

THE NORTHUMBRIA COMMUNITY TRUST

England & Wales · Charity number 1156630

Details

Status Registered

Legal form CIO

Registered 2014-04-10

Register [View on the Charity Commission register](#)

Contact

Address Nether Springs
Croft Cottage
Acton Home Farm
Felton
Morpeth
NE65 9NU

Phone 01670787645

Email office@northumbriacommunity.org

Website www.northumbriacommunity.org

Activities

Objects: THE OBJECTS OF THE CIO ARE:1. TO ADVANCE THE CHRISTIAN RELIGION IN ANY PART OF THE WORLD FOR THE BENEFIT OF THE PUBLIC THROUGH:1.1 HOLDING OF PRAYER MEETINGS, LECTURES AND SEMINARS;1.2 PRODUCING AND/OR DISTRIBUTING LITERATURE AND PROVIDING A PLACE OF RETREAT AND WORSHIP TO ENLIGHTEN OTHERS ABOUT THE CHRISTIAN RELIGION AND TO ASSIST PEOPLE IN THEIR SPIRITUAL GROWTH; AND1.3 SUCH OTHER MEANS AS THE TRUSTEES SHALL DETERMINE; AND2. TO FURTHER THE RELIGIOUS AND OTHER CHARITABLE WORK OF CHRISTIAN CHURCHES IN THE UNITED KINGDOM; AND3. TO PROMOTE ANY FURTHER CHARITABLE PURPOSE FOR THE BENEFIT OF THE PUBLIC AS THE TRUSTEES MAY DETERMINE.

Activities: Facilitating and leading courses etc. held throughout Britain and the world in furthering religious education. Providing resources through our center's activities which raise awareness of our Christian beliefs & practices. Providing and promoting a Rule of Life as a moral and ethical framework as a 'way for living' that is capable of influencing society in a beneficial way.

Classification

- **How:** Provides Buildings/facilities/open Space, Provides Services, Provides Advocacy/advice/information
- **What:** General Charitable Purposes, Education/training, Religious Activities, Human Rights/religious Or Racial Harmony/equality Or Diversity
- **Who:** The General Public/mankind

Geography

- Australia
- Canada
- France
- Ireland
- Netherlands
- Northern Ireland
- Scotland
- United States
- Throughout England And Wales

Finances

Period end	Income	Expenditure	Assets	Employees
2025-03-31	£379,737	£400,897	-	-
2024-03-31	£401,970	£356,920	-	-
2023-03-31	£313,361	£387,667	-	-
2022-03-31	£360,078	£338,148	-	-
2021-03-31	£371,044	£288,485	-	-

Trustees

Name	Role	Appointed
Robert John Packham	Chair	2022-05-27
Claire-Louise Byrne		2025-06-22
Dr Caroline Ramsey		2026-03-20
Rev Carolyn Elisabeth McDonald		2024-09-27
Rev Gillian Margaret Rowell		2025-06-22
Rev Nicolas Peter Haigh		2023-03-10

Accounts



THE NORTHUMBRIA COMMUNITY TRUST
(A CHARITABLE INCORPORATED ORGANISATION)

ANNUAL REPORT AND UNAUDITED FINANCIAL STATEMENTS

FOR THE YEAR ENDED 31 MARCH 2025

Charity registration number 1156630

THE NORTHUMBRIA COMMUNITY TRUST (A CHARITABLE INCORPORATED ORGANISATION)

LEGAL AND ADMINISTRATIVE INFORMATION

Trustees	Robert Packham	Chair
	Nicolas Haigh	Vice Chair
	Carollyn McDonald	
	Duncan McLean	
	Claire-Louise Byrne	
	Gillian Rowell	

Secretary Gillian Rowell

Senior Management

The Trustees delegate aspects of the day-to-day operations of the Charity to the Leadership Team (senior staff members)

Catherine Askew
Sarah Pillar
Shane Waddle

Key Advisors Frank White

Charity number 1156630

Principal address Nether Springs
Croft Cottage
Acton Home Farm
Felton
Morpeth
NE65 9NU

Independent examiner A K Dunn BA (Hons) ACA
St Matthews House
Haugh Lane
Hexham
NE46 3PU

Bankers Unity Trust Bank
4 Brindley Place
Birmingham
B1 2JB

Fund Manager CCLA Fund Managers Limited
PO Box 12892
Dunmow
Essex
CM6 9DL

THE NORTHUMBRIA COMMUNITY TRUST (A CHARITABLE INCORPORATED ORGANISATION)

CONTENTS

	Page
Trustees' report	1 - 10
Independent examiner's report	12
Statement of financial activities	13
Balance sheet	14
Notes to the financial statements	15 - 27

THE NORTHUMBRIA COMMUNITY TRUST (A CHARITABLE INCORPORATED ORGANISATION)

TRUSTEES' REPORT FOR THE YEAR ENDED 31 MARCH 2025

The Trustees present their annual report and financial statements for the year ended 31 March 2025.

The Accounts have been prepared in accordance with the accounting policies set out in note 1 to the accounts and comply with the charity's governing document, the Charities Act 2011 and the Statement of Recommended Practice, "Accounting and Reporting by Charities", issued in March 2005.

Objectives and Activities

The charity's objects are to:

1. Advance the Christian religion in any part of the world for the benefit of the public through:
 - Holding prayer meetings, lectures and seminars;
 - Producing and/or distributing literature and providing places of retreat and worship to enlighten others about the Christian religion and to assist people in their spiritual growth; and
 - Such other means as the Trustees may determine.
2. Further the religious and other charitable work of Christian churches in the United Kingdom.
3. Promote any further charitable purpose for the benefit of the public as the Trustees may determine.

The Trustees confirm that they have complied with the duty in section 17(5) of the Charities Act 2011 to have due regard to the Charity Commission's general guidance on public benefit, "Charities and Public Benefit".

The main activities undertaken for the public benefit are as follows:

- Facilitating and leading numerous online and in-person courses, seminars and events held in and from Northumberland, throughout the UK, and in Australia, Europe and North America in furthering religious education.
- Providing a variety of resources online and through activities based at Nether Springs, our Mother House, and occasionally elsewhere, including our well-stocked library, which help to raise awareness of our Christian beliefs and practices.
- Encouraging and facilitating religious education and practice by providing and maintaining places of worship, chapels, prayer rooms and houses for retreats and courses.
- Involvement in conferences, festivals, gatherings and consultations in the UK, Australia, Europe, and North America to promote spiritual, mental and physical well-being.
- Working ecumenically with churches of all denominations, theological colleges, and other diverse organisations in the private, public and voluntary/community sectors to help in addressing the spiritual, mental and social needs of the public.
- Running retreats, workshops (online and in-person) and pilgrimages to various Celtic Christian sites.
- Providing and promoting a Rule of Life as a moral and ethical framework for a way for living that is capable of influencing society in a beneficial way.
- Providing access to our facilities and activities to who all who wish to enjoy them.

The Community's ethos and values are best described through our Rule for Living - of availability and intentional vulnerability, and continuously explored through the asking of three basic questions:

- Who is it that you seek?
- How then shall we live?
- How do we sing the Lord's song in a strange land?

A series of publications are available from the Community shop, which explain our values and ethos in greater depth.

THE NORTHUMBRIA COMMUNITY TRUST (A CHARITABLE INCORPORATED ORGANISATION)

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

Achievements and performance

As of 31st March 2025, across the Community there were 495 Companions and 60 Novices.

We are grateful for the sustained growth of participation by Companions, Novices and Friends in the life of the Northumbria Community. We have sought to effectively steward the resources with which we have been entrusted, and continue to do this by looking towards God for our vision and strategic direction, and for ways of raising ongoing revenue, through plans directed at meeting our purposes and supporting the Community's financial viability.

We were able to live out of our objectives in the past year through a rhythm of retreats at Nether Springs and by developing connections across growing our Dispersed Community network. This year was particularly challenging in addressing a series of issues for staff and volunteers, including periods of prolonged absence. A short period of reset was implemented between January and March 2025 to provide opportunity for Leaders and the front-line teams to refresh before going into the new programme after Easter 2025. Despite this, we continued to sustain our primary activities despite the additional pressures for everyone. We are thankful for all those who continued to bless the Community through their faithfulness, prayers, and commitment.

'Nether Springs', our Mother House

The Mother House can accommodate up to 19 guests, in comfortable en-suite bedrooms around a courtyard. On site, there is a library, shop, living room, dining room and kitchen, a separate chapel in the Nether Springs grounds, as well as a labyrinth, poustinia, and vegetable garden, all set within the beautiful Northumbria countryside.

There is separate on-site accommodation for the House Team, and the Northumbria Community administrative office. The House Team oversee activities and implement the programme, speak about, and seek to live out the Community ethos through a daily rhythm of prayer and work, which all visitors are invited to participate in.

The Mother House serves as a gathering place for many Community events such as Easter Workshops, Companion retreats, and occasional working retreats to tend and improve the house and grounds.

This year we:

- Hosted a monthly retreat for individual spiritual accompaniment.
- Held many facilitated teaching retreats on such themes as prayer, Celtic spirituality and developing one's inner life.
- Developed our local and residential hospitality volunteers and continued to nurture a volunteer team who work in the garden throughout the year, enabling community building and the garden to be very productive.
- Hosted multiple Quiet Days for local groups and individuals and those visiting Northumberland from around the world
- Encouraged Creativity throughout the year, through teaching and opportunities for individual and group drumming, singing, dancing and visual arts.
- Continued to strengthen connections with folk from a local 'Recovery Church', hosting them as they worked with their 12-step programme. We also separately hosted the facilitators and leaders of Recovery Church for their own refreshment and planning.

Novitiate Programme

The Novitiate Programme is designed for those interested in joining the Northumbria Community as Companions. This process is a thoughtful, reflective journey intended to immerse individuals in the core principles and lifestyle of the Community, namely availability and intentional vulnerability.

Structure of the Novitiate Programme

- **Twelve Aspects:** The programme is divided into 12 aspects, each guiding the Novice through important elements of the Community's rule for living. These aspects encourage personal reflection and growth, helping individuals to understand and embody the Community's values.
- **Mentorship:** Every Novice is paired with a Mentor, who is already a Companion within the Community. The Mentor supports, guides and journeys with the Novice, offering wisdom and encouragement as they work through the material.
- **Duration:** The Novitiate process lasts at least one year but often takes longer. This extended timeframe allows for deep soul searching and genuine commitment to the rhythms, ethos, values and perspectives of the Northumbria Community.
- **Commitment:** The journey involves adopting new ways of living, thinking and relating to others, in keeping with the Community's traditions and spiritual practices.
- **Making Vows:** Upon completion, Novices are invited to make their vows, signifying their acceptance and commitment to the Community. Following this, they officially become Companions.

Introductory Weekends

The Community offers introductory retreats, which may take place online or in person. These retreats are open to enquirers and Friends of the Community, providing an opportunity to learn more about the Novitiate Programme and to discern whether they feel called to embark on the journey to become a Companion.

This year we:

- Approved 20 new Companions and celebrated an official 'Welcome into Companionship' of 19 new Companions with meaningful and individualised services of vow-taking. These new members live in the UK, Australia, and the USA.
- Responded to feedback that naming Novitiate materials 'Modules' was too academic. After a period of reflection, Modules became 'Aspects'.
- Approached 35 Novices/Mentors with individual letters, to ascertain whether Novices, who had been on the Novitiate journey for numerous years without having discerned a conclusion about Companionship, wished to continue. 19 of those we approached either told us that they had stopped the process or did not respond within the deadline. All of these are now Friends of the Community, about which they were informed with another letter, and our database was updated accordingly. This important piece of work enabled a more authentic and accurate reflection of who remains on the Novitiate journey.

Dispersed Community

Across the global network of Northumbria Community we supported individuals through maintaining and developing connections with one another.

We did this through our:

- **Annual Worldwide Gathering - Easter Workshop**
Easter is an essential part of our year and participants joined from multiple physical locations, online and hybrid settings. The theme for the 2025 Easter Workshop was *Sustaining Hope in Challenging Times*.
- **Small Groups**
These groups met in person in online, physical locations and hybrid settings. We had 41 groups registered in this reporting period.

We hosted bi-monthly zoom 'open house' sessions for any small group facilitator to join, building relationships, providing mutual support, aiding problem solving, and giving opportunities for people to share ideas that helped the groups they facilitate to flourish. We were encouraged that many of these meetings had people from different countries participating. The theme of one in March was '*How do we manage the balance between availability to God and availability to others*'. These drop-ins are helping us monitor ethos across the groups and are becoming increasingly popular.

The flow of external enquiries about Small Groups continued, with approximately 12 people joining each month.

Additional support was given to the facilitators of these groups through 2 online weekend retreats. Overseers and Trustees also attended, which increased dialogue and connectivity across our network as well as raising awareness of the breadth of diversity in these groups. We were encouraged at our June 2024 retreat by the presence of our Community Visitors, who are external '*critical friends*' to the Community. In January 2025 the Retreat was on the topic of how we go about '*Disagreeing Well amidst increasing discord within our communities*'. There was also a helpful discussion about engaging young adults in Community.

An updated edition of Small Group Facilitators Handbook was issued, awaiting a future edition to incorporate any relevant changes to Safeguarding policies following the audit report from an external consultant and any subsequent decisions by trustees.

- **Prayer**

It was good to be able to support a 40 days of prayer initiative in December 2024 with ideas around '*making our AloneTogether visible*' by submission of photos from where Companions are praying.

Prayer Guide

A team of 20+ people wrote, edited and circulated three editions of this key Community publication which reached every Companion, Novice and Friend on our database. New contributors from North America, Australia and the UK were invited to help with the writing of entries to make sure that we hear different voices from different cultural perspectives.

Discernment of themes for these were related to both our strategic plans for developments within Community and our Easter theme.

PrayerNet

This intercessory prayer network was established to enable prayer requests to be shared in a monitored and efficient way within our Safeguarding and GDPR policies. We developed a thorough process of shaping and communicating to a core team of 40 people across Community who were engaged in praying for specific people and situations.

Following a similar pattern as to how the Small Group Facilitators are supported, we developed a PrayerNet Hub page for the pray-ers and monthly zoom meetings to give opportunity to gather for support. These were hosted by some of the pray-ers themselves on rotation so that it is less top-down led and more self-supportive. These were set up to provide a place of safety and support where pray-ers could share if they had been affected in any way by the subject of the prayer requests and received support from their peers.

- **Dispersed International and UK Networks**

Our International and UK-based networks were further enhanced through collaborative Community Introductions across USA, Europe and Australasia, as well as opportunities for regional meetings online or hybrid facilitated by local Companions.

Companions from the USA held several Online Gatherings - for example, one in October 2024 was on the theme of Place, and 'What does placement mean to you?'. Likewise, Companions in Brisbane, Australia held regular regional gatherings. These gatherings were supported by our UK admin team.

- **Open House Online Weekends**

These weekends are opportunities for Companions and Novices across our global network to share lives, stories and prayer together. These have distinct themes, one of which was 'How then shall we live?'. These events were particularly fruitful in forming and strengthening relationships across many different countries. Between 40 and 120 registered either to attend these events or to gain access to materials after the weekends. People engaged from Japan, North America, UK, Canada, Australia, mainland Europe.

- **Internal Events**

Dispersed Community teams supported two pilgrimages (May and July 2024), through providing logistics for hospitality from Community folk and an opportunity to share stories via our newsletter and Facebook. The first was a pilgrimage to Mont Saint Michel, France, following the ancient route from the North Normandy coast that the English pilgrims used to follow in past centuries. It was also the first stage of the Camino de Saint Jacques for folk from the East of England. The timing coincided with the 80th anniversary of the D-day landings, with a few of the places holding significance for Operation Overlord. The second was by two Companions - '3 monks and a donkey way' pilgrimage by bike - retracing the journey of the story of 3 monks and a donkey who set off northwards from Evesham, against the flow of refugees to be a presence and bring hope to a land desolated by wars following William of Normandy's Conquest (1066AD onwards).

- **External Events**

Greenbelt Festival, Boughton House - Quiet Communion on Sunday 25th August 2024

A team of 12 Companions and Friends was established for the planning and participation at Greenbelt, supplemented by other Community folk onsite over the weekend. 450+ people gathered for this quieter alternative to the main festival Communion (which is for thousands).

Positive responses were shared from those who attended and also from the Greenbelt team. It was positive to have been invited to serve and engage with Greenbelt, a significant ecumenical festival in the UK. We were given a verbal invitation to contribute in 2025. The theme for 2025 is 'Hope in the Making', a resonance with our Easter plans.

- **Online Retreats**

Between April 2024 and March 2025, we held a variety of online events:

- Community Introductions
- Monthly 'stop, listen, reflect, pray' half-day retreats
- Small Group Facilitators weekends
- Open Houses

Each one held a unique space for reflection, connection, encouragement and sharing.

About 170 people attended different retreats with 160 signed up for Open Houses.

THE NORTHUMBRIA COMMUNITY TRUST (A CHARITABLE INCORPORATED ORGANISATION)

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

Communications

Encompass (the Northumbria Community newsletter)

In 2024, we looked at different seasons of the year and what wisdom they might have to share with us as we cycle through autumn, winter, spring and summer. We also reflected on prayer and its many forms.

Heartfelt thanks goes out to all who have contributed their wisdom and reflections through a variety of media.

Resources and Publications

Our online shop, also based at Nether Springs, continues to offer 'in-house' resources for use throughout the year, including our two Celtic Daily Prayer books, leaflets, booklets, published books, cards, prints, small gifts and labyrinth products, promoting prayer, lifestyle, theology and practical faith.

Profits from the sale of these resources and publications support the ongoing work of the Community.

Copyright

Copyright questions that come to the Community regarding our resources. Here are just a few of the emails received in the past year:

- An artist who combined photographs, painting and prayer: Invocation of the Holy Spirit
- A professor trialling Morning Prayer at Northumbria University
- Ordinands (Scottish Episcopal Church) using Midday Prayer during residential weekend
- A small village church in Devon playing music for Morning Prayer
- 'May the peace....' used in a graduation ceremony at a Christian college in the US and in a book about Methodist women
- A parish magazine in Co Down including Morning and Evening Prayer as a devotional
- An author writing a book about ovarian cancer
- A hospital chaplain in Gr Manchester using prayers about grief in their Celebration of Life service

Website

After a long process in development of a specification, procurement, and engagement, we experienced a breakdown in the working relationship with the initial web developer. After a period of reflection, and a refreshed tendering process, the Trustees engaged a project manager resulting in a contract being signed with Hopeful Studios, Liverpool to develop the much-needed new website. Using the original specification and learning from the impact of the Covid Pandemic, the intention was to create a more accessible website, to enable Companions to share all that is going on at Nether Springs and across our increasingly dispersed Community. Our Communications Lead was experienced to take on project management and was appointed to manage development and delivery, with the support of Trustees and front-line leaders.

DAC

During this year, Trustees fulfilled a long-held vision to introduce the wider Companion voice into spiritual oversight and decision making on behalf of the membership of the Northumbria Community. Looking to develop a group who could represent the voice of Companions, akin to a Chapter in a Monastery, initial terms of Reference were written, debated, refined and agreed. DAC (Developing a Chapter/Council) was formed, independent of, but working with the Trustees to forge a collaborative working model between Trustees, Community Leaders and Companions. Trustees remain personally and corporately responsible for the activities of Charity.

Staff and Volunteers

Trustees wish to express their gratitude to the many volunteers who have served on the House Team and to all those who contributed to the life of the Community in many ways - visible and hidden, over the course of the year. They have led retreats, run small groups, organised and helped at events. These are the many who form the Community presence around the world.

The Office at Nether Springs manages donations and database, the shop, and financial record keeping. The team is formed from 3 part-time, on-site staff occasionally supported by volunteers, who take on specific tasks. Administrative support was given by 2 remote working staff members; the PrayerNet was facilitated by a volunteer, as was the Small Groups. A paid part-time cook produces nutritious and delicious meals for our guests at Nether Springs, and a cleaner helped to lessen the load for the small house team on retreat changeovers.

We are a Community which always considers the “right seat and fitting task” encouraging all Companions, Novices and Friends to contribute to the life of the Community - alone and together - particularly in their own square mile, wherever they may be in the world.

Towards the end of the year, we reviewed the roles and working relationships for 3 full-time staff (two Overseers and the Welcome/Hospitality Lead), and 8 part-time staff including the Dispersed Network lead. Countless volunteers, in their capacities as Companions, Novices and Friends, engaged in all areas of Community life. The Trustees are grateful for all those who offer their time, energy and resources to fulfil the many activities involved in meeting our charitable objectives.

Safeguarding

Within the reporting year the Trustees commissioned an external consultant to review and audit safeguarding practice. This generated a report which the Trustees received in March 2025 and the Trustees agreed to continue to work with the consultant to implement recommendations from the report.

The Trustees also agreed new services with Thirtyone-Eight to provide ongoing safeguarding support and training. The Overseer responsible for Nether Springs carried out the role of Safeguarding Lead as an additional temporary responsibility during the reporting period.

THE NORTHUMBRIA COMMUNITY TRUST (A CHARITABLE INCORPORATED ORGANISATION)

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

Financial review

The financial result for the year is a deficit on Unrestricted Funds of £24,185 (2024: surplus of £45,050). As a result, the Charity's Unrestricted Funds at March 2025 are £184,890 (2024: £209,075).

The Trustees would like to acknowledge the support provided via regular giving and donations and via the significant use of volunteers, each of which enables work to continue and the fulfilment of the Northumbria Community Trust's charitable purpose.

It is the policy of the Charity that unrestricted funds which have not been designated for a specific use should be maintained at a level equivalent to between 3 and 6 months' expenditure. The Trustees consider that reserves at this level will ensure that, in the event of a significant drop in funding, they will be able to continue the Charity's current activities while consideration is given to ways in which additional funds may be raised. This level of reserves has been maintained throughout the year.

The Trustees have reviewed the Charity's needs for reserves in line with the guidance issued by the Charity Commission.

The Charity seeks to retain sufficient Unrestricted Reserves, to cover all known liabilities and to provide for three months' running costs to cover the charity's operational costs in the event of an unforeseen reduction in income. This was estimated as a total requirement of approximately £90,000 for the financial year 2024-25.

The statement of financial activities shows total unrestricted funds of £184,890 at 31 March 2025 (2024: £209,075). Free unrestricted reserves, defined as total Unrestricted Reserves excluding the value of Fixed Assets, are currently £143,934 (2024: £206,701). The Trustees are satisfied that this level of reserves should enable the charity to continue in operation for the foreseeable future.

This reserves policy is reviewed on an annual basis by the Trustees.

The Trustee Board reviews the major governance, operational and financial risks which the Charity faces at its quarterly meetings and confirm that systems have been established to mitigate these risks. The Charity has a risk management strategy in place, which comprises:

- A quarterly review of the strategic risks the Charity faces;
- The establishment of systems and procedures to mitigate those risks identified; and
- The implementation of procedures designed to minimise any potential impact on the Charity should those risks materialise.

The Trustees consider the key risks facing the Charity currently to be financial risks arising if the Charity is unable to attract sufficient income (most notably via regular giving/donations) to realise its planned projects to the scale and quality to which the Charity aspires.

The Trustees have managed the potential impact of these financial risks by ensuring that:

- Prudent budgets have been set for the next financial year, progress against which is reviewed on a regular basis; and
- The Charity maintains a relatively low-cost base.

Plans for next year

Infrastructure Development:

- Review our leadership and organisational structures to ensure they meet the needs of our growing dispersed and international Community, as well as the next generation.
- Continue to review, implement and monitor our policies and procedures in line with Charity Commission guidance, the Charity Governance Code and best practice.
- Continue to review, implement and maintain our Safeguarding policy, including training of volunteers and staff and the appointment of a Safeguarding Team.

Mother House Development:

- A continued commitment to living the Rule of Life and keeping the daily rhythm of prayer offices at Nether Springs.
- Development of a fuller programme of retreats at the Mother House for 2026 and the recruitment of volunteers and staff to support the programme.
- Progression with our rolling maintenance plan and ongoing decorating.
- Development of the garden spaces and changes that support bio-diversity

Online and Dispersed Community Development:

- Delivery of Lenten and Easter programmes at Nether Springs, online and in-person for local groups, with accessible resources to last for 12 months around the theme '*Sustaining Hope in Challenging Times*'.
- Development of support for small group facilitators.
- Development of online open-house weekends, so that we might listen well and expand opportunities for those across our dispersed network to contribute to our resources and the retreats we offer.
- Development of themed small-group meet-ups and seasonal offerings, a new 'teaching series' and creative expressions that address authentic experiences of living out our Rule of Life in our everyday lives.
- Seeking greater collaboration and participation in the development of Community activities.
- Continue to be a presence at conferences and festivals when we are invited to contribute.
- Continue to resource in-person regional gatherings other potential collaborations - e.g. with Coventry Cathedral.

Novitiate Programme Development:

- Continue to make the Novitiate material available to Companions
- Evaluate and support new expressions small groups for Novices
- We will review the use of educational language around the Novitiate and make it more accessible to a variety of people with different learning needs who are in discernment about potentially joining the Community as Companions

Communications Development:

- The new website currently under development will enable us to support our identity and enhance our connection as a worldwide, network community.
- Review our Communications strategy.

Resources and Publications Development:

- Development of bespoke resources, with an openness to listen and respond to the needs of Community as well as actively seeking new contributors who could add to the rich diversity of resources in our growing archives. This will include commissioning writers for new material including: prayers and liturgy rooted in our vocational life in the vein of Celtic Daily Prayer books 1 and 2; a series of 'in-house' teaching booklets and liturgies and products designed by local artists or Companions/Friends in Community.
- Supporting and enabling new translations of Celtic Daily Prayer, e.g. in German, that are reimagined and expressed in relation to the context in which they are produced.
- Continue to develop both the physical and online shop as the vision of Community crystallises for the next chapter.

THE NORTHUMBRIA COMMUNITY TRUST (A CHARITABLE INCORPORATED ORGANISATION)

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

Structure, governance and management

The charity is a Charitable Incorporated Organisation (CIO) and, as such, is governed by its Constitution.

The trustees who served during the year and up to the date of signature of the financial statements were:

Phoebe Barber-Rowell	(Resigned 14 August 2024)
Rosemary Burke	(Resigned 5 February 2025)
William Seddon	(Resigned 23 March 2025)
Robert Packham – Chair	
Nicolas Haigh	
Carollyn McDonald	(Appointed 27 September 2024)
Duncan McLean	(Appointed 16 April 2025)
Claire-Louise Byrne	(Appointed 22 June 2025)
Gillian Rowell - Secretary	(Appointed 22 June 2025)

The Charity is a Foundation CIO, a model introduced for practical reasons when the community was dispersed and without ability to meaningfully engage in an Annual General meeting. Under this model, new Trustees are recruited within the Companionship. All Companions are invited to express interest in entering a discernment process, applying with a letter of application, and a short CV to demonstrate skills and experience for the role. There is an informal observation opportunity and a formal interview process. Those selected serve a maximum of 2 three-year terms. The Chair of the Trusts is elected from within the group of Trustees. Training and mentoring is available for all Trustees

The Trustee Board typically meets four times per year face-to-face, and then online as needed.

The trustees' report was approved by the Board of Trustees.

Robert Packham
Chair of Trustees

Dated: 27th January 2026

THE NORTHUMBRIA COMMUNITY TRUST (A CHARITABLE INCORPORATED ORGANISATION)

STATEMENT OF TRUSTEES' RESPONSIBILITIES

FOR THE YEAR ENDED 31 MARCH 2025

The Trustees 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).

The law applicable to charities in England and Wales 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 charity and of the incoming resources and application of resources of the charity for that year.

In preparing these financial statements, the Trustees are required to:

- select suitable accounting policies and then apply them consistently;
- observe the methods and principles in the Charities SORP;
- make judgements and estimates that are reasonable and prudent;
- state whether applicable accounting standards have been followed, subject to any material departures disclosed and explained in the financial statements; and
- prepare the financial statements on the going concern basis unless it is inappropriate to presume that the charity will continue in operation.

The Trustees are responsible for keeping sufficient accounting records that disclose with reasonable accuracy at any time the financial position of the charity and enable them to ensure that the financial statements comply with the Charities Act 2011, the Charity (Accounts and Reports) Regulations 2008 and the provisions of the trust deed. They are also responsible for safeguarding the assets of the charity and hence for taking reasonable steps for the prevention and detection of fraud and other irregularities.

THE NORTHUMBRIA COMMUNITY TRUST (A CHARITABLE INCORPORATED ORGANISATION)

INDEPENDENT EXAMINER'S REPORT

TO THE TRUSTEES OF THE NORTHUMBRIA COMMUNITY TRUST

I report to the Trustees on my examination of the financial statements of The Northumbria Community Trust (the charity) for the year ended 31 March 2025.

Responsibilities and basis of report

As the Trustees of the Charity you are responsible for the preparation of the financial statements in accordance with the requirements of the Charities Act 2011 (the 2011 Act).

I report in respect of my examination of the charity's financial statements carried out under section 145 of the 2011 Act. In carrying out my examination I have followed all the applicable Directions given by the Charity Commission under section 145(5)(b) of the 2011 Act.

Independent examiner's statement

Since the Charity'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.

Your attention is drawn to the fact that the Charity has prepared financial statements in accordance with Accounting and Reporting by Charities preparing their accounts in accordance with the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102) in preference to the Accounting and Reporting by Charities: Statement of Recommended Practice issued on 1 April 2005 which is referred to in the extant regulations but has now been withdrawn.

I understand that this has been done in order for financial statements to provide a true and fair view in accordance with Generally Accepted Accounting Practice effective for reporting periods beginning on or after 1 January 2015.

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 that in any material respect:

- 1 accounting records were not kept in respect of the Charity as required by section 130 of the 2011 Act; or
- 2 the financial statements do not accord with those records; or
- 3 the financial statements do not comply with the applicable requirements concerning the form and content of accounts set out in the Charities (Accounts and Reports) Regulations 2008 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.

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 financial statements to be reached.

A K Dunn BA (Hons) ACA

St Matthews House
Haugh Lane
Hexham
NE46 3PU

Dated: 28 January 2026

THE NORTHUMBRIA COMMUNITY TRUST (A CHARITABLE INCORPORATED ORGANISATION)
STATEMENT OF FINANCIAL ACTIVITIES
INCLUDING INCOME AND EXPENDITURE ACCOUNT

FOR THE YEAR ENDED 31 MARCH 2025

		Unrestricted funds 2025 £	Restricted funds 2025 £	Total 2025 £	Unrestricted funds 2024 £
	Notes				
Income and endowments from:					
Donations and legacies	3	338,686	3,480	342,166	365,189
Charitable activities	4	32,952	-	32,952	32,240
Investments	5	4,244	-	4,244	4,237
Other income	6	375	-	375	304
Total income		376,257	3,480	379,737	401,970
Expenditure on:					
Charitable activities	7	400,442	455	400,897	356,920
Total expenditure		400,442	455	400,897	356,920
Net income/(expenditure) and movement in funds		(24,185)	3,025	(21,160)	45,050
Reconciliation of funds:					
Fund balances at 1 April 2024		209,075	-	209,075	164,025
Fund balances at 31 March 2025		184,890	3,025	187,915	209,075

The statement of financial activities (SOFA) includes all gains and losses recognised in the year. All income and expenditure derive from continuing activities.

THE NORTHUMBRIA COMMUNITY TRUST (A CHARITABLE INCORPORATED ORGANISATION)

BALANCE SHEET

AS AT 31 MARCH 2025

	Notes	2025 £	£	2024 £	£
Fixed assets					
Intangible assets	12		38,637		-
Tangible assets	13		2,319		2,374
			<u>40,956</u>		<u>2,374</u>
Current assets					
Stocks	14	13,918		15,643	
Debtors	15	12,573		13,344	
Cash at bank and in hand		138,407		186,369	
		<u>164,898</u>		<u>215,356</u>	
Creditors: amounts falling due within one year	16	(17,939)		(8,655)	
Net current assets			<u>146,959</u>		<u>206,701</u>
Total assets less current liabilities			<u>187,915</u>		<u>209,075</u>
Income funds					
Restricted funds	17		3,025		-
Unrestricted funds			184,890		209,075
			<u>187,915</u>		<u>209,075</u>

The financial statements were approved by the Trustees on 27th January 2026.

R Packham

Chair of Trustees

THE NORTHUMBRIA COMMUNITY TRUST (A CHARITABLE INCORPORATED ORGANISATION)

NOTES TO THE FINANCIAL STATEMENTS

FOR THE YEAR ENDED 31 MARCH 2025

1 Accounting policies

Charity information

The Northumbria Community Trust is a Charitable Incorporated Organisation (CIO) and, as such, is governed by its Constitution.

1.1 Accounting convention

The financial statements have been prepared in accordance with the charity's [governing document], the Charities Act 2011, FRS 102 "The Financial Reporting Standard applicable in the UK and Republic of Ireland" ("FRS 102") and the Charities SORP "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 charity is a Public Benefit Entity as defined by FRS 102.

The charity has taken advantage of the provisions in the SORP for charities not to prepare a Statement of Cash Flows.

The financial statements have departed from the Charities (Accounts and Reports) Regulations 2008 only to the extent required to provide a true and fair view. This departure has involved following the Statement of Recommended Practice for charities applying FRS 102 rather than the version of the Statement of Recommended Practice which is referred to in the Regulations but which has since been withdrawn.

The financial statements are prepared in sterling, which is the functional currency of the charity. Monetary amounts in these financial statements are rounded to the nearest £.

The financial statements have been prepared under the historical cost convention, [modified to include the revaluation of freehold properties and to include investment properties and certain financial instruments at fair value]. The principal accounting policies adopted are set out below.

1.2 Going concern

At the time of approving the financial statements, the trustees have a reasonable expectation that the charity has adequate resources to continue in operational existence for the foreseeable future. Thus the trustees continue to adopt the going concern basis of accounting in preparing the financial statements.

1.3 Charitable funds

The charity has restricted income funds to account for situations in which a funder requires that a grant must be spent on a particular purpose or where funds have been raised for a specific purpose. The aim and use of each restricted fund is set out in the notes to the financial statements.

All other funds are considered Unrestricted Funds and are available for use at the discretion of the Trustees in furtherance of the general activities of the charity.

THE NORTHUMBRIA COMMUNITY TRUST (A CHARITABLE INCORPORATED ORGANISATION)

NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)

FOR THE YEAR ENDED 31 MARCH 2025

1 Accounting policies

1.4 Income

Income is included in the Statement of Financial Activities (SOFA) when entitlement, certainty of receipt and the amount can be measured with sufficient reliability.

Such income is only deferred when the donor or funder has specified that the grant or donation can only be used in future accounting periods or where the donor or funder has imposed conditions which must be met before the charity has unconditional entitlement.

Interest receivable on fixed interest securities and bank deposits is included on an accrual basis.

THE NORTHUMBRIA COMMUNITY TRUST (A CHARITABLE INCORPORATED ORGANISATION)

NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)

FOR THE YEAR ENDED 31 MARCH 2025

1 Accounting policies

1.5 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 are allocated on the portion of the asset's use.

All expenditure is accounted for on an accrual basis and is recognised when a liability is incurred.

- Costs of Raising Funds are those costs of managing investments, seeking potential funders and applying for funding.
- Charitable Activities include expenditure associated with the provision of artistic projects and residencies. This includes both the direct costs and support costs relating to these activities.
- Support or Indirect costs are those costs incurred in support of the charitable objectives. These have been allocated to the resources expended on a consistent basis that fairly reflects the true use of those resources within the organisation, such as allocating staff costs by time spent and other costs by their usage.
- Governance costs are those incurred in the governance of the charity and its assets and are primarily associated with constitutional and statutory requirements.

All resources expended are classified under activity headings that aggregate all costs related to the category. Irrecoverable VAT is charged against the category of resources expended for which it was incurred.

1.6 Intangible fixed assets other than goodwill

Intangible assets acquired separately from a business are recognised at cost and are subsequently measured at cost less accumulated amortisation and accumulated impairment losses.

Intangible assets acquired on business combinations are recognised separately from goodwill at the acquisition date where it is probable that the expected future economic benefits that are attributable to the asset will flow to the entity and the fair value of the asset can be measured reliably; the intangible asset arises from contractual or other legal rights; and the intangible asset is separable from the entity.

Amortisation is recognised so as to write off the cost or valuation of assets less their residual values over their useful lives on the following bases:

Software	25% per annum straight line
----------	-----------------------------

THE NORTHUMBRIA COMMUNITY TRUST (A CHARITABLE INCORPORATED ORGANISATION)

NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)

FOR THE YEAR ENDED 31 MARCH 2025

1 Accounting policies

1.7 Tangible fixed assets

Tangible fixed assets are initially measured at cost and subsequently measured at cost or valuation, net of depreciation and any impairment losses.

Depreciation is recognised so as to write off the cost or valuation of assets less their residual values over their useful lives on the following bases:

IT equipment	33% per annum straight line
Fixtures, fittings & equipment	20% per annum straight line
Motor vehicles	33% per annum straight line

Assets with a value below £100 are typically not capitalised.

A full year's depreciation charge is applied in the year of acquisition and no charge is made in the year of disposal.

1.8 Impairment of fixed assets

At each reporting end date, the charity reviews the carrying amounts of its tangible and intangible assets to determine whether there is any indication that those assets have suffered an impairment loss. If any such indication exists, the recoverable amount of the asset is estimated in order to determine the extent of the impairment loss (if any).

1.9 Stocks

Stocks represent materials and publications held for resale and are valued at the lower of cost and net realisable value.

Net realisable value is the estimated selling price less all estimated costs of completion and costs to be incurred in marketing, selling and distribution.

1.10 Cash and cash equivalents

Cash and cash equivalents include cash in hand, deposits held at call with banks, other short-term liquid investments with original maturities of three months or less, and bank overdrafts. Bank overdrafts are shown within borrowings in current liabilities.

1.11 Financial instruments

The charity has elected to apply the provisions of Section 11 'Basic Financial Instruments' and Section 12 'Other Financial Instruments Issues' of FRS 102 to all of its financial instruments.

Financial instruments are recognised in the charity's balance sheet when the charity becomes party to the contractual provisions of the instrument.

Financial assets and liabilities are offset, with the net amounts presented in the financial statements, when there is a legally enforceable right to set off the recognised amounts and there is an intention to settle on a net basis or to realise the asset and settle the liability simultaneously.

THE NORTHUMBRIA COMMUNITY TRUST (A CHARITABLE INCORPORATED ORGANISATION)

NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)

FOR THE YEAR ENDED 31 MARCH 2025

1 Accounting policies

Basic financial assets

Basic financial assets, which include debtors and cash and bank balances, are initially measured at transaction price including transaction costs and are subsequently carried at amortised cost using the effective interest method unless the arrangement constitutes a financing transaction, where the transaction is measured at the present value of the future receipts discounted at a market rate of interest. Financial assets classified as receivable within one year are not amortised.

Basic financial liabilities

Basic financial liabilities, including creditors and bank loans are initially recognised at transaction price unless the arrangement constitutes a financing transaction, where the debt instrument is measured at the present value of the future payments discounted at a market rate of interest. Financial liabilities classified as payable within one year are not amortised.

Debt instruments are subsequently carried at amortised cost, using the effective interest rate method.

Trade creditors are obligations to pay for goods or services that have been acquired in the ordinary course of operations from suppliers. Amounts payable are classified as current liabilities if payment is due within one year or less. If not, they are presented as non-current liabilities. Trade creditors are recognised initially at transaction price and subsequently measured at amortised cost using the effective interest method.

Derecognition of financial liabilities

Financial liabilities are derecognised when the charity's contractual obligations expire or are discharged or cancelled.

1.12 Employee benefits

The cost of any unused holiday entitlement is recognised in the period in which the employee's services are received.

Termination benefits are recognised immediately as an expense when the charity is demonstrably committed to terminate the employment of an employee or to provide termination benefits.

1.13 Retirement benefits

Payments to defined contribution retirement benefit schemes are charged as an expense as they fall due.

1.14 Taxation

The Northumbria Community Trust is a Charitable Incorporated Organisation and, therefore, is not liable to income tax or corporation tax on income or gains derived from its activities as they fall within the exemptions available.

1.15 Foreign Currencies

Assets and liabilities in foreign currencies are translated into sterling at the rates of exchange ruling at the balance sheet date. Transactions in foreign currencies are translated into sterling at the date of the transaction. Exchange differences are taken into account in arriving at the surplus/deficit.

THE NORTHUMBRIA COMMUNITY TRUST (A CHARITABLE INCORPORATED ORGANISATION)

NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)

FOR THE YEAR ENDED 31 MARCH 2025

2 Critical accounting estimates and judgements

In the application of the charity's accounting policies, the trustees are required to make judgements, estimates and assumptions about the carrying amount of assets and liabilities that are not readily apparent from other sources. The estimates and associated assumptions are based on historical experience and other factors that are considered to be relevant. Actual results may differ from these estimates.

The estimates and underlying assumptions are reviewed on an ongoing basis. Revisions to accounting estimates are recognised in the period in which the estimate is revised where the revision affects only that period, or in the period of the revision and future periods where the revision affects both current and future periods.

3 Donations and legacies

	Unrestricted funds	Restricted funds	Total	Unrestricted funds
	2025 £	2025 £	2025 £	2024 £
Donations - General Giving	137,012	3,480	140,492	172,790
Donations - Planned Giving	158,691	-	158,691	145,480
Gift Aid	42,983	-	42,983	46,919
	<u>338,686</u>	<u>3,480</u>	<u>342,166</u>	<u>365,189</u>

4 Income from charitable activities

	Unrestricted funds 2025 £	Unrestricted funds 2024 £
Resources Sales	32,945	32,236
Shipping/Postage Fees	<u>7</u>	<u>4</u>
	<u>32,952</u>	<u>32,240</u>

THE NORTHUMBRIA COMMUNITY TRUST (A CHARITABLE INCORPORATED ORGANISATION)

NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)

FOR THE YEAR ENDED 31 MARCH 2025

5 Income from investments

	Unrestricted funds 2025 £	Unrestricted funds 2024 £
Interest receivable	4,244	4,237

6 Other income

	Unrestricted funds 2025 £	Unrestricted funds 2024 £
Other income	375	304

THE NORTHUMBRIA COMMUNITY TRUST (A CHARITABLE INCORPORATED ORGANISATION)

NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)

FOR THE YEAR ENDED 31 MARCH 2025

7 Charitable activities

	Direct project costs	Overheads and Administration Costs	Total 2025 project costs	Direct 2024 project costs	Overheads and Administration Costs	Total 2024
	2025	2025		2024	2024	
	£	£	£	£	£	£
Staff costs	-	207,445	207,445	-	189,668	189,668
Depreciation and impairment	14,707	-	14,707	3,356	-	3,356
Direct project costs	131,527	-	131,527	124,052	-	124,052
	<u>146,234</u>	<u>207,445</u>	<u>353,679</u>	<u>127,408</u>	<u>189,668</u>	<u>317,076</u>
Grant funding of activities (see note 8)	19,680	-	19,680	16,600	-	16,600
Support costs (Overheads and administration costs)	25,048	-	25,048	20,498	-	20,498
Governance costs	2,490	-	2,490	2,746	-	2,746
	<u>193,452</u>	<u>207,445</u>	<u>400,897</u>	<u>167,252</u>	<u>189,668</u>	<u>356,920</u>
Analysis by fund						
Unrestricted funds	192,997	207,445	400,442	167,252	189,668	356,920
Restricted funds	455	-	455	-	-	-
	<u>193,452</u>	<u>207,445</u>	<u>400,897</u>	<u>167,252</u>	<u>189,668</u>	<u>356,920</u>

Governance costs includes payments in respect of the Independent Examination Fees of £2,490 (2024-£2,630).

THE NORTHUMBRIA COMMUNITY TRUST (A CHARITABLE INCORPORATED ORGANISATION)

NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)

FOR THE YEAR ENDED 31 MARCH 2025

8 Grants payable

	Direct project costs 2025 £	Direct project costs 2024 £
Grants to individuals	19,680	16,600
	<u>19,680</u>	<u>16,600</u>

Included within Expenditure on Charitable Activities are grants to 6 individuals in respect of Community Mission totalling £19,680 (2024: £16,600). Grants are made to support individuals, groups, charities and charitable projects that further the Community objectives.

9 Trustees

None of the trustees (or any persons connected with them) received any remuneration during the year, and no trustees were reimbursed travelling expenses. (2024- 1 Trustee £116).

10 Employees

The average monthly number of employees during the year was:

	2025 Number	2024 Number
Advancement of Christian Religion	<u>12</u>	<u>12</u>

Employment costs	2025 £	2024 £
Wages and salaries (including Freelance Fees)	195,769	182,244
Social security costs	8,250	4,830
Other pension costs	<u>3,426</u>	<u>2,594</u>
	<u>207,445</u>	<u>189,668</u>

There were no employees whose annual remuneration was £60,000 or more.

THE NORTHUMBRIA COMMUNITY TRUST (A CHARITABLE INCORPORATED ORGANISATION)

NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)

FOR THE YEAR ENDED 31 MARCH 2025

11 Taxation

The charity is exempt from taxation on its activities because all its income is applied for charitable purposes.

12 Intangible fixed assets

	Website Costs £
Cost	
At 1 April 2024	-
Additions	51,516
At 31 March 2025	51,516
Amortisation and impairment	
At 1 April 2024	-
Amortisation charged for the year	12,879
At 31 March 2025	12,879
Carrying amount	
At 31 March 2025	38,637
At 31 March 2024	-

13 Tangible fixed assets

	IT equipment £	Fixtures, fittings & equipment £	Motor vehicles £	Total £
Cost				
At 1 April 2024	8,459	16,221	6,499	31,179
Additions	-	1,772	-	1,772
At 31 March 2025	8,459	17,993	6,499	32,951
Depreciation and impairment				
At 1 April 2024	7,919	14,386	6,499	28,804
Depreciation charged in the year	540	1,288	-	1,828
At 31 March 2025	8,459	15,674	6,499	30,632
Carrying amount				
At 31 March 2025	-	2,319	-	2,319
At 31 March 2024	539	1,835	-	2,374

THE NORTHUMBRIA COMMUNITY TRUST (A CHARITABLE INCORPORATED ORGANISATION)

NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)

FOR THE YEAR ENDED 31 MARCH 2025

14 Stocks

	2025	2024
	£	£
Publications for resale	13,918	15,643

15 Debtors

	2025	2024
	£	£
Amounts falling due within one year:		
Trade debtors	21	130
Other debtors	4,344	13,214
Prepayments and accrued income	8,208	-
	12,573	13,344

16 Creditors: amounts falling due within one year

	2025	2024
	£	£
Other taxation and social security	423	258
Trade creditors	12,090	1,064
Other creditors	459	-
Accruals and deferred income	4,967	7,333
	17,939	8,655

17 Restricted funds

The restricted funds of the charity comprise the unexpended balances of donations and grants held on trust subject to specific conditions by donors as to how they may be used.

	At 1 April 2024	Incoming resources	Resources expended	At 31 March 2025
	£	£	£	£
Prayer Hut	-	3,000	-	3,000
C & D Parker Fund	-	480	(455)	25
	-	3,480	(455)	3,025

THE NORTHUMBRIA COMMUNITY TRUST (A CHARITABLE INCORPORATED ORGANISATION)

NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)

FOR THE YEAR ENDED 31 MARCH 2025

18 Unrestricted funds

The unrestricted funds of the charity comprise the unexpended balances of donations and grants which are not subject to specific conditions by donors and grantors as to how they may be used. These include designated funds which have been set aside out of unrestricted funds by the trustees for specific purposes.

	At 1 April 2024	Incoming resources	Resources expended	At 31 March 2025
	£	£	£	£
General funds	209,075	376,257	(400,442)	184,890
	<u> </u>	<u> </u>	<u> </u>	<u> </u>

Previous year:	At 1 April 2023	Incoming resources	Resources expended	At 31 March 2024
	£	£	£	£
General funds	164,025	401,970	(356,920)	209,075
	<u> </u>	<u> </u>	<u> </u>	<u> </u>

19 Analysis of net assets between funds

	Unrestricted funds	Restricted funds	Total
	2025	2025	2025
	£	£	£
At 31 March 2025:			
Intangible fixed assets	38,637	-	38,637
Tangible assets	2,319	-	2,319
Current assets/(liabilities)	143,934	3,025	146,959
	<u> </u>	<u> </u>	<u> </u>
	184,890	3,025	187,915
	<u> </u>	<u> </u>	<u> </u>

	Unrestricted funds	Restricted funds	Total
	2024	2024	2024
	£	£	£
At 31 March 2024:			
Tangible assets	2,374	-	2,374
Current assets/(liabilities)	206,701	-	206,701
	<u> </u>	<u> </u>	<u> </u>
	209,075	-	209,075
	<u> </u>	<u> </u>	<u> </u>

THE NORTHUMBRIA COMMUNITY TRUST (A CHARITABLE INCORPORATED ORGANISATION)

NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)

FOR THE YEAR ENDED 31 MARCH 2025

20 Related party transactions

During the year the Charity received a donation of £14,390 from the Northumbria Community USA (2024 was £10,068).

There were no other disclosable related party transactions during the year.

Accounts

Charity registration number 1156630

THE NORTHUMBRIA COMMUNITY TRUST

(A CHARITABLE INCORPORATED ORGANISATION)

ANNUAL REPORT AND UNAUDITED FINANCIAL STATEMENTS

FOR THE YEAR ENDED 31 MARCH 2024

THE NORTHUMBRIA COMMUNITY TRUST
(A CHARITABLE INCORPORATED ORGANISATION)
LEGAL AND ADMINISTRATIVE INFORMATION

Trustees	Rosemary Burke - Secretary Robert Packham William Seddon - Chair Nicolas Haigh Carollyn McDonald	(Appointed 27 September 2024)
-----------------	--	-------------------------------

Secretary	Rosemary Burke
------------------	----------------

Senior Management

The Trustees delegate aspects of the day-to-day operations of the charity to the following Overseers (senior staff members)

Catherine Askew
Sarah Hay
Sarah Pillar

Key Advisors	Neville Barnes Sue Pratt Frank White
---------------------	--

Charity number	1156630
-----------------------	---------

Principal address	Nether Springs Croft Cottage Acton Home Farm Felton, Morpeth Northumberland NE65 9NU
--------------------------	---

Independent examiner	A K Dunn BA (Hons) ACA St Matthews House Haugh Lane Hexham Northumberland NE46 3PU
-----------------------------	---

Bankers	Unity Trust Bank 4 Brindley Place Birmingham B1 2JB
----------------	--

**THE NORTHUMBRIA COMMUNITY TRUST
(A CHARITABLE INCORPORATED ORGANISATION)
CONTENTS**

	Page
Trustees' report	1 - 7
Independent examiner's report	9
Statement of financial activities	10
Balance sheet	11
Notes to the financial statements	12 - 23

**THE NORTHUMBRIA COMMUNITY TRUST
(A CHARITABLE INCORPORATED ORGANISATION)
TRUSTEES' REPORT**

FOR THE YEAR ENDED 31 MARCH 2024

The trustees present their annual report and financial statements for the year ended 31 March 2024.

The accounts have been prepared in accordance with the accounting policies set out in note 1 to the accounts and comply with the charity's governing document, the Charities Act 2011 and the Statement of Recommended Practice, "Accounting and Reporting by Charities", issued in March 2005.

Objectives and activities

The charity's objects are to:

1. Advance the Christian religion in any part of the world for the benefit of the public through
 - Holding prayer meetings, lectures and seminars
 - Producing and/or distributing literature and providing places of retreat and worship to enlighten others about the Christian religion and to assist people in their spiritual growth; and
 - Such other means as the Trustees may determine
2. Further the religious and other charitable work of Christian churches in the United Kingdom
3. Promote any further charitable purpose for the benefit of the public as the Trustees may determine

The Trustees confirm that they have complied with the duty in section 17(5) of the Charities Act 2011 to have due regard to the Charity Commission's general guidance on public benefit, "Charities and Public Benefit".

The Trustees confirm that they have complied with the duty in section 17(5) of the Charities Act 2011 to have due regard to the Charity Commission's general guidance on public benefit, "Charities and Public Benefit".

The main activities undertaken for the public benefit are as follows:

- Facilitating and leading numerous online and in-person courses, seminars and events held in and from Northumberland, throughout UK, and in Australia, Europe and North America in furthering religious education.
- Providing a variety of resources online and through our Centre's activities (including its well-stocked library), which help to raise awareness of our Christian beliefs and practices.
- Encouraging and facilitating religious education and practice by providing and maintaining places of worship, chapels, prayer rooms and houses for retreats and courses.
- Involvement in conferences, festivals, gatherings and consultations in UK, Australia, Europe, and North America to promote spiritual, mental and physical well-being.
- Working ecumenically with churches of all denominations, theological colleges, and other diverse organisations in the private, public and voluntary/community sectors to help in addressing the spiritual, mental and social needs of the public.
- Running retreats, workshops (online and in-person) and pilgrimages to various Celtic Christian sites.
- Providing and promoting a Rule of Life as a moral and ethical framework for a way for living that is capable of influencing society in a beneficial way.
- Providing access to our facilities and activities to who all who wish to enjoy them.

**THE NORTHUMBRIA COMMUNITY TRUST
(A CHARITABLE INCORPORATED ORGANISATION)
TRUSTEES' REPORT (CONTINUED)**

FOR THE YEAR ENDED 31 MARCH 2024

Achievements and performance

We are grateful for the sustained growth of participation by Companions, Novices and Friends in the life of the Northumbria Community. The financial year 2023-2024 has been one within which we have sought to steward effectively the resources with which we have been entrusted. We have continued to do this by looking towards God for ways of raising ongoing revenue, through plans directed at meeting our purposes and supporting the Community's financial viability.

We were able to live out of our objectives in the past year through a rhythm of retreats at Nether Springs and by developing connections across our dispersed Community network. We continued to observe the challenging effects of the pandemic on denominational churches and surrounding communities, and to note a greater need for the provision of safe spaces to explore spirituality, along with an opportunity to support exhausted clergy.

Through the time of Lent and the celebration of Easter we:

- Offered an online Lenten course open to all and with an emphasis on creativity.
- Explored the theme of 'How can we sing the Lord's song in a strange land' through our Easter Workshop both in person and online.
- Provided resources to help Companions, Novices and Friends engage with their local communities and live out our Rule of Life.

Through our online and hybrid platforms we:

- Continued with individually guided retreats, Community Introduction weekends, Creative Saturdays and Companion 'Hang-out' weekends, including an online 'Rekindling' weekend that involved exploring themes of bridge-building and rebuilding communities for those not able to attend the camp (see below).
- Supported an increasing number of online small groups, meeting for prayer and fellowship, involving participants from all over the world.
- Promoted Andy Raine's 'Blessed are the Peacemakers' series.
- Continued to run several online groups to explore the 'Seven Sacred Spaces' materials and engage in monthly meet-ups.
- Continued with seasonal and Saints Days gatherings and livestreams.
- Ran an Advent small group.

In our in-person, Dispersed Community Structures we:

- Sent a team to Greenbelt '23 to partner again with Christian Aid in leading prayers in its tent.
- Ran a 'Rekindling' 4-day camp in Evesham which involved a creative sharing of story – of the Northumbrian saints who continue to inspire us, a harrowing of the North that cruelly destroyed their legacy and the subsequent focus on the 950th anniversary of a journey of three monks who travelled more than 250 miles to help re-found many of the monasteries in the Northeast of England and help restore broken communities. This involved a gathering round the themes of brokenness, bridge-building and re-building of communities through song, dance, drama and creative art.
- Continued to host small group co-ordinator network meetings to enable better listening and support and to provide more robust structures for communication and safeguarding.
- Hosted regional gatherings.
- USA and European groups met online at regular intervals. Brisbane had their annual regional gathering/retreat in October 2023.

**THE NORTHUMBRIA COMMUNITY TRUST
(A CHARITABLE INCORPORATED ORGANISATION)
TRUSTEES' REPORT (CONTINUED)**

FOR THE YEAR ENDED 31 MARCH 2024

Through our Mother House, 'Nether Springs' we:

- Were a gathering place as the 'Mother House' for many Community events such as Easter Workshops, small group leaders' trainings, Community small groups on retreat, and working retreats for members to tend and improve the house and grounds.
- Hosted a monthly retreat for individual spiritual accompaniment.
- Held many facilitated teaching retreats on such themes as prayer, Celtic spirituality and developing one's inner life.
- Developed our local and residential hospitality volunteers and cultivated a volunteer team who work in the garden throughout the year, enabling community building and the garden to be very productive again.
- Hosted drop-in individuals and group from all over, like an unexpected day with a coach party of Texans.
- Hosted multiple Quiet Days for local groups and individuals.
- Fostered Creativity throughout the year through teaching and opportunities for individual and group drumming, singing, dancing and visual arts.
- Continued to strengthen connections with folk from a local 'Recovery Church', hosting them for several day visits and overnight stays, as they worked with the 12-step programme.

Through our Novitiate Programme we:

- Updated guidance for Novitiate Mentors.
- Kept under review and amended Novitiate material as and when deemed necessary.
- We approved 20 new Companions and celebrated an official 'Welcome into Companionship' of 14 new Companions with meaningful and individualised services of vow-taking.
- As of 31st March 2024, there were 478 Companions and 91 Novices.

Through Resources and Publications we:

- Produced more 'in-house' resources for purchase through our online shop.
- Introduced new product lines such as a tri-fold card version of an Advent Candle Liturgy; A4 prints and A6 cards featuring our Community questions and an extended range of labyrinth products.
- Began conversations with a designer/supplier around the production of T-shirts.

Through staff development we:

- Provided more robust supervision and support for day-to-day finance by appointing an experienced member of the office team for one extra day a week.
- Appointed an Assistant Welcome and Hospitality Lead who also enabled us to bridge the gap during the Welcome and Hospitality Lead's extended period of sickness and leave of absence.

Through Communications we:

- Continued to work with our Communications Lead to develop and improve our communication across the Community.
- Continued to collaborate in the production of key publications – a Community online magazine and a prayer guide

**THE NORTHUMBRIA COMMUNITY TRUST
(A CHARITABLE INCORPORATED ORGANISATION)
TRUSTEES' REPORT (CONTINUED)**

FOR THE YEAR ENDED 31 MARCH 2024

Financial review

The financial result for the year is a surplus on Unrestricted Funds of £45,050 (2023: deficit of £74,306). As a result, the charity's Unrestricted Funds at March 2024 are £209,075 (2023: £164,025).

The Trustees would like to acknowledge the support provided via regular giving and donations and via the significant use of volunteers, each of which enables work to continue and the fulfilment of the charitable purpose.

It is the policy of the charity that unrestricted funds which have not been designated for a specific use should be maintained at a level equivalent to between three and six month's expenditure. The trustees consider that reserves at this level will ensure that, in the event of a significant drop in funding, they will be able to continue the charity's current activities while consideration is given to ways in which additional funds may be raised. This level of reserves has been maintained throughout the year.

The Trustees have reviewed the charity's needs for reserves in line with the guidance issued by the Charity Commission.

The charity seeks to retain sufficient Unrestricted Reserves, to cover all known liabilities and to provide for three months' running costs to cover the charity's operational costs in the event of an unforeseen reduction in income. This is estimated as a total requirement of approximately £90,000.

The statement of financial activities shows total unrestricted funds of £209,075 at 31 March 2024 (2023: £164,025). Free unrestricted reserves, defined as total Unrestricted Reserves excluding the value of Fixed Assets, are currently £206,701 (2023: £159,044). The Trustees are satisfied that this level of reserves should enable the charity to continue in operation for the foreseeable future.

This reserves policy is reviewed on an annual basis by the Trustees.

The Trustee Board reviews the major governance, operational and financial risks which the charity faces at its quarterly meetings and confirm that systems have been established to mitigate these risks.

The charity has a risk management strategy in place, which comprises:

- A quarterly review of the strategic risks the charity faces;
- The establishment of systems and procedures to mitigate those risks identified; and
- The implementation of procedures designed to minimise any potential impact on the charity should those risks materialise

The Trustees consider the key risks facing the charity currently to be financial risks arising if the organisation is unable to attract sufficient income (most notably via giving/donations) to realise its planned projects to the scale and quality to which the organisation aspires.

The Trustees have managed the potential impact of these financial risks by ensuring that:

- Prudent budgets have been set for the next financial year, progress against which is reviewed on a regular basis.
- The charity maintains a relatively low-cost base.

Plans for next year

Infrastructure Development:

- We will review our leadership structure and organisational structures to ensure they meet the needs of the next generation.
- We will continue to gather key stories of Community to ensure our history is authentically told.

Mother House Development:

- We will increase our connection with local members by hosting one or more gatherings for them at the Mother House
- We will increase our training and learning about nurturing a Healthy culture through one or more onsite workshops
- We will continue with our 5-year maintenance plan, with a focus on decorating indoors and outdoors and on window repair and maintenance.
- We will reflect on the practices that developed during Covid and ask what needs to continue and what needs resetting. A possible 'pause' in retreats in the new year may be necessary whilst this reflection takes place
- We will engage in the ongoing work of developing the Mother House programme and the staff and volunteers who enable it.

Online and Dispersed Community Development:

- We will offer Lenten and Easter programmes at Nether Springs, online and in-person for local groups, with accessible resources to last for 12 months around the theme 'How then shall we live?'
- We will continue to develop ways to support and develop small group co-ordinators.
- We will continue to develop online open-house weekends, so that we might listen well and expand opportunities for those in dispersed Community to take much more of a lead in resource and retreat development.
- We will continue to develop themed small-group meet-ups and seasonal offerings as well as develop new 'teaching series' and creative expressions that address authentic experiences of living out our Rule of Life in our everyday lives.
- We will seek greater collaboration and participation in the development of Community activities.
- We will continue to be a presence at conferences and festivals when we are invited to contribute
- We will continue to resource in-person regional gatherings other potential collaborations - e.g. with Coventry Cathedral

Novitiate Programme Development:

- We will involve Mentors in the decision-making process about a suggested re-naming of the Novitiate material.
- Gauge whether there is interest from Mentors in having ongoing peer support for their role.
- We will make the Novitiate material more widely available to Companions
- We will evaluate new expressions of mentoring in small groups

**THE NORTHUMBRIA COMMUNITY TRUST
(A CHARITABLE INCORPORATED ORGANISATION)
TRUSTEES' REPORT (CONTINUED)**

FOR THE YEAR ENDED 31 MARCH 2024

Communications Development:

- A new website developer was appointed following the year end who will assist in the continued development of the website. This will enable us to support our identity and enhance our connection as a worldwide, network community

Resources and Publications Development:

- We will continue developing bespoke resources, with an openness to listen and respond to the needs of Community as well as actively seeking new contributors who could add to the rich diversity of resources in our growing archives, as a gift to the wider church. We will aim to commission writers for new material including: prayers and liturgy rooted in our vocational life in the vein of Celtic Daily Prayer books 1 and 2; a series of 'in-house' teaching booklets and liturgies and products designed by local artists or Companions/Friends in Community.
- We will support and enable new translations of Celtic Daily Prayer - e.g. in German - that are reimagined and expressed in relation to the context in which they are produced.
- We will continue to develop both the physical and online shop as the vision of Community crystallises for the next chapter.

**THE NORTHUMBRIA COMMUNITY TRUST
(A CHARITABLE INCORPORATED ORGANISATION)
TRUSTEES' REPORT (CONTINUED)**

FOR THE YEAR ENDED 31 MARCH 2024

Structure, governance and management

The charity is a Charitable Incorporated Organisation (CIO) and, as such, is governed by its Constitution.

The trustees who served during the year and up to the date of signature of the financial statements were:

Phoebe Barber-Rowell	(Resigned 14 August 2024)
Rosemary Burke - Secretary	
Robert Packham	
William Seddon - Chair	
Caroline Taylor - Treasurer	(Resigned 14 February 2024)
Graham Wilson	(Resigned 17 March 2024)
Nicolas Haigh	
Carollyn McDonald	(Appointed 27 September 2024)

New Trustees are recruited from amongst the Community's membership. Prospective Trustees take part on a process of application and interview and observe a meeting of the Trustees before being invited to be a Trustee.

The Trustee Board typically meets four times per year face-to-face, and then online as needed.

A significant contribution to the life and work of the Community is made by the many volunteers who staff the retreat and administration centre, lead Community Groups, become part of Community Teams, and generally offer time, energy and resources to fulfil the many activities involved in meeting our charitable objectives.

The trustees' report was approved by the Board of Trustees.

.....
William Seddon - Chair
Chair of Trustees
Dated:

**THE NORTHUMBRIA COMMUNITY TRUST
(A CHARITABLE INCORPORATED ORGANISATION)
STATEMENT OF TRUSTEES' RESPONSIBILITIES
FOR THE YEAR ENDED 31 MARCH 2024**

The trustees 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).

The law applicable to charities in England and Wales 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 charity and of the incoming resources and application of resources of the charity for that year.

In preparing these financial statements, the trustees are required to:

- select suitable accounting policies and then apply them consistently;
- observe the methods and principles in the Charities SORP;
- make judgements and estimates that are reasonable and prudent;
- state whether applicable accounting standards have been followed, subject to any material departures disclosed and explained in the financial statements; and
- prepare the financial statements on the going concern basis unless it is inappropriate to presume that the charity will continue in operation.

The trustees are responsible for keeping sufficient accounting records that disclose with reasonable accuracy at any time the financial position of the charity and enable them to ensure that the financial statements comply with the Charities Act 2011, the Charity (Accounts and Reports) Regulations 2008 and the provisions of the trust deed. They are also responsible for safeguarding the assets of the charity and hence for taking reasonable steps for the prevention and detection of fraud and other irregularities.

**THE NORTHUMBRIA COMMUNITY TRUST
(A CHARITABLE INCORPORATED ORGANISATION)
INDEPENDENT EXAMINER'S REPORT**

TO THE TRUSTEES OF THE NORTHUMBRIA COMMUNITY TRUST

I report to the trustees on my examination of the financial statements of The Northumbria Community Trust (the charity) for the year ended 31 March 2024.

Responsibilities and basis of report

As the trustees of the charity you are responsible for the preparation of the financial statements in accordance with the requirements of the Charities Act 2011 (the 2011 Act).

I report in respect of my examination of the charity's financial statements carried out under section 145 of the 2011 Act. In carrying out my examination I have followed all the applicable Directions given by the Charity Commission under section 145(5)(b) of the 2011 Act.

Independent examiner's statement

Since the charity'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.

Your attention is drawn to the fact that the charity has prepared financial statements in accordance with Accounting and Reporting by Charities preparing their accounts in accordance with the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102) in preference to the Accounting and Reporting by Charities: Statement of Recommended Practice issued on 1 April 2005 which is referred to in the extant regulations but has now been withdrawn.

I understand that this has been done in order for financial statements to provide a true and fair view in accordance with Generally Accepted Accounting Practice effective for reporting periods beginning on or after 1 January 2015.

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 that in any material respect:

- 1 accounting records were not kept in respect of the charity as required by section 130 of the 2011 Act; or
- 2 the financial statements do not accord with those records; or
- 3 the financial statements do not comply with the applicable requirements concerning the form and content of accounts set out in the Charities (Accounts and Reports) Regulations 2008 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.

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 financial statements to be reached.

A K Dunn BA (Hons) ACA

St Matthews House
Haugh Lane
Hexham
Northumberland
NE46 3PU

Dated:

THE NORTHUMBRIA COMMUNITY TRUST
(A CHARITABLE INCORPORATED ORGANISATION)
STATEMENT OF FINANCIAL ACTIVITIES
INCLUDING INCOME AND EXPENDITURE ACCOUNT

FOR THE YEAR ENDED 31 MARCH 2024

		Unrestricted funds 2024 £	Unrestricted funds 2023 £	Restricted funds 2023 £	Total 2023 £
	Notes				
Income and endowments from:					
Donations and legacies	3	365,189	282,558	120	282,678
Charitable activities	4	32,240	28,811	-	28,811
Investments	5	4,237	1,816	-	1,816
Other income	6	304	56	-	56
Total income		401,970	313,241	120	313,361
Expenditure on:					
Charitable activities	7	356,920	387,547	120	387,667
Total expenditure		356,920	387,547	120	387,667
Net income/(expenditure) and movement in funds		45,050	(74,306)	-	(74,306)
Reconciliation of funds:					
Fund balances at 1 April 2023		164,025	238,331	-	238,331
Fund balances at 31 March 2024		209,075	164,025	-	164,025

The statement of financial activities includes all gains and losses recognised in the year. All income and expenditure derive from continuing activities.

THE NORTHUMBRIA COMMUNITY TRUST
(A CHARITABLE INCORPORATED ORGANISATION)
BALANCE SHEET

AS AT 31 MARCH 2024

		2024		2023	
	Notes	£	£	£	£
Fixed assets					
Tangible assets	12		2,374		4,981
Current assets					
Stocks	13	15,643		14,874	
Debtors	14	13,344		14,897	
Cash at bank and in hand		186,369		143,086	
		<u>215,356</u>		<u>172,857</u>	
Creditors: amounts falling due within one year	15	<u>(8,655)</u>		<u>(13,813)</u>	
Net current assets			206,701		159,044
Total assets less current liabilities			<u>209,075</u>		<u>164,025</u>
Income funds					
Unrestricted funds			209,075		164,025
			<u>209,075</u>		<u>164,025</u>

The financial statements were approved by the Trustees on

.....
William Seddon - Chair
Chair of Trustees

THE NORTHUMBRIA COMMUNITY TRUST
(A CHARITABLE INCORPORATED ORGANISATION)
NOTES TO THE FINANCIAL STATEMENTS
FOR THE YEAR ENDED 31 MARCH 2024

1 Accounting policies

Charity information

The Northumbria Community Trust is a Charitable Incorporated Organisation (CIO) and, as such, is governed by its Constitution.

1.1 Accounting convention

The financial statements have been prepared in accordance with the charity's [governing document], the Charities Act 2011, FRS 102 "The Financial Reporting Standard applicable in the UK and Republic of Ireland" ("FRS 102") and the Charities SORP "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 charity is a Public Benefit Entity as defined by FRS 102.

The charity has taken advantage of the provisions in the SORP for charities not to prepare a Statement of Cash Flows.

The financial statements have departed from the Charities (Accounts and Reports) Regulations 2008 only to the extent required to provide a true and fair view. This departure has involved following the Statement of Recommended Practice for charities applying FRS 102 rather than the version of the Statement of Recommended Practice which is referred to in the Regulations but which has since been withdrawn.

The financial statements are prepared in sterling, which is the functional currency of the charity. Monetary amounts in these financial statements are rounded to the nearest £.

The financial statements have been prepared under the historical cost convention, [modified to include the revaluation of freehold properties and to include investment properties and certain financial instruments at fair value]. The principal accounting policies adopted are set out below.

1.2 Going concern

At the time of approving the financial statements, the trustees have a reasonable expectation that the charity has adequate resources to continue in operational existence for the foreseeable future. Thus the trustees continue to adopt the going concern basis of accounting in preparing the financial statements.

1.3 Charitable funds

The charity has restricted income funds to account for situations in which a funder requires that a grant must be spent on a particular purpose or where funds have been raised for a specific purpose. The aim and use of each restricted fund is set out in the notes to the financial statements.

All other funds are considered Unrestricted Funds and are available for use at the discretion of the Trustees in furtherance of the general activities of the charity.

**THE NORTHUMBRIA COMMUNITY TRUST
(A CHARITABLE INCORPORATED ORGANISATION)
NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)**

FOR THE YEAR ENDED 31 MARCH 2024

1 Accounting policies

(Continued)

1.4 Income

Income is included in the Statement of Financial Activities (SOFA) when entitlement, certainty of receipt and the amount can be measured with sufficient reliability.

Such income is only deferred when the donor or funder has specified that the grant or donation can only be used in future accounting periods or where the donor or funder has imposed conditions which must be met before the charity has unconditional entitlement.

Interest receivable on fixed interest securities and bank deposits is included on an accrual basis.

**THE NORTHUMBRIA COMMUNITY TRUST
(A CHARITABLE INCORPORATED ORGANISATION)
NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)**

FOR THE YEAR ENDED 31 MARCH 2024

1 Accounting policies

(Continued)

1.5 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 are allocated on the portion of the asset's use.

All expenditure is accounted for on an accrual basis and is recognised when a liability is incurred.

- Costs of Raising Funds are those costs of managing investments, seeking potential funders and applying for funding.
- Charitable Activities include expenditure associated with the provision of artistic projects and residencies. This includes both the direct costs and support costs relating to these activities.
- Support or Indirect costs are those costs incurred in support of the charitable objectives. These have been allocated to the resources expended on a consistent basis that fairly reflects the true use of those resources within the organisation, such as allocating staff costs by time spent and other costs by their usage.
- Governance costs are those incurred in the governance of the charity and its assets and are primarily associated with constitutional and statutory requirements.

All resources expended are classified under activity headings that aggregate all costs related to the category. Irrecoverable VAT is charged against the category of resources expended for which it was incurred.

1.6 Tangible fixed assets

Tangible fixed assets are initially measured at cost and subsequently measured at cost or valuation, net of depreciation and any impairment losses.

Depreciation is recognised so as to write off the cost or valuation of assets less their residual values over their useful lives on the following bases:

IT equipment	33% per annum straight line
Fixtures, fittings & equipment	20% per annum straight line
Motor vehicles	33% per annum straight line

Assets with a value below £100 are typically not capitalised.

A full year's depreciation charge is applied in the year of acquisition and no charge is made in the year of disposal.

THE NORTHUMBRIA COMMUNITY TRUST
(A CHARITABLE INCORPORATED ORGANISATION)
NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)

FOR THE YEAR ENDED 31 MARCH 2024

1 Accounting policies

(Continued)

1.7 Impairment of fixed assets

At each reporting end date, the charity reviews the carrying amounts of its tangible assets to determine whether there is any indication that those assets have suffered an impairment loss. If any such indication exists, the recoverable amount of the asset is estimated in order to determine the extent of the impairment loss (if any).

1.8 Stocks

Stocks represent materials and publications held for resale and are valued at the lower of cost and net realisable value.

Net realisable value is the estimated selling price less all estimated costs of completion and costs to be incurred in marketing, selling and distribution.

1.9 Cash and cash equivalents

Cash and cash equivalents include cash in hand, deposits held at call with banks, other short-term liquid investments with original maturities of three months or less, and bank overdrafts. Bank overdrafts are shown within borrowings in current liabilities.

1.10 Financial instruments

The charity has elected to apply the provisions of Section 11 'Basic Financial Instruments' and Section 12 'Other Financial Instruments Issues' of FRS 102 to all of its financial instruments.

Financial instruments are recognised in the charity's balance sheet when the charity becomes party to the contractual provisions of the instrument.

Financial assets and liabilities are offset, with the net amounts presented in the financial statements, when there is a legally enforceable right to set off the recognised amounts and there is an intention to settle on a net basis or to realise the asset and settle the liability simultaneously.

Basic financial assets

Basic financial assets, which include debtors and cash and bank balances, are initially measured at transaction price including transaction costs and are subsequently carried at amortised cost using the effective interest method unless the arrangement constitutes a financing transaction, where the transaction is measured at the present value of the future receipts discounted at a market rate of interest. Financial assets classified as receivable within one year are not amortised.

THE NORTHUMBRIA COMMUNITY TRUST
(A CHARITABLE INCORPORATED ORGANISATION)
NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)

FOR THE YEAR ENDED 31 MARCH 2024

1 Accounting policies

(Continued)

Basic financial liabilities

Basic financial liabilities, including creditors and bank loans are initially recognised at transaction price unless the arrangement constitutes a financing transaction, where the debt instrument is measured at the present value of the future payments discounted at a market rate of interest. Financial liabilities classified as payable within one year are not amortised.

Debt instruments are subsequently carried at amortised cost, using the effective interest rate method.

Trade creditors are obligations to pay for goods or services that have been acquired in the ordinary course of operations from suppliers. Amounts payable are classified as current liabilities if payment is due within one year or less. If not, they are presented as non-current liabilities. Trade creditors are recognised initially at transaction price and subsequently measured at amortised cost using the effective interest method.

Derecognition of financial liabilities

Financial liabilities are derecognised when the charity's contractual obligations expire or are discharged or cancelled.

1.11 Employee benefits

The cost of any unused holiday entitlement is recognised in the period in which the employee's services are received.

Termination benefits are recognised immediately as an expense when the charity is demonstrably committed to terminate the employment of an employee or to provide termination benefits.

1.12 Retirement benefits

Payments to defined contribution retirement benefit schemes are charged as an expense as they fall due.

1.13 Taxation

The Northumbria Community Trust is a Charitable Incorporated Organisation and, therefore, is not liable to income tax or corporation tax on income or gains derived from its activities as they fall within the exemptions available.

1.14 Foreign Currencies

Assets and liabilities in foreign currencies are translated into sterling at the rates of exchange ruling at the balance sheet date. Transactions in foreign currencies are translated into sterling at the date of the transaction. Exchange differences are taken into account in arriving at the surplus/deficit.

THE NORTHUMBRIA COMMUNITY TRUST
(A CHARITABLE INCORPORATED ORGANISATION)
NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)

FOR THE YEAR ENDED 31 MARCH 2024

2 Critical accounting estimates and judgements

In the application of the charity's accounting policies, the trustees are required to make judgements, estimates and assumptions about the carrying amount of assets and liabilities that are not readily apparent from other sources. The estimates and associated assumptions are based on historical experience and other factors that are considered to be relevant. Actual results may differ from these estimates.

The estimates and underlying assumptions are reviewed on an ongoing basis. Revisions to accounting estimates are recognised in the period in which the estimate is revised where the revision affects only that period, or in the period of the revision and future periods where the revision affects both current and future periods.

3 Donations and legacies

	Unrestricted funds	Unrestricted funds	Restricted funds	Total
	2024	2023	2023	2023
	£	£	£	£
Donations - General Giving	285,156	226,002	120	226,122
Donations - Planned Giving	33,114	20,300	-	20,300
Corona Virus Job Retention Scheme	-	5,110	-	5,110
Gift Aid	46,919	31,146	-	31,146
	<u>365,189</u>	<u>282,558</u>	<u>120</u>	<u>282,678</u>

4 Income from charitable activities

	Unrestricted funds 2024 £	Unrestricted funds 2023 £
Resources Sales	32,236	28,804
Shipping/Postage Fees	4	7
	<u>32,240</u>	<u>28,811</u>

THE NORTHUMBRIA COMMUNITY TRUST
(A CHARITABLE INCORPORATED ORGANISATION)
NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)

FOR THE YEAR ENDED 31 MARCH 2024

5 Income from investments

	Unrestricted funds 2024 £	Unrestricted funds 2023 £
Interest receivable	4,237	1,816
	<u> </u>	<u> </u>

6 Other income

	Unrestricted funds 2024 £	Unrestricted funds 2023 £
Other income	304	56
	<u> </u>	<u> </u>

THE NORTHUMBRIA COMMUNITY TRUST
(A CHARITABLE INCORPORATED ORGANISATION)
NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)

FOR THE YEAR ENDED 31 MARCH 2024

7 Charitable activities

	Direct project costs	Overheads and Administration Costs	Total 2024	Direct project costs	Overheads and Administration Costs	Total 2023
	2024	2024		2023	2023	
	£	£	£	£	£	£
Staff costs	-	189,668	189,668	-	227,982	227,982
Depreciation and impairment	3,356	-	3,356	3,501	-	3,501
Direct project costs	124,052	-	124,052	111,494	-	111,494
	<u>127,408</u>	<u>189,668</u>	<u>317,076</u>	<u>114,995</u>	<u>227,982</u>	<u>342,977</u>
Grant funding of activities (see note 8)	16,600	-	16,600	17,400	-	17,400
Support costs (Overheads and administration costs)	20,498	-	20,498	24,794	-	24,794
Governance costs	2,746	-	2,746	2,496	-	2,496
	<u>167,252</u>	<u>189,668</u>	<u>356,920</u>	<u>159,685</u>	<u>227,982</u>	<u>387,667</u>
Analysis by fund						
Unrestricted funds	167,252	189,668	356,920	159,565	227,982	387,547
Restricted funds	-	-	-	120	-	120
	<u>-</u>	<u>-</u>	<u>-</u>	<u>120</u>	<u>-</u>	<u>120</u>

Governance costs includes payments in respect of the Independent Examination Fees of £2,630 (2023-£2,040).

THE NORTHUMBRIA COMMUNITY TRUST
(A CHARITABLE INCORPORATED ORGANISATION)
NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)

FOR THE YEAR ENDED 31 MARCH 2024

8 Grants payable

	Direct project costs 2024 £	Direct project costs 2023 £
Grants to individuals	16,600	17,400
	<u>16,600</u>	<u>17,400</u>

Included within Expenditure on Charitable Activities are grants to individuals in respect of Community Mission totalling £16,600 (2023: £17,400).

9 Trustees

None of the trustees (or any persons connected with them) received any remuneration during the year, and one trustee was reimbursed travelling expenses of £116 (2023- £429).

10 Employees

The average monthly number of employees during the year was:

	2024 Number	2023 Number
Advancement of Christian Religion	12	12
	<u>12</u>	<u>12</u>
Employment costs	2024 £	2023 £
Wages and salaries (including Freelance Fees)	182,244	215,490
Social security costs	4,830	9,082
Other pension costs	2,594	3,410
	<u>189,668</u>	<u>227,982</u>

There were no employees whose annual remuneration was £60,000 or more.

THE NORTHUMBRIA COMMUNITY TRUST
(A CHARITABLE INCORPORATED ORGANISATION)
NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)

FOR THE YEAR ENDED 31 MARCH 2024

11 Taxation

The charity is exempt from taxation on its activities because all its income is applied for charitable purposes.

12 Tangible fixed assets

	IT equipment	Fixtures, fittings & equipment	Motor vehicles	Total
	£	£	£	£
Cost				
At 1 April 2023	8,459	15,471	6,499	30,429
Additions	-	750	-	750
	<u>8,459</u>	<u>16,221</u>	<u>6,499</u>	<u>31,179</u>
At 31 March 2024	8,459	16,221	6,499	31,179
Depreciation and impairment				
At 1 April 2023	5,797	13,152	6,499	25,448
Depreciation charged in the year	2,123	1,234	-	3,357
	<u>7,920</u>	<u>14,386</u>	<u>6,499</u>	<u>28,805</u>
At 31 March 2024	7,920	14,386	6,499	28,805
Carrying amount				
At 31 March 2024	539	1,835	-	2,374
	<u>539</u>	<u>1,835</u>	<u>-</u>	<u>2,374</u>
At 31 March 2023	2,663	2,318	-	4,981
	<u>2,663</u>	<u>2,318</u>	<u>-</u>	<u>4,981</u>

13 Stocks

	2024	2023
	£	£
Publications for resale	15,643	14,874
	<u>15,643</u>	<u>14,874</u>

14 Debtors

	2024	2023
	£	£
Amounts falling due within one year:		
Trade debtors	130	440
Other debtors	13,214	2,057
Prepayments and accrued income	-	12,400
	<u>13,344</u>	<u>14,897</u>

THE NORTHUMBRIA COMMUNITY TRUST
(A CHARITABLE INCORPORATED ORGANISATION)
NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)

FOR THE YEAR ENDED 31 MARCH 2024

15 Creditors: amounts falling due within one year

	Notes	2024 £	2023 £
Other taxation and social security		258	423
Deferred income	16	-	5,891
Trade creditors		1,064	1,953
Other creditors		-	375
Accruals and deferred income		7,333	5,171
		<u>8,655</u>	<u>13,813</u>

16 Deferred income

	2024 £	2023 £
Other deferred income	-	5,891
	<u>-</u>	<u>5,891</u>

Deferred income is included in the financial statements as follows:

	2024 £	2023 £
Deferred income is included within:		
Current liabilities	-	5,891
	<u>-</u>	<u>5,891</u>
Movements in the year:		
Deferred income at 1 April 2023	5,891	120
Released from previous periods	(5,891)	(120)
Resources deferred in the year	-	5,891
	<u>-</u>	<u>5,891</u>
Deferred income at 31 March 2024	-	5,891
	<u>-</u>	<u>5,891</u>

THE NORTHUMBRIA COMMUNITY TRUST
(A CHARITABLE INCORPORATED ORGANISATION)
NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)

FOR THE YEAR ENDED 31 MARCH 2024

17 Unrestricted funds

The unrestricted funds of the charity comprise the unexpended balances of donations and grants which are not subject to specific conditions by donors and grantors as to how they may be used. These include designated funds which have been set aside out of unrestricted funds by the trustees for specific purposes.

	At 1 April 2023	Incoming resources	Resources expended	At 31 March 2024
	£	£	£	£
General funds	164,025	401,970	(356,920)	209,075
	<u> </u>	<u> </u>	<u> </u>	<u> </u>
Previous year:	At 1 April 2022	Incoming resources	Resources expended	At 31 March 2023
	£	£	£	£
General funds	238,331	313,241	(387,547)	164,025
	<u> </u>	<u> </u>	<u> </u>	<u> </u>

18 Related party transactions

There were no disclosable related party transactions during the year (2023 - none).

Accounts

THE NORTHUMBRIA COMMUNITY TRUST
(A CHARITABLE INCORPORATED ORGANISATION)
ANNUAL REPORT AND UNAUDITED FINANCIAL STATEMENTS
FOR THE YEAR ENDED 31 MARCH 2023

THE NORTHUMBRIA COMMUNITY TRUST

(A CHARITABLE INCORPORATED ORGANISATION)

LEGAL AND ADMINISTRATIVE INFORMATION

Trustees

Phoebe Barber-Rowell
Rosemary Burke - Secretary
Robert Packham (Appointed 27 May 2022)
William Seddon - Chair
Caroline Taylor - Treasurer
Graham Wilson
Nicolas Haigh (Appointed 10 March 2023)

Secretary

Rosemary Burke

Senior Management

The Trustees delegate aspects of the day-to-day operations of the charity to the following Overseers (senior staff members)

Catherine Askew
Sarah Hay
Sarah Pillar

Key Advisors

Neville Barnes
Sue Pratt
Frank White

Charity number

1156630

Principal address

Nether Springs
Croft Cottage
Acton Home Farm
Felton, Morpeth
Northumberland
NE65 9NU

Independent examiner

A K Dunn BA (Hons) ACA
St Matthews House
Haugh Lane
Hexham
Northumberland
NE46 3PU

Bankers

Unity Trust Bank
4 Brindley Place
Birmingham
B1 2JB

THE NORTHUMBRIA COMMUNITY TRUST (A CHARITABLE INCORPORATED ORGANISATION) CONTENTS

	Page
Trustees' report	1 - 5
Independent examiner's report	7
Statement of financial activities	8
Balance sheet	9
Notes to the financial statements	10 - 19

THE NORTHUMBRIA COMMUNITY TRUST

(A CHARITABLE INCORPORATED ORGANISATION)

TRUSTEES' REPORT

FOR THE YEAR ENDED 31 MARCH 2023

The trustees present their annual report and financial statements for the year ended 31 March 2023.

The accounts have been prepared in accordance with the accounting policies set out in note 1 to the accounts and comply with the charity's governing document, the Charities Act 2011 and the Statement of Recommended Practice, "Accounting and Reporting by Charities", issued in March 2005.

Objectives and activities

The charity's objects are to:

1. Advance the Christian religion in any part of the world for the benefit of the public through
 - Holding prayer meetings, lectures and seminars
 - Producing and/or distributing literature and providing a place of retreat and worship to enlighten others about the Christian religion and to assist people in their spiritual growth; and
 - Such other means as the Trustees may determine
2. Further the religious and other charitable work of Christian churches in the United Kingdom
3. Promote any further charitable purpose for the benefit of the public as the Trustees may determine

The Trustees confirm that they have complied with the duty in section 17(5) of the Charities Act 2011 to have due regard to the Charity Commission's general guidance on public benefit, "Charities and Public Benefit".

The main activities undertaken for the public benefit are as follows:

- Facilitating and leading numerous online and in-person courses, seminars and events held in and from Northumberland, throughout UK, and in Australia, Europe and North America in furthering religious education.
- Providing a variety of resources online and through our Centre's activities (including its well-stocked library), which help to raise awareness of our Christian beliefs and practices.
- Encouraging and facilitating religious education and practice by providing and maintaining places of worship, chapels, prayer rooms and houses for retreats and courses.
- Involvement in conferences, festivals, gatherings and consultations in UK, Australia, Europe, and North America to promote spiritual, mental and physical well-being.
- Working ecumenically with churches of all denominations, theological colleges, and other diverse organisations in the private, public and voluntary/community sectors to help in addressing the spiritual, mental and social needs of the public.
- Running retreats, workshops (online and in-person) and pilgrimages to various Celtic Christian sites.
- Providing and promoting a Rule of Life as a moral and ethical framework for a way for living that is capable of influencing society in a beneficial way.
- Providing access to our facilities and activities to who all who wish to enjoy them.

Achievements and performance

We are grateful for the sustained growth of participation by Companions, Novices and Friends in the life of the Northumbria Community. The financial year 2022-2023 has been one within which we have sought to steward effectively the resources with which we have been entrusted. We have continued to do this by looking towards God for ways of raising ongoing revenue, through plans directed at meeting our purposes and supporting the Community's financial viability.

We were able to live out of our objectives in the past year by returning to a rhythm of regular retreats at Nether Springs and by developing connections across our dispersed Community network. We observed the challenging effects of the pandemic on denominational churches and surrounding communities, and we noted a greater need for the provision of safe spaces to explore spirituality, along with an opportunity to support exhausted clergy.

**THE NORTHUMBRIA COMMUNITY TRUST
(A CHARITABLE INCORPORATED ORGANISATION)
TRUSTEES' REPORT (CONTINUED)
FOR THE YEAR ENDED 31 MARCH 2023**

Through the time of Lent and the celebration of Easter we:

- Offered an online Lenten course open to all and with an emphasis on creativity.
- Continued to explore the theme of 'Glimpses of God's Glory to sustain us' through our Easter Workshop both in person and online. We provided resources to help Companions engage with their local communities and live out our Rule of Life. We created a 'live' Google map of where and how Companions, Novices and Friends perceive Glimpses of God's Glory.
- Focused on 'Selah' and considered how pausing helps us to see God's glory in our midst, inviting each person to create and decorate their own 'Pause Button'.

Through our online and hybrid platforms we:

- Continued with individually guided retreats, Community Introduction weekends, Creative Saturdays and Companion 'Hang-out' weekends
- Supported many diverse online prayer groups with participants from all over the world
- Promoted Andy Raine's 'Blessed are the Peacemakers' series
- Began several online groups to explore the 'Seven Sacred Spaces' materials
- Connected several online groups for the 'Seven Sacred Spaces' meet-ups
- Continued with seasonal and Saints Days gatherings and livestreams

In our in-person, Dispersed Community Structures we:

- Sent a team to Cliff Fest '22
- Sent a team to Greenbelt '22 to partner again with Christian Aid in leading prayers in its tent
- Hosted regional gatherings in Manchester, Belfast, Cambridge and Coventry

Through our Mother House, 'Nether Springs' we:

- Continued and deepened the 'Inner & Outer Pilgrimage' retreats.
- Relaunched our led/themed retreats programme for the first time since Covid.
- Offered monthly 'individually guided retreats'
- Made significant connections with folks from a local 'Recovery Church', hosting them for several day visits and overnight stays, as they worked with the 12-step programme.
- Made a 5-year facilities plan to maintain the buildings and grounds of Nether Springs

Through our Novitiate Programme we:

- Completed the revision of our Novitiate modules
- Created two new expressions of mentoring in small groups, one in Belfast and one in Cambridge
- Welcomed 9 people into Companionship with meaningful and individualised services of vow-taking.
- At 31 March 2023 there were 456 Companions and 108 Novices. Since the year end a further 14 people have become Companions.

Through Resources and Publications we:

- Produced more 'in-house' resources for purchase through our online shop as well as providing downloadable booklets for monthly readings, core liturgies and teaching booklets, including Trevor Miller's 'Building Blocks of Community'.
- Began selling a new range of ecologically-sourced finger Labyrinths and locally sourced and handmade wooden Holding Crosses
- Produced two new colouring books, featuring the designs in Celtic Daily Prayer

THE NORTHUMBRIA COMMUNITY TRUST

(A CHARITABLE INCORPORATED ORGANISATION)

TRUSTEES' REPORT (CONTINUED)

FOR THE YEAR ENDED 31 MARCH 2023

Through staff development we:

- Helped two members of our Office staff end well at transition points in their lives
- Found ways to continue without these two staff in the interim, as we make plans for restructuring the Office team.
- Appointed a new Community Safeguarding Lead and a Designated Safeguarding Trustee, and found new provision for Safeguarding support through Newcastle Diocese and Thirty-one:eight

Through Communications we:

- Prepared for rebranding by developing a new Community logo to be launched with the new website.
- Took a fresh approach to designing our new website, including a strategy for the initial content

Financial review

The financial result for the year is a deficit on Unrestricted Funds of £74,306 (2022: surplus of £21,930). As a result, the charity's Unrestricted Funds at March 2023 are £164,025 (2022: £238,331).

The Trustees would like to acknowledge the support provided via regular giving and donations and via the significant use of volunteers, each of which enables work to continue and the fulfilment of the charitable purpose.

It is the policy of the charity that unrestricted funds which have not been designated for a specific use should be maintained at a level equivalent to between three and six month's expenditure. The trustees consider that reserves at this level will ensure that, in the event of a significant drop in funding, they will be able to continue the charity's current activities while consideration is given to ways in which additional funds may be raised. This level of reserves has been maintained throughout the year.

The Trustees have reviewed the charity's needs for reserves in line with the guidance issued by the Charity Commission.

The charity seeks to retain sufficient Unrestricted Reserves, to cover all known liabilities and to provide for three months' running costs to cover the charity's operational costs in the event of an unforeseen reduction in income. This is estimated as a total requirement of approximately £85,000.

The statement of financial activities shows total unrestricted funds of £164,025 at 31 March 2023 (2022: £238,331). Free unrestricted reserves, defined as total Unrestricted Reserves excluding the value of Fixed Assets, are currently £159,044 (2022: £232,597). The Trustees are satisfied that this level of reserves should enable the charity to continue in operation for the foreseeable future.

This reserves policy is reviewed on an annual basis by the Trustees.

The Trustee Board reviews the major governance, operational and financial risks which the charity faces at its quarterly meetings and confirm that systems have been established to mitigate these risks.

The charity has a risk management strategy in place, which comprises:

- A quarterly review of the strategic risks the charity faces;
- The establishment of systems and procedures to mitigate those risks identified; and
- The implementation of procedures designed to minimise any potential impact on the charity should those risks materialise

The Trustees consider the key risks facing the charity currently to be financial risks arising if the organisation is unable to attract sufficient income (most notably via giving/donations) to realise its planned projects to the scale and quality to which the organisation aspires.

The Trustees have managed the potential impact of these financial risks by ensuring that:

- Prudent budgets have been set for the next financial year, progress against which is reviewed on a regular basis.
- The charity maintains a relatively low-cost base.
- Regular management accounts are produced, monitoring the performance against budget.

THE NORTHUMBRIA COMMUNITY TRUST
(A CHARITABLE INCORPORATED ORGANISATION)
TRUSTEES' REPORT (CONTINUED)
FOR THE YEAR ENDED 31 MARCH 2023

Plans for next year

Infrastructure Development:

- We will review our current staffing structure and our leadership structure

Mother House Development:

- We will communicate more widely our need for longer-term residential volunteers whilst also exploring other avenues for potential recruitment
- We will develop a programme of retreats that enables the house to be open more often, deepens our life of prayer and improves our financial sustainability

Online and Dispersed Community Development:

- We will offer Lenten and Easter programmes at Nether Springs, online and in-person for local groups, with accessible resources to last for 12 months around the theme 'How can we sing the Lord's song in a strange land?'
- We will launch our 'Rekindling Project', a focus on the 950th anniversary of the journey of three monks from Evesham to re-found many of the monasteries in the Northeast of England. We will begin with an all-Community camp in Evesham over 4 days, retelling our stories and engaging creatively and relationally. This will be followed up with online and in-person offerings along the pilgrim-route of the 3 Monks.
- We will continue to be a presence at conferences and festivals when we are invited to contribute
- We will continue to resource in-person regional gatherings

Novitiate Programme Development:

- We will continue to enhance the new Novitiate modules
- We will explore new ways of training and encouraging Mentors, including through establishing an online support group

Communications Development:

- We will continue to work with our Communications Lead to develop and improve our communication across the Community.
- We will reach out to Companions, inviting them to tell us about their experiences of recommitting to the Rule of Life
- We will work with our new web providers to build and launch a new website.

Resources and Publications Development:

- We will continue developing new in-house publications

Novitiate Programme Development:

- We will continue to develop our new Novitiate programme to support the 99 Novices who have embarked on the journey through the teaching and resource modules. In addition, we will explore group mentorship for some whilst continuing with the traditional one-to-one mentoring relationships for others.

Resources and Publications Development:

- We will develop the Community 'shop' through both our new website, and small bookshop in the foyer at Nether Springs.
- We will develop bespoke resources commissioning writers for new material including: prayers and liturgy rooted in our vocational life in the vein of Celtic Daily Prayer books 1 and 2; a series of 'in-house' teaching booklets and liturgies; and products designed by local artists or Companions in Community.

THE NORTHUMBRIA COMMUNITY TRUST
(A CHARITABLE INCORPORATED ORGANISATION)
TRUSTEES' REPORT (CONTINUED)
FOR THE YEAR ENDED 31 MARCH 2023

Structure, governance and management

The charity is a Charitable Incorporated Organisation (CIO) and, as such, is governed by its Constitution.

The trustees who served during the year and up to the date of signature of the financial statements were:

Jayne Bartholomew	(Resigned 10 April 2022)
Phoebe Barber-Rowell	
Rosemary Burke - Secretary	
Robert Packham	(Appointed 27 May 2022)
William Seddon - Chair	
Caroline Taylor - Treasurer	
Graham Wilson	
Nicolas Haigh	(Appointed 10 March 2023)

New Trustees are recruited from amongst the Community's membership. Prospective Trustees take part on a process of application and interview and observe a meeting of the Trustees before being invited to be a Trustee.

The Trustee Board typically meets four times per year face-to-face, and then online as needed.

A significant contribution to the life and work of the Community is made by the many volunteers who staff the retreat and administration centre, lead Community Groups, become part of Community Teams, and generally offer time, energy and resources to fulfil the many activities involved in meeting our charitable objectives.

The trustees' report was approved by the Board of Trustees.

William Seddon - Chair

Chair of Trustees

Dated: 3 November 2023

THE NORTHUMBRIA COMMUNITY TRUST
(A CHARITABLE INCORPORATED ORGANISATION)
STATEMENT OF TRUSTEES' RESPONSIBILITIES
FOR THE YEAR ENDED 31 MARCH 2023

The trustees 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).

The law applicable to charities in England and Wales 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 charity and of the incoming resources and application of resources of the charity for that year.

In preparing these financial statements, the trustees are required to:

- select suitable accounting policies and then apply them consistently;
- observe the methods and principles in the Charities SORP;
- make judgements and estimates that are reasonable and prudent;
- state whether applicable accounting standards have been followed, subject to any material departures disclosed and explained in the financial statements; and
- prepare the financial statements on the going concern basis unless it is inappropriate to presume that the charity will continue in operation.

The trustees are responsible for keeping sufficient accounting records that disclose with reasonable accuracy at any time the financial position of the charity and enable them to ensure that the financial statements comply with the Charities Act 2011, the Charity (Accounts and Reports) Regulations 2008 and the provisions of the trust deed. They are also responsible for safeguarding the assets of the charity and hence for taking reasonable steps for the prevention and detection of fraud and other irregularities.

THE NORTHUMBRIA COMMUNITY TRUST (A CHARITABLE INCORPORATED ORGANISATION) INDEPENDENT EXAMINER'S REPORT TO THE TRUSTEES OF THE NORTHUMBRIA COMMUNITY TRUST

I report to the trustees on my examination of the financial statements of The Northumbria Community Trust (the charity) for the year ended 31 March 2023.

Responsibilities and basis of report

As the trustees of the charity you are responsible for the preparation of the financial statements in accordance with the requirements of the Charities Act 2011 (the 2011 Act).

I report in respect of my examination of the charity's financial statements carried out under section 145 of the 2011 Act. In carrying out my examination I have followed all the applicable Directions given by the Charity Commission under section 145(5)(b) of the 2011 Act.

Independent examiner's statement

Since the charity'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.

Your attention is drawn to the fact that the charity has prepared financial statements in accordance with Accounting and Reporting by Charities preparing their accounts in accordance with the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102) in preference to the Accounting and Reporting by Charities: Statement of Recommended Practice issued on 1 April 2005 which is referred to in the extant regulations but has now been withdrawn.

I understand that this has been done in order for financial statements to provide a true and fair view in accordance with Generally Accepted Accounting Practice effective for reporting periods beginning on or after 1 January 2015.

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 that in any material respect:

- 1 accounting records were not kept in respect of the charity as required by section 130 of the 2011 Act; or
- 2 the financial statements do not accord with those records; or
- 3 the financial statements do not comply with the applicable requirements concerning the form and content of accounts set out in the Charities (Accounts and Reports) Regulations 2008 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.

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 financial statements to be reached.

A K Dunn BA (Hons) ACA

St Matthews House
Haugh Lane
Hexham
Northumberland
NE46 3PU

Dated: 3 November 2023

THE NORTHUMBRIA COMMUNITY TRUST
(A CHARITABLE INCORPORATED ORGANISATION)
STATEMENT OF FINANCIAL ACTIVITIES
INCLUDING INCOME AND EXPENDITURE ACCOUNT

FOR THE YEAR ENDED 31 MARCH 2023

		Unrestricted funds 2023 £	Restricted funds 2023 £	Total 2023 £	Unrestricted funds 2022 £	Restricted funds 2022 £	Total 2022 £
Notes							
<u>Income and endowments from:</u>							
Donations and legacies	3	282,558	120	282,678	326,689	780	327,469
Charitable activities	4	28,811	-	28,811	32,260	-	32,260
Investments	5	1,816	-	1,816	69	-	69
Other income	6	56	-	56	280	-	280
Total income		313,241	120	313,361	359,298	780	360,078
<u>Expenditure on:</u>							
Charitable activities	7	387,547	120	387,667	337,368	780	338,148
Net (expenditure)/income for the year/							
Net movement in funds		(74,306)	-	(74,306)	21,930	-	21,930
Fund balances at 1 April 2022		238,331	-	238,331	216,401	-	216,401
Fund balances at 31 March 2023		164,025	-	164,025	238,331	-	238,331

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

All income and expenditure derive from continuing activities.

THE NORTHUMBRIA COMMUNITY TRUST
(A CHARITABLE INCORPORATED ORGANISATION)
BALANCE SHEET
AS AT 31 MARCH 2023

	Notes	2023 £	£	2022 £	£
Fixed assets					
Tangible assets	12		4,981		5,734
Current assets					
Stocks	13	14,874		6,641	
Debtors	14	14,897		14,152	
Cash at bank and in hand		143,086		218,136	
		<u>172,857</u>		<u>238,929</u>	
Creditors: amounts falling due within one year	15	<u>(13,813)</u>		<u>(6,332)</u>	
Net current assets			159,044		232,597
Total assets less current liabilities			<u>164,025</u>		<u>238,331</u>
Income funds					
Unrestricted funds			164,025		238,331
			<u>164,025</u>		<u>238,331</u>

The financial statements were approved by the Trustees on 15 October 2023

William Seddon - Chair
Chair of Trustees

THE NORTHUMBRIA COMMUNITY TRUST

(A CHARITABLE INCORPORATED ORGANISATION)

NOTES TO THE FINANCIAL STATEMENTS

FOR THE YEAR ENDED 31 MARCH 2023

1 Accounting policies

Charity information

The Northumbria Community Trust is a Charitable Incorporated Organisation (CIO) and, as such, is governed by its Constitution.

1.1 Accounting convention

The financial statements have been prepared in accordance with the charity's [governing document], the Charities Act 2011, FRS 102 "The Financial Reporting Standard applicable in the UK and Republic of Ireland" ("FRS 102") and the Charities SORP "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 charity is a Public Benefit Entity as defined by FRS 102.

The charity has taken advantage of the provisions in the SORP for charities not to prepare a Statement of Cash Flows.

The financial statements have departed from the Charities (Accounts and Reports) Regulations 2008 only to the extent required to provide a true and fair view. This departure has involved following the Statement of Recommended Practice for charities applying FRS 102 rather than the version of the Statement of Recommended Practice which is referred to in the Regulations but which has since been withdrawn.

The financial statements are prepared in sterling, which is the functional currency of the charity. Monetary amounts in these financial statements are rounded to the nearest £.

The financial statements have been prepared under the historical cost convention, [modified to include the revaluation of freehold properties and to include investment properties and certain financial instruments at fair value]. The principal accounting policies adopted are set out below.

1.2 Going concern

At the time of approving the financial statements, the trustees have a reasonable expectation that the charity has adequate resources to continue in operational existence for the foreseeable future. Thus the trustees continue to adopt the going concern basis of accounting in preparing the financial statements.

1.3 Charitable funds

The charity has restricted income funds to account for situations in which a funder requires that a grant must be spent on a particular purpose or where funds have been raised for a specific purpose. The aim and use of each restricted fund is set out in the notes to the financial statements.

All other funds are considered Unrestricted Funds and are available for use at the discretion of the Trustees in furtherance of the general activities of the charity.

1.4 Income

Income is included in the Statement of Financial Activities (SOFA) when entitlement, certainty of receipt and the amount can be measured with sufficient reliability.

Such income is only deferred when the donor or funder has specified that the grant or donation can only be used in future accounting periods or where the donor or funder has imposed conditions which must be met before the charity has unconditional entitlement.

Interest receivable on fixed interest securities and bank deposits is included on an accrual basis.

THE NORTHUMBRIA COMMUNITY TRUST
(A CHARITABLE INCORPORATED ORGANISATION)
NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)
FOR THE YEAR ENDED 31 MARCH 2023

1 Accounting policies

(Continued)

1.5 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 are allocated on the portion of the asset's use.

All expenditure is accounted for on an accrual basis and is recognised when a liability is incurred.

- Costs of Raising Funds are those costs of managing investments, seeking potential funders and applying for funding.
- Charitable Activities include expenditure associated with the provision of artistic projects and residencies. This includes both the direct costs and support costs relating to these activities.
- Support or Indirect costs are those costs incurred in support of the charitable objectives. These have been allocated to the resources expended on a consistent basis that fairly reflects the true use of those resources within the organisation, such as allocating staff costs by time spent and other costs by their usage.
- Governance costs are those incurred in the governance of the charity and its assets and are primarily associated with constitutional and statutory requirements.

All resources expended are classified under activity headings that aggregate all costs related to the category. Irrecoverable VAT is charged against the category of resources expended for which it was incurred.

1.6 Tangible fixed assets

Tangible fixed assets are initially measured at cost and subsequently measured at cost or valuation, net of depreciation and any impairment losses.

Depreciation is recognised so as to write off the cost or valuation of assets less their residual values over their useful lives on the following bases:

IT equipment	33% per annum straight line
Fixtures, fittings & equipment	20% per annum straight line
Motor vehicles	33% per annum straight line

Assets with a value below £100 are typically not capitalised.

A full year's depreciation charge is applied in the year of acquisition and no charge is made in the year of disposal.

1.7 Impairment of fixed assets

At each reporting end date, the charity reviews the carrying amounts of its tangible assets to determine whether there is any indication that those assets have suffered an impairment loss. If any such indication exists, the recoverable amount of the asset is estimated in order to determine the extent of the impairment loss (if any).

THE NORTHUMBRIA COMMUNITY TRUST
(A CHARITABLE INCORPORATED ORGANISATION)
NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)
FOR THE YEAR ENDED 31 MARCH 2023

1 Accounting policies

(Continued)

1.8 Stocks

Stocks represent materials and publications held for resale and are valued at the lower of cost and net realisable value.

Net realisable value is the estimated selling price less all estimated costs of completion and costs to be incurred in marketing, selling and distribution.

1.9 Cash and cash equivalents

Cash and cash equivalents include cash in hand, deposits held at call with banks, other short-term liquid investments with original maturities of three months or less, and bank overdrafts. Bank overdrafts are shown within borrowings in current liabilities.

1.10 Financial instruments

The charity has elected to apply the provisions of Section 11 'Basic Financial Instruments' and Section 12 'Other Financial Instruments Issues' of FRS 102 to all of its financial instruments.

Financial instruments are recognised in the charity's balance sheet when the charity becomes party to the contractual provisions of the instrument.

Financial assets and liabilities are offset, with the net amounts presented in the financial statements, when there is a legally enforceable right to set off the recognised amounts and there is an intention to settle on a net basis or to realise the asset and settle the liability simultaneously.

Basic financial assets

Basic financial assets, which include debtors and cash and bank balances, are initially measured at transaction price including transaction costs and are subsequently carried at amortised cost using the effective interest method unless the arrangement constitutes a financing transaction, where the transaction is measured at the present value of the future receipts discounted at a market rate of interest. Financial assets classified as receivable within one year are not amortised.

Basic financial liabilities

Basic financial liabilities, including creditors and bank loans are initially recognised at transaction price unless the arrangement constitutes a financing transaction, where the debt instrument is measured at the present value of the future payments discounted at a market rate of interest. Financial liabilities classified as payable within one year are not amortised.

Debt instruments are subsequently carried at amortised cost, using the effective interest rate method.

Trade creditors are obligations to pay for goods or services that have been acquired in the ordinary course of operations from suppliers. Amounts payable are classified as current liabilities if payment is due within one year or less. If not, they are presented as non-current liabilities. Trade creditors are recognised initially at transaction price and subsequently measured at amortised cost using the effective interest method.

Derecognition of financial liabilities

Financial liabilities are derecognised when the charity's contractual obligations expire or are discharged or cancelled.

1.11 Employee benefits

The cost of any unused holiday entitlement is recognised in the period in which the employee's services are received.

Termination benefits are recognised immediately as an expense when the charity is demonstrably committed to terminate the employment of an employee or to provide termination benefits.

THE NORTHUMBRIA COMMUNITY TRUST
(A CHARITABLE INCORPORATED ORGANISATION)
NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)
FOR THE YEAR ENDED 31 MARCH 2023

1 Accounting policies

(Continued)

1.12 Retirement benefits

Payments to defined contribution retirement benefit schemes are charged as an expense as they fall due.

1.13 Taxation

The Northumbria Community Trust is a Charitable Incorporated Organisation and, therefore, is not liable to income tax or corporation tax on income or gains derived from its activities as they fall within the exemptions available.

1.14 Foreign Currencies

Assets and liabilities in foreign currencies are translated into sterling at the rates of exchange ruling at the balance sheet date. Transactions in foreign currencies are translated into sterling at the date of the transaction. Exchange differences are taken into account in arriving at the surplus/deficit.

2 Critical accounting estimates and judgements

In the application of the charity's accounting policies, the trustees are required to make judgements, estimates and assumptions about the carrying amount of assets and liabilities that are not readily apparent from other sources. The estimates and associated assumptions are based on historical experience and other factors that are considered to be relevant. Actual results may differ from these estimates.

The estimates and underlying assumptions are reviewed on an ongoing basis. Revisions to accounting estimates are recognised in the period in which the estimate is revised where the revision affects only that period, or in the period of the revision and future periods where the revision affects both current and future periods.

3 Donations and legacies

	Unrestricted funds	Restricted funds	Total	Unrestricted funds	Restricted funds	Total
	2023	2023	2023	2022	2022	2022
	£	£	£	£	£	£
Donations - General Giving	226,002	120	226,122	240,182	780	240,962
Donations - Planned Giving	25,410	-	25,410	30,403	-	30,403
Corona Virus Job Retention Scheme	-	-	-	5,110	-	5,110
Corona Virus Exceptional Support	-	-	-	10,667	-	10,667
Gift Aid	31,146	-	31,146	40,327	-	40,327
	<u>282,558</u>	<u>120</u>	<u>282,678</u>	<u>326,689</u>	<u>780</u>	<u>327,469</u>

THE NORTHUMBRIA COMMUNITY TRUST
(A CHARITABLE INCORPORATED ORGANISATION)
NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)
FOR THE YEAR ENDED 31 MARCH 2023

4 Charitable activities

	Resources Sales 2023 £	Shipping/Post age Fees 2023 £	Total 2023 £	Resources Sales 2022 £	Shipping/Post age Fees 2022 £	Total 2022 £
Sales within charitable activities	28,804	7	28,811	32,224	36	32,260

5 Investments

	Unrestricted funds 2023 £	Unrestricted funds 2022 £
Interest receivable	1,816	69

6 Other income

	Unrestricted funds 2023 £	Unrestricted funds 2022 £
Other income	56	280

THE NORTHUMBRIA COMMUNITY TRUST
(A CHARITABLE INCORPORATED ORGANISATION)
NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)
FOR THE YEAR ENDED 31 MARCH 2023

7 Charitable activities

	Direct project costs 2023 £	Overheads and Administration Costs 2023 £	Total 2023 £	Direct project costs 2022 £	Overheads and Administration Costs 2022 £	Total 2022 £
Staff costs	-	227,982	227,982	-	185,471	185,471
Depreciation and impairment	3,501	-	3,501	3,932	-	3,932
Direct project costs	111,494	-	111,494	110,476	-	110,476
	<u>114,995</u>	<u>227,982</u>	<u>342,977</u>	<u>114,408</u>	<u>185,471</u>	<u>299,879</u>
Grant funding of activities (see note 8)	17,400	-	17,400	17,400	-	17,400
Support costs (Overheads and administration costs)	24,794	-	24,794	18,524	-	18,524
Governance costs	2,496	-	2,496	2,345	-	2,345
	<u>159,685</u>	<u>227,982</u>	<u>387,667</u>	<u>152,677</u>	<u>185,471</u>	<u>338,148</u>
Analysis by fund						
Unrestricted funds	159,565	227,982	387,547	151,897	185,471	337,368
Restricted funds	120	-	120	780	-	780
	<u>159,685</u>	<u>227,982</u>	<u>387,667</u>	<u>152,677</u>	<u>185,471</u>	<u>338,148</u>

Governance costs includes payments in respect of the Independent Examination Fees of £2,040 (2022-£2,040).

THE NORTHUMBRIA COMMUNITY TRUST
(A CHARITABLE INCORPORATED ORGANISATION)
NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)
FOR THE YEAR ENDED 31 MARCH 2023

8 Grants payable

	Direct project costs 2023 £	Direct project costs 2022 £
Grants to individuals	17,400	17,400
	<u>17,400</u>	<u>17,400</u>

Included within Expenditure on Charitable Activities are grants to individuals in respect of Community Mission totalling £17,400 (2022: £17,400).

9 Trustees

None of the trustees (or any persons connected with them) received any remuneration during the year, and three were reimbursed travelling expenses of £429 (2022- None).

10 Employees

The average monthly number of employees during the year was:

	2023 Number	2022 Number
Advancement of Christian Religion	12	11
	<u>12</u>	<u>11</u>
Employment costs	2023 £	2022 £
Wages and salaries (including Freelance Fees)	215,490	175,164
Social security costs	9,082	7,140
Other pension costs	3,410	3,167
	<u>227,982</u>	<u>185,471</u>

There were no employees whose annual remuneration was £60,000 or more.

11 Taxation

The charity is exempt from tax on income and gains falling within section 505 of the Taxes Act 1988 or section 252 of the Taxation of Chargeable Gains Act 1992 to the extent that these are applied to its charitable objects.

THE NORTHUMBRIA COMMUNITY TRUST
(A CHARITABLE INCORPORATED ORGANISATION)
NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)
FOR THE YEAR ENDED 31 MARCH 2023

12 Tangible fixed assets

	IT equipment	Fixtures, fittings & equipment	Motor vehicles	Total
	£	£	£	£
Cost				
At 1 April 2022	9,834	15,770	6,499	32,103
Additions	1,620	1,128	-	2,748
Disposals	(2,994)	(1,427)	-	(4,421)
At 31 March 2023	8,460	15,471	6,499	30,430
Depreciation and impairment				
At 1 April 2022	6,669	13,201	6,499	26,369
Depreciation charged in the year	2,122	1,379	-	3,501
Eliminated in respect of disposals	(2,994)	(1,427)	-	(4,421)
At 31 March 2023	5,797	13,153	6,499	25,449
Carrying amount				
At 31 March 2023	2,663	2,318	-	4,981
At 31 March 2022	3,165	2,569	-	5,734

13 Stocks

	2023 £	2022 £
Publications for resale	14,874	6,641

14 Debtors

	2023 £	2022 £
Amounts falling due within one year:		
Trade debtors	440	4,156
Other debtors	2,057	2,496
Prepayments and accrued income	12,400	7,500
	14,897	14,152

THE NORTHUMBRIA COMMUNITY TRUST
(A CHARITABLE INCORPORATED ORGANISATION)
NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)
FOR THE YEAR ENDED 31 MARCH 2023

15 Creditors: amounts falling due within one year

	Notes	2023 £	2022 £
Other taxation and social security		423	537
Deferred income	16	5,891	120
Trade creditors		1,953	113
Other creditors		375	1,125
Accruals and deferred income		5,171	4,437
		<u>13,813</u>	<u>6,332</u>

16 Deferred income

	2023 £	2022 £
Other deferred income	5,891	120
	<u>5,891</u>	<u>120</u>

Deferred income is included in the financial statements as follows:

	2023 £	2022 £
Deferred income is included within:		
Current liabilities	5,891	120
	<u>5,891</u>	<u>120</u>
Movements in the year:		
Deferred income at 1 April 2022	120	900
Released from previous periods	(120)	(780)
Resources deferred in the year	5,891	-
	<u>5,891</u>	<u>-</u>
Deferred income at 31 March 2023	5,891	120
	<u>5,891</u>	<u>120</u>

17 Restricted funds

The income funds of the charity include restricted funds comprising the following unexpended balances of donations and grants held on trust for specific purposes:

	Movement in funds			Movement in funds		
	Incoming resources £	Resources expended £	Balance at 1 April 2022 £	Incoming resources £	Resources expended £	Balance at 31 March 2023 £
Nether Springs Development	780	(780)	-	120	(120)	-
	<u>780</u>	<u>(780)</u>	<u>-</u>	<u>120</u>	<u>(120)</u>	<u>-</u>

The Nether Springs Development relates to the development of the Community's Mother House.

THE NORTHUMBRIA COMMUNITY TRUST
(A CHARITABLE INCORPORATED ORGANISATION)
NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)
FOR THE YEAR ENDED 31 MARCH 2023

18 Related party transactions

There were no disclosable related party transactions during the year (2022 - none).

THE NORTHUMBRIA COMMUNITY TRUST

England & Wales - Charity number 1156630

Accounts

THE NORTHUMBRIA COMMUNITY TRUST
(A CHARITABLE INCORPORATED ORGANISATION)
ANNUAL REPORT AND UNAUDITED FINANCIAL STATEMENTS
FOR THE YEAR ENDED 31 MARCH 2022

THE NORTHUMBRIA COMMUNITY TRUST

(A CHARITABLE INCORPORATED ORGANISATION)

LEGAL AND ADMINISTRATIVE INFORMATION

Trustees	Phoebe Barber-Rowell Rosemary Burke - Secretary Robert Packham William Seddon - Chair Caroline Taylor - Treasurer Graham Wilson	(Appointed 27 May 2022)
-----------------	--	-------------------------

Secretary	Rosemary Burke
------------------	----------------

Senior Management

The Trustees delegate aspects of the day-to-day operations of the charity to the following Overseers (senior staff members)

Catherine Askew
Sarah Hay
Sarah Pillar

Key Advisors	Neville Barnes Sue Pratt Frank White
---------------------	--

Charity number	1156630
-----------------------	---------

Principal address	Nether Springs Croft Cottage Acton Home Farm Felton, Morpeth Northumberland NE65 9NU
--------------------------	---

Independent examiner	A K Dunn BA (Hons) ACA St Matthews House Haugh Lane Hexham Northumberland NE46 3PU
-----------------------------	---

Bankers	Unity Trust Bank 4 Brindley Place Birmingham B1 2JB
----------------	--

THE NORTHUMBRIA COMMUNITY TRUST (A CHARITABLE INCORPORATED ORGANISATION) CONTENTS

	Page
Trustees' report	1 - 5
Independent examiner's report	7
Statement of financial activities	8
Balance sheet	9
Notes to the financial statements	10 - 19

THE NORTHUMBRIA COMMUNITY TRUST

(A CHARITABLE INCORPORATED ORGANISATION)

TRUSTEES' REPORT

FOR THE YEAR ENDED 31 MARCH 2022

The trustees present their annual report and financial statements for the year ended 31 March 2022.

The accounts have been prepared in accordance with the accounting policies set out in note 1 to the accounts and comply with the charity's governing document, the Charities Act 2011 and the Statement of Recommended Practice, "Accounting and Reporting by Charities", issued in March 2005.

Objectives and activities

The charity's objects are to:

1. Advance the Christian religion in any part of the world for the benefit of the public through
 - Holding prayer meetings, lectures and seminars
 - Producing and/or distributing literature and providing a place of retreat and worship to enlighten others about the Christian religion and to assist people in their spiritual growth; and
 - Such other means as the Trustees may determine
2. Further the religious and other charitable work of Christian churches in the United Kingdom
3. Promote any further charitable purpose for the benefit of the public as the Trustees may determine

The Trustees confirm that they have complied with the duty in section 17(5) of the Charities Act 2011 to have due regard to the Charity Commission's general guidance on public benefit, "Charities and Public Benefit".

The main activities undertaken for the public benefit are as follows:

- Facilitating and leading numerous online and in-person courses, seminars and events held in and from Northumberland, throughout UK, and in Australia, Europe and North America in furthering religious education.
- Providing a variety of resources online and through our Centre's activities (including its well-stocked library), which help to raise awareness of our Christian beliefs and practices.
- Encouraging and facilitating religious education and practice by providing and maintaining places of worship, chapels, prayer rooms and houses for retreats and courses.
- Involvement in conferences, festivals, gatherings and consultations in UK, Australia, Europe, and North America to promote spiritual, mental and physical well-being.
- Working ecumenically with churches of all denominations, theological colleges, and other diverse organisations in the private, public and voluntary/community sectors to help in addressing the spiritual, mental and social needs of the public.
- Running retreats, workshops (online and in-person) and pilgrimages to various Celtic Christian sites.
- Providing and promoting a Rule of Life as a moral and ethical framework for a way for living that is capable of influencing society in a beneficial way.
- Providing access to our facilities and activities to who all who wish to enjoy them.

Achievements and performance

We are grateful for the sustained growth of participation by Companions, Novices and Friends in the life of the Northumbria Community. The financial year 2021/22 has been one within which we have sought to steward effectively the resources with which we have been entrusted. We have continued to do this by looking towards God for ways of raising ongoing revenue, through plans directed at meeting our purposes and supporting the Community's financial viability.

Development of connections across our dispersed Community network was key in the living out of our objectives in the past year. We were able to adapt to the changes in society as pandemic lockdowns eased and people's work and leisure time schedules altered. We observed the effect on denominational churches of these social changes and noted a greater need for the provision of safe spaces to explore spirituality, as well as support for exhausted clergy.

THE NORTHUMBRIA COMMUNITY TRUST
(A CHARITABLE INCORPORATED ORGANISATION)
TRUSTEES' REPORT (CONTINUED)
FOR THE YEAR ENDED 31 MARCH 2022

Through the significant development of the School for Monastic Living and Dispersed Community Structures we:

- Continued our ongoing development of the School for Monastic Living and structures for transformational learning across our dispersed network. We did this by enabling hybrid events, involving both physical and online participants sharing in events from different locations. For example, our Community Group Leaders' retreat had attendees meeting in several different locations on three continents.
- Included regional in-person gatherings in our programme, providing opportunities for experiential learning with others.
- Resourced Companions to engage in their immediate geographical communities, to live out our Rule for Life. This was evident through our Easter 2022 resources, which was engaged with by the whole Community and provided a key teaching resource for the coming 12 months.
- Appointed additional admin support to begin wider consultations with Companions both in the UK and the wider world.
- Developed our Novitiate Programme by adding to its curriculum, reviewing its format and investigating new expressions of mentoring in small groups.

Through infrastructure development we:

- Established a new post of Communications Lead, and recruited someone to deliver a new website and establish both internal and external communication channels, including updates, prayer guide circulation, newsletters, magazine-type publications and blogs.
- Improved the capability of our office and mother house through the provision of a hard-wired network and upgraded computer hardware.
- Enhanced our financial reporting and support for our finance team through the appointment of Chartered Accountants, Stokoe Rodger as advisors.

Through the re-opening and re-establishing of our Mother House, 'Nether Springs' we:

- Offered hospitality at our Mother House to people, small groups and local organisations for whom access to such a centre might be prohibited by cost. This included Iranian refugees and people working with those in recovery.
- We investigated short-term placement programmes for young people from the EU, however immigration processes made this unrealistic.
- Developed the Inner & Outer Pilgrimage retreats within the Mother House Programme as well as offering space for Community Groups to spend time together at the Mother House.

Through Resources and Publications we:

- Produced more 'in-house' resources for purchase through our online shop as well as providing downloadable booklets for monthly readings, core liturgies and teaching booklets.
- Created an in-house calendar for 2022 and began a book recommendation feature in our online magazine.
- Rationalised our stock.

Through supporting our staff, we:

- Enhanced our 'Welcome and Hospitality Teams' both online and in person through providing in-house retreats for Team Members, as well as training key staff through a Mental Health First Aid Course.
- Established an annual review process for all employees and trustees.
- Developed and issued an Employee Handbook, covering robust HR support.

Through Strengthening our Accountability Structures, we:

- Appointed three new Community Visitors representing various streams of the wider Church, who are now in place to act as 'critical friends' to the Northumbria Community.

THE NORTHUMBRIA COMMUNITY TRUST
(A CHARITABLE INCORPORATED ORGANISATION)
TRUSTEES' REPORT (CONTINUED)
FOR THE YEAR ENDED 31 MARCH 2022

Financial review

The financial result for the year is a surplus on Unrestricted Funds of £21,930 (2021: surplus of £82,559). As a result, the charity's Unrestricted Funds at March 2022 are £238,331 (2021: £216,401).

The Trustees would like to acknowledge the support provided via regular giving and donations and via the significant use of volunteers, each of which enables work to continue and the fulfilment of the charitable purpose.

It is the policy of the charity that unrestricted funds which have not been designated for a specific use should be maintained at a level equivalent to between three and six month's expenditure. The trustees consider that reserves at this level will ensure that, in the event of a significant drop in funding, they will be able to continue the charity's current activities while consideration is given to ways in which additional funds may be raised. This level of reserves has been maintained throughout the year.

The Trustees have reviewed the charity's needs for reserves in line with the guidance issued by the Charity Commission.

The charity seeks to retain sufficient Unrestricted Reserves, to cover all known liabilities and to provide for three months' running costs to cover the charity's operational costs in the event of an unforeseen reduction in income. This is estimated as a total requirement of approximately £85,000.

The statement of financial activities shows total unrestricted funds of £238,331 at 31 March 2022 (2021: £216,401). Free unrestricted reserves, defined as total Unrestricted Reserves excluding the value of Fixed Assets, are currently £232,597 (2021: £211,482). The Trustees are satisfied that this level of reserves should enable the charity to continue in operation for the foreseeable future.

This reserves policy is reviewed on an annual basis by the Trustees.

The Trustee Board reviews the major governance, operational and financial risks which the charity faces at its quarterly meetings and confirm that systems have been established to mitigate these risks.

The charity has a risk management strategy in place, which comprises:

- A quarterly review of the strategic risks the charity faces;
- The establishment of systems and procedures to mitigate those risks identified; and
- The implementation of procedures designed to minimise any potential impact on the charity should those risks materialise

The Trustees consider the key risks facing the charity currently to be financial risks arising if the organisation is unable to attract sufficient income (most notably via giving/donations) to realise its planned projects to the scale and quality to which the organisation aspires.

The Trustees have managed the potential impact of these financial risks by ensuring that:

- Prudent budgets have been set for the next financial year, progress against which is reviewed on a regular basis.
- The charity maintains a relatively low-cost base.
- Regular management accounts are produced, monitoring the performance against budget.

THE NORTHUMBRIA COMMUNITY TRUST

(A CHARITABLE INCORPORATED ORGANISATION)

TRUSTEES' REPORT (CONTINUED)

FOR THE YEAR ENDED 31 MARCH 2022

Plans for next year

In the coming year we will 'seek God's provision' and 'establish the work of our hands' through:

- our prayer, values and network of relationships;
- encouraging Companions and Friends to live out our Rule of Life; and
- being a positive presence in our 'Square Miles'.

We will seek to do this through:

Staff Development:

- The plans that we have drawn up are resourced not only through our staff team but also through an expanding group of volunteers, which has evolved significantly, specifically in relation to our online programme. We will offer ongoing appropriate training, to include GDPR and database management.
- In addition to the development and launch of the new website, we will be training staff to make best use of its communication channels.
- We will develop our contingency planning and appropriate training to meet unforeseen needs such as covering the unexpected absence of staff members.

Infrastructure Development:

- We will continue to review our Health and Safety procedures (supported by Croner, our specialist HR advisor), and risk assessments not only at our Mother House, but in all places where the Community gathers.
- We will make appropriate arrangements for ensuring the Community continues to fulfil its safeguarding responsibilities as our current Safeguarding Lead, Paul Langley, steps down.

Mother House Development:

- We know that Nether Springs is unique and a 'home' for many Companions and Friends. It has also been a tried and tested means of income. Our suggested new residential retreat format emphasises 'cell' space within our monastic rhythms but, crucially, it is sited not only in the beautiful place that is Nether Springs, but within the rich Christian heritage of Northumberland. We will be increasing the capacity of our Mother House in line with health protocols.
- We will be developing Nether Springs as an expression of Monastery as a training ground.
- We will increase our 'permanent' volunteers as well as expand our short-term volunteering opportunities.

Ongoing development of the School for Monastic Living and structures for transformational learning across Dispersed Community:

- We will develop our online retreats, with three a month to include: one Individually Guided Retreat (IGR); a bi-monthly Community Introduction; and the introduction of other led retreats as a priority. We continue to see a hunger for online spiritual input through: the uptake of our online IGRs; Community Introductions retreats; and an obvious interest in our Celtic Heritage, as demonstrated by our followers on social media channels.
- There will be a more developed strategy for releasing information about online retreats, including through the website, the Monastic Living Blog and Facebook.
- We will build upon our popular online short courses. These meet a desire for learning amongst our Companions and Friends. We will continue to hold Creativity half-day retreats, Companions' online gathering spaces and new themed retreats on the theme, 'Living with ...'.
- We will explore what it means both to be part of and to coordinate a small group within Northumbria Community in consultation with current group leaders.
- We will initiate more in person gatherings both in the UK and more far-flung locations.
- We will respond to invitations to participate at External Events and contribute to conferences, both in-person and online e.g., Cliff College Festival, Greenbelt, denominational and new monastic conferences.
- We will be planning a two-year project across Community to connect local neighbourhoods, schools and other organisations with the living-story of following Christ. This will come from our *Way for Living* and in particular its creative expressions and so will engage storytellers, musicians, artists, and writers.

THE NORTHUMBRIA COMMUNITY TRUST
(A CHARITABLE INCORPORATED ORGANISATION)
TRUSTEES' REPORT (CONTINUED)
FOR THE YEAR ENDED 31 MARCH 2022

Novitiate Programme Development:

- We will continue to develop our new Novitiate programme to support the 99 Novices who have embarked on the journey through the teaching and resource modules. In addition, we will explore group mentorship for some whilst continuing with the traditional one-to-one mentoring relationships for others.

Resources and Publications Development:

- We will develop the Community 'shop' through both our new website, and small bookshop in the foyer at Nether Springs.
- We will develop bespoke resources commissioning writers for new material including: prayers and liturgy rooted in our vocational life in the vein of Celtic Daily Prayer books 1 and 2; a series of 'in-house' teaching booklets and liturgies; and products designed by local artists or Companions in Community.

Structure, governance and management

The charity is a Charitable Incorporated Organisation (CIO) and, as such, is governed by its Constitution.

The trustees who served during the year and up to the date of signature of the financial statements were:

Jayne Bartholomew

(Resigned 10 April 2022)

Phoebe Barber-Rowell

Rosemary Burke - Secretary

Robert Packham

(Appointed 27 May 2022)

William Seddon - Chair

Caroline Taylor - Treasurer

Graham Wilson

New Trustees are recruited from amongst the Community's membership. Prospective Trustees take part on a process of application and interview and observe a meeting of the Trustees before being invited to be a Trustee.

The Trustee Board typically meets four times per year face-to-face, and then online as needed.

A significant contribution to the life and work of the Community is made by the many volunteers who staff the retreat and administration centre, lead Community Groups, become part of Community Teams, and generally offer time, energy and resources to fulfil the many activities involved in meeting our charitable objectives.

The trustees' report was approved by the Board of Trustees.



William Seddon - Chair

Chair of Trustees

Dated: 10 September 2022

THE NORTHUMBRIA COMMUNITY TRUST
(A CHARITABLE INCORPORATED ORGANISATION)
STATEMENT OF TRUSTEES' RESPONSIBILITIES
FOR THE YEAR ENDED 31 MARCH 2022

The trustees 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).

The law applicable to charities in England and Wales 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 charity and of the incoming resources and application of resources of the charity for that year.

In preparing these financial statements, the trustees are required to:

- select suitable accounting policies and then apply them consistently;
- observe the methods and principles in the Charities SORP;
- make judgements and estimates that are reasonable and prudent;
- state whether applicable accounting standards have been followed, subject to any material departures disclosed and explained in the financial statements; and
- prepare the financial statements on the going concern basis unless it is inappropriate to presume that the charity will continue in operation.

The trustees are responsible for keeping sufficient accounting records that disclose with reasonable accuracy at any time the financial position of the charity and enable them to ensure that the financial statements comply with the Charities Act 2011, the Charity (Accounts and Reports) Regulations 2008 and the provisions of the trust deed. They are also responsible for safeguarding the assets of the charity and hence for taking reasonable steps for the prevention and detection of fraud and other irregularities.

**THE NORTHUMBRIA COMMUNITY TRUST
(A CHARITABLE INCORPORATED ORGANISATION)
INDEPENDENT EXAMINER'S REPORT
TO THE TRUSTEES OF THE NORTHUMBRIA COMMUNITY TRUST**

I report to the trustees on my examination of the financial statements of The Northumbria Community Trust (the charity) for the year ended 31 March 2022.

Responsibilities and basis of report

As the trustees of the charity you are responsible for the preparation of the financial statements in accordance with the requirements of the Charities Act 2011 (the 2011 Act).

I report in respect of my examination of the charity's financial statements carried out under section 145 of the 2011 Act. In carrying out my examination I have followed all the applicable Directions given by the Charity Commission under section 145(5)(b) of the 2011 Act.

Independent examiner's statement

Since the charity'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.

Your attention is drawn to the fact that the charity has prepared financial statements in accordance with Accounting and Reporting by Charities preparing their accounts in accordance with the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102) in preference to the Accounting and Reporting by Charities: Statement of Recommended Practice issued on 1 April 2005 which is referred to in the extant regulations but has now been withdrawn.

I understand that this has been done in order for financial statements to provide a true and fair view in accordance with Generally Accepted Accounting Practice effective for reporting periods beginning on or after 1 January 2015.

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 that in any material respect:

- 1 accounting records were not kept in respect of the charity as required by section 130 of the 2011 Act; or
- 2 the financial statements do not accord with those records; or
- 3 the financial statements do not comply with the applicable requirements concerning the form and content of accounts set out in the Charities (Accounts and Reports) Regulations 2008 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.

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 financial statements to be reached.

A K Dunn BA (Hons) ACA

St Matthews House
Haugh Lane
Hexham
Northumberland
NE46 3PU

Dated:

THE NORTHUMBRIA COMMUNITY TRUST
(A CHARITABLE INCORPORATED ORGANISATION)
STATEMENT OF FINANCIAL ACTIVITIES
INCLUDING INCOME AND EXPENDITURE ACCOUNT
FOR THE YEAR ENDED 31 MARCH 2022

		Unrestricted funds 2022 £	Restricted funds 2022 £	Total 2022 £	Unrestricted funds 2021 £	Restricted funds 2021 £	Total 2021 £
	Notes						
<u>Income and endowments from:</u>							
Donations and legacies	3	326,689	780	327,469	336,317	780	337,097
Charitable activities	4	32,260	-	32,260	33,165	-	33,165
Investments	5	69	-	69	47	-	47
Other income	6	280	-	280	735	-	735
Total income		359,298	780	360,078	370,264	780	371,044
<u>Expenditure on:</u>							
Charitable activities	7	337,368	780	338,148	287,705	780	288,485
Net income for the year/ Net movement in funds		21,930	-	21,930	82,559	-	82,559
Fund balances at 1 April 2021		216,401	-	216,401	133,842	-	133,842
Fund balances at 31 March 2022		238,331	-	238,331	216,401	-	216,401

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

All income and expenditure derive from continuing activities.

THE NORTHUMBRIA COMMUNITY TRUST
(A CHARITABLE INCORPORATED ORGANISATION)
BALANCE SHEET

AS AT 31 MARCH 2022

	Notes	2022 £	£	2021 £	£
Fixed assets					
Tangible assets	11		5,734		4,919
Current assets					
Stocks	12	6,641		11,280	
Debtors	13	14,152		11,853	
Cash at bank and in hand		218,136		200,255	
		<u>238,929</u>		<u>223,388</u>	
Creditors: amounts falling due within one year	14	<u>(6,332)</u>		<u>(11,906)</u>	
Net current assets			232,597		211,482
Total assets less current liabilities			<u>238,331</u>		<u>216,401</u>
Income funds					
Unrestricted funds			238,331		216,401
			<u>238,331</u>		<u>216,401</u>

The financial statements were approved by the Trustees on 10 September 2022



William Seddon - Chair
Chair of Trustees

THE NORTHUMBRIA COMMUNITY TRUST
(A CHARITABLE INCORPORATED ORGANISATION)
NOTES TO THE FINANCIAL STATEMENTS
FOR THE YEAR ENDED 31 MARCH 2022

1 Accounting policies

Charity information

The Northumbria Community Trust is a Charitable Incorporated Organisation (CIO) and, as such, is governed by its Constitution.

1.1 Accounting convention

The financial statements have been prepared in accordance with the charity's [governing document], the Charities Act 2011, FRS 102 "The Financial Reporting Standard applicable in the UK and Republic of Ireland" ("FRS 102") and the Charities SORP "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 charity is a Public Benefit Entity as defined by FRS 102.

The charity has taken advantage of the provisions in the SORP for charities not to prepare a Statement of Cash Flows.

The financial statements have departed from the Charities (Accounts and Reports) Regulations 2008 only to the extent required to provide a true and fair view. This departure has involved following the Statement of Recommended Practice for charities applying FRS 102 rather than the version of the Statement of Recommended Practice which is referred to in the Regulations but which has since been withdrawn.

The financial statements are prepared in sterling, which is the functional currency of the charity. Monetary amounts in these financial statements are rounded to the nearest £.

The financial statements have been prepared under the historical cost convention, [modified to include the revaluation of freehold properties and to include investment properties and certain financial instruments at fair value]. The principal accounting policies adopted are set out below.

1.2 Going concern

At the time of approving the financial statements, the trustees have a reasonable expectation that the charity has adequate resources to continue in operational existence for the foreseeable future. Thus the trustees continue to adopt the going concern basis of accounting in preparing the financial statements.

1.3 Charitable funds

The charity has restricted income funds to account for situations in which a funder requires that a grant must be spent on a particular purpose or where funds have been raised for a specific purpose. The aim and use of each restricted fund is set out in the notes to the financial statements.

All other funds are considered Unrestricted Funds and are available for use at the discretion of the Trustees in furtherance of the general activities of the charity.

1.4 Income

Income is included in the Statement of Financial Activities (SOFA) when entitlement, certainty of receipt and the amount can be measured with sufficient reliability.

Such income is only deferred when the donor or funder has specified that the grant or donation can only be used in future accounting periods or where the donor or funder has imposed conditions which must be met before the charity has unconditional entitlement.

Interest receivable on fixed interest securities and bank deposits is included on an accrual basis.

THE NORTHUMBRIA COMMUNITY TRUST
(A CHARITABLE INCORPORATED ORGANISATION)
NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)
FOR THE YEAR ENDED 31 MARCH 2022

1 Accounting policies

(Continued)

1.5 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 are allocated on the portion of the asset's use.

All expenditure is accounted for on an accrual basis and is recognised when a liability is incurred.

- Costs of Raising Funds are those costs of managing investments, seeking potential funders and applying for funding.
- Charitable Activities include expenditure associated with the provision of artistic projects and residencies. This includes both the direct costs and support costs relating to these activities.
- Support or Indirect costs are those costs incurred in support of the charitable objectives. These have been allocated to the resources expended on a consistent basis that fairly reflects the true use of those resources within the organisation, such as allocating staff costs by time spent and other costs by their usage.
- Governance costs are those incurred in the governance of the charity and its assets and are primarily associated with constitutional and statutory requirements.

All resources expended are classified under activity headings that aggregate all costs related to the category. Irrecoverable VAT is charged against the category of resources expended for which it was incurred.

1.6 Tangible fixed assets

Tangible fixed assets are initially measured at cost and subsequently measured at cost or valuation, net of depreciation and any impairment losses.

Depreciation is recognised so as to write off the cost or valuation of assets less their residual values over their useful lives on the following bases:

IT equipment	33% per annum straight line
Fixtures, fittings & equipment	20% per annum straight line
Motor vehicles	33% per annum straight line

Assets with a value below £100 are typically not capitalised.

A full year's depreciation charge is applied in the year of acquisition and no charge is made in the year of disposal.

1.7 Impairment of fixed assets

At each reporting end date, the charity reviews the carrying amounts of its tangible assets to determine whether there is any indication that those assets have suffered an impairment loss. If any such indication exists, the recoverable amount of the asset is estimated in order to determine the extent of the impairment loss (if any).

THE NORTHUMBRIA COMMUNITY TRUST
(A CHARITABLE INCORPORATED ORGANISATION)
NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)
FOR THE YEAR ENDED 31 MARCH 2022

1 Accounting policies

(Continued)

1.8 Stocks

Stocks represent materials and publications held for resale and are valued at the lower of cost and net realisable value.

Net realisable value is the estimated selling price less all estimated costs of completion and costs to be incurred in marketing, selling and distribution.

1.9 Cash and cash equivalents

Cash and cash equivalents include cash in hand, deposits held at call with banks, other short-term liquid investments with original maturities of three months or less, and bank overdrafts. Bank overdrafts are shown within borrowings in current liabilities.

1.10 Financial instruments

The charity has elected to apply the provisions of Section 11 'Basic Financial Instruments' and Section 12 'Other Financial Instruments Issues' of FRS 102 to all of its financial instruments.

Financial instruments are recognised in the charity's balance sheet when the charity becomes party to the contractual provisions of the instrument.

Financial assets and liabilities are offset, with the net amounts presented in the financial statements, when there is a legally enforceable right to set off the recognised amounts and there is an intention to settle on a net basis or to realise the asset and settle the liability simultaneously.

Basic financial assets

Basic financial assets, which include debtors and cash and bank balances, are initially measured at transaction price including transaction costs and are subsequently carried at amortised cost using the effective interest method unless the arrangement constitutes a financing transaction, where the transaction is measured at the present value of the future receipts discounted at a market rate of interest. Financial assets classified as receivable within one year are not amortised.

Basic financial liabilities

Basic financial liabilities, including creditors and bank loans are initially recognised at transaction price unless the arrangement constitutes a financing transaction, where the debt instrument is measured at the present value of the future payments discounted at a market rate of interest. Financial liabilities classified as payable within one year are not amortised.

Debt instruments are subsequently carried at amortised cost, using the effective interest rate method.

Trade creditors are obligations to pay for goods or services that have been acquired in the ordinary course of operations from suppliers. Amounts payable are classified as current liabilities if payment is due within one year or less. If not, they are presented as non-current liabilities. Trade creditors are recognised initially at transaction price and subsequently measured at amortised cost using the effective interest method.

Derecognition of financial liabilities

Financial liabilities are derecognised when the charity's contractual obligations expire or are discharged or cancelled.

1.11 Employee benefits

The cost of any unused holiday entitlement is recognised in the period in which the employee's services are received.

Termination benefits are recognised immediately as an expense when the charity is demonstrably committed to terminate the employment of an employee or to provide termination benefits.

THE NORTHUMBRIA COMMUNITY TRUST
(A CHARITABLE INCORPORATED ORGANISATION)
NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)
FOR THE YEAR ENDED 31 MARCH 2022

1 Accounting policies (Continued)

1.12 Retirement benefits

Payments to defined contribution retirement benefit schemes are charged as an expense as they fall due.

1.13 Taxation

The Northumbria Community Trust is a Charitable Incorporated Organisation and, therefore, is not liable to income tax or corporation tax on income or gains derived from its activities as they fall within the exemptions available.

1.14 Foreign Currencies

Assets and liabilities in foreign currencies are translated into sterling at the rates of exchange ruling at the balance sheet date. Transactions in foreign currencies are translated into sterling at the date of the transaction. Exchange differences are taken into account in arriving at the surplus/deficit.

2 Critical accounting estimates and judgements

In the application of the charity's accounting policies, the trustees are required to make judgements, estimates and assumptions about the carrying amount of assets and liabilities that are not readily apparent from other sources. The estimates and associated assumptions are based on historical experience and other factors that are considered to be relevant. Actual results may differ from these estimates.

The estimates and underlying assumptions are reviewed on an ongoing basis. Revisions to accounting estimates are recognised in the period in which the estimate is revised where the revision affects only that period, or in the period of the revision and future periods where the revision affects both current and future periods.

3 Donations and legacies

	Unrestricted funds	Restricted funds	Total	Unrestricted funds	Restricted funds	Total
	2022	2022	2022	2021	2021	2021
	£	£	£	£	£	£
Donations - General Giving	240,182	780	240,962	85,711	780	86,491
Legacies receivable	-	-	-	8,000	-	8,000
Donations - Planned Giving	30,403	-	30,403	156,103	-	156,103
Corona Virus Job Retention Scheme	5,110	-	5,110	29,806	-	29,806
Corona Virus Exceptional Support	10,667	-	10,667	22,638	-	22,638
Gift Aid	40,327	-	40,327	34,059	-	34,059
	<u>326,689</u>	<u>780</u>	<u>327,469</u>	<u>336,317</u>	<u>780</u>	<u>337,097</u>

THE NORTHUMBRIA COMMUNITY TRUST
(A CHARITABLE INCORPORATED ORGANISATION)
NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)
FOR THE YEAR ENDED 31 MARCH 2022

4 Charitable activities

	Resources Sales 2022 £	Shipping/ Postage Fees 2022 £	Total 2022 £	Resources Sales 2021 £	Shipping/ Postage Fees 2021 £	Total 2021 £
Sales within charitable activities	32,224	36	32,260	33,064	101	33,165

5 Investments

	Unrestricted funds 2022 £	Unrestricted funds 2021 £
Interest receivable	69	47

6 Other income

	Unrestricted funds 2022 £	Unrestricted funds 2021 £
Other income	280	735

THE NORTHUMBRIA COMMUNITY TRUST
(A CHARITABLE INCORPORATED ORGANISATION)
NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)
FOR THE YEAR ENDED 31 MARCH 2022

7 Charitable activities

	Direct project costs 2022 £	Overheads and Administration Costs 2022 £	Total 2022 £	Direct project costs 2021 £	Overheads and Administration Costs 2021 £	Total 2021 £
Staff costs	-	185,471	185,471	-	169,168	169,168
Depreciation and impairment	3,932	-	3,932	4,046	-	4,046
Direct project costs	110,476	-	110,476	74,732	-	74,732
	<u>114,408</u>	<u>185,471</u>	<u>299,879</u>	<u>78,778</u>	<u>169,168</u>	<u>247,946</u>
Grant funding of activities (see note 8)	17,400	-	17,400	18,560	-	18,560
Support costs (Overheads and administration costs)	18,524	-	18,524	19,849	-	19,849
Governance costs	2,345	-	2,345	2,130	-	2,130
	<u>152,677</u>	<u>185,471</u>	<u>338,148</u>	<u>119,317</u>	<u>169,168</u>	<u>288,485</u>
Analysis by fund						
Unrestricted funds	151,897	185,471	337,368	118,537	169,168	287,705
Restricted funds	780	-	780	780	-	780
	<u>152,677</u>	<u>185,471</u>	<u>338,148</u>	<u>119,317</u>	<u>169,168</u>	<u>288,485</u>

Governance costs includes payments in respect of the Independent Examination Fees of £2,040 (2021-£2,040).

THE NORTHUMBRIA COMMUNITY TRUST
(A CHARITABLE INCORPORATED ORGANISATION)
NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)
FOR THE YEAR ENDED 31 MARCH 2022

8 Grants payable

	Direct project costs 2022 £	Direct project costs 2021 £
Grants to individuals	17,400	18,560
	<u>17,400</u>	<u>18,560</u>

Included within Expenditure on Charitable Activities are grants to individuals in respect of Community Mission totalling £17,400 (2021: £18,560).

9 Trustees

None of the trustees (or any persons connected with them) received any remuneration during the year, and one was reimbursed any travelling expenses of £135 (2021- None).

10 Employees

The average monthly number of employees during the year was:

	2022 Number	2021 Number
Advancement of Christian Religion	11	9

	2022 £	2021 £
Employment costs		
Wages and salaries (including Freelance Fees)	175,164	160,234
Social security costs	7,140	5,577
Other pension costs	3,167	3,357
	<u>185,471</u>	<u>169,168</u>

There were no employees whose annual remuneration was £60,000 or more.

THE NORTHUMBRIA COMMUNITY TRUST
(A CHARITABLE INCORPORATED ORGANISATION)
NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)
FOR THE YEAR ENDED 31 MARCH 2022

11 Tangible fixed assets

	IT equipment	Fixtures, fittings & equipment	Motor vehicles	Total
	£	£	£	£
Cost				
At 1 April 2021	5,087	15,770	6,499	27,356
Additions	4,747	-	-	4,747
At 31 March 2022	9,834	15,770	6,499	32,103
Depreciation and impairment				
At 1 April 2021	4,447	11,491	6,499	22,437
Depreciation charged in the year	2,222	1,710	-	3,932
At 31 March 2022	6,669	13,201	6,499	26,369
Carrying amount				
At 31 March 2022	3,165	2,569	-	5,734
At 31 March 2021	640	4,279	-	4,919

12 Stocks

	2022 £	2021 £
Publications for resale	6,641	11,280

13 Debtors

	2022 £	2021 £
Amounts falling due within one year:		
Trade debtors	4,156	1,040
Other debtors	2,496	3,313
Prepayments and accrued income	7,500	7,500
	14,152	11,853

THE NORTHUMBRIA COMMUNITY TRUST
(A CHARITABLE INCORPORATED ORGANISATION)
NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)
FOR THE YEAR ENDED 31 MARCH 2022

14 Creditors: amounts falling due within one year

	Notes	2022 £	2021 £
Other taxation and social security		537	523
Deferred income	15	120	900
Trade creditors		113	7,500
Other creditors		1,125	-
Accruals and deferred income		4,437	2,983
		<u>6,332</u>	<u>11,906</u>

15 Deferred income

	2022 £	2021 £
Other deferred income	<u>120</u>	<u>900</u>

Deferred income is included in the financial statements as follows:

	2022 £	2021 £
Deferred income is included within:		
Current liabilities	<u>120</u>	<u>900</u>
Movements in the year:		
Deferred income at 1 April 2021	900	1,680
Released from previous periods	<u>(780)</u>	<u>(780)</u>
Deferred income at 31 March 2022	<u>120</u>	<u>900</u>

16 Restricted funds

The income funds of the charity include restricted funds comprising the following unexpended balances of donations and grants held on trust for specific purposes:

	Movement in funds			Movement in funds		
	Incoming resources £	Resources expended £	Balance at 1 April 2021 £	Incoming resources £	Resources expended £	Balance at 31 March 2022 £
Nether Springs Development	<u>780</u>	<u>(780)</u>	<u>-</u>	<u>780</u>	<u>(780)</u>	<u>-</u>

The Nether Springs Development relates to the development of the Community's Mother House.

THE NORTHUMBRIA COMMUNITY TRUST
(A CHARITABLE INCORPORATED ORGANISATION)
NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)
FOR THE YEAR ENDED 31 MARCH 2022

17 Related party transactions

There were no disclosable related party transactions during the year (2021 - none).

THE NORTHUMBRIA COMMUNITY TRUST

England & Wales - Charity number 1156630

Accounts

THE NORTHUMBRIA COMMUNITY TRUST
(A CHARITABLE INCORPORATED ORGANISATION)
ANNUAL REPORT AND UNAUDITED FINANCIAL STATEMENTS
FOR THE YEAR ENDED 31 MARCH 2021

THE NORTHUMBRIA COMMUNITY TRUST

(A CHARITABLE INCORPORATED ORGANISATION)

LEGAL AND ADMINISTRATIVE INFORMATION

Trustees	Jayne Bartholomew Phoebe Barber-Rowell William Seddon Caroline Taylor Rosemary Burke Graham Wilson	(Appointed 8 April 2020) (Appointed 8 April 2020) (Appointed 4 February 2021)
-----------------	---	---

Secretary	Rosemary Burke
------------------	----------------

Senior Management

The Trustees delegate aspects of the day-to-day operations of the charity to the following Overseers (senior staff members)

Catherine Askew
Sarah Hay
Sarah Pillar

Key Advisors	Rt Revd John Pritchard - Community Visitor, Church of England Revd Ernie Whalley - Community Visitor, Baptist Union
---------------------	--

Charity number	1156630
-----------------------	---------

Principal address	Nether Springs Croft Cottage Acton Home Farm Felton, Morpeth Northumberland NE65 9NU
--------------------------	---

Independent examiner	A K Dunn BA (Hons) ACA St Matthews House Haugh Lane Hexham Northumberland NE46 3PU
-----------------------------	---

Bankers	Unity Trust Bank 4 Brindley Place Birmingham B1 2JB
----------------	--

THE NORTHUMBRIA COMMUNITY TRUST (A CHARITABLE INCORPORATED ORGANISATION) CONTENTS

	Page
Trustees' report	1 - 7
Independent examiner's report	9
Statement of financial activities	10
Balance sheet	11
Notes to the financial statements	12 - 20

THE NORTHUMBRIA COMMUNITY TRUST

(A CHARITABLE INCORPORATED ORGANISATION)

TRUSTEES' REPORT

FOR THE YEAR ENDED 31 MARCH 2021

The trustees present their report and financial statements for the year ended 31 March 2021.

The accounts have been prepared in accordance with the accounting policies set out in note 1 to the accounts and comply with the charity's governing document, the Charities Act 2011 and the Statement of Recommended Practice, "Accounting and Reporting by Charities", issued in March 2005.

Objectives and activities

The charity's objects are to:

1. Advance the Christian religion in any part of the world for the benefit of the public through
 - Holding prayer meetings, lectures and seminars
 - Producing and/or distributing literature and providing a place of retreat and worship to enlighten others about the Christian religion and to assist people in their spiritual growth; and
 - Such other means as the Trustees may determine
2. Further the religious and other charitable work of Christian churches in the United Kingdom
3. Promote any further charitable purpose for the benefit of the public as the Trustees may determine

The Trustees confirm that they have complied with the duty in section 17(5) of the Charities Act 2011 to have due regard to the Charity Commission's general guidance on public benefit, "Charities and Public Benefit".

The main activities undertaken for the public benefit are as follows:

- Facilitating and leading numerous courses, seminars and events held in Northumberland, throughout UK, and in Australia, Europe and North America in furthering religious education.
- Providing a variety of resources online and through our Centre's activities (including its well stocked library), which help to raise awareness of our Christian beliefs and practices.
- Encouraging and facilitating religious education and practice by providing and maintaining places of worship, chapels, prayer rooms and houses for retreats and courses.
- Involvement in conferences, festivals, gatherings and consultations in UK, Australia, Europe, and North America to promote spiritual, mental and physical well-being.
- Working ecumenically with churches of all denominations, theological colleges, and other diverse organisations in the private, public and voluntary/community sectors to help in addressing the spiritual, mental and social needs of the public.
- Running retreats, workshops and pilgrimages to various Celtic Christian sites.
- Providing and promoting a Rule of Life as a moral and ethical framework for a way for living that is capable of influencing society in a beneficial way.
- Providing access to our facilities and activities to who all who wish to enjoy them.

THE NORTHUMBRIA COMMUNITY TRUST

(A CHARITABLE INCORPORATED ORGANISATION)

TRUSTEES' REPORT (CONTINUED)

FOR THE YEAR ENDED 31 MARCH 2021

Achievements and performance

This year has proved to be one of our most challenging as we have sought to respond to the pandemic in innovative ways. The impact of the pandemic, however, has been personally felt by both paid and voluntary staff. It is therefore with gratitude that we can see the purposes of the Northumbria Community continuing albeit through different expressions. The Mother House of our Community - a residential expression of our Christian discipleship and centre for retreats - had to close to guests for the majority of this financial year. Because the Mother House was a major income stream, we were concerned about the viability of the whole organisation. Having executed our plans to contain costs and undertake an ongoing fundraising programme, we are, therefore, delighted to report that we have ended the year in a healthier financial position than we began it. This is as a result of a number of factors: landlord support, continued commitment by Northumbria Community members, one off donations, the securing of grants and we believe, God's grace.

Encouragingly, we have continued to fulfil our organisational purposes in creative ways and through the development of the School for Monastic Living, facilitating and enabling spaces for transformational learning. We have seen growth in the number of those connecting with the Community's online presence, which was enhanced and widened in response to Covid restrictions. We moved our annual community Easter gathering totally online to provide meaningful virtual ways of being 'alone and together'. The limitations of lockdown were the impetus to move our provision for connection from localised face-to-face contact to a vibrant network exchange across the globe.

We thank God for the many who have made financial gifts to make these actions achievable despite the challenging circumstances.

During this challenging year the charity attained many of its plans (as stated in our Annual Report of 2020) and retained a flexible response to fresh challenges as they unfolded. Last year we said *'Through our prayer, values and network of relationships, we will encourage all our members (Companions and Friends) to live out our Rule of Life and be a positive presence in the world.'* This aim has been met in several ways:

Through the significant development of the School for Monastic Living and Dispersed Community Structures we:

- Reimagined both the Mother House and online Programme. This year saw an increase in people asking for spiritual input through Individually Guided retreats and themed teaching from our core materials.
- Diversified our approach in offering retreats by developing our content and rhythm of prayers to suit online platforms - via Zoom, our Monastic Living Blog and social media.
- Offered the following on online platforms: leadership reflections, themed teaching, pre-recorded and 'live' prayers, internationally collaborative creative projects and seasonal resources.
- Developed and trained teams to facilitate and maintain these platforms.
- Developed and trained a team of staff and volunteers in the leading of our online programmes.
- Increased collaboration with Companions and Friends in hosting online retreats.
- Encouraged and received donations for the provision of these retreats.
- Developed our IT infrastructure to provide for this increased online activity.
- Initiated and supported an international, online prayer network.
- Set up collaborative, international projects such as: 'Kyrie Eleison' - a creative response to global issues, involving a worldwide network of visual artists, musicians and dancers; a series of 'Come and See' prayers, shared from the homes of international Community Companions and Friends.
- Created platforms for Companions and Friends to share experiences of the pandemic - for example, a group in Minnesota shared their grief, reflections and prayers, with our dispersed network, following the death of George Floyd.
- Created opportunities for led retreats, led by Companions and Friends across the world, meeting a need for teaching that reflects our diverse experiences and discipleship.
- Built on development work for our communications infrastructure by introducing Infodile to manage our database to enable good connection with our donors and supporters. We continue to review and develop our communication channels.

THE NORTHUMBRIA COMMUNITY TRUST

(A CHARITABLE INCORPORATED ORGANISATION)

TRUSTEES' REPORT (CONTINUED)

FOR THE YEAR ENDED 31 MARCH 2021

Through Resources and Publications we:

- Widened access to our published material for traditional Christian denominations wishing to use this for their online services and activities.
- Digitised some of our Community-produced key booklets and monthly readings, in PDF format, to improve access online.
- Continued significant work to develop the Novitiate programme. We now have 87 Novices who are working through the modules. Recorded and distributed Leadership talks, teachings and resources.
- Wrote and distributed relevant resources to assist the leaders of our localised Community groups.
- Saw an increased interest in and sales of our Community resources.

Through Strengthening our Accountability Structures we:

- Appointed a group of Community Elders, comprised of former leaders of the Northumbria Community, to help to guard the ethos of the Northumbria Community by providing advice and feedback for current leaders and Trustees;
- Began the search for four new Community Visitors representing various streams of the wider Church who are to act as 'critical friends' to the Northumbria Community.

Financial review

The financial result for the year is a surplus on Unrestricted Funds of £82,559 (2020: surplus of £3,222). As a result, the charity's Unrestricted Funds at March 2021 are £216,401 (2020: £133,842).

The Trustees would like to acknowledge the support provided via regular giving and donations and via the significant use of volunteers, each of which enables work to continue and the fulfilment of the charitable purpose.

It is the policy of the charity that unrestricted funds which have not been designated for a specific use should be maintained at a level equivalent to between three and six month's expenditure. The trustees considers that reserves at this level will ensure that, in the event of a significant drop in funding, they will be able to continue the charity's current activities while consideration is given to ways in which additional funds may be raised. This level of reserves has been maintained throughout the year.

The Trustees have reviewed the charity's needs for reserves in line with the guidance issued by the Charity Commission.

The charity seeks to retain sufficient Unrestricted Reserves, to cover all known liabilities and to provide for three months' running costs to cover the charity's operational costs in the event of an unforeseen reduction in income. This is estimated as a total requirement of approximately £85,000.

The statement of financial activities shows total unrestricted funds of £216,401 at 31 March 2021 (2020: £133,842). Free unrestricted reserves, defined as total Unrestricted Reserves excluding the value of Fixed Assets, are currently £211,482 (2020: £127,666). The Trustees are satisfied that this level of reserves should enable the charity to weather the current Covid 19 crisis and to continue in operation for the foreseeable future.

This reserves policy is reviewed on an annual basis by the Trustees.

The Trustee Board reviews the major governance, operational and financial risks which the charity faces at its quarterly meetings, and confirm that systems have been established to mitigate these risks.

The charity has a risk management strategy in place, which comprises:

- A quarterly review of the strategic risks the charity faces
- The establishment of systems and procedures to mitigate those risks identified
- The implementation of procedures designed to minimise any potential impact on the charity should those risks materialise

THE NORTHUMBRIA COMMUNITY TRUST
(A CHARITABLE INCORPORATED ORGANISATION)
TRUSTEES' REPORT (CONTINUED)
FOR THE YEAR ENDED 31 MARCH 2021

The Trustees consider the key risks facing the charity currently to be financial risks arising if the organisation is unable to attract sufficient income (most notably via giving/donations) to realise its planned projects to the scale and quality to which the organisation aspires. The charity is currently facing the risk of Covid 19 and closed its retreat centre on the 20 March 2020, leading to a reduction in income. Corresponding cost saving measures have been put in place.

The Trustees have managed the potential impact of these risks by ensuring that:

- Prudent budgets have been set for the next financial year, progress against which is reviewed on a regular basis
- The charity maintains a relatively low-cost base, and advantage has been taken of the Coronavirus Job Retention Scheme for appropriate members of staff
- Regular management accounts are produced, showing the performance against budget
- Contingency plans are in place for the actions which would be taken if income appears unlikely to reach its target

THE NORTHUMBRIA COMMUNITY TRUST

(A CHARITABLE INCORPORATED ORGANISATION)

TRUSTEES' REPORT (CONTINUED)

FOR THE YEAR ENDED 31 MARCH 2021

Plans for next year

We recognise that connections across the dispersed network nature of our Community will be key to the next phase of living out our objectives. The surplus for this year of over £82,000 will enable us to move forward with our strategic plans for the coming year.

We will seek to do this through:

- Developing our understanding and application of our purpose specifically within this time of pandemic with its economic impact upon society, 'to be a presence, live a life for God among the 'broken people and places in our communities''
- Providing greater opportunities for those on the edges of denominational church or none to experience the Northumbria Community as a safe space to explore their own spirituality (with an emphasis on these encounters being planned for non-church places).

Staff Development:

Due to the ongoing COVID-19 situation our full plans for staff development did not take place, however our aims for the coming year will include:

- Developing our staff team, enhancing our volunteer base for the Mother House and our online activities (both of which need a 'Welcome and Hospitality' feature and the behind-the-scenes technical support structure). Training key staff through a Mental Health First Aid Course.
- Redeveloping and sharpening our HR practices and procedures in line with our ongoing, organisational and strategic development plans. A specialist adviser, Croner HR, has been appointed to facilitate this process.
- Auditing our staffing needs in line with these plans, and enhancing and expanding our teams where necessary.

Infrastructure Development:

- Re-developing our website and communications strategies, to engage more effectively with our growing membership and external global audience.
- Improving our office and Mother House infrastructures and capabilities through the provision of a hard-wired network and upgrading computer hardware.
- Developing a communications cycle to include both online and printed resources - for our main communication channels including updates, our prayer guide, newsletters, magazine-type publications, and blogs.
- Enhancing our financial reporting and external support through the appointment of Stokoe Rodger Chartered Accountants.

Mother House Development:

- Investigating the possibilities of short-term placement programmes for young people at our Mother House.
- Exploring how to offer hospitality from our Mother House to people, small groups and organisations locally for whom access to such a centre might be prohibited by cost.
- Creating more bespoke retreat opportunities for Companions and Novices in Community, as part of the ongoing programme

THE NORTHUMBRIA COMMUNITY TRUST

(A CHARITABLE INCORPORATED ORGANISATION)

TRUSTEES' REPORT (CONTINUED)

FOR THE YEAR ENDED 31 MARCH 2021

Ongoing development of the School for Monastic Living and structures for transformational learning across Dispersed Community:

- Enabling hybrid events - involving both physical participants and online participants to share in an event - from both the Mother House and/or in different locations.
- Shaping our Programmes to include Regional gatherings and themed conferences which are opportunities for experiential learning.
- Resourcing and equipping Companions to engage in their immediate geographical communities to live out their Rule of Life through local Northumbria Community Groups. Specific materials are to be developed for these groups and their leaders.
- Enhancing the network across our Community through 'Listening Projects'. These consultations are to engage with what is happening in the UK and the non-UK regions of the Community's span (i.e. Europe, USA & Australia).

Novitiate Programme Development:

- Continuing our Novitiate Programme with its new starting point of a Postulancy period, further developing the curriculum to include bi-monthly input for all Novices, alongside group learning opportunities and revitalising the mentorship component of the process. To be made available on a 'suggested donation basis'.

Resources and Publications Development:

- Producing more 'in-house' resources which will then be made available for purchase through our online shop. Downloadable booklets for monthly readings, core liturgies and teaching booklets will also be made available.

Structure, governance and management

The charity is a Charitable Incorporated Organisation (CIO) and, as such, is governed by its Constitution.

The trustees who served during the year and up to the date of signature of the financial statements were:

Jayne Bartholomew

Phoebe Barber-Rowell

William Seddon

Caroline Taylor (Appointed 8 April 2020)

Rosemary Burke (Appointed 8 April 2020)

Graham Wilson (Appointed 4 February 2021)

Jeff Sutheran (Resigned 5 September 2020)

William Seddon was appointed Chair of Trustees on 5 September 2020.

New Trustees are recruited from amongst the Community's membership. Prospective Trustees take part on a process of application and interview and observe a meeting of the Trustees before being invited to be a Trustee.

The Trustee Board typically meets four times per year face-to-face, and then via video conference as needed. During the COVID-19 lockdown the Board's quarterly meetings moved online. In the past year the Trustee Board met on 12 occasions.

A significant contribution to the life and work of the Community is made by the many volunteers who staff the retreat and administration centre, lead Community Groups, become part of Community Teams, and generally offer time, energy and resources to fulfil the many activities involved in meeting our charitable objectives.

**THE NORTHUMBRIA COMMUNITY TRUST
(A CHARITABLE INCORPORATED ORGANISATION)
TRUSTEES' REPORT (CONTINUED)
*FOR THE YEAR ENDED 31 MARCH 2021***

The trustees' report was approved by the Board of Trustees.

William Seddon
Chair of Trustees
Dated: 13 December 2021

THE NORTHUMBRIA COMMUNITY TRUST
(A CHARITABLE INCORPORATED ORGANISATION)
STATEMENT OF TRUSTEES' RESPONSIBILITIES
FOR THE YEAR ENDED 31 MARCH 2021

The trustees 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).

The law applicable to charities in England and Wales 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 charity and of the incoming resources and application of resources of the charity for that year.

In preparing these financial statements, the trustees are required to:

- select suitable accounting policies and then apply them consistently;
- observe the methods and principles in the Charities SORP;
- make judgements and estimates that are reasonable and prudent;
- state whether applicable accounting standards have been followed, subject to any material departures disclosed and explained in the financial statements; and
- prepare the financial statements on the going concern basis unless it is inappropriate to presume that the charity will continue in operation.

The trustees are responsible for keeping sufficient accounting records that disclose with reasonable accuracy at any time the financial position of the charity and enable them to ensure that the financial statements comply with the Charities Act 2011, the Charity (Accounts and Reports) Regulations 2008 and the provisions of the trust deed. They are also responsible for safeguarding the assets of the charity and hence for taking reasonable steps for the prevention and detection of fraud and other irregularities.

THE NORTHUMBRIA COMMUNITY TRUST

(A CHARITABLE INCORPORATED ORGANISATION)

INDEPENDENT EXAMINER'S REPORT

TO THE TRUSTEES OF THE NORTHUMBRIA COMMUNITY TRUST

I report to the trustees on my examination of the financial statements of The Northumbria Community Trust (the charity) for the year ended 31 March 2021.

Responsibilities and basis of report

As the trustees of the charity you are responsible for the preparation of the financial statements in accordance with the requirements of the Charities Act 2011 (the 2011 Act).

I report in respect of my examination of the charity's financial statements carried out under section 145 of the 2011 Act. In carrying out my examination I have followed all the applicable Directions given by the Charity Commission under section 145(5)(b) of the 2011 Act.

Independent examiner's statement

Since the charity'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.

Your attention is drawn to the fact that the charity has prepared financial statements in accordance with Accounting and Reporting by Charities preparing their accounts in accordance with the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102) in preference to the Accounting and Reporting by Charities: Statement of Recommended Practice issued on 1 April 2005 which is referred to in the extant regulations but has now been withdrawn.

I understand that this has been done in order for financial statements to provide a true and fair view in accordance with Generally Accepted Accounting Practice effective for reporting periods beginning on or after 1 January 2015.

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 that in any material respect:

- 1 accounting records were not kept in respect of the charity as required by section 130 of the 2011 Act; or
- 2 the financial statements do not accord with those records; or
- 3 the financial statements do not comply with the applicable requirements concerning the form and content of accounts set out in the Charities (Accounts and Reports) Regulations 2008 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.

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 financial statements to be reached.

A K Dunn BA (Hons) ACA

St Matthews House
Haugh Lane
Hexham
Northumberland
NE46 3PU

Dated: 13 December 2021

THE NORTHUMBRIA COMMUNITY TRUST
(A CHARITABLE INCORPORATED ORGANISATION)
STATEMENT OF FINANCIAL ACTIVITIES
INCLUDING INCOME AND EXPENDITURE ACCOUNT
FOR THE YEAR ENDED 31 MARCH 2021

		Unrestricted funds 2021 £	Restricted funds 2021 £	Total 2021 £	Unrestricted funds 2020 £	Restricted funds 2020 £	Total 2020 £
	Notes						
<u>Income and endowments from:</u>							
Donations and legacies	3	336,317	780	337,097	334,022	780	334,802
Charitable activities	4	33,165	-	33,165	46,372	-	46,372
Investments	5	47	-	47	208	-	208
Other income	6	735	-	735	382	-	382
Total income		370,264	780	371,044	380,984	780	381,764
<u>Expenditure on:</u>							
Charitable activities	7	287,705	780	288,485	377,762	2,554	380,316
Net income for the year/ Net movement in funds		82,559	-	82,559	3,222	(1,774)	1,448
Fund balances at 1 April 2020		133,842	-	133,842	130,620	1,774	132,394
Fund balances at 31 March 2021		216,401	-	216,401	133,842	-	133,842

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

All income and expenditure derive from continuing activities.

THE NORTHUMBRIA COMMUNITY TRUST
(A CHARITABLE INCORPORATED ORGANISATION)
BALANCE SHEET

AS AT 31 MARCH 2021

	Notes	2021 £	£	2020 £	£
Fixed assets					
Tangible assets	11		4,919		6,176
Current assets					
Stocks	12	11,280		23,572	
Debtors	13	11,853		16,104	
Cash at bank and in hand		200,255		93,477	
		<u>223,388</u>		<u>133,153</u>	
Creditors: amounts falling due within one year	14	<u>(11,906)</u>		<u>(5,487)</u>	
Net current assets			211,482		127,666
Total assets less current liabilities			<u>216,401</u>		<u>133,842</u>
Income funds					
Unrestricted funds			216,401		133,842
			<u>216,401</u>		<u>133,842</u>

The financial statements were approved by the Trustees on 13 December 2021

William Seddon
Chair of Trustees

THE NORTHUMBRIA COMMUNITY TRUST
(A CHARITABLE INCORPORATED ORGANISATION)
NOTES TO THE FINANCIAL STATEMENTS
FOR THE YEAR ENDED 31 MARCH 2021

1 Accounting policies

Charity information

The Northumbria Community Trust is a Charitable Incorporated Organisation (CIO) and, as such, is governed by its Constitution.

1.1 Accounting convention

The financial statements have been prepared in accordance with the charity's [governing document], the Charities Act 2011 and "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 charity is a Public Benefit Entity as defined by FRS 102.

The charity has taken advantage of the provisions in the SORP for charities applying FRS 102 Update Bulletin 1 not to prepare a Statement of Cash Flows.

The financial statements have departed from the Charities (Accounts and Reports) Regulations 2008 only to the extent required to provide a true and fair view. This departure has involved following the Statement of Recommended Practice for charities applying FRS 102 rather than the version of the Statement of Recommended Practice which is referred to in the Regulations but which has since been withdrawn.

The financial statements are prepared in sterling, which is the functional currency of the charity. Monetary amounts in these financial statements are rounded to the nearest £.

The financial statements have been prepared under the historical cost convention, modified to include the revaluation of freehold properties and to include investment properties and certain financial instruments at fair value. The principal accounting policies adopted are set out below.

1.2 Going concern

At the time of approving the financial statements, the trustees have a reasonable expectation that the charity has adequate resources to continue in operational existence for the foreseeable future. Thus the trustees continue to adopt the going concern basis of accounting in preparing the financial statements.

1.3 Charitable funds

The charity has restricted income funds to account for situations in which a funder requires that a grant must be spent on a particular purpose or where funds have been raised for a specific purpose. The aim and use of each restricted fund is set out in the notes to the financial statements.

All other funds are considered Unrestricted Funds and are available for use at the discretion of the Trustees in furtherance of the general activities of the charity.

1.4 Income

Income is included in the Statement of Financial Activities (SOFA) when entitlement, certainty of receipt and the amount can be measured with sufficient reliability.

Such income is only deferred when the donor or funder has specified that the grant or donation can only be used in future accounting periods or where the donor or funder has imposed conditions which must be met before the charity has unconditional entitlement.

Interest receivable on fixed interest securities and bank deposits is included on an accrual basis.

THE NORTHUMBRIA COMMUNITY TRUST
(A CHARITABLE INCORPORATED ORGANISATION)
NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)
FOR THE YEAR ENDED 31 MARCH 2021

1 Accounting policies

(Continued)

1.5 Expenditure

All expenditure is accounted for on an accrual basis and is recognised when a liability is incurred.

- Costs of Raising Funds are those costs of managing investments, seeking potential funders and applying for funding.
- Charitable Activities include expenditure associated with the provision of artistic projects and residencies. This includes both the direct costs and support costs relating to these activities.
- Support or Indirect costs are those costs incurred in support of the charitable objectives. These have been allocated to the resources expended on a consistent basis that fairly reflects the true use of those resources within the organisation, such as allocating staff costs by time spent and other costs by their usage.
- Governance costs are those incurred in the governance of the charity and its assets and are primarily associated with constitutional and statutory requirements.

All resources expended are classified under activity headings that aggregate all costs related to the category. Irrecoverable VAT is charged against the category of resources expended for which it was incurred.

1.6 Tangible fixed assets

Tangible fixed assets are initially measured at cost and subsequently measured at cost or valuation, net of depreciation and any impairment losses.

Depreciation is recognised so as to write off the cost or valuation of assets less their residual values over their useful lives on the following bases:

IT equipment	33% per annum straight line
Fixtures, fittings & equipment	20% per annum straight line
Motor vehicles	33% per annum straight line

Assets with a value below £100 are typically not capitalised.

A full year's depreciation charge is applied in the year of acquisition and no charge is made in the year of disposal.

1.7 Impairment of fixed assets

At each reporting end date, the charity reviews the carrying amounts of its tangible assets to determine whether there is any indication that those assets have suffered an impairment loss. If any such indication exists, the recoverable amount of the asset is estimated in order to determine the extent of the impairment loss (if any).

1.8 Stocks

Stocks represent materials and publications held for resale and are valued at the lower of cost and net realisable value.

Net realisable value is the estimated selling price less all estimated costs of completion and costs to be incurred in marketing, selling and distribution.

1.9 Cash and cash equivalents

Cash and cash equivalents include cash in hand, deposits held at call with banks, other short-term liquid investments with original maturities of three months or less, and bank overdrafts. Bank overdrafts are shown within borrowings in current liabilities.

THE NORTHUMBRIA COMMUNITY TRUST
(A CHARITABLE INCORPORATED ORGANISATION)
NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)
FOR THE YEAR ENDED 31 MARCH 2021

1 Accounting policies

(Continued)

1.10 Financial instruments

The charity has elected to apply the provisions of Section 11 'Basic Financial Instruments' and Section 12 'Other Financial Instruments Issues' of FRS 102 to all of its financial instruments.

Financial instruments are recognised in the charity's balance sheet when the charity becomes party to the contractual provisions of the instrument.

Financial assets and liabilities are offset, with the net amounts presented in the financial statements, when there is a legally enforceable right to set off the recognised amounts and there is an intention to settle on a net basis or to realise the asset and settle the liability simultaneously.

Basic financial assets

Basic financial assets, which include debtors and cash and bank balances, are initially measured at transaction price including transaction costs and are subsequently carried at amortised cost using the effective interest method unless the arrangement constitutes a financing transaction, where the transaction is measured at the present value of the future receipts discounted at a market rate of interest. Financial assets classified as receivable within one year are not amortised.

Basic financial liabilities

Basic financial liabilities, including creditors and bank loans are initially recognised at transaction price unless the arrangement constitutes a financing transaction, where the debt instrument is measured at the present value of the future payments discounted at a market rate of interest. Financial liabilities classified as payable within one year are not amortised.

Debt instruments are subsequently carried at amortised cost, using the effective interest rate method.

Trade creditors are obligations to pay for goods or services that have been acquired in the ordinary course of operations from suppliers. Amounts payable are classified as current liabilities if payment is due within one year or less. If not, they are presented as non-current liabilities. Trade creditors are recognised initially at transaction price and subsequently measured at amortised cost using the effective interest method.

Derecognition of financial liabilities

Financial liabilities are derecognised when the charity's contractual obligations expire or are discharged or cancelled.

1.11 Employee benefits

The cost of any unused holiday entitlement is recognised in the period in which the employee's services are received.

Termination benefits are recognised immediately as an expense when the charity is demonstrably committed to terminate the employment of an employee or to provide termination benefits.

1.12 Retirement benefits

Payments to defined contribution retirement benefit schemes are charged as an expense as they fall due.

1.13 Leases

Rentals payable under operating leases, including any lease incentives received, are charged as an expense on a straight line basis over the term of the relevant lease.

THE NORTHUMBRIA COMMUNITY TRUST
(A CHARITABLE INCORPORATED ORGANISATION)
NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)
FOR THE YEAR ENDED 31 MARCH 2021

1 Accounting policies

(Continued)

1.14 Taxation

The Northumbria Community Trust is a Charitable Incorporated Organisation and, therefore, is not liable to income tax or corporation tax on income or gains derived from its activities as they fall within the exemptions available.

1.15 Foreign Currencies

Assets and liabilities in foreign currencies are translated into sterling at the rates of exchange ruling at the balance sheet date. Transactions in foreign currencies are translated into sterling at the date of the transaction. Exchange differences are taken into account in arriving at the surplus/deficit.

2 Critical accounting estimates and judgements

In the application of the charity's accounting policies, the trustees are required to make judgements, estimates and assumptions about the carrying amount of assets and liabilities that are not readily apparent from other sources. The estimates and associated assumptions are based on historical experience and other factors that are considered to be relevant. Actual results may differ from these estimates.

The estimates and underlying assumptions are reviewed on an ongoing basis. Revisions to accounting estimates are recognised in the period in which the estimate is revised where the revision affects only that period, or in the period of the revision and future periods where the revision affects both current and future periods.

3 Donations and legacies

	Unrestricted funds	Restricted funds	Total	Unrestricted funds	Restricted funds	Total
	2021 £	2021 £	2021 £	2020 £	2020 £	2020 £
Donations - General Giving	85,711	780	86,491	185,850	780	186,630
Legacies receivable	8,000	-	8,000	-	-	-
Donations - Planned Giving	156,103	-	156,103	108,404	-	108,404
Corona Virus Job Retention Scheme	29,806	-	29,806	-	-	-
Corona Virus Exceptional Support	22,638	-	22,638	-	-	-
Gift Aid	34,059	-	34,059	39,768	-	39,768
	<u>336,317</u>	<u>780</u>	<u>337,097</u>	<u>334,022</u>	<u>780</u>	<u>334,802</u>

THE NORTHUMBRIA COMMUNITY TRUST
(A CHARITABLE INCORPORATED ORGANISATION)
NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)
FOR THE YEAR ENDED 31 MARCH 2021

4 Charitable activities

	Resources Sales 2021 £	Shipping/ Postage Fees 2021 £	Total 2021 £	Resources Sales 2020 £	Shipping/ Postage Fees 2020 £	Total 2020 £
Sales within charitable activities	33,064	101	33,165	42,839	3,533	46,372

5 Investments

	Unrestricted funds 2021 £	Unrestricted funds 2020 £
Interest receivable	47	208

6 Other income

	Unrestricted funds 2021 £	Unrestricted funds 2020 £
Other income	735	382

THE NORTHUMBRIA COMMUNITY TRUST
(A CHARITABLE INCORPORATED ORGANISATION)
NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)
FOR THE YEAR ENDED 31 MARCH 2021

7 Charitable activities

	Direct project costs	Overheads and Administrative Costs	Total 2021	Direct project costs	Overheads and Administrative Costs	Total 2020
	2021	2021		2020	2020	
	£	£	£	£	£	£
Staff costs	-	169,168	169,168	-	201,730	201,730
Depreciation and impairment	4,046	-	4,046	5,779	-	5,779
Direct project costs	74,732	-	74,732	130,962	-	130,962
	<u>78,778</u>	<u>169,168</u>	<u>247,946</u>	<u>136,741</u>	<u>201,730</u>	<u>338,471</u>
Grant funding of activities (see note 8)	18,560	-	18,560	19,970	-	19,970
Support costs (Overheads and administration costs)	19,849	-	19,849	19,859	-	19,859
Governance costs	2,130	-	2,130	2,016	-	2,016
	<u>119,317</u>	<u>169,168</u>	<u>288,485</u>	<u>178,586</u>	<u>201,730</u>	<u>380,316</u>
Analysis by fund						
Unrestricted funds	118,537	169,168	287,705	176,032	201,730	377,762
Restricted funds	780	-	780	2,554	-	2,554
	<u>119,317</u>	<u>169,168</u>	<u>288,485</u>	<u>178,586</u>	<u>201,730</u>	<u>380,316</u>

Governance costs includes payments in respect of the Independent Examination Fees of £2,040 (2020-£1,296).

THE NORTHUMBRIA COMMUNITY TRUST
(A CHARITABLE INCORPORATED ORGANISATION)
NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)
FOR THE YEAR ENDED 31 MARCH 2021

8 Grants payable

	Direct project costs 2021 £	Direct project costs 2020 £
Grants to individuals	18,560	19,970
	<u>18,560</u>	<u>19,970</u>

Included within Expenditure on Charitable Activities are grants to individuals in respect of Community Mission totalling £18,560 (2020: £19,970).

9 Trustees

None of the trustees (or any persons connected with them) received any remuneration during the year, and none were reimbursed any travelling expenses (2020- 2 were reimbursed £766).

10 Employees

The average monthly number of employees during the year was:

	2021 Number	2020 Number
Advancement of Christian Religion	9	9

Employment costs	2021 £	2020 £
Wages and salaries (including Freelance Fees)	160,234	189,556
Social security costs	5,577	8,318
Other pension costs	3,357	3,856
	<u>169,168</u>	<u>201,730</u>

There were no employees whose annual remuneration was £60,000 or more.

THE NORTHUMBRIA COMMUNITY TRUST
(A CHARITABLE INCORPORATED ORGANISATION)
NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)
FOR THE YEAR ENDED 31 MARCH 2021

11 Tangible fixed assets

	IT equipment	Fixtures, fittings & equipment	Motor vehicles	Total
	£	£	£	£
Cost				
At 1 April 2020	5,087	12,980	6,499	24,566
Additions	-	2,790	-	2,790
At 31 March 2021	5,087	15,770	6,499	27,356
Depreciation and impairment				
At 1 April 2020	3,151	8,741	6,499	18,391
Depreciation charged in the year	1,296	2,750	-	4,046
At 31 March 2021	4,447	11,491	6,499	22,437
Carrying amount				
At 31 March 2021	640	4,279	-	4,919
At 31 March 2020	1,937	4,239	-	6,176

12 Stocks

	2021 £	2020 £
Publications for resale	11,280	23,572

13 Debtors

	2021 £	2020 £
Amounts falling due within one year:		
Trade debtors	1,040	12,409
Other debtors	3,313	-
Prepayments and accrued income	7,500	3,695
	11,853	16,104

THE NORTHUMBRIA COMMUNITY TRUST
(A CHARITABLE INCORPORATED ORGANISATION)
NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)
FOR THE YEAR ENDED 31 MARCH 2021

14 Creditors: amounts falling due within one year

	Notes	2021 £	2020 £
Other taxation and social security		523	509
Deferred income	15	900	1,680
Trade creditors		7,500	-
Accruals and deferred income		2,983	3,298
		<u>11,906</u>	<u>5,487</u>

15 Deferred income

	2021 £	2020 £
Other deferred income	<u>900</u>	<u>1,680</u>

16 Restricted funds

The income funds of the charity include restricted funds comprising the following unexpended balances of donations and grants held on trust for specific purposes:

	Movement in funds			Movement in funds			
	Balance at 1 April 2019 £	Incoming resources £	Resources expended £	Balance at 1 April 2020 £	Incoming resources £	Resources expended £	Balance at 31 March 2021 £
Nether Springs Development	<u>1,774</u>	<u>780</u>	<u>(2,554)</u>	<u>-</u>	<u>780</u>	<u>(780)</u>	<u>-</u>

The Nether Springs Development relates to the development of the Community's Mother House.

17 Related party transactions

There were no disclosable related party transactions during the year (2020 - none).