

NORTHUMBRIA YOUTH ACTION LIMITED

England & Wales · Charity number 1064098

Details

Other names	NORHUMBRIA YOUTH ACTION LIMITED, NORTH TYNESIDE MOTOR PROJECT
Status	Registered
Legal form	Charitable company
Company number	03397247
Registered	1997-08-26
Register	View on the Charity Commission register

Contact

Address	Youth Village Hudson Street North Shields Tyne And Wear NE30 1DL
Phone	01912584180
Email	info@northumbriaya.co.uk
Website	www.northumbriaya.co.uk

Activities

Objects: TO PROMOTE ANY CHARITABLE PURPOSE FOR THE BENEFIT OF THE COMMUNITY IN NORTHUMBRIA (TO INCLUDE NORTHUMBERLAND, TYNE AND WEAR AND DURHAM) AND IN PARTICULAR THE OPPORTUNITY FOR YOUNG PEOPLE TO PARTICIPATE IN CHALLENGING ACTIVITIES THAT OFFER NEW EXPERIENCES, ENHANCE SKILLS AND BUILD A SENSE OF ACHIEVEMENT AND SELF-ESTEEM.

Activities: To advance the education & training of young people under 25, including those with EHCP. NYA operates an open door policy and welcomes anyone wishing to learn and promote their own employment prospects in the motor vehicle industry. NYA specialises in working with young people who have a poor school record or who may be at risk of offending.

Classification

- **How:** Provides Services
- **What:** Education/training, The Prevention Or Relief Of Poverty
- **Who:** Children/young People

Geography

- **Area of benefit:** NORTH TYNESIDE
- Gateshead
- Newcastle Upon Tyne City
- North Tyneside
- Northumberland
- South Tyneside
- Sunderland

Finances

Period end	Income	Expenditure	Assets	Employees
2025-07-31	£429,469	£456,641	-	-
2024-07-31	£449,910	£473,225	-	-
2023-07-31	£465,734	£492,380	-	-
2022-07-31	£454,827	£524,952	-	-
2021-07-31	£467,419	£492,709	-	-

Trustees

Name	Role	Appointed
Akinyinka Sobo		2021-12-08
Christopher Peter Trousdale		2025-11-25
DUNCAN STUART CAMPBELL		
EDWARD NORMAN DARKE		
Geoffrey William Mount		1964-07-28
Kami Kundi		2022-03-01

NORTHUMBRIA YOUTH ACTION LIMITED

England & Wales - Charity number 1064098

Accounts

NORTHUMBRIA YOUTH ACTION
(A company limited by guarantee)

UNAUDITED

TRUSTEES' REPORT AND FINANCIAL STATEMENTS
FOR THE YEAR ENDED 31 JULY 2025

NORTHUMBRIA YOUTH ACTION
(A company limited by guarantee)

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NORTHUMBRIA YOUTH ACTION
(A company limited by guarantee)

**REFERENCE AND ADMINISTRATIVE DETAILS OF THE COMPANY, ITS TRUSTEES AND ADVISERS
FOR THE YEAR ENDED 31 JULY 2025**

Trustees	Councillor Edward Darke Brenda Gildea (resigned 20 December 2024) Alan Turner (resigned 30 April 2025) Duncan Campbell Paul Cook, Chair (resigned 10 September 2025) Akinyinka Sobo Kami Kundi Christopher Trousdale (appointed 25 November 2025) Geoffrey Mount (appointed 25 November 2025)
Company registered number	03397247
Charity registered number	1064098
Registered office	Youth Village Hudson Street North Shields Tyne and Wear NE30 1DL
Patron	Lord Stevens of Kirkwhelpington
Vice Patron	John Squires OBE
Accountants	Ryecroft Glenton Chartered Accountants 32 Portland Terrace Newcastle upon Tyne NE2 1QP
Bankers	Natwest Bank plc PO Box 38 North Shields Tyne and Wear NE29 6QB

NORTHUMBRIA YOUTH ACTION
(A company limited by guarantee)

TRUSTEES' REPORT
FOR THE YEAR ENDED 31 JULY 2025

The Trustees present their annual report together with the financial statements of the Company for the year 1 August 2024 to 31 July 2025. The Annual report serves the purposes of both a Trustees' report and a directors' report under company law. The Trustees confirm that the Annual report and financial statements of the charitable company comply with the current statutory requirements, the requirements of the charitable company's governing document and the provisions of the Statement of Recommended Practice (SORP) applicable to charities preparing their accounts in accordance with the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS102) (effective 1 January 2019).

Since the Company qualifies as small under section 382 of the Companies Act 2006, the Strategic report required of medium and large companies under the Companies Act 2006 (Strategic Report and Directors' Report) Regulations 2013 has been omitted.

Objectives and activities

• **Policies and objectives**

The principal objectives are as described in the structure, governance and management section of the report.

In setting objectives and planning for activities, the Trustees have given due consideration to general guidance published by the Charity Commission relating to public benefit, including the guidance 'Public benefit: running a charity (PB2)'.

• **Main activities undertaken to further the Company's purposes for the public benefit**

Through the medium of motor vehicle, hairdressing, hospitality and bicycle training NYA helps young people mature and make the most of their potential. Indeed, our mission statement is:

NYA is committed to unleashing young people's full potential through the world of work and training to provide a fuller richer life.

NYA is a specialist, independent training provider which delivers:

- Pre-16 training to school students who are at risk of exclusion.
- Study Programmes to 16 and 17 year olds who frequently have been refused training elsewhere.
- Motor Vehicle apprenticeships to 16-25 year olds who have, as a result of placements, been employed.
- Level 2 and 3 motor vehicle courses to clients within the trade who wish to gain new skills and qualifications.
- MOT related training courses to experienced motor mechanics.
- Electric vehicle maintenance courses to experienced motor mechanics.

NYA operates a fully equipped garage which services and repairs cars for members of the public, at reasonable rates.

NYA also recycles push bikes. Our learners renovate donated bikes which are then sold, at low prices, to local families and young people. We also give them to any learners who feel this would help them travel when starting a work placement.

TRUSTEES' REPORT (CONTINUED)
FOR THE YEAR ENDED 31 JULY 2025

Achievements and performance

• **Review of activities**

Despite the continued pressures associated with government-funded provision, the Trustees consider 2024/25 to have been another successful year.

NYA continued to improve learner outcomes by maintaining a structured timetable, raising standards of achievement and progression, and offering personalised support based on individual learner needs. Additional employability activities and work placements continued to play a key role in supporting progression into apprenticeships or employment.

Pre-16 North Tyneside Council

Provision of courses for young people living in North Tyneside is popular and effective. Most learners referred to this programme are reluctant school attenders, and demand remained high throughout the year, resulting in strong and consistent income.

Pre-16 Other Provision

NYA continued to generate income from one-off programmes delivered in partnership with schools across North Tyneside, Newcastle and South Tyneside.

Post-16 Study Programmes

Study Programmes remained well established, with occupancy at sustainable levels and contract values met during the year. Achievement and progression rates continued to improve, supported by increased one-to-one provision for learners requiring additional support.

Apprenticeships

Apprenticeships continued to be delivered through subcontracting arrangements. Take-up remained limited due to employer concerns regarding funding arrangements, qualification demands and access to local end-point assessment centres. Trustees continue to monitor the viability of this programme.

Employer engagement

Developing employer relationships continued to be a priority, with dedicated staff time allocated to sourcing placements and employment opportunities. Learners on placement consistently demonstrate improved skills development and engagement.

Hairdressing and hospitality

Hairdressing and hospitality provision was discontinued in previous years and did not operate during 2024/25.

Additional income sources

NYA continued to generate unrestricted income through:

- MOT tester training and refresher courses
- MOT testing and vehicle repairs
- Adult commercial training for employed mechanics

Income from these activities helps offset shortfalls in government funding and supports work with small cohorts

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TRUSTEES' REPORT (CONTINUED)
FOR THE YEAR ENDED 31 JULY 2025

Achievements and performance (continued)

of young people for whom statutory funding is unavailable or reduced.

Financial review

• **Going concern**

After making appropriate enquiries, the Trustees have a reasonable expectation that the Company has adequate resources to continue in operational existence for the foreseeable future. Accordingly, the financial statements have been prepared on a going concern basis.

• **Review of the year**

Total income for the year was £429,469 (2024: £449,910) with total expenditure of £456,641 (2024: £473,225), resulting in a deficit of £27,172 (2024: £23,315).

Unrestricted funds decreased from £1,112,286 to £1,085,114, largely due to depreciation charges of £36,684, which is a non-cash charge. Restricted funds totalled £4,000 during the year, all of which was expended in accordance with donor restrictions, leaving no restricted funds carried forward.

The Trustees remain mindful of cost pressures and continue to focus on income diversification and careful financial management.

Structure, governance and management

• **Constitution**

Northumbria Youth Action Limited is a charitable company limited by guarantee, incorporated on 14 January 2000 and registered charity number 1064098.

The principal objectives of the company are:-

To create the opportunity for young people from Northumbria to participate in challenging activities that offer new experiences, enhance skills and build a sense of achievement and self-esteem.

To create opportunities for young people to develop responsible attitudes.

To allow access to the workshop environment in which young people can learn skills in motor vehicle and allied trades, which could assist in gaining employment or progression into training.

To provide training to young people in automotive vehicle maintenance and repair, vehicle fitting, functional skills and bicycle repair. The target group consists of all those young people in the community, with an emphasis on the less advantaged and those at risk.

The trainees include young people who have not engaged recently in education, employment or training (NEET). All young people should be engaged in learning or work opportunities that are appropriate to their needs, so that they can acquire the skills, knowledge and confidence they need to build a positive future and stay away from crime and anti-social behaviour.

TRUSTEES' REPORT (CONTINUED)
FOR THE YEAR ENDED 31 JULY 2025

Structure, governance and management (continued)

• **Patron & Vice Patron**

Lord Stevens of Kirkwhelpington has continued to be an active patron of Northumbria Youth Action Limited. He was extremely helpful in developing contacts between the Charity and the Business Sector, but since he has retired from the Police force has not been as active.

John Squires OBE agreed to act as vice patron. He has been particularly helpful in developing NYA's contacts with the motor trade and refining our business plan over the years, however since his retirement has not been as active with NYA, although we know if we have motor trade issues we could contact him for advice.

• **Trustees**

Trustees serving during the year ended 31 July 2025 included:

- Councillor Edward Darke
- Duncan Campbell
- Akinyinka Sobo
- Kami Kundi
- Christopher Trousdale (appointed 25 November 2025)
- Geoffrey Mount (appointed 25 November 2025)

The Trustees record their thanks to those who resigned during the year for their service.

• **Organisational structure**

The charity is governed by the Board of Trustees, who meet regularly. Day-to day operations are managed by two managers:

- Brian Stewart, responsible for overall management, contracts and fundraising
- Shaun Sutton, responsible for garage operations

NYA employs vocational trainers, administrative staff, a functional skills teacher, an internal verifier and sessional staff as required.

The charity uses Ryecroft Glenton as its accountants and during the financial year banked with NatWest Bank plc.

• **Risk management**

The Trustees regularly review the risks facing the charity, particularly those relating to funding, staffing and operational delivery, and consider that appropriate systems are in place to mitigate these risks.

TRUSTEES' REPORT (CONTINUED)
FOR THE YEAR ENDED 31 JULY 2025

Strategy and Priorities for the year ahead (2025-26)

The Trustees have identified the coming year as a period of consolidation and development. Alongside a comprehensive financial review, the charity will focus on strengthening internal systems, refreshing facilities, and introducing targeted new provision designed to meet identified needs while supporting long-term sustainability. A review of policies, procedures and operational systems is underway to ensure they remain fit for purpose. Planned building maintenance will prioritise the canteen and garage office, alongside improvements to toilets, cleaning areas and communal spaces to enhance the environment for learners, staff and visitors.

The Trustees are also exploring opportunities to develop partnerships with community organisations across Northumberland to promote inclusion, widen participation and support regional workforce development.

New Programme Development

Basic Car Maintenance Programme

The Trustees plan to introduce a basic car maintenance programme aimed at new drivers and others wishing to gain essential vehicle maintenance skills.

Objectives

- To equip participants with practical knowledge to maintain vehicles safely and effectively
- To promote road safety and reduce the risk of breakdowns or accidents caused by poor maintenance
- To build confidence, independence and self-reliance in vehicle ownership

Target Group

New drivers, particularly those aged 17-25, and members of the wider community seeking introductory vehicle maintenance skills.

Delivery approach

The programme will be delivered through interactive workshops and hands-on practical sessions supported by digital learning resources. Sessions are intended to run during evenings and weekends to ensure accessibility for learners in education, employment or training.

This programme will also provide an opportunity to generate additional unrestricted income while reinforcing NYA's core expertise in motor vehicle training.

Horticulture Training Programme (16-18 year olds)

The Trustees intend to develop a new horticulture training programme for young people aged 16-18, offering an alternative vocational pathway for learners who may benefit from outdoor, practical learning.

Objectives

- To develop foundational horticultural skills and environmental awareness
- To support learners to achieve a recognised entry-level qualification
- To enhance employability, confidence and personal development

Programme Content

The programme will cover plant science, soil preparation, propagation, garden planning and maintenance, pest and disease management, use of tools and equipment and health and safety.

TRUSTEES' REPORT (CONTINUED)
FOR THE YEAR ENDED 31 JULY 2025

Strategy and Priorities for the year ahead (2025-26) (continued)

Qualification and Delivery

Learners will work towards a recognised qualification, such as an Award or Certificate from an established awarding body. Delivery will combine classroom-based learning, practical sessions in gardens or allotments, and supported self-study during weekday sessions.

Expected Outcomes

The Trustees expect these developments to:

- Broaden the charity's offer to meet emerging learner needs
- Improve employability and life skills through practical training and qualifications
- Increase community engagement and environmental awareness
- Support financial resilience through diversified delivery and income streams

The Trustees believe these priorities align strongly with the charity's objects and will support both immediate learner outcomes and the longer-term sustainability of Northumbria Youth Action Limited.

Statement of Trustees' responsibilities

The Trustees (who are also the directors of the Company for the purposes of company law) are responsible for preparing the Trustees' report and the financial statements in accordance with applicable law and United Kingdom Accounting Standards (United Kingdom Generally Accepted Accounting Practice).

Company law requires the Trustees to prepare financial statements for each financial year. Under company law, the Trustees must not approve the financial statements unless they are satisfied that they give a true and fair view of the state of affairs of the Company and of its incoming resources and application of resources, including its income and expenditure, for that period. In preparing these financial statements, the Trustees are required to:

- select suitable accounting policies and then apply them consistently;
- observe the methods and principles of the Charities SORP (FRS 102);
- make judgments and accounting estimates that are reasonable and prudent;
- state whether applicable UK Accounting Standards (FRS 102) have been followed, subject to any material departures disclosed and explained in the financial statements;
- prepare the financial statements on the going concern basis unless it is inappropriate to presume that the Company will continue in business.

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

NORTHUMBRIA YOUTH ACTION
(A company limited by guarantee)

TRUSTEES' REPORT (CONTINUED)
FOR THE YEAR ENDED 31 JULY 2025

Approved by order of the members of the board of Trustees on 23 February 2026 and signed on their behalf by:

.....
Akinyinka Sobo
Director and Trustee

NORTHUMBRIA YOUTH ACTION
(A company limited by guarantee)

INDEPENDENT EXAMINER'S REPORT
FOR THE YEAR ENDED 31 JULY 2025

Independent examiner's report to the Trustees of Northumbria Youth Action ('the Company')

I report to the charity Trustees on my examination of the accounts of the Company for the year ended 31 July 2025.

Responsibilities and basis of report

As the Trustees of the Company (and 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 the Company's accounts 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

Since the Company's gross income exceeded £250,000 your examiner must be a member of a body listed in section 145 of the 2011 Act. I confirm that I am qualified to undertake the examination because I am a member of The Institute of Chartered Accountants in England and Wales, which is one of the listed bodies.

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.

This report is made solely to the Company's Trustees, as a body, in accordance with Part 4 of the Charities (Accounts and Reports) Regulations 2008. My work has been undertaken so that I might state to the Company's Trustees those matters I am required to state to them in an Independent examiner's report and for no other purpose. To the fullest extent permitted by law, I do not accept or assume responsibility to anyone other than the Company and the Company's Trustees as a body, for my work or for this report.

Signed:

Dated: 23 February 2026

Jon Routledge FCA

Ryecroft Glenton
32 Portland Terrace
Newcastle upon Tyne, NE2 1QP

NORTHUMBRIA YOUTH ACTION
(A company limited by guarantee)

**STATEMENT OF FINANCIAL ACTIVITIES (INCORPORATING INCOME AND EXPENDITURE ACCOUNT)
FOR THE YEAR ENDED 31 JULY 2025**

	Note	Unrestricted funds 2025 £	Restricted funds 2025 £	Total funds 2025 £	Total funds 2024 £
Income from:					
Donations and legacies	3	7,405	4,000	11,405	7,475
Charitable activities	4	418,000	-	418,000	440,596
Investments	5	64	-	64	19
Other income	6	-	-	-	1,820
Total income		425,469	4,000	429,469	449,910
Expenditure on:					
Raising funds		16,846	-	16,846	18,608
Charitable activities	7	435,795	4,000	439,795	454,617
Total expenditure		452,641	4,000	456,641	473,225
Net movement in funds		(27,172)	-	(27,172)	(23,315)
Reconciliation of funds:					
Total funds brought forward		1,112,286	-	1,112,286	1,135,601
Net movement in funds		(27,172)	-	(27,172)	(23,315)
Total funds carried forward		1,085,114	-	1,085,114	1,112,286

The Statement of financial activities includes all gains and losses recognised in the year.

The notes on pages 13 to 27 form part of these financial statements.

NORTHUMBRIA YOUTH ACTION
(A company limited by guarantee)
REGISTERED NUMBER: 03397247

BALANCE SHEET
AS AT 31 JULY 2025

	Note	2025 £	2024 £
Fixed assets			
Tangible assets	12	1,163,269	1,199,953
		<u>1,163,269</u>	<u>1,199,953</u>
Current assets			
Stocks	13	2,750	3,250
Debtors	14	17,076	46,372
Cash at bank and in hand		5,594	6,735
		<u>25,420</u>	<u>56,357</u>
Current liabilities			
Creditors: amounts falling due within one year	15	(41,370)	(68,645)
		<u>(15,950)</u>	<u>(12,288)</u>
Net current liabilities			
		<u>1,147,319</u>	<u>1,187,665</u>
Total assets less current liabilities			
Creditors: amounts falling due after more than one year	16	(62,205)	(75,379)
		<u>1,085,114</u>	<u>1,112,286</u>
Net assets excluding pension asset			
		<u>1,085,114</u>	<u>1,112,286</u>
Total net assets			
		<u><u>1,085,114</u></u>	<u><u>1,112,286</u></u>
Charity funds			
Restricted funds	18	-	-
Unrestricted funds	18	1,085,114	1,112,286
		<u>1,085,114</u>	<u>1,112,286</u>
Total funds			
		<u><u>1,085,114</u></u>	<u><u>1,112,286</u></u>

The Company was entitled to exemption from audit under section 477 of the Companies Act 2006.

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

The Trustees acknowledge their responsibilities for complying with the requirements of the Act with respect to accounting records and preparation of financial statements.

The financial statements have been prepared in accordance with the provisions applicable to entities subject to the small companies regime.

NORTHUMBRIA YOUTH ACTION
(A company limited by guarantee)
REGISTERED NUMBER: 03397247

BALANCE SHEET (CONTINUED)
AS AT 31 JULY 2025

The financial statements were approved and authorised for issue by the Trustees on 23 February 2026 and signed on their behalf by:

.....
Akinyinka Sobo
Director and Trustee

The notes on pages 13 to 27 form part of these financial statements.

NOTES TO THE FINANCIAL STATEMENTS
FOR THE YEAR ENDED 31 JULY 2025

1. General information

The company is a company limited by guarantee (company registration number: 03397247, charity number: 1064098) incorporated in England. The registered office, and principal place of business is disclosed on page 1. The members of the company are the Trustees and are also listed on page 1.

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), the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102) and the Companies Act 2006.

Northumbria Youth Action meets the definition of a public benefit entity under FRS 102. Assets and liabilities are initially recognised at historical cost or transaction value unless otherwise stated in the relevant accounting policy.

2.2 Going concern

The company depends on its existing bank facilities to meet its day to day working capital requirements. Current forecasts indicate that the company expects to be able to operate within these facilities for the foreseeable future. These facilities are renewed annually and are not guaranteed for the period covered by the going concern review.

2.3 Income

All income is recognised once the Company has entitlement to the income, it is probable that the income will be received and the amount of income receivable can be measured reliably.

Income tax recoverable in relation to investment income is recognised at the time the investment income is receivable.

Other income is recognised in the period in which it is receivable and to the extent the goods have been provided or on completion of the service.

2.4 Expenditure

Expenditure is recognised once there is a legal or constructive obligation to transfer economic benefit to a third party, it is probable that a transfer of economic benefits will be required in settlement and the amount of the obligation can be measured reliably. Expenditure is classified by activity. The costs of each activity are made up of the total of direct costs and shared costs, including support costs involved in undertaking each activity. Direct costs attributable to a single activity are allocated directly to that activity. Shared costs which contribute to more than one activity and support costs which are not attributable to a single activity are apportioned between those activities on a basis consistent with the use of resources. Central staff costs are allocated on the basis of time spent, and depreciation charges allocated on the portion of the asset's use.

Expenditure on raising funds includes all expenditure incurred by the Company to raise funds for its charitable purposes and includes costs of all fundraising activities events and non-charitable trading.

NOTES TO THE FINANCIAL STATEMENTS
FOR THE YEAR ENDED 31 JULY 2025

2. Accounting policies (continued)

2.4 Expenditure (continued)

Expenditure on charitable activities is incurred on directly undertaking the activities which further the Company's objectives, as well as any associated support costs.

All expenditure is inclusive of irrecoverable VAT.

2.5 Interest receivable

Interest on funds held on deposit is included when receivable and the amount can be measured reliably by the Company; this is normally upon notification of the interest paid or payable by the institution with whom the funds are deposited.

2.6 Tangible fixed assets and depreciation

Tangible fixed assets are initially recognised at cost. After recognition, under the cost model, tangible fixed assets are measured at cost less accumulated depreciation and any accumulated impairment losses. All costs incurred to bring a tangible fixed asset into its intended working condition should be included in the measurement of cost.

Depreciation is charged so as to allocate the cost of tangible fixed assets less their residual value over their estimated useful lives, .

Depreciation is provided on the following bases:

Leasehold property	- 2% straight line
Plant and machinery	- 25% straight line
Motor vehicles	- 25% reducing balance

2.7 Stocks

Stocks are valued at the lower of cost and net realisable value after making due allowance for obsolete and slow-moving stocks. Cost includes all direct costs and an appropriate proportion of fixed and variable overheads.

2.8 Debtors

Trade and other debtors are recognised at the settlement amount after any trade discount offered. Prepayments are valued at the amount prepaid net of any trade discounts due.

2.9 Cash at bank and in hand

Cash at bank and in hand includes cash and short-term highly liquid investments with a short maturity of three months or less from the date of acquisition or opening of the deposit or similar account.

NOTES TO THE FINANCIAL STATEMENTS
FOR THE YEAR ENDED 31 JULY 2025

2. Accounting policies (continued)

2.10 Liabilities

Liabilities are recognised when there is an obligation at the Balance sheet date as a result of a past event, it is probable that a transfer of economic benefit will be required in settlement, and the amount of the settlement can be estimated reliably.

Liabilities are recognised at the amount that the Company anticipates it will pay to settle the debt or the amount it has received as advanced payments for the goods or services it must provide.

2.11 Financial instruments

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

2.12 Fund accounting

General funds are unrestricted funds which are available for use at the discretion of the Trustees in furtherance of the general objectives of the Company and which have not been designated for other purposes.

Restricted funds are funds which are to be used in accordance with specific restrictions imposed by donors or which have been raised by the Company for particular purposes. The costs of raising and administering such funds are charged against the specific fund. The aim and use of each restricted fund is set out in the notes to the financial statements.

Investment income, gains and losses are allocated to the appropriate fund.

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NOTES TO THE FINANCIAL STATEMENTS
FOR THE YEAR ENDED 31 JULY 2025

3. Income from donations and legacies

	Unrestricted funds 2025 £	Restricted funds 2025 £	Total funds 2025 £
Donations	7,405	4,000	11,405
	<i>Unrestricted funds 2024 £</i>	<i>Restricted funds 2024 £</i>	<i>Total funds 2024 £</i>
Donations	1,975	5,500	7,475

4. Income from charitable activities

	Unrestricted funds 2025 £	Total funds 2025 £
Income from charitable activities - Operation of automobile services and training centre	418,000	418,000
	<i>Unrestricted funds 2024 £</i>	<i>Total funds 2024 £</i>
Income from charitable activities - Operation of automobile services and training centre	440,596	440,596

NORTHUMBRIA YOUTH ACTION
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NOTES TO THE FINANCIAL STATEMENTS
FOR THE YEAR ENDED 31 JULY 2025

5. Investment income

	Unrestricted funds 2025 £	Total funds 2025 £
Investment income	64	64

	<i>Unrestricted funds 2024 £</i>	<i>Total funds 2024 £</i>
Investment income	19	19

6. Other incoming resources

	Total funds 2025 £
Sale of assets	-

	<i>Unrestricted funds 2024 £</i>	<i>Total funds 2024 £</i>
Sale of assets	1,820	1,820

NORTHUMBRIA YOUTH ACTION
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NOTES TO THE FINANCIAL STATEMENTS
FOR THE YEAR ENDED 31 JULY 2025

7. Analysis of expenditure on charitable activities

Summary by fund type

	Unrestricted funds 2025 £	Restricted funds 2025 £	Total 2025 £
Operation of automobile services and training centre	435,795	4,000	439,795
	<u> </u>	<u> </u>	<u> </u>
	<i>Unrestricted funds 2024 £</i>	<i>Restricted funds 2024 £</i>	<i>Total 2024 £</i>
Operation of automobile services and training centre	449,117	5,500	454,617
	<u> </u>	<u> </u>	<u> </u>

8. Analysis of expenditure by activities

	Activities undertaken directly 2025 £	Support costs 2025 £	Total funds 2025 £
Operation of automobile services and training centre	295,646	144,149	439,795
	<u> </u>	<u> </u>	<u> </u>
	<i>Activities undertaken directly 2024 £</i>	<i>Support costs 2024 £</i>	<i>Total funds 2024 £</i>
Operation of automobile services and training centre	310,836	143,781	454,617
	<u> </u>	<u> </u>	<u> </u>

NORTHUMBRIA YOUTH ACTION
(A company limited by guarantee)

NOTES TO THE FINANCIAL STATEMENTS
FOR THE YEAR ENDED 31 JULY 2025

8. Analysis of expenditure by activities (continued)

Analysis of direct costs

	Operation of automobile services and training centre 2025 £	Total funds 2025 £
Wages and salaries	182,230	182,230
Depreciation	36,684	36,684
Purchases and activities and costs	56,493	56,493
Motor, travel and subsistence	4,861	4,861
Boots and clothing	819	819
Training costs and exam fees	14,559	14,559
	<u>295,646</u>	<u>295,646</u>
	Operation of automobile services and training centre 2024 £	Total funds 2024 £
Wages and salaries	176,177	176,177
Depreciation	36,702	36,702
Purchases and activities and costs	70,670	70,670
Motor, travel and subsistence	7,259	7,259
Boots and clothing	423	423
Training costs and exam fees	19,605	19,605
	<u>310,836</u>	<u>310,836</u>

NORTHUMBRIA YOUTH ACTION
(A company limited by guarantee)

NOTES TO THE FINANCIAL STATEMENTS
FOR THE YEAR ENDED 31 JULY 2025

8. Analysis of expenditure by activities (continued)

Analysis of support costs

	Operation of automobile services and training centre 2025 £	Total funds 2025 £
Wages and salaries	89,524	89,524
Premises expenses	8,692	8,692
Professional fees	8,976	8,976
Accountancy	2,250	2,250
Sundries and subscriptions	1,854	1,854
Bank charges and loan interest	7,112	7,112
Advertising	500	500
Telephone, postage and stationery	7,891	7,891
Insurance and rental charges	15,125	15,125
Independent examiner's fee - Governance	2,225	2,225
	144,149	144,149

NORTHUMBRIA YOUTH ACTION
(A company limited by guarantee)

NOTES TO THE FINANCIAL STATEMENTS
FOR THE YEAR ENDED 31 JULY 2025

8. Analysis of expenditure by activities (continued)

Analysis of support costs (continued)

	<i>Operation of automobile services and training centre 2024 £</i>	<i>Total funds 2024 £</i>
Wages and salaries	98,989	98,989
Premises expenses	4,524	4,524
Professional fees	2,507	2,507
Accountancy	2,100	2,100
Sundries and subscriptions	3,348	3,348
Bank charges and loan interest	9,515	9,515
Telephone, postage and stationery	7,656	7,656
Insurance and rental charges	13,062	13,062
Independent examiner's fee - Governance	2,080	2,080
	<u>143,781</u>	<u>143,781</u>

9. Independent examiner's remuneration

	2025 £	2024 £
Fees payable to the Company's independent examiner for the independent examination of the Company's annual accounts	<u>2,225</u>	<u>2,080</u>

10. Staff costs

	2025 £	2024 £
Wages and salaries	<u>288,600</u>	<u>293,774</u>
	<u>288,600</u>	<u>293,774</u>

NORTHUMBRIA YOUTH ACTION
(A company limited by guarantee)

**NOTES TO THE FINANCIAL STATEMENTS
FOR THE YEAR ENDED 31 JULY 2025**

10. Staff costs (continued)

The average number of persons employed by the Company during the year was as follows:

	2025 No.	<i>2024 No.</i>
Management and administration	12	12

No employee received remuneration amounting to more than £60,000 in either year.

Key management personnel staff costs for the year amount to £89,524 (2024: £98,989).

11. Trustees' remuneration and expenses

During the year, no Trustees received any remuneration or other benefits (2024 - £NIL).

During the year ended 31 July 2025, no Trustee expenses have been incurred (2024 - £NIL).

12. Tangible fixed assets

	Long-term leasehold property £	Plant and machinery £	Motor vehicles £	Total £
Cost or valuation				
At 1 August 2024	1,831,638	102,587	7,835	1,942,060
At 31 July 2025	1,831,638	102,587	7,835	1,942,060
Depreciation				
At 1 August 2024	631,890	102,587	7,630	742,107
Charge for the year	36,633	-	51	36,684
At 31 July 2025	668,523	102,587	7,681	778,791
Net book value				
At 31 July 2025	1,163,115	-	154	1,163,269
At 31 July 2024	1,199,748	-	205	1,199,953

NORTHUMBRIA YOUTH ACTION
(A company limited by guarantee)

NOTES TO THE FINANCIAL STATEMENTS
FOR THE YEAR ENDED 31 JULY 2025

13. Stocks

	2025	2024
	£	£
Finished goods and goods for resale	2,750	3,250

14. Debtors

	2025	2024
	£	£
Due within one year		
Trade debtors	12,553	40,572
Other debtors	3,862	4,815
Prepayments and accrued income	661	985
	17,076	46,372

15. Creditors: Amounts falling due within one year

	2025	2024
	£	£
Bank overdrafts	9,939	16,300
Bank loans	5,571	18,530
Other loans	7,320	7,776
Trade creditors	1,157	8,669
Other creditors	12,765	16,424
Accruals and deferred income	4,618	946
	41,370	68,645

16. Creditors: Amounts falling due after more than one year

	2025	2024
	£	£
Bank loans	22,571	28,111
Other loans	39,634	47,268
	62,205	75,379

NORTHUMBRIA YOUTH ACTION
(A company limited by guarantee)

NOTES TO THE FINANCIAL STATEMENTS
FOR THE YEAR ENDED 31 JULY 2025

17. Financial instruments

	2025	2024
	£	£
Financial assets		
Financial assets measured at fair value through income and expenditure	5,594	6,735

Financial assets measured at fair value through income and expenditure comprise cash at bank and in hand.

NORTHUMBRIA YOUTH ACTION
(A company limited by guarantee)

NOTES TO THE FINANCIAL STATEMENTS
FOR THE YEAR ENDED 31 JULY 2025

18. Statement of funds

Statement of funds - current year

	Balance at 1 August 2024 £	Income £	Expenditure £	Balance at 31 July 2025 £
Unrestricted funds				
General Funds	<u>1,112,286</u>	<u>425,469</u>	<u>(452,641)</u>	<u>1,085,114</u>
Restricted funds				
Holiday schemes	<u>-</u>	<u>4,000</u>	<u>(4,000)</u>	<u>-</u>
Total of funds	<u><u>1,112,286</u></u>	<u><u>429,469</u></u>	<u><u>(456,641)</u></u>	<u><u>1,085,114</u></u>

Holiday schemes - money is donated to allow NYA to conduct a summer school in the summer months, when there is a break in the academic calendar. This includes entertaining, and feeding the members over the course of these weeks.

NORTHUMBRIA YOUTH ACTION
(A company limited by guarantee)

**NOTES TO THE FINANCIAL STATEMENTS
FOR THE YEAR ENDED 31 JULY 2025**

18. Statement of funds (continued)

Statement of funds - prior year

	<i>Balance at 1 August 2023 £</i>	<i>Income £</i>	<i>Expenditure £</i>	<i>Balance at 31 July 2024 £</i>
Unrestricted funds				
General Funds	1,135,601	444,410	(467,725)	1,112,286
Restricted funds				
Holiday schemes	-	5,500	(5,500)	-
Total of funds	<u>1,135,601</u>	<u>449,910</u>	<u>(473,225)</u>	<u>1,112,286</u>

19. Summary of funds

Summary of funds - current year

	Balance at 1 August 2024 £	Income £	Expenditure £	Balance at 31 July 2025 £
General funds	1,112,286	425,469	(452,641)	1,085,114
Restricted funds	-	4,000	(4,000)	-
	<u>1,112,286</u>	<u>429,469</u>	<u>(456,641)</u>	<u>1,085,114</u>

Summary of funds - prior year

	<i>Balance at 1 August 2023 £</i>	<i>Income £</i>	<i>Expenditure £</i>	<i>Balance at 31 July 2024 £</i>
General funds	1,135,601	444,410	(467,725)	1,112,286
Restricted funds	-	5,500	(5,500)	-
	<u>1,135,601</u>	<u>449,910</u>	<u>(473,225)</u>	<u>1,112,286</u>

NORTHUMBRIA YOUTH ACTION
(A company limited by guarantee)

NOTES TO THE FINANCIAL STATEMENTS
FOR THE YEAR ENDED 31 JULY 2025

20. Analysis of net assets between funds

Analysis of net assets between funds - current year

	Unrestricted funds 2025 £	Total funds 2025 £
Tangible fixed assets	1,163,269	1,163,269
Current assets	25,420	25,420
Creditors due within one year	(41,370)	(41,370)
Creditors due in more than one year	(62,205)	(62,205)
Total	1,085,114	1,085,114

Analysis of net assets between funds - prior year

	<i>Unrestricted funds 2024 £</i>	<i>Total funds 2024 £</i>
Tangible fixed assets	1,199,953	1,199,953
Current assets	56,357	56,357
Creditors due within one year	(68,645)	(68,645)
Creditors due in more than one year	(75,379)	(75,379)
Total	1,112,286	1,112,286

NORTHUMBRIA YOUTH ACTION LIMITED

England & Wales - Charity number 1064098

Accounts

NORTHUMBRIA YOUTH ACTION LIMITED
(A company limited by guarantee)

UNAUDITED

TRUSTEES' REPORT AND FINANCIAL STATEMENTS
FOR THE YEAR END 31 JULY 2024

NORTHUMBRIA YOUTH ACTION LIMITED
(A company limited by guarantee)

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NORTHUMBRIA YOUTH ACTION LIMITED
(A company limited by guarantee)

**REFERENCE AND ADMINISTRATIVE DETAILS OF THE COMPANY, ITS TRUSTEES AND ADVISERS
FOR THE YEAR END 31 JULY 2024**

Trustees	Councillor Edward Darke Brenda Gildea Alan Turner Duncan Campbell Paul Cook, Chair Akinyinka Sobo Kami Kundi
Company registered number	03397247
Charity registered number	1064098
Registered office	Youth Village Hudson Street North Shields Tyne and Wear NE30 1DL
Patron	Lord Stevens of Kirkwhelpington
Vice Patron	John Squires OBE
Accountants	Ryecroft Glenton Chartered Accountants 32 Portland Terrace Newcastle upon Tyne NE2 1QP
Bankers	Natwest Bank plc PO Box 38 North Shields Tyne and Wear NE29 6QB

NORTHUMBRIA YOUTH ACTION LIMITED
(A company limited by guarantee)

TRUSTEES' REPORT
FOR THE YEAR END 31 JULY 2024

The Trustees present their annual report together with the financial statements of the Company for the year 1 August 2023 to 31 July 2024. The Annual report serves the purposes of both a Trustees' report and a directors' report under company law. The Trustees confirm that the Annual report and financial statements of the charitable company comply with the current statutory requirements, the requirements of the charitable company's governing document and the provisions of the Statement of Recommended Practice (SORP) applicable to charities preparing their accounts in accordance with the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS102) (effective 1 January 2019).

Since the Company qualifies as small under section 382 of the Companies Act 2006, the Strategic report required of medium and large companies under the Companies Act 2006 (Strategic Report and Directors' Report) Regulations 2013 has been omitted.

Objectives and activities

● **Policies and objectives**

The principal objectives are as described in the structure, governance and management section of the report.

In setting objectives and planning for activities, the Trustees have given due consideration to general guidance published by the Charity Commission relating to public benefit, including the guidance 'Public benefit: running a charity (PB2)'.

● **Main activities undertaken to further the Company's purposes for the public benefit**

Through the medium of motor vehicle, hairdressing, hospitality and bicycle training NYA helps young people mature and make the most of their potential. Indeed, our mission statement is:

NYA is committed to unleashing young people's full potential through the world of work and training to provide a fuller richer life.

NYA is a specialist, independent training provider which delivers:

- Pre-16 training to school students who are at risk of exclusion.
- Study Programmes to 16 and 17 year olds who frequently have been refused training elsewhere.
- Motor Vehicle apprenticeships to 16-25 year olds who have, as a result of placements, been employed.
- Level 2 and 3 motor vehicle courses to clients within the trade who wish to gain new skills and qualifications.
- MOT related training courses to experienced motor mechanics.
- Electric vehicle maintenance courses to experienced motor mechanics.

NYA operates a fully equipped garage which services and repairs cars for members of the public, at reasonable rates.

NYA also recycles push bikes. Our learners renovate donated bikes which are then sold, at low prices, to local families and young people. We also give them to any learners who feel this would help them travel when starting a work placement.

NORTHUMBRIA YOUTH ACTION LIMITED
(A company limited by guarantee)

TRUSTEES' REPORT (CONTINUED)
FOR THE YEAR END 31 JULY 2024

Objectives and activities (continued)

Achievements and performance

● **Review of activities**

Despite the constant pressures of working in government funded programmes this has been another successful year in training. NYA has raised standards in qualification achievement and progressions and developed and implemented a more structured training timetable. NYA continues to be proactive in providing other training and experiences for the learners, over and above their formal programme to help with employability development and life experiences and as we continue to find new work placements, to give them the industry experience they need and the opportunity to find an Apprenticeship or employment from this opportunity. We plan all these opportunities depending on the individual needs of each learner, so as not to set them up to fail.

Pre-16 North Tyneside Council

Provision of courses for young people living in North Tyneside has been popular and effective. The majority of young people referred to this programme are reluctant school attenders. Numbers have been high and as a result, income from this work has been relatively high throughout the year.

Pre-16 Various

Significant income has been generated by providing "one off" courses for a range of young people. Income has resulted from close liaison with a number of schools in the North Tyneside, Newcastle and South Tyneside areas.

Post-16 Study Programmes

Study Programmes were introduced by the Government in August 2013. Our occupancy levels are now back to a satisfactory level and we have met our contract value for last year. Overall, this area of work has been very successful and productive. Our achievement and progression rates are rising and we have achieved the targets set out on our Service level agreement of 75% and 83% respectively in 2023/24.

Post-16 Apprenticeships

Delivered by sub contract to Resources NE Ltd. Our experience continues to be that employers are not prepared to take young people on a fully paid apprenticeship until they have seen the young people working on placement. We have continued to give dedicated staff time to opening more placements with employers and despite changes to apprenticeship funding and conditions, this has again produced a small number of apprenticeships. The Apprenticeship programme has not proved to be as successful as we had hoped and both learners and Employers have become discouraged with the time and intensity of the qualification and the fact no End point assessment centres can be accessed locally adding to extra costs for the Employer.

Employers

We have continued to proactively develop relationships with reputable employers with a view to obtaining placements and ultimately employment. This takes up a considerable amount of time and we now have 3 staff members working on this area. Evidence suggests this work is very much to the benefit of our learners. Those on work placement learn and develop skills and complete their evidence much better than when in the training centre as they do not get the distractions.

NORTHUMBRIA YOUTH ACTION LIMITED
(A company limited by guarantee)

TRUSTEES' REPORT (CONTINUED)
FOR THE YEAR END 31 JULY 2024

Achievements and performance (continued)

Hairdressing

Hairdressing focused on Pre 16 students from school, until the trainer left in June 2023. We have not continued with this subject area.

Hospitality

Hospitality focused on Post 16 learners but the maximum enrolled was 5 and therefore not cost effective. When the trainer left in February 2023, we continued with 2 learners to gain their qualifications, but have made the decision to not continue with his subject area.

Additional income sources

NYA has continued to deliver MOT training courses in MOT station management, MOT tester training and annual MOT tester refreshers.

Carrying out MOT tests and subsequent repairs to MOT failures has also continued to produce significant additional funding.

NYA is frequently being asked, by employers, to train adult mechanics who are already employed. This training does not involve Government funding but does generate income for NYA. Courses being offered include:

Level 3 diploma in vehicle maintenance and repair

Air conditioning systems servicing

Income from all of these sources is used to overcome the shortfall in Government funding. It enables NYA to work with small numbers of young people aged 16-21 for whom Government funding is unavailable or reduced. We increased the cost of these courses in October 2023 and this has continued to give us a good stream of income to offset the lack of government money.

Financial review

● **Going concern**

After making appropriate enquiries, the Trustees have a reasonable expectation that the Company has adequate resources to continue in operational existence for the foreseeable future. For this reason, they continue to adopt the going concern basis in preparing the financial statements. Further details regarding the adoption of the going concern basis can be found in the accounting policies.

● **Review of the year**

Restricted funds carried forward are £Nil (2023: £Nil) as a result of all income relating to restricted funds being expensed in the year.

Unrestricted funds increased by £13,387 prior to a depreciation charge of £36,702, resulting in a decrease of £23,315 to £1,112,286 (2023: £1,135,601).

NORTHUMBRIA YOUTH ACTION LIMITED
(A company limited by guarantee)

TRUSTEES' REPORT (CONTINUED)
FOR THE YEAR END 31 JULY 2024

Structure, governance and management

• **Constitution**

- Northumbria Youth Action Limited is registered as a charitable company limited by guarantee and was set up by a Memorandum of Association on 14 January 2000.
- The company is constituted under a Memorandum of Association and is a registered charity number 1064098.

The principal objectives of the company are:-

- To create the opportunity for young people from Northumbria to participate in challenging activities that offer new experiences, enhance skills and build a sense of achievement and self-esteem.
- To create opportunities for young people to develop responsible attitudes.
- To allow access to the workshop environment in which young people can learn skills in motor vehicle, hairdressing, hospitality and allied trades, which could assist in gaining employment or progression into training.
- To provide training to young people in automotive vehicle maintenance and repair, vehicle fitting, hairdressing, hospitality, functional skills and bicycle repair. The target group consists of all those young people in the community, with an emphasis on the less advantaged and those at risk.
- The trainees include young people who have not engaged recently in education, employment or training (NEET). All young people should be engaged in learning or work opportunities that are appropriate to their needs, so that they can acquire the skills, knowledge and confidence they need to build a positive future and stay away from crime and anti-social behaviour.

• **Methods of appointment or election of Trustees**

The management of the company is the responsibility of the Trustees who are elected and co-opted under the terms of the Articles of Association. The trustees retiring by rotation who, being eligible, are available for re-election are Brenda Gildea, Duncan Campbell and Paul Cook.

Patron & Vice Patron

Lord Stevens of Kirkwhelpington has continued to be an active patron of Northumbria Youth Action Limited. He was extremely helpful in developing contacts between the Charity and the Business Sector, but since he has retired from the Police force has not been as active.

John Squires OBE agreed to act as vice patron. He has been particularly helpful in developing NYA's contacts with the motor trade and refining our business plan over the years, however since his retirement has not been as active with NYA, although we know if we have motor trade issues we could contact him for advice.

NORTHUMBRIA YOUTH ACTION LIMITED
(A company limited by guarantee)

TRUSTEES' REPORT (CONTINUED)
FOR THE YEAR END 31 JULY 2024

Structure, governance and management (continued)

• **Organisational structure and decision-making policies**

The company is organised so that the Trustees meet regularly to manage the affairs of the charity and to agree to ongoing developments. There are now two managers, following the retirement of Mike Johnson and Jim Coltman in October and April respectively, Carolyn Mount and Shaun Sutton. Carolyn manages the day to day running of the charity, the training contract and business and oversees fundraising activities. Shaun Sutton manages the garage activities. There are four qualified vocational trainers, plus additional sessional staff employed when required, to deliver vocational and other qualifications which the charity has undertaken to provide. There is an internal verifier, qualified functional skills teacher, two admin staff and a support officer. The charity uses Ryecroft Glenton as its accountants and during the financial year banked with Natwest Bank plc.

• **Financial risk management**

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

Plans for future periods

The past year has been very successful. It is our intention to maintain standards of training and to further expand the courses offered. We would like to offer a Pre study programme for those not quite ready to embark on a fulltime qualification and all the evidence gathering and exams. An Employability programme could be a good introduction with a work placement in the garage for those who are keen to progress onto the Motor vehicle course.

Pre 16 Training

It is our intention to maintain current levels of occupancy – offering up to 12 pre 16 places per day to our current clients. All referring schools/agencies have indicated they intend to continue working with NYA in the next academic year. Our current tutor is looking to retire next summer so we will need to consider who will take over this role as it is a programme we need to consider maintaining.

Post 16 Training

Study programmes are established and working well and have been improving over the last couple of years.

Last year saw a change to the delivery of the programme and more 1-1 sessions offered to those who required more support, hence improving our achievement rate. We have noticed more young people attending with EHCP's and we are undertaking some staff training so staff can better identify and develop strategies to support them.

We have approached North Tyneside Council to enquire about any work we could do to support any gaps in provision for young people as we need to bid for the Barnardos contract next year. As this is our main source of income we need to plan for other work should we not be successful.

NORTHUMBRIA YOUTH ACTION LIMITED
(A company limited by guarantee)

TRUSTEES' REPORT (CONTINUED)
FOR THE YEAR END 31 JULY 2024

Statement of Trustees' responsibilities

The Trustees (who are also the directors of the Company for the purposes of company law) are responsible for preparing the Trustees' report and the financial statements in accordance with applicable law and United Kingdom Accounting Standards (United Kingdom Generally Accepted Accounting Practice).

Company law requires the Trustees to prepare financial statements for each financial . Under company law, the Trustees must not approve the financial statements unless they are satisfied that they give a true and fair view of the state of affairs of the Company and of its incoming resources and application of resources, including its income and expenditure, for that period. In preparing these financial statements, the Trustees are required to:

- select suitable accounting policies and then apply them consistently;
- observe the methods and principles of the Charities SORP (FRS 102);
- make judgments and accounting estimates that are reasonable and prudent;
- state whether applicable UK Accounting Standards (FRS 102) have been followed, subject to any material departures disclosed and explained in the financial statements;
- prepare the financial statements on the going concern basis unless it is inappropriate to presume that the Company will continue in business.

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

Approved by order of the members of the board of Trustees on 22 November 2024 and signed on their behalf by:

Paul Cook
Trustee

NORTHUMBRIA YOUTH ACTION LIMITED
(A company limited by guarantee)

INDEPENDENT EXAMINER'S REPORT
FOR THE YEAR END 31 JULY 2024

Independent examiner's report to the Trustees of Northumbria Youth Action Limited ('the Company')

I report to the charity Trustees on my examination of the accounts of the Company for the year ended 31 July 2024.

Responsibilities and basis of report

As the Trustees of the Company (and 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 the Company's accounts 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

Since the Company's gross income exceeded £250,000 your examiner must be a member of a body listed in section 145 of the 2011 Act. I confirm that I am qualified to undertake the examination because I am a member of The Institute of Chartered Accountants in England and Wales, which is one of the listed bodies.

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.

This report is made solely to the Company's Trustees, as a body, in accordance with Part 4 of the Charities (Accounts and Reports) Regulations 2008. My work has been undertaken so that I might state to the Company's Trustees those matters I am required to state to them in an Independent examiner's report and for no other purpose. To the fullest extent permitted by law, I do not accept or assume responsibility to anyone other than the Company and the Company's Trustees as a body, for my work or for this report.

Signed:

Dated: 22 November 2024

Jon Routledge FCA

Ryecroft Glenton
32 Portland Terrace
Newcastle upon Tyne
NE2 1QP

NORTHUMBRIA YOUTH ACTION LIMITED
(A company limited by guarantee)

**STATEMENT OF FINANCIAL ACTIVITIES (INCORPORATING INCOME AND EXPENDITURE ACCOUNT)
FOR THE YEAR END 31 JULY 2024**

	Note	Restricted funds 2024 £	Unrestricted funds 2024 £	Total funds 2024 £	Total funds 2023 £
Income from:					
Donations and legacies	3	5,500	1,975	7,475	13,749
Charitable activities	4	-	440,596	440,596	451,970
Investments	5	-	19	19	15
Other income	6	-	1,820	1,820	-
Total income		5,500	444,410	449,910	465,734
Expenditure on:					
Raising funds		-	18,608	18,608	18,749
Charitable activities	7	5,500	449,117	454,617	473,631
Total expenditure		5,500	467,725	473,225	492,380
Net movement in funds		-	(23,315)	(23,315)	(26,646)
Reconciliation of funds:					
Total funds brought forward		-	1,135,601	1,135,601	1,162,247
Net movement in funds		-	(23,315)	(23,315)	(26,646)
Total funds carried forward		-	1,112,286	1,112,286	1,135,601

The Statement of financial activities includes all gains and losses recognised in the year.

The notes on pages 12 to 24 form part of these financial statements.

NORTHUMBRIA YOUTH ACTION LIMITED
(A company limited by guarantee)
REGISTERED NUMBER: 03397247

BALANCE SHEET
AS AT 31 JULY 2024

	Note	2024 £	2023 £
Fixed assets			
Tangible assets	12	1,199,953	1,236,655
		<u>1,199,953</u>	<u>1,236,655</u>
Current assets			
Stocks	13	3,250	4,000
Debtors	14	46,372	54,742
Cash at bank and in hand		6,735	2,488
		<u>56,357</u>	<u>61,230</u>
Creditors: amounts falling due within one year	15	(68,645)	(61,378)
Net current (liabilities) / assets		<u>(12,288)</u>	<u>(148)</u>
Total assets less current liabilities		<u>1,187,665</u>	<u>1,236,507</u>
Creditors: amounts falling due after more than one year	16	(75,379)	(100,906)
Total net assets		<u><u>1,112,286</u></u>	<u><u>1,135,601</u></u>
Charity funds			
Restricted funds	18	-	-
Unrestricted funds	18	1,112,286	1,135,601
Total funds		<u><u>1,112,286</u></u>	<u><u>1,135,601</u></u>

The Company was entitled to exemption from audit under section 477 of the Companies Act 2006.

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

The Trustees acknowledge their responsibilities for complying with the requirements of the Act with respect to accounting records and preparation of financial statements.

The financial statements have been prepared in accordance with the provisions applicable to entities subject to the small companies regime

NORTHUMBRIA YOUTH ACTION LIMITED
(A company limited by guarantee)
REGISTERED NUMBER: 03397247

BALANCE SHEET (CONTINUED)
AS AT 31 JULY 2024

The financial statements were approved and authorised for issue by the Trustees on 22 November 2024 and signed on their behalf by:

Paul Cook

Brenda Gildea

The notes on pages 12 to 24 form part of these financial statements.

NORTHUMBRIA YOUTH ACTION LIMITED
(A company limited by guarantee)

NOTES TO THE FINANCIAL STATEMENTS
FOR THE YEAR END 31 JULY 2024

1. General information

The company is a company limited by guarantee (company registration number: 03397247, charity number: 1064098) incorporated in England. The registered office, and principal place of business is disclosed on page 1. The members of the company are the Trustees and are also listed on page 1.

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), the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102) and the Companies Act 2006.

Northumbria Youth Action Limited meets the definition of a public benefit entity under FRS 102. Assets and liabilities are initially recognised at historical cost or transaction value unless otherwise stated in the relevant accounting policy.

2.2 Going concern

The company depends on its existing bank facilities to meet its day to day working capital requirements. Current forecasts indicate that the company expects to be able to operate within these facilities for the foreseeable future. These facilities are renewed annually and are not guaranteed for the period covered by the going concern review.

2.3 Income

All income is recognised once the Company has entitlement to the income, it is probable that the income will be received and the amount of income receivable can be measured reliably.

Income tax recoverable in relation to investment income is recognised at the time the investment income is receivable.

2.4 Expenditure

Expenditure is recognised once there is a legal or constructive obligation to transfer economic benefit to a third party, it is probable that a transfer of economic benefits will be required in settlement and the amount of the obligation can be measured reliably. Expenditure is classified by activity. The costs of each activity are made up of the total of direct costs and shared costs, including support costs involved in undertaking each activity.

Expenditure on raising funds includes all expenditure incurred by the Company to raise funds for its charitable purposes and includes costs of all fundraising activities events and non-charitable trading.

Expenditure on charitable activities is incurred on directly undertaking the activities which further the Company's objectives, as well as any associated support costs.

All expenditure is inclusive of irrecoverable VAT.

NORTHUMBRIA YOUTH ACTION LIMITED
(A company limited by guarantee)

NOTES TO THE FINANCIAL STATEMENTS
FOR THE YEAR END 31 JULY 2024

2. Accounting policies (continued)

2.5 Government grants

Grants are credited to the Statement of financial activities as the related expenditure is incurred.

2.6 Interest receivable

Interest on funds held on deposit is included when receivable and the amount can be measured reliably by the Company; this is normally upon notification of the interest paid or payable by the institution with whom the funds are deposited.

2.7 Tangible fixed assets and depreciation

Tangible fixed assets are initially recognised at cost. After recognition, under the cost model, tangible fixed assets are measured at cost less accumulated depreciation and any accumulated impairment losses. All costs incurred to bring a tangible fixed asset into its intended working condition should be included in the measurement of cost.

Depreciation is charged so as to allocate the cost of tangible fixed assets less their residual value over their estimated useful lives on the following bases: .

Depreciation is provided on the following bases:

Leasehold property	- 2% straight line
Plant and machinery	- 25% straight line
Motor vehicles	- 25% reducing balance

2.8 Stocks

Stocks are valued at the lower of cost and net realisable value after making due allowance for obsolete and slow-moving stocks.

2.9 Debtors

Trade and other debtors are recognised at the settlement amount after any trade discount offered. Prepayments are valued at the amount prepaid net of any trade discounts due.

2.10 Cash at bank and in hand

Cash at bank and in hand includes cash and short-term highly liquid investments with a short maturity of three months or less from the date of acquisition or opening of the deposit or similar account.

2.11 Liabilities

Liabilities are recognised when there is an obligation at the Balance sheet date as a result of a past event, it is probable that a transfer of economic benefit will be required in settlement, and the amount of the settlement can be estimated reliably.

Liabilities are recognised at the amount that the Company anticipates it will pay to settle the debt or the amount it has received as advanced payments for the goods or services it must provide.

NORTHUMBRIA YOUTH ACTION LIMITED
(A company limited by guarantee)

**NOTES TO THE FINANCIAL STATEMENTS
FOR THE YEAR END 31 JULY 2024**

2. Accounting policies (continued)

2.12 Financial instruments

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

2.13 Fund accounting

General funds are unrestricted funds which are available for use at the discretion of the Trustees in furtherance of the general objectives of the Company and which have not been designated for other purposes.

Restricted funds are funds which are to be used in accordance with specific restrictions imposed by donors or which have been raised by the Company for particular purposes. The costs of raising and administering such funds are charged against the specific fund. The aim and use of each restricted fund is set out in the notes to the financial statements.

3. Income from donations and legacies

	Restricted funds 2024 £	Unrestricted funds 2024 £	Total funds 2024 £
Donations	5,500	1,975	7,475

	<i>Restricted funds 2023 £</i>	<i>Unrestricted funds 2023 £</i>	<i>Total funds 2023 £</i>
Donations	13,464	285	13,749

4. Income from charitable activities

	Unrestricted funds 2024 £	Total funds 2024 £
Income from charitable activities - Operation of automobile services and training centre	440,596	440,596

NORTHUMBRIA YOUTH ACTION LIMITED
(A company limited by guarantee)

**NOTES TO THE FINANCIAL STATEMENTS
FOR THE YEAR END 31 JULY 2024**

4. Income from charitable activities (continued)

	<i>Unrestricted funds 2023 £</i>	<i>Total funds 2023 £</i>
Income from charitable activities - Operation of automobile services and training centre	451,970	451,970

5. Investment income

	Unrestricted funds 2024 £	Total funds 2024 £
Investment income	19	19

	<i>Unrestricted funds 2023 £</i>	<i>Total funds 2023 £</i>
Investment income	15	15

6. Other incoming resources

	Unrestricted funds 2024 £	Total funds 2024 £	<i>Total funds 2023 £</i>
Sale of assets	1,820	1,820	-

NORTHUMBRIA YOUTH ACTION LIMITED
(A company limited by guarantee)

**NOTES TO THE FINANCIAL STATEMENTS
FOR THE YEAR END 31 JULY 2024**

7. Analysis of expenditure on charitable activities

Summary by fund type

	Restricted funds 2024 £	Unrestricted funds 2024 £	Total 2024 £
Operation of automobile services and training centre	5,500	449,117	454,617

	<i>Restricted funds 2023 £</i>	<i>Unrestricted funds 2023 £</i>	<i>Total 2023 £</i>
Operation of automobile services and training centre	13,464	460,167	473,631

8. Analysis of expenditure by activities

	Activities undertaken directly 2024 £	Support costs 2024 £	Total funds 2024 £
Operation of automobile services and training centre	310,836	143,781	454,617

	<i>Activities undertaken directly 2023 £</i>	<i>Support costs 2023 £</i>	<i>Total funds 2023 £</i>
Operation of automobile services and training centre	336,686	136,945	473,631

NORTHUMBRIA YOUTH ACTION LIMITED
(A company limited by guarantee)

**NOTES TO THE FINANCIAL STATEMENTS
FOR THE YEAR END 31 JULY 2024**

8. Analysis of expenditure by activities (continued)

Analysis of direct costs

	Operation of automobile services and training centre 2024 £	Total funds 2024 £
Wages and salaries	176,177	176,177
Depreciation	36,702	36,702
Purchases and activities costs	70,670	70,670
Motor, travel and subsistence	7,259	7,259
Boots and clothing	423	423
Training costs and exam fees	19,605	19,605
	<u>310,836</u>	<u>310,836</u>
	Operation of automobile services and training centre 2023 £	Total funds 2023 £
Wages and salaries	204,943	204,943
Depreciation	36,725	36,725
Purchases and activities and costs	64,167	64,167
Motor, travel and subsistence	5,201	5,201
Boots and clothing	2,169	2,169
Training costs and exam fees	23,481	23,481
	<u>336,686</u>	<u>336,686</u>

NORTHUMBRIA YOUTH ACTION LIMITED
(A company limited by guarantee)

**NOTES TO THE FINANCIAL STATEMENTS
FOR THE YEAR END 31 JULY 2024**

8. Analysis of expenditure by activities (continued)

Analysis of support costs

	Operation of automobile services and training centre 2024 £	Total funds 2024 £
Wages and salaries	98,989	98,989
Premises expenses	4,524	4,524
Professional fees	2,507	2,507
Accountancy	2,100	2,100
Sundries and subscriptions	3,348	3,348
Bank charges and loan interest	9,515	9,515
Telephone, postage and stationery	7,656	7,656
Insurance and rental charges	13,062	13,062
Independent examiner's fee - Governance	2,080	2,080
	<u>143,781</u>	<u>143,781</u>

	<i>Operation of automobile services and training centre 2023 £</i>	<i>Total funds 2023 £</i>
Wages and salaries	85,444	85,444
Premises expenses	6,570	6,570
Professional fees	2,379	2,379
Accountancy	2,099	2,099
Sundries and subscriptions	7,747	7,747
Bank charges and loan interest	9,162	9,162
Telephone, postage and stationery	7,617	7,617
Insurance and rental charges	13,851	13,851
Independent examiner's fee - Governance	2,076	2,076
	<u>136,945</u>	<u>136,945</u>

NORTHUMBRIA YOUTH ACTION LIMITED
(A company limited by guarantee)

**NOTES TO THE FINANCIAL STATEMENTS
FOR THE YEAR END 31 JULY 2024**

8. Analysis of expenditure by activities (continued)

Analysis of support costs (continued)

9. Independent examiner's remuneration

	2024 £	2023 £
Fees payable to the Company's independent examiner for the preparation and independent examination of the Company's annual accounts	2,080	2,076

10. Staff costs

	2024 £	2023 £
Wages and salaries	293,774	309,136
	293,774	309,136

The average number of persons employed by the Company during the year was as follows:

	2024 No.	2023 No.
Management and administration	5	5
Projects	7	9
	12	14

No employee received remuneration amounting to more than £60,000 in either year.

Key management personnel staff costs for the year amount to £98,989 (2023: £85,444).

11. Trustees' remuneration and expenses

During the year, no Trustees received any remuneration or other benefits (2023 - £NIL).

During the year, no Trustee expenses have been incurred (2023 - £NIL).

NORTHUMBRIA YOUTH ACTION LIMITED
(A company limited by guarantee)

**NOTES TO THE FINANCIAL STATEMENTS
FOR THE YEAR END 31 JULY 2024**

12. Tangible fixed assets

	Long-term leasehold property £	Plant and machinery £	Motor vehicles £	Total £
Cost or valuation				
At 1 August 2023	1,831,638	102,587	7,835	1,942,060
At 31 July 2024	1,831,638	102,587	7,835	1,942,060
Depreciation				
At 1 August 2023	595,257	102,587	7,561	705,405
Charge for the year	36,633	-	69	36,702
At 31 July 2024	631,890	102,587	7,630	742,107
Net book value				
At 31 July 2024	1,199,748	-	205	1,199,953
At 31 July 2023	1,236,381	-	274	1,236,655

13. Stocks

	2024 £	2023 £
Finished goods and goods for resale	3,250	4,000

14. Debtors

	2024 £	2023 £
Due within one year		
Trade debtors	40,572	51,596
Other debtors	4,815	3,146
Prepayments and accrued income	985	-
	46,372	54,742

NORTHUMBRIA YOUTH ACTION LIMITED
(A company limited by guarantee)

**NOTES TO THE FINANCIAL STATEMENTS
FOR THE YEAR END 31 JULY 2024**

15. Creditors: Amounts falling due within one year

	2024 £	2023 £
Bank overdrafts	16,300	9,321
Bank loans	18,530	25,786
Other loans	7,776	7,776
Trade creditors	8,669	9,803
Other creditors	16,424	5,540
Accruals and deferred income	946	3,152
	<u>68,645</u>	<u>61,378</u>

16. Creditors: Amounts falling due after more than one year

	2024 £	2023 £
Bank loans	28,111	47,768
Other loans	47,268	53,138
	<u>75,379</u>	<u>100,906</u>

The aggregate amount of liabilities payable or repayable wholly or in part more than five years after the reporting date is:

	2024 £	2023 £
Repayable by instalments	20,207	33,003
	<u>20,207</u>	<u>33,003</u>

17. Financial instruments

	2024 £	2023 £
Financial assets		
Financial assets measured at fair value through income and expenditure	<u>6,735</u>	<u>2,488</u>

Financial assets measured at fair value through income and expenditure comprise cash at bank and in hand.

NORTHUMBRIA YOUTH ACTION LIMITED
(A company limited by guarantee)

**NOTES TO THE FINANCIAL STATEMENTS
FOR THE YEAR END 31 JULY 2024**

18. Statement of funds

Statement of funds - current year

	Balance at 1 August 2023 £	Income £	Expenditure £	Balance at 31 July 2024 £
Unrestricted funds				
General Funds	1,135,601	444,410	(467,725)	1,112,286
Restricted funds				
Holiday schemes	-	5,500	(5,500)	-
Total of funds	1,135,601	449,910	(473,225)	1,112,286

Holiday schemes - money is donated to allow NYA to conduct a summer school in the summer months, when there is a break in the academic calendar. This includes entertaining, and feeding the members over the course of these weeks.

NORTHUMBRIA YOUTH ACTION LIMITED
(A company limited by guarantee)

**NOTES TO THE FINANCIAL STATEMENTS
FOR THE YEAR END 31 JULY 2024**

18. Statement of funds (continued)

Statement of funds - prior year

	<i>Balance at 1 August 2022 £</i>	<i>Income £</i>	<i>Expenditure £</i>	<i>Balance at 31 July 2023 £</i>
Unrestricted funds				
General Funds	1,162,247	452,270	(478,916)	1,135,601
Restricted funds				
Holiday schemes	-	13,464	(13,464)	-
Total of funds	<u>1,162,247</u>	<u>465,734</u>	<u>(492,380)</u>	<u>1,135,601</u>

19. Summary of funds

Summary of funds - current year

	Balance at 1 August 2023 £	Income £	Expenditure £	Balance at 31 July 2024 £
General funds	1,135,601	444,410	(467,725)	1,112,286
Restricted funds	-	5,500	(5,500)	-
	<u>1,135,601</u>	<u>449,910</u>	<u>(473,225)</u>	<u>1,112,286</u>

Summary of funds - prior year

	<i>Balance at 1 August 2022 £</i>	<i>Income £</i>	<i>Expenditure £</i>	<i>Balance at 31 July 2023 £</i>
General funds	1,162,247	452,270	(478,916)	1,135,601
Restricted funds	-	13,464	(13,464)	-
	<u>1,162,247</u>	<u>465,734</u>	<u>(492,380)</u>	<u>1,135,601</u>

NORTHUMBRIA YOUTH ACTION LIMITED
(A company limited by guarantee)

**NOTES TO THE FINANCIAL STATEMENTS
FOR THE YEAR END 31 JULY 2024**

20. Analysis of net assets between funds

Analysis of net assets between funds - current period

	Unrestricted funds 2024 £	Total funds 2024 £
Tangible fixed assets	1,199,953	1,199,953
Current assets	56,357	56,357
Creditors due within one year	(68,645)	(68,645)
Creditors due in more than one year	(75,379)	(75,379)
Total	<u>1,112,286</u>	<u>1,112,286</u>

Analysis of net assets between funds - prior period

	<i>Unrestricted funds 2023 £</i>	<i>Total funds 2023 £</i>
Tangible fixed assets	1,236,655	1,236,655
Current assets	61,230	61,230
Creditors due within one year	(61,378)	(61,378)
Creditors due in more than one year	(100,906)	(100,906)
Total	<u>1,135,601</u>	<u>1,135,601</u>

21. Related party transactions

Northumbria Youth Action Limited had sales of £1,880 (2023 - £6,606) to Jim Coltman Limited. The only director of this company, Jim Coltman, was a manager at Northumbria Youth Action Limited until his retirement. At the year end there was an outstanding debtor balance of £225 (2023 - £2,281) from Jim Coltman Limited.

NORTHUMBRIA YOUTH ACTION LIMITED

England & Wales - Charity number 1064098

Accounts

NORTHUMBRIA YOUTH ACTION LIMITED
(A company limited by guarantee)

UNAUDITED

TRUSTEES' REPORT AND FINANCIAL STATEMENTS
FOR THE YEAR END 31 JULY 2023

NORTHUMBRIA YOUTH ACTION LIMITED
(A company limited by guarantee)

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NORTHUMBRIA YOUTH ACTION LIMITED
(A company limited by guarantee)

**REFERENCE AND ADMINISTRATIVE DETAILS OF THE COMPANY, ITS TRUSTEES AND ADVISERS
FOR THE YEAR END 31 JULY 2023**

Trustees Councillor Edward Darke
Nicholas Kincaid (resigned 1 April 2023)
Brenda Gildea
Alan Turner
Duncan Campbell
Paul Cook, Chair
Akinyinka Sobo
Kami Kundi

**Company registered
number** 03397247

**Charity registered
number** 1064098

Registered office Youth Village
Hudson Street
North Shields
Tyne and Wear
NE30 1DL

Patron Lord Stevens of Kirkwhelpington

Vice Patron John Squires OBE

Accountants Ryecroft Glenton
Chartered Accountants
32 Portland Terrace
Newcastle upon Tyne
NE2 1QP

Bankers Natwest Bank plc
PO Box 38
North Shields
Tyne and Wear
NE29 6QB

NORTHUMBRIA YOUTH ACTION LIMITED
(A company limited by guarantee)

TRUSTEES' REPORT
FOR THE YEAR END 31 JULY 2023

The Trustees present their annual report together with the financial statements of the Company for the year 1 August 2022 to 31 July 2023. The Annual report serves the purposes of both a Trustees' report and a directors' report under company law. The Trustees confirm that the Annual report and financial statements of the charitable company comply with the current statutory requirements, the requirements of the charitable company's governing document and the provisions of the Statement of Recommended Practice (SORP) applicable to charities preparing their accounts in accordance with the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS102) (effective 1 January 2019).

Since the Company qualifies as small under section 382 of the Companies Act 2006, the Strategic report required of medium and large companies under the Companies Act 2006 (Strategic Report and Directors' Report) Regulations 2013 has been omitted.

Objectives and activities

● **Policies and objectives**

The principal objectives are as described in the structure, governance and management section of the report.

In setting objectives and planning for activities, the Trustees have given due consideration to general guidance published by the Charity Commission relating to public benefit, including the guidance 'Public benefit: running a charity (PB2)'.

● **Main activities undertaken to further the Company's purposes for the public benefit**

Through the medium of motor vehicle, hairdressing, hospitality and bicycle training NYA helps young people mature and make the most of their potential. Indeed, our mission statement is:

NYA is committed to unleashing young people's full potential through the world of work and training to provide a fuller richer life.

NYA is a specialist, independent training provider which delivers:

- Pre-16 training to school students who are at risk of exclusion.
- Study Programmes to 16 and 17 year olds who frequently have been refused training elsewhere.
- Motor Vehicle apprenticeships to 16-25 year olds who have, as a result of placements, been employed.
- Level 2 and 3 motor vehicle courses to clients within the trade who wish to gain new skills and qualifications.
- MOT related training courses to experienced motor mechanics.
- Electric vehicle maintenance courses to experienced motor mechanics.

NYA operates a fully equipped garage which services and repairs cars for members of the public, at reasonable rates. It also operates a hairdressing salon and commercial style kitchen for training purposes.

NYA also recycles push bikes. Our learners renovate donated bikes which are then sold, at low prices, to local families and young people.

NORTHUMBRIA YOUTH ACTION LIMITED
(A company limited by guarantee)

TRUSTEES' REPORT (CONTINUED)
FOR THE YEAR END 31 JULY 2023

Achievements and performance

● **Review of activities**

Despite the financial pressures of Covid 19, this has been another successful year in training. NYA has raised standards in qualification achievement and invested in improvements to premises and equipment. NYA continues to be proactive in course and programme design but continues also to be flexible and reactive to the needs of our client group.

Pre-16 North Tyneside Council

Provision of courses for young people living in North Tyneside has been popular and effective. The majority of young people referred to this programme are reluctant school attenders. Numbers have been high and as a result, income from this work has been relatively high throughout the year.

Pre-16 Various

Significant income has been generated by providing "one off" courses for a range of young people. Income has resulted from close liaison with a number of schools in the North Tyneside, Newcastle and South Tyneside areas.

Post-16 Study Programmes

Study Programmes were introduced by the Government in August 2013. Since Covid, we have struggled to reach 2019 levels of occupancy but numbers are improving and we have again been able to meet contract value. Overall, this area of work has been very successful and productive. Our achievement rates and progression rates are rising and remain well above national averages at 75% and 92% respectively in 2022/23.

Post-16 Apprenticeships

Delivered by sub contract to Resources NE Ltd. Our experience continues to be that employers are not prepared to take young people on a fully paid apprenticeship until they have seen the young people working on placement. We have continued to give dedicated staff time to opening more placements with employers and despite changes to apprenticeship funding and conditions, this has again produced a small number of apprenticeships. Success rates continue to be high and in 2022/23 were over 70%.

Employers

We have continued to proactively develop relationships with reputable employers with a view to obtaining placements and ultimately employment via apprenticeships. This takes up a considerable amount of time and one staff member is now working in this area. Evidence suggests this work is very much to the benefit of our learners.

NORTHUMBRIA YOUTH ACTION LIMITED
(A company limited by guarantee)

TRUSTEES' REPORT (CONTINUED)
FOR THE YEAR END 31 JULY 2023

Achievements and performance (continued)

Hairdressing

Hairdressing was introduced in March 2016. Since that time, pre 16 numbers have been good but post 16 numbers have been low. It was decided to only work with pre-16 learners in hairdressing from September 2022.

Hospitality

Hospitality training was introduced in September 2019 but numbers were small during the first year and have remained at low levels in 2022/23.

Additional income sources

Three significant income streams were introduced during 2016/17 in order to raise additional funds to pay for training of young people. Since August 2016, NYA has delivered MOT training courses in MOT station management, MOT tester training and annual MOT tester refreshers. In 2022/23 delivery of over 65 courses to a total of 194 candidates produced significant income.

Carrying out MOT tests and subsequent repairs to MOT failures has also continued to produce significant additional funding.

NYA is frequently being asked, by employers, to train adult mechanics who are already employed. This training does not involve Government funding but does generate income for NYA. Courses being offered include:

- Level 3 diploma in vehicle maintenance and repair
- Air conditioning systems servicing

Income from all of these sources is used to overcome the shortfall in Government funding. It enables NYA to work with small numbers of young people aged 16-21 for whom Government funding is unavailable or reduced.

Financial review

● **Going concern**

After making appropriate enquiries, the Trustees have a reasonable expectation that the Company has adequate resources to continue in operational existence for the foreseeable future. For this reason, they continue to adopt the going concern basis in preparing the financial statements. Further details regarding the adoption of the going concern basis can be found in the accounting policies.

● **Review of the year**

Restricted funds carried forward are £Nil (2022: £Nil) as a result of all income relating to restricted funds being expensed in the year.

Unrestricted funds increased by £10,079 prior to a depreciation charge of £36,725, resulting in a decrease of £26,646 to £1,135,601 (2022: £1,162,247).

NORTHUMBRIA YOUTH ACTION LIMITED
(A company limited by guarantee)

TRUSTEES' REPORT (CONTINUED)
FOR THE YEAR END 31 JULY 2023

Structure, governance and management

● **Constitution**

- Northumbria Youth Action Limited is registered as a charitable company limited by guarantee and was set up by a Memorandum of Association on 14 January 2000.
- The company is constituted under a Memorandum of Association and is a registered charity number 1064098.

The principal objectives of the company are:-

- To create the opportunity for young people from Northumbria to participate in challenging activities that offer new experiences, enhance skills and build a sense of achievement and self-esteem.
- To create opportunities for young people to develop responsible attitudes.
- To allow access to the workshop environment in which young people can learn skills in motor vehicle, hairdressing, hospitality and allied trades, which could assist in gaining employment or progression into training.
- To provide training to young people in automotive vehicle maintenance and repair, vehicle fitting, hairdressing, hospitality, functional skills and bicycle repair. The target group consists of all those young people in the community, with an emphasis on the less advantaged and those at risk.
- The trainees include young people who have not engaged recently in education, employment or training (NEET). All young people should be engaged in learning or work opportunities that are appropriate to their needs, so that they can acquire the skills, knowledge and confidence they need to build a positive future and stay away from crime and anti-social behaviour.

● **Methods of appointment or election of Trustees**

The management of the company is the responsibility of the Trustees who are elected and co-opted under the terms of the Articles of Association. The trustees retiring by rotation who, being eligible, are available for re-election are Brenda Gildea and Duncan Campbell.

Patron & Vice Patron

Lord Stevens of Kirkwhelpington has continued to be an active patron of Northumbria Youth Action Limited. He has been extremely helpful in developing contacts between the Charity and the Business Sector. John Squires OBE agreed to act as vice patron. He has been particularly helpful in developing NYA's contacts with the motor trade and refining our business plan.

● **Organisational structure and decision-making policies**

The company is organised so that the Trustees meet regularly to manage the affairs of the charity and to agree to ongoing developments. There are three managers, Jim Coltman, Mike Johnson and Carolyn Mount who manage the day to day running of the charity and oversee fundraising activities. In addition, Shawn Sutton manages garage activities. There are five qualified vocational trainers, plus additional sessional staff employed when required, to deliver vocational and other qualifications which the charity has undertaken to provide. There is an internal verifier, qualified functional skills teacher, two admin staff and a support officer. The charity uses Ryecroft Glenton as its accountants and during the financial year banked with Natwest Bank plc.

NORTHUMBRIA YOUTH ACTION LIMITED
(A company limited by guarantee)

TRUSTEES' REPORT (CONTINUED)
FOR THE YEAR END 31 JULY 2023

Structure, governance and management (continued)

● **Financial risk management**

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

Plans for future periods

The past year has been very successful. It is our intention to maintain standards of training and to further expand the courses offered. Numbers in hairdressing and Hospitality will be increased.

Pre-16 Training

It is our intention to maintain current levels of occupancy – offering up to 12 pre-16 places per day to our current clients. All referring schools/agencies have indicated they intend to continue working with NYA in the next academic year.

Post-16 Training

Study programmes are established and working well. During the coming year we expect to maintain high occupancy owing to the number of young people who wish to stay on at NYA for a second or third year.

NYA will continue to work with employers and our talented young people, to establish increased numbers of apprenticeships.

NORTHUMBRIA YOUTH ACTION LIMITED
(A company limited by guarantee)

TRUSTEES' REPORT (CONTINUED)
FOR THE YEAR END 31 JULY 2023

Statement of Trustees' responsibilities

The Trustees (who are also the directors of the Company for the purposes of company law) are responsible for preparing the Trustees' report and the financial statements in accordance with applicable law and United Kingdom Accounting Standards (United Kingdom Generally Accepted Accounting Practice).

Company law requires the Trustees to prepare financial statements for each financial . Under company law, the Trustees must not approve the financial statements unless they are satisfied that they give a true and fair view of the state of affairs of the Company and of its incoming resources and application of resources, including its income and expenditure, for that period. In preparing these financial statements, the Trustees are required to:

- select suitable accounting policies and then apply them consistently;
- observe the methods and principles of the Charities SORP (FRS 102);
- make judgments and accounting estimates that are reasonable and prudent;
- state whether applicable UK Accounting Standards (FRS 102) have been followed, subject to any material departures disclosed and explained in the financial statements;
- prepare the financial statements on the going concern basis unless it is inappropriate to presume that the Company will continue in business.

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

Approved by order of the members of the board of Trustees on 20 November 2023 and signed on their behalf by:

Paul Cook
Trustee

NORTHUMBRIA YOUTH ACTION LIMITED
(A company limited by guarantee)

INDEPENDENT EXAMINER'S REPORT
FOR THE YEAR END 31 JULY 2023

Independent examiner's report to the Trustees of Northumbria Youth Action Limited ('the Company')

I report to the charity Trustees on my examination of the accounts of the Company for the year ended 31 July 2023.

Responsibilities and basis of report

As the Trustees of the Company (and 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 the Company's accounts 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

Since the Company's gross income exceeded £250,000 your examiner must be a member of a body listed in section 145 of the 2011 Act. I confirm that I am qualified to undertake the examination because I am a member of (enter body here), which is one of the listed bodies.

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.

This report is made solely to the Company's Trustees, as a body, in accordance with Part 4 of the Charities (Accounts and Reports) Regulations 2008. My work has been undertaken so that I might state to the Company's Trustees those matters I am required to state to them in an Independent examiner's report and for no other purpose. To the fullest extent permitted by law, I do not accept or assume responsibility to anyone other than the Company and the Company's Trustees as a body, for my work or for this report.

Signed:

Dated: 20 November 2023

Jon Routledge FCA

Ryecroft Glenton
32 Portland Terrace
Newcastle upon Tyne
NE2 1QP

NORTHUMBRIA YOUTH ACTION LIMITED
(A company limited by guarantee)

**STATEMENT OF FINANCIAL ACTIVITIES (INCORPORATING INCOME AND EXPENDITURE ACCOUNT)
FOR THE YEAR END 31 JULY 2023**

	Note	Restricted funds 2023 £	Unrestricted funds 2023 £	Total funds 2023 £	Total funds 2022 £
Income from:					
Donations and legacies	3	13,464	285	13,749	14,352
Charitable activities	4	-	451,970	451,970	440,067
Investments	5	-	15	15	8
Other income	6	-	-	-	400
Total income		13,464	452,270	465,734	454,827
Expenditure on:					
Raising funds		-	18,749	18,749	21,242
Charitable activities	7	13,464	460,167	473,631	503,710
Total expenditure		13,464	478,916	492,380	524,952
Net movement in funds		-	(26,646)	(26,646)	(70,125)
Reconciliation of funds:					
Total funds brought forward		-	1,162,247	1,162,247	1,232,372
Net movement in funds		-	(26,646)	(26,646)	(70,125)
Total funds carried forward		-	1,135,601	1,135,601	1,162,247

The Statement of financial activities includes all gains and losses recognised in the year.

The notes on pages 12 to 25 form part of these financial statements.

NORTHUMBRIA YOUTH ACTION LIMITED
(A company limited by guarantee)
REGISTERED NUMBER: 03397247

BALANCE SHEET
AS AT 31 JULY 2023

	Note	2023 £	2022 £
Fixed assets			
Tangible assets	12	1,236,655	1,273,380
		<u>1,236,655</u>	<u>1,273,380</u>
Current assets			
Stocks	13	4,000	3,500
Debtors	14	54,742	39,270
Cash at bank and in hand		2,488	28,953
		<u>61,230</u>	<u>71,723</u>
Creditors: amounts falling due within one year	15	(61,378)	(49,801)
Net current (liabilities) / assets		(148)	21,922
Total assets less current liabilities		<u>1,236,507</u>	<u>1,295,302</u>
Creditors: amounts falling due after more than one year	16	(100,906)	(133,055)
Total net assets		<u><u>1,135,601</u></u>	<u><u>1,162,247</u></u>
Charity funds			
Restricted funds	18	-	-
Unrestricted funds	18	1,135,601	1,162,247
Total funds		<u><u>1,135,601</u></u>	<u><u>1,162,247</u></u>

The Company was entitled to exemption from audit under section 477 of the Companies Act 2006.

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

The Trustees acknowledge their responsibilities for complying with the requirements of the Act with respect to accounting records and preparation of financial statements.

The financial statements have been prepared in accordance with the provisions applicable to entities subject to the small companies regime

NORTHUMBRIA YOUTH ACTION LIMITED
(A company limited by guarantee)
REGISTERED NUMBER: 03397247

BALANCE SHEET (CONTINUED)
AS AT 31 JULY 2023

The financial statements were approved and authorised for issue by the Trustees on 20 November 2023 and signed on their behalf by:

Paul Cook

Brenda Gildea

The notes on pages 12 to 25 form part of these financial statements.

NORTHUMBRIA YOUTH ACTION LIMITED
(A company limited by guarantee)

NOTES TO THE FINANCIAL STATEMENTS
FOR THE YEAR END 31 JULY 2023

1. General information

The company is a company limited by guarantee (company registration number: 03397247, charity number: 1064098) incorporated in England. The registered office, and principal place of business is disclosed on page 1. The members of the company are the Trustees and are also listed on page 1.

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), the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102) and the Companies Act 2006.

Northumbria Youth Action Limited meets the definition of a public benefit entity under FRS 102. Assets and liabilities are initially recognised at historical cost or transaction value unless otherwise stated in the relevant accounting policy.

2.2 Going concern

The company depends on its existing bank facilities to meet its day to day working capital requirements. Current forecasts indicate that the company expects to be able to operate within these facilities for the foreseeable future. These facilities are renewed annually and are not guaranteed for the period covered by the going concern review.

2.3 Income

All income is recognised once the Company has entitlement to the income, it is probable that the income will be received and the amount of income receivable can be measured reliably.

Income tax recoverable in relation to investment income is recognised at the time the investment income is receivable.

Other income is recognised in the period in which it is receivable and to the extent the goods have been provided or on completion of the service.

2.4 Expenditure

Expenditure is recognised once there is a legal or constructive obligation to transfer economic benefit to a third party, it is probable that a transfer of economic benefits will be required in settlement and the amount of the obligation can be measured reliably. Expenditure is classified by activity. The costs of each activity are made up of the total of direct costs and shared costs, including support costs involved in undertaking each activity.

Expenditure on raising funds includes all expenditure incurred by the Company to raise funds for its charitable purposes and includes costs of all fundraising activities events and non-charitable trading.

Expenditure on charitable activities is incurred on directly undertaking the activities which further the Company's objectives, as well as any associated support costs.

NORTHUMBRIA YOUTH ACTION LIMITED
(A company limited by guarantee)

**NOTES TO THE FINANCIAL STATEMENTS
FOR THE YEAR END 31 JULY 2023**

2. Accounting policies (continued)

2.4 Expenditure (continued)

All expenditure is inclusive of irrecoverable VAT.

2.5 Government grants

Grants are credited to the Statement of financial activities as the related expenditure is incurred.

2.6 Interest receivable

Interest on funds held on deposit is included when receivable and the amount can be measured reliably by the Company; this is normally upon notification of the interest paid or payable by the institution with whom the funds are deposited.

2.7 Tangible fixed assets and depreciation

Tangible fixed assets are initially recognised at cost. After recognition, under the cost model, tangible fixed assets are measured at cost less accumulated depreciation and any accumulated impairment losses. All costs incurred to bring a tangible fixed asset into its intended working condition should be included in the measurement of cost.

Depreciation is charged so as to allocate the cost of tangible fixed assets less their residual value over their estimated useful lives on the following bases: .

Depreciation is provided on the following bases:

Leasehold property	- 2% straight line
Plant and machinery	- 25% straight line
Motor vehicles	- 25% reducing balance

2.8 Stocks

Stocks are valued at the lower of cost and net realisable value after making due allowance for obsolete and slow-moving stocks.

2.9 Debtors

Trade and other debtors are recognised at the settlement amount after any trade discount offered. Prepayments are valued at the amount prepaid net of any trade discounts due.

2.10 Cash at bank and in hand

Cash at bank and in hand includes cash and short-term highly liquid investments with a short maturity of three months or less from the date of acquisition or opening of the deposit or similar account.

NORTHUMBRIA YOUTH ACTION LIMITED
(A company limited by guarantee)

**NOTES TO THE FINANCIAL STATEMENTS
FOR THE YEAR END 31 JULY 2023**

2. Accounting policies (continued)

2.11 Liabilities

Liabilities are recognised when there is an obligation at the Balance sheet date as a result of a past event, it is probable that a transfer of economic benefit will be required in settlement, and the amount of the settlement can be estimated reliably.

Liabilities are recognised at the amount that the Company anticipates it will pay to settle the debt or the amount it has received as advanced payments for the goods or services it must provide.

2.12 Financial instruments

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

2.13 Fund accounting

General funds are unrestricted funds which are available for use at the discretion of the Trustees in furtherance of the general objectives of the Company and which have not been designated for other purposes.

Restricted funds are funds which are to be used in accordance with specific restrictions imposed by donors or which have been raised by the Company for particular purposes. The costs of raising and administering such funds are charged against the specific fund. The aim and use of each restricted fund is set out in the notes to the financial statements.

3. Income from donations and legacies

	Restricted funds 2023 £	Unrestricted funds 2023 £	Total funds 2023 £
Donations	13,464	285	13,749

	<i>Restricted funds 2022 £</i>	<i>Unrestricted funds 2022 £</i>	<i>Total funds 2022 £</i>
Donations	14,000	352	14,352

NORTHUMBRIA YOUTH ACTION LIMITED
(A company limited by guarantee)

**NOTES TO THE FINANCIAL STATEMENTS
FOR THE YEAR END 31 JULY 2023**

4. Income from charitable activities

	Unrestricted funds 2023 £	Total funds 2023 £
Income from charitable activities - Operation of automobile services and training centre	451,970	451,970
	<i>Unrestricted funds 2022 £</i>	<i>Total funds 2022 £</i>
Income from charitable activities - Operation of automobile services and training centre	440,067	440,067

5. Investment income

	Unrestricted funds 2023 £	Total funds 2023 £
Investment income	15	15
	<i>Unrestricted funds 2022 £</i>	<i>Total funds 2022 £</i>
Investment income	8	8

NORTHUMBRIA YOUTH ACTION LIMITED
(A company limited by guarantee)

**NOTES TO THE FINANCIAL STATEMENTS
FOR THE YEAR END 31 JULY 2023**

6. Other incoming resources

	Total funds 2023 £
Furlough income	-
	<u> </u>
	<i>Unrestricted funds 2022 £</i>
	<i>Total funds 2022 £</i>
Furlough income	400
	<u> </u>

7. Analysis of expenditure on charitable activities

Summary by fund type

	Restricted funds 2023 £	Unrestricted funds 2023 £	Total 2023 £
Operation of automobile services and training centre	13,464	460,167	473,631
	<u> </u>	<u> </u>	<u> </u>
	<i>Restricted funds 2022 £</i>	<i>Unrestricted funds 2022 £</i>	<i>Total 2022 £</i>
Operation of automobile services and training centre	14,000	489,710	503,710
	<u> </u>	<u> </u>	<u> </u>

NORTHUMBRIA YOUTH ACTION LIMITED
(A company limited by guarantee)

NOTES TO THE FINANCIAL STATEMENTS
FOR THE YEAR END 31 JULY 2023

8. Analysis of expenditure by activities

	Activities undertaken directly 2023 £	Support costs 2023 £	Total funds 2023 £
Operation of automobile services and training centre	336,686	136,945	473,631

	<i>Activities undertaken directly 2022 £</i>	<i>Support costs 2022 £</i>	<i>Total funds 2022 £</i>
Operation of automobile services and training centre	370,037	133,673	503,710

Analysis of direct costs

	Operation of automobile services and training centre 2023 £	Total funds 2023 £
Wages and salaries	204,943	204,943
Depreciation	36,725	36,725
Purchases and activities costs	64,167	64,167
Motor, travel and subsistence	5,201	5,201
Boots and clothing	2,169	2,169
Training costs and exam fees	23,481	23,481
	<u>336,686</u>	<u>336,686</u>

NORTHUMBRIA YOUTH ACTION LIMITED
(A company limited by guarantee)

**NOTES TO THE FINANCIAL STATEMENTS
FOR THE YEAR END 31 JULY 2023**

8. Analysis of expenditure by activities (continued)

Analysis of direct costs (continued)

	<i>Operation of automobile services and training centre 2022 £</i>	<i>Total funds 2022 £</i>
Wages and salaries	217,496	217,496
Depreciation	36,755	36,755
Purchases and activities and costs	73,188	73,188
Motor, travel and subsistence	7,206	7,206
Boots and clothing	1,466	1,466
Training costs and exam fees	33,926	33,926
	<u>370,037</u>	<u>370,037</u>

Analysis of support costs

	<i>Operation of automobile services and training centre 2023 £</i>	<i>Total funds 2023 £</i>
Wages and salaries	85,444	85,444
Premises expenses	6,570	6,570
Professional fees	2,379	2,379
Accountancy	2,099	2,099
Sundries and subscriptions	7,747	7,747
Bank charges and loan interest	9,162	9,162
Telephone, postage and stationery	7,617	7,617
Insurance and rental charges	13,851	13,851
Independent examiner's fee - Governance	2,076	2,076
	<u>136,945</u>	<u>136,945</u>

NORTHUMBRIA YOUTH ACTION LIMITED
(A company limited by guarantee)

**NOTES TO THE FINANCIAL STATEMENTS
FOR THE YEAR END 31 JULY 2023**

8. Analysis of expenditure by activities (continued)

Analysis of support costs (continued)

	<i>Operation of automobile services and training centre 2022 £</i>	<i>Total funds 2022 £</i>
Wages and salaries	83,071	83,071
Premises expenses	10,516	10,516
Professional fees	1,216	1,216
Accountancy	1,908	1,908
Sundries and subscriptions	2,931	2,931
Bank charges and loan interest	5,264	5,264
Telephone, postage and stationery	6,834	6,834
Insurance and rental charges	20,046	20,046
Independent examiner's fee - Governance	1,887	1,887
	<u>133,673</u>	<u>133,673</u>

9. Independent examiner's remuneration

	2023 £	2022 £
Fees payable to the Company's independent examiner for the preparation and independent examination of the Company's annual accounts	<u>2,076</u>	<u>1,887</u>

10. Staff costs

	2023 £	2022 £
Wages and salaries	<u>309,136</u>	<u>321,809</u>
	<u>309,136</u>	<u>321,809</u>

NORTHUMBRIA YOUTH ACTION LIMITED
(A company limited by guarantee)

NOTES TO THE FINANCIAL STATEMENTS
FOR THE YEAR END 31 JULY 2023

10. Staff costs (continued)

The average number of persons employed by the Company during the year was as follows:

	2023 No.	<i>2022</i> <i>No.</i>
Management and administration	5	<i>5</i>
Projects	9	<i>10</i>
	14	<i>15</i>

No employee received remuneration amounting to more than £60,000 in either year.

Key management personnel staff costs for the year amount to £85,444 (2022: £83,071).

11. Trustees' remuneration and expenses

During the year, no Trustees received any remuneration or other benefits (2022 - £NIL).

During the year, no Trustee expenses have been incurred (2022 - £NIL).

NORTHUMBRIA YOUTH ACTION LIMITED
(A company limited by guarantee)

**NOTES TO THE FINANCIAL STATEMENTS
FOR THE YEAR END 31 JULY 2023**

12. Tangible fixed assets

	Long-term leasehold property £	Plant and machinery £	Motor vehicles £	Total £
Cost or valuation				
At 1 August 2022	1,831,638	102,587	7,835	1,942,060
At 31 July 2023	1,831,638	102,587	7,835	1,942,060
Depreciation				
At 1 August 2022	558,624	102,587	7,469	668,680
Charge for the year	36,633	-	92	36,725
At 31 July 2023	595,257	102,587	7,561	705,405
Net book value				
At 31 July 2023	1,236,381	-	274	1,236,655
At 31 July 2022	1,273,014	-	366	1,273,380

13. Stocks

	2023 £	2022 £
Finished goods and goods for resale	4,000	3,500

14. Debtors

	2023 £	2022 £
Due within one year		
Trade debtors	51,596	34,470
Other debtors	3,146	4,800
	54,742	39,270

NORTHUMBRIA YOUTH ACTION LIMITED
(A company limited by guarantee)

**NOTES TO THE FINANCIAL STATEMENTS
FOR THE YEAR END 31 JULY 2023**

15. Creditors: Amounts falling due within one year

	2023 £	2022 £
Bank overdrafts	9,321	-
Bank loans	25,786	25,242
Other loans	7,776	1,301
Trade creditors	9,803	13,417
Other creditors	5,540	5,348
Accruals and deferred income	3,152	4,493
	<u>61,378</u>	<u>49,801</u>

16. Creditors: Amounts falling due after more than one year

	2023 £	2022 £
Bank loans	47,768	73,955
Other loans	53,138	59,100
	<u>100,906</u>	<u>133,055</u>

The aggregate amount of liabilities payable or repayable wholly or in part more than five years after the reporting date is:

	2023 £	2022 £
Repayable by instalments	33,003	44,689
	<u>33,003</u>	<u>44,689</u>

17. Financial instruments

	2023 £	2022 £
Financial assets		
Financial assets measured at fair value through income and expenditure	<u>2,488</u>	<u>28,953</u>

Financial assets measured at fair value through income and expenditure comprise cash at bank and in hand.

NORTHUMBRIA YOUTH ACTION LIMITED
(A company limited by guarantee)

**NOTES TO THE FINANCIAL STATEMENTS
FOR THE YEAR END 31 JULY 2023**

18. Statement of funds

Statement of funds - current year

	Balance at 1 August 2022 £	Income £	Expenditure £	Balance at 31 July 2023 £
Unrestricted funds				
General Funds	1,162,247	452,270	(478,916)	1,135,601
Restricted funds				
Holiday schemes	-	13,464	(13,464)	-
Total of funds	1,162,247	465,734	(492,380)	1,135,601

Holiday schemes - money is donated to allow NYA to conduct a summer school in the summer months, when there is a break in the academic calendar. This includes entertaining, and feeding the members over the course of these weeks.

NORTHUMBRIA YOUTH ACTION LIMITED
(A company limited by guarantee)

**NOTES TO THE FINANCIAL STATEMENTS
FOR THE YEAR END 31 JULY 2023**

18. Statement of funds (continued)

Statement of funds - prior year

	<i>Balance at 1 August 2021 £</i>	<i>Income £</i>	<i>Expenditure £</i>	<i>Balance at 31 July 2022 £</i>
Unrestricted funds				
General Funds	1,232,372	440,827	(510,952)	1,162,247
Restricted funds				
Holiday schemes	-	14,000	(14,000)	-
Total of funds	<u>1,232,372</u>	<u>454,827</u>	<u>(524,952)</u>	<u>1,162,247</u>

19. Summary of funds

Summary of funds - current year

	Balance at 1 August 2022 £	Income £	Expenditure £	Balance at 31 July 2023 £
General funds	1,162,247	452,270	(478,916)	1,135,601
Restricted funds	-	13,464	(13,464)	-
	<u>1,162,247</u>	<u>465,734</u>	<u>(492,380)</u>	<u>1,135,601</u>

Summary of funds - prior year

	<i>Balance at 1 August 2021 £</i>	<i>Income £</i>	<i>Expenditure £</i>	<i>Balance at 31 July 2022 £</i>
General funds	1,232,372	440,827	(510,952)	1,162,247
Restricted funds	-	14,000	(14,000)	-
	<u>1,232,372</u>	<u>454,827</u>	<u>(524,952)</u>	<u>1,162,247</u>

NORTHUMBRIA YOUTH ACTION LIMITED
(A company limited by guarantee)

**NOTES TO THE FINANCIAL STATEMENTS
FOR THE YEAR END 31 JULY 2023**

20. Analysis of net assets between funds

Analysis of net assets between funds - current year

	Unrestricted funds 2023 £	Total funds 2023 £
Tangible fixed assets	1,236,655	1,236,655
Current assets	61,230	61,230
Creditors due within one year	(61,378)	(61,378)
Creditors due in more than one year	(100,906)	(100,906)
Total	1,135,601	1,135,601

Analysis of net assets between funds - prior year

	<i>Unrestricted funds 2022 £</i>	<i>Total funds 2022 £</i>
Tangible fixed assets	1,273,380	1,273,380
Current assets	71,723	71,723
Creditors due within one year	(49,801)	(49,801)
Creditors due in more than one year	(133,055)	(133,055)
Total	1,162,247	1,162,247

21. Related party transactions

Northumbria Youth Action Limited had sales of £6,606 (2022 - £10,449) to Jim Coltman Limited. The only director of this company, Jim Coltman, is a manager at Northumbria Youth Action Limited. At the year end there was an outstanding debtor balance of £2,281 (2022 - £375) from Jim Coltman Limited.

NORTHUMBRIA YOUTH ACTION LIMITED

England & Wales - Charity number 1064098

Accounts

NORTHUMBRIA YOUTH ACTION LIMITED
(A company limited by guarantee)

UNAUDITED

TRUSTEES' REPORT AND FINANCIAL STATEMENTS
FOR THE YEAR END 31 JULY 2022

NORTHUMBRIA YOUTH ACTION LIMITED
(A company limited by guarantee)

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NORTHUMBRIA YOUTH ACTION LIMITED
(A company limited by guarantee)

**REFERENCE AND ADMINISTRATIVE DETAILS OF THE COMPANY, ITS TRUSTEES AND ADVISERS
FOR THE YEAR END 31 JULY 2022**

Trustees	Councillor Edward Darke Nicholas Kincaid Brenda Gildea Keith Felton (resigned 8 December 2021) Alan Turner Duncan Campbell Paul Cook, Chair Akinyinka Sobo (appointed 8 December 2021) Kami Kundi (appointed 1 March 2022)
Company registered number	03397247
Charity registered number	1064098
Registered office	Hudson Street North Shields Tyne and Wear NE30 1DL
Patron	Lord Stevens of Kirkwhelpington
Vice Patron	John Squires OBE
Accountants	Ryecroft Glenton Chartered Accountants 32 Portland Terrace Newcastle upon Tyne NE2 1QP
Bankers	Natwest Bank plc PO Box 38 North Shields Tyne and Wear NE29 6QB

NORTHUMBRIA YOUTH ACTION LIMITED
(A company limited by guarantee)

TRUSTEES' REPORT
FOR THE YEAR END 31 JULY 2022

The Trustees present their annual report together with the financial statements of the Company for the year 1 August 2021 to 31 July 2022. The Annual report serves the purposes of both a Trustees' report and a directors' report under company law. The Trustees confirm that the Annual report and financial statements of the charitable company comply with the current statutory requirements, the requirements of the charitable company's governing document and the provisions of the Statement of Recommended Practice (SORP) applicable to charities preparing their accounts in accordance with the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS102) (effective 1 January 2019).

Since the Company qualifies as small under section 382 of the Companies Act 2006, the Strategic report required of medium and large companies under the Companies Act 2006 (Strategic Report and Directors' Report) Regulations 2013 has been omitted.

Objectives and activities

● Policies and objectives

The principal objectives are as described in the structure, governance and management section of the report.

In setting objectives and planning for activities, the Trustees have given due consideration to general guidance published by the Charity Commission relating to public benefit, including the guidance 'Public benefit: running a charity (PB2)'.

● Main activities undertaken to further the Company's purposes for the public benefit

Through the medium of motor vehicle, hairdressing, hospitality and bicycle training NYA helps young people mature and make the most of their potential. Indeed, our mission statement is:

NYA is committed to unleashing young people's full potential through the world of work and training to provide a fuller richer life.

NYA is a specialist, independent training provider which delivers:

- Pre-16 training to school students who are at risk of exclusion.
- Study Programmes to 16 and 17 year olds who frequently have been refused training elsewhere.
- Motor Vehicle apprenticeships to 16-25 year olds who have, as a result of placements, been employed.
- Level 2 and 3 motor vehicle courses to clients within the trade who wish to gain new skills and qualifications.
- MOT related training courses to experienced motor mechanics.
- Electric vehicle maintenance courses to experienced motor mechanics.

NYA operates a fully equipped garage which services and repairs cars for members of the public, at reasonable rates. It also operates a hairdressing salon and commercial style kitchen for training purposes.

NYA also recycles push bikes. Our learners renovate donated bikes which are then sold, at low prices, to local families and young people

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NORTHUMBRIA YOUTH ACTION LIMITED
(A company limited by guarantee)

TRUSTEES' REPORT (CONTINUED)
FOR THE YEAR END 31 JULY 2022

Objectives and activities (continued)

Achievements and performance

● **Review of activities**

Despite the financial pressures of Covid 19, this has been another successful year in training. NYA has raised standards in qualification achievement and invested in improvements to premises and equipment. NYA continues to be proactive in course and programme design but continues also to be flexible and reactive to the needs of our client group.

Pre-16 North Tyneside Council

Provision of courses for young people living in North Tyneside has been popular and effective. The majority of young people referred to this programme are registered with "PALS", the North Tyneside out-of-school provision. Numbers have been high and as a result, income from this work has been relatively high throughout the year.

Pre-16 Various

A small but significant income has been generated by providing "one-off" courses for a range of young people. Income has resulted from close liaison with a number of schools in the North Tyneside, Newcastle and South Tyneside areas.

Post-16 Study Programmes

Study Programmes were introduced by the Government in August 2013. Since Covid, we have struggled to reach 2019 levels of occupancy but numbers are improving and we have again been able to meet contract value. Overall, this area of work has been very successful and productive. Our achievement rates and progression rates are rising and remain well above national averages at 70% and 90% respectively in 2021/22.

Post-16 Apprenticeships

Delivered by sub contract to Resources NE Ltd. Our experience continues to be that employers are not prepared to take young people on a fully paid apprenticeship until they have seen the young people working on placement. We have continued to give dedicated staff time to opening more placements with employers and despite changes to apprenticeship funding and conditions, this has again produced a small number of apprenticeships. Success rates continue to rise and in 2021/22 were over 80%.

Employers

We have continued to proactively develop relationships with reputable employers with a view to obtaining placements and ultimately employment via apprenticeships. This takes up a considerable amount of time and one staff member is now working full time in this area. Evidence suggests this work is very much to the benefit of our learners.

NORTHUMBRIA YOUTH ACTION LIMITED
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TRUSTEES' REPORT (CONTINUED)
FOR THE YEAR END 31 JULY 2022

Achievements and performance (continued)

Hairdressing

Hairdressing was introduced in March 2016. Since that time, pre 16 numbers have been good but post 16 numbers have been low. It has been decided to only work with pre-16 learners in hairdressing from September 2022.

Hospitality

Hospitality training was introduced in September 2019 but numbers were small during the first year. In 2021/22 numbers increased and we anticipate further increases during the coming year.

Additional income sources

Three significant income streams were introduced during 2016/17 in order to raise additional funds to pay for training of young people. Since August 2016, NYA has delivered MOT training courses in MOT station management, MOT tester training and annual MOT tester refreshers. In 2021/22 delivery of over 60 courses to

a total of 186 candidates produced significant income.

Carrying out MOT tests and subsequent repairs to MOT failures has also continued to produce significant additional funding.

NYA is frequently being asked, by employers, to train adult mechanics who are already employed. This training does not involve Government funding but does generate income for NYA. Courses being offered include:

- Level 3 diploma in vehicle maintenance and repair
- Air conditioning systems servicing

Income from all of these sources is used to overcome the shortfall in Government funding. It enables NYA to work with small numbers of young people aged 16-21 for whom Government funding is unavailable or reduced.

Financial review

● **Going concern**

After making appropriate enquiries, the Trustees have a reasonable expectation that the Company has adequate resources to continue in operational existence for the foreseeable future. For this reason, they continue to adopt the going concern basis in preparing the financial statements. Further details regarding the adoption of the going concern basis can be found in the accounting policies.

● **Review of the year**

Restricted funds carried forward are £Nil (2021: £Nil) as a result of all income relating to restricted funds being expensed in the year.

Unrestricted funds decreased by £33,370 prior to a depreciation charge of £36,755, resulting in a decrease of £70,125 to £1,162,247 (2021: £1,232,372).

NORTHUMBRIA YOUTH ACTION LIMITED
(A company limited by guarantee)

TRUSTEES' REPORT (CONTINUED)
FOR THE YEAR END 31 JULY 2022

Structure, governance and management

● **Constitution**

- Northumbria Youth Action Limited is registered as a charitable company limited by guarantee and was set up by a Memorandum of Association on 14 January 2000.
- The company is constituted under a Memorandum of Association and is a registered charity number 1064098.

The principal objectives of the company are:-

- To create the opportunity for young people from Northumbria to participate in challenging activities that offer new experiences, enhance skills and build a sense of achievement and self-esteem.
- To create opportunities for young people to develop responsible attitudes.
- To allow access to the workshop environment in which young people can learn skills in motor vehicle, hairdressing, hospitality and allied trades, which could assist in gaining employment or progression into training.
- To provide training to young people in automotive vehicle maintenance and repair, vehicle fitting, hairdressing, hospitality, functional skills and bicycle repair. The target group consists of all those young people in the community, with an emphasis on the less advantaged and those at risk.
- The trainees include young people who have not engaged recently in education, employment or training (NEET). All young people should be engaged in learning or work opportunities that are appropriate to their needs, so that they can acquire the skills, knowledge and confidence they need to build a positive future and stay away from crime and anti-social behaviour.

● **Methods of appointment or election of Trustees**

The management of the company is the responsibility of the Trustees who are elected and co-opted under the terms of the Articles of Association. The trustees retiring by rotation who, being eligible, are available for re-election are Brenda Gildea and Duncan Campbell.

Patron & Vice Patron

Lord Stevens of Kirkwhelpington has continued to be an active patron of Northumbria Youth Action Limited. He has been extremely helpful in developing contacts between the Charity and the Business Sector. John Squires OBE agreed to act as vice patron. He has been particularly helpful in developing NYA's contacts with the motor trade and refining our business plan.

● **Organisational structure and decision-making policies**

The company is organised so that the Trustees meet regularly to manage the affairs of the charity and to agree to ongoing developments. There are three managers, Jim Coltman, Mike Johnson and Carolyn Mount who manage the day to day running of the charity and oversee fundraising activities. In addition, Shawn Sutton manages garage activities. There are five qualified vocational trainers, plus additional sessional staff employed when required, to deliver vocational and other qualifications which the charity has undertaken to provide. There is an internal verifier, qualified functional skills teacher, two admin staff and a support officer. The charity uses Ryecroft Glenton as its accountants and during the financial year banked with Natwest Bank plc.

NORTHUMBRIA YOUTH ACTION LIMITED
(A company limited by guarantee)

TRUSTEES' REPORT (CONTINUED)
FOR THE YEAR END 31 JULY 2022

Structure, governance and management (continued)

● **Financial risk management**

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

Plans for future periods

The past year has been very successful. It is our intention to maintain standards of training and to further expand the courses offered. Numbers in hairdressing and Hospitality will be increased.

Pre-16 Training

It is our intention to maintain current levels of occupancy – offering up to 12 pre-16 places per day to our current clients. All referring schools/agencies have indicated they intend to continue working with NYA in the next academic year.

Post-16 Training

Study programmes are established and working well. During the coming year we expect to maintain high occupancy owing to the number of young people who wish to stay on at NYA for a second or third year.

NYA will continue to work with employers and our talented young people, to establish increased numbers of apprenticeships.

NORTHUMBRIA YOUTH ACTION LIMITED
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TRUSTEES' REPORT (CONTINUED)
FOR THE YEAR END 31 JULY 2022

Statement of Trustees' responsibilities

The Trustees (who are also the directors of the Company for the purposes of company law) are responsible for preparing the Trustees' report and the financial statements in accordance with applicable law and United Kingdom Accounting Standards (United Kingdom Generally Accepted Accounting Practice).

Company law requires the Trustees to prepare financial statements for each financial year. Under company law, the Trustees must not approve the financial statements unless they are satisfied that they give a true and fair view of the state of affairs of the Company and of its incoming resources and application of resources, including its income and expenditure, for that period. In preparing these financial statements, the Trustees are required to:

- select suitable accounting policies and then apply them consistently;
- observe the methods and principles of the Charities SORP (FRS 102);
- make judgments and accounting estimates that are reasonable and prudent;
- state whether applicable UK Accounting Standards (FRS 102) have been followed, subject to any material departures disclosed and explained in the financial statements;
- prepare the financial statements on the going concern basis unless it is inappropriate to presume that the Company will continue in business.

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

Approved by order of the members of the board of Trustees on 8 November 2022 and signed on their behalf by:

Paul Cook
Trustee

NORTHUMBRIA YOUTH ACTION LIMITED
(A company limited by guarantee)

INDEPENDENT EXAMINER'S REPORT
FOR THE YEAR END 31 JULY 2022

Independent examiner's report to the Trustees of Northumbria Youth Action Limited ('the Company')

I report to the charity Trustees on my examination of the accounts of the Company for the year ended 31 July 2022.

Responsibilities and basis of report

As the Trustees of the Company (and 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 the Company's accounts 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

Since the Company's gross income exceeded £250,000 your examiner must be a member of a body listed in section 145 of the 2011 Act. I confirm that I am qualified to undertake the examination because I am a member of (enter body here), which is one of the listed bodies.

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.

This report is made solely to the Company's Trustees, as a body, in accordance with Part 4 of the Charities (Accounts and Reports) Regulations 2008. My work has been undertaken so that I might state to the Company's Trustees those matters I am required to state to them in an Independent examiner's report and for no other purpose. To the fullest extent permitted by law, I do not accept or assume responsibility to anyone other than the Company and the Company's Trustees as a body, for my work or for this report.

Signed:

Dated: 8 November 2022

Christopher R Robson FCA

Ryecroft Glenton
32 Portland terrace
Newcastle upon Tyne
NE2 1QP

NORTHUMBRIA YOUTH ACTION LIMITED
(A company limited by guarantee)

**STATEMENT OF FINANCIAL ACTIVITIES (INCORPORATING INCOME AND EXPENDITURE ACCOUNT)
FOR THE YEAR END 31 JULY 2022**

	Note	Restricted funds 2022 £	Unrestricted funds 2022 £	Total funds 2022 £	Total funds 2021 £
Income from:					
Donations and legacies	3	14,000	352	14,352	2,274
Charitable activities	4	-	440,067	440,067	403,152
Investments	5	-	8	8	3
Other income	6	-	400	400	61,990
Total income		14,000	440,827	454,827	467,419
Expenditure on:					
Raising funds		-	21,242	21,242	26,065
Charitable activities	7	14,000	489,710	503,710	466,644
Total expenditure		14,000	510,952	524,952	492,709
Net movement in funds		-	(70,125)	(70,125)	(25,290)
Reconciliation of funds:					
Total funds brought forward		-	1,232,372	1,232,372	1,257,662
Net movement in funds		-	(70,125)	(70,125)	(25,290)
Total funds carried forward		-	1,162,247	1,162,247	1,232,372

The Statement of financial activities includes all gains and losses recognised in the year.

The notes on pages 12 to 25 form part of these financial statements.

NORTHUMBRIA YOUTH ACTION LIMITED
(A company limited by guarantee)
REGISTERED NUMBER: 03397247

BALANCE SHEET
AS AT 31 JULY 2022

	Note	2022 £	2021 £
Fixed assets			
Tangible assets	12	1,273,380	1,310,135
		<u>1,273,380</u>	<u>1,310,135</u>
Current assets			
Stocks	13	3,500	3,500
Debtors	14	39,270	34,519
Cash at bank and in hand		28,953	67,673
		<u>71,723</u>	<u>105,692</u>
Creditors: amounts falling due within one year	15	(49,801)	(40,532)
		<u>21,922</u>	<u>65,160</u>
Net current assets			
		<u>21,922</u>	<u>65,160</u>
Total assets less current liabilities		<u>1,295,302</u>	<u>1,375,295</u>
Creditors: amounts falling due after more than one year	16	(133,055)	(142,923)
Total net assets		<u><u>1,162,247</u></u>	<u><u>1,232,372</u></u>
Charity funds			
Restricted funds	18	-	-
Unrestricted funds	18	1,162,247	1,232,372
Total funds		<u><u>1,162,247</u></u>	<u><u>1,232,372</u></u>

The Company was entitled to exemption from audit under section 477 of the Companies Act 2006.

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

The Trustees acknowledge their responsibilities for complying with the requirements of the Act with respect to accounting records and preparation of financial statements.

The financial statements have been prepared in accordance with the provisions applicable to entities subject to the small companies regime

NORTHUMBRIA YOUTH ACTION LIMITED
(A company limited by guarantee)
REGISTERED NUMBER: 03397247

BALANCE SHEET (CONTINUED)
AS AT 31 JULY 2022

The financial statements were approved and authorised for issue by the Trustees on 08 November 2022 and signed on their behalf by:

Paul Cook

Brenda Gildea

The notes on pages 12 to 25 form part of these financial statements.

NORTHUMBRIA YOUTH ACTION LIMITED
(A company limited by guarantee)

NOTES TO THE FINANCIAL STATEMENTS
FOR THE YEAR END 31 JULY 2022

1. General information

The company is a company limited by guarantee (company registration number: 03397247, charity number: 1064098) incorporated in England. The registered office, and principal place of business is disclosed on page 1. The members of the company are the Trustees and are also listed on page 1.

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), the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102) and the Companies Act 2006.

Northumbria Youth Action Limited meets the definition of a public benefit entity under FRS 102. Assets and liabilities are initially recognised at historical cost or transaction value unless otherwise stated in the relevant accounting policy.

2.2 Going concern

The company depends on its existing bank facilities to meet its day to day working capital requirements. Current forecasts indicate that the company expects to be able to operate within these facilities for the foreseeable future. These facilities are renewed annually and are not guaranteed for the period covered by the going concern review.

The coronavirus pandemic has had a substantial impact on the charity, but the Trustees have considered these issues and do not believe that they may adversely effect the renewal of the existing bank facilities. Accordingly, the Trustees believe it is appropriate to prepare the financial statements on the going concern basis.

2.3 Income

All income is recognised once the Company has entitlement to the income, it is probable that the income will be received and the amount of income receivable can be measured reliably.

Income tax recoverable in relation to investment income is recognised at the time the investment income is receivable.

Other income is recognised in the period in which it is receivable and to the extent the goods have been provided or on completion of the service.

2.4 Expenditure

Expenditure is recognised once there is a legal or constructive obligation to transfer economic benefit to a third party, it is probable that a transfer of economic benefits will be required in settlement and the amount of the obligation can be measured reliably. Expenditure is classified by activity. The costs of each activity are made up of the total of direct costs and shared costs, including support costs involved in undertaking each activity.

NORTHUMBRIA YOUTH ACTION LIMITED
(A company limited by guarantee)

**NOTES TO THE FINANCIAL STATEMENTS
FOR THE YEAR END 31 JULY 2022**

2. Accounting policies (continued)

2.4 Expenditure (continued)

Expenditure on raising funds includes all expenditure incurred by the Company to raise funds for its charitable purposes and includes costs of all fundraising activities events and non-charitable trading.

Expenditure on charitable activities is incurred on directly undertaking the activities which further the Company's objectives, as well as any associated support costs.

All expenditure is inclusive of irrecoverable VAT.

2.5 Government grants

Grants are credited to the Statement of financial activities as the related expenditure is incurred.

2.6 Interest receivable

Interest on funds held on deposit is included when receivable and the amount can be measured reliably by the Company; this is normally upon notification of the interest paid or payable by the institution with whom the funds are deposited.

2.7 Tangible fixed assets and depreciation

Tangible fixed assets are initially recognised at cost. After recognition, under the cost model, tangible fixed assets are measured at cost less accumulated depreciation and any accumulated impairment losses. All costs incurred to bring a tangible fixed asset into its intended working condition should be included in the measurement of cost.

Depreciation is charged so as to allocate the cost of tangible fixed assets less their residual value over their estimated useful lives on the following bases: .

epreciation is provided on the following bases:

Leasehold property	- 2% straight line
Plant and machinery	- 25% straight line
Motor vehicles	- 25% reducing balance

2.8 Stocks

Stocks are valued at the lower of cost and net realisable value after making due allowance for obsolete and slow-moving stocks.

2.9 Debtors

Trade and other debtors are recognised at the settlement amount after any trade discount offered. Prepayments are valued at the amount prepaid net of any trade discounts due.

2.10 Cash at bank and in hand

Cash at bank and in hand includes cash and short-term highly liquid investments with a short maturity of three months or less from the date of acquisition or opening of the deposit or similar account.

NORTHUMBRIA YOUTH ACTION LIMITED
(A company limited by guarantee)

NOTES TO THE FINANCIAL STATEMENTS
FOR THE YEAR END 31 JULY 2022

2. Accounting policies (continued)

2.11 Liabilities

Liabilities are recognised when there is an obligation at the Balance sheet date as a result of a past event, it is probable that a transfer of economic benefit will be required in settlement, and the amount of the settlement can be estimated reliably.

Liabilities are recognised at the amount that the Company anticipates it will pay to settle the debt or the amount it has received as advanced payments for the goods or services it must provide.

2.12 Financial instruments

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

2.13 Fund accounting

General funds are unrestricted funds which are available for use at the discretion of the Trustees in furtherance of the general objectives of the Company and which have not been designated for other purposes.

Restricted funds are funds which are to be used in accordance with specific restrictions imposed by donors or which have been raised by the Company for particular purposes. The costs of raising and administering such funds are charged against the specific fund. The aim and use of each restricted fund is set out in the notes to the financial statements.

3. Income from donations and legacies

	Restricted funds 2022 £	Unrestricted funds 2022 £	Total funds 2022 £
Donations	14,000	352	14,352

	<i>Restricted funds 2021 £</i>	<i>Unrestricted funds 2021 £</i>	<i>Total funds 2021 £</i>
Donations	1,000	1,274	2,274

NORTHUMBRIA YOUTH ACTION LIMITED
(A company limited by guarantee)

**NOTES TO THE FINANCIAL STATEMENTS
FOR THE YEAR END 31 JULY 2022**

4. Income from charitable activities

	Unrestricted funds 2022 £	Total funds 2022 £
Income from charitable activities - Operation of automobile services and training centre	440,067	440,067
	<i>Unrestricted funds 2021 £</i>	<i>Total funds 2021 £</i>
Income from charitable activities - Operation of automobile services and training centre	403,152	403,152

5. Investment income

	Unrestricted funds 2022 £	Total funds 2022 £
Investment income	8	8
	<i>Unrestricted funds 2021 £</i>	<i>Total funds 2021 £</i>
Investment income	3	3

NORTHUMBRIA YOUTH ACTION LIMITED
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**NOTES TO THE FINANCIAL STATEMENTS
FOR THE YEAR END 31 JULY 2022**

6. Other incoming resources

	Unrestricted funds 2022 £	Total funds 2022 £
Furlough income	400	400
	<u> </u>	<u> </u>
	<i>Unrestricted funds 2021 £</i>	<i>Total funds 2021 £</i>
Furlough income	36,458	36,458
COVID grants	25,532	25,532
	<u>61,990</u>	<u>61,990</u>
	<u> </u>	<u> </u>

7. Analysis of expenditure on charitable activities

Summary by fund type

	Restricted funds 2022 £	Unrestricted funds 2022 £	Total funds 2022 £
Operation of automobile services and training centre	14,000	489,710	503,710
	<u> </u>	<u> </u>	<u> </u>
	<i>Restricted funds 2021 £</i>	<i>Unrestricted funds 2021 £</i>	<i>Total funds 2021 £</i>
Operation of automobile services and training centre	1,000	465,644	466,644
	<u> </u>	<u> </u>	<u> </u>

NORTHUMBRIA YOUTH ACTION LIMITED
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NOTES TO THE FINANCIAL STATEMENTS
FOR THE YEAR END 31 JULY 2022

8. Analysis of expenditure by activities

	Activities undertaken directly 2022 £	Support costs 2022 £	Total funds 2022 £
Operation of automobile services and training centre	370,037	133,673	503,710

	<i>Activities undertaken directly 2021 £</i>	<i>Support costs 2021 £</i>	<i>Total funds 2021 £</i>
Operation of automobile services and training centre	318,116	148,528	466,644

Analysis of direct costs

	Operation of automobile services and training centre 2022 £	Total funds 2022 £
Wages and salaries	217,496	217,496
Depreciation	36,755	36,755
Purchases and activities costs	73,188	73,188
Motor, travel and subsistence	7,206	7,206
Boots and clothing	1,466	1,466
Training costs and exam fees	33,926	33,926
	<u>370,037</u>	<u>370,037</u>

NORTHUMBRIA YOUTH ACTION LIMITED
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**NOTES TO THE FINANCIAL STATEMENTS
FOR THE YEAR END 31 JULY 2022**

8. Analysis of expenditure by activities (continued)

Analysis of direct costs (continued)

	<i>Operation of automobile services and training centre 2021 £</i>	<i>Total funds 2021 £</i>
Wages and salaries	193,277	193,277
Depreciation	36,796	36,796
Purchases and activities and costs	51,519	51,519
Motor, travel and subsistence	6,346	6,346
Boots and clothing	1,175	1,175
Training costs and exam fees	29,003	29,003
	<u>318,116</u>	<u>318,116</u>

Analysis of support costs

	<i>Operation of automobile services and training centre 2022 £</i>	<i>Total funds 2022 £</i>
Wages and salaries	83,071	83,071
Premises expenses	10,516	10,516
Professional fees	1,216	1,216
Accountancy	1,908	1,908
Sundries and subscriptions	2,931	2,931
Bank charges and loan interest	5,264	5,264
Telephone, postage and stationery	6,834	6,834
Insurance and rental charges	20,046	20,046
Independent examiner's fee - Governance	1,887	1,887
	<u>133,673</u>	<u>133,673</u>

NORTHUMBRIA YOUTH ACTION LIMITED
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**NOTES TO THE FINANCIAL STATEMENTS
FOR THE YEAR END 31 JULY 2022**

8. Analysis of expenditure by activities (continued)

Analysis of support costs (continued)

	<i>Operation of automobile services and training centre 2021 £</i>	<i>Total funds 2021 £</i>
Wages and salaries	86,709	86,709
Premises expenses	10,923	10,923
Professional fees	9,502	9,502
Accountancy	2,725	2,725
Sundries and subscriptions	2,309	2,309
Bank charges and loan interest	3,987	3,987
Telephone, postage and stationery	8,730	8,730
Insurance and rental charges	20,948	20,948
Independent examiner's fee - Governance	2,695	2,695
	<u>148,528</u>	<u>148,528</u>

9. Independent examiner's remuneration

	2022 £	2021 £
Fees payable to the Company's independent examiner for the preparation and independent examination of the Company's annual accounts	<u>1,887</u>	<u>2,695</u>

10. Staff costs

	2022 £	2021 £
Wages and salaries	<u>321,809</u>	<u>306,051</u>
	<u>321,809</u>	<u>306,051</u>

NORTHUMBRIA YOUTH ACTION LIMITED
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NOTES TO THE FINANCIAL STATEMENTS
FOR THE YEAR END 31 JULY 2022

10. Staff costs (continued)

The average number of persons employed by the Company during the year was as follows:

	2022	<i>2021</i>
	No.	<i>No.</i>
Management and administration	5	<i>5</i>
Projects	10	<i>10</i>
	15	<i>15</i>

No employee received remuneration amounting to more than £60,000 in either year.

Key management personnel staff costs for the year amount to £83,071 (2021: £86,709).

11. Trustees' remuneration and expenses

During the year, no Trustees received any remuneration or other benefits (2021 - £NIL).

During the year, no Trustee expenses have been incurred (2021 - £NIL).

NORTHUMBRIA YOUTH ACTION LIMITED
(A company limited by guarantee)

**NOTES TO THE FINANCIAL STATEMENTS
FOR THE YEAR END 31 JULY 2022**

12. Tangible fixed assets

	Long-term leasehold property £	Plant and machinery £	Motor vehicles £	Total £
Cost or valuation				
At 1 August 2021	1,831,638	102,587	7,835	1,942,060
At 31 July 2022	1,831,638	102,587	7,835	1,942,060
Depreciation				
At 1 August 2021	521,991	102,587	7,347	631,925
Charge for the year	36,633	-	122	36,755
At 31 July 2022	558,624	102,587	7,469	668,680
Net book value				
At 31 July 2022	1,273,014	-	366	1,273,380
At 31 July 2021	1,309,647	-	488	1,310,135

13. Stocks

	2022 £	2021 £
Finished goods and goods for resale	3,500	3,500

14. Debtors

	2022 £	2021 £
Due within one year		
Trade debtors	34,470	29,448
Other debtors	4,800	5,071
	39,270	34,519

NORTHUMBRIA YOUTH ACTION LIMITED
(A company limited by guarantee)

**NOTES TO THE FINANCIAL STATEMENTS
FOR THE YEAR END 31 JULY 2022**

15. Creditors: Amounts falling due within one year

	2022 £	2021 £
Bank loans	25,242	21,513
Other loans	1,301	-
Trade creditors	13,417	8,137
Other creditors	5,348	5,132
Accruals and deferred income	4,493	5,750
	<u>49,801</u>	<u>40,532</u>

16. Creditors: Amounts falling due after more than one year

	2022 £	2021 £
Bank loans	73,955	102,923
Other loans	59,100	40,000
	<u>133,055</u>	<u>142,923</u>

The aggregate amount of liabilities payable or repayable wholly or in part more than five years after the reporting date is:

	2022 £	2021 £
Repayable by instalments	44,689	47,848
	<u>44,689</u>	<u>47,848</u>

17. Financial instruments

	2022 £	2021 £
Financial assets		
Financial assets measured at fair value through income and expenditure	<u>28,953</u>	<u>67,673</u>

Financial assets measured at fair value through income and expenditure comprise cash at bank and in hand.

NORTHUMBRIA YOUTH ACTION LIMITED
(A company limited by guarantee)

NOTES TO THE FINANCIAL STATEMENTS
FOR THE YEAR END 31 JULY 2022

18. Statement of funds

Statement of funds - current year

	Balance at 1 August 2021 £	Income £	Expenditure £	Balance at 31 July 2022 £
Unrestricted funds				
General Funds	1,232,372	440,827	(510,952)	1,162,247
Restricted funds				
Holiday schemes	-	14,000	(14,000)	-
Total of funds	1,232,372	454,827	(524,952)	1,162,247

Holiday schemes - money is donated to allow NYA to conduct a summer school in the summer months, when there is a break in the academic calendar. This includes entertaining, and feeding the members over the course of these weeks.

NORTHUMBRIA YOUTH ACTION LIMITED
(A company limited by guarantee)

**NOTES TO THE FINANCIAL STATEMENTS
FOR THE YEAR END 31 JULY 2022**

18. Statement of funds (continued)

Statement of funds - prior year

	<i>Balance at 1 August 2020 £</i>	<i>Income £</i>	<i>Expenditure £</i>	<i>Balance at 31 July 2021 £</i>
Unrestricted funds				
General Funds	1,257,662	466,419	(491,709)	1,232,372
	<u>1,257,662</u>	<u>466,419</u>	<u>(491,709)</u>	<u>1,232,372</u>
Restricted funds				
Holiday schemes	-	1,000	(1,000)	-
	<u>-</u>	<u>1,000</u>	<u>(1,000)</u>	<u>-</u>
Total of funds	<u>1,257,662</u>	<u>467,419</u>	<u>(492,709)</u>	<u>1,232,372</u>

19. Summary of funds

Summary of funds - current year

	Balance at 1 August 2021 £	Income £	Expenditure £	Balance at 31 July 2022 £
General funds	1,232,372	440,827	(510,952)	1,162,247
Restricted funds	-	14,000	(14,000)	-
	<u>1,232,372</u>	<u>454,827</u>	<u>(524,952)</u>	<u>1,162,247</u>

Summary of funds - prior year

	<i>Balance at 1 August 2020 £</i>	<i>Income £</i>	<i>Expenditure £</i>	<i>Balance at 31 July 2021 £</i>
General funds	1,257,662	466,419	(491,709)	1,232,372
Restricted funds	-	1,000	(1,000)	-
	<u>1,257,662</u>	<u>467,419</u>	<u>(492,709)</u>	<u>1,232,372</u>

NORTHUMBRIA YOUTH ACTION LIMITED
(A company limited by guarantee)

**NOTES TO THE FINANCIAL STATEMENTS
FOR THE YEAR END 31 JULY 2022**

20. Analysis of net assets between funds

Analysis of net assets between funds - current year

	Unrestricted funds 2022 £	Total funds 2022 £
Tangible fixed assets	1,273,380	1,273,380
Current assets	71,723	71,723
Creditors due within one year	(49,801)	(49,801)
Creditors due in more than one year	(133,055)	(133,055)
Total	<u>1,162,247</u>	<u>1,162,247</u>

Analysis of net assets between funds - prior year

	<i>Unrestricted funds 2021 £</i>	<i>Total funds 2021 £</i>
Tangible fixed assets	1,310,135	1,310,135
Current assets	105,692	105,692
Creditors due within one year	(40,532)	(40,532)
Creditors due in more than one year	(142,923)	(142,923)
Total	<u>1,232,372</u>	<u>1,232,372</u>

21. Related party transactions

Northumbria Youth Action Limited had sales of £10,449 (2021 - £8,468) to Jim Coltman Limited. The only director of this company, Jim Coltman, is a manager at Northumbria Youth Action Limited. At the year end there was an outstanding debtor balance of £375 (2021 - £975) from Jim Coltman Limited.

NORTHUMBRIA YOUTH ACTION LIMITED

England & Wales - Charity number 1064098

Accounts

NORTHUMBRIA YOUTH ACTION LIMITED
(A company limited by guarantee)

UNAUDITED

TRUSTEES' REPORT AND FINANCIAL STATEMENTS
FOR THE YEAR ENDED 31 JULY 2021



NORTHUMBRIA YOUTH ACTION LIMITED
(A company limited by guarantee)

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NORTHUMBRIA YOUTH ACTION LIMITED
(A company limited by guarantee)

**REFERENCE AND ADMINISTRATIVE DETAILS OF THE COMPANY, ITS TRUSTEES AND ADVISERS
FOR THE YEAR ENDED 31 JULY 2021**

Trustees	Councillor Edward Darke Nicholas Kincaid, Chair Brenda Gildea Keith Felton Alan Turner Duncan Campbell Paul Cook
Company registered number	03397247
Charity registered number	1064098
Registered office	Hudson Street North Shields Tyne and Wear NE30 1DL
Patron	Lord Stevens of Kirkwhelpington
Vice Patron	John Squires OBE
Accountants	Ryecroft Glenton Chartered Accountants 32 Portland Terrace Newcastle upon Tyne NE2 1QP
Bankers	Natwest Bank plc PO Box 38 North Shields Tyne and Wear NE29 6QB

NORTHUMBRIA YOUTH ACTION LIMITED
(A company limited by guarantee)

TRUSTEES' REPORT
FOR THE YEAR ENDED 31 JULY 2021

The Trustees present their annual report together with the financial statements of the company for the year 1 August 2020 to 31 July 2021. The Annual report serves the purposes of both a Trustees' report and a directors' report under company law. The Trustees confirm that the Annual report and financial statements of the charitable company comply with the current statutory requirements, the requirements of the charitable company's governing document and the provisions of the Statement of Recommended Practice (SORP) applicable to charities preparing their accounts in accordance with the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS102) (effective 1 January 2019).

Since the company qualifies as small under section 382 of the Companies Act 2006, the Strategic report required of medium and large companies under the Companies Act 2006 (Strategic Report and Directors' Report) Regulations 2013 has been omitted.

Structure, governance and management

a. Constitution

- Northumbria Youth Action Limited is registered as a charitable company limited by guarantee and was set up by a Memorandum of Association on 14 January 2000.
- The company is constituted under a Memorandum of Association and is a registered charity number 1064098.

The principal objectives of the company are:-

- To create the opportunity for young people from Northumbria to participate in challenging activities that offer new experiences, enhance skills and build a sense of achievement and self-esteem.
- To create opportunities for young people to develop responsible attitudes.
- To allow access to the workshop environment in which young people can learn skills in motor vehicle, hairdressing, hospitality and allied trades, which could assist in gaining employment or progression into training.
- To provide training to young people in automotive vehicle maintenance and repair, vehicle fitting, hairdressing, hospitality, functional skills and bicycle repair. The target group consists of all those young people in the community, with an emphasis on the less advantaged and those at risk.
- The trainees include young people who have not engaged recently in education, employment or training (NEET). All young people should be engaged in learning or work opportunities that are appropriate to their needs, so that they can acquire the skills, knowledge and confidence they need to build a positive future and stay away from crime and anti-social behaviour.

b. Methods of appointment or election of Trustees

The management of the company is the responsibility of the Trustees who are elected and co-opted under the terms of the Articles of Association. The trustees retiring by rotation who, being eligible, are available for re-election are Brenda Gildea and Duncan Campbell.

Patron & Vice Patron

Lord Stevens of Kirkwhelpington has continued to be an active patron of Northumbria Youth Action Limited. He has been extremely helpful in developing contacts between the Charity and the Business Sector. John Squires OBE agreed to act as vice patron. He has been particularly helpful in developing NYA's contacts with the motor trade and refining our business plan.

TRUSTEES' REPORT (CONTINUED)
FOR THE YEAR ENDED 31 JULY 2021

Structure, governance and management (continued)

c. Organisational structure and decision-making policies

The company is organised so that the Trustees meet regularly to manage the affairs of the charity and to agree to ongoing developments. There are three managers, Jim Coltman, Mike Johnson and Carolyn Mount who manage the day to day running of the charity and oversee fundraising activities. In addition, Shawn Sutton manages garage activities. There are five qualified vocational trainers, plus additional sessional staff employed when required, to deliver vocational and other qualifications which the charity has undertaken to provide. There is an internal verifier, qualified functional skills teacher, two admin staff and a support officer. The charity uses Ryecroft Glenton as its accountants and during the financial year banked with Natwest Bank plc.

d. Financial risk management

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

Covid-19 risk assessments have continued to be completed in line with Government guidelines.

Plans for future periods

The past year has been very successful. It is our intention to maintain standards of training and to further expand the courses offered. Numbers in hairdressing and Hospitality will be increased.

Pre-16 Training

It is our intention to maintain current levels of occupancy – offering up to 12 pre-16 places per day to our current clients. All referring schools/agencies have indicated they intend to continue working with NYA in the next academic year.

Post-16 Training

Study programmes are established and working well. During the coming year we expect to maintain high occupancy owing to the number of young people who wish to stay on at NYA for a second or third year.

NYA will continue to work with employers and our talented young people, to establish increased numbers of apprenticeships.

TRUSTEES' REPORT (CONTINUED)
FOR THE YEAR ENDED 31 JULY 2021

Objectives and activities

a. Policies and objectives

In setting objectives and planning for activities, the Trustees have given due consideration to general guidance published by the Charity Commission relating to public benefit.

The principal objectives are as described in the structure, governance and management section of the report.

b. Main activities undertaken to further the company's purposes for the public benefit

Through the medium of motor vehicle, hairdressing, hospitality and bicycle training NYA helps young people mature and make the most of their potential. Indeed, our mission statement is:

NYA is committed to unleashing young people's full potential through the world of work and training to provide a fuller richer life.

NYA is a specialist, independent training provider which delivers:

- Pre-16 training to school students who are at risk of exclusion.
- Study Programmes to 16 and 17 year olds who frequently have been refused training elsewhere.
- Motor Vehicle apprenticeships to 16-25 year olds who have, as a result of placements, been employed.
- Level 2 and 3 motor vehicle courses to clients within the trade who wish to gain new skills and qualifications.

NYA operates a fully equipped garage which services and repairs cars for members of the public, at reasonable rates. It also operates a hairdressing salon and commercial style kitchen for training purposes.

NYA also recycles push bikes. Our learners renovate donated bikes which are then sold, at low prices, to local families and young people.

TRUSTEES' REPORT (CONTINUED)
FOR THE YEAR ENDED 31 JULY 2021

Achievements and performances

a. Review of activities

Despite the financial pressures of Covid 19, this has been another successful year in training. NYA has raised standards in qualification achievement and invested in improvements to premises and equipment. NYA continues to be proactive in course and programme design but continues also to be flexible and reactive to the needs of our client group.

Pre-16 North Tyneside Council

Provision of courses for young people living in North Tyneside has been popular and effective. The majority of young people referred to this programme are registered with "PALS", the North Tyneside out-of-school provision. Numbers have been high and as a result, income from this work has been relatively high throughout the year.

Pre-16 Various

A small but significant income has been generated by providing "one-off" courses for a range of young people. Income has resulted from close liaison with a number of schools in the North Tyneside, Newcastle and South Tyneside areas.

Post-16 Study Programmes

Study Programmes were introduced by the Government in August 2013. By keeping numbers high we have again been able to meet contract value. Overall, this area of work has been very successful and productive. Our achievement rates and progression rates are rising and remain well above national averages at 80% during 2020/21

Post-16 Apprenticeships

Delivered by sub-contract to Resources NE Ltd. Our experience continues to be that employers are not prepared to take young people on a fully paid apprenticeship until they have seen the young people working on placement. We have continued to give dedicated staff time to opening more placements with employers and despite changes to apprenticeship funding and conditions, this has again produced a small number of apprenticeships. Success rates continue to rise and in 2020/21 were over 80%.

Employers

We have continued to proactively develop relationships with reputable employers with a view to obtaining placements and ultimately employment via apprenticeships. This takes up a considerable amount of time and one staff member is now working full time in this area. Evidence suggests this work is very much to the benefit of our learners.

Hairdressing

Hairdressing was introduced in March 2016. Since that time, pre-16 numbers have been good but post 16 numbers have been low. Numbers have steadily increased during 2020/21 and we anticipate further increases in the coming year. This area of our work is now developing well.

Hospitality

Hospitality training was introduced in September 2019 but numbers were small during the first year. In 2020/21 numbers increased and we anticipate further increases during the coming year.

TRUSTEES' REPORT (CONTINUED)
FOR THE YEAR ENDED 31 JULY 2021

Achievements and performances (continued)

Additional income sources

Three significant income streams were introduced during 2016/17 in order to raise additional funds to pay for training of young people. Since August 2016, NYA has delivered MOT training courses in MOT station management, MOT tester training and annual MOT tester refreshers. In 2020/21 delivery of over 50 courses to a total of 165 candidates produced significant income.

Carrying out MOT tests and subsequent repairs to MOT failures has also continued to produce significant additional funding.

NYA is frequently being asked, by employers, to train adult mechanics who are already employed. This training does not involve Government funding but does generate income for NYA. Courses being offered include:

- Level 3 diploma in vehicle maintenance and repair
- Air-conditioning systems servicing

Income from all of these sources is used to overcome the shortfall in Government funding. It enables NYA to work with small numbers of young people aged 16-21 for whom Government funding is unavailable or reduced.

Financial review

a. Going concern

After making appropriate enquiries, including considering the impacts of the coronavirus pandemic, the Trustees have a reasonable expectation that the company has adequate resources to continue in operational existence for the foreseeable future. For this reason they continue to adopt the going concern basis in preparing the financial statements. Further details regarding the adoption of the going concern basis can be found in the Accounting Policies.

b. Review of the year

Restricted funds carried forward are £Nil (2020: £Nil) as a result of all income relating to restricted funds being expensed in the year.

Unrestricted funds increased by £11,506 prior to a depreciation charge of £36,796 resulting in a decrease of £25,290 to £1,232,372 (2020: £1,257,662)

NORTHUMBRIA YOUTH ACTION LIMITED
(A company limited by guarantee)

TRUSTEES' REPORT (CONTINUED)
FOR THE YEAR ENDED 31 JULY 2021

Statement of Trustees' responsibilities

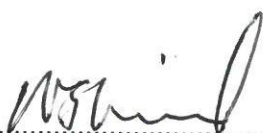
The Trustees (who are also the directors of the company for the purposes of company law) are responsible for preparing the Trustees' report and the financial statements in accordance with applicable law and United Kingdom Accounting Standards (United Kingdom Generally Accepted Accounting Practice).

Company law requires the Trustees to prepare financial statements for each financial year. Under company law, the Trustees must not approve the financial statements unless they are satisfied that they give a true and fair view of the state of affairs of the company and of its incoming resources and application of resources, including its income and expenditure, for that period. In preparing these financial statements, the Trustees are required to:

- select suitable accounting policies and then apply them consistently;
- observe the methods and principles of the Charities SORP (FRS 102);
- make judgments and accounting estimates that are reasonable and prudent;
- state whether applicable UK Accounting Standards (FRS 102) have been followed, subject to any material departures disclosed and explained in the financial statements;
- prepare the financial statements on the going concern basis unless it is inappropriate to presume that the company will continue in business.

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

Approved by order of the members of the board of Trustees on 9 November 2021 and signed on their behalf by:


.....
Nicholas Kincaid
Trustee

NORTHUMBRIA YOUTH ACTION LIMITED
(A company limited by guarantee)

**INDEPENDENT EXAMINER'S REPORT
FOR THE YEAR ENDED 31 JULY 2021**

Independent examiner's report to the Trustees of Northumbria Youth Action Limited ('the company')

I report to the charity Trustees on my examination of the accounts of the company for the year ended 31 July 2021.

Responsibilities and basis of report

As the Trustees of the company (and 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 the company's accounts 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.

This report is made solely to the company's Trustees, as a body, in accordance with Part 4 of the Charities (Accounts and Reports) Regulations 2008. My work has been undertaken so that I might state to the company's Trustees those matters I am required to state to them in an Independent examiner's report and for no other purpose. To the fullest extent permitted by law, I do not accept or assume responsibility to anyone other than the company and the company's Trustees as a body, for my work or for this report.

Signed:

Christopher R Robson FCA

Dated: 9 November 2021

Ryecroft Glenton
Chartered Accountants
32 Portland Terrace
Newcastle upon Tyne
NE2 1QP

NORTHUMBRIA YOUTH ACTION LIMITED
(A company limited by guarantee)

**STATEMENT OF FINANCIAL ACTIVITIES (INCORPORATING INCOME AND EXPENDITURE ACCOUNT)
FOR THE YEAR ENDED 31 JULY 2021**

	Note	Restricted funds 2021 £	Unrestricted funds 2021 £	Total funds 2021 £	Total funds 2020 £
Income from:					
Donations and legacies	3	1,000	1,274	2,274	1,827
Charitable activities	4	-	403,152	403,152	378,800
Investments	5	-	3	3	21
Other income	6	-	61,990	61,990	31,245
Total income		1,000	466,419	467,419	411,893
Expenditure on:					
Raising funds		-	26,065	26,065	25,983
Charitable activities	7	1,000	465,644	466,644	440,972
Total expenditure		1,000	491,709	492,709	466,955
Net movement in funds		-	(25,290)	(25,290)	(55,062)
Reconciliation of funds:					
Total funds brought forward		-	1,257,662	1,257,662	1,312,724
Net movement in funds		-	(25,290)	(25,290)	(55,062)
Total funds carried forward		-	1,232,372	1,232,372	1,257,662

The Statement of financial activities includes all gains and losses recognised in the year.

The notes on pages 12 to 27 form part of these financial statements.



NORTHUMBRIA YOUTH ACTION LIMITED
(A company limited by guarantee)
REGISTERED NUMBER: 03397247

BALANCE SHEET
AS AT 31 JULY 2021

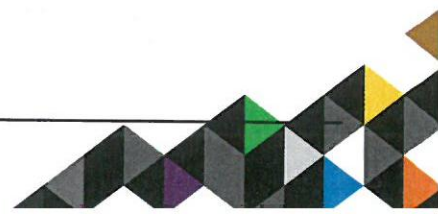
	Note	2021 £	2020 £
Fixed assets			
Tangible assets	12	1,310,135	1,346,931
		<u>1,310,135</u>	<u>1,346,931</u>
Current assets			
Stocks	13	3,500	3,500
Debtors	14	34,519	22,296
Cash at bank and in hand		67,673	52,656
		<u>105,692</u>	<u>78,452</u>
Creditors: amounts falling due within one year	15	(40,532)	(38,726)
Net current assets		<u>65,160</u>	<u>39,726</u>
Total assets less current liabilities		<u>1,375,295</u>	<u>1,386,657</u>
Creditors: amounts falling due after more than one year	16	(142,923)	(128,995)
Net assets		<u>1,232,372</u>	<u>1,257,662</u>
Total net assets		<u><u>1,232,372</u></u>	<u><u>1,257,662</u></u>
Charity funds			
Restricted funds	18	-	-
Unrestricted funds	18	1,232,372	1,257,662
Total funds		<u><u>1,232,372</u></u>	<u><u>1,257,662</u></u>

The company was entitled to exemption from audit under section 477 of the Companies Act 2006.

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

The Trustees acknowledge their responsibilities for complying with the requirements of the Act with respect to accounting records and preparation of financial statements.

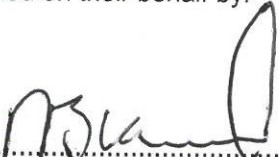
The financial statements have been prepared in accordance with the provisions applicable to entities subject to the small companies regime.



NORTHUMBRIA YOUTH ACTION LIMITED
(A company limited by guarantee)

BALANCE SHEET (CONTINUED)
AS AT 31 JULY 2021

The financial statements were approved and authorised for issue by the Trustees on 09 November 2021 and signed on their behalf by:


.....
Nicholas Kincaid


.....
Brenda Gildea

The notes on pages 12 to 27 form part of these financial statements.

**NOTES TO THE FINANCIAL STATEMENTS
FOR THE YEAR ENDED 31 JULY 2021**

1. General information

The company is a company limited by guarantee (company registration number: 03397247, charity number: 1064098) incorporated in England. The registered office, and principal place of business is disclosed on page 1. The members of the company are the Trustees and are also listed on page 1.

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), the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102) and the Companies Act 2006.

These financial statements are prepared in sterling which is the functional currency of the charity.

Northumbria Youth Action Limited meets the definition of a public benefit entity under FRS 102. Assets and liabilities are initially recognised at historical cost or transaction value unless otherwise stated in the relevant accounting policy.

2.2 Going concern

The company depends on its existing bank facilities to meet its day to day working capital requirements. Current forecasts indicate that the company expects to be able to operate within these facilities for the foreseeable future, and despite the impacts of the coronavirus pandemic, the company sit at a stronger cash position in July 2021 than July 2020. These facilities are renewed annually and are not guaranteed for the period covered by the going concern review.

The coronavirus pandemic has had a substantial impact on the charity, but the Trustees have considered these issues and do not believe that they may adversely effect the renewal of the existing bank facilities. Accordingly, the Trustees believe it is appropriate to prepare the financial statements on the going concern basis.

2.3 Income

All income is recognised once the company has entitlement to the income, it is probable that the income will be received and the amount of income receivable can be measured reliably.

Income tax recoverable in relation to investment income is recognised at the time the investment income is receivable.

Other income is recognised in the period in which it is receivable and to the extent the goods have been provided or on completion of the service.

**NOTES TO THE FINANCIAL STATEMENTS
FOR THE YEAR ENDED 31 JULY 2021**

2. Accounting policies (continued)

2.4 Expenditure

Expenditure is recognised once there is a legal or constructive obligation to transfer economic benefit to a third party, it is probable that a transfer of economic benefits will be required in settlement and the amount of the obligation can be measured reliably. Expenditure is classified by activity. The costs of each activity are made up of the total of direct costs and shared costs, including support costs involved in undertaking each activity.

Expenditure on raising funds includes all expenditure incurred by the company to raise funds for its charitable purposes and includes costs of all fundraising activities events and non-charitable trading.

Expenditure on charitable activities is incurred on directly undertaking the activities which further the company's objectives, as well as any associated support costs.

All expenditure is inclusive of irrecoverable VAT.

2.5 Grants

Grants are credited to the Statement of financial activities as the related expenditure is incurred.

2.6 Interest receivable

Interest on funds held on deposit is included when receivable and the amount can be measured reliably by the company; this is normally upon notification of the interest paid or payable by the institution with whom the funds are deposited.

2.7 Tangible fixed assets and depreciation

Tangible fixed assets are initially recognised at cost. After recognition, under the cost model, tangible fixed assets are measured at cost less accumulated depreciation and any accumulated impairment losses. All costs incurred to bring a tangible fixed asset into its intended working condition should be included in the measurement of cost.

Depreciation is charged so as to allocate the cost of tangible fixed assets less their residual value over their estimated useful lives on the following bases: .

Leasehold property	- 2% straight line
Plant and machinery	- 25% straight line
Motor vehicles	- 25% reducing balance

2.8 Stocks

Stocks are valued at the lower of cost and net realisable value after making due allowance for obsolete and slow-moving stocks.

2.9 Debtors

Trade and other debtors are recognised at the settlement amount after any trade discount offered. Prepayments are valued at the amount prepaid net of any trade discounts due.

**NOTES TO THE FINANCIAL STATEMENTS
FOR THE YEAR ENDED 31 JULY 2021**

2. Accounting policies (continued)

2.10 Cash at bank and in hand

Cash at bank and in hand includes cash and short-term highly liquid investments with a short maturity of three months or less from the date of acquisition or opening of the deposit or similar account.

2.11 Liabilities

Liabilities are recognised when there is an obligation at the Balance sheet date as a result of a past event, it is probable that a transfer of economic benefit will be required in settlement, and the amount of the settlement can be estimated reliably.

Liabilities are recognised at the amount that the company anticipates it will pay to settle the debt or the amount it has received as advanced payments for the goods or services it must provide.

2.12 Financial instruments

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

2.13 Fund accounting

General funds are unrestricted funds which are available for use at the discretion of the Trustees in furtherance of the general objectives of the company and which have not been designated for other purposes.

Restricted funds are funds which are to be used in accordance with specific restrictions imposed by donors or which have been raised by the company for particular purposes. The costs of raising and administering such funds are charged against the specific fund. The aim and use of each restricted fund is set out in the notes to the financial statements.

NORTHUMBRIA YOUTH ACTION LIMITED
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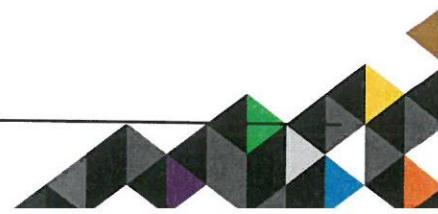
**NOTES TO THE FINANCIAL STATEMENTS
FOR THE YEAR ENDED 31 JULY 2021**

3. Income from donations and legacies

	Restricted funds 2021 £	Unrestricted funds 2021 £	Total funds 2021 £
Donations	1,000	1,274	2,274
	<i>Restricted funds 2020 £</i>	<i>Unrestricted funds 2020 £</i>	<i>Total funds 2020 £</i>
Donations	1,500	327	1,827

4. Income from charitable activities

	Unrestricted funds 2021 £	Total funds 2021 £
Income from charitable activities - Operation of automobile services and training centre	403,152	403,152
	<i>Unrestricted funds 2020 £</i>	<i>Total funds 2020 £</i>
Income from charitable activities - Operation of automobile services and training centre	378,800	378,800



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**NOTES TO THE FINANCIAL STATEMENTS
FOR THE YEAR ENDED 31 JULY 2021**

5. Investment income

	Unrestricted funds 2021 £	Total funds 2021 £
Investment income	3	3
	<u>3</u>	<u>3</u>
	<i>Unrestricted funds 2020 £</i>	<i>Total funds 2020 £</i>
Investment income	21	21
	<u>21</u>	<u>21</u>

6. Other incoming resources

	Unrestricted funds 2021 £	Total funds 2021 £
Furlough income	36,458	36,458
COVID grants	25,532	25,532
	<u>61,990</u>	<u>61,990</u>
	<i>Unrestricted funds 2020 £</i>	<i>Total funds 2020 £</i>
Furlough income	31,245	31,245
	<u>31,245</u>	<u>31,245</u>



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**NOTES TO THE FINANCIAL STATEMENTS
FOR THE YEAR ENDED 31 JULY 2021**

7. Analysis of expenditure on charitable activities

Summary by fund type

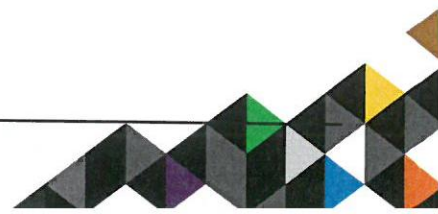
	Restricted funds 2021 £	Unrestricted funds 2021 £	Total funds 2021 £
Operation of automobile services and training centre	1,000	465,644	466,644

	<i>Restricted funds 2020 £</i>	<i>Unrestricted funds 2020 £</i>	<i>Total funds 2020 £</i>
Operation of automobile services and training centre	1,500	439,472	440,972

8. Analysis of expenditure by activities

	Activities undertaken directly 2021 £	Support costs 2021 £	Total funds 2021 £
Operation of automobile services and training centre	318,116	148,528	466,644

	<i>Activities undertaken directly 2020 £</i>	<i>Support costs 2020 £</i>	<i>Total funds 2020 £</i>
Operation of automobile services and training centre	300,706	140,266	440,972



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**NOTES TO THE FINANCIAL STATEMENTS
FOR THE YEAR ENDED 31 JULY 2021**

8. Analysis of expenditure by activities (continued)

Analysis of direct costs

	Operation of automobile services and training centre 2021 £	Total funds 2021 £
Wages and salaries	193,278	193,278
Depreciation	36,796	36,796
Purchases and activities costs	51,518	51,518
Motor, travel and subsistence	6,346	6,346
Boots and clothing	1,175	1,175
Training costs and exam fees	29,003	29,003
	<u>318,116</u>	<u>318,116</u>

	Operation of automobile services and training centre 2020 £	Total funds 2020 £
Wages and salaries	183,589	183,589
Depreciation	36,850	36,850
Purchases and activities costs	54,394	54,394
Motor, travel and subsistence	4,905	4,905
Boots and clothing	903	903
Training costs and exam fees	20,065	20,065
	<u>300,706</u>	<u>300,706</u>

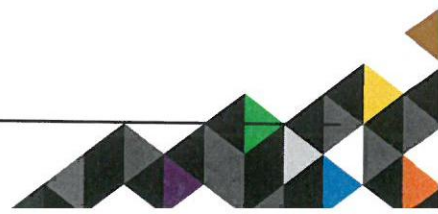
NORTHUMBRIA YOUTH ACTION LIMITED
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**NOTES TO THE FINANCIAL STATEMENTS
FOR THE YEAR ENDED 31 JULY 2021**

8. Analysis of expenditure by activities (continued)

Analysis of support costs

	Operation of automobile services and training centre 2021 £	Total funds 2021 £
Wages and salaries	86,709	86,709
Premises expenses	10,923	10,923
Professional fees	9,502	9,502
Accountancy	2,725	2,725
Sundries and subscriptions	2,309	2,309
Bank charges and loan interest	3,987	3,987
Telephone, postage and stationery	8,730	8,730
Insurance and rental charges	20,948	20,948
Independent examiner's fee - Governance	2,695	2,695
	148,528	148,528



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NOTES TO THE FINANCIAL STATEMENTS
FOR THE YEAR ENDED 31 JULY 2021

8. Analysis of expenditure by activities (continued)

Analysis of support costs (continued)

	<i>Operation of automobile services and training centre 2020 £</i>	<i>Total funds 2020 £</i>
Wages and salaries	87,033	87,033
Depreciation	1,079	1,079
Premises expenses	8,425	8,425
Professional fees	2,241	2,241
Accountancy	2,785	2,785
Sundries and subscriptions	5,173	5,173
Bank charges and loan interest	3,893	3,893
Telephone, postage and stationery	6,389	6,389
Insurance and rental charges	20,553	20,553
Independent examiner's fee - Governance	2,695	2,695
	140,266	140,266

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**NOTES TO THE FINANCIAL STATEMENTS
FOR THE YEAR ENDED 31 JULY 2021**

8. Analysis of expenditure by activities (continued)

9. Independent examiner's remuneration

	2021 £	2020 £
Fees payable to the company's independent examiner for the preparation and independent examination of the company's annual accounts	<u>2,695</u>	<u>2,695</u>

10. Staff costs

	2021 £	2020 £
Wages and salaries	<u>306,052</u>	<u>296,605</u>
	<u>306,052</u>	<u>296,605</u>

The average number of persons employed by the company during the year was as follows:

	2021 No.	2020 No.
Management and administration	5	5
Projects	10	9
	<u>15</u>	<u>14</u>

No employee received remuneration amounting to more than £60,000 in either year.

Key management personnel staff costs for the year amount to £86,709 (2020: £87,033)

11. Trustees' remuneration and expenses

During the year, no Trustees received any remuneration or other benefits (2020 - £NIL).

During the year, no Trustee expenses have been incurred (2020 - £NIL).

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**NOTES TO THE FINANCIAL STATEMENTS
FOR THE YEAR ENDED 31 JULY 2021**

12. Tangible fixed assets

	Long-term leasehold property £	Plant and machinery £	Motor vehicles £	Total £
Cost or valuation				
At 1 August 2020	1,831,638	102,587	7,835	1,942,060
At 31 July 2021	1,831,638	102,587	7,835	1,942,060
Depreciation				
At 1 August 2020	485,358	102,587	7,184	595,129
Charge for the year	36,633	-	163	36,796
At 31 July 2021	521,991	102,587	7,347	631,925
Net book value				
At 31 July 2021	1,309,647	-	488	1,310,135
At 31 July 2020	1,346,280	-	651	1,346,931

13. Stocks

	2021 £	2020 £
Finished goods and goods for resale	3,500	3,500

14. Debtors

	2021 £	2020 £
Due within one year		
Trade debtors	29,448	19,957
Other debtors	5,071	1,889
Prepayments and accrued income	-	450
	34,519	22,296

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**NOTES TO THE FINANCIAL STATEMENTS
FOR THE YEAR ENDED 31 JULY 2021**

15. Creditors: Amounts falling due within one year

	2021 £	2020 £
Bank overdrafts	-	1,662
Bank loans	21,513	12,744
Trade creditors	8,137	13,668
Other creditors	5,132	4,702
Accruals and deferred income	5,750	5,950
	<u>40,532</u>	<u>38,726</u>

16. Creditors: Amounts falling due after more than one year

	2021 £	2020 £
Bank loans	102,923	128,995
Other loans	40,000	-
	<u>142,923</u>	<u>128,995</u>

The aggregate amount of liabilities payable or repayable wholly or in part more than five years after the reporting date is:

	2021 £	2020 £
Repayable by instalments	47,848	28,019
	<u>47,848</u>	<u>28,019</u>

There is a legal mortgage given by Northumbria Youth Action Limited over Northumbria Youth Village, Hudson Street, North Shields, Tyne and Wear, NE30 1DL, to Natwest Bank plc.

NORTHUMBRIA YOUTH ACTION LIMITED
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NOTES TO THE FINANCIAL STATEMENTS
FOR THE YEAR ENDED 31 JULY 2021

17. Financial instruments

	2021 £	2020 £
Financial assets		
Financial assets measured at fair value through income and expenditure	<u>67,673</u>	<u>52,656</u>

Financial assets measured at fair value through income and expenditure comprise cash at bank and in hand.

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**NOTES TO THE FINANCIAL STATEMENTS
FOR THE YEAR ENDED 31 JULY 2021**

18. Statement of funds

Statement of funds - current year

	Balance at 1 August 2020 £	Income £	Expenditure £	Balance at 31 July 2021 £
Unrestricted funds				
General Funds	1,257,662	466,419	(491,709)	1,232,372
Restricted funds				
Holiday schemes	-	1,000	(1,000)	-
Total of funds	1,257,662	467,419	(492,709)	1,232,372

Holiday schemes - money is donated to allow NYA to conduct a summer school in the summer months, when there is a break in the academic calendar. This includes entertaining, and feeding the members over the course of these weeks.

Statement of funds - prior year

	Balance at 1 August 2019 £	Income £	Expenditure £	Balance at 31 July 2020 £
Unrestricted funds				
General Funds	1,312,724	410,393	(465,455)	1,257,662
Restricted funds				
Holiday schemes	-	1,000	(1,000)	-
Trainee incentives	-	500	(500)	-
	-	1,500	(1,500)	-
Total of funds	1,312,724	411,893	(466,955)	1,257,662

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**NOTES TO THE FINANCIAL STATEMENTS
FOR THE YEAR ENDED 31 JULY 2021**

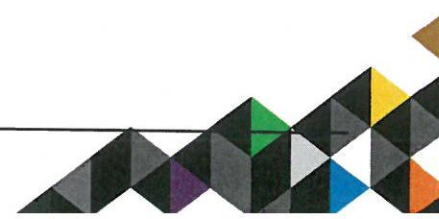
19. Summary of funds

Summary of funds - current year

	Balance at 1 August 2020 £	Income £	Expenditure £	Balance at 31 July 2021 £
General funds	1,257,662	466,419	(491,709)	1,232,372
Restricted funds	-	1,000	(1,000)	-
	<u>1,257,662</u>	<u>467,419</u>	<u>(492,709)</u>	<u>1,232,372</u>

Summary of funds - prior year

	Balance at 1 August 2019 £	Income £	Expenditure £	Balance at 31 July 2020 £
General funds	1,312,724	410,393	(465,455)	1,257,662
Restricted funds	-	1,500	(1,500)	-
	<u>1,312,724</u>	<u>411,893</u>	<u>(466,955)</u>	<u>1,257,662</u>



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**NOTES TO THE FINANCIAL STATEMENTS
FOR THE YEAR ENDED 31 JULY 2021**

20. Analysis of net assets between funds

Analysis of net assets between funds - current year

	Unrestricted funds 2021 £	Total funds 2021 £
Tangible fixed assets	1,310,135	1,310,135
Current assets	105,692	105,692
Creditors due within one year	(40,532)	(40,532)
Creditors due in more than one year	(142,923)	(142,923)
Total	1,232,372	1,232,372

Analysis of net assets between funds - prior year

	Unrestricted funds 2020 £	Total funds 2020 £
Tangible fixed assets	1,346,931	1,346,931
Current assets	78,452	78,452
Creditors due within one year	(38,726)	(38,726)
Creditors due in more than one year	(128,995)	(128,995)
Total	1,257,662	1,257,662

21. Related party transactions

Northumbria Youth Action Limited had sales of £8,468 (2020 - £8,637) to Jim Coltman Limited. The only director of this company, Jim Coltman, is a manager at Northumbria Youth Action Limited. At the year end there was an outstanding debtor balance of £975 (2020 - £nil) from Jim Coltman Limited.