

Kingdom Youth Club
Independent Examiner's Report to the Trustees of Kingdom Youth Club
For The Year Ended 30 June 2025

I report to the charity trustees on my examination of the accounts of the Company for the year ended 30 June 2025.

Responsibilities and Basis of Report

As the charity trustees of the Company (and also its directors for the purposes of company law), you are responsible for the preparation of the accounts in accordance with the requirements of the Companies Act 2006 ("the 2006 Act").

Having satisfied myself that the accounts of the Company are not required to be audited under Part 16 of the 2006 Act and are eligible for independent examination, I report in respect of my examination of your charity's accounts as carried out under section 145 of the Charities Act 2011 ('the 2011 Act'). In carrying out my examination I have followed the Directions given by the Charity Commission under section 145(5) (b) of the 2011 Act.

Independent Examiner's Statement

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

1. accounting records were not kept in respect of the Company as required by section 386 of the 2006 Act; or
2. the accounts do not accord with those records; or
3. the accounts do not comply with the accounting requirements of section 396 of the 2006 Act 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; or
4. the accounts have not been prepared in accordance with the methods and principles of the Statement of Recommended Practice for accounting and reporting by charities applicable to charities preparing their accounts in accordance with the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102).

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 accounts to be reached.

Margaret Cunningham ACCA 2700499

14 April 2026
197 Moyadd Road
Kilkeel
Newry
Co Down
BT34 4HL

Margaret Cunningham

Kingdom Youth Club
Statement of Financial Activities (including Income and Expenditure Account)
For The Year Ended 30 June 2025

		2025	2024		
		Unrestricted funds	Restricted funds	Total funds	Unrestricted funds
	Notes	£	£	£	£
INCOME AND ENDOWMENTS FROM:					
Donations and legacies	3	77,412	104,148	181,560	137,490
EXPENDITURE ON:					
Charitable activities:	6				
Charitable Activities		(73,984)	(97,917)	(171,901)	(130,287)
NET INCOME		3,427	6,232	9,659	7,203
NET MOVEMENT IN FUNDS		3,427	6,232	9,659	7,203
RECONCILIATION OF FUNDS:					
Total funds brought forward		(4,795)	-	(4,795)	(11,998)
TOTAL FUNDS CARRIED FORWARD	16	(1,368)	6,232	4,864	(4,795)

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

Kingdom Youth Club
Statement of Financial Position
As At 30 June 2025

				2025	2024
		Unrestricted	Restricted	Total	Total
	Notes	funds	funds	funds	funds
		£	£	£	£
FIXED ASSETS					
Tangible Assets	11	57,120	3,202	60,322	59,107
		57,120	3,202	60,322	59,107
CURRENT ASSETS					
Debtors	12	2,957	-	2,957	-
Cash at bank and in hand		120	7,844	6,825	3,963
		3,077	7,844	9,782	3,963
Creditors: Amounts Falling Due Within One Year	13	(12,884)	(4,814)	(16,559)	(15,440)
NET CURRENT ASSETS (LIABILITIES)		(9,807)	3,030	(6,777)	(11,477)
TOTAL ASSETS LESS CURRENT LIABILITIES		47,313	6,232	53,545	47,630
Creditors: Amounts Falling Due After More Than One Year	14	(48,681)	-	(48,681)	(52,425)
NET ASSETS/(LIABILITIES)		(1,368)	6,232	4,864	(4,795)
FUNDS OF THE CHARITY					
Restricted Funds				6,232	-
Unrestricted Funds				(1,368)	(4,795)
TOTAL FUNDS	16			4,864	(4,795)

For the year ending 30 June 2025 the charitable company was entitled to exemption from audit under section 477 of the Companies Act 2006 relating to small companies.

The members have not required the company to obtain an audit in accordance with section 476 of the Companies Act 2006.

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

These accounts have been prepared in accordance with the provisions applicable to companies subject to the small companies regime.

On behalf of the board

Mr Leo Sloan

Trustee

14 April 2026

Mr Joseph Donnan

Trustee

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

Kingdom Youth Club

Notes to the Financial Statements

For The Year Ended 30 June 2025

1. General Information

Kingdom Youth Club is a company limited by guarantee, incorporated in Northern Ireland, registered number N161382 and registered charity number 109881. The registered office is 10 Dunnaval Road, Kilkeel, Co Down, BT34 4JT.

2. Accounting Policies

2.1. Basis of Preparation of Financial Statements

The financial statements have been prepared in accordance with the Charities SORP (FRS 102) "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 (FRS 102) (effective 1 January 2019)", Financial Reporting Standard 102 "The Financial Reporting Standard applicable in the UK and Republic of Ireland" and the Companies Act 2006.

The charitable company is a Public Benefit Entity as defined by FRS 102.

2.2. Incoming Resources

Income resources received during the year comprised:

Donations and gifts
Grants receivable
Government Grants

All income has been applied solely towards the charitable objectives of the organisation. There is no private benefit arising from the charity's activities.

2.3. Resources Expended

All restricted funds were applied in accordance with their original intended purposes. No reallocation or extension of use occurred during the year.

2.4. Tangible Fixed Assets and Depreciation

Tangible fixed assets are measured at cost less accumulated depreciation and any accumulated impairment losses. Depreciation is provided at rates calculated to write off the cost of the fixed assets, less their estimated residual value, over their expected useful lives on the following bases:

Leasehold	Straight line over the life of the lease
Fixtures & Fittings	25% Reducing Balance
Computer Equipment	25% Reducing Balance

2.5. Cash and Cash Equivalents

Cash and cash equivalents are basic financial assets and include cash in hand and deposits held at call with banks, other short-term highly liquid investments that mature in no more than three months from the date of acquisition and are readily convertible to a known amount of cash with insignificant risk of change in value, and bank overdrafts.

2.6. Government Grant

Government grants are recognised in the statement of financial activities in an appropriate manner that matches them with the expenditure towards which they are intended to contribute.

Grants for immediate financial support or to cover costs already incurred are recognised immediately in the statement of financial activities. Grants towards general activities of the entity over a specific period are recognised in the statement of financial activities over that period.

Grants towards fixed assets are recognised over the expected useful lives of the related assets and are treated as deferred income and released to the statement of financial activities over the useful life of the asset concerned.

All grants in the statement of financial activities are recognised when all conditions for receipt have been complied with.

3. Income from Donations and Legacies

Kingdom Youth Club
Notes to the Financial Statements (continued)
For The Year Ended 30 June 2025

	Unrestricted	Restricted	2025	2024
	funds	funds	Total	Total
	£	£	funds	funds
Donations and gifts	41,141	-	41,141	43,527
Grants	36,271	104,148	140,419	93,963
	<u>77,412</u>	<u>104,148</u>	<u>181,560</u>	<u>137,490</u>

4. Government Grants

Government grants recognised in the accounts were as follows:

Grants are credited to deferred revenue. Grants towards capital expenditure are released to the profit and loss account over the expected useful life of the assets. Grants towards revenue expenditure are released to the profit and loss account as the related expenditure is incurred.

2025	2024
£	£
<u>3,744</u>	<u>3,744</u>

5. Net Income/(Expenditure)

The net income is stated after charging/(crediting):

2025	2024
£	£
<u>6,015</u>	<u>4,207</u>

6. Analysis of Expenditure

	Activities undertaken directly	Support costs (see note 7)	2025
	£	£	Total
	£	£	£
Charitable Activities	39,490	132,411	171,901

	Activities undertaken directly	Support costs (see note 7)	2024
	£	£	Total
	£	£	£
Charitable Activities	48,402	81,885	130,287

Kingdom Youth Club
Notes to the Financial Statements (continued)
For The Year Ended 30 June 2025

7. Support Costs

	2025
	Charitable Activities
	£
Employee costs	84,146
Premises expenses	20,727
General administration	21,523
Depreciation	6,015
	<u>132,411</u>
	<u><u>132,411</u></u>
	2024
	Charitable Activities
	£
Employee costs	47,133
Premises expenses	20,012
General administration	10,533
Depreciation	4,207
	<u>81,885</u>
	<u><u>81,885</u></u>

8. Independent Examiner's Remuneration

The independent examination of the financial statements was carried out by Cunningham and McPartland. Total remuneration payable to the independent examiner during the year amounted to £400.00

	2025	2024
	£	£
Independent examination of the financial statements	<u>400</u>	<u>-</u>
	<u><u>400</u></u>	<u><u>-</u></u>

9. Staff Costs

Staff costs were as follows:

	2025	2024
	£	£
Wages and salaries	78,160	45,954
Other pension costs	2,350	1,179
	<u>80,510</u>	<u>47,133</u>
	<u><u>80,510</u></u>	<u><u>47,133</u></u>

No employees received employee benefits (excluding employer pension costs) for the reporting period of more than £60,000.

10. Average Number of Employees

Average number of employees during the year was: 8 (2024: 8)

Kingdom Youth Club
Notes to the Financial Statements (continued)
For The Year Ended 30 June 2025

11. Tangible Assets

	Land & Property			
	Leasehold	Fixtures & Fittings	Computer Equipment	Total
	£	£	£	£
Cost				
As at 1 July 2024	105,174	-	-	105,174
Additions	-	6,116	1,114	7,230
As at 30 June 2025	105,174	6,116	1,114	112,404
Depreciation				
As at 1 July 2024	46,067	-	-	46,067
Provided during the period	4,207	1,529	279	6,015
As at 30 June 2025	50,274	1,529	279	52,082
Net Book Value				
As at 30 June 2025	54,900	4,587	835	60,322
As at 1 July 2024	59,107	-	-	59,107

12. Debtors

	2025	2024
	£	£
Due within one year		
Other debtors	2,957	-

13. Creditors: Amounts Falling Due Within One Year

	2025	2024
	£	£
Other creditors	12,770	14,504
Accruals and deferred income	3,789	936
	16,559	15,440

14. Creditors: Amounts Falling Due After More Than One Year

	2025	2024
	£	£
Other creditors	48,681	52,425

15. Pension Commitments

The charitable company operates a defined contribution pension scheme. The assets of the scheme are held separately from those of the charitable company in an independently administered fund.

During the year the charge to the statement of financial activities in respect of defined contribution schemes was £2,350 (2024: £1,179).

At the statement of financial position date contributions of £235 (2024: £0) were due to the fund and are included in creditors.

Kingdom Youth Club
Notes to the Financial Statements (continued)
For The Year Ended 30 June 2025

16. Movement in Funds

	As at 1 July 2024	Income	Expenditure	As at 30 June 2025
	£	£	£	£
Unrestricted funds				
General:				
General unrestricted fund	(4,795)	77,412	(73,985)	(1,368)
Restricted funds				
Restricted	-	104,148	(97,916)	6,232
Total funds	<u>(4,795)</u>	<u>181,560</u>	<u>(171,901)</u>	<u>4,864</u>
	As at 1 July 2023	Income	Expenditure	As at 30 June 2024
	£	£	£	£
Unrestricted funds				
General:				
General unrestricted fund	(11,998)	137,490	(130,287)	(4,795)
Total funds	<u>(11,998)</u>	<u>137,490</u>	<u>(130,287)</u>	<u>(4,795)</u>

17. Transactions with Trustees

None of the trustees received any remuneration or any other benefits from an employment with the charity or a related entity during the current or previous year.

No trustee expenses have been incurred.

18. Related Party Disclosures

There have been no related party transactions in the reporting period that require disclosure.

19. Company limited by guarantee

The company is limited by guarantee and has no share capital.

Every member of the company undertakes to contribute to the assets of the company, in the event of a winding up, such an amount as may be required not exceeding £1.

Kingdom Youth Club
Detailed Statement of Financial Activities (including Income and Expenditure Account)
For The Year Ended 30 June 2025

	2025	2024
	Total funds	Total funds
	£	£
INCOME AND ENDOWMENTS FROM:		
Donations and legacies		
Donations and gifts	41,141	43,527
Grants	136,675	90,219
Government Grants	3,744	3,744
	181,560	137,490
	181,560	137,490
EXPENDITURE ON:		
Charitable Activities:		
Charitable Activities		
Programme/Activity Costs	(36,561)	(35,169)
Protective clothing	-	(280)
Consumable items	(2,929)	(12,953)
Wages and salaries	(78,160)	(45,954)
Employers pensions - defined contributions scheme	(2,350)	(1,179)
Staff training	(3,636)	-
Light and heat	(9,060)	(7,711)
Repairs and maintenance	(9,046)	(1,321)
Cleaning	(2,621)	(10,980)
Computer and IT consumables	(5,351)	(2,808)
Insurance	(1,562)	(1,508)
Printing, postage and stationery	(1,752)	(289)
Advertising and marketing costs	(2,073)	(1,638)
Training seminars and workshops	(4,695)	-
Telecommunications and data costs	(1,446)	(1,146)
Independent examiner's fees	(400)	-
Accountancy fees	(2,363)	(850)
Subscriptions	(1,092)	(65)
Bank charges	-	(150)
Credit card charges	(132)	-
Charitable donations	(200)	(580)
Other office costs	(457)	(1,486)
Sundry expenses	-	(13)
Depreciation of fixtures and fittings	(1,529)	-
Depreciation of computer equipment	(279)	-
Depreciation of leasehold land and property	(4,207)	(4,207)
	(171,901)	(130,287)
	(171,901)	(130,287)
NET INCOME	9,659	7,203



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Parties involved with this document

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Mon, 27th Apr 2026 10:00:01 BST	Margaret Cunningham - Signer (d77c67e1a9b22fb1150298cc11dd08fa)

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