

REGISTERED COMPANY NUMBER: 03541107 (England and Wales)
REGISTERED CHARITY NUMBER: 1076157

REPORT OF THE TRUSTEES AND
UNAUDITED FINANCIAL STATEMENTS FOR THE YEAR ENDED 31 MARCH 2022
FOR
NORTHUMBERLAND FEDERATION OF Y.M.C.A.S

Read, Milburn & Co
71 Howard Street
North Shields
Tyne and Wear
NE30 1AF

NORTHUMBERLAND FEDERATION OF Y.M.C.A.S

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NORTHUMBERLAND FEDERATION OF Y.M.C.A.S

REPORT OF THE TRUSTEES FOR THE YEAR ENDED 31 MARCH 2022

The trustees who are also directors of the charity for the purposes of the Companies Act 2006, present their report with the financial statements of the charity for the year ended 31 March 2022. The trustees have adopted the provisions of 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).

OBJECTIVES AND ACTIVITIES

Objectives and aims

The objects of the Charity are consistent with those of the YMCA Movement in England to which the Northumberland Federation of YMCAs affiliates.

These state that the objects for which the Association is established are:

- To unite those who, regarding Jesus Christ as their God and Saviour according to Holy Scriptures, desire to be His disciples in their faith, and to associate their efforts for the extension of His Kingdom.
- To lead young people to the Lord Jesus Christ and live in fullness with Him.
- To provide or assist in the provision in the interests of social welfare of facilities for improving their conditions of life.

The organisation fulfils its charitable objects through its actions and activities by:

- The provision of activities and opportunities available to men and women from the community that focus on their physical well being.
- The provision of recreational facilities and activities.
- The provision of activities that promote young people's personal, social and spiritual development.
- The provision of support to single young people living independently or who are homeless.
- Liaising with statutory and other voluntary agencies involved in the provision of social care in the community, which provide specific and specialist services catering for young people in need.

The directors of the charity meet regularly to review the activities of each area of work and to review the progress being made. The Board is responsible for the strategic direction of the Association.

Public benefit

The trustees have considered the Charity Commission's guidance on public benefit with regard to its objectives and activities.

Volunteers

Due to the interruption caused by Covid lockdowns, volunteering dropped as a whole. Towards the back end of the financial year this began to pick back up and we have two weekly volunteers, who contribute 8 hours per week to the operation of the organisation Open Access Youth Drop-In programme.

NORTHUMBERLAND FEDERATION OF Y.M.C.A.S

REPORT OF THE TRUSTEES FOR THE YEAR ENDED 31 MARCH 2022

ACHIEVEMENT AND PERFORMANCE

Plans for the 2021-2022 financial year had included:

- Continued recruitment to the Board of Trustees.
- Further developing earned and unrestricted income.
- The renovation and creation of space for work with young people.
- Securing revenue funds to sustain the youth delivery programmes.
- Growing public awareness of the YMCA's work with young people in Northumberland.
- Strengthening partnership relationships with organisations focussed on improving the lives of young people and the community of Northumberland.
- Steering successfully through uncertain times due to the Global Pandemic and coming out stronger and more focussed on our mission.
- Securing contracts and funds to deliver new youth projects in other Northumberland communities.

Open Access Youth Provision

Open-access youth provision has long been at the heart of YMCA Northumberland's work. Open every weekday evening from 4.00pm to 8.00pm, our sessions in central Ashington provide a vitally important safe space for young people aged 12 to 18 years old to relax and spend time with their peers.

As well as the social aspect of the drop-ins, we offer young people a range of opportunities for personal and social development including peer mentoring (in partnership with Children NE), volunteering, arts-based activities (in partnership with Mortal Fools theatre company), cookery sessions, and other informal learning opportunities. We offer discussion, information and advice around issues such as sexual health, drug and alcohol awareness, personal safety, and healthy relationships. One-to-one support, and supported referral to other agencies, is also provided by our experienced Youth Workers, for young people dealing with more complex issues.

Although attendance remained somewhat lower than pre-COVID, during the 2021-22 period, 297 individual young people attended our drop-in, a total of more than 2200 times, with 100 taking part in personal development opportunities.

Refurbishment of Youth Lounge

In March 2022, thanks to funding from the Youth Investment Fund and Rothley Trust, our Youth Lounge received a much-needed upgrade to the value of almost £49,000. With furniture and resources used by hundreds of young people each week, the Youth Lounge was in desperate need of some TLC, something the staff team felt was especially important to welcome new young people after months of intermittent closure due to COVID restrictions.

Regular attendees of our drop-ins agreed, and set to work creating a wish-list of new resources, and designing a colour scheme and mural to make the space their own. Despite the young people's involvement in the planning process, the final outcome of the work was kept top-secret, with all YMCA Northumberland staff coming together over a couple of days in early May to create a Changing Rooms-style makeover.

The upgrade included an overhaul of our enclosed central courtyard, extending the youth lounge outdoors, and creating a new space complete with seating, artificial turf, lighting, and an insulated meeting pod. Additional resources and equipment have also been purchased, ranging from laptops and ultra hi-tech silent disco and streaming equipment, through to a 'sub-soccer' table, and giant Jenga and Connect Four.

NORTHUMBERLAND FEDERATION OF Y.M.C.A.S

REPORT OF THE TRUSTEES FOR THE YEAR ENDED 31 MARCH 2022

ACHIEVEMENT AND PERFORMANCE - continued

Detached Youth Work

YMCA Northumberland undertakes detached youth work to engage with young people in their own spaces, including parks or other outdoor, public environments. It helps us to make contact with young people who might not otherwise access our provision, or who are gathering in hot-spot areas for substance misuse or anti-social behaviour. This type of work became vital during the COVID lockdowns of 2020/21, when ours and other indoor venues remained closed.

In Ashington, the intensive detached work we began in this period continued into 2021 on a more ad-hoc basis, once our premises re-opened fully. Since then we've focussed on detached work every Wednesday evening, with our experienced Youth Workers out and about in the open spaces of Ashington and the surrounding area.

For our CELL Big Local funded work in Ellington, Linton and Lynemouth, our detached provision continued throughout the year, due to delays in community buildings fully re-opening.

Safer Streets

To complement our detached work, since January 2022 YMCA Northumberland has been one of five teams working with Children North East on the Safer Transport Northumbria Project (Safer Streets). This project has been funded by the Violence Reduction Unit within the Northumbria Police & Crime Commissioner's office with the aim of improving the safety of young people using public transport.

For Northumberland our Youth Workers have been out two evenings each week, providing support and signposting to any vulnerable young people both during journeys and while waiting for public transport. This includes ensuring young people are able to get home safely, and supporting anyone who has been a victim of harassment, assault, or any other type of crime.

FINANCIAL REVIEW

Transactions and financial position

The statement of financial activities shows a net surplus of £108,071 (2021 - £22,139). At the balance sheet date, reserves amounted to £316,292 (2021 - £208,221) of which £40,475 (2021 - £46,420) was subject to restriction, £200,000 (2021 - £187,000) designated and a further £990 (2021 - £nil) represented by illiquid assets. The free reserves of the charity amounted to £74,827 (2021 - deficiency of £25,199).

The charity's results are materially affected by actuarial adjustments to the valuation of the pension plan deficit, details of which can be found in Note 18 to the Financial Statements, which have no day-to-day impact on the charity's finances. Ignoring the impact of these adjustments the charity's net surplus for the year was £46,581 (2021 - £34,898).

NORTHUMBERLAND FEDERATION OF Y.M.C.A.S

REPORT OF THE TRUSTEES FOR THE YEAR ENDED 31 MARCH 2022

FINANCIAL REVIEW - continued

Grants, donations and other financial support

The Association receives income from a variety of sources that supports the delivery of its work. The principal sources are:

- Rental income
- Income generated by the facilities
- Donations from grant making trusts
- Ballinger Trust
- The Police & Crime Commissioner
- YMCA Movement Trust Fund
- CELL Big Local
- The Northumberland Children's Trust
- Children In Need - Youth Investment Fund
- Persimmons Homes
- North East Community Foundation
- Bernicia Homes
- Holiday Action Fund
- Safer Streets
- Kickstart
- RAF Airplay
- Hadrian Trust
- Rothley Trust
- NCC - Covid Grants
- Job Retention Scheme
- Ashington Town Council

Reserves policy

YMCA Northumberland keeps a reserve fund for use at the discretion of the Board of Trustees in the furtherance of the organisation's objectives.

The Board of Trustees recognises the need to establish a level of reserve that:

- enables financial stability;
- provides for items of major expenditure on a planned basis;
- acts as a cushion against fluctuations in income levels and in the financial performance of the YMCA's activities;
- provides for contingencies and unforeseen events.

At the balance sheet date, the free reserves of the charity amounted to £74,827.

NORTHUMBERLAND FEDERATION OF Y.M.C.A.S

REPORT OF THE TRUSTEES FOR THE YEAR ENDED 31 MARCH 2022

STRUCTURE, GOVERNANCE AND MANAGEMENT

Governing document

The charity is constituted as a company limited by guarantee and is, therefore, governed by a Memorandum and Articles of Association.

Appointment of directors

Appointment of directors is governed by the Memorandum and Articles of Association, which authorise the committee to appoint new members to fill vacancies that arise during the year and to appoint individuals to the Board who are sympathetic to the Aims and Purposes of the Northumberland Federation of Y.M.C.A.s and who have professional and personal skills that will contribute to the life, work and development of the organisation.

Organisation and management

At 31 March 2022 there were 15 employees of the Association. Of these two were full time paid staff and 13 were part time. There were also a number of volunteers attached to the Association.

The directors review all policies and procedures adopted by the organisation on a cyclical basis. During the year they have paid specific attention to:

Staff supervision, Recruitment, Lone Working, ICT, Safeguarding children and young people, holiday entitlements, personnel, safety, harassment, disability, smoking in the workplace, health and safety, salaries, redundancy, confidentiality, use of illegal drugs and substances, equal opportunities, volunteers, staff code of conduct, financial protocols, grievance and discipline.

Key management remuneration

Key management remuneration is set at the discretion of the trustees.

Risk management

The directors have a duty to identify and review the risks to which the charity is exposed and to ensure appropriate controls are in place to provide reasonable assurance against fraud and error.

The directors have assessed the major risks to which the Charity is exposed and are satisfied that systems are in place to mitigate Northumberland Federation of YMCA's exposure to major risk.

NORTHUMBERLAND FEDERATION OF Y.M.C.A.S

REPORT OF THE TRUSTEES FOR THE YEAR ENDED 31 MARCH 2022

REFERENCE AND ADMINISTRATIVE DETAILS

Charity name:

Northumberland Federation of Y.M.C.A.s

Charity registration number:

1076157

Company registration number:

03541107

Registered office and Operational address:

Central Office YMCA, North View, Ashington, Northumberland, NE63 9XQ

Directors

The directors who served during the year were

Mrs A Gibson - Chairperson

Mrs R Bickerdike - Vice-Chair

Mr S Appleton - Treasurer

Mrs M Richardson

Ms F Usman - retired 13 May 2022

Ms M Jarvis

Ms C Groombridge - appointed 20 October 2021

Key Management Personnel

Mr R Cox - Chief Executive and Company Secretary

Independent Examiner

Read, Milburn & Co., 71 Howard Street, North Shields, NE30 1AF

Bankers

CAF Bank, 25 Kings Hill Avenue, Kings Hill, West Malling, Kent, ME19 4JQ

Solicitors

Ward Hadaway, 102 Quayside, Newcastle upon Tyne, NE1 3DX

NORTHUMBERLAND FEDERATION OF Y.M.C.A.S

REPORT OF THE TRUSTEES FOR THE YEAR ENDED 31 MARCH 2022

STATEMENT OF TRUSTEES' RESPONSIBILITIES

The trustees (who are also the directors of Northumberland Federation of Y.M.C.A.s for the purposes of company law) are responsible for preparing the Report of the Trustees 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 which give a true and fair view of the state of affairs of the charitable company and of the incoming resources and application of resources, including the income and expenditure, of the charitable company for that period. In preparing those financial statements, the trustees are required to

- select suitable accounting policies and then apply them consistently;
- observe the methods and principles in the Charity SORP;
- make judgements and estimates that are reasonable and prudent;
- prepare the financial statements on the going concern basis unless it is inappropriate to presume that the charitable company will continue in business.

The trustees are responsible for keeping proper accounting records which disclose with reasonable accuracy at any time the financial position of the charitable company and to enable them to ensure that the financial statements comply with the Companies Act 2006. They are also responsible for safeguarding the assets of the charitable company and hence for taking reasonable steps for the prevention and detection of fraud and other irregularities.

Approved by order of the board of trustees on 14 December 2022 and signed on its behalf by:



Mrs A Gibson - Trustee

INDEPENDENT EXAMINER'S REPORT TO THE TRUSTEES OF NORTHUMBERLAND FEDERATION OF Y.M.C.A.S

Independent examiner's report to the trustees of Northumberland Federation of Y.M.C.A.s ('the Company')

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

Responsibilities and basis of report

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

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

Independent examiner's statement

Since your charity's gross income exceeded £250,000 your examiner must be a member of a listed body. I can confirm that I am qualified to undertake the examination because I am a registered member of 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.



Nicholas Liley FCA
Institute of Chartered Accountants in England and Wales
Read, Milburn & Co

15 December 2022

NORTHUMBERLAND FEDERATION OF Y.M.C.A.S

**STATEMENT OF FINANCIAL ACTIVITIES
(INCORPORATING AN INCOME AND EXPENDITURE ACCOUNT)
FOR THE YEAR ENDED 31 MARCH 2022**

	Notes	Unrestricted funds £	Restricted funds £	LTO Cell Big Local £	2022 Total funds £	2021 Total funds £
INCOME AND ENDOWMENTS FROM						
Donations and legacies	2	7,310	-	-	7,310	2,948
Charitable activities						
Core Activities		172,478	104,902	-	277,380	222,822
As LTO		-	-	289,816	289,816	115,541
Other income		<u>306</u>	<u>-</u>	<u>-</u>	<u>306</u>	<u>1,347</u>
Total		<u>180,094</u>	<u>104,902</u>	<u>289,816</u>	<u>574,812</u>	<u>342,658</u>
EXPENDITURE ON						
Charitable activities						
Core Activities	4	78,955	89,616	-	168,571	199,018
As LTO		<u>-</u>	<u>-</u>	<u>311,170</u>	<u>311,170</u>	<u>121,501</u>
Total		<u>78,955</u>	<u>89,616</u>	<u>311,170</u>	<u>479,741</u>	<u>320,519</u>
Net gains on investments		<u>13,000</u>	<u>-</u>	<u>-</u>	<u>13,000</u>	<u>-</u>
NET INCOME/(EXPENDITURE)						
Transfers between funds	17	114,139 <u>(123)</u>	15,286 <u>123</u>	(21,354) <u>-</u>	108,071 <u>-</u>	22,139 <u>-</u>
Net movement in funds		114,016	15,409	(21,354)	108,071	22,139
RECONCILIATION OF FUNDS						
Total funds brought forward		<u>161,801</u>	<u>24,072</u>	<u>22,348</u>	<u>208,221</u>	<u>186,082</u>
TOTAL FUNDS CARRIED FORWARD		<u>275,817</u>	<u>39,481</u>	<u>994</u>	<u>316,292</u>	<u>208,221</u>

The notes form part of these financial statements

NORTHUMBERLAND FEDERATION OF Y.M.C.A.S (REGISTERED NUMBER: 03541107)

**BALANCE SHEET
31 MARCH 2022**

	Notes	2022 £	2021 £
FIXED ASSETS			
Tangible assets	11	28,176	7,222
Investment property	12	<u>200,000</u>	<u>187,000</u>
		228,176	194,222
CURRENT ASSETS			
Debtors	13	26,921	4,034
Cash at bank and in hand		<u>108,474</u>	<u>135,253</u>
		135,395	139,287
CREDITORS			
Amounts falling due within one year	14	(26,250)	(42,769)
		<u> </u>	<u> </u>
NET CURRENT ASSETS		<u>109,145</u>	<u>96,518</u>
TOTAL ASSETS LESS CURRENT LIABILITIES		337,321	290,740
PROVISIONS FOR LIABILITIES	15	(21,029)	(82,519)
		<u> </u>	<u> </u>
NET ASSETS		<u>316,292</u>	<u>208,221</u>
FUNDS	17		
Unrestricted funds:			
General fund		75,817	(25,199)
Fair value reserve		<u>200,000</u>	<u>187,000</u>
		<u>275,817</u>	<u>161,801</u>
Restricted funds		<u>40,475</u>	<u>46,420</u>
TOTAL FUNDS		<u>316,292</u>	<u>208,221</u>

The charitable company is entitled to exemption from audit under Section 477 of the Companies Act 2006 for the year ended 31 March 2022.

The members have not required the company to obtain an audit of its financial statements for the year ended 31 March 2022 in accordance with Section 476 of the Companies Act 2006.

The notes form part of these financial statements

BALANCE SHEET - continued
31 MARCH 2022

The trustees acknowledge their responsibilities for

- (a) ensuring that the charitable company keeps accounting records that comply with Sections 386 and 387 of the Companies Act 2006 and
- (b) preparing financial statements which give a true and fair view of the state of affairs of the charitable company as at the end of each financial year and of its surplus or deficit for each financial year in accordance with the requirements of Sections 394 and 395 and which otherwise comply with the requirements of the Companies Act 2006 relating to financial statements, so far as applicable to the charitable company.

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

The financial statements were approved by the Board of Trustees and authorised for issue on 14 December 2022 and were signed on its behalf by:



Mrs A Gibson - Trustee



Mr S Appleton - Trustee

NORTHUMBERLAND FEDERATION OF Y.M.C.A.S

**CASH FLOW STATEMENT
FOR THE YEAR ENDED 31 MARCH 2022**

	Notes	2022 £	2021 £
Cash flows from operating activities			
Cash generated from operations	20	<u>10,789</u>	<u>55,584</u>
Net cash provided by operating activities		<u>10,789</u>	<u>55,584</u>
Cash flows from investing activities			
Purchase of tangible fixed assets		<u>(37,568)</u>	<u>-</u>
Net cash (used in)/provided by investing activities		<u>(37,568)</u>	<u>-</u>
		<u> </u>	<u> </u>
Change in cash and cash equivalents in the reporting period		(26,779)	55,584
Cash and cash equivalents at the beginning of the reporting period		<u>135,253</u>	<u>79,669</u>
Cash and cash equivalents at the end of the reporting period		<u>108,474</u>	<u>135,253</u>

The notes form part of these financial statements

**NOTES TO THE FINANCIAL STATEMENTS
FOR THE YEAR ENDED 31 MARCH 2022**

1. ACCOUNTING POLICIES

Basis of preparing the financial statements

The financial statements of the charitable company, which is a public benefit entity under FRS 102, 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 2015)', Financial Reporting Standard 102 'The Financial Reporting Standard applicable in the UK and Republic of Ireland' and the Companies Act 2006. The financial statements have been prepared under the historical cost convention, as modified by the revaluation of certain assets.

Going concern

The financial statements are prepared on the going concern basis. In the opinion of trustees, no material uncertainties exist about the charity's ability to continue.

Income

All income is recognised in the Statement of Financial Activities once the charity has entitlement to the funds, it is probable that the income will be received and the amount can be measured reliably.

Expenditure

Liabilities are recognised as expenditure as soon as there is a legal or constructive obligation committing the charity to that expenditure, 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 accounted for on an accruals basis and has been classified under headings that aggregate all cost related to the category. Where costs cannot be directly attributed to particular headings they have been allocated to activities on a basis consistent with the use of resources.

Tangible fixed assets

Depreciation is provided at the following annual rates in order to write off each asset over its estimated useful life.

Short leasehold	- in accordance with the property
Plant and machinery	- 25% on cost

Investment property

Investment property is shown at most recent valuation. Any aggregate surplus or deficit arising from changes in fair value is recognised in the Statement of Financial Activities.

In accordance with Section 16 of FRS 102 no depreciation is provided in respect of freehold properties held as investments. This is a departure from the requirements of the Companies Act 2006 which requires all properties to be depreciated. Such properties are held for investment and not for consumption and the directors consider that to depreciate them would not give a true and fair view. Depreciation is only one of the many elements reflected in the annual valuation of properties and accordingly the amount of depreciation which might otherwise have been charged cannot be separately identified or quantified. The directors consider that this policy results in the accounts giving a true and fair view.

Taxation

The charity is exempt from corporation tax on its charitable activities.

NORTHUMBERLAND FEDERATION OF Y.M.C.A.S

NOTES TO THE FINANCIAL STATEMENTS - continued FOR THE YEAR ENDED 31 MARCH 2022

1. ACCOUNTING POLICIES - continued

Fund accounting

Unrestricted funds can be used in accordance with the charitable objectives at the discretion of the trustees.

Restricted funds can only be used for particular restricted purposes within the objects of the charity. Restrictions arise when specified by the donor or when funds are raised for particular restricted purposes.

Pension costs

Northumberland Federation of Y.M.C.A.s participated in a multi-employer defined benefit pension plan for employees of YMCAs in England, Scotland and Wales, which was closed to new members and accruals on 30 April 2007. Due to insufficient information, the plan's actuary has advised that it is not possible to separately identify the assets and liabilities relating to Northumberland Federation of Y.M.C.A.s.

As described in note 18, Northumberland Federation of Y.M.C.A.s has a contractual obligation to make pension deficit payments of £3,004 (2021 - £10,315) per annum over the period to April 2029, accordingly this is shown as a liability in these accounts. In addition, Northumberland Federation of Y.M.C.A.s is required to contribute £672 (2021 - £2,441) per annum to the operating expenses of the Pension Plan and these costs are charged to the Statement of Financial Activities as made.

2. DONATIONS AND LEGACIES

	2022	2021
	£	£
Donations	<u>7,310</u>	<u>2,948</u>

3. INCOME FROM CHARITABLE ACTIVITIES

	Core Activities £	As LTO £	2022 Total activities £	2021 Total activities £
Property income	91,840	-	91,840	69,449
Cafe income	2,893	-	2,893	210
Grants	<u>182,647</u>	<u>289,816</u>	<u>472,463</u>	<u>268,704</u>
	<u>277,380</u>	<u>289,816</u>	<u>567,196</u>	<u>338,363</u>

During the year, Northumberland Federation of Y.M.C.A.s, acting as the Locally Trusted Organisation, administered funds on behalf of Cell Big Local. Included within Income from Charitable Activities is an amount of £197,255 (2021 - £115,541) relating to this project. During the year, Northumberland Federation of Y.M.C.A.s received administration fees amounting to £17,161 (2021 - £8,508).

NORTHUMBERLAND FEDERATION OF Y.M.C.A.S

NOTES TO THE FINANCIAL STATEMENTS - continued FOR THE YEAR ENDED 31 MARCH 2022

3. INCOME FROM CHARITABLE ACTIVITIES - continued

Grants received, included in the above, are as follows:

	2022	2021
	£	£
Northumberland Children's Trust	5,833	11,806
Cell Big Local	21,266	14,678
LTO Cell Big Local	289,816	115,541
Ballinger Trust	15,000	6,329
Movement Trust	6,388	10,427
Ashington Town Council	4,000	4,000
Community Foundation	-	3,664
Northumbria Police & Crime Commissioner	12,652	8,440
Job Retention Scheme	1,697	30,565
Northumberland CC - COVID grants	23,334	63,254
Bernicia Foundation	10,000	-
Children in Need	47,563	-
Rothley Trust	1,200	-
RAF Airplay	8,429	-
Hadrian Trust	1,000	-
Holiday Action Fund	2,550	-
Safer Streets	5,000	-
Kickstart	16,735	-
	<u>472,463</u>	<u>268,704</u>

4. CHARITABLE ACTIVITIES COSTS

	Direct Costs (see note 5) £	Support costs (see note 6) £	Totals £
Core Activities	163,282	5,289	168,571
As LTO	<u>311,170</u>	<u>-</u>	<u>311,170</u>
	<u>474,452</u>	<u>5,289</u>	<u>479,741</u>

NORTHUMBERLAND FEDERATION OF Y.M.C.A.S

NOTES TO THE FINANCIAL STATEMENTS - continued FOR THE YEAR ENDED 31 MARCH 2022

5. DIRECT COSTS OF CHARITABLE ACTIVITIES

	2022	2021
	£	£
Staff costs	103,928	156,114
Rent, rates and water	1,075	1,478
Insurance	5,232	4,452
Light and heat	12,329	9,616
Telephone, post and stationery	3,796	4,200
Subscriptions	305	946
Sundry expenses	177	557
Training and conferences	4,929	27
Project and activity costs	297,941	99,677
Repairs and maintenance	18,530	28,575
Cafeteria costs	3,174	172
Travelling expenses	1,609	594
Cleaning	2,661	3,040
Affiliation fees	1,060	744
Recruitment	100	50
Bank charges	96	74
Marketing and promotion	896	75
Depreciation	<u>16,614</u>	<u>7,224</u>
	<u>474,452</u>	<u>317,615</u>

6. SUPPORT COSTS

	Governance costs
	£
Core Activities	<u>5,289</u>

7. NET INCOME/(EXPENDITURE)

Net income/(expenditure) is stated after charging/(crediting):

	2022	2021
	£	£
Depreciation - owned assets	16,614	7,224
Independent Examiner's remuneration (including irrecoverable VAT)	<u>1,440</u>	<u>1,296</u>

**NOTES TO THE FINANCIAL STATEMENTS - continued
FOR THE YEAR ENDED 31 MARCH 2022**

8. TRUSTEES' REMUNERATION AND BENEFITS

There were no trustees' remuneration or other benefits for the year ended 31 March 2022 nor for the year ended 31 March 2021.

Trustees' expenses

Expenses amounting to £245 (2021 - £nil) were paid to 1 trustee.

9. STAFF COSTS

	2022	2021
	£	£
Wages and salaries	144,313	124,852
Social security costs	4,062	2,628
Other pension costs	<u>(44,447)</u>	<u>28,634</u>
	<u>103,928</u>	<u>156,114</u>

The average monthly number of employees during the year was as follows:

	2022	2021
Operational staff	<u>11</u>	<u>11</u>

No employees received emoluments in excess of £60,000.

The total employee benefits (including Social Security costs) of the key management personnel, comprising the trustees and the Chief Executive, were £43,649 (2021 - £34,583).

NOTES TO THE FINANCIAL STATEMENTS - continued
FOR THE YEAR ENDED 31 MARCH 2022

10. COMPARATIVES FOR THE STATEMENT OF FINANCIAL ACTIVITIES

	Unrestricted funds £	Restricted funds £	LTO Cell Big Local £	Total funds £
INCOME AND ENDOWMENTS FROM				
Donations and legacies	2,948	-	-	2,948
Charitable activities				
Core Activities	136,913	85,909	-	222,822
As LTO	-	-	115,541	115,541
Other income	<u>1,347</u>	<u>-</u>	<u>-</u>	<u>1,347</u>
Total	<u>141,208</u>	<u>85,909</u>	<u>115,541</u>	<u>342,658</u>
EXPENDITURE ON				
Charitable activities				
Core Activities	101,075	97,943	-	199,018
As LTO	<u>-</u>	<u>-</u>	<u>121,501</u>	<u>121,501</u>
Total	<u>101,075</u>	<u>97,943</u>	<u>121,501</u>	<u>320,519</u>
NET INCOME/(EXPENDITURE)	40,133	(12,034)	(5,960)	22,139
Transfers between funds	<u>5,624</u>	<u>(5,624)</u>	<u>-</u>	<u>-</u>
Net movement in funds	45,757	(17,658)	(5,960)	22,139
RECONCILIATION OF FUNDS				
Total funds brought forward	<u>116,044</u>	<u>41,730</u>	<u>28,308</u>	<u>186,082</u>
TOTAL FUNDS CARRIED FORWARD	<u>161,801</u>	<u>24,072</u>	<u>22,348</u>	<u>208,221</u>

NORTHUMBERLAND FEDERATION OF Y.M.C.A.S

NOTES TO THE FINANCIAL STATEMENTS - continued FOR THE YEAR ENDED 31 MARCH 2022

11. TANGIBLE FIXED ASSETS

	Short leasehold £	Plant and machinery £	Totals £
COST			
At 1 April 2021	142,706	102,954	245,660
Additions	-	37,568	37,568
Disposals	-	(22,751)	(22,751)
At 31 March 2022	<u>142,706</u>	<u>117,771</u>	<u>260,477</u>
DEPRECIATION			
At 1 April 2021	142,706	95,732	238,438
Charge for year	-	16,614	16,614
Eliminated on disposal	-	(22,751)	(22,751)
At 31 March 2022	<u>142,706</u>	<u>89,595</u>	<u>232,301</u>
NET BOOK VALUE			
At 31 March 2022	<u>-</u>	<u>28,176</u>	<u>28,176</u>
At 31 March 2021	<u>-</u>	<u>7,222</u>	<u>7,222</u>

The leasehold property is for charitable use within the company and was last valued in May 2000 by an external firm of Chartered Surveyors. The directors are satisfied that the aggregate value of the leasehold property is not less than the aggregate amount at which it is stated in the accounts.

12. INVESTMENT PROPERTY

	£
FAIR VALUE	
At 1 April 2021	187,000
Revaluation	<u>13,000</u>
At 31 March 2022	<u>200,000</u>
NET BOOK VALUE	
At 31 March 2022	<u>200,000</u>
At 31 March 2021	<u>187,000</u>

The freehold property known as YMCA, Waterloo Road, Blyth is included at fair value based on its expected rental yield of 12%

**NOTES TO THE FINANCIAL STATEMENTS - continued
FOR THE YEAR ENDED 31 MARCH 2022**

13. DEBTORS: AMOUNTS FALLING DUE WITHIN ONE YEAR

	2022	2021
	£	£
Trade debtors	15,586	1,264
Prepayments and accrued income	<u>11,335</u>	<u>2,770</u>
	<u>26,921</u>	<u>4,034</u>

14. CREDITORS: AMOUNTS FALLING DUE WITHIN ONE YEAR

	2022	2021
	£	£
Trade creditors	85	3,123
Social security and other taxes	2,058	-
Other creditors	5	5
Accruals and deferred income	<u>24,102</u>	<u>39,641</u>
	<u>26,250</u>	<u>42,769</u>

Deferred income

The deferrals included in creditors relate to those grants, donations and income specified as relating to a specific period and represent those parts of the grants, donations or income which relate to periods subsequent to the accounting year end and are treated as grants or income in advance, or alternatively where there are conditions which must be fulfilled prior to entitlement or use of the grant or donation by the charity. Movements during the year were as follows.

	£
Balance at 1 April 2021	33,483
Released to income from charitable activities	(22,221)
Amount deferred in year	<u>11,400</u>
Balance at 31 March 2022	<u>22,662</u>

15. PROVISIONS FOR LIABILITIES

	2022	2021
	£	£
Provisions	<u>21,029</u>	<u>82,519</u>

Reconciliation of Opening and Closing Provisions

	2022	2021
	£	£
Provision at start of period	82,519	69,760
Unwinding of the discount factor (interest expense)	2,166	1,794
Deficit contribution paid	(10,315)	(9,965)
Amendments to contribution schedule	<u>(53,341)</u>	<u>20,930</u>
Provision at end of period	<u>21,029</u>	<u>82,519</u>

NORTHUMBERLAND FEDERATION OF Y.M.C.A.S

**NOTES TO THE FINANCIAL STATEMENTS - continued
FOR THE YEAR ENDED 31 MARCH 2022**

16. ANALYSIS OF NET ASSETS BETWEEN FUNDS

	Unrestricted funds £	Restricted funds £	LTO Cell Big Local £	2022 Total funds £	2021 Total funds £
Fixed assets	990	27,186	-	28,176	7,222
Investments	200,000	-	-	200,000	187,000
Current assets	99,444	34,957	994	135,395	139,287
Current liabilities	(3,588)	(22,662)	-	(26,250)	(42,769)
Provision for liabilities	<u>(21,029)</u>	<u>-</u>	<u>-</u>	<u>(21,029)</u>	<u>(82,519)</u>
	<u>275,817</u>	<u>39,481</u>	<u>994</u>	<u>316,292</u>	<u>208,221</u>

17. MOVEMENT IN FUNDS

	At 1/4/21 £	Net movement in funds £	Transfers between funds £	At 31/3/22 £
Unrestricted funds				
General fund	(25,199)	101,139	(123)	75,817
Fair value reserve	<u>187,000</u>	<u>13,000</u>	<u>-</u>	<u>200,000</u>
	161,801	114,139	(123)	275,817
Restricted funds				
LTO Cell Big Local	22,348	(21,354)	-	994
Cell Big Local	-	(123)	123	-
Northumberland Children's Trust	-	(1,030)	3,664	2,634
Ballinger Trust	1,222	(1,222)	-	-
Northumberland County Council	1,000	(1,000)	-	-
Movement Trust Fund	5,000	(5,000)	-	-
Y Drop In	3,664	-	(3,664)	-
Y Grow Project	8,396	(3,525)	-	4,871
Meeting Space Refurb	4,790	-	-	4,790
Youth Lounge	<u>-</u>	<u>27,186</u>	<u>-</u>	<u>27,186</u>
	<u>46,420</u>	<u>(6,068)</u>	<u>123</u>	<u>40,475</u>
TOTAL FUNDS	<u>208,221</u>	<u>108,071</u>	<u>-</u>	<u>316,292</u>

NORTHUMBERLAND FEDERATION OF Y.M.C.A.S

**NOTES TO THE FINANCIAL STATEMENTS - continued
FOR THE YEAR ENDED 31 MARCH 2022**

17. MOVEMENT IN FUNDS - continued

Net movement in funds, included in the above are as follows:

	Incoming resources £	Resources expended £	Gains and losses £	Movement in funds £
Unrestricted funds				
General fund	180,094	(78,955)	-	101,139
Fair value reserve	<u>-</u>	<u>-</u>	<u>13,000</u>	<u>13,000</u>
	180,094	(78,955)	13,000	114,139
Restricted funds				
LTO Cell Big Local	289,816	(311,170)	-	(21,354)
Cell Big Local	21,266	(21,389)	-	(123)
Northumberland Children's Trust	5,833	(6,863)	-	(1,030)
Ballinger Trust	-	(1,222)	-	(1,222)
Northumberland County Council	-	(1,000)	-	(1,000)
Movement Trust Fund	-	(5,000)	-	(5,000)
Y Grow Project	6,388	(9,913)	-	(3,525)
Northumbria Police & Crime Commissioner	12,652	(12,652)	-	-
The Bernicia Foundation	10,000	(10,000)	-	-
Youth Lounge	<u>48,763</u>	<u>(21,577)</u>	<u>-</u>	<u>27,186</u>
	<u>394,718</u>	<u>(400,786)</u>	<u>-</u>	<u>(6,068)</u>
TOTAL FUNDS	<u><u>574,812</u></u>	<u><u>(479,741)</u></u>	<u><u>13,000</u></u>	<u><u>108,071</u></u>

NORTHUMBERLAND FEDERATION OF Y.M.C.A.S

**NOTES TO THE FINANCIAL STATEMENTS - continued
FOR THE YEAR ENDED 31 MARCH 2022**

17. MOVEMENT IN FUNDS - continued

Comparatives for movement in funds

	At 1/4/20 £	Net movement in funds £	Transfers between funds £	At 31/3/21 £
Unrestricted funds				
General fund	(70,956)	40,133	5,624	(25,199)
Fair value reserve	<u>187,000</u>	<u>-</u>	<u>-</u>	<u>187,000</u>
	116,044	40,133	5,624	161,801
Restricted funds				
LTO Cell Big Local	28,308	(5,960)	-	22,348
Cell Big Local	1,590	(1,590)	-	-
Northumberland Children's Trust	267	(267)	-	-
Ballinger Trust	3,879	2,967	(5,624)	1,222
Northumberland County Council	2,000	(1,000)	-	1,000
Movement Trust Fund	10,000	(5,000)	-	5,000
Y Drop In	-	3,664	-	3,664
Y Grow Project	7,275	1,121	-	8,396
Meeting Space Refurb	<u>16,719</u>	<u>(11,929)</u>	<u>-</u>	<u>4,790</u>
	<u>70,038</u>	<u>(17,994)</u>	<u>(5,624)</u>	<u>46,420</u>
TOTAL FUNDS	<u><u>186,082</u></u>	<u><u>22,139</u></u>	<u><u>-</u></u>	<u><u>208,221</u></u>

NORTHUMBERLAND FEDERATION OF Y.M.C.A.S

NOTES TO THE FINANCIAL STATEMENTS - continued FOR THE YEAR ENDED 31 MARCH 2022

17. MOVEMENT IN FUNDS - continued

Comparative net movement in funds, included in the above are as follows:

	Incoming resources £	Resources expended £	Movement in funds £
Unrestricted funds			
General fund	141,208	(101,075)	40,133
Restricted funds			
LTO Cell Big Local	115,541	(121,501)	(5,960)
Cell Big Local	14,678	(16,268)	(1,590)
Northumberland Children's Trust	11,806	(12,073)	(267)
Ballinger Trust	6,329	(3,362)	2,967
Northumberland County Council	-	(1,000)	(1,000)
Movement Trust Fund	-	(5,000)	(5,000)
Y Drop In	3,664	-	3,664
Y Grow Project	10,427	(9,306)	1,121
Meeting Space Refurb	-	(11,929)	(11,929)
Northumbria Police & Crime Commissioner	8,440	(8,440)	-
Job Retention Scheme	<u>30,565</u>	<u>(30,565)</u>	<u>-</u>
	<u>201,450</u>	<u>(219,444)</u>	<u>(17,994)</u>
TOTAL FUNDS	<u>342,658</u>	<u>(320,519)</u>	<u>22,139</u>

Cell Big Local

During the year, Northumberland Federation of Y.M.C.A.s, acting as the Locally Trusted Organisation, administered funds on behalf of Cell Big Local. At the balance sheet date Northumberland Federation of Y.M.C.A.s held funds amounting to £994 in relation to this project.

Youth Lounge

Funded by Children in Need and the Rothley Trust, the project includes the refurbishment of the garden and creation of a meeting space.

**NOTES TO THE FINANCIAL STATEMENTS - continued
FOR THE YEAR ENDED 31 MARCH 2022**

18. EMPLOYEE BENEFIT OBLIGATIONS

Northumberland Federation of Y.M.C.A.s participated in a contributory pension plan providing defined benefits based on final pensionable pay for employees of YMCAs in England, Scotland and Wales. The assets of the YMCA Pension Plan are held separately from those of Northumberland Federation of Y.M.C.A.s and at the year-end these were invested in the Mercer Dynamic De-risking Solution, 63% matching portfolio and 37% in the growth portfolio and Schroder (property units only).

The most recent completed three-year valuation was as at 1 May 2020. The assumptions used which have the most significant effect on the results of the valuation are those relating to the assumed rates of return on assets held before and after retirement of 2.59% and 1.09% respectively, the increase in pensions in payment of 2.99% (for RPI capped at 5% per annum), and the average life expectancy from normal retirement age (of 65) for a current male pensioner of 22.0 years, female 24.4 years, and 23.7 years for a male pensioner, female 26.1 years, retiring in 20 years' time. The result of the valuation showed that the actuarial value of the assets was £146.1m, which represented 79% of the benefits that had accrued to members.

The Pension Plan was closed to new members and future service accrual with effect from 30 April 2007. With the removal of the salary linkage for benefits all employed deferred members became deferred members as from 1 May 2011.

The valuation prepared as at 1 May 2020 showed that the YMCA Pension Plan had a deficit of £39 million. Northumberland Federation of Y.M.C.A.s has been advised that it will need to make monthly contributions of £250 from 1 May 2022. This amount is based on the current actuarial assumptions (as outlined above) and may vary in the future as a result of actual performance of the Pension Plan. Agreed future deficit contributions have been discounted at a rate of 3% (2021 - 3%). The current recovery period is 7 years commencing 1 May 2022.

	2022 £	2021 £
Amounts due		
Within one year	<u>3,004</u>	<u>10,315</u>
After one year		
Between one and two years	3,004	10,315
Between two and five years	9,012	30,945
After five years	<u>6,009</u>	<u>30,944</u>
	<u>18,025</u>	<u>72,204</u>
Total	<u><u>21,029</u></u>	<u><u>82,519</u></u>

In addition, Northumberland Federation of Y.M.C.A.s may have over time liabilities in the event of the non-payment by other participating YMCAs of their share of the YMCA Pension Plan's deficit. It is not possible currently to quantify the potential amount that Northumberland Federation of Y.M.C.A.s may be called upon to pay in the future.

NORTHUMBERLAND FEDERATION OF Y.M.C.A.S

NOTES TO THE FINANCIAL STATEMENTS - continued FOR THE YEAR ENDED 31 MARCH 2022

19. RELATED PARTY DISCLOSURES

There were no related party transactions for the year ended 31 March 2022.

20. RECONCILIATION OF NET INCOME TO NET CASH FLOW FROM OPERATING ACTIVITIES

	2022 £	2021 £
Net income for the reporting period (as per the Statement of Financial Activities)	108,071	22,139
Adjustments for:		
Depreciation charges	16,614	7,224
Gains on investments	(13,000)	-
Pension actuarial adjustment	(61,490)	12,759
Decrease in stocks	-	126
(Increase)/decrease in debtors	(22,887)	876
(Decrease)/increase in creditors	<u>(16,519)</u>	<u>12,460</u>
Net cash provided by operations	<u>10,789</u>	<u>55,584</u>

21. ANALYSIS OF CHANGES IN NET FUNDS

	At 1/4/21 £	Cash flow £	At 31/3/22 £
Net cash			
Cash at bank and in hand	<u>135,253</u>	<u>(26,779)</u>	<u>108,474</u>
	<u>135,253</u>	<u>(26,779)</u>	<u>108,474</u>
Total	<u>135,253</u>	<u>(26,779)</u>	<u>108,474</u>

22. LEGAL STATUS

Northumberland Federation of Y.M.C.A.s is a company limited by guarantee, registered in England and Wales and has no share capital. The company's registered number and registered office address can be found within Reference and Administrative Details.

The liability of each member in the event of winding-up is limited to £1.

NORTHUMBERLAND FEDERATION OF Y.M.C.A.S**DETAILED STATEMENT OF FINANCIAL ACTIVITIES
FOR THE YEAR ENDED 31 MARCH 2022**

	2022 £	2021 £
INCOME AND ENDOWMENTS		
Donations and legacies		
Donations	7,310	2,948
Charitable activities		
Property income	91,840	69,449
Cafe income	2,893	210
Grants	<u>472,463</u>	<u>268,704</u>
	567,196	338,363
Other income		
Other income	<u>306</u>	<u>1,347</u>
Total incoming resources	574,812	342,658
EXPENDITURE		
Charitable activities		
Wages	144,313	124,852
Social security	4,062	2,628
Pensions	(44,447)	28,634
Rent, rates and water	1,075	1,478
Insurance	5,232	4,452
Light and heat	12,329	9,616
Telephone, post and stationery	3,796	4,200
Subscriptions	305	946
Sundry expenses	177	557
Training and conferences	4,929	27
Project and activity costs	297,941	99,677
Repairs and maintenance	18,530	28,575
Cafeteria costs	3,174	172
Travelling expenses	1,609	594
Cleaning	2,661	3,040
Affiliation fees	1,060	744
Recruitment	100	50
Bank charges	96	74
Marketing and promotion	896	75
Depreciation of plant and machinery	<u>16,614</u>	<u>7,224</u>
	474,452	317,615

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NORTHUMBERLAND FEDERATION OF Y.M.C.A.S

**DETAILED STATEMENT OF FINANCIAL ACTIVITIES
FOR THE YEAR ENDED 31 MARCH 2022**

	2022 £	2021 £
Support costs		
Governance costs		
Accountancy and legal fees	<u>5,289</u>	<u>2,904</u>
Total resources expended	<u>479,741</u>	<u>320,519</u>
Net income before gains and losses	95,071	22,139
Recognised gains and losses		
Recognised gains on investment property	<u>13,000</u>	<u>-</u>
Net income	<u><u>108,071</u></u>	<u><u>22,139</u></u>

This page does not form part of the statutory financial statements