

**The National Council of Young Men's Christian  
Associations of Ireland Limited**

**Financial Statements**  
for the year ended 31 March 2021

**Company Number: NI 15660**

**Charity Number: XN 45820**

**CCNI: 105739**

**The National Council of Young Men's Christian  
Associations of Ireland Limited**

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**Company Information  
for the year ended 31 March 2021**

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CHAIRPERSON	Mr Mark McFeeters
SECRETARY	Ms Philippa Jordan
TREASURER	Mr Gareth Kirk
TRUSTEES	See Report of the Executive Committee
BANK	Ulster Bank Limited 11 - 16 Donegal Square East Belfast BT1 5UB
AUDITOR	PKF-FPM Accountants Ltd Chartered Accountants Unit 1, Building 10 Central Park, Mallusk Road Newtownabbey, BT36 4FS
REGISTERED OFFICE	National Centre Greenhill YMCA Donard Park Newcastle Co. Down
REGISTERED COMPANY NO.	NI 15660
REGISTERED CHARITY NO.	XN 45820
CCNI REGISTERED NO.	NIC105739
KEY MANAGEMENT PERSONNEL	John Peacock - National Secretary David Backhouse - Deputy National Secretary

**The National Council of Young Men's Christian  
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**Report of the Executive Committee  
for the year ended 31 March 2021**

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**INTRODUCTION**

The Trustees present their annual report together with the audited financial statements of National Council of YMCAs Ireland Ltd for the year ended 31 March 2021.

The Trustees confirm that the Annual report and financial statements of the company comply with the requirements of the Company Memorandum and Articles and have been prepared in accordance with Accounting and Reporting by Charities: Statement of Recommended Practice applicable to charities preparing their accounts in accordance with the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102) (effective 1 January 2019) (Charities SORP (FRS 102)), the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102).

This report provides information on National Council of YMCA's activities and financial performance. It forms part of a range of public information designed to give an open account of our work.

**TRUSTEE'S RESPONSIBILITIES STATEMENT**

The Trustees are responsible for preparing the Trustee's report and the financial statements in accordance with Generally Accepted Accounting Practice in Ireland including the accounting standards issued by the Accounting Standards Board and published by the Institute of Chartered Accountants in Ireland.

The Trustees must not approve the financial statements unless they are satisfied that they give a true and fair view of the state of affairs of the charity and of the incoming resources and application of resources, including the income and expenditure, of the charity for that period. In preparing these financial statements, the Trustees are required to:

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

The Trustees are responsible for keeping adequate accounting records that are sufficient to show and explain the charity's transactions and disclose with reasonable accuracy at any time the financial position of the charity and enable them to ensure that the financial statements comply with current statutory requirements. The Trustees are also responsible for safeguarding the assets of the charity and hence for taking reasonable steps for the prevention and detection of fraud and other irregularities.

**STRUCTURE GOVERNANCE AND MANAGEMENT**

**a. STRUCTURE**

YMCA Ireland is a charitable company limited by guarantee. It was incorporated in 1982 when it became independent from YMCA England. The Company is governed by its Memorandum and Articles of Association. The company has been granted charitable status by the Inland Revenue and accordingly is exempt from income tax, corporation tax and capital gains tax. It is also registered with the new Northern Ireland Charity Commission. Registration number: NIC105739

It's charity reference number is XN45820.

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**b. METHOD OF ELECTION**

National Council is an umbrella body for local YMCA associations in the island of Ireland. It is managed by an Executive Committee, whose members are elected at the Annual General Meeting. In addition Honorary Officer Bearers are elected to serve on the Executive Committee, these being a Chairperson, Honorary Treasurer and 2 Vice Chairpersons/Presidents.

Currently the members of the National Executive are registered as Company Directors. The AGM elects trustees to the National Council of YMCAs of Ireland Trust (RoI) each year as our registered charity entity in the Republic of Ireland. The Accounts for this Trust are published separately and it is registered with the Charity Regulatory Authority in the Republic ( 20026585).

Members elected at the AGM held on the 28th November, 2020 were:

Mr Mark McFeeters	(Chairperson / President)	(appointed 28th November 2020)
Mr Roger Earl	(Vice President RoI)	
Ms Jade Irwin	(Vice President NI)	
Mr Gareth Kirk	(Treasurer)	
Ms Philippa Jordan	(Secretary)	
Mr Howard Davey	(resigned 28th November 2020)	
Ms Karen Graham	(appointed 28th November 2020)	
Mr Robert Loade	(resigned 28th November 2020)	
Mr William Lamrock		
Mr Gordon Lightbody		
Mr John McNicholas		
Mr Dave Wiggins		
Ms Leanne Young		
Mr Blair Austin		
Mr Simon Brown	(appointed 28th November 2020)	
Rev Philip Benson	(appointed 28th November 2020)	
Ms Karen Whitespace	(appointed 28th November 2020)	
Mrs Michelle Taylor	(resigned 28th November 2020)	
Mrs Gladys Adams	(resigned 28th November 2020)	
Mr Andrew Hamilton	(resigned 28th November 2020)	

Bank:

Ulster Bank Belfast City Branch

Solicitors:

Hewitt and Gilpin Belfast

**c. POLICIES ADOPTED FOR THE INDUCTION AND TRAINING OF TRUSTEES**

YMCA Ireland has developed and adopted a Trustee Handbook which sets out the necessary information for Trustees required to execute their role. This has been prepared in line with the Governance Code which informs best practice in this area. YMCA Ireland has formally signed up to The Governance Code for the Community, Voluntary and Charitable Sector in Ireland.

**d. ORGANISATIONAL STRUCTURE AND DECISION MAKING**

The Trustees meet as part of the National Executive of the National Council of YMCAs of Ireland Ltd. During 2020/21 the National Executive met on 6 occasions. In addition there is a Personnel & Training Standing Committee which is responsible for advising the National Executive on personnel issues and a Finance and Audit committee which meets to prepare and monitor the audit process. In addition the AGM have appointed

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**Report of the Executive Committee  
for the year ended 31 March 2021**

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Standing Committees for Greenhill YMCA, Portadown YMCA and Newcastle YMCA which meet to assess local needs, develop strategy and scrutinise the local budget. All committees have terms of reference and are accountable to the Executive at each meeting. None of the YMCA Trustees received remuneration for their services. Day to day operational and programme delivery is the responsibility of the Senior management and operational staff team.

**e. RELATED PARTY RELATIONSHIPS**

The AGM appoints Trustees to the National Council of Ireland YMCA Trust (ROI) which is registered with the Charity Regulatory Authority. These trustees are all members of the National Executive Committee.

**f. RISK MANAGEMENT**

The National Executive has assessed the major risks to which the Company is exposed, in particular those related to the operations and finances of the Charity, and is satisfied that systems and procedures are in place to mitigate our exposure to the major risks.

The organisation has a Risk Register which is prepared by the senior management team and reviewed annually by the National Executive. The risk register seeks to summarise the threats or possibility that an action or event (or sometimes inaction) will adversely affect our organisation's ability to achieve its objectives. We strive to:

- Avoid unnecessary risks
- Control risks which inevitably arise as a result of our activities

Covid-19 has arisen as an unforeseen risk to the work. This is a major concern for the trustees but The National Council will do everything possible to ensure that it minimises the impact of this pandemic. The SEUPB funding for m-power is secure along with EA core and programme grants. In relation to Greenhill, government and other grants have been applied for and the Coronavirus Job Retention Scheme is being used.

**Pay Policy for Staff**

The National Council at its Annual General Meeting appoint a Standing Committee to oversee all Personnel matters. All staff remuneration is based on a job evaluation system based on job function and responsibility and salaries are set against a YMCA Pay Scale. The Committee examined salaries against the NJC scales, which indicated that the remuneration levels for staff were appropriately aligned with sector averages.

**Pension Scheme**

The Council operates a Workplace Pension Scheme with Royal London, which is administered on behalf of the Trust by a professional advisor. Staff are enrolled in the scheme on appointment with a postponement period of three months.

**Volunteers**

The YMCA is dependent on the contribution of volunteers for both the delivery of programmes and services and also for providing strategic and operational oversight of its activities at both a local and national level. In addition to local programme and management volunteers, the YMCA also hosts a number of international volunteers.

In 2020/21, approximately 50 volunteers were engaged with the National Council in NI. We estimate a total of 17,500 hours of voluntary work were contributed at £8.91 per hour (national Living Wage with effect from 1 April 2020), this equates to a contribution (in terms of social capital) of over £155,000 in 2020/21.

The YMCA operates a policy where travel and out of pocket expenses can be reimbursed to volunteers.

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**Report of the Executive Committee  
for the year ended 31 March 2021**

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**Objectives and Activities**

In setting our objectives and planning our activities for the year the trustees have given careful consideration to the Charity Commission for Northern Ireland's guidance on public benefit to ensure that the activities have helped to achieve the YMCA's purposes and provide a benefit to the beneficiaries.

**a. VISION AND OBJECTIVES**

'The YMCA delivers life-enhancing programmes to young people and families in their communities across Ireland'.

The YMCA's vision is to create opportunities for the development of young people where they can develop physically, socially and spiritually, and be active participants in their community.

In order to fulfill this vision, the National Council of YMCAs exists to:

- i. support and develop local associations as they engage in action to local and community need
- ii. promote partnership within the movement
- iii. ensure all practice conforms to best practice standards throughout the YMCA movement
- iv. promote the Christian ethos of the movement and encourage spiritual development

The organisation's mission is further defined by the following statements:

- To support existing and develop new local associations and projects
- To represent the movement nationally and internationally
- To support the development of quality outdoor learning and youth work including coordination of national programmes at local level by giving guidance, supporting agreed standards and working in partnership with local groups
- To maintain and develop policies to ensure compliance by the Movement's activities
- To advocate for local associations with government and other national bodies
- To support the values and promote unity within the movement, with National Council acting as a bridge to the wider YMCA family, including the European and World Alliances
- To facilitate the dissemination of best practice

**b. STRATEGIES FOR ACHIEVING OBJECTIVES**

The primary role of the National Council is to give support to YMCA work at a local, national & international level. This work is ever evolving and requires National Council to support 'best practice', encourage strategic development and provide up to date information for policy development.

During the year, the National Executive's duties have included overseeing the implementation of the organisation's Strategic Plan. The following priorities and strategies were identified:

- Deliver measurable and effective services to users
  - *To ensure a needs analysis is carried out in each programme & service*
  - *To ensure each programme has an impact/logic map in place*
  - *To ensure effective means of measuring outcomes/impact are in place*
  - *To develop new programmes which build on expertise and respond to new needs*
- Ensure users are involved in decision making as stakeholders
  - *To ensure users are consulted in the design of new programmes & services*
  - *To ensure mechanisms are in place to receive ongoing feedback from users*
  - *To develop leadership potential among users*

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for the year ended 31 March 2021**

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- Ensure effective governance and resource management systems are in place
  - *To establish & set up an agreed and effective governance model for the proposed new entity*
  - *To effectively manage the transition to the new governance mode*
  - *To ensure effective budgeting, administration, control & feedback systems are in place*
- Build capacity of staff and volunteers through training & support
  - *To promote continuous professional development of staff*
  - *To enable learning & sharing between departments*
  - *To develop training & support mechanisms for volunteers*
  - *To promote the concept of a learning organisation*
- Promote greater income diversity while raising the organisation's profile
  - *To create a diversified fundraising strategy with agreed targets*
  - *To create a shared communications strategy*

**Achievements and performance**

**a. GOING CONCERN**

After making appropriate enquiries, the Trustees have a reasonable expectation that the Council has adequate resources to continue in operational existence for the foreseeable future and assuming that government funding is renewed.

**b. REVIEW OF ACTIVITIES**

The year saw the continued delivery and development of a number of signature programmes.

**(i) Greenhill Outdoor Education and Residential Centre**

The Centre in Newcastle normally provides services to 10,000 young people per year through its residential, day activity and summer programme. Just as the financial year began, the centre had to close due to government restrictions as a result of the coronavirus pandemic. This was a major concern for the trustees however with innovative work with SEHSCT and government grants, the centre managed to create a surplus at the end of the year. Due to the restrictions, the number of volunteers was drastically reduced. However Greenhill continued to provide volunteering opportunities for international young people. During 2020/21 8 volunteers engaged with the centre. In addition, this year Greenhill retained 8 trainees on the YMCA VOLT initiative and they have gained youth work and outdoor learning qualifications as well as contributing to the work of the centre.

**(ii) Youth Work Training**

The National Council is committed to building capacity in its workforce throughout the Movement. The training department facilitated 9 courses virtually and worked in partnership with other training agencies to deliver a further 2 courses on mental health and wellbeing for the movement. Trained continued using a blended model approach.

**(iii) Youth Work Support - Leadership Building - Local Capacity Building**

In Northern Ireland the National Council has prioritised the building of local capacity, supporting quality youth work and developing young leaders.

The building of local capacity has focused on governance issues, assisting local trustees to develop strategies which reflect the needs of young people in their neighbourhood, fulfilling best practice in compliance with guidelines on finance, charity registration and health and safety. 'Health checks' were devised and implemented for the following key areas, child protection, health and safety and financial procedures. The



# **The National Council of Young Men's Christian Associations of Ireland Limited**

## **Report of the Executive Committee for the year ended 31 March 2021**

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Council continued to empower all staff to support the process of local assessment of need and building skills to secure resources within the 10 local YMCAs. A key engagement has been the support of local YMCAs to make best use of the New Education Authority funding scheme. This work has continued, often using online methodology.

### **(iv) Peace Building**

M-power is our peace and reconciliation programme funded by SEUPB to the tune of 3.54million euros over 4 years. This YMCA/YWCA m-power project has supported citizenship training, community relations and the personal development of 170 young adults in 10 locations throughout NI and the border region of Monaghan during 2020/21. This represents an 85% success rate on the target set by SEUPB. 21 staff have been employed to facilitate this programme.

### **(v) Newcastle YMCA**

Despite the pandemic, this year has seen the further strengthening of the full time Youth Centre as it has moved to Glenada YWCA/YMCA. It is directly managed by YMCA Ireland with funding from the Education Authority. Newcastle YMCA will facilitate building centre-based and detached youth work in the town reaching out to the local neighbourhoods. The Centre is led by a full time worker with a team of part time and volunteer staff.

### **(vi) Portadown YMCA**

This year was a year of transition for Portadown YMCA. Due to the pandemic much of the work moved online. However the team were very much involved in providing Covid-relief support to the local community. We received £100k from Barclays to help with this Covid-relief support in Portadown, Newcastle, Bangor & Londonderry.

## **Plans for future periods**

### **FUTURE DEVELOPMENTS**

New programmes - a development officer has been recruited and plans were laid with Summer Madness for Streetreach 2020, a social outreach programme in the Carrick/Larne/Glenarm area on 1-5 July, 2020. **Due to Covid-19, this programme was delayed until 2021.**

A £1m centre for Greenhill YMCA has been completed and provides space for 160 people to gather at Greenhill for activities and programmes. In addition, this facility incorporates a hydrotherapy pool for the use of young people with additional needs, thanks to funding from the National Lottery. This facility was completed by November 2020 and will assist Greenhill to return to business post Covid-19.

During the year the YMCA began the process of reviewing the current strategy and drafting new vision and mission statements for 2021-2023.

### **Financial review**

The overall financial performance for the year was very satisfactory. The charity's total reserves increasing by £544,150 to a very healthy £4,634,612.

The increase however is largely attributable to capital grants of £663,130 for the development of our new facilities in Portadown and Greenhill.

Unrestricted funds at £551,077 increased by £110,040 whilst funds set aside for specific purposes "designated funds" at £189,647 increased by £23,918 a net increase of £133,958. Included within "designated" funds is 3 months salary costs set aside to allow for the reduction of income at Greenhill, the charity's outdoor centre in Newcastle during the next financial year.

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**Report of the Executive Committee  
for the year ended 31 March 2021**

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The balance sheet of the charity remains strong. The cash position at the year end was at £580,596 a decrease of £72,999 compared to the start of the year. However, Creditors payable at the year end were £269,730 a decrease of £26,545.

Total capital expenditure during the year amounted to £677,774 in relation to the new facilities in Greenhill. There were no cash flow issues encountered during the year.

**a. FINANCIAL RISK MANAGEMENT OBJECTIVES AND POLICIES**

The National Council seeks to balance its income between self generated funding and fundraising including institutional support and government grants. Over dependence on a single source of finance is a concern and reserves are kept to ensure any sharp downturns in funding can be accommodated.

The National Executive receives monthly financial reports outlining income and expenditure against budgets. This can enable management to identify any issues as they arise and take corrective action.

**b. PRINCIPAL RISKS AND UNCERTAINTIES**

There are major changes in Youth Service administration and funding from the Education Authority. National Council is heavily engaged in consultations regarding future priorities for the sector however it is unclear the level of support for regional infrastructural groups like YMCA Ireland in the future. Whilst funding is secured until March 2022, significant reductions could be implemented at that time and so YMCA is working towards being more self-sustaining and resilient by that date, through spreading the funding base and taking a more intentional social enterprise approach. Covid-19 adds further uncertainty to this principal risk however key funders have been very supportive in continuing to provide full funding during this period and other government funds have been accessed.

**c. RESERVES POLICY**

National Executive committee have established a policy whereby the unrestricted funds not committed or invested in tangible fixed assets ('the free reserves') held by the charity should be three months to six months of the unrestricted resources expended.

At this level the Executive feels that National Council would be able to continue the current activities of the charity, in the event of a significant drop in funding. It would be necessary to consider how the funding would be replaced or the activities changed.

At present free reserves, excluding designated funds, amount to £551,077. Provision has also been made for potential redundancy costs should government funding be withdrawn or significantly reduced.

These funds are held to offset any sudden changes in grant aid to the organisation.

**DISCLOSURE OF INFORMATION TO AUDITORS**

The Trustee at the time when this Trustees report is approved has confirmed that:

- so far as that Trustee is aware, there is no relevant audit information of which the Trust auditors are unaware, and
- that Trustee has taken all the steps that ought to have been taken as a Trustee in order to be aware of any relevant audit information and to establish that the Trust auditors are aware of that information.

This report was approved by the Trustees on Wednesday 15th September 2021 and signed on their behalf by:

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**Mr Mark McFeeters (Chair)**  
**for and on behalf of National Council of YMCAs of Ireland Limited**

## **Report of the Independent Auditors**

### **to the members of The National Council of Young Men's Christian Associations of Ireland Limited** (a company limited by guarantee)

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#### **Opinion**

We have audited the financial statements of The National Council of Young Men's Christian Associations of Ireland Limited for the year ended 31 March 2021 which comprises the Statement of Financial Activities, the Balance Sheet, the cash flow statement and the notes to the accounts, including a summary of significant accounting policies. The financial reporting framework that has been applied in their preparation is applicable law and United Kingdom Accounting Standards, including Financial Reporting Standard 102. The Financial Reporting Standard applicable in the UK and Republic of Ireland (United Kingdom Generally Accepted Accounting Practice).

In our opinion the accounts:

- give a true and fair view of the state of the charitable company's affairs as at year ended 31 March 2021 and of its incoming resources and application of resources, including its income and expenditure, for the year then ended;
- have been properly prepared in accordance with United Kingdom Generally Accepted Accounting Practice; and
- have been prepared in accordance with the requirements of the Companies Act 2006.

#### **Basis for opinion**

We conducted our audit in accordance with International Standards on Auditing (UK) (ISAs (UK)) and applicable law. Our responsibilities under those standards are further described in the Auditor's responsibilities for the audit of the accounts section of our report. We are independent of the charity in accordance with the ethical requirements that are relevant to our audit of the accounts in the UK, including the FRC's Ethical Standard, and we have fulfilled our other ethical responsibilities in accordance with these requirements. We believe that the audit evidence we have obtained is sufficient and appropriate to provide a basis for our opinion.

#### **Conclusions relating to going concern**

In auditing the financial statements, we have concluded that the trustees' use of the going concern basis of accounting in the preparation of the financial statements is appropriate.

Based on the work we have performed, we have not identified any material uncertainties relating to events or conditions that, individually or collectively, may cast significant doubt on the charity's ability to continue as a going concern for a period of at least twelve months from when the financial statements are authorised for issue.

Our responsibilities and the responsibilities of the trustees with respect to going concern are described in the relevant sections of this report.

## **Report of the Independent Auditors (continued)**

### **to the members of The National Council of Young Men's Christian Associations of Ireland Limited** (a company limited by guarantee)

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#### **Other information**

The trustees are responsible for the other information. The other information comprises the information included in the annual report, other than the financial statements and our auditors' report thereon. Our opinion on the financial statements does not cover the other information and we do not express any form of assurance conclusion thereon.

In connection with our audit of the financial statements, our responsibility is to read the other information and, in doing so, consider whether the other information is materially inconsistent with the financial statements or our knowledge obtained in the audit or otherwise appears to be materially misstated. If we identify such material inconsistencies or apparent material misstatements, we are required to determine whether there is a material misstatement in the financial statements or a material misstatement of the other information. If, based on the work we have performed, we conclude that there is a material misstatement of this other information, we are required to report that fact.

We have nothing to report in this regard.

#### **Opinions on other matters prescribed by the Companies Act 2006**

In our opinion, based on the work undertaken in the course of our audit:

- the information given in the Trustees Report for the financial year for which the accounts are prepared is consistent with the accounts; and
- the Trustees Report has been prepared in accordance with applicable legal requirements.

#### **Matters on which we are required to report by exception**

In the light of the knowledge and understanding of the Trustees and its environment obtained in the course of the audit, we have not identified material misstatements in the Trustees Report.

We have nothing to report in respect of the following matters in relation to which the Companies Act 2006 requires us to report to you if, in our opinion:

- adequate accounting records have not been kept, or returns adequate for our audit have not been received from branches not visited by us; or
- the accounts are not in agreement with the accounting records and returns; or
- certain disclosures of trustees' remuneration specified by law are not made; or
- we have not received all the information and explanations we require for our audit.

## **Report of the Independent Auditors (continued)**

### **to the members of The National Council of Young Men's Christian Associations of Ireland Limited (a company limited by guarantee)**

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#### **Responsibilities of Trustees**

As explained more fully in the Statement of Trustees Responsibilities, the Trustees are responsible for the preparation of the accounts and for being satisfied that they give a true and fair view, and for such internal control as the directors determine is necessary to enable the preparation of accounts that are free from material misstatement, whether due to fraud or error.

In preparing the accounts, the Trustees are responsible for assessing the charity's ability to continue as a going concern, disclosing, as applicable, matters related to going concern and using the going concern basis of accounting unless the Trustees either intend to liquidate the company or to cease operations, or have no realistic alternative but to do so.

#### **Auditor's responsibilities for the audit of the financial statements**

Our objectives are to obtain reasonable assurance about whether the accounts as a whole are free from material misstatement, whether due to fraud or error, and to issue an auditor's report that includes our opinion. Reasonable assurance is a high level of assurance, but is not a guarantee that an audit conducted in accordance with ISAs (UK) will always detect a material misstatement when it exists. Misstatements can arise from fraud or error and are considered material if, individually or in the aggregate, they could reasonably be expected to influence the economic decisions of users taken on the basis of these accounts.

A further description of our responsibilities for the audit of the accounts is located on the Financial Reporting Council's website at: <http://www.frc.org.uk/auditorsresponsibilities>. This description forms part of our auditor's report.

This report is made solely to the charitable company's members, as a body, in accordance with Chapter 3 of Part 16 of the Companies Act 2006 and regulations made under that Act. Our audit work has been undertaken so that we might state to the charitable company's members those matters we are required to state to them in an auditors' report and for no other purpose. To the fullest extent permitted by law, we do not accept or assume responsibility to anyone other than the charitable company and its members as a body, for our audit work, for this report, or for the opinions we have formed.

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**JL Grant (Senior Statutory Auditor)  
for and on behalf of PKF-FPM Accountants Ltd  
Chartered Accountants & Statutory Auditor**

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**Date**

Unit 1, Building 10  
Central Park  
Mallusk Road  
Newtownabbey  
BT36 4FS

**The National Council of Young Men's Christian  
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**Statement of Financial Activities  
(incorporating the Income and Expenditure Account)  
for the year ended 31 March 2021**

	Notes	Restricted Funds £	Unrestricted Funds £	Designated Funds £	2021 Total £	2020 Total £
<b>Income and endowments from:</b>						
<b>Donations and legacies</b>	<b>8</b>	176,476	117,310	10,768	304,554	208,216
<b>Charitable Activities:</b>						
<b>Non-Capital</b>	<b>8</b>	1,613,659	191,322	-	1,804,981	2,331,982
<b>Capital Grants</b>	<b>8</b>	663,130	-	-	663,130	710,011
<b>Other Income</b>	<b>8</b>	-	36,704	-	36,704	49,452
<b>Total Income and endowments</b>		<b>2,453,265</b>	<b>345,336</b>	<b>10,768</b>	<b>2,809,369</b>	<b>3,299,661</b>
<b>Expenditure on:</b>						
<b>Raising funds</b>		3,738	3,915	732	8,385	4,654
<b>Charitable Activities</b>	<b>9,10,11</b>	1,949,825	263,891	43,118	2,256,834	2,492,812
<b>Total Expenditure</b>		<b>1,953,563</b>	<b>267,806</b>	<b>43,850</b>	<b>2,265,219</b>	<b>2,497,466</b>
<b>Net income / (expenditure) for the year</b>		<b>499,702</b>	<b>77,530</b>	<b>(33,082)</b>	<b>544,150</b>	<b>802,195</b>
Transfers between funds		(89,510)	32,510	57,000	-	-
<b>Net movement in funds</b>		410,192	110,040	23,918	544,150	802,195
<b>Reconciliation of funds:</b>						
Fund balances brought forward	<b>7</b>	3,483,696	441,037	165,729	4,090,462	3,288,267
<b>Total Funds Carried Forward</b>	<b>7</b>	<b>3,893,888</b>	<b>551,077</b>	<b>189,647</b>	<b>4,634,612</b>	<b>4,090,462</b>

The results relates to continuing activities.

The company has no recognised gains and losses other than those included above and therefore no separate statement of total recognised gains and losses has been presented.

The notes on pages 15 to 26 form an integral part of these financial statements.

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**Balance Sheet**  
As at 31 March 2021

	Note	2021 £	2020 £
<b>FIXED ASSETS</b>			
Tangible Fixed Assets	<b>4</b>	3,849,348	3,347,771
<b>CURRENT ASSETS</b>			
Cash at bank and in hand		580,596	653,595
Debtors	<b>5</b>	474,398	385,371
		<u>1,054,994</u>	<u>1,038,966</u>
<b>CREDITORS:</b> Amounts falling due within one year	<b>6</b>	<u>269,730</u>	<u>296,275</u>
<b>NET CURRENT ASSETS</b>		785,264	742,691
<b>NET ASSETS</b>		<u><u>4,634,612</u></u>	<u><u>4,090,462</u></u>
<b>REPRESENTED BY:</b>			
<b>FUNDING</b>			
Unrestricted Income Funds	<b>7</b>	551,077	441,037
Designated Funds	<b>7</b>	189,647	165,729
Restricted Income Funds	<b>7</b>	3,893,888	3,483,696
		<u><u>4,634,612</u></u>	<u><u>4,090,462</u></u>

The financial statements were approved and authorised for issue by the Board and were signed on its behalf by:

\_\_\_\_\_  
**Mr Mark McFeeters**  
Chairperson

\_\_\_\_\_  
Date

**Company Number: NI 15660**

The notes on pages 15 to 26 form an integral part of these financial statements.

**The National Council of Young Men's Christian  
Associations of Ireland Limited**

**Cash Flow Statement**  
As at 31 March 2021

	Note	2021 £	2020 £
<b>Cash provided by Operating Activities</b>	<b>15</b>	<u>604,775</u>	<u>110,996</u>
Interest Income		-	-
Purchase of Tangible Fixed Assets		(677,774)	(709,619)
<b>Cash provided by (used in) investing activities</b>		<u>(677,774)</u>	<u>(709,619)</u>
<b>Cash Flow from financing activities</b>			
Repayment of Borrowing		-	-
Cash used in financing activities		<u>-</u>	<u>-</u>
Increase (decrease) in cash and cash equivalents in the year		<u>(72,999)</u>	<u>(598,623)</u>
Cash and cash equivalents at the beginning of the year		653,595	1,252,218
<b>Total Cash and Cash Equivalents at the end of the year</b>		<u>580,596</u>	<u>653,595</u>



**The National Council of Young Men's Christian  
Associations of Ireland Limited**

**Note to the Financial Statements**  
for the year ended 31 March 2021

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**1 ACCOUNTING POLICIES**

The principal accounting policies adopted, judgements and key sources of estimation uncertainty in the preparation of the financial statements are as follows:

**a) Basis of preparation**

The financial statements have been prepared in accordance with Accounting and Reporting by Charities: Statement of Recommended Practice applicable to charities preparing their accounts in accordance with the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102) (effective 1 January 2019) - (Charities SORP (FRS 102)), the Financial Reporting Standard applicable in the UK and UK and Republic of Ireland (FRS 102, Section 1A), and the Companies Act 2006.

The National Council of Young Men's Christian Associations of Ireland Limited meets the definition of a public benefit entity under FRS 102. Assets and liabilities are initially recognised at historical cost or transaction value unless otherwise stated in the relevant accounting policy note(s).

**(b) Preparation of the accounts on a going concern basis**

After making appropriate enquiries, the Trustees have a reasonable expectation that the Council has adequate resources to continue in operational existence for the foreseeable future and assuming that government funding is renewed. For this reason they continue to adopt the going concern basis in preparing the financial statements. This is also based on the organisation's ability to operate with an effective business plan including the ability of our residential centre to cover its costs and build reserves for future development.

The trustees have assessed the reserves and the post year end performance of the charity and are content that it continues to be a going concern. The Trustees have considered this in the knowledge that on the 30th January, the World Health Organisation (WHO) announced Coronavirus as a global health emergency and on the 11th March 2020, it announced that Coronavirus was a global pandemic.

**(c) Fund Accounting**

General funds are unrestricted funds which are available for use at the discretion of the Trustees in furtherance of the general objectives of the Charity and which have not been designated for other purposes.

Designated funds comprise unrestricted funds that have been set aside by the Trustees for particular purposes.

General funds may be transferred to designated funds where Trustees wish to use these funds for a specific purpose. Such funds may be transferred back to general funds once the criteria for the designation have been met or are no longer applicable.

Restricted funds are funds which are to be used in accordance with specific restrictions imposed by donors or which have been raised by the Charity for particular purposes. The cost of raising and administering such funds are charged against the specific fund. The aim and use of restricted funds is set out in the notes to the financial statements. Restricted funds may only be transferred to general or designated funds once the criteria for restriction have been discharged or no longer apply.

**d) Income**

Income is recognised when the charity has entitlement to the funds, any performance conditions attached to the item(s) of income have been met, it is probable that the income will be received and the amount can be measured reliably. Income from government and other grants, whether 'capital' grants or 'revenue' grants, is recognised when the charity has entitlement to the funds, any performance conditions attached to the grants have been met, it is probable that the income will be received and the amount can be measured reliably and is not deferred. Income is deferred only when the charity has to fulfill conditions

**The National Council of Young Men's Christian  
Associations of Ireland Limited**

**Note to the Financial Statements**  
for the year ended 31 March 2021

---

**1 ACCOUNTING POLICIES ctd...**

d) Income ctd...

before becoming entitled to it or where the donor/funder has specified that the income is to be expended in a future period.

e) Donated services and facilities

In accordance with the Charities SORP (FRS 102), the general volunteer time of supporters is not recognised and refer to the trustees' annual report for more information about their contribution.

f) Expenditure and irrecoverable VAT

Expenditure is recognised once there is a legal or constructive obligation to make a payment to a third party, it is probable that settlement will be required and the amount of the obligation can be measured reliably. Expenditure is classified under the following activity headings:

- Costs of raising funds;
- Expenditure on charitable activities comprises those costs incurred by the charity in the delivery of its activities and services for its beneficiaries. It includes both costs that can be allocated directly to such activities and those costs of an indirect nature necessary to support them.

All costs are allocated between the expenditure categories of the Statement of Financial Activities on a basis designed to reflect the use of the resource. Costs relating to a particular activity are allocated directly, others are apportioned on an appropriate basis.

Irrecoverable VAT is charged as a cost against the activity for which the expenditure was incurred.

g) Equipment used in projects

The cost of equipment purchased for use in projects is included in the project budget for grant claim purposes.

The Trustees consider that equipment purchased for these projects form part of the cost of the projects and should not be included as fixed assets of the charity.

h) Operating leases

Rental charges are charged on a straight line basis over the term of the lease.

i) Tangible fixed assets and depreciation

Tangible fixed assets are stated at cost less accumulated depreciation.

Depreciation is provided at rates calculated to write off the cost or valuation of fixed assets, less their estimated residual value, over their expected useful lives on the following basis:

Leasehold Property	4% Straight Line
Freehold Property	2% Straight Line
Cabins and chalets	4% Straight Line
Fixtures and fittings	
- Fittings	25% Straight Line
- Computer equipment	25% Straight Line
Motor vehicles	20% straight Line

The carrying values of tangible fixed assets are reviewed for impairment when events or changes in circumstances indicate the carrying value may not be recoverable

**The National Council of Young Men's Christian  
Associations of Ireland Limited**

**Note to the Financial Statements**  
for the year ended 31 March 2021

---

**1. ACCOUNTING POLICIES ctd**

j) Debtors

Trade and other debtors are recognised at the settlement amount due. Prepayments are valued at the amount prepaid net of any trade discounts due.

k) Cash at bank and in hand

Cash at bank and cash in hand includes cash and short term current accounts.

l) 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 amount due to settle the obligation can be measured or estimated reliably. Creditors and provisions are normally recognised at their settlement amount.

m) Financial instruments

The trust only has financial assets and financial liabilities of a kind that qualify as basic financial instruments. Basic financial instruments are initially recognised at transaction value and subsequently measured at their settlement value.

n) Taxation

The company is a registered charity and the charitable tax exemptions are therefore being claimed to the extent that income and/or gains are applicable and applied to charitable purposes only. These exemptions will remain in place as long as income and expenditure is applied to charitable purposes only.

o) Reserves Policy

In the interest of prudence and to provide for future stability, The National Council of Young Men's Christian Associations of Ireland Limited has introduced a reserves policy which aims to maintain unrestricted reserves equivalent to between three and six months of its ongoing charitable expenditure.

p) Pensions

The Council operates a Workplace Pension Scheme with Royal London, which is administered on behalf of the Trust by a professional advisor. Staff are enrolled in the Scheme on appointment with a postponement period of three months

**Critical accounting estimates and judgements**

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

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

**The National Council of Young Men's Christian  
Associations of Ireland Limited**

**Note to the Financial Statements  
for the year ended 31 March 2021**

**2. RESULTS FOR THE YEAR**

The result for the year has been arrived at after charging the following:-

	<b>2021</b>	<b>2020</b>
	<b>£</b>	<b>£</b>
Auditor Remuneration	4,180	4,180
Depreciation	176,197	156,395
	<u><b>180,377</b></u>	<u><b>160,575</b></u>

**3. ANALYSIS OF STAFF COSTS, TRUSTEE REMUNERATION AND EXPENSES, AND THE COST OF KEY MANAGEMENT PERSONNEL**

	<b>2021</b>	<b>2020</b>
	<b>£</b>	<b>£</b>
<b>Staff Costs</b>		
Wages and Salaries	1,218,879	1,309,008
Social Security Costs	80,408	105,734
Pension	50,304	55,929
	<u><b>1,349,591</b></u>	<u><b>1,470,671</b></u>
The average number of people employed by the company during the year was as follows:	<b>No.</b>	<b>No.</b>
	<b>64</b>	<b>65</b>

No employees received more than £60,000.

Pension costs are allocated to activities in proportion to the related staffing costs incurred.

The charity trustees were not paid nor received any other benefits from employment with the Charity in the year (2019/20: £nil).  
No Directors received travel expenses during the year ended 31 March 2021 (2019/20: £nil).

Trustees of the charity received payment reimbursement of travel costs totalling £nil (2019/20: £nil).

The key management personnel of the charity comprise the trustees and the National Secretary. The employee benefits of the key management personnel of the charity were £64,684 (2019/20: £61,962).

**4. FIXED ASSETS**

<b>COST</b>	<b>Cabins &amp; Chalets</b>	<b>Fixtures &amp; Fittings</b>	<b>Motor Vehicles</b>	<b>Greenhill Leasehold Property</b>	<b>Equipment</b>	<b>Portadown Freehold Land</b>	<b>Portadown Leasehold Property</b>	<b>Greenhill Asset under construction</b>	<b>Total</b>
	<b>£</b>	<b>£</b>	<b>£</b>	<b>£</b>	<b>£</b>	<b>£</b>	<b>£</b>	<b>£</b>	<b>£</b>
As at 1 April 2020	1,167,953	299,934	31,162	2,141,126	274,338	60,000	1,393,569	310,885	5,678,967
Additions	-	-	-	648,817	-	-	28,957	-	677,774
Disposal	-	-	-	-	-	-	-	-	-
Transfer	-	-	-	310,885	-	-	-	(310,885)	-
As at 31 March 2021	<u><b>1,167,953</b></u>	<u><b>299,934</b></u>	<u><b>31,162</b></u>	<u><b>3,100,828</b></u>	<u><b>274,338</b></u>	<u><b>60,000</b></u>	<u><b>1,422,526</b></u>	<u><b>-</b></u>	<u><b>6,356,741</b></u>
<b>DEPRECIATION</b>									
As at 1 April 2020	739,401	298,296	24,928	979,150	260,350	-	29,071	-	2,331,196
Disposal	-	-	-	-	-	-	-	-	-
Charge for the year	32,391	382	6,233	99,571	7,969	-	29,651	-	176,197
As at 31 March 2021	<u><b>771,792</b></u>	<u><b>298,678</b></u>	<u><b>31,161</b></u>	<u><b>1,078,721</b></u>	<u><b>268,319</b></u>	<u><b>-</b></u>	<u><b>58,722</b></u>	<u><b>-</b></u>	<u><b>2,507,393</b></u>
<b>NET BOOK VALUE</b>									
As at 31 March 2021	<u><b>396,161</b></u>	<u><b>1,256</b></u>	<u><b>1</b></u>	<u><b>2,022,107</b></u>	<u><b>6,019</b></u>	<u><b>60,000</b></u>	<u><b>1,363,804</b></u>	<u><b>-</b></u>	<u><b>3,849,348</b></u>
As at 31 March 2020	<u><b>428,552</b></u>	<u><b>1,638</b></u>	<u><b>6,234</b></u>	<u><b>1,161,976</b></u>	<u><b>13,988</b></u>	<u><b>60,000</b></u>	<u><b>1,364,498</b></u>	<u><b>310,885</b></u>	<u><b>3,347,771</b></u>

**The National Council of Young Men's Christian  
Associations of Ireland Limited**

**Note to the Financial Statements**  
for the year ended 31 March 2021

**5 DEBTORS: AMOUNTS DUE WITHIN ONE YEAR**

	<b>2021</b>	<b>2020</b>
	<b>£</b>	<b>£</b>
Trade Debtors	31,394	3,368
Prepayments and Accrued Income	356,684	253,391
Other Debtors	86,320	128,612
	<b>474,398</b>	<b>385,371</b>

**6 CREDITORS: AMOUNTS FALLING DUE WITHIN ONE YEAR**

	<b>2021</b>	<b>2020</b>
	<b>£</b>	<b>£</b>
Trade Creditors	21,672	81,341
Accruals and Deferred Income	129,369	197,335
Bank overdraft	99,249	-
Other Creditors	19,440	17,599
	<b>269,730</b>	<b>296,275</b>

**Movement on Deferred Income**

At start of the year	122,781	1,015,811
Arising during the year	67,931	122,781
Applied during the year	(122,781)	(1,015,811)
At end of the year	67,931	122,781

**7. STATEMENT OF MOVEMENTS ON RESTRICTED, UNRESTRICTED & DESIGNATED FUNDS**

	<b>Unrestricted</b>	<b>Designated</b>	<b>Restricted</b>	<b>Total</b>
	<b>£</b>	<b>£</b>	<b>£</b>	<b>£</b>
Balance at 1 April 2020	441,037	165,729	3,483,696	4,090,462
Net Incoming Resources for the year	77,530	(33,082)	499,702	544,150
Transfers between funds	32,510	57,000	(89,510)	-
<b>Balance at 31 March 2021</b>	<b>551,077</b>	<b>189,647</b>	<b>3,893,888</b>	<b>4,634,612</b>

**7.1 Designated Funds:**

	<b>Balance at 01/04/2020</b>	<b>Income</b>	<b>Expense</b>	<b>Transfer</b>	<b>Balance at 31/03/2021</b>
	<b>£</b>	<b>£</b>	<b>£</b>	<b>£</b>	<b>£</b>
M&SS Volunteer Support	31,117	9,750		-	40,867
M&SS Ycare	1,000	-	-	-	1,000
M&SS Antrim YMCA	2,668	-	-	-	2,668
Health and Safety Fund	241	-	(241)	-	-
Greenhill Capital Development	43,596	-	(42,877)	-	719
Greenhill Website Development	732	-	(732)	-	-
Greenhill Salary Costs 2021-22	-	-	-	57,000	57,000
Portadown Billy's Book Club	-	1,018	-	-	1,018
Redundancy Provision	86,375	-	-	-	86,375
	<b>165,729</b>	<b>10,768</b>	<b>(43,850)</b>	<b>57,000</b>	<b>189,647</b>

**The National Council of Young Men's Christian  
Associations of Ireland Limited**

**Note to the Financial Statements**  
for the year ended 31 March 2021

**7. STATEMENT OF MOVEMENTS ON RESTRICTED, UNRESTRICTED & DESIGNATED FUNDS ctd...**

**7.2 Restricted Funds:**

	Balance at 01/04/2020 £	Income £	Expense £	Transfer £	Balance at 31/03/2021 £
<b>Greenhill</b>					
Capital Grants (net of depreciaton)	1,701,335	638,337	(146,326)	-	2,193,346
EA VOLT Programme	209,473	43,479	(81,999)	(33,981)	136,972
Programme Grants	39	-	(39)	-	-
Facilitation Fee	1,532	-	(1,532)	-	-
Girlguiding Ulster	39	-	(39)	-	-
Defibrillator Fund	73	-	-	-	73
Outdoor Education Covid-19 Grant	-	71,152	(71,152)	-	-
Calor Gas	-	3,000	-	-	3,000
National Lottery Prog Grant	-	24,730	(691)	-	24,039
NMDDC - PPE Grant	-	710	(710)	-	-
Rank Foundation Grant Rec'd	-	31,735	(23,648)	-	8,087
YMCA Douglas Wood Foundation	-	28,244	(690)	-	27,554
HMRC CJRS Furlough Grants	-	257,158	(257,158)	-	-
<b>Management and Support Services</b>					
Education Authority - Core Funding	-	176,238	(176,238)	-	-
EA CRED	12,481	-	-	-	12,481
EA CRED -E Learning	5,503	-	-	-	5,503
EA Level 2 Youth Work	534	-	-	-	534
EA Collaboration	1,814	-	-	-	1,814
EA Newcomers	(1)	-	-	-	(1)
EA StreetReach	91,797	-	(88,471)	(2,000)	1,326
EA PPE	-	405	(405)	-	-
Bushcraft Programme Funding	6,127	-	(40)	-	6,087
HMRC CJRS Furlough Grants	-	26,610	(26,610)	-	-
YMCA Emergency Relief Fund	-	53,994	(54,000)	6	-
<b>Portadown</b>					
Building	60,000	-	-	-	60,000
Department of Education - new building	1,361,352	24,793	(29,647)	-	1,356,498

**The National Council of Young Men's Christian  
Associations of Ireland Limited**

**Note to the Financial Statements**  
for the year ended 31 March 2021

**7. STATEMENT OF MOVEMENTS ON RESTRICTED, UNRESTRICTED & DESIGNATED FUNDS ctd...**

<b>Restricted Funds:</b>	<b>Balance at 01/04/2020 £</b>	<b>Income £</b>	<b>Expense £</b>	<b>Transfer £</b>	<b>Balance at 31/03/2021 £</b>
<b>Portadown ctd...</b>					
Portadown carried forward	1,122	-	(224)	-	898
Education Authority - Core funding	-	67,086	(65,571)	(1,515)	-
Education Authority - Planned Intervention	-	2,268	(2,268)	-	-
Education Authority - Summer intervention	1	-	-	-	1
Education Authority - Youth Intervention	-	6,000	(6,000)	-	-
Education Authority - Small Grants	194	999	(966)	-	227
Education Authority - Global Service Learning	6,201	-	(6,201)	-	-
Education Authority - Youth Restart	-	21,103	(21,103)	-	-
Education Authority - Period Poverty	-	8,829	(8,802)	-	27
Education Authority - PPE Fund	-	3,700	(3,700)	-	-
Education Authority - Positive Mental Health	-	1,250	(1,250)	-	-
Fundraising for Global Service Learning	3,012	238	-	-	3,250
ABC Council	10	6,917	(6,416)	(500)	11
Oasis Youth Club Maths Tutor	600	-	-	-	600
ABC council covid support grant Millington PS	-	3,000	(3,000)	-	-
ABC council covid support grant Clounagh	-	2,800	(2,800)	-	-
ABC council covid support grant CSHS	-	3,000	(2,987)	-	13
ABC council covid support grant Hart Memorial PS	-	2,200	(2,200)	-	-
ABC council covid support grant Presentation PS	-	1,300	(1,300)	-	-
YMCA Covid-19	470	1,500	(1,500)	-	470
Martin Lewis Foundation Covid-19	-	7,000	(7,000)	-	-
Community Foundation	-	3,000	(3,000)	-	-
HMRC CJRS Furlough Grants	-	11,056	(11,056)	-	-
<b>MPower - Peace IV</b>					
SEUPB	17,918	759,522	(683,914)	(44,400)	49,126
Dept for the Economy	383	55,096	(55,080)	-	399

**The National Council of Young Men's Christian  
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**Note to the Financial Statements**  
for the year ended 31 March 2021

**7. STATEMENT OF MOVEMENTS ON RESTRICTED, UNRESTRICTED & DESIGNATED FUNDS ctd...**

<b>Restricted Funds:</b>	<b>Balance at 01/04/2020 £</b>	<b>Income £</b>	<b>Expense £</b>	<b>Transfer £</b>	<b>Balance at 31/03/2021 £</b>
<b>Newcastle</b>					
Education Authority - Core Funding	-	58,861	(56,441)	(2,420)	-
Education Authority - Reset	-	24,996	(20,291)	(4,700)	5
Education Authority - Period Poverty	-	12,000	(11,991)		9
Education Authority - TBUC	-	3,189	(3,173)		16
Education Authority - Wellness Fund	-	1,250	(1,250)		-
Education Authority - PPE	-	3,700	(3,504)		196
Awards for All	1,626	-	(300)	-	1,326
NDMC - Covid-19 Fund	-	820	(820)	-	-
NIDACTS & PHA - Dry January	61	-	(60)	-	1
<b>Total Restricted Funds</b>	<b>3,483,696</b>	<b>2,453,265</b>	<b>(1,953,563)</b>	<b>(89,510)</b>	<b>3,893,888</b>



**The National Council of Young Men's Christian  
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**Note to the Financial Statements**  
for the year ended 31 March 2021

**8. INCOME**

	Restricted £	Unrestricted £	Designated £	2021 Total £	2020 Total £
<b>Income from Donations and Legacies</b>					
Donations	238	8,001	1,018	9,257	8,049
Marsh UK Ltd	-	-	9,750	9,750	7,045
Barclays Charities Trust	-	100,000	-	100,000	-
Education Authority - Core	176,238	-	-	176,238	176,283
Renewable Heat Subsidy	-	4,920	-	4,920	-
Solar Panel Income	-	189	-	189	3,525
ROI Fair Share	-	4,200	-	4,200	13,314
	<b>176,476</b>	<b>117,310</b>	<b>10,768</b>	<b>304,554</b>	<b>208,216</b>
<b>Income from Charitable Activities</b>					
EA - Core + Supplementary Newcastle	58,861	-	-	58,861	58,861
EA - Core + Supplementary Portadown	67,086	-	-	67,086	67,241
EA - Outdoor Education Covid-19 Greenhill	71,152	-	-	71,152	-
EA - Summer Intervention Newcastle	-	-	-	-	6,000
EA - Reset Newcastle	24,996	-	-	24,996	-
EA - TBUC Newcastle	3,189	-	-	3,189	-
EA EFA Period Poverty Newcastle	12,000	-	-	12,000	-
EA PPE Fund Newcastle	3,700	-	-	3,700	-
EA Wellness Fund Newcastle	1,250	-	-	1,250	-
EA - Summer Intervention Portadown	6,000	-	-	6,000	6,000
EA - Inclusion Portadown	-	-	-	-	5,559
EA - Small Grant Portadown	999	-	-	999	-
EA - GSL Portadown	-	-	-	-	20,000
EA - Studentship Portadown	-	-	-	-	17,000
EA - Planned Intervention Portadown	2,268	-	-	2,268	-
EA - Positive mental health fund Portadown	1,250	-	-	1,250	-
EA - PPE Portadown	3,700	-	-	3,700	-
EA - Period Poverty Portadown	8,829	-	-	8,829	-
EA Youth Restart Portadown	21,103	-	-	21,103	-
EA - StreetReach National	-	-	-	-	124,600
EA- Workforce Development National	-	-	-	-	4,701
EA- Newcomers FUSE National	-	-	-	-	69,697
EA- PPE National	405	-	-	405	-
EA- VOLT Greenhill	43,479	-	-	43,479	428,620
SEUPB - Peace IV	759,522	-	-	759,522	720,796
Dept Economy - Incentive Payments	55,096	-	-	55,096	32,344
ABC District Council	6,917	-	-	6,917	5,829
ABC District Council -covid	13,800	-	-	13,800	-
NDMC - Covid Shop Front	820	-	-	820	-
NDMC - SS-22-2019 Me & My Community	-	-	-	-	998
NDMC -CE-37-2019 O My	-	-	-	-	750
NIDACTS & PHA - Dry January	-	-	-	-	500
Community Foundation Portadown	3,000	-	-	3,000	-
Awards For All Portadown	-	-	-	-	10,000
Awards For All Newcastle	-	-	-	-	8,920
Maths Tutoring	-	-	-	-	900
CCA Summer Scheme	-	-	-	-	6,437
NIE Equipment Fund	-	-	-	-	750
PCSP	-	-	-	-	750
Ulster Bank Grant	-	-	-	-	1,000
Ulster Garden Villages	-	-	-	-	8,000
Martin Lewis Foundation	7,000	-	-	7,000	-
YMCA Emergency Relief Grant	53,994	-	-	53,994	-
Bushcraft Grant	-	-	-	-	10,028
Calor Gas	3,000	-	-	3,000	-

**The National Council of Young Men's Christian  
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**Note to the Financial Statements  
for the year ended 31 March 2021**

<b>8. INCOME ctd...</b>	<b>Restricted £</b>	<b>Unrestricted £</b>	<b>Designated £</b>	<b>2021 Total £</b>	<b>2020 Total £</b>
<b>Income from Charitable Activities ctd...</b>					
DFE Covid Grant	-	25,000	-	25,000	-
National Lottery Prog Grant	24,730	-	-	24,730	-
NMDDC - PPE Grant	710	-	-	710	-
Rank Foundation Grant Rec'd	31,735	-	-	31,735	-
Ulster Community F Covid Grant	-	75,000	-	75,000	-
YMCA Douglas Wood Foundation	28,244	-	-	28,244	-
HMRC CJRS Furlough Grants	294,824	-	-	294,824	-
Affiliation Fees	-	7,400	-	7,400	8,479
Greenhill Fees	-	83,922	-	83,922	707,222
<b>Capital Grants</b>					
Department of Education	24,793	-	-	24,793	423,096
DAERA	355,335	-	-	355,335	144,665
Ulster Garden Villages	-	-	-	-	50,000
Lottery Community Fund	153,000	-	-	153,000	7,250
Garfield Weston	-	-	-	-	85,000
NMDDC	125,002	-	-	125,002	-
SEHSCT - Pool Platform	5,000	-	-	5,000	-
	<u>2,276,789</u>	<u>191,322</u>	<u>-</u>	<u>2,468,111</u>	<u>3,041,993</u>
<b>Other Income</b>					
Greenhill	-	11,054	-	11,054	551
M&SS	-	20,988	-	20,988	27,613
Newcastle	-	472	-	472	3,255
Portadown	-	4,190	-	4,190	18,033
	<u>-</u>	<u>36,704</u>	<u>-</u>	<u>36,704</u>	<u>49,452</u>
<b>Total Income &amp; Endowments</b>	<u><b>2,453,265</b></u>	<u><b>345,336</b></u>	<u><b>10,768</b></u>	<u><b>2,809,369</b></u>	<u><b>3,299,661</b></u>

The 2020 income total of £3,299,661 was split between restricted funds of £2,500,125, unrestricted funds of £792,491 and designated funds of £7,045.

**The National Council of Young Men's Christian  
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**Note to the Financial Statements**  
for the year ended 31 March 2021

<b>9. Costs of Charitable Activity by Fund Type</b>	<b>Restricted</b>	<b>Unrestricted</b>	<b>Designated</b>	<b>2021 Total</b>	<b>2020 Total</b>
	<b>£</b>	<b>£</b>	<b>£</b>	<b>£</b>	<b>£</b>
Greenhill	591,600	145,132	42,877	779,609	1,110,687
Management & Support Services	332,324	70,803	-	403,127	314,848
Newcastle Youthbase	97,725	125	-	97,850	73,977
m-power Peace IV	715,274	-	-	715,274	734,927
Portadown	186,990	6,252	-	193,242	179,010
Support Costs	31	26,433	241	26,705	48,644
Governance Costs (note 11)	25,881	15,146	-	41,027	30,719
	<u>1,949,825</u>	<u>263,891</u>	<u>43,118</u>	<u>2,256,834</u>	<u>2,492,812</u>

The 2020 expenditure total of £2,492,812 was split between restricted funds of £1,556,236, unrestricted funds of £883,432 and designated funds of £53,144.

<b>10 Costs of Charitable Activity by Activity Type</b>	<b>Direct Costs</b>	<b>Support Costs</b>	<b>Governance Costs</b>	<b>2021 Total</b>	<b>2020 Total</b>
	<b>£</b>	<b>£</b>	<b>£</b>	<b>£</b>	<b>£</b>
<b>Charitable Activities</b>					
Greenhill	779,609	8,953	2,800	791,362	1,125,585
Management & Support Services	403,127	16,082	18,095	437,304	352,536
Newcastle Youthbase	97,850	129	75	98,054	85,359
m-power Peace IV	715,274	-	19,982	735,256	743,543
Portadown	193,242	1,541	75	194,858	185,789
	<u>2,189,102</u>	<u>26,705</u>	<u>41,027</u>	<u>2,256,834</u>	<u>2,492,812</u>

<b>11 Governance Costs</b>	<b>Restricted</b>	<b>Unrestricted</b>	<b>Designated</b>	<b>2021 Total</b>	<b>2020 Total</b>
	<b>£</b>	<b>£</b>	<b>£</b>	<b>£</b>	<b>£</b>
Affiliation Fees	-	11,834	-	11,834	11,828
Audit and Accounts	4,645	155	-	4,800	5,080
Insurances	2,179	-	-	2,179	1,340
Legal and Professional Fees	19,057	2,357	-	21,414	11,761
Personnel Costs	-	800	-	800	710
	<u>25,881</u>	<u>15,146</u>	<u>-</u>	<u>41,027</u>	<u>30,719</u>

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**12. CONTINGENCIES**

**Greenhill:**

There exists a contingent liability to repay in whole or part capital grants received from the Department of Education, ranging from 22 to 50 years from the receipt of the grant money. There also exists a contingent liability to repay in whole or part capital grants received from the Ministry of Finance & Personnel and the International Fund for Ireland.

The title deeds of the Greenhill property are held by the Department of Education as security in relation to grants paid for financial assistance being used for proper purposes according to the Deed of Covenant and Charge.

**Portadown:**

There exists a contingent liability to repay in whole or part capital grants received from the Department of Education, for 22 years from the receipt of the grant money.

The title deeds of the Portadown property are held by the Department of Education as security in relation to grants paid for financial assistance being used for proper purposes according to the Deed of Covenant and Charge.

**13. MEMBERS' LIABILITY**

The company is limited by guarantee and does not have a share capital. The liability of members is limited to one pound each. At 31 March 2020 there were 14 members.

**14. RELATED PARTY TRANSACTIONS**

During the year the National Council of Young Men's Christian Associations of Ireland Ltd entered into transactions with the National Council of Ireland YMCA Trust, a Related Party. At the Balance Sheet date the amount due from the National Council of Ireland YMCA Trust was £31,000 (2020: £25,070).

The National Council of Young Men's Christian Associations of Ireland Ltd are the sole trustees of Portadown YMCA, a limited company by guarantee. This company was registered on the 4th July 2012. As yet there have been no transactions through Portadown YMCA Ltd.

**Portadown YMCA Limited was dissolved on 7th August 2018**

**15. Reconciliation of net movement in funds to net cash flow from operating activities:**

	2021 £	2020 £
Net movement in funds	544,150	802,195
Add back depreciation charge	176,197	156,395
Loss on disposal of fixed assets	-	-
Decrease (increase) in debtors	(89,027)	(37,576)
Increase (decrease) in creditors	(26,545)	(810,018)
<b>Net Cash used in operating activities</b>	<b>604,775</b>	<b>110,996</b>

**16. Net Assets Split by Fund**

	Designated Funds £	Unrestricted Funds £	Restricted Funds £	Totals Funds
Tangible Fixed Assets	-	239,504	3,609,844	3,849,348
Net Current Assets	189,647	311,573	284,044	785,264
	<u>189,647</u>	<u>551,077</u>	<u>3,893,888</u>	<u>4,634,612</u>

**The following pages do not form part of the statutory financial statements which are the subject of the independent auditor's report on pages 9 to 11.**

**The National Council of Young Men's Christian  
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**Detailed Statement of Financial Activities**  
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<b>Greenhill</b>	<b>2021</b>	<b>2020</b>
	<b>£</b>	<b>£</b>
<b>Income</b>	660,783	1,160,079
<b>Capital Grants</b>	638,336	286,915
<b>Total Income</b>	<u>1,299,119</u>	<u>1,446,994</u>
<b>Cost of generating funds</b>		
Cost of generating voluntary income	<u>4,647</u>	<u>3,208</u>
<b>Direct Charitable Activities</b>		
Programme Costs	102,768	171,422
Programme Equipment	254	3,050
Salary Costs	378,771	512,874
Telephone & Admin	7,873	7,598
Heat & Light	22,369	47,959
Cleaning & Laundry	4,495	12,333
Insurance	22,219	19,092
Travel	18	2,710
Motor Costs	3,806	8,803
Volunteer Costs	5,905	4,897
Volunteer Allowances	18,490	43,683
Food / Catering Costs	2,269	62,296
Depreciation	146,326	127,100
Water Rates	7,726	8,836
IT costs	997	3,637
Maintenance	11,506	37,145
Health and Safety	940	848
Site Development Fees	42,877	36,404
	<u>779,609</u>	<u>1,110,687</u>
Support Costs (95%)	<u>8,505</u>	<u>12,168</u>
	<u>788,114</u>	<u>1,122,855</u>
<b>Governance</b>		
Audit and Accounts	2,000	1,380
Personnel Costs	800	710
	<u>2,800</u>	<u>2,090</u>
Support Costs (5%)	<u>448</u>	<u>640</u>
	<u>3,248</u>	<u>2,730</u>
<b>Total Greenhill Resources Expended</b>	<u>796,009</u>	<u>1,128,793</u>
<b>Greenhill Support Costs</b>		
Bank Charge	3,429	4,604
Compliance	-	2,206
Ground Rent	60	60
Photocopier and Postage	531	1,483
General Support	90	879
Training	4,504	1,929
Travel	339	1,647
	<u>8,953</u>	<u>12,808</u>

**The National Council of Young Men's Christian  
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<b>Management &amp; Support Services</b>	<b>2021</b>	<b>2020</b>
	<b>£</b>	<b>£</b>
<b>Income</b>	<u>399,965</u>	<u>422,641</u>
<b>Cost of generating funds</b>		
Cost of generating voluntary income	<u>-</u>	<u>-</u>
	<u>-</u>	<u>-</u>
<b>Direct Charitable Activities</b>		
Programme Costs	173,167	41,453
Salary Costs	228,552	251,924
Travel	1,408	8,538
Business Development Fund	-	4,100
Volunteer Support	<u>-</u>	<u>8,833</u>
	<u>403,127</u>	<u>314,848</u>
 Support Costs (95%)	 <u>15,278</u>	 <u>20,623</u>
	<u>418,405</u>	<u>335,471</u>
 <b>Governance</b>		
Affiliation Fees	11,834	11,828
Audit and Accounts	1,800	900
Insurances	2,179	1,340
Legal & Professional Fees	<u>2,282</u>	<u>1,912</u>
	<u>18,095</u>	<u>15,980</u>
 Support Costs (5%)	 <u>804</u>	 <u>1,085</u>
	<u>18,899</u>	<u>17,065</u>
 <b>Other Resources Expended</b>	 <u>-</u>	 <u>-</u>
 <b>Total Resources Expended</b>	 <u>437,304</u>	 <u>352,536</u>
 <b>Support Costs</b>		
Advertising	271	35
Bank Charge	326	369
Communications	1,864	2,605
Conference and Meeting	124	3,894
Equipment	685	1,015
General	-	14
Postage	40	3
Stationery	-	13
OCN Charges and training expenses	8,328	7,695
Pension Scheme Charges	2,846	2,560
Payroll Processing Charges	1,598	1,548
Training	<u>-</u>	<u>1,957</u>
	<u>16,082</u>	<u>21,708</u>

**The National Council of Young Men's Christian  
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<b>Newcastle Youthbase</b>	<b>2021</b>	<b>2020</b>
	<b>£</b>	<b>£</b>
<b>Income</b>	<u>107,288</u>	<u>81,458</u>
<b>Cost of generating funds</b>		
Cost of generating voluntary income	<u>-</u>	<u>50</u>
	<u>-</u>	<u>50</u>
<b>Direct Charitable Activities</b>		
Salary Costs	68,297	56,221
Programme costs	25,792	9,745
Telephone & Internet	562	710
Heat & Light	787	2,902
Cleaning	120	86
Insurance	442	923
Repairs & Maintenance	1,850	121
Equipment costs	<u>-</u>	<u>3,269</u>
	<u>97,850</u>	<u>73,977</u>
Support Costs (95%)	<u>123</u>	<u>10,267</u>
	<u>97,973</u>	<u>84,244</u>
<b>Governance</b>		
Audit and Accounts	-	350
Legal & Professional Fees	<u>75</u>	<u>225</u>
	<u>75</u>	<u>575</u>
Support Costs (5%)	<u>6</u>	<u>540</u>
	<u>81</u>	<u>1,115</u>
<b>Total Resources Expended</b>	<u>98,054</u>	<u>85,409</u>
<b>Support Costs</b>		
Rent	-	10,404
Stationery & Postage	31	129
Staff Training	-	207
Staff Travel & Expenses	<u>98</u>	<u>67</u>
	<u>129</u>	<u>10,807</u>



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<b>Portadown</b>	<b>2021</b>	<b>2020</b>
	<b>£</b>	<b>£</b>
<b>Income</b>	163,585	172,244
<b>Cost of generating funds</b>		
Cost of generating voluntary income	-	247
	<u>-</u>	<u>247</u>
<b>Direct Charitable Activities</b>		
Programme costs	54,227	43,593
Programme Equipment	1,229	8,953
Salary costs	93,554	77,939
Telephone & Internet	1,641	1,583
Rent	600	1,717
Heat & Light	3,068	5,530
Cleaning & Laundry	832	1,303
Insurance	5,196	3,900
Travel	-	155
Water Rates	306	526
Maintenance	1,781	300
Tuck Shop Expenses	17	4,010
Stationery	920	205
Depreciation	29,871	29,296
	<u>193,242</u>	<u>179,010</u>
Support Costs (95%)	1,464	3,155
	<u>194,706</u>	<u>182,165</u>
<b>Governance</b>		
Audit and Accounts	-	850
Legal & Professional Fees	75	2,608
	<u>75</u>	<u>3,458</u>
Support Costs (5%)	77	166
	<u>152</u>	<u>3,624</u>
<b>Total Resources Expended</b>	<u>194,858</u>	<u>186,036</u>
<b>Support Costs</b>		
Ground Rent	-	50
Sundry	109	380
Training	324	162
Staff Travel and Expenses	1,108	1,280
Admin Support Charges	-	1,449
	<u>1,541</u>	<u>3,321</u>

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**Detailed Statement of Financial Activities**  
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<b>MPower - Peace IV</b>	<b>2021</b>	<b>2020</b>
	<b>£</b>	<b>£</b>
<b>Income</b>	<u>814,618</u>	<u>753,140</u>
<b>Cost of generating funds</b>		
Cost of generating voluntary income	<u>3,738</u>	<u>1,149</u>
	<u>3,738</u>	<u>1,149</u>
<b>Direct Charitable Activities</b>		
Programme costs	113,838	121,287
Salary costs	580,413	571,714
Access NI Fees	-	165
Bank Charges	292	313
Office Rent	6,000	6,000
Set up costs	-	250
Staff Development	2,440	3,872
Telephone	2,149	1,985
Insurance	3,111	2,496
Staff Travel expense	7,031	26,845
	<u>715,274</u>	<u>734,927</u>
Support Costs (95%)	<u>-</u>	<u>-</u>
	<u>715,274</u>	<u>734,927</u>
<b>Governance</b>		
Audit and Accounts	1,000	1,600
Legal & Professional Fees	<u>18,982</u>	<u>7,016</u>
	<u>19,982</u>	<u>8,616</u>
Support Costs (5%)	<u>-</u>	<u>-</u>
	<u>19,982</u>	<u>8,616</u>
<b>Total Resources Expended</b>	<u>738,994</u>	<u>744,692</u>
<b>Support Costs</b>	<u>-</u>	<u>-</u>
	<u>-</u>	<u>-</u>

**The National Council of Young Men's Christian  
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**Detailed Statement of Financial Activities**  
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**EA Funding Income & Expenditure - National and Greenhill**

	NOTE	Core £	VOLT £	Outdoor Educati on Covid- 19 Grant £	PPE £	Development £	Training £	Collaboration £	StreetReach £	Newcomers - FUSE £	TOTAL £
OPENING BALANCE 1 APRIL 2020	7	-	209,472	-	-	-	538	1,814	91,797	(1)	303,620
INCOME		176,238	43,479	71,152	405	-	-	-	-	-	291,274
EXPENDITURE											
Audit Fees		3,645	-	-	-	-	-	-	-	-	3,645
Insurance		9,795	-	15,881	-	-	-	-	-	-	25,676
Salary costs		161,411	33,641	31,886	-	-	-	-	29,115	-	256,053
Travel & Expenses		1,387	-	-	-	-	-	-	472	-	1,859
VOLT expenses		-	82,339	-	-	-	-	-	-	-	82,339
Glenada expenses		-	-	18,000	-	-	-	-	-	-	18,000
Heat and Light		-	-	5,385	-	-	-	-	-	-	5,385
PPE expenses		-	-	-	405	-	-	-	-	-	405
Programme expenses		-	-	-	-	-	-	-	60,884	-	60,884
TOTAL EXPENDITURE		176,238	115,980	71,152	405	-	-	-	90,471	-	454,246
BALANCE AT 31 MARCH 2021	7	-	136,971	-	-	-	538	1,814	1,326	(1)	140,648

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**EA Funding Income & Expenditure - Newcastle**

	NOTE	Core £	Intervention £	Reset Grant £	Period Poverty £	TBUC £	Wellness Fund £	PPE Fund £	TOTAL £
OPENING BALANCE 1 APRIL 2020		-	-	-	-	-	-	-	-
<b>INCOME</b>	7	58,861	-	24,996	12,000	3,189	1,250	3,700	103,996
<b>EXPENDITURE</b>									
Cleaning materials		120	-	-	-	-	-	-	120
Heat and Light		787	-	-	-	-	-	-	787
Insurance		442	-	-	-	-	-	-	442
Rent		1,100	-	3,900	-	-	-	-	5,000
Salaries		53,502	-	12,200	1,389	2,190	-	-	69,281
Telephone		518	-	-	-	-	-	-	518
Repairs & maintenance		1,850	-	-	-	-	-	-	1,850
Audit fees		255	-	-	-	-	-	-	255
Stationery		31	-	-	-	-	-	-	31
Professional Fees		75	-	-	-	-	-	-	75
Programme costs		181	-	8,890	10,602	983	1,250	3,504	25,410
<b>TOTAL EXPENDITURE</b>		58,861	-	24,990	11,991	3,173	1,250	3,504	103,769
<b>BALANCE AT 31 MARCH 2021</b>	7	-	-	6	9	16	-	196	227

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**EA Funding Income & Expenditure - Portadown YMCA**

	NOTE	Core / Supplementar y £	Youth Restart £	Youth Intervention £	Planned Intervention £	Small Grants £	Inclusion £	Period Poverty £	PPE Fund £	Positive mental health fund £	GSL £	TOTAL £
OPENING BALANCE 1 APRIL 2020		1	-	1	-	194	-	-	-	-	6,201	6,397
<b>INCOME</b>	7	67,086	21,103	6,000	2,268	999	-	8,829	3,700	1,250	-	111,235
<b>EXPENDITURE</b>												
Cleaning materials		299	-	-	-	-	-	-	-	-	-	299
Heat & Light		1,284	250	-	-	-	-	-	-	-	-	1,534
Insurance		2,098	500	-	-	-	-	-	-	-	-	2,598
Maintenace		195	-	-	-	-	-	-	-	-	-	195
Other costs		208	-	-	-	-	-	-	-	-	-	208
Rent		-	600	-	-	-	-	-	-	-	-	600
Salary costs		62,449	13,023	2,268	1,057	-	-	2,730	-	-	-	81,527
Statonery		-	472	-	-	-	-	-	-	-	-	472
Telephone		400	250	-	-	-	-	-	-	-	-	650
Water rates		153	-	-	-	-	-	-	-	-	-	153
IT Communication		-	341	-	-	-	-	-	-	-	-	341
Programme costs		-	5,667	3,732	1,211	966	-	6,072	-	1,250	-	18,898
PPE Expenditure		-	-	-	-	-	-	-	3,700	-	-	3,700
GSI Expenses		-	-	-	-	-	-	-	-	-	6,201	6,201
<b>TOTAL EXPENDITURE</b>		67,086	21,103	6,000	2,268	966	-	8,802	3,700	1,250	6,201	117,376
<b>AT 31 MARCH 2021</b>	7	1	-	1	-	227	-	27	-	-	-	256