2008 Act'). You are satisfied that your charity is not required by charity law to be audited and have chosen instead to have an independent examination.


I report in respect of my examination of the charity's financial statements as carried out under section 65 of the 2008 Act. In carrying out my examination I have followed the general Directions given by the Charity Commission for Northern Ireland under section 65(9)(b) of the 2008 Act.

Independent examiner's statement

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

1. accounting records were not kept as required by with section 63 of the 2008 Act; or
2. the financial statements do not accord with those records; or
3. the financial statements do not comply with the accounting requirements of the 2008 Act; or
4. the financial statements do not comply with the applicable requirements concerning the form and content of accounts set out in the Charities (Accounts and Reports) Regulations 2008 other than any requirement that the accounts give a 'true and fair' view which is not a matter considered as part of an independent examination.

I confirm that there are no other matters to which your attention should be drawn to enable a proper understanding of the accounts to be reached.



S P McCaffrey
Independent Examiner

50 Campsie Road
Omagh
Co Tyrone
BT79 0AG

Strabane AYE

Northern Ireland - Charity number 107886

Accounts

Strabane AYE

Statement of Financial Activities

Year ended 31 July 2023

		Unrestricted funds £	2023 Restricted funds £	Total funds £	2022 Total funds £
	Note				
Income and endowments					
Donations and legacies	4	2,500	83,841	86,341	128,485
Charitable activities	5	<u>2,176</u>	<u>–</u>	2,176	21,634
Total income		<u>4,676</u>	<u>83,841</u>	<u>88,517</u>	<u>150,119</u>
Expenditure					
Expenditure on charitable activities	6,7	<u>12,294</u>	<u>83,841</u>	<u>96,135</u>	148,909
Total expenditure		<u>12,294</u>	<u>83,841</u>	<u>96,135</u>	<u>148,909</u>
Net (expenditure)/income and net movement in funds		<u>(7,618)</u>	<u>–</u>	<u>(7,618)</u>	<u>1,210</u>
Reconciliation of funds					
Total funds brought forward		6,049	–	6,049	4,839
Total funds carried forward		<u>(1,569)</u>	<u>–</u>	<u>(1,569)</u>	<u>6,049</u>

The statement of financial activities includes all gains and losses recognised in the year. All income and expenditure derive from continuing activities.

The notes on pages 7 to 12 form part of these financial statements.

Strabane AYE

Statement of Financial Position

31 July 2023

	Note	2023 £	£	2022 £
Current assets				
Debtors	11	—		300
Cash at bank and in hand		<u>4,876</u>		<u>26,497</u>
		4,876		26,797
Creditors: amounts falling due within one year	12	<u>6,445</u>		<u>20,748</u>
Net current liabilities			(1,569)	6,049
Total assets less current liabilities			(1,569)	6,049
Funds of the charity				
Unrestricted funds			(1,569)	6,049
Total charity funds			(1,569)	6,049

These financial statements were approved by the board of trustees and authorised for issue on 13 November 2023, and are signed on behalf of the board by:

Mary O'Neill

M O'Neill
Member

The notes on pages 7 to 12 form part of these financial statements.

Strabane AYE

Notes to the Financial Statements

Year ended 31 July 2023

1. General information

The charity is a public benefit entity and a registered charity in Northern Ireland and is unincorporated. The address of the principal office is 39 Bowling Green, Strabane, BT82 8BW, Co Tyrone.

2. Statement of compliance

These financial statements have been prepared in compliance with FRS 102, 'The Financial Reporting Standard applicable in the UK and the Republic of Ireland', 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 (FRS 102) (Charities SORP (FRS 102)) and the Charities Act (Northern Ireland) 2008.

3. Accounting policies

Basis of preparation

The financial statements have been prepared on the historical cost basis, as modified by the revaluation of certain financial assets and liabilities and investment properties measured at fair value through income or expenditure.

The financial statements are prepared in sterling, which is the functional currency of the entity.

Going concern

There are no material uncertainties about the charity's ability to continue.

Fund accounting

Unrestricted funds are available for use at the discretion of the trustees to further any of the charity's purposes.

Designated funds are unrestricted funds earmarked by the members for particular future project or commitment.

Restricted funds are subjected to restrictions on their expenditure declared by the donor or through the terms of an appeal, and fall into one of two sub-classes: restricted income funds or endowment funds.

Strabane AYE

Notes to the Financial Statements *(continued)*

Year ended 31 July 2023

3. Accounting policies *(continued)*

Incoming resources

All incoming resources are included in the statement of financial activities when entitlement has passed to the charity; it is probable that the economic benefits associated with the transaction will flow to the charity and the amount can be reliably measured. The following specific policies are applied to particular categories of income:

- income from donations or grants is recognised when there is evidence of entitlement to the gift, receipt is probable and its amount can be measured reliably.
- legacy income is recognised when receipt is probable and entitlement is established.
- income from donated goods is measured at the fair value of the goods unless this is impractical to measure reliably, in which case the value is derived from the cost to the donor or the estimated resale value. Donated facilities and services are recognised in the accounts when received if the value can be reliably measured. No amounts are included for the contribution of general volunteers.
- income from contracts for the supply of services is recognised with the delivery of the contracted service. This is classified as unrestricted funds unless there is a contractual requirement for it to be spent on a particular purpose and returned if unspent, in which case it may be regarded as restricted.

Resources expended

Expenditure is recognised on an accruals basis as a liability is incurred. Expenditure includes any VAT which cannot be fully recovered, and is classified under headings of the statement of financial activities to which it relates:

- expenditure on raising funds includes the costs of all fundraising activities, events, non-charitable trading activities, and the sale of donated goods.
- expenditure on charitable activities includes all costs incurred by a charity in undertaking activities that further its charitable aims for the benefit of its beneficiaries, including those support costs and costs relating to the governance of the charity apportioned to charitable activities.
- other expenditure includes all expenditure that is neither related to raising funds for the charity nor part of its expenditure on charitable activities.

All costs are allocated to expenditure categories reflecting the use of the resource. Direct costs attributable to a single activity are allocated directly to that activity. Shared costs are apportioned between the activities they contribute to on a reasonable, justifiable and consistent basis.

Financial instruments

A financial asset or a financial liability is recognised only when the charity becomes a party to the contractual provisions of the instrument.

Basic financial instruments are initially recognised at the amount receivable or payable including any related transaction costs.

Current assets and current liabilities are subsequently measured at the cash or other consideration expected to be paid or received and not discounted.

Strabane AYE

Notes to the Financial Statements *(continued)*

Year ended 31 July 2023

3. Accounting policies *(continued)*

Financial instruments *(continued)*

Debt instruments are subsequently measured at amortised cost.

Where investments in shares are publicly traded or their fair value can otherwise be measured reliably, the investment is subsequently measured at fair value with changes in fair value recognised in income and expenditure. All other such investments are subsequently measured at cost less impairment.

Other financial instruments, including derivatives, are initially recognised at fair value, unless payment for an asset is deferred beyond normal business terms or financed at a rate of interest that is not a market rate, in which case the asset is measured at the present value of the future payments discounted at a market rate of interest for a similar debt instrument.

Other financial instruments are subsequently measured at fair value, with any changes recognised in the statement of financial activities, with the exception of hedging instruments in a designated hedging relationship.

Financial assets that are measured at cost or amortised cost are reviewed for objective evidence of impairment at the end of each reporting date. If there is objective evidence of impairment, an impairment loss is recognised under the appropriate heading in the statement of financial activities in which the initial gain was recognised.

For all equity instruments regardless of significance, and other financial assets that are individually significant, these are assessed individually for impairment. Other financial assets are either assessed individually or grouped on the basis of similar credit risk characteristics.

Any reversals of impairment are recognised immediately, to the extent that the reversal does not result in a carrying amount of the financial asset that exceeds what the carrying amount would have been had the impairment not previously been recognised.

Defined contribution plans

Contributions to defined contribution plans are recognised as an expense in the period in which the related service is provided. Prepaid contributions are recognised as an asset to the extent that the prepayment will lead to a reduction in future payments or a cash refund.

When contributions are not expected to be settled wholly within 12 months of the end of the reporting date in which the employees render the related service, the liability is measured on a discounted present value basis. The unwinding of the discount is recognised as an expense in the period in which it arises.

4. Donations and legacies

	Unrestricted Funds £	Restricted Funds £	Total Funds 2023 £
Donations	2,500	–	2,500

Strabane AYE

Notes to the Financial Statements *(continued)*

Year ended 31 July 2023

4. Donations and legacies *(continued)*

	Unrestricted Funds £	Restricted Funds £	Total Funds 2023 £
Grants			
International Fund for Ireland- Personal Youth Development Programme	–	61,643	61,643
International Committee of The Red Cross	–	21,948	21,948
D.F.C	–	250	250
Job Retention Scheme	–	–	–
Derry and Strabane District Council	–	–	–
	<u>2,500</u>	<u>83,841</u>	<u>86,341</u>

	Unrestricted Funds £	Restricted Funds £	Total Funds 2022 £
Donations			
Donations	350	–	350
Grants			
International Fund for Ireland- Personal Youth Development Programme	–	73,630	73,630
International Committee of The Red Cross	–	47,021	47,021
D.F.C	–	–	–
Job Retention Scheme	5,614	–	5,614
Derry and Strabane District Council	<u>1,870</u>	–	<u>1,870</u>
	<u>7,834</u>	<u>120,651</u>	<u>128,485</u>

5. Charitable activities

	Unrestricted Funds £	Total Funds 2023 £	Unrestricted Funds £	Total Funds 2022 £
Management fees	<u>2,176</u>	<u>2,176</u>	<u>21,634</u>	<u>21,634</u>

Strabane AYE

Notes to the Financial Statements *(continued)*

Year ended 31 July 2023

6. Expenditure on charitable activities by fund type

	Unrestricted Funds £	Restricted Funds £	Total Funds 2023 £
Expenditure Re; PYPD	–	61,643	61,643
Expenditure Re; ICRC	–	21,948	21,948
General	12,294	250	12,544
	<u>12,294</u>	<u>83,841</u>	<u>96,135</u>

	Unrestricted Funds £	Restricted Funds £	Total Funds 2022 £
Expenditure Re; PYPD	–	73,630	73,630
Expenditure Re; ICRC	–	47,021	47,021
General	28,258	–	28,258
	<u>28,258</u>	<u>120,651</u>	<u>148,909</u>

7. Expenditure on charitable activities by activity type

	Activities undertaken directly £	Total funds 2023 £	Total fund 2022 £
Expenditure Re; PYPD	61,643	61,643	73,630
Expenditure Re; ICRC	21,948	21,948	47,021
General	12,544	12,544	28,258
	<u>96,135</u>	<u>96,135</u>	<u>148,909</u>

8. Independent examination fees

	2023 £	2022 £
Fees payable to the independent examiner for: Independent examination of the financial statements	875	755

9. Staff costs

The average head count of employees during the year was Nil (2022: 5).

No employee received employee benefits of more than £60,000 during the year (2022: Nil).

10. Trustee remuneration and expenses

No trustee received any remuneration or other benefits

Strabane AYE

Notes to the Financial Statements *(continued)*

Year ended 31 July 2023

11. Debtors

	2023	2022
	£	£
T na F Owed	<u>-</u>	<u>300</u>

12. Creditors: amounts falling due within one year

	2023	2022
	£	£
Trade creditors	874	755
Grants in advance	<u>5,571</u>	<u>19,993</u>
	<u>6,445</u>	<u>20,748</u>

13. Pensions and other post retirement benefits

Defined contribution plans

The amount recognised in income or expenditure as an expense in relation to defined contribution plans was £Nil (2022: £319).

Strabane AYE

Northern Ireland - Charity number 107886

Annual report

Strabane AYE

Members' Annual Report

Year ended 31 July 2023

The members present their report and the unaudited financial statements of the charity for the year ended 31 July 2023.

Reference and administrative details

Registered charity name Strabane AYE

Charity registration number 107886

Principal office

The members

M O Neill
T Stewart
M Porter
C Conwell
K Farrell

Independent examiner S P McCaffrey
50 Campsie Road
Omagh
Co Tyrone
BT79 0AG

Structure, governance and management

Strabane AYE is a constituted group managed by a regional committee and delivered by local committees at a local level across the region.

Strabane AYE

Members' Annual Report *(continued)*

Year ended 31 July 2023

Objectives and activities

The Association is established to engage with young people suffering from the effects of disaffection, marginalisation and poverty and to promote the benefit of the inhabitants (hereinafter called the "beneficiaries") of the local community on an All Ireland Basis (hereinafter called the "area of benefit") without distinction of age, gender, disability, sexual orientation, nationality, ethnic identity, political or religious opinion, by associating the statutory authorities, community and voluntary organisations and the inhabitants in a common effort to improve the conditions of life for the said inhabitants and in particular:

(a) Engage with disaffected young people; developing their potential for participation, identifying their needs as well as developing their awareness as to the perceptions of the local communities and of the impact of their actions, the seriousness of the threats facing them, the potential impact on their lives of prison sentences, the dangers of Paramilitary groupings and finally giving them the opportunities to build a sense of belonging and of civic pride.

(b) To promote or assist in promoting community capacity building programmes and projects for the benefit of the inhabitants within the area of benefit who have need of such assistance as a result of their youth, age, disability or infirmity, or social and economic circumstances, in an effort to increase the abilities, skills and self-confidence of such communities in the area of benefit;

(c) to relieve poverty by the promotion, facilitation and organisation of adequate, accessible and quality programmes of vocational and educational training, information and support in an effort to acquire skills and retraining to assist the beneficiaries in obtaining employment;

(d) to work with Families identifying multiple barriers for inclusion; providing a neutral, safe environment in which young people and their family can examine their lifestyles and get the relevant support to allow them to fully integrate with the communities around them and mainstream society in general. This ranges from Mental Health Programmes, Financial Advice Programmes, Employment/ Training Programmes, Social Programmes.

(e) Build strategic Community Development processes to youth engagement; strengthening the focused efforts and engagements with a range of key stakeholders around a set of core themes and principles with regards to youth engagement and allowing for a basis for collaboration between a range of agencies and local partners.

(f) Build cohesion within and between young people, communities, Statutory Bodies and political parties; encouraging excluded young people to play a more active and civic role within their communities and providing the dynamic in order to move forward in a positive manner allowing for the support for communities to engage with the other communities to hear about their experiences and how they are addressing and dealing with difficult situations and how they can do it together providing greater understanding and tolerance.

Achievements and performance

The Charity has once again been successful in attracting funding during the year. This enabled the Charity to deliver many programmes during the year to meet its objectives as stated above. The most notable of the programmes being, 'ICRC' programme and 'PYPD' programme which is supported by the "International Fund for Ireland". The Charity continues to be held in high regard by both it's funders and the local community in which it operates.

Strabane AYE

Members' Annual Report *(continued)*

Year ended 31 July 2023

Financial review

All moneys raised by or on behalf of the Association shall be applied to further the objects of the Association and for no other purpose PROVIDED THAT nothing herein contained shall prevent the payment of legitimate out-of-pocket expenses to members of the Association engaged upon the approved business of the Association.

The members' annual report was approved on 13 November 2023 and signed on behalf of the board of trustees by:



M O'Neill
Member

Strabane AYE

Northern Ireland - Charity number 107886

Annual return

Strabane AYE

Independent Examiner's Report to the Members of Strabane AYE

Year ended 31 July 2023

I report to the members on my examination of the financial statements of Strabane AYE ('the charity') for the year ended 31 July 2023.

Responsibilities and basis of report

As the members of the charity you are responsible for the preparation of the financial statements in accordance with the requirements of the Charities Act (Northern Ireland) 2008 (the '2008 Act'). You are satisfied that your charity is not required by charity law to be audited and have chosen instead to have an independent examination.


I report in respect of my examination of the charity's financial statements as carried out under section 65 of the 2008 Act. In carrying out my examination I have followed the general Directions given by the Charity Commission for Northern Ireland under section 65(9)(b) of the 2008 Act.

Independent examiner's statement

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

1. accounting records were not kept as required by with section 63 of the 2008 Act; or
2. the financial statements do not accord with those records; or
3. the financial statements do not comply with the accounting requirements of the 2008 Act; or
4. the financial statements do not comply with the applicable requirements concerning the form and content of accounts set out in the Charities (Accounts and Reports) Regulations 2008 other than any requirement that the accounts give a 'true and fair' view which is not a matter considered as part of an independent examination.

I confirm that there are no other matters to which your attention should be drawn to enable a proper understanding of the accounts to be reached.



S F McCaffrey
Independent Examiner

50 Campsie Road
Omagh
Co Tyrone
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