

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
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**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
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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.

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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
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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
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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
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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
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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
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**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
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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
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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
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**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
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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

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**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

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**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>
Furlough income	400
	<u> </u>
	<i>Total funds 2022 £</i>
	<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>

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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>

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**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>

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**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
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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>
	<hr/> 14 <hr/>	<hr/> <i>15</i> <hr/>

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).

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**NOTES TO THE FINANCIAL STATEMENTS
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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

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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.

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NOTES TO THE FINANCIAL STATEMENTS
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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.

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**NOTES TO THE FINANCIAL STATEMENTS
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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>

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**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.

