

THE NORTHUMBERLAND COUNTY FEDERATION OF YOUNG FARMERS CLUB

England & Wales · Charity number 522171

Details

Status Registered

Legal form Other

Registered 1966-12-14

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

Contact

Address Dissington Hall
Dalton
Newcastle upon Tyne
NE18 0AD

Phone 01661872562

Email countyoffice@northumberlandyfc.co.uk

Website www.northumberlandyfc.co.uk

Activities

Objects: A) TO ADVANCE THE EDUCATION OF YOUNG MEMBERS OF THE PUBLIC AT LARGE IN AGRICULTURE, HOME CRAFTS COUNTRY LIFE AND RELATED SUBJECTS; AND B) IN THE INTERESTS OF THE SOCIAL WELFARE OF SUCH MEMBERS TO PROVIDE, AND PROMOTE THE PROVISION OF, FACILITIES FOR RECREATION AND OTHER LEISURE TIME OCCUPATIONS, BEING FACILITIES WHICH WILL IMPROVE THEIR CONDITIONS OF LIFE AND WILL ASSIST IN THE DEVELOPMENT OF THEIR SPIRITUAL AND MENTAL CAPACITIES, SELF-RELIANCE AND INDIVIDUAL RESPONSIBILITY SO THAT THEY MAY GROW TO FULL MATURITY AS INDIVIDUALS AND MEMBERS OF THE COMMUNITY.

Activities: UMBRELLA FOR NETWORK OF CLUBS IN NORTHUMBERLAND, COUNTY RALLY, SPORTING ACTIVITIES & DRAMA/PUBLIC SPEAKING COMPETITIONS, EVENT ORGANISATION.

Classification

- **How:** Acts As An Umbrella Or Resource Body
- **What:** Education/training, Amateur Sport
- **Who:** Children/young People

Geography

- **Area of benefit:** COUNTY OF NORTHUMBERLAND
- Northumberland

Finances

Period end	Income	Expenditure	Assets	Employees
2025-08-31	£72,482	£70,283	-	-
2024-08-31	£104,009	£87,213	-	-
2023-10-31	£73,340	£72,724	-	-
2022-10-31	£40,459	£44,403	-	-
2021-10-31	£19,389	£28,895	-	-
2020-10-31	£35,953	£32,380	-	-

Trustees

Name	Role	Appointed
Amber Ford		2024-11-01
Bethany Marshall		2024-11-01
David Harvey		2024-11-01
Freaya Marshall		2024-11-01
Jessica Robinson		2024-11-01
Jessica Robinson		2024-11-01
Kate Grix		2024-11-01
Morven Illingworth		2024-11-01
Sam Richardson		2024-11-01

Accounts

**THE NORTHUMBERLAND COUNTY FEDERATION OF
YOUNG FARMERS CLUBS**

**REPORT OF THE TRUSTEES AND
ANNUAL ACCOUNTS**

FOR THE YEAR ENDED 31 AUGUST 2025

THE NORTHUMBERLAND COUNTY FEDERATION OF YOUNG FARMERS CLUBS

CONTENTS

	Page
Trustees' Report	1
Independent Examiners' Report	3
Statement of Financial Activities	4
Balance Sheet	5
Notes to the Accounts	6

THE NORTHUMBERLAND COUNTY FEDERATION OF YOUNG FARMERS CLUBS

TRUSTEES' REPORT FOR THE YEAR ENDED 31 AUGUST 2025

Charity's principal address

Dissington Hall Enterprise Hub
Dalton
Newcastle upon Tyne
NE18 0AD

Trustees

Leanne Little - resigned 1/11/24
David Robson - resigned 1/11/24
Rebecca Maitland - resigned 1/11/24
Edward Dungait - resigned 1/11/24
Jessica Robinson - appointed 1/11/24
Freaya Marshall - appointed 1/11/24
Kate Grix - appointed 1/11/24
Bethany Marshall - appointed 1/11/24
Sam Richardson - appointed 1/11/24
David Harvey - appointed 1/11/24
Morven Illingworth - appointed 1/11/24
Amber Ford - appointed 1/11/24

Legal status & governance

The federation is an unincorporated association. It is governed by its constitution.
Trustees are proposed annually by the young farmers' clubs within the county federation.

Annually, new trustees are supported and inducted by the outgoing trustees via a handover process concerning the affairs of the charity.

There is a committee of supporters that assist the Trustees and provide advice support and continuity for the charity.

Trustees are encouraged to participate in development opportunities provided by Northumberland Federation of Young Farmers Clubs. The templates and resources for this are provided by the National Federation of Young Farmers' Clubs and additional information is provided by the county federation of YFCs.

The charity is affiliated to the National Federation of Young Farmers' Clubs. Together these form a network of clubs throughout England and Wales for young people aged 10 to 28 years.

Objectives and activities

The objects of the charity are to advance the education of young members of the public at large in agriculture, home crafts, country life and related subjects.

In the interests of the social welfare of such members of the public to provide, and promote the provision of facilities for recreation and other leisure time occupations, being facilities which will improve their conditions of life and will assist in the development of their spiritual and mental capacities, self-reliance and individual responsibility so that they may grow to full maturity as individuals and members of the community.

The Trustees confirm that they have paid due regard to the guidance issued by the Charity Commission on public benefit in deciding what activities the charity should undertake and are clear that the County meets high standards of benefit to members of the public.

**TRUSTEES' REPORT (continued)
FOR THE YEAR ENDED 31 AUGUST 2025**

The YFC clubs that form the Northumberland Federation of Young Farmers Clubs recruit members from a significant section of the community at large. Everyone aged 10 to 28 years can be a member of the Young Farmers Club and can participate in activities and discussions that increase their knowledge of agriculture, crafts, rural affairs and country life. The county federation actively encourages YFCs in the county to recruit members.

The activities also contribute to and create leisure activities for members and on occasion for the rural community in which the charity operates. The community around the charity benefits from our members being active citizens that contribute to the rural community.

Each club within the county federation is run by volunteers who then sit on the county executive committee, a smaller number of volunteers sit on the finance and management committee, staffing committee and safeguarding committee. In total over 100 volunteers help to run the charity on a weekly basis.

Each club plans and executes their own programme of events and include the county organised competitions which then feed through to the next round at either Northern Area or direct to National competitions.

Achievements and performance

The year 2024 to 2025 started with the clubs competing in sports - football, netball and cheerleading. In October we held the speaking competitions - Junior Public Speaking, Intermediate Braintrust, Situations Vacant, After Dinner Speaking and Reading. Some weeks prior to the competition we held a successful training evening when past members demonstrated the competitions to the current members. The county Performing Arts competition took place and entertained the audience at the Queens Hall Theatre in Hexham. Two clubs took their panto to the next round, The Northern Area of Young Farmers annual weekend of competitions saw members compete in 11 competitions. Our members qualified for the finals of the Panto competition for the National Federation of Young Farmers Clubs finals later in the year and one of our clubs won which was fantastic.

June 2025 was our County Rally with all the members taking part in a wide variety of competitions and the winners represented the county at the Northern Area Field Day hosted by Cumbria YFC or going direct to National finals weekend in early July. A full A team and part B team competed against the other counties. The County Rally was hosted by one of the smaller clubs in the northern part of the county and the teamwork of the current, past members, parents and friends of the club was evident in a well run and organised event. The host club won for the first time in their 80+ years.

Two teams travelled to the Great Yorkshire Show to compete in the National Dairy Stockjudging competition. All of the six members had never been to the competition before.

We held two evening meetings with our county sponsor entitled 'Farming Future - Succession and Careers', one in the north and the other in the south. The County Chair was invited to sit on the panel of a Future Farming event and at another event where the voice of the future farmers was sought.

The county competition calendar came to end in September with the Quoits competitions. The final national competitions were also held this month and four members took part in the floral art at Malvern Show, three had never been before.

In October the new voluntary office bearers attended a training evening in a local village hall. They learnt about event budgeting, safeguarding, first aid and defibrillator training, club programme building, their hopes for the future of their club. The new office bearers also met other members from around the county where life long friendships are formed.

The County Rally managed to donate a large sum to County. At the county show the Stockman's Bar run by the Federation was another successful fundraiser.

Throughout the year clubs have continued their charity work either by holding charity auctions or doing things 'in kind' for their local communities.

We ended the year with a membership of 526.

Financial review

The charity's policy on reserves is to generate and maintain a reserve which will allow sufficient funds to:

- maintain the financial viability of the charity in the event of unforeseen and/or unavoidable circumstance that brings a short term fall in its income;
- to permit the charity, in the interests of meeting its charitable objectives, to from time to time establish a new and innovative project on a project basis to demonstrate the feasibility of such activities as a test to maintaining such projects on an on going basis.

For these purposes the charity will endeavour to maintain reserves carried forward in unrestricted funds to meet the running cost of the charity and any unforeseen expenditure that may occur.

The charity has no funds which are materially in deficit.

The trustees declare that they have approved the trustees' report above.

Signed on behalf of the charity's trustees

**INDEPENDENT EXAMINERS REPORT
FOR THE YEAR ENDED 31 AUGUST 2025**

CHARITY NO: 522171

I report to the trustees on my examination of the accounts of the above charity for the year ended 31 August 2025 as set out on pages 1-12.

Responsibilities and basis of report

As the charity trustees, you are responsible for the preparation of the accounts in accordance with the Charities Act 2011 ("the Act").

I report in respect of my examination of your charity's accounts as carried out under section 145 of the 2011 Act and 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

I have completed my examination. I confirm that no material matters have come to my attention which gives me cause to believe that, in any material respect:

- accounting records were not kept in accordance with section 130 of the Act; or
- the accounts did not accord with the accounting records; or
- the accounts did not comply with the applicable requirements concerning the form and content of the 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 proper understanding of the accounts to be reached.

Signed:

Date: 14/11/2025

Name: Cameron Bates

Relevant professional qualification or body: ACA (ICAEW)

Address: 12 Housesteads Mews
Newcastle upon Tyne
NE15 9BX

THE NORTHUMBERLAND COUNTY FEDERATION OF YOUNG FARMERS CLUBS

**STATEMENT OF FINANCIAL ACTIVITIES
FOR THE YEAR ENDED 31 AUGUST 2025**

	Note	Unrestricted Funds 2025 £	Restricted Funds 2025 £	Total 2025 £	Total 2024 £
INCOMING RESOURCES					
Donations and legacies	4	42,056	4,433	46,489	37,269
Charitable activities	4	15,271	-	15,271	54,747
Other trading activities	4	7,763	-	7,763	11,440
Investments	4	2,648	311	2,959	553
		67,738	4,744	72,482	104,009
RESOURCES EXPENDED					
Raising funds	5	38,959	150	39,109	31,688
Charitable activities	5	25,603	4,571	30,174	54,525
Other	5	1,000	-	1,000	1,000
		65,562	4,721	70,283	87,213
Net income/(expenditure)					
		2,176	23	2,199	16,796
Transfers between funds					
		-	-	-	-
Net movement in funds					
		2,176	23	2,199	16,796
RECONCILIATION OF FUNDS					
Total funds brought forward		53,375	93,542	146,917	130,121
TOTAL FUNDS CARRIED FORWARD					
	14	55,551	93,565	149,116	146,917

CONTINUING OPERATIONS

All incoming resources and resources expended arise from continuing activities.

THE NORTHUMBERLAND COUNTY FEDERATION OF YOUNG FARMERS CLUBS

BALANCE SHEETAS AT 31 AUGUST 2025

	Note	Unrestricted Funds 2025 £	Restricted Funds 2025 £	Total 2025 £	Total 2024 £
FIXED ASSETS					
Tangible assets	9	2,309	-	2,309	2,905
CURRENT ASSETS					
Stocks	10	291	-	291	831
Debtors	11	5,000	-	5,000	504
Cash at bank and in hand	12	50,814	93,565	144,379	146,330
		56,105	93,565	149,670	147,665
CREDITORS: Amounts falling due within one year	13	2,863	-	2,863	3,653
TOTAL ASSETS LESS CURRENT LIABILITIES		55,551	93,565	149,116	146,917
CREDITORS: Amounts falling due after more than one year		-	-	-	-
NET ASSETS		55,551	93,565	149,116	146,917
FUNDS					
Unrestricted funds		55,551	-	55,551	53,375
Restricted funds		-	93,565	93,565	93,542
TOTAL FUNDS		55,551	93,565	149,116	146,917

Approved by the Trustees and signed on their behalf by:

Signed:

Date:

NOTES TO THE ANNUAL ACCOUNTS
FOR THE YEAR ENDED 31 AUGUST 2025

1 BASIS OF PREPARATION

Basis of accounting

These accounts have been prepared under the historical cost convention with items recognised at cost or transaction value unless otherwise stated in the relevant notes to these accounts.

The accounts have been prepared in accordance with the Statement of Recommended Practice: Accounting and Reporting by Charities preparing their accounts in accordance with the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS102) (effective 1 January 2015) and with the Charities Act 2011.

Going concern

The financial statements have been prepared on a going concern basis on the grounds that current and future sources of funding or support will be more than adequate for the charity's needs. The trustees have considered a period of 12 months from the balance sheet and consider no further disclosures relating to the charity's ability to continue as a going concern need to be made.

The Northumberland County Federation of Young Farmers Clubs meets the definition of a public benefit entity under FRS 102. Assets and liabilities are initially recognised at historical cost or transaction value unless otherwise stated in the relevant accounting policy note.

The financial statements are prepared in Sterling (£).

2 ACCOUNTING POLICIES

The charity has applied the following accounting policies:

Recognition of income

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

There has been no offsetting of assets and liabilities, or income and expenses, unless required or permitted by FRS102 SORP.

Grants and donations are only included in the SOFA when the general income recognition criteria are met.

The value of any voluntary help received is not included in the accounts but is described in the trustees' annual report.

Expenditure

Liabilities are recognised as expenditure as soon as there is a legal or constructive obligation committing the charity to that expenditure, it is probable that the transfer of economic benefit will be required in settlement and the amount of the obligation can be measured reliably. Expenditure is accounted for and has been classified under headings that aggregate all cost related to the category.

Where costs cannot be directly attributed to particular headings they have been allocated to activities on a basis consistent with the use of resources.

NOTES TO THE ANNUAL ACCOUNTS
FOR THE YEAR ENDED 31 AUGUST 2025

ACCOUNTING POLICIES (continued)

Tangible fixed assets

Tangible fixed assets are capitalised if they can be used for more than one year. They are valued at cost, less any subsequent accumulated depreciation.

Depreciation is charged so as to write off the cost of assets, other than land and properties, over their estimated useful lives, as follows:

Asset Class, depreciation rate and method

Fixtures, fittings and equipment 25% on reducing balance

Stocks

Stocks held for sale are measured at the lower of cost or net realisable value.

Fund accounting

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

Restricted funds can only be used for particular restricted purposes within the objects of the charity.

Restrictions arise when specified by the donor or when funds are raised for particular restricted purposes.

Debtors

Trade debtors are recognised at the settlement amount due after any trade discount offered. Prepayments are valued at the amount prepaid after taking account of any trade discount due.

Cash at bank and in hand

Cash at bank and in hand includes cash and short term highly liquid investments.

Creditors and provisions

Creditors and provisions are recognised where the charity has a present obligation resulting from a past event that will probably result in the transfer of funds to a third party and the amount due to settle the obligation can be measured or estimated reliably. Creditors and provisions are normally recognised at their settlement amount after allowing for any trade discounts due.

3 TAXATION

As a charity, The Northumberland Federation of Young Farmers Clubs is exempt from tax on income and gain: falling within Section 505 of the Taxes Act 1988 or S256 of the Taxation of Chargeable Gains Act 1992 to the extent that these are applied to its charitable objectives. No tax charges have arisen on the charity.

THE NORTHUMBERLAND COUNTY FEDERATION OF YOUNG FARMERS CLUBS

**NOTES TO THE ANNUAL ACCOUNTS
FOR THE YEAR ENDED 31 AUGUST 2025**

	Unrestricted Funds £ 2025	Restricted Funds £ 2025	Total £ 2025	Total £ 2024
4 INCOME				
Donations and legacies:				
Donations and gifts	10,154	4,433	14,587	11,661
Membership subscriptions and sponsorships which are in substance donations	31,902	-	31,902	25,608
	42,056	4,433	46,489	37,269
Charitable activities:				
Entertainments and competitions	15,271	-	15,271	54,747
	15,271	-	15,271	54,747
Other trading activities:				
County show	7,763	-	7,763	10,260
Stationery/supplies sales	-	-	-	1,180
	7,763	-	7,763	11,440
Income from investments:				
Interest income	2,648	311	2,959	553
	2,648	311	2,959	553

THE NORTHUMBERLAND COUNTY FEDERATION OF YOUNG FARMERS CLUBS

**NOTES TO THE ANNUAL ACCOUNTS
FOR THE YEAR ENDED 31 AUGUST 2025**

	Unrestricted	Restricted		
	Funds	Funds	Total	Total
	£	£	£	£
5 EXPENDITURE	2025	2025	2025	2024
Expenditure on raising funds:				
Salaries and wages	12,587	-	12,587	10,144
National levies	18,300	150	18,450	12,670
Supplies	1,746	-	1,746	2,631
County show	6,326	-	6,326	6,243
	38,959	150	39,109	31,688
Expenditure on charitable activities:				
Entertainments and competitions	9,769	3,038	12,807	41,806
Salaries and fieldworker costs	3,919	-	3,919	2,652
General running costs and administration	6,797	533	7,330	6,307
Insurance	4,362	-	4,362	3,222
Travel bursary	-	1,000	1,000	-
Depreciation	756	-	756	538
	25,603	4,571	30,174	54,525
Other:				
Accountancy	1,000	-	1,000	1,000
	1,000	-	1,000	1,000

NOTES TO THE ANNUAL ACCOUNTS
FOR THE YEAR ENDED 31 AUGUST 2025

6 FEES FOR EXAMINATION OF THE ACCOUNTS

	2025	2024
	£	£
Independent examiner's fees	-	-

7 STAFF COSTS

	2025	2024
	£	£
Salaries and wages	16,320	12,623
Social security costs	-	-
Pension costs (defined contributions scheme)	186	173
	16,506	12,796

No employees received employee benefits (excluding employer pension costs) for the reporting period of more than £60,000

8 AVERAGE NUMBER OF EMPLOYEES

	2025	2024
Fundraising	0.5	0.5
Charitable activities	0.5	0.5
	1	1

9 TANGIBLE FIXED ASSETS

	Fixtures, Fittings & Equipment	Total
	£	£
Cost		
At 1 September 2024	4,756	4,756
Additions	160	160
Disposals	-	-
At 31 August 2025	4,916	4,916
Depreciation		
At 1 September 2024	1,851	1,851
Charge for year	756	756
On disposals	-	-
At 31 August 2025	2,607	2,607
Net Book Value		
At 31 August 2025	2,309	2,309
At 31 August 2024	2,905	2,905

THE NORTHUMBERLAND COUNTY FEDERATION OF YOUNG FARMERS CLUBS

**NOTES TO THE ANNUAL ACCOUNTS
FOR THE YEAR ENDED 31 AUGUST 2025**

10 STOCK

	£
	2025
At 1 September 2024	831
Added in period	191
Expensed in period	- 731
At 31 August 2024	291

11 DEBTORS AND PREPAYMENTS

	£
	2025
Trade debtors	5,000
Prepayments and accrued income	-
	5,000

12 CASH AT BANK AND IN HAND

	£
	2025
Cash at bank and on hand	144,379

13 CREDITORS AND ACCRUALS

	£
	2025
Accruals and deferred income	2,863

NOTES TO THE UNAUDITED FINANCIAL STATEMENTS
FOR THE YEAR ENDED 31 AUGUST 2025

14 CHARITY FUNDS

Details of material funds held and movements during the current reporting period

	At 1 September 2024 £	Income £	Expenditure £	At 31 August 2025 £
Restricted Funds:				
Huntley Dunn Overseas	2,627	-	1,000	1,627
Office & Emergency Fund	75,561	-	150	75,411
Fenwick Jackson	5,935	1,311	33	7,213
Club Development Fund	2,811	-	-	2,811
Irene Fund	4,616	-	364	4,252
National Competition Travel	-	3,433	3,174	259
Northern Area Travel	587	-	-	587
Northern Area Weekend 2021	1,405	-	-	1,405
Unrestricted Funds:				
General Reserve	53,375	67,738	65,562	55,551
	146,917	72,482	70,283	149,116

Details of material funds held and movements during the previous reporting period

	At 1 November 2023 £	Income £	Expenditure £	At 31 August 2024 £
Restricted Funds:				
Huntley Dunn Overseas	2,627	-	-	2,627
Office & Emergency Fund	75,711	-	150	75,561
Fenwick Jackson	675	5,260	-	5,935
Club Development Fund	2,811	-	-	2,811
Irene Fund	4,840	-	224	4,616
National Competition Travel	716	603	1,319	-
Northern Area Travel	587	-	-	587
Northern Area Weekend 2021	1,405	-	-	1,405
Unrestricted Funds:				
General Reserve	40,749	98,146	85,520	53,375
	130,121	104,009	87,213	146,917

Accounts



Trustees' Annual Report for the period

From	Period start date			To	Period end date		
	1	Nov	2023		31	August	2024

Section A Reference and administration details

Charity name **The Northumberland Federation of Young Farmers Clubs**

Other names charity is known by Northumberland YFC

Registered charity number (if any) 522171

Charity's principal address Dissington Hall Enterprise Hub

Dalton

Newcastle Upon Tyne

Postcode

NE18 0AD

Names of the charity trustees who manage the charity				
	Trustee name	Office (if any)	Dates acted if not for whole year	Name of person (or body) entitled to appoint trustee (if any)
1	Leanne Little			
2	David Robson			
3	Rebecca Maitland			
4	Edward Dungait			
5				
6				
7				
8				
9				
10				
Names of the trustees for the charity, if any, (for example, any custodian (holding) trustees)				
	Name		Dates acted if not for whole year	
1				
2				
3				
4				

Names and addresses of advisers (Optional information)

Type of adviser	Name	Address

Name of chief executive or names of senior staff members (Optional information)

None.

Section B Structure, governance and management

Description of the charity's trusts

Type of governing document (eg. trust deed, constitution)	Constitution.
How the charity is constituted (eg. trust, association, company)	Unincorporated Association.
Trustee selection methods (eg. appointed by, elected by)	Trustees are proposed annually by the young farmers' clubs within the county federation.

Additional governance issues (Optional information)

You **may choose** to include additional information, where relevant, about:

- policies and procedures adopted for the induction and training of trustees;
- the charity's organisational structure and any wider network with which the charity works;
- relationship with any related parties;
- trustees' consideration of major risks and the system and procedures to manage them.

Annually, new trustees are supported and inducted by the outgoing trustees via a handover process concerning the affairs of the charity.

There is a committee of supporters that assist the Trustees and provide advice support and continuity for the charity.

Trustees are encouraged to participate in development opportunities provided by the Northumberland Federation of Young Farmers Clubs. The templates and resources for this are provided by the National Federation of Young Farmers' Clubs and additional information is provided by the county federation of YFCs.

The charity is affiliated the National Federation of Young Farmers Clubs. Together these form a network of clubs throughout England and Wales for young people aged 10 to 28 years.

Section C Objectives and activities

Summary of the objects of the charity set out in its governing document

The objects of the charity are:

To advance the education of young members of the public at large in agriculture, home crafts, country life and related subjects; and

In the interests of the social welfare of such members of the public to provide, and promote the provision of facilities for recreation and other leisure time occupations, being facilities which will improve their conditions of life and will assist in the development of their spiritual and mental capacities, self-reliance and individual responsibility so that they may grow to full maturity as individuals and members of the community.

Summary of the main activities undertaken for the public benefit in relation to these objects (include within this section the statutory declaration that trustees have had regard to the guidance issued by the Charity Commission on public benefit)

The Trustees confirm that they have paid due regard to the guidance issued by the Charity Commission on public benefit in deciding what activities the charity should undertake and are clear that the County meets high standards of benefit to members of the public.

The YFC clubs that form the Northumberland Federation of Young Farmers Clubs recruit members from a significant section of the community at large. Everyone aged 10 to 28 year can be a member of a Young Farmers' Club and can participate in activities and discussions that increase their knowledge of agriculture, crafts rural affairs and country life. The county federation actively encourages YFCs in the county to recruit members.

The activities also contribute to and create leisure activities for members and on occasion for the rural community in which the charity operates. The community around the charity benefits from our members being active citizens that contribute to the rural community.

Additional details of objectives and activities (Optional information)

You **may choose** to include further statements, where relevant, about:

- policy on grantmaking;
- policy programme related investment;
- contribution made by volunteers.

Each club within the county federation is run by volunteers who then sit on the county executive committee, a smaller number of volunteers sit on the finance and management committee, staffing committee and safeguarding committee. In total over 100 volunteers help to run the charity on a weekly basis.

Each club plans and executes their own programme of events and include the county organised competitions which then feed through to the next round at either Northern Area or direct to National competitions.

Section D

Achievements and performance

Summary of the main achievements of the charity during the year

The year 2023 to 2024 started with the Clubs compete in sports – Kwik cricket, volleyball and disco dancing. In February we held the speaking competitions – Junior Public Speaking, Intermediate Brainstrust, Situations Vacant, MACE Debating and Reading. The county Drama competition took place and entertained the audience at the Queens Hall Theatre in Hexham. The Northern Area of Young Farmers annual weekend of competitions saw members compete in 11 competitions. Our members qualified for the finals of the Drama competition and Street Dance for the National Federation of Young Farmers Clubs finals later in the year.

June 2024 was our County Rally with all the members taking part in a wide variety of competitions and the winners representing the County at the Northern Area Field Day hosted Durham YFC or going direct to National finals weekend in early July. The County Rally was hosted by one of the smaller clubs in the county and the team work of the current, past members, parents and friends of the club was evident in a well run and organised event.

In the Autumn the federation partnered up with the NFU North East, Northumbria Police, Fire Service and security companies to provide a Crime Prevention Workshop at Hexham Auction Mart.

The county competitions calendar came to an end in September with the Quoits competitions. The final National competitions was also held this month and three members took part in the Floral Art at Malvern Show, two had never been before.

In October the new voluntary office bearers attended a training evening in a local Village Hall. They learnt about event budgeting, safeguarding, club programme building, social media and advertising. The new office bearers also met other members from around the county where life long friendships are formed.

The County Rally managed to donate a large sum to County. At the County Show the Stockman's Bar run by the federation was another successful fundraiser.

Throughout the year Clubs have continued their Charity work either by holding Charity auctions or doing things 'in kind' for their local communities. A total of over £33,500 was raised and donated by members.

We ended the year with a membership of 609 which is fantastic and will enable us to have two teams going forward to the next rounds of the competitions.

Section E

Financial review

Brief statement of the charity's policy on reserves

The charity's policy on reserves is to generate and maintain a reserve which will allow sufficient funds to:

- maintain the financial viability of the Charity in the event of unforeseen and/or unavoidable circumstance that brings a short-term fall in its income;
- to permit the Charity, in the interests of meeting its charitable objectives, to from time to time establish a new and innovative project on a project

basis to demonstrate the feasibility of such activities as a test to maintaining such projects on an on-going basis.

For these purposes the Charity will endeavour to maintain reserves carried forward in unrestricted funds to meet the running cost of the charity and any unforeseen expenditure that may occur.

Details of any funds materially in deficit

The charity has no funds which are materially in deficit.

Further financial review details (Optional information)

You **may choose** to include additional information, where relevant about:

- the charity's principal sources of funds (including any fundraising);
- how expenditure has supported the key objectives of the charity;
- investment policy and objectives including any ethical investment policy adopted.

Section F

Other optional information

Section G

Declaration

The trustees declare that they have approved the trustees' report above.

Signed on behalf of the charity's trustees

Signature(s)

Full name(s)

Position (eg Secretary, Chair, etc)

Date

David Robson	
Trustee	
01.11.24	



CHARITY COMMISSION
FOR ENGLAND AND WALES

THE NORTHUMBERLAND COUNTY FEDERATION OF YOUNG FARMERS CLUBS			Charity No (if any)	522171	
Annual accounts for the period					
Period start date	01/11/2023	To	Period end date	31/08/2024	

Section A Statement of financial activities

Recommended categories by activity	Guidance Notes	Restricted			Total funds	Prior year funds
		Unrestricted funds	income funds	Endowment funds		
		£	£	£	£	£
		F01	F02	F03	F04	F05
Incoming resources (Note 3)						
Income and endowments from:						
Donations and legacies	S01	31,406	5,863	-	37,269	35,088
Charitable activities	S02	54,747	-	-	54,747	17,608
Other trading activities	S03	11,440	-	-	11,440	20,433
Investments	S04	553	-	-	553	211
Total	S07	98,146	5,863	-	104,009	73,340
Resources expended (Note 5)						
Expenditure on:						
Raising funds	S08	31,538	150	-	31,688	39,376
Charitable activities	S09	52,982	1,543	-	54,525	32,348
Other	S11	1,000	-	-	1,000	1,000
Total	S12	85,520	1,693	-	87,213	72,724
Net income/(expenditure) before investment gains/(losses)						
Net gains/(losses) on investments	S13	12,626	4,170	-	16,796	616
Net income/(expenditure)	S14	-	-	-	-	-
Extraordinary items	S15	12,626	4,170	-	16,796	616
Transfers between funds	S16	-	-	-	-	-
Other recognised gains/(losses):	S17	-	-	-	-	-
Gains and losses on revaluation of fixed assets for the charity's own use	S18	-	-	-	-	-
Other gains/(losses)	S19	-	-	-	-	-
Net movement in funds	S20	12,626	4,170	-	16,796	616
Reconciliation of funds:						
Total funds brought forward	S21	40,749	89,372	-	130,121	129,505
Total funds carried forward	S22	53,375	93,542	-	146,917	130,121

Section B Balance sheet

		Guidance Notes	Unrestricted funds £ F01	Restricted income funds 01/11/2023 F02	Endowment funds £ F03	Total this year £ F04	Total last year 31/08/2024 F05
Fixed assets							
Tangible assets	(Note 9)	B02	2,905	-	-	2,905	520
Total fixed assets		B05	2,905	-	-	2,905	520
Current assets							
Stocks	(Note 10)	B06	831	-	-	831	1,392
Debtors	(Note 11)	B07	504	-	-	504	51,374
Cash at bank and in hand	(Note 13)	B09	52,788	93,542	-	146,330	124,948
Total current assets		B10	54,123	93,542	-	147,665	177,714
Creditors: amounts falling due within one year							
	(Note 12)	B11	3,653	-	-	3,653	48,113
Net current assets/(liabilities)		B12	50,470	93,542	-	144,012	129,601
Total assets less current liabilities		B13	53,375	93,542	-	146,917	130,121
Creditors: amounts falling due after one year							
	(Note 12)	B14	-	-	-	-	-
Provisions for liabilities		B15	-	-	-	-	-
Total net assets or liabilities		B16	53,375	93,542	-	146,917	130,121
Funds of the Charity							
Restricted income funds	(Note 14)	B18		93,542		93,542	89,372
Unrestricted funds		B19	53,375		-	53,375	40,749
Total funds		B21	53,375	93,542	-	146,917	130,121

Signed by one or two trustees on behalf of all the trustees

Signature	Print Name	Date of approval dd/mm/yyyy

Section C Notes to the accounts

Note 1 Basis of preparation

This section should be completed by all charities.

1.1 Basis of accounting

These accounts have been prepared under the historical cost convention with items recognised at cost or transaction value unless otherwise stated in the relevant note(s) to these accounts.

The accounts have been prepared in accordance with:

- and with* ☒ the Statement of Recommended Practice: 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) issued on 16 July 2014
- and with* ☒ the Financial Reporting Standard applicable in the United Kingdom and Republic of Ireland (FRS 102)
- and with the Charities Act 2011.

The charity constitutes a public benefit entity as defined by FRS 102.*

☒

1.2 Going concern

If there are material uncertainties related to events or conditions that cast significant doubt on the charity's ability to continue as a going concern, please provide the following details or state "Not applicable", if appropriate:

An explanation as to those factors that support the conclusion that the charity is a going concern;

N/A

Disclosure of any uncertainties that make the going concern assumption doubtful;

N/A

Where accounts are not prepared on a going concern basis, please disclose this fact together with the basis on which the trustees prepared the accounts and the reason why the charity is not regarded as a going concern.

N/A

1.3 Change of accounting policy

The accounts present a true and fair view and the accounting policies adopted are those outlined in note { }.

Yes*

☒

No*

* -Tick as appropriate

Please disclose:

<i>(i) the nature of the change in accounting policy;</i>	N/A
<i>(ii) the reasons why applying the new accounting policy provides more reliable and more relevant information; and</i>	N/A
<i>(iii) the amount of the adjustment for each line affected in the current period, each prior period presented and the aggregate amount of the adjustment relating to periods before those presented, 3.44 FRS 102 SORP.</i>	N/A

1.4 Changes to accounting estimates

No changes to accounting estimates have occurred in the reporting period (3.46 FRS 102 SORP).

Yes*

☒

No*

* -Tick as appropriate

Please disclose:

<i>(i) the nature of any changes;</i>	N/A
<i>(ii) the effect of the change on income and expense or assets and liabilities for the current period; and</i>	N/A
<i>(iii) where practicable, the effect of the change in one or more future periods.</i>	N/A

1.5 Material prior year errors

No material prior year error have been identified in the reporting period (3.47 FRS 102 SORP).

Yes*

☒

No*

* -Tick as appropriate

Please disclose:

<i>(i) the nature of the prior period error;</i>	N/A
<i>(ii) for each prior period presented in the accounts, the amount of the correction for each account line item affected; and</i>	N/A
<i>(iii) the amount of the correction at the beginning of the earliest prior period presented in the accounts.</i>	N/A

Section C	Notes to the accounts	(cont)												
Note 2	Accounting policies	31/08/2024												
2.1 INCOME														
This standard list of accounting policies has been applied by the charity except for those ticked "No" or "N/a". Where a different or additional policy has been adopted then this is detailed in the box below.														
Recognition of income	These are included in the Statement of Financial Activities (SoFA) when: - the charity becomes entitled to the resources; - it is more likely than not that the trustees will receive the resources; and - the monetary value can be measured with sufficient reliability.	<table> <tr><td>Yes</td><td>No</td><td>N/a</td></tr> <tr><td>☒</td><td>☐</td><td>☐</td></tr> </table>	Yes	No	N/a	☒	☐	☐						
Yes	No	N/a												
☒	☐	☐												
Offsetting	There has been no offsetting of assets and liabilities, or income and expenses, unless required or permitted by the FRS 102 SORP or FRS 102.	<table> <tr><td>Yes</td><td>No</td><td>N/a</td></tr> <tr><td>☒</td><td>☐</td><td>☐</td></tr> <tr><td>Yes</td><td>No</td><td>0</td></tr> <tr><td>☒</td><td>☐</td><td>☐</td></tr> </table>	Yes	No	N/a	☒	☐	☐	Yes	No	0	☒	☐	☐
Yes	No	N/a												
☒	☐	☐												
Yes	No	0												
☒	☐	☐												
Grants and donations	Grants and donations are only included in the SoFA when the general income recognition criteria are met (5.10 to 5.12 FRS102 SORP). In the case of performance related grants, income must only be recognised to the extent that the charity has provided the specified goods or services as entitlement to the grant only occurs when the performance related conditions are met (5.16 FRS 102 SORP).	<table> <tr><td>Yes</td><td>No</td><td>N/a</td></tr> <tr><td>☒</td><td>☐</td><td>☐</td></tr> </table>	Yes	No	N/a	☒	☐	☐						
Yes	No	N/a												
☒	☐	☐												
Legacies	Legacies are included in the SoFA when receipt is probable, that is, when there has been grant of probate, the executors have established that there are sufficient assets in the estate and any conditions attached to the legacy are either within the control of the charity or have been met.	<table> <tr><td>Yes</td><td>No</td><td>N/a</td></tr> <tr><td>☐</td><td>☐</td><td>☒</td></tr> </table>	Yes	No	N/a	☐	☐	☒						
Yes	No	N/a												
☐	☐	☒												
Government grants	The charity has received government grants in the reporting period	<table> <tr><td>Yes</td><td>No</td><td>N/a</td></tr> <tr><td>☐</td><td>☒</td><td>☐</td></tr> </table>	Yes	No	N/a	☐	☒	☐						
Yes	No	N/a												
☐	☒	☐												
Tax reclaims on donations and gifts	Gift Aid receivable is included in income when there is a valid declaration from the donor. Any Gift Aid amount recovered on a donation is considered to be part of that gift and is treated as an addition to the same fund as the initial donation unless the donor or the terms of the appeal have specified otherwise.	<table> <tr><td>Yes</td><td>No</td><td>N/a</td></tr> <tr><td>☐</td><td>☐</td><td>☒</td></tr> </table>	Yes	No	N/a	☐	☐	☒						
Yes	No	N/a												
☐	☐	☒												
Contractual income and performance related grants	This is only included in the SoFA once the charity has provided the related goods or services or met the performance related conditions.	<table> <tr><td>Yes</td><td>No</td><td>N/a</td></tr> <tr><td>☐</td><td>☐</td><td>☒</td></tr> </table>	Yes	No	N/a	☐	☐	☒						
Yes	No	N/a												
☐	☐	☒												
Donated goods	Donated goods are measured at fair value (the amount for which the asset could be exchanged) unless impractical to do so. The cost of any stock of goods donated for distribution to beneficiaries is deemed to be the fair value of those gifts at the time of their receipt and they are recognised on receipt. In the reporting period in which the stocks are distributed, they are recognised as an expense at the carrying amount of the stocks at distribution. Donated goods for resale are measured at fair value on initial recognition, which is the expected proceeds from sale less the expected costs of sale, and recognised in 'Income from other trading activities' with the corresponding stock recognised in the balance sheet. On its sale the value of stock is charged against 'Income from other trading activities' and the proceeds from sale are also recognised as 'Income from other trading activities'.	<table> <tr><td>Yes</td><td>No</td><td>N/a</td></tr> <tr><td>☐</td><td>☐</td><td>☒</td></tr> </table>	Yes	No	N/a	☐	☐	☒						
Yes	No	N/a												
☐	☐	☒												
	Goods donated for on-going use by the charity are recognised as tangible fixed assets and included in the SoFA as incoming resources when receivable. Gifts in kind for use by the charity are included in the SoFA as income from donations when receivable.	<table> <tr><td>Yes</td><td>No</td><td>N/a</td></tr> <tr><td>☐</td><td>☐</td><td>☒</td></tr> </table>	Yes	No	N/a	☐	☐	☒						
Yes	No	N/a												
☐	☐	☒												
Donated services and facilities	Donated services and facilities are included in the SoFA when received at the value of the gift to the charity provided the value of the gift can be measured reliably. Donated services and facilities that are consumed immediately are recognised as income with an equivalent amount recognised as an expense under the appropriate heading in the SoFA.	<table> <tr><td>Yes</td><td>No</td><td>N/a</td></tr> <tr><td>☐</td><td>☐</td><td>☒</td></tr> </table>	Yes	No	N/a	☐	☐	☒						
Yes	No	N/a												
☐	☐	☒												
Support costs	The charity has incurred expenditure on support costs.	<table> <tr><td>Yes</td><td>No</td><td>N/a</td></tr> <tr><td>☐</td><td>☐</td><td>☒</td></tr> </table>	Yes	No	N/a	☐	☐	☒						
Yes	No	N/a												
☐	☐	☒												
Volunteer help	The value of any voluntary help received is not included in the accounts but is described in the trustees' annual report.	<table> <tr><td>Yes</td><td>No</td><td>N/a</td></tr> <tr><td>☐</td><td>☐</td><td>☒</td></tr> </table>	Yes	No	N/a	☐	☐	☒						
Yes	No	N/a												
☐	☐	☒												
Income from interest, royalties and dividends	This is included in the accounts when receipt is probable and the amount receivable can be measured reliably.	<table> <tr><td>Yes</td><td>No</td><td>N/a</td></tr> <tr><td>☒</td><td>☐</td><td>☐</td></tr> </table>	Yes	No	N/a	☒	☐	☐						
Yes	No	N/a												
☒	☐	☐												
Income from membership subscriptions	Membership subscriptions received in the nature of a gift are recognised in Donations and Legacies. Membership subscriptions which gives a member the right to buy services or other benefits are recognised as income earned from the provision of goods and services as income from charitable activities.	<table> <tr><td>Yes</td><td>No</td><td>N/a</td></tr> <tr><td>☐</td><td>☐</td><td>☒</td></tr> </table>	Yes	No	N/a	☐	☐	☒						
Yes	No	N/a												
☐	☐	☒												
Settlement of insurance claims	Insurance claims are only included in the SoFA when the general income recognition criteria are met (5.10 to 5.12 FRS102 SORP) and are included as an item of other income in the SoFA.	<table> <tr><td>Yes</td><td>No</td><td>N/a</td></tr> <tr><td>☐</td><td>☐</td><td>☒</td></tr> </table>	Yes	No	N/a	☐	☐	☒						
Yes	No	N/a												
☐	☐	☒												
Investment gains and losses	This includes any realised or unrealised gains or losses on the sale of investments and any gain or loss resulting from revaluing investments to market value at the end of the year.	<table> <tr><td>Yes</td><td>No</td><td>N/a</td></tr> <tr><td>☐</td><td>☐</td><td>☒</td></tr> </table>	Yes	No	N/a	☐	☐	☒						
Yes	No	N/a												
☐	☐	☒												
2.2 EXPENDITURE AND LIABILITIES														
Liability recognition	Liabilities are recognised where it is more likely than not that there is a legal or constructive obligation committing the charity to pay out resources and the amount of the obligation can be measured with reasonable certainty.	<table> <tr><td>Yes</td><td>No</td><td>N/a</td></tr> <tr><td>☒</td><td>☐</td><td>☐</td></tr> </table>	Yes	No	N/a	☒	☐	☐						
Yes	No	N/a												
☒	☐	☐												
Governance and support costs	Support costs have been allocated between governance costs and other support. Governance costs comprise all costs involving public accountability of the charity and its compliance with regulation and good practice.	<table> <tr><td>Yes</td><td>No</td><td>N/a</td></tr> <tr><td>☒</td><td>☐</td><td>☐</td></tr> </table>	Yes	No	N/a	☒	☐	☐						
Yes	No	N/a												
☒	☐	☐												

	Support costs include central functions and have been allocated to activity cost categories on a basis consistent with the use of resources, eg allocating property costs by floor areas, or per capita, staff costs by the time spent and other costs by their usage.	Yes	No	N/a
		☒	☐	☐
Grants with performance conditions	Where the charity gives a grant with conditions for its payment being a specific level of service or output to be provided, such grants are only recognised in the SoFA once the recipient of the grant has provided the specified service or output.	Yes	No	N/a
		☐	☐	☒
Grants payable without performance conditions	Where there are no conditions attaching to the grant that enables the donor charity to realistically avoid the commitment, a liability for the full funding obligation must be recognised.	Yes	No	N/a
		☐	☐	☒
Redundancy cost	The charity made no redundancy payments during the reporting period.	Yes	No	N/a
		☐	☐	☒
Deferred income	No material item of deferred income has been included in the accounts.	Yes	No	N/a
		☐	☐	☒
Creditors	The charity has creditors which are measured at settlement amounts less any trade discounts	Yes	No	N/a
		☒	☐	☐
Provisions for liabilities	A liability is measured on recognition at its historical cost and then subsequently measured at the best estimate of the amount required to settle the obligation at the reporting date	Yes	No	N/a
		☒	☐	☐
Basic financial instruments	The charity accounts for basic financial instruments on initial recognition as per paragraph 10.7 FRS102 SORP. Subsequent measurement is as per paragraphs 11.17 to 11.19, FRS102 SORP.	Yes	No	N/a
		☒	☐	☐
2.4 ASSETS				
Tangible fixed assets for use by charity	These are capitalised if they can be used for more than one year.			
	They are valued at cost.	Yes	No	N/a
		☒	☐	☐
Intangible fixed assets	The depreciation rates and methods used are disclosed in note 9.2.			
	The charity has intangible fixed assets, that is, non-monetary assets that do not have physical substance but are identifiable and are controlled by the charity through custody or legal rights. The amortisation rates and methods used are disclosed in note 9.5	Yes	No	N/a
		☐	☐	☒
	They are valued at cost.	Yes	No	N/a
		☐	☐	☒
Heritage assets	The charity has heritage assets, that is, non-monetary assets with historic, artistic, scientific, technological, geophysical or environmental qualities that are held and maintained principally for their contribution to knowledge and culture. The depreciation rates and methods used as disclosed in note 9.6.1.4.	Yes	No	N/a
		☐	☐	☒
	They are valued at cost.	Yes	No	N/a
		☐	☐	☒
Investments	Fixed asset investments in quoted shares, traded bonds and similar investments are valued at initially at cost and subsequently at fair value (their market value) at the year end. The same treatment is applied to unlisted investments unless fair value cannot be measured reliably in which case it is measured at cost less impairment.	Yes	No	N/a
		☐	☐	☒
	Investments held for resale or pending their sale and cash and cash equivalents with a maturity date of less than 1 year are treated as current asset investments	Yes	No	N/a
		☐	☐	☒
Stocks and work in progress	Stocks held for sale as part of non-charitable trade are measured at the lower or cost or net realisable value.	Yes	No	N/a
		☒	☐	☐
	Goods or services provided as part of a charitable activity are measured at net realisable value based on the service potential provided by items of stock.	Yes	No	N/a
		☒	☐	☐
	Work in progress is valued at cost less any foreseeable loss that is likely to occur on the contract.	Yes	No	N/a
		☐	☐	☒
Debtors	Debtors (including trade debtors and loans receivable) are measured on initial recognition at settlement amount after any trade discounts or amount advanced by the charity. Subsequently, they are measured at the cash or other consideration expected to be received.	Yes	No	N/a
		☒	☐	☐
Current asset investments	The charity has investments which it holds for resale or pending their sale and cash and cash equivalents with a maturity date less than one year. These include cash on deposit and cash equivalents with a maturity date of less than one year held for investment purposes rather than to meet short term cash commitments as they fall due.	Yes	No	N/a
		☒	☐	☐
	They are valued at fair value except where they qualify as basic financial instruments.	Yes	No	N/a
		☒	☐	☐

Section C
Notes to the accounts
(cont)
Note 3
Analysis of income

		Unrestricted funds	Restricted income funds	Endowment funds	Total funds £	Prior year £
Analysis						
Donations and legacies:	Donations and gifts	5,798	5,863	-	11,661	12,385
	General grants provided by government/other charities	-	-	-	-	-
	Membership subscriptions and sponsorships which are in substance donations	25,608	-	-	25,608	22,703
	Total	31,406	5,863	-	37,269	35,088
Charitable activities:	Entertainments and competitions	54,747	-	-	54,747	17,608
	Total	54,747	-	-	54,747	17,608
Other trading activities:	County show	10,260	-	-	10,260	10,571
	Stationery/supplies sales	1,180	-	-	1,180	9,862
	Total	11,440	-	-	11,440	20,433
Income from investments:	Interest income	553	-	-	553	211
	Total	553	-	-	553	211
TOTAL INCOME		98,146	5,863	-	104,009	73,340

Section C	Notes to the accounts	(cont)
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Note 4 **Analysis of receipts of government grants**

	Description	This year £	Last year £
Government grant		-	-
	Total	-	-

Please provide details of any unfulfilled conditions and other contingencies attaching to grants that have been recognised in income.

Please give details of other forms of government assistance from which the charity has directly benefited.

Section C	Notes to the accounts	(cont)
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Note 5 Analysis of expenditure

		Unrestricted funds	Restricted income funds	Endowment funds	Total funds £	Prior year £
	Analysis					
Expenditure on raising funds:	Salaries and wages	10,144	-	-	10,144	11,002
	National levies	12,520	150	-	12,670	13,292
	Supplies	2,631	-	-	2,631	11,185
	County show	6,243	-	-	6,243	3,897
	Total expenditure on raising funds	31,538	150	-	31,688	39,376
Expenditure on charitable activities	Entertainments and competitions	40,263	1,543	-	41,806	16,903
	Salaries and fieldworker costs	2,652	-	-	2,652	3,297
	General running costs and administration	6,307	-	-	6,307	8,639
	Insurance	3,222	-	-	3,222	3,335
	Depreciation	538	-	-	538	174
	Total expenditure on charitable activities	52,982	1,543	-	54,525	32,348
Other	Accountancy	1,000	-	-	1,000	1,000
		-	-	-	-	-
		-	-	-	-	-
		-	-	-	-	-
	Total other expenditure	1,000	-	-	1,000	1,000
TOTAL EXPENDITURE		85,520	1,693	-	87,213	72,724

Section C**Notes to the accounts****01/11/2023****31/08/2024****Note 6 Details of certain items of expenditure****6.1 Fees for examination of the accounts**

Please provide details of the amount paid for any statutory external scrutiny of accounts and other services provided by your independent examiner. If nothing was paid please enter '0' in the appropriate box(es).

Independent examiner's fees

This year £	Last year £
0	0

Section C**Notes to the accounts****(cont)****Note 7****Paid employees**

Please complete this note if the charity has any employees.

7.1 Staff Costs

	This year £	Last year £
Salaries and wages	12,796	14,299
Social security costs	-	-
Pension costs (defined contribution scheme)	-	-
Other employee benefits	-	-
Total staff costs	12,796	14,299

Please provide details of expenditure on staff working for the charity whose contracts are with and are paid by a related party

Please give details of the number of employees whose total employee benefits (excluding employer pension costs) fell within each band of £10,000 from £60,000 upwards. If there are no such transactions, please enter 'true' in the box provided.

No employees received employee benefits (excluding employer pension costs) for the reporting period of more than £60,000

Band	Number of employees
£60,000 to £69,999	0
£70,000 to £79,999	0
£80,000 to £89,999	0
£90,000 to £99,999	0
£100,000 to £109,999	0

Please provide the total amount paid to key management personnel (includes trustees and senior management) for their services to the charity

11.2 Average head count in the year

The parts of the charity in which the employees work

	This year Number	Last year Number
Fundraising	0.5	0.5
Charitable Activities	0.5	0.5
Governance	-	-
Other	-	-
Total	1	1

Section C

Notes to the accounts

(cont)

Note 8

Defined contribution pension scheme or defined benefit scheme accounted for as a defined contribution scheme.

31/08/2024

8.1 Please complete this note if a defined contribution pension scheme is operated.

Amount of contributions recognised in the SOFA as an expense	£173
Please explain the basis for allocating the liability and expense of defined contribution pension scheme between activities and between restricted and unrestricted funds.	Allocated in raising funds expenditure

Note 9 Tangible fixed assets*Please complete this note if the charity has any tangible fixed assets***9.1 Cost or valuation**

	Freehold land & buildings	Other land & buildings	Plant, machinery and motor vehicles	Fixtures, fittings and equipment	Total
	£	£	£	£	£
At the beginning of the year	-	-	-	1,833	1,833
Additions	-	-	-	2,923	2,923
Revaluations	-	-	-	-	-
Disposals	-	-	-	-	-
Transfers *	-	-	-	-	-
At end of the year	-	-	-	4,756	4,756

9.2 Depreciation and impairments

**Basis	SL or RB	SL or RB	SL or RB	SL or RB	SL or RB	Straight Line ("SL") or Reducing Balance ("RB")
** Rate				25% RB		

At beginning of the year	-	-	-	1,313	1,313
Disposals	-	-	-	-	-
Depreciation	-	-	-	538	538
Impairment	-	-	-	-	-
Transfers*	-	-	-	-	-
At end of the year	-	-	-	1,851	1,851

9.3 Net book value

Net book value at the beginning of the year	-	-	-	520	520
Net book value at the end of the year	-	-	-	2,905	2,905

Notes to the accounts

(cont)

Note 10

Stocks

31/08/2024

Please complete this note if the charity holds any stock items

10.1 Please state the carrying amount of stock and work in progress analysed between activities.

	Stock
	For resale
	£
Charitable activities:	
<i>Opening</i>	1,392
<i>Added in period</i>	731
<i>Expensed in period</i>	- 1,292
<i>Impaired</i>	-
<i>Closing</i>	831

Section C	Notes to the accounts	(cont)
-----------	-----------------------	--------

Note 11 Debtors and prepayments

Please complete this note if the charity has any debtors or prepayments.

31/08/2024

11.1 Analysis of debtors

Trade debtors

Prepayments and accrued income

Total

This year	Last year
£	£
292	300
212	51,074
504	51,374

Section C	Notes to the accounts	(cont)
------------------	------------------------------	---------------

Note 12 **Creditors and accruals**

01/11/2023

31/08/2024

Please complete this note if the charity has any creditors or accruals.

12.1 Analysis of creditors

	Amounts falling due within one year		Amounts falling due after more than one year	
	This year £	Last year £	This year £	Last year £
Trade creditors	-	-	-	-
Accruals and deferred income	3,653	48,113	-	-
Taxation and social security	-	-	-	-
Total	3,653	48,113	-	-

Section C	Notes to the accounts	(cont)
------------------	------------------------------	---------------

Note 13 **Cash at bank and in hand**

Cash at bank and on hand
Total

This year £	Last year £
146,330	124,948
146,330	124,948

Section C	Notes to the accounts	(cont)
------------------	------------------------------	---------------

Note 14 **Charity funds**

14.1 Details of material funds held and movements during the CURRENT reporting period

Please give details of the movements of material individual funds in the reporting period together with a balancing figure for 'Other funds'. The 'Total funds' figure below should reconcile to 'Total funds' in the balance sheet.

** Key: PE - permanent endowment funds; EE - expendable endowment funds; R - restricted income funds, including special trusts, of the charity; and U - unrestricted funds*

Fund names	Type PE, EE R or UR *	Purpose and Restrictions	Fund balances brought forward £	Income £	Expenditure £	Transfers £	Gains and losses £	Fund balances carried forward £
Unrestricted Funds	U		40,749	98,146	- 85,520	-	-	53,375
Huntley Dunn Overseas	R	Members overseas travel	2,627	-	-	-	-	2,627
Office & Emergency Fund	R	Office and emergency costs	75,711	-	- 150	-	-	75,561
Fenwick Jackson	R	Legacy	675	5,260	-	-	-	5,935
Club Development Fund	R	New or reviving clubs start up costs	2,811	-	-	-	-	2,811
Irene Fund	R	Clubs office bearers training	4,840	-	- 224	-	-	4,616
National Competition Travel	R	Members travel to national competitions	716	603	- 1,319	-	-	-
Northern Area Travel	R	Members travel	587	-	-	-	-	587
Northern Area Weekend 2021	R		1,405	-	-	-	-	1,405
Other funds	N/a	N/a	-	-	-	-	-	-
Total Funds			130,121	104,009	- 87,213	-	-	146,917

Section C	Notes to the accounts	(cont)
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Note 14 **Charity funds (cont)**

14.2 Details of material funds held and movements during the PREVIOUS reporting period

Please give details of the movements of material individual funds in the reporting period together with a balancing figure for 'Other funds'. The 'Total funds' figure below should reconcile to 'Total funds' in the balance sheet.

** Key: PE - permanent endowment funds; EE - expendable endowment funds; R - restricted income funds, including special trusts, of the charity; and U - unrestricted funds*

Fund names	Type PE, EE R or UR *	Purpose and Restrictions	Fund balances brought forward £	Income £	Expenditure £	Transfers £	Gains and losses £	Fund balances carried forward £
Unrestricted Funds	U		38,651	72,617	-	70,519	-	40,749
Huntley Dunn Overseas	R	Members overseas travel	3,627	-	-	1,000	-	2,627
Office & Emergency Fund	R	Office and emergency costs	75,861	-	-	150	-	75,711
Fenwick Jackson	R	Legacy	675	-	-	-	-	675
Club Development Fund	R	New or reviving clubs start up costs	2,811	-	-	-	-	2,811
Irene Fund	R	Clubs office bearers training	4,960	120	-	240	-	4,840
National Competition Travel	R	Members travel to national competitions	928	603	-	815	-	716
Northern Area Travel	R	Members travel	587	-	-	-	-	587
Northern Area Weekend 2021	R		1,405	-	-	-	-	1,405
Other funds	N/a	N/a	-	-	-	-	-	-
Total Funds			129,505	73,340	-	72,724	-	130,121



Section A

Independent Examiner's Report

Report to the trustees/
members of

Charity Name

THE NORTHUMBERLAND COUNTY FEDERATION OF YOUNG
FARMERS CLUBS

On accounts for the year
ended

31 AUGUST 2024

Charity no
(if any)

522171

Set out on pages

1-19

I report to the trustees on my examination of the accounts of the above
charity ("the Trust") for the year ended DD / MM / YYYY.

Responsibilities and
basis of report

As the charity trustees, you are responsible for the preparation of the
accounts in accordance with the Charities Act 2011 ("the Act").

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

Independent
examiner's statement

I have completed my examination. I confirm that no material matters have
come to my attention (other than that disclosed below *) in connection with
the examination which gives me cause to believe that in, any material
respect,:

- the accounting records were not kept in accordance with section 130
of the Act; or
- the accounts did not accord with the accounting records; or
- the accounts did 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 accounts to be reached.

** Please delete the words in the brackets if they do not apply.*

Signed:

Date:

Name:

KENNETH ORD

Relevant professional
qualification(s) or body
(if any):

ASSOCIATION OF CHARTERED CERTIFIED ACCOUNTANTS

Address:

TEDCASTLE FARM, HAYDON BRIDGE, HEXHAM,

Section B**Disclosure**

Only complete if the examiner needs to highlight matters of concern (see CC32, Independent examination of charity accounts: directions and guidance for examiners).

Give here details of any items that the examiner wishes to disclose.

Accounts



Trustees' Annual Report for the period

From	Period start date			To	Period end date		
	1	Nov	2022		31	October	2023

Section A Reference and administration details

Charity name **The Northumberland Federation of Young Farmers Clubs**

Other names charity is known by Northumberland YFC

Registered charity number (if any) 522171

Charity's principal address Dissington Hall Enterprise Hub

Dalton

Newcastle Upon Tyne

Postcode **NE18 0AD**

Names of the charity trustees who manage the charity				
	Trustee name	Office (if any)	Dates acted if not for whole year	Name of person (or body) entitled to appoint trustee (if any)
1	Leanne Little			
2	David Robson			
3	Rebecca Maitland			
4	Edward Dungait			
5				
6				
7				
8				
9				
10				
Names of the trustees for the charity, if any, (for example, any custodian (holding) trustees)				
	Name		Dates acted if not for whole year	
1				
2				
3				
4				

Names and addresses of advisers (Optional information)

Type of adviser	Name	Address

Name of chief executive or names of senior staff members (Optional information)

None.

Section B Structure, governance and management

Description of the charity's trusts

Type of governing document (eg. trust deed, constitution)	Constitution.
How the charity is constituted (eg. trust, association, company)	Unincorporated Association.
Trustee selection methods (eg. appointed by, elected by)	Trustees are proposed annually by the young farmers' clubs within the county federation.

Additional governance issues (Optional information)

You **may choose** to include additional information, where relevant, about:

- policies and procedures adopted for the induction and training of trustees;
- the charity's organisational structure and any wider network with which the charity works;
- relationship with any related parties;
- trustees' consideration of major risks and the system and procedures to manage them.

Annually, new trustees are supported and inducted by the outgoing trustees via a handover process concerning the affairs of the charity.

There is a committee of supporters that assist the Trustees and provide advice support and continuity for the charity.

Trustees are encouraged to participate in development opportunities provided by the Northumberland Federation of Young Farmers Clubs. The templates and resources for this are provided by the National Federation of Young Farmers' Clubs and additional information is provided by the county federation of YFCs.

The charity is affiliated the National Federation of Young Farmers Clubs. Together these form a network of clubs throughout England and Wales for young people aged 10 to 28 years.

Section C Objectives and activities

Summary of the objects of the charity set out in its governing document

The objects of the charity are:

To advance the education of young members of the public at large in agriculture, home crafts, country life and related subjects; and

In the interests of the social welfare of such members of the public to provide, and promote the provision of facilities for recreation and other leisure time occupations, being facilities which will improve their conditions of life and will assist in the development of their spiritual and mental capacities, self-reliance and individual responsibility so that they may grow to full maturity as individuals and members of the community.

Summary of the main activities undertaken for the public benefit in relation to these objects (include within this section the statutory declaration that trustees have had regard to the guidance issued by the Charity Commission on public benefit)

The Trustees confirm that they have paid due regard to the guidance issued by the Charity Commission on public benefit in deciding what activities the charity should undertake and are clear that the County meets high standards of benefit to members of the public.

The YFC clubs that form the Northumberland Federation of Young Farmers Clubs recruit members from a significant section of the community at large. Everyone aged 10 to 28 year can be a member of a Young Farmers' Club and can participate in activities and discussions that increase their knowledge of agriculture, crafts rural affairs and country life. The county federation actively encourages YFCs in the county to recruit members.

The activities also contribute to and create leisure activities for members and on occasion for the rural community in which the charity operates. The community around the charity benefits from our members being active citizens that contribute to the rural community.

Additional details of objectives and activities (Optional information)

You **may choose** to include further statements, where relevant, about:

- policy on grantmaking;
- policy programme related investment;
- contribution made by volunteers.

Each club within the county federation is run by volunteers who then sit on the county executive committee, a smaller number of volunteers sit on the finance and management committee, staffing committee and safeguarding committee. In total over 100 volunteers help to run the charity on a weekly basis.

Each club plans and executes their own programme of events and include the county organised competitions which then feed through to the next round at either Northern Area or direct to National competitions.

Section D

Achievements and performance

Summary of the main achievements of the charity during the year

The year 2022 to 2023 saw the Clubs compete in sports – basketball, rounders, hockey, jump rope and street dancing. In October we held the speaking competitions – Junior Public Speaking, Intermediate Brainstrust, Situations Vacant, member of the year, Call my Bluff and Reading. The county Entertainments competition took place and entertained the audience at the Queens Hall Theatre in Hexham. The Northern Area of Young Farmers annual weekend of competitions saw members compete in 11 competitions. Our members qualified for the finals of the Entertainments competition and Street Dance for the National Federation of Young Farmers Clubs finals later in the year.

June 2023 was our County Rally with all the members taking part in a wide variety of competitions and the winners representing the County at the Northern Area Field Day hosted by Lancashire YFC or going direct to National finals weekend in early July. At the Rally we managed to gather up past County Presidents, Chairs and staff for a photo to celebrate the county's 90th Anniversary. A celebratory Ball was held in November at St James Park.

In the Autumn the federation partnered up with the NFU North East, Northumbria Police, Fire Service and security companies to provide a Crime Prevention Workshop at Hexham Auction Mart.

The county competitions calendar came to an end in September with the Quoits competitions. The final National competition was also held this month and two members took part in the Floral Art at Malvern Show.

In October the new voluntary office bears attended a training evening in a local Village Hall. They learnt about event budgeting, safeguarding, first aid & defibrillator training, club programme building, social media and advertising. The new office bearers also met other members from around the county where life long friendships are formed.

The County Rally managed to donate a large sum to County. At the County Show the Stockman's Bar run by the federation was another successful fundraiser.

Throughout the year Clubs have continued their Charity work either by holding Charity auctions or doing things 'in kind' for their local communities. A total of over £33,500 was raised and donated by members to local and national charities and organisations.

We ended the year with a membership of 580.

Section E

Financial review

Brief statement of the charity's policy on reserves

The charity's policy on reserves is to generate and maintain a reserve which will allow sufficient funds to:

- maintain the financial viability of the Charity in the event of unforeseen and/or unavoidable circumstance that brings a short-term fall in its income;
- to permit the Charity, in the interests of meeting its charitable objectives, to from time to time establish a new and innovative project on a project

basis to demonstrate the feasibility of such activities as a test to maintaining such projects on an on-going basis.

For these purposes the Charity will endeavour to maintain reserves carried forward in unrestricted funds to meet the running cost of the charity and any unforeseen expenditure that may occur.

Details of any funds materially in deficit

The charity has no funds which are materially in deficit.

Further financial review details (Optional information)

You **may choose** to include additional information, where relevant about:

- the charity's principal sources of funds (including any fundraising);
- how expenditure has supported the key objectives of the charity;
- investment policy and objectives including any ethical investment policy adopted.

Section F Other optional information

Section G Declaration

The trustees declare that they have approved the trustees' report above.

Signed on behalf of the charity's trustees

Signature(s)

D Robson

Full name(s)

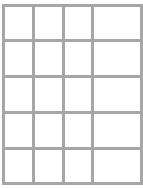
David Robson

Position (eg Secretary, Chair, etc)

County Chair

Date

16.11.23





CHARITY COMMISSION
FOR ENGLAND AND WALES

THE NORTHUMBERLAND COUNTY FEDERATION OF YOUNG FARMERS CLUBS		Charity No (if any)	522171
Annual accounts for the period			
Period start date	01/11/2022	To	Period end date 31/10/2023

Section A Statement of financial activities

Recommended categories by activity	Guidance Notes	Unrestricted funds £ F01	Restricted income funds £ F02	Endowment funds £ F03	Total funds £ F04	Prior year funds £ F05
Incoming resources (Note 3)						
Income and endowments from:						
Donations and legacies	S01	34,485	603	-	35,088	16,599
Charitable activities	S02	17,488	120	-	17,608	14,948
Other trading activities	S03	20,433	-	-	20,433	8,848
Investments	S04	211	-	-	211	64
Total	S07	72,617	723	-	73,340	40,459
Resources expended (Note 5)						
Expenditure on:						
Raising funds	S08	39,226	150	-	39,376	23,583
Charitable activities	S09	30,293	2,055	-	32,348	19,970
Other	S11	1,000	-	-	1,000	850
Total	S12	70,519	2,205	-	72,724	44,403
Net income/(expenditure) before investment gains/(losses)						
Net gains/(losses) on investments	S13	2,098	- 1,482	-	616	- 3,944
Net income/(expenditure)	S14	-	-	-	-	-
Extraordinary items	S15	2,098	- 1,482	-	616	- 3,944
Transfers between funds	S16	-	-	-	-	-
Other recognised gains/(losses):	S17	-	-	-	-	-
Gains and losses on revaluation of fixed assets for the charity's own use	S18	-	-	-	-	-
Other gains/(losses)	S19	-	-	-	-	-
Net movement in funds	S20	2,098	- 1,482	-	616	- 3,944
Reconciliation of funds:						
Total funds brought forward	S21	38,651	90,854	-	129,505	133,449
Total funds carried forward	S22	40,749	89,372	-	130,121	129,505

Section B Balance sheet

		Guidance Notes	Unrestricted funds £ F01	Restricted income funds 01/11/2022 F02	Endowment funds £ F03	Total this year £ F04	Total last year 31/10/2023 F05
Fixed assets							
Tangible assets	(Note 9)	B02	520	-	-	520	694
Total fixed assets		B05	520	-	-	520	694
Current assets							
Stocks	(Note 10)	B06	1,392	-	-	1,392	100
Debtors	(Note 11)	B07	51,374	-	-	51,374	3,449
Cash at bank and in hand	(Note 13)	B09	35,576	89,372	-	124,948	127,424
Total current assets		B10	88,342	89,372	-	177,714	130,973
Creditors: amounts falling due within one year							
	(Note 12)	B11	48,113	-	-	48,113	2,162
Net current assets/(liabilities)		B12	40,229	89,372	-	129,601	128,811
Total assets less current liabilities		B13	40,749	89,372	-	130,121	129,505
Creditors: amounts falling due after one year							
	(Note 12)	B14	-	-	-	-	-
Provisions for liabilities		B15	-	-	-	-	-
Total net assets or liabilities		B16	40,749	89,372	-	130,121	129,505
Funds of the Charity							
Restricted income funds	(Note 14)	B18		89,372		89,372	90,854
Unrestricted funds		B19	40,749		-	40,749	38,651
Total funds		B21	40,749	89,372	-	130,121	129,505

Signed by one or two trustees on behalf of all the trustees

Signature	Print Name	Date of approval dd/mm/yyyy

Section C Notes to the accounts

Note 1 Basis of preparation

This section should be completed by all charities.

1.1 Basis of accounting

These accounts have been prepared under the historical cost convention with items recognised at cost or transaction value unless otherwise stated in the relevant note(s) to these accounts.

The accounts have been prepared in accordance with:

- and with* ☒ the Statement of Recommended Practice: 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) issued on 16 July 2014
- and with* ☒ the Financial Reporting Standard applicable in the United Kingdom and Republic of Ireland (FRS 102)
- and with the Charities Act 2011.

The charity constitutes a public benefit entity as defined by FRS 102.*

☒

1.2 Going concern

If there are material uncertainties related to events or conditions that cast significant doubt on the charity's ability to continue as a going concern, please provide the following details or state "Not applicable", if appropriate:

An explanation as to those factors that support the conclusion that the charity is a going concern;

N/A

Disclosure of any uncertainties that make the going concern assumption doubtful;

N/A

Where accounts are not prepared on a going concern basis, please disclose this fact together with the basis on which the trustees prepared the accounts and the reason why the charity is not regarded as a going concern.

N/A

1.3 Change of accounting policy

The accounts present a true and fair view and the accounting policies adopted are those outlined in note { }.

Yes*

☒

No*

☐

* - Tick as appropriate

Please disclose:

<i>(i) the nature of the change in accounting policy;</i>	N/A
<i>(ii) the reasons why applying the new accounting policy provides more reliable and more relevant information; and</i>	N/A
<i>(iii) the amount of the adjustment for each line affected in the current period, each prior period presented and the aggregate amount of the adjustment relating to periods before those presented, 3.44 FRS 102 SORP.</i>	N/A

1.4 Changes to accounting estimates

No changes to accounting estimates have occurred in the reporting period (3.46 FRS 102 SORP).

Yes*

☒

No*

☐

* - Tick as appropriate

Please disclose:

<i>(i) the nature of any changes;</i>	N/A
<i>(ii) the effect of the change on income and expense or assets and liabilities for the current period; and</i>	N/A
<i>(iii) where practicable, the effect of the change in one or more future periods.</i>	N/A

1.5 Material prior year errors

No material prior year error have been identified in the reporting period (3.47 FRS 102 SORP).

Yes*

☒

No*

☐

* - Tick as appropriate

Please disclose:

<i>(i) the nature of the prior period error;</i>	N/A
<i>(ii) for each prior period presented in the accounts, the amount of the correction for each account line item affected; and</i>	N/A
<i>(iii) the amount of the correction at the beginning of the earliest prior period presented in the accounts.</i>	N/A

Section C	Notes to the accounts	(cont)												
Note 2	Accounting policies	31/10/2023												
2.1 INCOME														
This standard list of accounting policies has been applied by the charity except for those ticked "No" or "N/a". Where a different or additional policy has been adopted then this is detailed in the box below.														
Recognition of income	These are included in the Statement of Financial Activities (SoFA) when: - the charity becomes entitled to the resources; - it is more likely than not that the trustees will receive the resources; and - the monetary value can be measured with sufficient reliability.	<table> <tr> <th>Yes</th><th>No</th><th>N/a</th></tr> <tr> <td>☒</td><td>☐</td><td>☒</td></tr> </table>	Yes	No	N/a	☒	☐	☒						
Yes	No	N/a												
☒	☐	☒												
Offsetting	There has been no offsetting of assets and liabilities, or income and expenses, unless required or permitted by the FRS 102 SORP or FRS 102.	<table> <tr> <th>Yes</th><th>No</th><th>3904</th></tr> <tr> <td>☒</td><td>☐</td><td>☐</td></tr> <tr> <th>Yes</th><th>No</th><th>0</th></tr> <tr> <td>☒</td><td>☐</td><td>☐</td></tr> </table>	Yes	No	3904	☒	☐	☐	Yes	No	0	☒	☐	☐
Yes	No	3904												
☒	☐	☐												
Yes	No	0												
☒	☐	☐												
Grants and donations	Grants and donations are only included in the SoFA when the general income recognition criteria are met (5.10 to 5.12 FRS102 SORP). In the case of performance related grants, income must only be recognised to the extent that the charity has provided the specified goods or services as entitlement to the grant only occurs when the performance related conditions are met (5.16 FRS 102 SORP).	<table> <tr> <th>Yes</th><th>No</th><th>N/a</th></tr> <tr> <td>☒</td><td>☐</td><td>☐</td></tr> </table>	Yes	No	N/a	☒	☐	☐						
Yes	No	N/a												
☒	☐	☐												
Legacies	Legacies are included in the SoFA when receipt is probable, that is, when there has been grant of probate, the executors have established that there are sufficient assets in the estate and any conditions attached to the legacy are either within the control of the charity or have been met.	<table> <tr> <th>Yes</th><th>No</th><th>18660</th></tr> <tr> <td>☐</td><td>☐</td><td>☒</td></tr> </table>	Yes	No	18660	☐	☐	☒						
Yes	No	18660												
☐	☐	☒												
Government grants	The charity has received government grants in the reporting period	<table> <tr> <th>Yes</th><th>No</th><th>850</th></tr> <tr> <td>☐</td><td>☒</td><td>☐</td></tr> </table>	Yes	No	850	☐	☒	☐						
Yes	No	850												
☐	☒	☐												
Tax reclaims on donations and gifts	Gift Aid receivable is included in income when there is a valid declaration from the donor. Any Gift Aid amount recovered on a donation is considered to be part of that gift and is treated as an addition to the same fund as the initial donation unless the donor or the terms of the appeal have specified otherwise.	<table> <tr> <th>Yes</th><th>No</th><th>N/a</th></tr> <tr> <td>☐</td><td>☐</td><td>☒</td></tr> </table>	Yes	No	N/a	☐	☐	☒						
Yes	No	N/a												
☐	☐	☒												
Contractual income and performance related grants	This is only included in the SoFA once the charity has provided the related goods or services or met the performance related conditions.	<table> <tr> <th>Yes</th><th>No</th><th>N/a</th></tr> <tr> <td>☐</td><td>☐</td><td>☒</td></tr> </table>	Yes	No	N/a	☐	☐	☒						
Yes	No	N/a												
☐	☐	☒												
Donated goods	Donated goods are measured at fair value (the amount for which the asset could be exchanged) unless impractical to do so. The cost of any stock of goods donated for distribution to beneficiaries is deemed to be the fair value of those gifts at the time of their receipt and they are recognised on receipt. In the reporting period in which the stocks are distributed, they are recognised as an expense at the carrying amount of the stocks at distribution. Donated goods for resale are measured at fair value on initial recognition, which is the expected proceeds from sale less the expected costs of sale, and recognised in 'Income from other trading activities' with the corresponding stock recognised in the balance sheet. On its sale the value of stock is charged against 'Income from other trading activities' and the proceeds from sale are also recognised as 'Income from other trading activities'.	<table> <tr> <th>Yes</th><th>No</th><th>N/a</th></tr> <tr> <td>☐</td><td>☐</td><td>☒</td></tr> </table>	Yes	No	N/a	☐	☐	☒						
Yes	No	N/a												
☐	☐	☒												
	Goods donated for on-going use by the charity are recognised as tangible fixed assets and included in the SoFA as incoming resources when receivable.	<table> <tr> <th>Yes</th><th>No</th><th>N/a</th></tr> <tr> <td>☐</td><td>☐</td><td>☒</td></tr> </table>	Yes	No	N/a	☐	☐	☒						
Yes	No	N/a												
☐	☐	☒												
	Gifts in kind for use by the charity are included in the SoFA as income from donations when receivable.	<table> <tr> <th>Yes</th><th>No</th><th>139381</th></tr> <tr> <td>☐</td><td>☐</td><td>☒</td></tr> </table>	Yes	No	139381	☐	☐	☒						
Yes	No	139381												
☐	☐	☒												
Donated services and facilities	Donated services and facilities are included in the SoFA when received at the value of the gift to the charity provided the value of the gift can be measured reliably. Donated services and facilities that are consumed immediately are recognised as income with an equivalent amount recognised as an expense under the appropriate heading in the SoFA.	<table> <tr> <th>Yes</th><th>No</th><th>N/a</th></tr> <tr> <td>☐</td><td>☐</td><td>☒</td></tr> <tr> <th>Yes</th><th>No</th><th>N/a</th></tr> <tr> <td>☐</td><td>☐</td><td>☒</td></tr> </table>	Yes	No	N/a	☐	☐	☒	Yes	No	N/a	☐	☐	☒
Yes	No	N/a												
☐	☐	☒												
Yes	No	N/a												
☐	☐	☒												
Support costs	The charity has incurred expenditure on support costs.	<table> <tr> <th>Yes</th><th>No</th><th>N/a</th></tr> <tr> <td>☐</td><td>☐</td><td>☒</td></tr> </table>	Yes	No	N/a	☐	☐	☒						
Yes	No	N/a												
☐	☐	☒												
Volunteer help	The value of any voluntary help received is not included in the accounts but is described in the trustees' annual report.	<table> <tr> <th>Yes</th><th>No</th><th>N/a</th></tr> <tr> <td>☐</td><td>☐</td><td>☒</td></tr> </table>	Yes	No	N/a	☐	☐	☒						
Yes	No	N/a												
☐	☐	☒												
Income from interest, royalties and dividends	This is included in the accounts when receipt is probable and the amount receivable can be measured reliably.	<table> <tr> <th>Yes</th><th>No</th><th>N/a</th></tr> <tr> <td>☒</td><td>☐</td><td>☐</td></tr> </table>	Yes	No	N/a	☒	☐	☐						
Yes	No	N/a												
☒	☐	☐												
Income from membership subscriptions	Membership subscriptions received in the nature of a gift are recognised in Donations and Legacies. Membership subscriptions which gives a member the right to buy services or other benefits are recognised as income earned from the provision of goods and services as income from charitable activities.	<table> <tr> <th>Yes</th><th>No</th><th>N/a</th></tr> <tr> <td>☐</td><td>☐</td><td>☒</td></tr> <tr> <th>Yes</th><th>No</th><th>N/a</th></tr> <tr> <td>☒</td><td>☐</td><td>☐</td></tr> </table>	Yes	No	N/a	☐	☐	☒	Yes	No	N/a	☒	☐	☐
Yes	No	N/a												
☐	☐	☒												
Yes	No	N/a												
☒	☐	☐												
Settlement of insurance claims	Insurance claims are only included in the SoFA when the general income recognition criteria are met (5.10 to 5.12 FRS102 SORP) and are included as an item of other income in the SoFA.	<table> <tr> <th>Yes</th><th>No</th><th>N/a</th></tr> <tr> <td>☐</td><td>☐</td><td>☒</td></tr> </table>	Yes	No	N/a	☐	☐	☒						
Yes	No	N/a												
☐	☐	☒												
Investment gains and losses	This includes any realised or unrealised gains or losses on the sale of investments and any gain or loss resulting from revaluing investments to market value at the end of the year.	<table> <tr> <th>Yes</th><th>No</th><th>N/a</th></tr> <tr> <td>☐</td><td>☐</td><td>☒</td></tr> </table>	Yes	No	N/a	☐	☐	☒						
Yes	No	N/a												
☐	☐	☒												
2.2 EXPENDITURE AND LIABILITIES														
Liability recognition	Liabilities are recognised where it is more likely than not that there is a legal or constructive obligation committing the charity to pay out resources and the amount of the obligation can be measured with reasonable certainty.	<table> <tr> <th>Yes</th><th>No</th><th>N/a</th></tr> <tr> <td>☒</td><td>☐</td><td>☐</td></tr> </table>	Yes	No	N/a	☒	☐	☐						
Yes	No	N/a												
☒	☐	☐												
Governance and support costs	Support costs have been allocated between governance costs and other support. Governance costs comprise all costs involving public accountability of the charity and its compliance with regulation and good practice.	<table> <tr> <th>Yes</th><th>No</th><th>N/a</th></tr> <tr> <td>☒</td><td>☐</td><td>☐</td></tr> </table>	Yes	No	N/a	☒	☐	☐						
Yes	No	N/a												
☒	☐	☐												

	Support costs include central functions and have been allocated to activity cost categories on a basis consistent with the use of resources, eg allocating property costs by floor areas, or per capita, staff costs by the time spent and other costs by their usage.	Yes	No	N/a
		☒	☐	☐
Grants with performance conditions	Where the charity gives a grant with conditions for its payment being a specific level of service or output to be provided, such grants are only recognised in the SoFA once the recipient of the grant has provided the specified service or output.	Yes	No	N/a
		☐	☐	☒
Grants payable without performance conditions	Where there are no conditions attaching to the grant that enables the donor charity to realistically avoid the commitment, a liability for the full funding obligation must be recognised.	Yes	No	N/a
		☐	☐	☒
Redundancy cost	The charity made no redundancy payments during the reporting period.	Yes	No	N/a
		☐	☐	☒
Deferred income	No material item of deferred income has been included in the accounts.	Yes	No	N/a
		☐	☐	☒
Creditors	The charity has creditors which are measured at settlement amounts less any trade discounts	Yes	No	N/a
		☒	☐	☐
Provisions for liabilities	A liability is measured on recognition at its historical cost and then subsequently measured at the best estimate of the amount required to settle the obligation at the reporting date	Yes	No	N/a
		☒	☐	☐
Basic financial instruments	The charity accounts for basic financial instruments on initial recognition as per paragraph 10.7 FRS102 SORP. Subsequent measurement is as per paragraphs 11.17 to 11.19, FRS102 SORP.	Yes	No	N/a
		☒	☐	☐
2.4 ASSETS				
Tangible fixed assets for use by charity	These are capitalised if they can be used for more than one year.			
	They are valued at cost.	Yes	No	N/a
		☒	☐	☐
Intangible fixed assets	The depreciation rates and methods used are disclosed in note 9.2.			
	The charity has intangible fixed assets, that is, non-monetary assets that do not have physical substance but are identifiable and are controlled by the charity through custody or legal rights. The amortisation rates and methods used are disclosed in note 9.5	Yes	No	N/a
		☐	☐	☒
	They are valued at cost.	Yes	No	N/a
		☐	☐	☒
Heritage assets	The charity has heritage assets, that is, non-monetary assets with historic, artistic, scientific, technological, geophysical or environmental qualities that are held and maintained principally for their contribution to knowledge and culture. The depreciation rates and methods used as disclosed in note 9.6.1.4.	Yes	No	N/a
		☐	☐	☒
	They are valued at cost.	Yes	No	N/a
		☐	☐	☒
Investments	Fixed asset investments in quoted shares, traded bonds and similar investments are valued at initially at cost and subsequently at fair value (their market value) at the year end. The same treatment is applied to unlisted investments unless fair value cannot be measured reliably in which case it is measured at cost less impairment.	Yes	No	N/a
		☐	☐	☒
	Investments held for resale or pending their sale and cash and cash equivalents with a maturity date of less than 1 year are treated as current asset investments	Yes	No	N/a
		☐	☐	☒
Stocks and work in progress	Stocks held for sale as part of non-charitable trade are measured at the lower or cost or net realisable value.	Yes	No	N/a
		☒	☐	☐
	Goods or services provided as part of a charitable activity are measured at net realisable value based on the service potential provided by items of stock.	Yes	No	N/a
		☒	☐	☐
	Work in progress is valued at cost less any foreseeable loss that is likely to occur on the contract.	Yes	No	N/a
		☐	☐	☒
Debtors	Debtors (including trade debtors and loans receivable) are measured on initial recognition at settlement amount after any trade discounts or amount advanced by the charity. Subsequently, they are measured at the cash or other consideration expected to be received.	Yes	No	N/a
		☒	☐	☐
Current asset investments	The charity has investments which it holds for resale or pending their sale and cash and cash equivalents with a maturity date less than one year. These include cash on deposit and cash equivalents with a maturity date of less than one year held for investment purposes rather than to meet short term cash commitments as they fall due.	Yes	No	N/a
		☒	☐	☐
	They are valued at fair value except where they qualify as basic financial instruments.	Yes	No	N/a
		☒	☐	☐

Section C
Notes to the accounts
(cont)
Note 3
Analysis of income

		Unrestricted funds	Restricted income funds	Endowment funds	Total funds £	Prior year £
Analysis						
Donations and legacies:	Donations and gifts	11,782	603	-	12,385	6,750
	General grants provided by government/other charities	-	-	-	-	-
	Membership subscriptions and sponsorships which are in substance donations	22,703	-	-	22,703	9,849
	Total	34,485	603	-	35,088	16,599
Charitable activities:	Entertainments and competitions	17,488	120	-	17,608	14,948
	Total	17,488	120	-	17,608	14,948
Other trading activities:	County show	10,571	-	-	10,571	8,573
	Stationery/supplies sales	9,862	-	-	9,862	275
	Total	20,433	-	-	20,433	8,848
Income from investments:	Interest income	211	-	-	211	64
	Total	211	-	-	211	64
TOTAL INCOME		72,617	723	-	73,340	40,459

Section C	Notes to the accounts	(cont)
------------------	------------------------------	---------------

Note 4 Analysis of receipts of government grants

	Description	This year £	Last year £
Government grant		-	-
	Total	-	-

Please provide details of any unfulfilled conditions and other contingencies attaching to grants that have been recognised in income.

Please give details of other forms of government assistance from which the charity has directly benefited.

Section C	Notes to the accounts	(cont)
-----------	-----------------------	--------

Note 5 Analysis of expenditure

		Unrestricted funds	Restricted income funds	Endowment funds	Total funds £	Prior year £
	Analysis					
Expenditure on raising funds:	Salaries and wages	11,002	-	-	11,002	8,658
	National levies	13,142	150	-	13,292	5,125
	Supplies	11,185	-	-	11,185	3,229
	County show	3,897	-	-	3,897	6,571
	Total expenditure on raising funds	39,226	150	-	39,376	23,583
Expenditure on charitable activities	Entertainments and competitions	15,848	1,055	-	16,903	10,813
	Salaries and fieldworker costs	3,297	-	-	3,297	578
	General running costs and administration	7,639	1,000	-	8,639	6,462
	Insurance	3,335	-	-	3,335	1,885
	Depreciation	174	-	-	174	232
	Total expenditure on charitable activities	30,293	2,055	-	32,348	19,970
Other	Accountancy	1,000	-	-	1,000	850
		-	-	-	-	-
		-	-	-	-	-
		-	-	-	-	-
	Total other expenditure	1,000	-	-	1,000	850
TOTAL EXPENDITURE		70,519	2,205	-	72,724	44,403

Section C**Notes to the accounts****01/11/2022****31/10/2023****Note 6 Details of certain items of expenditure****6.1 Fees for examination of the accounts**

Please provide details of the amount paid for any statutory external scrutiny of accounts and other services provided by your independent examiner. If nothing was paid please enter '0' in the appropriate box(es).

Independent examiner's fees

This year £	Last year £
0	0

Section C**Notes to the accounts****(cont)****Note 7****Paid employees**

Please complete this note if the charity has any employees.

7.1 Staff Costs

	This year £	Last year £
Salaries and wages	14,299	9,236
Social security costs	-	-
Pension costs (defined contribution scheme)	-	-
Other employee benefits	-	-
Total staff costs	14,299	9,236

Please provide details of expenditure on staff working for the charity whose contracts are with and are paid by a related party

Please give details of the number of employees whose total employee benefits (excluding employer pension costs) fell within each band of £10,000 from £60,000 upwards. If there are no such transactions, please enter 'true' in the box provided.

No employees received employee benefits (excluding employer pension costs) for the reporting period of more than £60,000

Band	Number of employees
£60,000 to £69,999	0
£70,000 to £79,999	0
£80,000 to £89,999	0
£90,000 to £99,999	0
£100,000 to £109,999	0

Please provide the total amount paid to key management personnel (includes trustees and senior management) for their services to the charity

11.2 Average head count in the year

The parts of the charity in which the employees work

	This year Number	Last year Number
Fundraising	0.5	0.5
Charitable Activities	0.5	0.5
Governance	-	-
Other	-	-
Total	1	1

Section C	Notes to the accounts	(cont)
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Note 8 **Defined contribution pension scheme or defined benefit scheme accounted for as a defined contribution scheme.**

31/10/2023

8.1 Please complete this note if a defined contribution pension scheme is operated.

Amount of contributions recognised in the SOFA as an expense	£154
Please explain the basis for allocating the liability and expense of defined contribution pension scheme between activities and between restricted and unrestricted funds.	Allocated in raising funds expenditure

Note 9**Tangible fixed assets**

Please complete this note if the charity has any tangible fixed assets

9.1 Cost or valuation

	Freehold land & buildings	Other land & buildings	Plant, machinery and motor vehicles	Fixtures, fittings and equipment	Total
	£	£	£	£	£
At the beginning of the year	-	-	-	7,819	7,819
Additions	-	-	-	-	-
Revaluations	-	-	-	-	-
Disposals	-	-	-	5,986	5,986
Transfers *	-	-	-	-	-
At end of the year	-	-	-	1,833	1,833

9.2 Depreciation and impairments

**Basis	SL or RB	SL or RB	SL or RB	SL or RB	SL or RB	Straight Line ("SL") or Reducing Balance ("RB")
** Rate				25% RB		

At beginning of the year	-	-	-	7,125	7,125
Disposals	-	-	-	5,986	5,986
Depreciation	-	-	-	174	174
Impairment	-	-	-	-	-
Transfers*	-	-	-	-	-
At end of the year	-	-	-	1,313	1,313

9.3 Net book value

Net book value at the beginning of the year	-	-	-	694	694
Net book value at the end of the year	-	-	-	520	520

Note 10

Stocks

31/10/2023

Please complete this note if the charity holds any stock items

10.1 Please state the carrying amount of stock and work in progress analysed between activities.

	Stock
	For resale
	£
Charitable activities:	
<i>Opening</i>	100
<i>Added in period</i>	1,292
<i>Expensed in period</i>	-
<i>Impaired</i>	-
<i>Closing</i>	1,392

Section C	Notes to the accounts	(cont)
-----------	-----------------------	--------

Note 11 Debtors and prepayments

31/10/2023

Please complete this note if the charity has any debtors or prepayments.

11.1 Analysis of debtors

Trade debtors

Prepayments and accrued income

Total

This year	Last year
£	£
300	520
51,074	2,929
51,374	3,449

Section C	Notes to the accounts	(cont)
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Note 12 **Creditors and accruals**

01/11/2022

31/10/2023

Please complete this note if the charity has any creditors or accruals.

12.1 Analysis of creditors

	Amounts falling due within one year		Amounts falling due after more than one year	
	This year £	Last year £	This year £	Last year £
Trade creditors	-	-	-	-
Accruals and deferred income	48,113	2,162	-	-
Taxation and social security	-	-	-	-
Total	48,113	2,162	-	-

Section C	Notes to the accounts	(cont)
------------------	------------------------------	---------------

Note 13 **Cash at bank and in hand**

Cash at bank and on hand
Total

This year £	Last year £
124,948	127,424
124,948	127,424

Section C	Notes to the accounts	(cont)
------------------	------------------------------	---------------

Note 14 **Charity funds**

14.1 Details of material funds held and movements during the CURRENT reporting period

Please give details of the movements of material individual funds in the reporting period together with a balancing figure for 'Other funds'. The 'Total funds' figure below should reconcile to 'Total funds' in the balance sheet.

** Key: PE - permanent endowment funds; EE - expendible endowment funds; R - restricted income funds, including special trusts, of the charity; and U - unrestricted funds*

Fund names	Type PE, EE R or UR *	Purpose and Restrictions	Fund balances brought forward £	Income £	Expenditure £	Transfers £	Gains and losses £	Fund balances carried forward £
Unrestricted Funds	U		38,651	72,617	- 70,519	-	-	40,749
Huntley Dunn Overseas	R	Members overseas travel	3,627	-	- 1,000	-	-	2,627
Office & Emergency Fund	R	Office and emergency costs	75,861	-	- 150	-	-	75,711
Fenwick Jackson	R	Legacy	675	-	-	-	-	675
Club Development Fund	R	New or reviving clubs start up costs	2,811	-	-	-	-	2,811
Irene Fund	R	Clubs office bearers training	4,960	120	- 240	-	-	4,840
National Competition Travel	R	Members travel to national competitions	928	603	- 815	-	-	716
Northern Area Travel	R	Members travel	587	-	-	-	-	587
Northern Area Weekend 2021	R		1,405	-	-	-	-	1,405
Other funds	N/a	N/a	-	-	-	-	-	-
Total Funds			129,505	73,340	- 72,724	-	-	130,121

Section C	Notes to the accounts	(cont)
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Note 14 **Charity funds (cont)**

14.2 Details of material funds held and movements during the PREVIOUS reporting period

Please give details of the movements of material individual funds in the reporting period together with a balancing figure for 'Other funds'. The 'Total funds' figure below should reconcile to 'Total funds' in the balance sheet.

** Key: PE - permanent endowment funds; EE - expendable endowment funds; R - restricted income funds, including special trusts, of the charity; and U - unrestricted funds*

Fund names	Type PE, EE R or UR *	Purpose and Restrictions	Fund balances brought forward £	Income £	Expenditure £	Transfers £	Gains and losses £	Fund balances carried forward £
Unrestricted Funds	U		42,141	39,709	- 43,199	-	-	38,651
Huntley Dunn Overseas	R	Members overseas travel	3,627	-	-	-	-	3,627
Office & Emergency Fund	R	Office and emergency costs	76,125	-	- 264	-	-	75,861
Fenwick Jackson	R	Legacy	675	-	-	-	-	675
Club Development Fund	R	New or reviving clubs start up costs	2,811	-	-	-	-	2,811
Irene Fund	R	Clubs office bearers training	5,060	750	- 850	-	-	4,960
National Competition Travel	R	Members travel to national competitions	1,018	-	- 90	-	-	928
Northern Area Travel	R	Members travel	587	-	-	-	-	587
Northern Area Weekend 2021	R		1,405	-	-	-	-	1,405
Other funds	N/a	N/a	-	-	-	-	-	-
Total Funds			133,449	40,459	- 44,403	-	-	129,505

Note 15 **Transactions with trustees and related parties**

If the charity has any transactions with related parties (other than the trustee expenses explained in guidance notes) details of such transactions should be provided in this note. If there are no transactions to report, please enter "True" in the box or "False" if there are transactions to report.

15.1 Trustee remuneration and benefits

None of the trustees have been paid any remuneration or received any other benefits from an employment with their charity or a related entity (True or False)

TRUE

In the period the charity has paid trustees remuneration and benefits. Please give the amount of, and legal authority for, any remuneration or other benefits paid to a trustee by the charity or any institution or company connected with it.

Name of trustee	Legal authority (eg order, governing document)	Amounts paid or benefit value				
		This year				0
		Remuneration	Pension contribution	Redundancy (including loss of office)/ex gratia	Other	0
		£	£		£	£

Please give details of why remuneration or other employment benefits were paid.

Where an ex gratia payment has been made to a trustee, provide an explanation of the nature of the payment.

15.2 Trustees' expenses

If the charity has paid trustees expenses for fulfilling their duties, details of such transactions should be provided in this note. If there are no transactions to report, please enter "True" in the box below. If there are transactions to report, please enter "False".

No trustee expenses have been incurred (True or False)

TRUE

Type of expenses reimbursed	This year	Last year
	£	£
Travel		
Subsistence		
Accommodation		
Other (please specify):		
TOTAL		

Please provide the number of trustees reimbursed for expenses or who had expenses paid by the charity

15.3 Transaction(s) with related parties

Please give details of any transaction undertaken by (or on behalf of) the charity in which a related party has a material interest, including where funds have been held as agent for related parties. If there are no such transactions, please enter 'true' in the box provided.

There have been no related party transactions in the reporting period (True or False)

TRUE

Name of the trustee or related party	Relationship to charity	Description of the transaction(s)	Amount	Balance at period end	Provision for bad debts at period end	Amounts written off during reporting period
			£	£	£	£

In relation to the transactions above, please provide the terms and conditions, including any security and the nature of any payment (consideration) to be provided in settlement.

For any related party, please provide details of any guarantees given or received.



Section A

Independent Examiner's Report

**Report to the trustees/
members of**

Charity Name

THE NORTHUMBERLAND COUNTY FEDERATION OF YOUNG
FARMERS CLUBS

**On accounts for the year
ended**

31 OCTOBER 2023

**Charity no
(if any)**

522171

Set out on pages

1-19

I report to the trustees on my examination of the accounts of the above charity ("the Trust") for the year ended DD / MM / YYYY.

**Responsibilities and
basis of report**

As the charity trustees, you are responsible for the preparation of the accounts in accordance with the Charities Act 2011 ("the Act").

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

**Independent
examiner's statement**

I have completed my examination. I confirm that no material matters have come to my attention (other than that disclosed below *) in connection with the examination which gives me cause to believe that in, any material respect,:

- the accounting records were not kept in accordance with section 130 of the Act; or
- the accounts did not accord with the accounting records; or
- the accounts did 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 accounts to be reached.

** Please delete the words in the brackets if they do not apply.*

Signed:

Date:

Name:

KENNETH ORD

**Relevant professional
qualification(s) or body
(if any):**

ASSOCIATION OF CHARTERED CERTIFIED ACCOUNTANTS

Address:

TEDCASTLE FARM, HAYDON BRIDGE, HEXHAM,

Section B**Disclosure**

Only complete if the examiner needs to highlight matters of concern (see CC32, Independent examination of charity accounts: directions and guidance for examiners).

Give here details of any items that the examiner wishes to disclose.

Accounts



CHARITY COMMISSION
FOR ENGLAND AND WALES

Trustees' Annual Report for the period

From 1st November 2021
To 31st October 2022

Period start date
Period end date

Charity name: THE NORTHUMBERLAND FEDERATION OF YOUNG FARMERS CLUBS

Charity registration number: 522171

Objectives and Activities

	SORP reference	
Summary of the purposes of the charity as set out in its governing document	Para 1.17	To advance the education of young members of the public at large in agriculture, home crafts, country life and related subjects; and in the interests of the social welfare of such members of the public to provide, and promote the provision of facilities for recreation and other leisure time occupations, being facilities which will improve their conditions of life and will assist in the development of their spiritual and mental capacities, self-reliance and individual responsibility so that they may grow to full maturity as individuals and members of the community.
Summary of the main activities in relation to those purposes for the public benefit, in particular, the activities, projects or services identified in the accounts.	Para 1.17 and 1.19	Led by young people, for young people, the Northumberland Federation of Young Farmers Clubs provides anyone aged 10 to 28 with a unique opportunity to develop skills, work with their local communities, undertake charitable work, travel abroad, take part in a varied competitions programme and enjoy a dynamic social life. We work with these rural young people to help them realise their full potential so they can become active and valuable members of their local community.
Statement confirming whether the trustees have had regard to the guidance issued by the Charity Commission on public benefit	Para 1.18	The trustees confirm that they have had due regard to the Charity Commission guidance and are clear that the County meets high standards of benefit to members of the public.

Additional information (optional)

You may choose to include further statements where relevant about:

	SORP reference	
Policy on grant making	Para 1.38	

Policy on social investment including program related investment	Para 1.38	
Contribution made by volunteers	Para 1.38	
Other		

Achievements and Performance

	SORP reference	
Summary of the main achievements of the charity, identifying the difference the charity's work has made to the circumstances of its beneficiaries and any wider benefits to society as a whole.	Para 1.20	Our events throughout the year have continued to achieve our charitable objectives, these included: Competitions: The competitions programme was back to normal with a full programme of County, Northern Area and National competitions all taking place in person following 2 years of adaptation to the rules during the Covid Pandemic. Members were successful in reaching the National finals of the following competitions Performing Arts (Pantomime), Sheep Shearing, Junior & Senior Dairy Stockjudging, Junior & Senior Clay Pigeon Shooting, County Choir, Dodgeball and Senior Floral Art. Our County Rally was incredibly successful and well attended, and the first in person Rally for 2 years having been held online during the Pandemic. The day was well supported with a high standard of entries in over 70 competitions ranging from crafts, cookery, sports, machinery handling, stockjudging, singing/dancing. it was fantastic seeing members showcasing their skills and a brilliant opportunity to engage with the general public to show the best of the Young Farmers. Training & Awareness Club office bearer training was provided to all club office bearers with additional support provided as necessary during the year. This ensured club chairs, secretaries

		and treasurers were given the tools to carry out their roles during the year. Fundraising, Community and Charity Work: Members have continued to work within their community with Clubs helping at many local agricultural shows assisting with car parking, helping with judging and stewarding. This included the Northumberland County Show where members helped steward in the cattle section. The Federation also had a trade stand which members staffed all day promoting the work and raising awareness of the organisation to the general public. Members also ran one of the show bars raising money for the Federation. In collaboration with the National Farmers Union (NFU) a Well Being Night was held with members and supporters taking part in a quiz and having a general social get together. In July also with the NFU a Farm Safety night was held with practical demonstrations with farm machinery . Donations from food and drink amounted to £160 which was donated to the Farm Safety Foundation. Members attended a presentation evening with the High Sheriff of Northumberland, we were delighted to receive an award in recognition of our contribution towards work in the Community along with a grant of £1500 to continue our work with young people. Membership: At the close of the membership year on 31st August 2022 the total number of members was 499. This is an increase of 169 members on the previous year. Membership numbers are now back to pre covid numbers.
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Additional information (optional)

You may choose to include further statements where relevant about:

Achievements against objectives set	Para 1.41	
Performance of fundraising activities against objectives set	Para 1.41	

Investment performance against objectives	Para 1.41	
Other		

Financial Review

Review of the charity's financial position at the end of the period	Para 1.21	The Federation is in a strong financial position despite the financial difficulties caused by the Covid pandemic. The charity operates from membership subscriptions and annual fundraising activities to meet it's budgeted expenses. The charity made a loss on the year of £3,944. The loss is attributed to the cancellation of the fundraising Christmas Party in December 2022 due to rising Covid cases and the annual County Ball which was budgeted to be held in October but was held in November due to venue availability. The profits from this will fall into the next financial year. The charity also faced increased operating costs with consumables to run events, venue hire all increasing in cost.
Statement explaining the policy for holding reserves stating why they are held	Para 1.22	The Federation holds approximately one years running costs in reserves as advised by the charity commission
Amount of reserves held	Para 1.22	n/a
Reasons for holding zero reserves	Para 1.22	
Details of fund materially in deficit	Para 1.24	
Explanation of any uncertainties about the charity continuing as a going concern	Para 1.23	

Additional information (optional)

You may choose to include further statements where relevant about:

The charity's principal sources of funds (including any fundraising)	Para 1.47	
Investment policy and objectives including any social investment policy adopted	Para 1.46	
A description of the principal risks facing the charity	Para 1.46	
Other		

Structure, Governance and Management

Description of charity's trusts:		
Type of governing document (trust deed, royal charter)	Para 1.25	Constitution
How is the charity constituted? (e.g unincorporated association, CIO)	Para 1.25	Unincorporated association
Trustee selection methods including details of any constitutional provisions e.g. election to post or name of any person or body entitled to appoint one or more trustees	Para 1.25	Trustees are appointed by the Executive Committee and in line with our safe recruitment policy.

Additional information (optional)

You may choose to include further statements where relevant about:

Policies and procedures adopted for the induction and training of trustees	Para 1.51	
The charity's organisational structure and any wider network with which the charity works	Para 1.51	
Relationship with any related parties	Para 1.51	
Other		

Reference and Administrative details

Charity name	Northumberland County Federation of Young Farmers Clubs
Other name the charity uses	Northumberland Young Farmers
Registered charity number	522171
Charity's principal address	Oak 3 Dissington Hall Enterprise Hub Dalton Newcastle upon Tyne Northumberland, NE18 0AD

Names of the charity trustees who manage the charity

	Trustee name	Office (if any)	Dates acted if not for whole year	Name of person (or body) entitled to appoint trustee (if any)
1	L LITTLE	EX COUNTY CHAIR		EXECUTIVE COMMITTEE
2	R MAITLAND	EX COUNTY CHAIR		EXECUTIVE COMMITTEE
3	D ROBSON	COUNTY CHAIR		EXECUTIVE COMMITTEE
4	E DUNGAIT			EXECUTIVE COMMITTEE
5				
6				
7				
8				
9				
10				
11				
12				
13				
14				
15				
16				
17				
18				
19				
20				

Corporate trustees – names of the directors at the date the report was approved

Director name		

Name of trustees holding title to property belonging to the charity

Trustee name	Dates acted if not for whole year	

Funds held as custodian trustees on behalf of others

Description of the assets held in this capacity	
Name and objects of the charity on whose behalf the assets are held and how this falls within the custodian charity's objects	
Details of arrangements for safe custody and segregation of such assets from the charity's own assets	

Additional information (optional)

Names and addresses of advisers (Optional information)

Type of adviser	Name	Address

Name of chief executive or names of senior staff members (Optional information)

--

Exemptions from disclosure

Reason for non-disclosure of key personnel details

--

Other optional information

--

Declarations

The trustees declare that they have approved the trustees' report above.

Signed on behalf of the charity's trustees

Signature(s)		
Full name(s)		
Position (eg Secretary, Chair, etc)		
Date		



CHARITY COMMISSION
FOR ENGLAND AND WALES

THE NORTHUMBERLAND COUNTY FEDERATION OF YOUNG FARMERS CLUBS			Charity No (if any)	522171	
Annual accounts for the period					
Period start date	01/11/2021	To	Period end date	31/10/2022	

Section A Statement of financial activities

Recommended categories by activity	Guidance Notes	Unrestricted funds £ F01	Restricted income funds £ F02	Endowment funds £ F03	Total funds £ F04	Prior year funds £ F05
Incoming resources (Note 3)						
Income and endowments from:						
Donations and legacies	S01	16,599	-	-	16,599	15,722
Charitable activities	S02	14,198	750	-	14,948	-
Other trading activities	S03	8,848	-	-	8,848	3,667
Investments	S04	64	-	-	64	-
Total	S07	39,709	750	-	40,459	19,389
Resources expended (Note 5)						
Expenditure on:						
Raising funds	S08	23,319	264	-	23,583	13,779
Charitable activities	S09	19,030	940	-	19,970	14,266
Other	S11	850	-	-	850	850
Total	S12	43,199	1,204	-	44,403	28,895
Net income/(expenditure) before investment gains/(losses)						
	S13	- 3,490	- 454	-	- 3,944	- 9,506
Net gains/(losses) on investments	S14	-	-	-	-	-
Net income/(expenditure)	S15	- 3,490	- 454	-	- 3,944	- 9,506
Extraordinary items	S16	-	-	-	-	-
Transfers between funds	S17	-	-	-	-	-
Other recognised gains/(losses):						
Gains and losses on revaluation of fixed assets for the charity's own use	S18	-	-	-	-	-
Other gains/(losses)	S19	-	-	-	-	-
Net movement in funds	S20	- 3,490	- 454	-	- 3,944	- 9,506
Reconciliation of funds:						
Total funds brought forward	S21	42,141	91,308	-	133,449	142,955
Total funds carried forward	S22	38,651	90,854	-	129,505	133,449

Section B Balance sheet

		Guidance Notes	Unrestricted funds £ F01	Restricted income funds 01/11/2021 F02	Endowment funds £ F03	Total this year £ F04	Total last year 31/10/2022 F05
Fixed assets							
Tangible assets	(Note 9)	B02	694	-	-	694	926
Total fixed assets		B05	694	-	-	694	926
Current assets							
Stocks	(Note 10)	B06	100	-	-	100	100
Debtors	(Note 11)	B07	3,449	-	-	3,449	2,084
Cash at bank and in hand	(Note 13)	B09	36,570	90,854	-	127,424	132,086
Total current assets		B10	40,119	90,854	-	130,973	134,270
Creditors: amounts falling due within one year							
	(Note 12)	B11	2,162	-	-	2,162	1,747
Net current assets/(liabilities)		B12	37,957	90,854	-	128,811	132,523
Total assets less current liabilities		B13	38,651	90,854	-	129,505	133,449
Creditors: amounts falling due after one year							
	(Note 12)	B14	-	-	-	-	-
Provisions for liabilities		B15	-	-	-	-	-
Total net assets or liabilities		B16	38,651	90,854	-	129,505	133,449
Funds of the Charity							
Restricted income funds	(Note 14)	B18		90,854		90,854	91,308
Unrestricted funds		B19	38,651		-	38,651	42,141
Total funds		B21	38,651	90,854	-	129,505	133,449
Signed by one or two trustees on behalf of all the trustees			Signature		Print Name		Date of approval dd/mm/yyyy

Section C **Notes to the accounts**

Note 1 Basis of preparation

This section should be completed by all charities.

1.1 Basis of accounting

These accounts have been prepared under the historical cost convention with items recognised at cost or transaction value unless otherwise stated in the relevant note(s) to these accounts.

The accounts have been prepared in accordance with:

- and with* ☒ the Statement of Recommended Practice: 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) issued on 16 July 2014
- and with* ☒ the Financial Reporting Standard applicable in the United Kingdom and Republic of Ireland (FRS 102)
- and with the Charities Act 2011.

The charity constitutes a public benefit entity as defined by FRS 102.*

☒

1.2 Going concern

If there are material uncertainties related to events or conditions that cast significant doubt on the charity's ability to continue as a going concern, please provide the following details or state "Not applicable", if appropriate:

An explanation as to those factors that support the conclusion that the charity is a going concern;

N/A

Disclosure of any uncertainties that make the going concern assumption doubtful;

N/A

Where accounts are not prepared on a going concern basis, please disclose this fact together with the basis on which the trustees prepared the accounts and the reason why the charity is not regarded as a going concern.

N/A

1.3 Change of accounting policy

The accounts present a true and fair view and the accounting policies adopted are those outlined in note { }.

Yes* ☒ No* ☐ * -Tick as appropriate

Please disclose:

<i>(i) the nature of the change in accounting policy;</i>	N/A
<i>(ii) the reasons why applying the new accounting policy provides more reliable and more relevant information; and</i>	N/A
<i>(iii) the amount of the adjustment for each line affected in the current period, each prior period presented and the aggregate amount of the adjustment relating to periods before those presented, 3.44 FRS 102 SORP.</i>	N/A

1.4 Changes to accounting estimates

No changes to accounting estimates have occurred in the reporting period (3.46 FRS 102 SORP).

Yes* ☒ No* ☐ * -Tick as appropriate

Please disclose:

<i>(i) the nature of any changes;</i>	N/A
<i>(ii) the effect of the change on income and expense or assets and liabilities for the current period; and</i>	N/A
<i>(iii) where practicable, the effect of the change in one or more future periods.</i>	N/A

1.5 Material prior year errors

No material prior year error have been identified in the reporting period (3.47 FRS 102 SORP).

Yes* ☒ No* ☐ * -Tick as appropriate

Please disclose:

<i>(i) the nature of the prior period error;</i>	N/A
<i>(ii) for each prior period presented in the accounts, the amount of the correction for each account line item affected; and</i>	N/A
<i>(iii) the amount of the correction at the beginning of the earliest prior period presented in the accounts.</i>	N/A

Section C	Notes to the accounts	(cont)
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Note 2	Accounting policies	31/10/2022
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2.1 INCOME

This standard list of accounting policies has been applied by the charity except for those ticked "No" or "N/a". Where a different or additional policy has been adopted then this is detailed in the box below.

Recognition of income	These are included in the Statement of Financial Activities (SoFA) when: - the charity becomes entitled to the resources; - it is more likely than not that the trustees will receive the resources; and - the monetary value can be measured with sufficient reliability.	<table> <tr><td>Yes</td><td>No</td><td>N/a</td></tr> <tr><td>☒</td><td>☐</td><td>☒</td></tr> </table>	Yes	No	N/a	☒	☐	☒												
Yes	No	N/a																		
☒	☐	☒																		
Offsetting	There has been no offsetting of assets and liabilities, or income and expenses, unless required or permitted by the FRS 102 SORP or FRS 102.	<table> <tr><td>Yes</td><td>No</td><td>3904</td></tr> <tr><td>☒</td><td>☐</td><td>☐</td></tr> <tr><td>Yes</td><td>No</td><td>0</td></tr> <tr><td>☒</td><td>☐</td><td>☐</td></tr> </table>	Yes	No	3904	☒	☐	☐	Yes	No	0	☒	☐	☐						
Yes	No	3904																		
☒	☐	☐																		
Yes	No	0																		
☒	☐	☐																		
Grants and donations	Grants and donations are only included in the SoFA when the general income recognition criteria are met (5.10 to 5.12 FRS102 SORP).	<table> <tr><td>Yes</td><td>No</td><td>N/a</td></tr> <tr><td>☒</td><td>☐</td><td>☐</td></tr> </table>	Yes	No	N/a	☒	☐	☐												
Yes	No	N/a																		
☒	☐	☐																		
Legacies	In the case of performance related grants, income must only be recognised to the extent that the charity has provided the specified goods or services as entitlement to the grant only occurs when the performance related conditions are met (5.16 FRS 102 SORP). Legacies are included in the SoFA when receipt is probable, that is, when there has been grant of probate, the executors have established that there are sufficient assets in the estate and any conditions attached to the legacy are either within the control of the charity or have been met.	<table> <tr><td>Yes</td><td>No</td><td>N/a</td></tr> <tr><td>☒</td><td>☐</td><td>☐</td></tr> <tr><td>Yes</td><td>No</td><td>18660</td></tr> <tr><td>☐</td><td>☐</td><td>☒</td></tr> <tr><td>Yes</td><td>No</td><td>850</td></tr> <tr><td>☐</td><td>☒</td><td>☐</td></tr> </table>	Yes	No	N/a	☒	☐	☐	Yes	No	18660	☐	☐	☒	Yes	No	850	☐	☒	☐
Yes	No	N/a																		
☒	☐	☐																		
Yes	No	18660																		
☐	☐	☒																		
Yes	No	850																		
☐	☒	☐																		
Government grants	The charity has received government grants in the reporting period	<table> <tr><td>Yes</td><td>No</td><td>N/a</td></tr> <tr><td>☐</td><td>☒</td><td>☐</td></tr> </table>	Yes	No	N/a	☐	☒	☐												
Yes	No	N/a																		
☐	☒	☐																		
Tax reclaims on donations and gifts	Gift Aid receivable is included in income when there is a valid declaration from the donor. Any Gift Aid amount recovered on a donation is considered to be part of that gift and is treated as an addition to the same fund as the initial donation unless the donor or the terms of the appeal have specified otherwise.	<table> <tr><td>Yes</td><td>No</td><td>N/a</td></tr> <tr><td>☐</td><td>☐</td><td>☒</td></tr> <tr><td>Yes</td><td>No</td><td>N/a</td></tr> <tr><td>☐</td><td>☐</td><td>☒</td></tr> </table>	Yes	No	N/a	☐	☐	☒	Yes	No	N/a	☐	☐	☒						
Yes	No	N/a																		
☐	☐	☒																		
Yes	No	N/a																		
☐	☐	☒																		
Contractual income and performance related grants	This is only included in the SoFA once the charity has provided the related goods or services or met the performance related conditions.	<table> <tr><td>Yes</td><td>No</td><td>N/a</td></tr> <tr><td>☐</td><td>☐</td><td>☒</td></tr> </table>	Yes	No	N/a	☐	☐	☒												
Yes	No	N/a																		
☐	☐	☒																		
Donated goods	Donated goods are measured at fair value (the amount for which the asset could be exchanged) unless impractical to do so.	<table> <tr><td>Yes</td><td>No</td><td>N/a</td></tr> <tr><td>☐</td><td>☐</td><td>☒</td></tr> </table>	Yes	No	N/a	☐	☐	☒												
Yes	No	N/a																		
☐	☐	☒																		
	The cost of any stock of goods donated for distribution to beneficiaries is deemed to be the fair value of those gifts at the time of their receipt and they are recognised on receipt. In the reporting period in which the stocks are distributed, they are recognised as an expense at the carrying amount of the stocks at distribution.	<table> <tr><td>Yes</td><td>No</td><td>N/a</td></tr> <tr><td>☐</td><td>☐</td><td>☒</td></tr> </table>	Yes	No	N/a	☐	☐	☒												
Yes	No	N/a																		
☐	☐	☒																		
	Donated goods for resale are measured at fair value on initial recognition, which is the expected proceeds from sale less the expected costs of sale, and recognised in 'Income from other trading activities' with the corresponding stock recognised in the balance sheet. On its sale the value of stock is charged against 'Income from other trading activities' and the proceeds from sale are also recognised as 'Income from other trading activities'.	<table> <tr><td>Yes</td><td>No</td><td>N/a</td></tr> <tr><td>☐</td><td>☐</td><td>☒</td></tr> </table>	Yes	No	N/a	☐	☐	☒												
Yes	No	N/a																		
☐	☐	☒																		
	Goods donated for on-going use by the charity are recognised as tangible fixed assets and included in the SoFA as incoming resources when receivable.	<table> <tr><td>Yes</td><td>No</td><td>N/a</td></tr> <tr><td>☐</td><td>☐</td><td>☒</td></tr> </table>	Yes	No	N/a	☐	☐	☒												
Yes	No	N/a																		
☐	☐	☒																		
	Gifts in kind for use by the charity are included in the SoFA as income from donations when receivable.	<table> <tr><td>Yes</td><td>No</td><td>139381</td></tr> <tr><td>☐</td><td>☐</td><td>☒</td></tr> </table>	Yes	No	139381	☐	☐	☒												
Yes	No	139381																		
☐	☐	☒																		
Donated services and facilities	Donated services and facilities are included in the SoFA when received at the value of the gift to the charity provided the value of the gift can be measured reliably.	<table> <tr><td>Yes</td><td>No</td><td>N/a</td></tr> <tr><td>☐</td><td>☐</td><td>☒</td></tr> </table>	Yes	No	N/a	☐	☐	☒												
Yes	No	N/a																		
☐	☐	☒																		
	Donated services and facilities that are consumed immediately are recognised as income with an equivalent amount recognised as an expense under the appropriate heading in the SoFA.	<table> <tr><td>Yes</td><td>No</td><td>N/a</td></tr> <tr><td>☐</td><td>☐</td><td>☒</td></tr> </table>	Yes	No	N/a	☐	☐	☒												
Yes	No	N/a																		
☐	☐	☒																		
Support costs	The charity has incurred expenditure on support costs.	<table> <tr><td>Yes</td><td>No</td><td>N/a</td></tr> <tr><td>☐</td><td>☐</td><td>☒</td></tr> </table>	Yes	No	N/a	☐	☐	☒												
Yes	No	N/a																		
☐	☐	☒																		
Volunteer help	The value of any voluntary help received is not included in the accounts but is described in the trustees' annual report.	<table> <tr><td>Yes</td><td>No</td><td>N/a</td></tr> <tr><td>☐</td><td>☐</td><td>☒</td></tr> </table>	Yes	No	N/a	☐	☐	☒												
Yes	No	N/a																		
☐	☐	☒																		
Income from interest, royalties and dividends	This is included in the accounts when receipt is probable and the amount receivable can be measured reliably.	<table> <tr><td>Yes</td><td>No</td><td>N/a</td></tr> <tr><td>☒</td><td>☐</td><td>☐</td></tr> </table>	Yes	No	N/a	☒	☐	☐												
Yes	No	N/a																		
☒	☐	☐																		
Income from membership subscriptions	Membership subscriptions received in the nature of a gift are recognised in Donations and Legacies.	<table> <tr><td>Yes</td><td>No</td><td>N/a</td></tr> <tr><td>☐</td><td>☐</td><td>☒</td></tr> </table>	Yes	No	N/a	☐	☐	☒												
Yes	No	N/a																		
☐	☐	☒																		
	Membership subscriptions which gives a member the right to buy services or other benefits are recognised as income earned from the provision of goods and services as income from charitable activities.	<table> <tr><td>Yes</td><td>No</td><td>N/a</td></tr> <tr><td>☒</td><td>☐</td><td>☐</td></tr> </table>	Yes	No	N/a	☒	☐	☐												
Yes	No	N/a																		
☒	☐	☐																		
Settlement of insurance claims	Insurance claims are only included in the SoFA when the general income recognition criteria are met (5.10 to 5.12 FRS102 SORP) and are included as an item of other income in the SoFA.	<table> <tr><td>Yes</td><td>No</td><td>N/a</td></tr> <tr><td>☐</td><td>☐</td><td>☒</td></tr> </table>	Yes	No	N/a	☐	☐	☒												
Yes	No	N/a																		
☐	☐	☒																		
Investment gains and losses	This includes any realised or unrealised gains or losses on the sale of investments and any gain or loss resulting from revaluing investments to market value at the end of the year.	<table> <tr><td>Yes</td><td>No</td><td>N/a</td></tr> <tr><td>☐</td><td>☐</td><td>☒</td></tr> </table>	Yes	No	N/a	☐	☐	☒												
Yes	No	N/a																		
☐	☐	☒																		
2.2 EXPENDITURE AND LIABILITIES																				
Liability recognition	Liabilities are recognised where it is more likely than not that there is a legal or constructive obligation committing the charity to pay out resources and the amount of the obligation can be measured with reasonable certainty.	<table> <tr><td>Yes</td><td>No</td><td>N/a</td></tr> <tr><td>☒</td><td>☐</td><td>☐</td></tr> </table>	Yes	No	N/a	☒	☐	☐												
Yes	No	N/a																		
☒	☐	☐																		
Governance and support costs	Support costs have been allocated between governance costs and other support. Governance costs comprise all costs involving public accountability of the charity and its compliance with regulation and good practice.	<table> <tr><td>Yes</td><td>No</td><td>N/a</td></tr> <tr><td>☒</td><td>☐</td><td>☐</td></tr> </table>	Yes	No	N/a	☒	☐	☐												
Yes	No	N/a																		
☒	☐	☐																		
	Support costs include central functions and have been allocated to activity cost categories on a basis consistent with the use of resources, eg allocating property costs by floor areas, or per capita, staff costs by the time spent and other costs by their usage.	<table> <tr><td>Yes</td><td>No</td><td>N/a</td></tr> <tr><td>☒</td><td>☐</td><td>☐</td></tr> </table>	Yes	No	N/a	☒	☐	☐												
Yes	No	N/a																		
☒	☐	☐																		
Grants with performance conditions	Where the charity gives a grant with conditions for its payment being a specific level of service or output to be provided, such grants are only recognised in the SoFA once the recipient of the grant has provided the specified service or output.	<table> <tr><td>Yes</td><td>No</td><td>N/a</td></tr> <tr><td>☐</td><td>☐</td><td>☒</td></tr> </table>	Yes	No	N/a	☐	☐	☒												
Yes	No	N/a																		
☐	☐	☒																		
Grants payable without performance conditions	Where there are no conditions attaching to the grant that enables the donor charity to realistically avoid the commitment, a liability for the full funding obligation must be recognised.	<table> <tr><td>Yes</td><td>No</td><td>N/a</td></tr> <tr><td>☐</td><td>☐</td><td>☒</td></tr> </table>	Yes	No	N/a	☐	☐	☒												
Yes	No	N/a																		
☐	☐	☒																		

Redundancy cost	The charity made no redundancy payments during the reporting period.	Yes	No	N/a
		☒	☐	☐
Deferred income	No material item of deferred income has been included in the accounts.	Yes	No	N/a
		☐	☐	☒
Creditors	The charity has creditors which are measured at settlement amounts less any trade discounts	Yes	No	N/a
		☒	☐	☐
Provisions for liabilities	A liability is measured on recognition at its historical cost and then subsequently measured at the best estimate of the amount required to settle the obligation at the reporting date	Yes	No	N/a
		☒	☐	☐
Basic financial instruments	The charity accounts for basic financial instruments on initial recognition as per paragraph 10.7 FRS102 SORP. Subsequent measurement is as per paragraphs 11.17 to 11.19, FRS102 SORP.	Yes	No	N/a
		☒	☐	☐
2.4 ASSETS				
Tangible fixed assets for use by charity	These are capitalised if they can be used for more than one year.			
	They are valued at cost.	Yes	No	N/a
		☒	☐	☐
Intangible fixed assets	The depreciation rates and methods used are disclosed in note 9.2.			
	The charity has intangible fixed assets, that is, non-monetary assets that do not have physical substance but are identifiable and are controlled by the charity through custody or legal rights. The amortisation rates and methods used are disclosed in note 9.5	Yes	No	N/a
		☐	☐	☒
Heritage assets	They are valued at cost.	Yes	No	N/a
		☐	☐	☒
	The charity has heritage assets, that is, non-monetary assets with historic, artistic, scientific, technological, geophysical or environmental qualities that are held and maintained principally for their contribution to knowledge and culture. The depreciation rates and methods used as disclosed in note 9.6.1.4.	Yes	No	N/a
		☐	☐	☒
Investments	They are valued at cost.	Yes	No	N/a
		☐	☐	☒
	Fixed asset investments in quoted shares, traded bonds and similar investments are valued at initially at cost and subsequently at fair value (their market value) at the year end. The same treatment is applied to unlisted investments unless fair value cannot be measured reliably in which case it is measured at cost less impairment.	Yes	No	N/a
		☐	☐	☒
	Investments held for resale or pending their sale and cash and cash equivalents with a maturity date of less than 1 year are treated as current asset investments	Yes	No	N/a
		☐	☐	☒
Stocks and work in progress	Stocks held for sale as part of non-charitable trade are measured at the lower or cost or net realisable value.	Yes	No	N/a
		☒	☐	☐
	Goods or services provided as part of a charitable activity are measured at net realisable value based on the service potential provided by items of stock.	Yes	No	N/a
		☒	☐	☐
	Work in progress is valued at cost less any foreseeable loss that is likely to occur on the contract.	Yes	No	N/a
		☐	☐	☒
Debtors	Debtors (including trade debtors and loans receivable) are measured on initial recognition at settlement amount after any trade discounts or amount advanced by the charity. Subsequently, they are measured at the cash or other consideration expected to be received.	Yes	No	N/a
		☒	☐	☐
Current asset investments	The charity has investments which it holds for resale or pending their sale and cash and cash equivalents with a maturity date less than one year. These include cash on deposit and cash equivalents with a maturity date of less than one year held for investment purposes rather than to meet short term cash commitments as they fall due.	Yes	No	N/a
		☒	☐	☐
	They are valued at fair value except where they qualify as basic financial instruments.	Yes	No	N/a
		☒	☐	☐

Section C **Notes to the accounts** **(cont)**

Note 3 **Analysis of income**

		Unrestricted funds	Restricted income funds	Endowment funds	Total funds £	Prior year £
Analysis						
Donations and legacies:	Donations and gifts	6,750	-	-	6,750	5,706
	General grants provided by government/other charities	-	-	-	-	-
	Membership subscriptions and sponsorships which are in substance donations	9,849	-	-	9,849	10,016
	Total	16,599	-	-	16,599	15,722
Charitable activities:	Entertainments and competitions	14,198	750	-	14,948	-
	Total	14,198	750	-	14,948	-
Other trading activities:	County show	8,573	-	-	8,573	-
	Stationery/supplies sales	275	-	-	275	3,667
	Total	8,848	-	-	8,848	3,667
Income from investments:	Interest income	64	-	-	64	-
	Total	64	-	-	64	-
TOTAL INCOME		39,709	750	-	40,459	19,389

Section C	Notes to the accounts	(cont)
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Note 4 Analysis of receipts of government grants

	Description	This year £	Last year £
Government grant	Coronavirus Grant	-	-
	Total	-	-

Please provide details of any unfulfilled conditions and other contingencies attaching to grants that have been recognised in income.

Please give details of other forms of government assistance from which the charity has directly benefited.

Section C	Notes to the accounts	(cont)
-----------	-----------------------	--------

Note 5 **Analysis of expenditure**

		Unrestricted funds	Restricted income funds	Endowment funds	Total funds £	Prior year £
	Analysis					
Expenditure on raising funds:	Salaries and wages	8,658	-	-	8,658	1,430
	National levies	4,861	264	-	5,125	7,237
	Supplies	3,229	-	-	3,229	5,112
	County show	6,571	-	-	6,571	-
	Total expenditure on raising funds	23,319	264	-	23,583	13,779
Expenditure on charitable activities	Entertainments and competitions	9,873	940	-	10,813	2,443
	Salaries and fieldworker costs	578	-	-	578	2,371
	General running costs and administration	6,462	-	-	6,462	6,893
	Insurance	1,885	-	-	1,885	2,254
	Depreciation	232	-	-	232	305
	Total expenditure on charitable activities	19,030	940	-	19,970	14,266
Other	Accountancy	850	-	-	850	850
		-	-	-	-	-
		-	-	-	-	-
		-	-	-	-	-
		-	-	-	-	-
	Total other expenditure	850	-	-	850	850
TOTAL EXPENDITURE		43,199	1,204	-	44,403	28,895

Section C	Notes to the accounts
-----------	-----------------------

01/11/2021

31/10/2022

Note 6	Details of certain items of expenditure
--------	---

6.1 Fees for examination of the accounts

Please provide details of the amount paid for any statutory external scrutiny of accounts and other services provided by your independent examiner. If nothing was paid please enter '0' in the appropriate box(es).

Independent examiner's fees

This year £	Last year £
0	0

Note 7

Paid employees

Please complete this note if the charity has any employees.

7.1 Staff Costs

	This year £	Last year £
Salaries and wages	9,236	3,801
Social security costs	-	-
Pension costs (defined contribution scheme)	-	-
Other employee benefits	-	-
Total staff costs	9,236	3,801

Please provide details of expenditure on staff working for the charity whose contracts are with and are paid by a related party

Please give details of the number of employees whose total employee benefits (excluding employer pension costs) fell within each band of £10,000 from £60,000 upwards. If there are no such transactions, please enter 'true' in the box provided.

No employees received employee benefits (excluding employer pension costs) for the reporting period of more than £60,000

Band	Number of employees
£60,000 to £69,999	0
£70,000 to £79,999	0
£80,000 to £89,999	0
£90,000 to £99,999	0
£100,000 to £109,999	0

Please provide the total amount paid to key management personnel (includes trustees and senior management) for their services to the charity

11.2 Average head count in the year

The parts of the charity in which the employees work

	This year Number	Last year Number
Fundraising	0.5	0.5
Charitable Activities	0.5	0.5
Governance	-	-
Other	-	-
Total	1	1

Section C	Notes to the accounts	(cont)
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Note 8 **Defined contribution pension scheme or defined benefit scheme accounted for as a defined contribution scheme.**

31/10/2022

8.1 *Please complete this note if a defined contribution pension scheme is operated.*

Amount of contributions recognised in the SOFA as an expense

£75

Please explain the basis for allocating the liability and expense of defined contribution pension scheme between activities and between restricted and unrestricted funds.

Allocated in raising funds expenditure

Note 9 Tangible fixed assets*Please complete this note if the charity has any tangible fixed assets***9.1 Cost or valuation**

	Freehold land & buildings	Other land & buildings	Plant, machinery and motor vehicles	Fixtures, fittings and equipment	Total
	£	£	£	£	£
At the beginning of the year	-	-	-	7,819	7,819
Additions	-	-	-	-	-
Revaluations	-	-	-	-	-
Disposals	-	-	-	-	-
Transfers *	-	-	-	-	-
At end of the year	-	-	-	7,819	7,819

9.2 Depreciation and impairments

**Basis	SL or RB	SL or RB	SL or RB	SL or RB	SL or RB	Straight Line ("SL") or Reducing Balance ("RB")
** Rate				25% RB		

At beginning of the year	-	-	-	6,893	6,893
Disposals	-	-	-	-	-
Depreciation	-	-	-	232	232
Impairment	-	-	-	-	-
Transfers*	-	-	-	-	-
At end of the year	-	-	-	7,125	7,125

9.3 Net book value

Net book value at the beginning of the year	-	-	-	926	926
Net book value at the end of the year	-	-	-	694	694

Section C	Notes to the accounts	(cont)
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Note 10	Stocks	31/10/2022
----------------	---------------	-------------------

Please complete this note if the charity holds any stock items

10.1 Please state the carrying amount of stock and work in progress analysed between activities.

	Stock
	For resale
	£
Charitable activities:	
Opening	100
Added in period	-
Expensed in period	-
Impaired	-
Closing	100

Section C	Notes to the accounts	(cont)
-----------	-----------------------	--------

Note 11 Debtors and prepayments

Please complete this note if the charity has any debtors or prepayments.

31/10/2022

11.1 Analysis of debtors

Trade debtors

Prepayments and accrued income

Total

This year	Last year
£	£
520	300
2,929	1,784
3,449	2,084

Section C	Notes to the accounts	(cont)
-----------	-----------------------	--------

Note 12	Creditors and accruals	01/11/2021	31/10/2022
<i>Please complete this note if the charity has any creditors or accruals.</i>			

12.1 Analysis of creditors

	Amounts falling due within one year		Amounts falling due after more than one year	
	This year £	Last year £	This year £	Last year £
Trade creditors	-	-	-	-
Accruals and deferred income	2,162	1,747	-	-
Taxation and social security	-	-	-	-
Total	2,162	1,747	-	-

Section C	Notes to the accounts	(cont)
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Note 13 **Cash at bank and in hand**

Cash at bank and on hand
Total

This year £	Last year £
127,424	132,086
127,424	132,086

Section C	Notes to the accounts	(cont)
------------------	------------------------------	---------------

Note 14 **Charity funds**

14.1 Details of material funds held and movements during the CURRENT reporting period

Please give details of the movements of material individual funds in the reporting period together with a balancing figure for 'Other funds'. The 'Total funds' figure below should reconcile to 'Total funds' in the balance sheet.

** Key: PE - permanent endowment funds; EE - expendable endowment funds; R - restricted income funds, including special trusts, of the charity; and U - unrestricted funds*

Fund names	Type PE, EE R or UR *	Purpose and Restrictions	Fund balances brought forward £	Income £	Expenditure £	Transfers £	Gains and losses £	Fund balances carried forward £
Unrestricted Funds	U		42,141	39,709	- 43,199	-	-	38,651
Huntley Dunn Overseas	R	Members overseas travel	3,627	-	-	-	-	3,627
Office & Emergency Fund	R	Office and emergency costs	76,125	-	- 264	-	-	75,861
Fenwick Jackson	R	Legacy	675	-	-	-	-	675
Club Development Fund	R	New or reviving clubs start up costs	2,811	-	-	-	-	2,811
Irene Fund	R	Clubs office bearers training	5,060	750	- 850	-	-	4,960
National Competition Travel	R	Members travel to national competitions	1,018	-	- 90	-	-	928
Northern Area Travel	R	Members travel	587	-	-	-	-	587
Northern Area Weekend 2021	R		1,405	-	-	-	-	1,405
Other funds	N/a	N/a	-	-	-	-	-	-
Total Funds			133,449	40,459	- 44,403	-	-	129,505

Section C	Notes to the accounts	(cont)
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Note 14 **Charity funds (cont)**

14.2 Details of material funds held and movements during the PREVIOUS reporting period

Please give details of the movements of material individual funds in the reporting period together with a balancing figure for 'Other funds'. The 'Total funds' figure below should reconcile to 'Total funds' in the balance sheet.

** Key: PE - permanent endowment funds; EE - expendable endowment funds; R - restricted income funds, including special trusts, of the charity; and U - unrestricted funds*

Fund names	Type PE, EE R or UR *	Purpose and Restrictions	Fund balances brought forward £	Income £	Expenditure £	Transfers £	Gains and losses £	Fund balances carried forward £
Unrestricted Funds	U		52,777	16,169	- 26,805	-	-	42,142
Huntley Dunn Overseas	R	Members overseas travel	3,627	-	-	-	-	3,627
Office & Emergency Fund	R	Office and emergency costs	76,125	-	-	-	-	76,125
Fenwick Jackson	R	Legacy	675	-	-	-	-	675
Club Development Fund	R	New or reviving clubs start up costs	2,811	-	-	-	-	2,811
Irene Fund	R	Clubs office bearers training	5,335	-	- 275	-	-	5,060
National Competition Travel	R	Members travel to national competitions	1,018	-	-	-	-	1,018
Northern Area Travel	R	Members travel	587	-	-	-	-	587
Northern Area Weekend 2021	R		-	3,220	- 1,815	-	-	1,405
Other funds	N/a	N/a	-	-	-	-	-	-
Total Funds			142,955	19,389	- 28,895	-	-	133,449

Note 15 Transactions with trustees and related parties

If the charity has any transactions with related parties (other than the trustee expenses explained in guidance notes) details of such transactions should be provided in this note. If there are no transactions to report, please enter "True" in the box or "False" if there are transactions to report.

15.1 Trustee remuneration and benefits

None of the trustees have been paid any remuneration or received any other benefits from an employment with their charity or a related entity (True or False)

TRUE

In the period the charity has paid trustees remuneration and benefits. Please give the amount of, and legal authority for, any remuneration or other benefits paid to a trustee by the charity or any institution or company connected with it.

Name of trustee	Legal authority (eg order, governing document)	Amounts paid or benefit value				
		This year				0
		Remuneration	Pension contribution	Redundancy (including loss of office)/ex gratia	Other	0
		£	£		£	£
						18660
						12870
						850

Please give details of why remuneration or other employment benefits were paid.

Where an ex gratia payment has been made to a trustee, provide an explanation of the nature of the payment.

15.2 Trustees' expenses

If the charity has paid trustees expenses for fulfilling their duties, details of such transactions should be provided in this note. If there are no transactions to report, please enter "True" in the box below. If there are transactions to report, please enter "False".

No trustee expenses have been incurred (True or False)

TRUE

Type of expenses reimbursed	This year	Last year
	£	£
Travel		
Subsistence		
Accommodation		
Other (please specify):		
TOTAL		

Please provide the number of trustees reimbursed for expenses or who had expenses paid by the charity

15.3 Transaction(s) with related parties

Please give details of any transaction undertaken by (or on behalf of) the charity in which a related party has a material interest, including where funds have been held as agent for related parties. If there are no such transactions, please enter 'true' in the box provided.

There have been no related party transactions in the reporting period (True or False)

TRUE

Name of the trustee or related party	Relationship to charity	Description of the transaction(s)	Amount	Balance at period end	Provision for bad debts at period end	Amounts written off during reporting period
			£	£	£	£

In relation to the transactions above, please provide the terms and conditions, including any security and the nature of any payment (consideration) to be provided in settlement.

For any related party, please provide details of any guarantees given or received.



Section A

Independent Examiner's Report

Report to the trustees/
members of

Charity Name
THE NORTHUMBERLAND COUNTY FEDERATION OF YOUNG
FARMERS CLUBS

On accounts for the year
ended

31 OCTOBER 2022

Charity no
(if any)

522171

Set out on pages

1-19

I report to the trustees on my examination of the accounts of the above charity ("the Trust") for the year ended DD / MM / YYYY.

Responsibilities and
basis of report

As the charity trustees, you are responsible for the preparation of the accounts in accordance with the Charities Act 2011 ("the Act").

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

Independent
examiner's statement

I have completed my examination. I confirm that no material matters have come to my attention (other than that disclosed below *) in connection with the examination which gives me cause to believe that in, any material respect,:

- the accounting records were not kept in accordance with section 130 of the Act; or
- the accounts did not accord with the accounting records; or
- the accounts did 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 accounts to be reached.

** Please delete the words in the brackets if they do not apply.*

Signed:

Date:

Name:

KENNETH ORD

Relevant professional
qualification(s) or body
(if any):

FCCA

Address:

TEDCASTLE FARM, HAYDON BRIDGE, HEXHAM,

Section B**Disclosure**

Only complete if the examiner needs to highlight matters of concern (see CC32, Independent examination of charity accounts: directions and guidance for examiners).

Give here details of any items that the examiner wishes to disclose.

Accounts



Trustees' Annual Report for the period

From	Period start date			To	Period end date		
	01	11	2019		31	10	2020

Reference and administration details

Charity name

THE NORTHUMBERLAND COUNTY FEDERATION OF
YOUNG FARMERS CLUBS

Other names charity is known by

Registered charity number (if any)

522171

Charity's principal address

DISSINGTON HALL ENTERPRISE HUB

DALTON

NEWCASTLE UPON TYNE

Postcode

NE18 0AD

Names of the charity trustees who manage the charity

	Trustee name	Office (if any)	Dates acted if not for whole year	Name of person (or body) entitled to appoint trustee (if any)
1	E DUNGAIT			
2	L LITTLE			
3	R MAITLAND			
4	D ROBSON			
5				
6				
7				
8				
9				
10				
11				
12				
13				
14				
15				
16				
17				
18				
19				
20				

Names of the trustees for the charity, if any, (for example, any custodian trustees)

Name	Dates acted if not for whole year

Names and addresses of advisers (Optional information)

Type of advisor	Name	Address

Name of chief executive or names of senior staff members (Optional information)

--

Structure, governance and management

Description of the charity's trusts

Type of governing document (eg. trust deed, constitution)	Constitution
How the charity is constituted (eg. trust, association, company)	Unincorporated Association
Trustee selection methods (eg. appointed by, elected by)	Elected by members within Northumberland YFC

Additional governance issues (Optional information)

You **may choose** to include additional information, where relevant, about:

- Policies and procedures adopted for the induction and training of trustees.
- The charity's organisational structure and any wider network with which the charity works.
- Relationship with any related parties.
- Trustees' consideration of major risks and the system and procedures to manage them.

--

Objectives and activities

Summary of the objects of the charity set out in its governing document

The object of the charity is to advance the education of young members of the public at large in agriculture, home crafts, country life and related subjects; and in the interests of the social welfare of such members to provide and promote the provision of facilities which will improve their conditions of life and will assist in the development of their spiritual and mental capacities, self-reliance and individual responsibility so that they may grow to full maturity as individuals and members of the community.

Summary of the main activities in relation to these objects

In setting these objectives and planning activities, events, competitions and training for the members, the Trustees have given due consideration to general guidance published by the Charities Commission relating to public benefit.
The Federation has maintained a training, competitions and activities calendar that offers opportunities to all young people and provided a support network between members and clubs. The Federation has supported all our Young Farmers Clubs in Northumberland to meet the objects of the charity. This has provided a service to young people, through training, competitions recreational pursuits and regular meetings. Working with the National Federation of Young Farmers Clubs a competitions programme consisting of over 40 competitions for our members to participate in. These included public speaking, sports, stockjudging, floral art, tug of war. Office bearer training to all club chairs, secretaries and treasurers to ensure each club ran smoothly and effectively. Supporting members in organising county and club events, activities and the county rally. Working with all clubs to ensure they undertake voluntary work and play an active part within their communities

Additional details of objectives and activities (Optional information)

You **may choose** to include further statements, where relevant, about:

- Policy on grantmaking
- Policy programme related investment
- Contribution made by Volunteers

Achievements and performance

Achievements and performance

Summary of the main achievements of the charity during the year

Competitions:

Between November 2019 & March 2020 the competitions programme went ahead as normal with members taking part in a wide range of National & County competitions from ten pin bowling, carpet bowls, netball, kwik cricket, pool, darts, stockjudging, public speaking, call my bluff, debating, situations vacant, member of the year to the Drama Competition which was held successfully in front of an audience at the Queens Hall Theatre, Hexham. The Northern Area of Young Farmers annual weekend of competitions took place at the end of February 2020 in Lancashire and we had members complete in 11 competitions held over the weekend. Our members won the Drama competition and the mens 5 a side football competitions and qualified for the National Federation of Young Farmers Clubs finals. Sadly due to Covid-19 restrictions neither of these National finals were able to take place during this competitions year.

From March 2020 although activities were inevitably curtailed by the pandemic, we managed to adapt many competitions so they could be held virtually. Our annual County Rally competitions was successfully held virtually with members submitting photographs of their entries to be judged these included homemade items of metalwork, woodwork & cookery. Many members took part in the 'Isolation Challenges' a range of competitions set by our National Federation and judged by members of the public on social media platforms.

Training & Awareness:

Club office bearer training was provided to all club office bearers with additional support provided as necessary during the year. This ensured club chairs, secretaries and treasurers were given the tools to carry out their roles during the year.

An evening entitled 'Lets get down to Business' was held in December 2019, with over 100 members attending with guest speakers providing advice on a range of subjects from pensions, buying a house & farm succession planning.

In January 2020, our county was chosen to host an evening talk with representatives from Defra to talk about their proposed changes for farming once we leave the EU.

From March 2020, during Covid-19 online meetings were held regularly to update and support club office bearers as Covid-19 restrictions changed and eventually began to ease.

Fundraising, Community and Charity Work:

Prior to Covid-19, the annual County Ball took place in November 2020, followed in December by the Christmas Party, these were both successful social events and fundraisers for the Federation. In January 2020 a ski trip took place with members heading to the slopes in Val Thorens.

Clubs have been involved in community projects such as helping build a wildlife pond at a first school, erecting a Christmas tree in their community. During Covid-19 many members offered help in their local communities through delivering shopping & collecting prescriptions. Small fundraisers still took place, with one club holding a tractor run just prior to Covid and donating the proceeds to the NHS.

Achievements and performance

Membership:

At the close of the membership year on 31st August 2020 the total number of members was 313. This is a 29% decrease on the previous membership year and can be attributed to the stopping of physical meetings and activities due to the Covid-19 Pandemic. Covid-19 prevented many events taking place face to face, however the Federation did manage to run a good programme of activities online.

Financially, the Federation has had a stable year with the profit and loss account for the year ended 31st October 2020 showing a surplus.

With most events cancelled due to Coronavirus, we managed to secure a grant from Northumberland County Council which helped to cover our running costs.

Financial review

Brief statement of the charity's policy on reserves

The Trustees have a reasonable expectation that the charity has adequate resources to continue in operational existence for the foreseeable future. For this reason, they continue to adopt the going concern basis in preparing the financial statements.

Despite Coronavirus, the funds of the charity have remained healthy. The charity is aware of its responsibilities and so ensures there are sufficient reserves carried forward in unrestricted funds to meet the running costs of the charity and any unforeseen expenditure that may occur.

The aims for this coming year will be focused on re-building our Federation following the Covid-19 pandemic. Reconnecting with our members and being able to run events and competitions will be of great importance. Our work will continue around giving our members the opportunity to undertake training, develop skills, take responsibility and make life long friends.

Details of any funds materially in deficit

N/A

Further financial review details (Optional information)

You **may choose** to include additional information, where relevant about:

- The charity's principal sources of funds (including any fundraising).
- How expenditure has supported the key objectives of the charity.
- Investment policy and objectives including any ethical investment policy adopted.

Other optional information

Declaration

The trustees declare that they have approved the trustees' report above.

Signed on behalf of the charity's trustees

Signature(s)

Full name(s)

Position (eg secretary, chair, etc)

Date



CHARITY COMMISSION
FOR ENGLAND AND WALES

THE NORTHUMBERLAND COUNTY FEDERATION OF YOUNG FARMERS CLUBS		Charity No (if any)	522171
Annual accounts for the period			
Period start date	01/11/2019	To	Period end date 31/10/2020

Section A Statement of financial activities

Recommended categories by activity	Guidance Notes	Unrestricted funds £ F01	Restricted income funds £ F02	Endowment funds £ F03	Total funds £ F04	Prior year funds £ F05
Incoming resources (Note 3)						
Income and endowments from:						
Donations and legacies	S01	32,049	-	-	32,049	29,572
Charitable activities	S02	3,904	-	-	3,904	19,224
Other trading activities	S03	-	-	-	-	9,821
Investments	S04	-	-	-	-	630
Total	S07	35,953	-	-	35,953	59,247
Resources expended (Note 5)						
Expenditure on:						
Raising funds	S08	18,510	150	-	18,660	28,318
Charitable activities	S09	12,590	280	-	12,870	23,203
Other	S11	850	-	-	850	850
Total	S12	31,950	430	-	32,380	52,371
Net income/(expenditure) before investment gains/(losses)	S13	4,003	- 430	-	3,573	6,876
Net gains/(losses) on investments	S14	-	-	-	-	-
Net income/(expenditure)	S15	4,003	- 430	-	3,573	6,876
Extraordinary items	S16	-	-	-	-	-
Transfers between funds	S17	-	-	-	-	-
Other recognised gains/(losses):						
Gains and losses on revaluation of fixed assets for the charity's own use	S18	-	-	-	-	-
Other gains/(losses)	S19	-	-	-	-	-
Net movement in funds	S20	4,003	- 430	-	3,573	6,876
Reconciliation of funds:						
Total funds brought forward	S21	48,773	90,608	-	139,381	132,505
Total funds carried forward	S22	52,777	90,178	-	142,955	139,381

Section B Balance sheet

		Guidance Notes	Unrestricted funds £ F01	Restricted income funds £ F02	Endowment funds £ F03	Total this year £ F04	Total last year £ F05
Fixed assets							
Tangible assets	(Note 9)	B02	1,231	-	-	1,231	-
Total fixed assets		B05	1,231	-	-	1,231	-
Current assets							
Stocks	(Note 10)	B06	100	-	-	100	100
Debtors	(Note 11)	B07	10,290	-	-	10,290	22,294
Cash at bank and in hand	(Note 13)	B09	42,759	90,178	-	132,937	118,590
Total current assets		B10	53,149	90,178	-	143,327	140,984
Creditors: amounts falling due within one year							
	(Note 12)	B11	1,603	-	-	1,603	1,603
Net current assets/(liabilities)		B12	51,546	90,178	-	141,724	139,381
Total assets less current liabilities		B13	52,777	90,178	-	142,955	139,381
Creditors: amounts falling due after one year							
	(Note 12)	B14	-	-	-	-	-
Provisions for liabilities		B15	-	-	-	-	-
Total net assets or liabilities		B16	52,777	90,178	-	142,955	139,381
Funds of the Charity							
Restricted income funds	(Note 14)	B18		90,178		90,178	90,608
Unrestricted funds		B19	52,777		-	52,777	48,773
Total funds		B21	52,777	90,178	-	142,955	139,381
Signed by one or two trustees on behalf of all the trustees			Signature		Print Name		Date of approval dd/mm/yyyy

Section C Notes to the accounts

Note 1 Basis of preparation

This section should be completed by all charities.

1.1 Basis of accounting

These accounts have been prepared under the historical cost convention with items recognised at cost or transaction value unless otherwise stated in the relevant note(s) to these accounts.

The accounts have been prepared in accordance with:

- and with* ☒ the Statement of Recommended Practice: 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) issued on 16 July 2014
- and with* ☒ the Financial Reporting Standard applicable in the United Kingdom and Republic of Ireland (FRS 102)
- and with the Charities Act 2011.

The charity constitutes a public benefit entity as defined by FRS 102.*

☒

1.2 Going concern

If there are material uncertainties related to events or conditions that cast significant doubt on the charity's ability to continue as a going concern, please provide the following details or state "Not applicable", if appropriate:

An explanation as to those factors that support the conclusion that the charity is a going concern;

N/A

Disclosure of any uncertainties that make the going concern assumption doubtful;

N/A

Where accounts are not prepared on a going concern basis, please disclose this fact together with the basis on which the trustees prepared the accounts and the reason why the charity is not regarded as a going concern.

N/A

1.3 Change of accounting policy

The accounts present a true and fair view and the accounting policies adopted are those outlined in note { }.

Yes*

☒

No*

* - Tick as appropriate

Please disclose:

<i>(i) the nature of the change in accounting policy;</i>	N/A
<i>(ii) the reasons why applying the new accounting policy provides more reliable and more relevant information; and</i>	N/A
<i>(iii) the amount of the adjustment for each line affected in the current period, each prior period presented and the aggregate amount of the adjustment relating to periods before those presented, 3.44 FRS 102 SORP.</i>	N/A

1.4 Changes to accounting estimates

No changes to accounting estimates have occurred in the reporting period (3.46 FRS 102 SORP).

Yes*

☒

No*

* - Tick as appropriate

Please disclose:

<i>(i) the nature of any changes;</i>	N/A
<i>(ii) the effect of the change on income and expense or assets and liabilities for the current period; and</i>	N/A
<i>(iii) where practicable, the effect of the change in one or more future periods.</i>	N/A

1.5 Material prior year errors

No material prior year error have been identified in the reporting period (3.47 FRS 102 SORP).

Yes*

☒

No*

* - Tick as appropriate

Please disclose:

<i>(i) the nature of the prior period error;</i>	N/A
<i>(ii) for each prior period presented in the accounts, the amount of the correction for each account line item affected; and</i>	N/A
<i>(iii) the amount of the correction at the beginning of the earliest prior period presented in the accounts.</i>	N/A

Section C	Notes to the accounts	(cont)
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Note 2 Accounting policies

2.1 INCOME

This standard list of accounting policies has been applied by the charity except for those ticked "No" or "N/a". Where a different or additional policy has been adopted then this is detailed in the box below.

Recognition of income	These are included in the Statement of Financial Activities (SoFA) when: - the charity becomes entitled to the resources; - it is more likely than not that the trustees will receive the resources; and - the monetary value can be measured with sufficient reliability.	<table> <tr><td>Yes</td><td>No</td><td>N/a</td></tr> <tr><td>☒</td><td>☐</td><td>☐</td></tr> </table>	Yes	No	N/a	☒	☐	☐
Yes	No	N/a						
☒	☐	☐						
Offsetting	There has been no offsetting of assets and liabilities, or income and expenses, unless required or permitted by the FRS 102 SORP or FRS 102.	<table> <tr><td>Yes</td><td>No</td><td>N/a</td></tr> <tr><td>☒</td><td>☐</td><td>☐</td></tr> </table>	Yes	No	N/a	☒	☐	☐
Yes	No	N/a						
☒	☐	☐						
Grants and donations	Grants and donations are only included in the SoFA when the general income recognition criteria are met (5.10 to 5.12 FRS102 SORP).	<table> <tr><td>Yes</td><td>No</td><td>N/a</td></tr> <tr><td>☒</td><td>☐</td><td>☐</td></tr> </table>	Yes	No	N/a	☒	☐	☐
Yes	No	N/a						
☒	☐	☐						
	In the case of performance related grants, income must only be recognised to the extent that the charity has provided the specified goods or services as entitlement to the grant only occurs when the performance related conditions are met (5.16 FRS 102 SORP).	<table> <tr><td>Yes</td><td>No</td><td>N/a</td></tr> <tr><td>☒</td><td>☐</td><td>☐</td></tr> </table>	Yes	No	N/a	☒	☐	☐
Yes	No	N/a						
☒	☐	☐						
Legacies	Legacies are included in the SoFA when receipt is probable, that is, when there has been grant of probate, the executors have established that there are sufficient assets in the estate and any conditions attached to the legacy are either within the control of the charity or have been met.	<table> <tr><td>Yes</td><td>No</td><td>N/a</td></tr> <tr><td>☐</td><td>☐</td><td>☒</td></tr> </table>	Yes	No	N/a	☐	☐	☒
Yes	No	N/a						
☐	☐	☒						
Government grants	The charity has received government grants in the reporting period	<table> <tr><td>Yes</td><td>No</td><td>N/a</td></tr> <tr><td>☒</td><td>☐</td><td>☐</td></tr> </table>	Yes	No	N/a	☒	☐	☐
Yes	No	N/a						
☒	☐	☐						
Tax reclaims on donations and gifts	Gift Aid receivable is included in income when there is a valid declaration from the donor. Any Gift Aid amount recovered on a donation is considered to be part of that gift and is treated as an addition to the same fund as the initial donation unless the donor or the terms of the appeal have specified otherwise.	<table> <tr><td>Yes</td><td>No</td><td>N/a</td></tr> <tr><td>☐</td><td>☐</td><td>☒</td></tr> </table>	Yes	No	N/a	☐	☐	☒
Yes	No	N/a						
☐	☐	☒						
Contractual income and performance related grants	This is only included in the SoFA once the charity has provided the related goods or services or met the performance related conditions.	<table> <tr><td>Yes</td><td>No</td><td>N/a</td></tr> <tr><td>☐</td><td>☐</td><td>☒</td></tr> </table>	Yes	No	N/a	☐	☐	☒
Yes	No	N/a						
☐	☐	☒						
Donated goods	Donated goods are measured at fair value (the amount for which the asset could be exchanged) unless impractical to do so.	<table> <tr><td>Yes</td><td>No</td><td>N/a</td></tr> <tr><td>☐</td><td>☐</td><td>☒</td></tr> </table>	Yes	No	N/a	☐	☐	☒
Yes	No	N/a						
☐	☐	☒						
	The cost of any stock of goods donated for distribution to beneficiaries is deemed to be the fair value of those gifts at the time of their receipt and they are recognised on receipt. In the reporting period in which the stocks are distributed, they are recognised as an expense at the carrying amount of the stocks at distribution.	<table> <tr><td>Yes</td><td>No</td><td>N/a</td></tr> <tr><td>☐</td><td>☐</td><td>☒</td></tr> </table>	Yes	No	N/a	☐	☐	☒
Yes	No	N/a						
☐	☐	☒						
	Donated goods for resale are measured at fair value on initial recognition, which is the expected proceeds from sale less the expected costs of sale, and recognised in 'Income from other trading activities' with the corresponding stock recognised in the balance sheet. On its sale the value of stock is charged against 'Income from other trading activities' and the proceeds from sale are also recognised as 'Income from other trading activities'.	<table> <tr><td>Yes</td><td>No</td><td>N/a</td></tr> <tr><td>☐</td><td>☐</td><td>☒</td></tr> </table>	Yes	No	N/a	☐	☐	☒
Yes	No	N/a						
☐	☐	☒						
	Goods donated for on-going use by the charity are recognised as tangible fixed assets and included in the SoFA as incoming resources when receivable.	<table> <tr><td>Yes</td><td>No</td><td>N/a</td></tr> <tr><td>☐</td><td>☐</td><td>☒</td></tr> </table>	Yes	No	N/a	☐	☐	☒
Yes	No	N/a						
☐	☐	☒						
	Gifts in kind for use by the charity are included in the SoFA as income from donations when receivable.	<table> <tr><td>Yes</td><td>No</td><td>N/a</td></tr> <tr><td>☐</td><td>☐</td><td>☒</td></tr> </table>	Yes	No	N/a	☐	☐	☒
Yes	No	N/a						
☐	☐	☒						
Donated services and facilities	Donated services and facilities are included in the SoFA when received at the value of the gift to the charity provided the value of the gift can be measured reliably.	<table> <tr><td>Yes</td><td>No</td><td>N/a</td></tr> <tr><td>☐</td><td>☐</td><td>☒</td></tr> </table>	Yes	No	N/a	☐	☐	☒
Yes	No	N/a						
☐	☐	☒						
	Donated services and facilities that are consumed immediately are recognised as income with an equivalent amount recognised as an expense under the appropriate heading in the SoFA.	<table> <tr><td>Yes</td><td>No</td><td>N/a</td></tr> <tr><td>☐</td><td>☐</td><td>☒</td></tr> </table>	Yes	No	N/a	☐	☐	☒
Yes	No	N/a						
☐	☐	☒						
Support costs	The charity has incurred expenditure on support costs.	<table> <tr><td>Yes</td><td>No</td><td>N/a</td></tr> <tr><td>☐</td><td>☐</td><td>☒</td></tr> </table>	Yes	No	N/a	☐	☐	☒
Yes	No	N/a						
☐	☐	☒						
Volunteer help	The value of any voluntary help received is not included in the accounts but is described in the trustees' annual report.	<table> <tr><td>Yes</td><td>No</td><td>N/a</td></tr> <tr><td>☐</td><td>☐</td><td>☒</td></tr> </table>	Yes	No	N/a	☐	☐	☒
Yes	No	N/a						
☐	☐	☒						
Income from interest, royalties and dividends	This is included in the accounts when receipt is probable and the amount receivable can be measured reliably.	<table> <tr><td>Yes</td><td>No</td><td>N/a</td></tr> <tr><td>☒</td><td>☐</td><td>☐</td></tr> </table>	Yes	No	N/a	☒	☐	☐
Yes	No	N/a						
☒	☐	☐						
Income from membership subscriptions	Membership subscriptions received in the nature of a gift are recognised in Donations and Legacies.	<table> <tr><td>Yes</td><td>No</td><td>N/a</td></tr> <tr><td>☐</td><td>☐</td><td>☒</td></tr> </table>	Yes	No	N/a	☐	☐	☒
Yes	No	N/a						
☐	☐	☒						
	Membership subscriptions which gives a member the right to buy services or other benefits are recognised as income earned from the provision of goods and services as income from charitable activities.	<table> <tr><td>Yes</td><td>No</td><td>N/a</td></tr> <tr><td>☒</td><td>☐</td><td>☐</td></tr> </table>	Yes	No	N/a	☒	☐	☐
Yes	No	N/a						
☒	☐	☐						
Settlement of insurance claims	Insurance claims are only included in the SoFA when the general income recognition criteria are met (5.10 to 5.12 FRS102 SORP) and are included as an item of other income in the SoFA.	<table> <tr><td>Yes</td><td>No</td><td>N/a</td></tr> <tr><td>☐</td><td>☐</td><td>☒</td></tr> </table>	Yes	No	N/a	☐	☐	☒
Yes	No	N/a						
☐	☐	☒						
Investment gains and losses	This includes any realised or unrealised gains or losses on the sale of investments and any gain or loss resulting from revaluing investments to market value at the end of the year.	<table> <tr><td>Yes</td><td>No</td><td>N/a</td></tr> <tr><td>☐</td><td>☐</td><td>☒</td></tr> </table>	Yes	No	N/a	☐	☐	☒
Yes	No	N/a						
☐	☐	☒						
2.2 EXPENDITURE AND LIABILITIES								
Liability recognition	Liabilities are recognised where it is more likely than not that there is a legal or constructive obligation committing the charity to pay out resources and the amount of the obligation can be measured with reasonable certainty.	<table> <tr><td>Yes</td><td>No</td><td>N/a</td></tr> <tr><td>☒</td><td>☐</td><td>☐</td></tr> </table>	Yes	No	N/a	☒	☐	☐
Yes	No	N/a						
☒	☐	☐						
Governance and support costs	Support costs have been allocated between governance costs and other support. Governance costs comprise all costs involving public accountability of the charity and its compliance with regulation and good practice.	<table> <tr><td>Yes</td><td>No</td><td>N/a</td></tr> <tr><td>☒</td><td>☐</td><td>☐</td></tr> </table>	Yes	No	N/a	☒	☐	☐
Yes	No	N/a						
☒	☐	☐						
	Support costs include central functions and have been allocated to activity cost categories on a basis consistent with the use of resources, eg allocating property costs by floor areas, or per capita, staff costs by the time spent and other costs by their usage.	<table> <tr><td>Yes</td><td>No</td><td>N/a</td></tr> <tr><td>☒</td><td>☐</td><td>☐</td></tr> </table>	Yes	No	N/a	☒	☐	☐
Yes	No	N/a						
☒	☐	☐						
Grants with performance conditions	Where the charity gives a grant with conditions for its payment being a specific level of service or output to be provided, such grants are only recognised in the SoFA once the recipient of the grant has provided the specified service or output.	<table> <tr><td>Yes</td><td>No</td><td>N/a</td></tr> <tr><td>☐</td><td>☐</td><td>☒</td></tr> </table>	Yes	No	N/a	☐	☐	☒
Yes	No	N/a						
☐	☐	☒						

Grants payable without performance conditions	Where there are no conditions attaching to the grant that enables the donor charity to realistically avoid the commitment, a liability for the full funding obligation must be recognised.	Yes	No	N/a
		☐	☐	☒
Redundancy cost	The charity made no redundancy payments during the reporting period.	Yes	No	N/a
		☐	☐	☒
Deferred income	No material item of deferred income has been included in the accounts.	Yes	No	N/a
		☐	☐	☒
Creditors	The charity has creditors which are measured at settlement amounts less any trade discounts	Yes	No	N/a
		☒	☐	☐
Provisions for liabilities	A liability is measured on recognition at its historical cost and then subsequently measured at the best estimate of the amount required to settle the obligation at the reporting date	Yes	No	N/a
		☒	☐	☐
Basic financial instruments	The charity accounts for basic financial instruments on initial recognition as per paragraph 10.7 FRS102 SORP. Subsequent measurement is as per paragraphs 11.17 to 11.19, FRS102 SORP.	Yes	No	N/a
		☒	☐	☐
2.4 ASSETS				
Tangible fixed assets for use by charity	These are capitalised if they can be used for more than one year.			
	They are valued at cost.	Yes	No	N/a
		☒	☐	☐
	The depreciation rates and methods used are disclosed in note 9.2.			
Intangible fixed assets	The charity has intangible fixed assets, that is, non-monetary assets that do not have physical substance but are identifiable and are controlled by the charity through custody or legal rights. The amortisation rates and methods used are disclosed in note 9.5	Yes	No	N/a
		☐	☐	☒
	They are valued at cost.	Yes	No	N/a
		☐	☐	☒
Heritage assets	The charity has heritage assets, that is, non-monetary assets with historic, artistic, scientific, technological, geophysical or environmental qualities that are held and maintained principally for their contribution to knowledge and culture. The depreciation rates and methods used as disclosed in note 9.6.1.4.	Yes	No	N/a
		☐	☐	☒
	They are valued at cost.	Yes	No	N/a
		☐	☐	☒
Investments	Fixed asset investments in quoted shares, traded bonds and similar investments are valued at initially at cost and subsequently at fair value (their market value) at the year end. The same treatment is applied to unlisted investments unless fair value cannot be measured reliably in which case it is measured at cost less impairment.	Yes	No	N/a
		☐	☐	☒
	Investments held for resale or pending their sale and cash and cash equivalents with a maturity date of less than 1 year are treated as current asset investments	Yes	No	N/a
		☐	☐	☒
Stocks and work in progress	Stocks held for sale as part of non-charitable trade are measured at the lower or cost or net realisable value.	Yes	No	N/a
		☒	☐	☐
	Goods or services provided as part of a charitable activity are measured at net realisable value based on the service potential provided by items of stock.	Yes	No	N/a
		☒	☐	☐
	Work in progress is valued at cost less any foreseeable loss that is likely to occur on the contract.	Yes	No	N/a
		☐	☐	☒
Debtors	Debtors (including trade debtors and loans receivable) are measured on initial recognition at settlement amount after any trade discounts or amount advanced by the charity. Subsequently, they are measured at the cash or other consideration expected to be received.	Yes	No	N/a
		☒	☐	☐
Current asset investments	The charity has investments which it holds for resale or pending their sale and cash and cash equivalents with a maturity date less than one year. These include cash on deposit and cash equivalents with a maturity date of less than one year held for investment purposes rather than to meet short term cash commitments as they fall due.	Yes	No	N/a
		☒	☐	☐
	They are valued at fair value except where they qualify as basic financial instruments.	Yes	No	N/a
		☒	☐	☐

Section C
Notes to the accounts
(cont)
Note 3
Analysis of income

		Unrestricted funds	Restricted income funds	Endowment funds	Total funds £	Prior year £
Analysis						
Donations and legacies:	Donations and gifts	1,300	-	-	1,300	7,274
	General grants provided by government/other charities	10,000	-	-	10,000	-
	Membership subscriptions and sponsorships which are in substance donations	20,749	-	-	20,749	22,298
	Total	32,049	-	-	32,049	29,572
Charitable activities:	Entertainments and competitions	3,904	-	-	3,904	19,224
	Total	3,904	-	-	3,904	19,224
Other trading activities:	County show	-	-	-	-	9,790
	Stationery/supplies sales	-	-	-	-	31
	Total	-	-	-	-	9,821
Income from investments:	Interest income	-	-	-	-	630
	Total	-	-	-	-	630
TOTAL INCOME		35,953	-	-	35,953	59,247

Section C	Notes to the accounts	(cont)
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Note 4 **Analysis of receipts of government grants**

	Description	This year £	Last year £
Government grant	Coronavirus Grant	10,000	-
	Total	10,000	-

Please provide details of any unfulfilled conditions and other contingencies attaching to grants that have been recognised in income.

Please give details of other forms of government assistance from which the charity has directly benefited.

Section C	Notes to the accounts	(cont)
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Note 5 **Analysis of expenditure**

		Unrestricted funds	Restricted income funds	Endowment funds	Total funds £	Prior year £
	Analysis					
Expenditure on raising funds:	Salaries and wages	5,514	-	-	5,514	10,199
	National levies	10,069	150	-	10,219	10,271
	Supplies	2,927	-	-	2,927	3,420
	County show	-	-	-	-	4,428
	Total expenditure on raising funds	18,510	150	-	18,660	28,318
Expenditure on charitable activities	Entertainments and competitions	1,296	280	-	1,576	12,489
	Salaries and fieldworker costs	721	-	-	721	1,706
	General running costs and administration	7,290	-	-	7,290	5,718
	Insurance	2,867	-	-	2,867	3,290
	Depreciation	416	-	-	416	-
	Total expenditure on charitable activities	12,590	280	-	12,870	23,203
Other	Accountancy	850	-	-	850	850
		-	-	-	-	-
		-	-	-	-	-
		-	-	-	-	-
		-	-	-	-	-
	Total other expenditure	850	-	-	850	850
TOTAL EXPENDITURE		31,950	430	-	32,380	52,371

Section C**Notes to the accounts****Note 6** **Details of certain items of expenditure****6.1 Fees for examination of the accounts**

Please provide details of the amount paid for any statutory external scrutiny of accounts and other services provided by your independent examiner. If nothing was paid please enter '0' in the appropriate box(es).

Independent examiner's fees

This year £	Last year £
0	0

Section C**Notes to the accounts****(cont)****Note 7****Paid employees**

Please complete this note if the charity has any employees.

7.1 Staff Costs

	This year £	Last year £
Salaries and wages	6,182	11,905
Social security costs	-	-
Pension costs (defined contribution scheme)	53	-
Other employee benefits	-	-
Total staff costs	6,235	11,905

Please provide details of expenditure on staff working for the charity whose contracts are with and are paid by a related party

Please give details of the number of employees whose total employee benefits (excluding employer pension costs) fell within each band of £10,000 from £60,000 upwards. If there are no such transactions, please enter 'true' in the box provided.

No employees received employee benefits (excluding employer pension costs) for the reporting period of more than £60,000

Band	Number of employees
£60,000 to £69,999	0
£70,000 to £79,999	0
£80,000 to £89,999	0
£90,000 to £99,999	0
£100,000 to £109,999	0

Please provide the total amount paid to key management personnel (includes trustees and senior management) for their services to the charity

11.2 Average head count in the year

The parts of the charity in which the employees work

	This year Number	Last year Number
Fundraising	0.5	0.5
Charitable Activities	0.5	0.5
Governance	-	-
Other	-	-
Total	1	1

Section C	Notes to the accounts	(cont)
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Note 8 **Defined contribution pension scheme or defined benefit scheme accounted for as a defined contribution scheme.**

8.1 *Please complete this note if a defined contribution pension scheme is operated.*

Amount of contributions recognised in the SOFA as an expense	£53
Please explain the basis for allocating the liability and expense of defined contribution pension scheme between activities and between restricted and unrestricted funds.	Allocated in raising funds expenditure

Note 9**Tangible fixed assets**

Please complete this note if the charity has any tangible fixed assets

9.1 Cost or valuation

	Freehold land & buildings	Other land & buildings	Plant, machinery and motor vehicles	Fixtures, fittings and equipment	Total
	£	£	£	£	£
At the beginning of the year	-	-	-	6,172	6,172
Additions	-	-	-	1,647	1,647
Revaluations	-	-	-	-	-
Disposals	-	-	-	-	-
Transfers *	-	-	-	-	-
At end of the year	-	-	-	7,819	7,819

9.2 Depreciation and impairments

**Basis	SL or RB	SL or RB	SL or RB	SL or RB	SL or RB	Straight Line ("SL") or Reducing Balance ("RB")
** Rate				25% RB		

At beginning of the year	-	-	-	6,172	6,172
Disposals	-	-	-	-	-
Depreciation	-	-	-	416	416
Impairment	-	-	-	-	-
Transfers*	-	-	-	-	-
At end of the year	-	-	-	6,588	6,588

9.3 Net book value

Net book value at the beginning of the year	-	-	-	-	-
Net book value at the end of the year	-	-	-	1,231	1,231

Section C	Notes to the accounts	(cont)
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Note 10 **Stocks**

Please complete this note if the charity holds any stock items

10.1 Please state the carrying amount of stock and work in progress analysed between activities.

Charitable activities:

Opening

Added in period

Expensed in period

Impaired

Closing

Stock
For resale
£
100
-
-
-
100

Section C	Notes to the accounts	(cont)
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Note 11 Debtors and prepayments

Please complete this note if the charity has any debtors or prepayments.

11.1 Analysis of debtors

Trade debtors

Prepayments and accrued income

Total

This year	Last year
£	£
-	10,493
10,290	11,801
10,290	22,294

Section C	Notes to the accounts	(cont)
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Note 12 **Creditors and accruals**

Please complete this note if the charity has any creditors or accruals.

12.1 Analysis of creditors

Trade creditors

Accruals and deferred income

Taxation and social security

Amounts falling due within one year		Amounts falling due after more than one year	
This year £	Last year £	This year £	Last year £
-	-	-	-
1,603	1,603	-	-
-	-	-	-
Total	1,603	-	-

Section C	Notes to the accounts	(cont)
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Note 13 **Cash at bank and in hand**

Cash at bank and on hand
Total

This year £	Last year £
132,937	118,590
132,937	118,590

Section C	Notes to the accounts	(cont)
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Note 14 **Charity funds**

14.1 Details of material funds held and movements during the CURRENT reporting period

Please give details of the movements of material individual funds in the reporting period together with a balancing figure for 'Other funds'. The 'Total funds' figure below should reconcile to 'Total funds' in the balance sheet.

** Key: PE - permanent endowment funds; EE - expendable endowment funds; R - restricted income funds, including special trusts, of the charity; and U - unrestricted funds*

Fund names	Type PE, EE R or UR *	Purpose and Restrictions	Fund balances brought forward £	Income £	Expenditure £	Transfers £	Gains and losses £	Fund balances carried forward £
Unrestricted Funds	U		48,774	35,953	- 31,950	-	-	52,777
Huntley Dunn Overseas	R	Members overseas travel	3,627	-	-	-	-	3,627
Office & Emergency Fund	R	Office and emergency costs	76,275	-	- 150	-	-	76,125
Fenwick Jackson	R	Legacy	675	-	-	-	-	675
Club Development Fund	R	New or reviving clubs start up costs	2,811	-	-	-	-	2,811
Irene Fund	R	Clubs office bearers training	5,470	-	- 135	-	-	5,335
National Competition Travel	R	Members travel to national competitions	1,163	-	- 145	-	-	1,018
Northern Area Travel	R	Members travel	587	-	-	-	-	587
			-	-	-	-	-	-
Other funds	N/a	N/a	-	-	-	-	-	-
Total Funds			139,381	35,953	- 32,380	-	-	142,955

Section C	Notes to the accounts	(cont)
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Note 14 **Charity funds (cont)**

14.2 Details of material funds held and movements during the PREVIOUS reporting period

Please give details of the movements of material individual funds in the reporting period together with a balancing figure for 'Other funds'. The 'Total funds' figure below should reconcile to 'Total funds' in the balance sheet.

** Key: PE - permanent endowment funds; EE - expendible endowment funds; R - restricted income funds, including special trusts, of the charity; and U - unrestricted funds*

Fund names	Type PE, EE R or UR *	Purpose and Restrictions	Fund balances brought forward £	Income £	Expenditure £	Transfers £	Gains and losses £	Fund balances carried forward £
Unrestricted Funds	U		33,246	57,501	- 50,781	8,807	-	48,774
Huntley Dunn Overseas	R	Members overseas travel	3,627	-	-	-	-	3,627
Office & Emergency Fund	R	Office and emergency costs	76,614	-	339	-	-	76,275
Field Day & Rally Funds	R	Discretion of executive committee	8,807			- 8,807		-
Fenwick Jackson	R	Legacy	675	-	-	-	-	675
Club Development Fund	R	New or reviving clubs start up costs	2,811	-	-	-	-	2,811
Irene Fund	R	Clubs office bearers training	4,975	1,746	1,251	-	-	5,470
National Competition Travel	R	Members travel to national competitions	1,163	-	-	-	-	1,163
Northern Area Travel	R	Members travel	587	-	-	-	-	587
			-	-	-	-	-	-
Other funds	N/a	N/a	-	-	-	-	-	-
Total Funds			132,505	59,247	- 52,371	-	-	139,381

Section C	Notes to the accounts	(cont)
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Note 15 **Transactions with trustees and related parties**

If the charity has any transactions with related parties (other than the trustee expenses explained in guidance notes) details of such transactions should be provided in this note. If there are no transactions to report, please enter "True" in the box or "False" if there are transactions to report.

15.1 Trustee remuneration and benefits

None of the trustees have been paid any remuneration or received any other benefits from an employment with their charity or a related entity (True or False)

TRUE

In the period the charity has paid trustees remuneration and benefits. Please give the amount of, and legal authority for, any remuneration or other benefits paid to a trustee by the charity or any institution or company connected with it.

Name of trustee	Legal authority (eg order, governing document)	Amounts paid or benefit value				
		This year				Last year
		Remuneration	Pension contribution	Redundancy (including loss of office)/ex gratia	Other	TOTAL
		£	£		£	£

Please give details of why remuneration or other employment benefits were paid.

Where an ex gratia payment has been made to a trustee, provide an explanation of the nature of the payment.

15.2 Trustees' expenses

If the charity has paid trustees expenses for fulfilling their duties, details of such transactions should be provided in this note. If there are no transactions to report, please enter "True" in the box below. If there are transactions to report, please enter "False".

No trustee expenses have been incurred (True or False)

TRUE

Type of expenses reimbursed	This year	Last year
	£	£
Travel		
Subsistence		
Accommodation		
Other (please specify):		
TOTAL		

Please provide the number of trustees reimbursed for expenses or who had expenses paid by the charity

15.3 Transaction(s) with related parties

Please give details of any transaction undertaken by (or on behalf of) the charity in which a related party has a material interest, including where funds have been held as agent for related parties. If there are no such transactions, please enter 'true' in the box provided.

There have been no related party transactions in the reporting period (True or False)

TRUE

Name of the trustee or related party	Relationship to charity	Description of the transaction(s)	Amount	Balance at period end	Provision for bad debts at period end	Amounts written off during reporting period
			£	£	£	£

In relation to the transactions above, please provide the terms and conditions, including any security and the nature of any payment (consideration) to be provided in settlement.

For any related party, please provide details of any guarantees given or received.



Independent examiner's report on the accounts

Section A

Independent Examiner's Report

**Report to the trustees/
members of**

Charity Name

THE NORTHUMBERLAND COUNTY FEDERATION OF YOUNG
FARMERS CLUBS

**On accounts for the year
ended**

31 OCTOBER 2020

**Charity no
(if any)**

522171

Set out on pages

1-20

(remember to include the page numbers of additional sheets)

**Respective
responsibilities of
trustees and examiner**

The charity's trustees are responsible for the preparation of the accounts. The charity's trustees consider that an audit is not required for this year under section 43(2) of the Charities Act 1993 (the 1993 Act) and that an independent examination is needed.

It is my responsibility to:

- examine the accounts under section 43 of the 1993 Act,
- to follow the procedures laid down in the general Directions given by the Charity Commission (under section 43(7)(b) of the 1993 Act, and
- to state whether particular matters have come to my attention.

**Basis of independent
examiner's statement**

My examination was carried out in accordance with general Directions given by the Charity Commission. An examination includes a review of the accounting records kept by the charity and a comparison of the accounts presented with those records. It also includes consideration of any unusual items or disclosures in the accounts, and seeking explanations from the trustees concerning any such matters. The procedures undertaken do not provide all the evidence that would be required in an audit, and consequently no opinion is given as to whether the accounts present a 'true and fair' view and the report is limited to those matters set out in the statement below.

**Independent
examiner's statement**

In connection with my examination, no matter has come to my attention (other than that disclosed below *)

1. which gives me reasonable cause to believe that in, any material respect, the requirements:
 - to keep accounting records in accordance with section 41 of the 1993 Act; and
 - to prepare accounts which accord with the accounting records and comply with the accounting requirements of the 1993 Act have not been met ; or
2. to which, in my opinion, attention should be drawn in order to enable a proper understanding of the accounts to be reached.

** Please delete the words in the brackets if they do not apply.*

Signed:

Date:

Name:

KEN ORD

**Relevant professional
qualification(s) or body
(if any):**

FCCA

Address:	TEDCASTLE FARM, HAYDON BRIDGE, HEXHAM,
	NORTHUMBERLAND, NE47 6DB

Section B**Disclosure**

Only complete if the examiner needs to highlight material problems.

Give here brief details of any items that the examiner wishes to disclose.