

**NORTHUMBRIA YOUTH ACTION**  
(A company limited by guarantee)

**UNAUDITED**

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

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**NORTHUMBRIA YOUTH ACTION**  
**(A company limited by guarantee)**

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

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<b>Trustees</b>	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)
<b>Company registered number</b>	03397247
<b>Charity registered number</b>	1064098
<b>Registered office</b>	Youth Village Hudson Street North Shields Tyne and Wear NE30 1DL
<b>Patron</b>	Lord Stevens of Kirkwhelpington
<b>Vice Patron</b>	John Squires OBE
<b>Accountants</b>	Ryecroft Glenton Chartered Accountants 32 Portland Terrace Newcastle upon Tyne NE2 1QP
<b>Bankers</b>	Natwest Bank plc PO Box 38 North Shields Tyne and Wear NE29 6QB

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**NORTHUMBRIA YOUTH ACTION**  
**(A company limited by guarantee)**

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**TRUSTEES' REPORT**  
**FOR THE YEAR ENDED 31 JULY 2025**

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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**

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**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**

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**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.

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

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**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**

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**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**

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**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.

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**NORTHUMBRIA YOUTH ACTION**  
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**TRUSTEES' REPORT (CONTINUED)**  
**FOR THE YEAR ENDED 31 JULY 2025**

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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

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**NORTHUMBRIA YOUTH ACTION**  
**(A company limited by guarantee)**

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

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**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**  
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**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 £
<b>Income from:</b>					
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
<b>Total income</b>		<b>425,469</b>	<b>4,000</b>	<b>429,469</b>	<b>449,910</b>
<b>Expenditure on:</b>					
Raising funds		16,846	-	16,846	18,608
Charitable activities	7	435,795	4,000	439,795	454,617
<b>Total expenditure</b>		<b>452,641</b>	<b>4,000</b>	<b>456,641</b>	<b>473,225</b>
<b>Net movement in funds</b>		<b>(27,172)</b>	<b>-</b>	<b>(27,172)</b>	<b>(23,315)</b>
<b>Reconciliation of funds:</b>					
Total funds brought forward		1,112,286	-	1,112,286	1,135,601
Net movement in funds		(27,172)	-	(27,172)	(23,315)
<b>Total funds carried forward</b>		<b>1,085,114</b>	<b>-</b>	<b>1,085,114</b>	<b>1,112,286</b>

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 £
<b>Fixed assets</b>			
Tangible assets	12	1,163,269	1,199,953
		<u>1,163,269</u>	<u>1,199,953</u>
<b>Current assets</b>			
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>
<b>Current liabilities</b>			
Creditors: amounts falling due within one year	15	(41,370)	(68,645)
		<u>(15,950)</u>	<u>(12,288)</u>
<b>Net current liabilities</b>			
		<u>1,147,319</u>	<u>1,187,665</u>
<b>Total assets less current liabilities</b>			
Creditors: amounts falling due after more than one year	16	(62,205)	(75,379)
		<u>1,085,114</u>	<u>1,112,286</u>
<b>Net assets excluding pension asset</b>			
		<u>1,085,114</u>	<u>1,112,286</u>
<b>Total net assets</b>			
		<u><u>1,085,114</u></u>	<u><u>1,112,286</u></u>
<b>Charity funds</b>			
Restricted funds	18	-	-
Unrestricted funds	18	1,085,114	1,112,286
		<u>1,085,114</u>	<u>1,112,286</u>
<b>Total funds</b>			
		<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.

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

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**BALANCE SHEET (CONTINUED)**  
**AS AT 31 JULY 2025**

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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**

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**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**

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**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**

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**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.

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

**3. Income from donations and legacies**

	<b>Unrestricted funds 2025 £</b>	<b>Restricted funds 2025 £</b>	<b>Total funds 2025 £</b>
Donations	7,405	4,000	<b>11,405</b>
	<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**

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

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

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**5. Investment income**

	<b>Unrestricted funds 2025 £</b>	<b>Total funds 2025 £</b>
Investment income	64	64

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

**6. Other incoming resources**

	<b>Total funds 2025 £</b>
Sale of assets	-

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

**NORTHUMBRIA YOUTH ACTION**  
(A company limited by guarantee)

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

**7. Analysis of expenditure on charitable activities**

**Summary by fund type**

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

**8. Analysis of expenditure by activities**

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

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**FOR THE YEAR ENDED 31 JULY 2025**

**8. Analysis of expenditure by activities (continued)**

**Analysis of direct costs**

	<b>Operation of automobile services and training centre 2025 £</b>	<b>Total funds 2025 £</b>
Wages and salaries	182,230	<b>182,230</b>
Depreciation	36,684	<b>36,684</b>
Purchases and activities and costs	56,493	<b>56,493</b>
Motor, travel and subsistence	4,861	<b>4,861</b>
Boots and clothing	819	<b>819</b>
Training costs and exam fees	14,559	<b>14,559</b>
	<u>295,646</u>	<u><b>295,646</b></u>
	<b>Operation of automobile services and training centre 2024 £</b>	<b>Total funds 2024 £</b>
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>

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**NOTES TO THE FINANCIAL STATEMENTS**  
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**8. Analysis of expenditure by activities (continued)**

**Analysis of support costs**

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

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**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**

	<b>2025 £</b>	<b>2024 £</b>
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**

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

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**10. Staff costs (continued)**

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

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

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**

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



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**13. Stocks**

	<b>2025</b>	<b>2024</b>
	<b>£</b>	<b>£</b>
Finished goods and goods for resale	<b>2,750</b>	3,250

**14. Debtors**

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

**15. Creditors: Amounts falling due within one year**

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

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

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

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

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**17. Financial instruments**

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

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 2025**

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**18. Statement of funds**

**Statement of funds - current year**

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

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**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>
<b>Unrestricted funds</b>				
General Funds	1,135,601	444,410	(467,725)	1,112,286
<b>Restricted funds</b>				
Holiday schemes	-	5,500	(5,500)	-
<b>Total of funds</b>	<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**

	<b>Balance at 1 August 2024 £</b>	<b>Income £</b>	<b>Expenditure £</b>	<b>Balance at 31 July 2025 £</b>
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>

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

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**20. Analysis of net assets between funds**

**Analysis of net assets between funds - current year**

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

**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)
<b>Total</b>	<b>1,112,286</b>	<b>1,112,286</b>