

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

Financial Statements
for the year ended 31 March 2022

Company Number: NI 15660

Charity Number: XN 45820

CCNI: 105739

**The National Council of Young Men's Christian
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**Company Information
for the year ended 31 March 2022**

CHAIRPERSONS	Mr Jonny Currie & Ms Leanne Young
SECRETARY	Ms Jade Irwin
TREASURER	Mr Gareth Kirk
TRUSTEES	See Report of the Executive Committee
BANK	Ulster Bank Limited 11 - 16 Donegal Square East Belfast BT1 5UB
AUDITOR	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 2022**

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 2022.

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 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 20th November, 2021 were:

Ms Leanne Young	(Co-Chairperson) (appointed 20th November, 2021)
Mr Jonny Currie	(Co-Chairperson) (appointed 20th November, 2021)
Mr Mark McFeeters	(Chairperson / President) (resigned 20th November, 2021)
Mr Roger Earl	(Vice President RoI)
Ms Jade Irwin	(Vice President NI) (appointed 20th November, 2021)
Mr Gareth Kirk	(Treasurer)
Ms Philippa Jordan	(Secretary) (appointed 20th November, 2021)
Ms Karen C	
Ms Lisa Dunn	(appointed 20th November, 2021)
Mr Gordon Lightbody	
Mr John McNicholls	
Mr Dave Wiggins	
Mair Kelly	(appointed 20th November, 2021)
Antoine Rivoire	(appointed 20th November, 2021)
Mr Blair Austin	
Mr Simon Brown	
Ms Karen Witherspoon	

Resignations?

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 2021/22 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 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

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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 arose as an unforeseen risk to the work. This was a major concern for the trustees but The National Council has done everything possible to ensure that it minimises the impact of this pandemic.

We have produced two key working documents, our YMCA Roadmap To Return which summarises each projects' proposed activities and risk assessments for each phase as well as our own Covid Response Document which outlines all of our guidelines and procedures going forward. Both of these documents have been carefully keyed to guidance from the Department of Education, Peninsula, Marsh and other sector relevant standards. Finally, we have produced our own collection of the most relevant forms, task lists and information posters to be used at each stage of Phased Return.

The Board of the YMCA Ireland has had several special meetings to address the situation as it has unfolded and will continue to assess public health guidance. We returned to in person work in 2021, with full compliance to ventilation, PPE, cleaning, hygiene, social distancing, contact tracing, and all other Covid response measures laid out in our response plan.

In relation to Greenhill, government and other grants were applied for and the Coronavirus Job Retention Scheme was 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

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Report of the Executive Committee for the year ended 31 March 2022

addition to local programme and management volunteers, the YMCA also hosts a number of international volunteers.

In 2021/22, approximately 50 volunteers were engaged with the National Council in NI. We estimate a total of 18,000 hours of voluntary work were contributed at £9.18 per hour (national Living Wage with effect from 1 April 2021), this equates to a contribution (in terms of social capital) of over £165,000 in 2021/22.

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

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

YMCA Ireland's vision is for:

A world where young people, their families and communities flourish in body, mind and spirit.

Our mission is twofold:

1. to create inclusive communities where everyone feels welcomed, accepted and inspired by social justice and peace for all, and
2. to provide life enriching opportunities for young people, their families and communities.

YMCA Ireland's principal objectives as laid out in its Memorandum and Articles of Association are:

1. To provide or assist in the provision of education, for people of all ages and in particular young people, with the object of developing their physical, mental or spiritual capacities.
2. To promote healthy living including emotional and mental wellbeing through the provision of information, education and activities.
3. To promote community engagement and citizenship, for young people, their families and other adults for the purpose of family support, community relations and active citizenship.
4. To relieve or assist in the relief of need experienced by people of all ages and in particular young people, who are in conditions of hardship or distress by reason of their social, physical, emotional, spiritual or economic circumstances.

Our **value** base is that every YMCA will be a place of:

- **Welcome** (diverse, inclusive, accepting, unconditional love, safe space);
- **Opportunity** (youth & community led, listening for young people's voice, believing in people's potential, participation)
- **Wellbeing** (thriving, flourishing, working from a strengths based and holistic approach)
- **Peace** (peacebuilding, fairness, sharing) & **Justice** (fairness, integrity, global citizenship)

Guiding Principles

We are committed to:

- An all-island approach;
- Collaborative & partnership working;
- Being progressive & responsive;
- Listening & Learning;
- A holistic approach to young people (person, family, community, world);
- A whole family approach;
- Being trauma informed and flourishing;

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- Climate action and the sustaining of our environment;
- Global justice and international development;
- Working in ways that are stimulating and enjoyable.

b. STRATEGIES FOR ACHIEVING OBJECTIVES

1. Strengthening our Organisation to ensure we remain Sustainable and Relevant.

Why?

In order to fulfil our Vision and Mission, and to sustain our ethos as a Faith Based organisation, we recognise the need to strengthen our organisation to be more sustainable in terms of finance, people and ethos, becoming more resilient and adaptive to our changing environment.

This will enable us to adhere to our Guiding Principles, specifically:

An all-Island approach;

Collaborative & partnership working;

Being progressive & responsive;

Listening & Learning;

How?

- By exploring options for increasing diversity in funding streams including alternative statutory/grant funding, development of social enterprises, fundraising opportunities.
- Through developing a clear governance structure, effective and purposeful leadership, and focussing on the wellbeing of a strong staff and volunteer team.
- By staying true to our foundations while exploring ways and means to be accepting and inclusive in our modern world.

2. Taking Steps towards Sustaining the Planet and Global Justice

Why?

Our Mission and Vision commits us to take action for the protection and regeneration of our Planet, preparing for a Just Transition to a world where humans live in full harmony with Nature. This is an expression of our Values of Opportunity, Wellbeing, Peace and Justice and will adhere to our Guiding Principles, specifically:

Being progressive and responsive;

Climate action and the sustaining of our environment;

Global justice and international development;

How?

- We will take steps towards becoming a climate-neutral Movement, building a roadmap that will allow all YMCAs to make measurable and meaningful progress in their policies and practices based on our Climate Justice Charter.
- We will inspire our members, staff, volunteers and community stakeholders to practice social justice and champion environmental responsibility while also integrating climate education components for young people and communities in our programmes.
- We will provide Global Citizenship training to ensure young people, staff and volunteers become active global citizens committed to a fairer and more sustainable future for all.

3. Ensuring Effective and Relevant Movement Support

Why?

Our Vision and Mission commits us to supporting the development and capacity of our local associations, recognising our role as a National organisation to build a strong network of YMCA's across Ireland who deliver excellent local and regional services.

This will enable us to adhere to our Guiding Principles, specifically:

An all-island approach;

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Collaborative & partnership working;
Being progressive & responsive;
Listening & Learning;

How?

- By providing a range of shared services in response to the needs of local associations
- By providing quality assurance, youth work, personnel, financial & health & safety support as required
- By facilitating relevant support to local Boards of Management and General Secretaries and other staff to facilitate cooperative working and strategic thinking.
- By providing a suite of training and learning opportunities through the Workforce Development Group, to promote best practice, shared learning and staff/volunteers who feel connected and confident in their roles.

4. Deliver Effective Youth, Family & Community Services and Programmes

Why?

In order to achieve our Vision and Mission, we will continue to deliver effective services and programmes that ensure better outcomes for the young people, families and communities with whom we work.

This delivery will be an expression of our Values of Welcome, Opportunity, Wellbeing Peace and Justice, and will adhere to our Guiding Principles, specifically:

Collaborative & partnership working;
Being progressive & responsive;
Listening & Learning;

A holistic approach to young people (person, family, community, world);

A whole family approach;

Being trauma informed and flourishing;

Working in ways that are stimulating and enjoyable.

How?

- By facilitating local & regional needs-led programmes that are youth led and inclusive
- By developing collaborative expertise in thematic areas such as Global youth Work or Peacebuilding
- By demonstrating clearly the effectiveness of our services and delivery of programmes
- By researching & piloting new tools for measuring the impact of our services
- By the development of curriculum resources which support the provision of services at a local and regional level

5. Develop Effective Communication:

Why?

In order to achieve our Vision and Mission, we will promote the image and values of the YMCA in Ireland by ensuring that relevant information is communicated to both our internal and external stakeholders.

This will enable us to adhere to our Guiding Principles, specifically:

Collaborative & partnership working;
Being progressive & responsive;
Listening & Learning;

Working in ways that are stimulating and enjoyable.

How?

- By increasing collaboration and knowledge exchange among YMCAs
- By representation on a range of external bodies of influence whose policies and strategies impact our services.
- By amplifying the voices of young people by representing their views as well as enabling young people to

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participate in existing and new fora.

- By providing links between local, national, European & World YMCA networks.
- By building a renewed communications strategy to ensure that the work is communicated internally and externally.

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, 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. The centre had to close due to government restrictions as a result of the coronavirus pandemic. The centre gradually re-opened during 2021 and so the centre managed to create a surplus at the end of the year. Greenhill continued to provide volunteering opportunities for international young people. During 2021/22 15 volunteers engaged with 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. 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 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 2021. This represents an 85% success rate on the target set by SEUPB. 21 staff were employed to facilitate this programme. This programme came to a conclusion in December, 2021 however work continues to fulfil SEUPB end-of-programme requirements.

(v) Newcastle YMCA

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 the building of centre-based and detached youth work in the town, reaching out to the

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local neighbourhoods. The Centre is led by a full time worker with a team of part time and volunteer staff.

(vi) Portadown YMCA

The work continues at Portadown to serve the young people and their families and the community. EA funding over £100k has enabled the work to continue and to expand to provide youth provision 6 nights per week, 50 weeks of the year.

Plans for future periods

FUTURE DEVELOPMENTS

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 has also enabled the development of swimming lessons which has generated some much needed income.

During the year the YMCA began the process of reviewing the current strategy and drafting new vision and mission statements for 2022-25. These were approved at the AGM in November, 2021. Work continues on the strategic plan to include strategic objectives and annual work plans for all departments.

Financial review

The overall financial performance for the year was satisfactory due to the financial climate. The charity's total reserves decreasing by £91,038 to a still very healthy £4,543,574.

Unrestricted funds at £732,335 increased by £181,285 whilst funds set aside for specific purposes "designated funds" at £191,758 increased by £2,111. 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.

The balance sheet of the charity remains strong. The cash position at the year end was at £675,710 an increase of £95,114 compared to the start of the year. Creditors payable at the year end were £190,544 a decrease of £79,186.

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 bi-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.

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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 £484,148. 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 Thursday 13th October 2022 and signed on their behalf by:

Mr Jonny Currie (Co-Chairperson)
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)

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)

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)

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.

Irregularities, including fraud, are instances of non-compliance with laws and regulations. We design procedures in line with our responsibilities, outlined above, to detect material misstatements in respect of irregularities, including fraud. The extent to which our procedures are capable of detecting irregularities, including fraud, is detailed below.

We obtained an understanding of the legal and regulatory framework applicable to the company through enquiry of management, industry research and the application of cumulative audit knowledge. We identified the following principal laws and regulations relevant to the company – Companies Act 2006 and the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102).

We developed an understanding of the key fraud risks to the entity (including how fraud might occur), the controls in place to help mitigate those risks, and the accounts, balances and disclosures within the financial statements which may be susceptible to management bias. Our understanding was obtained through review of the financial statements for significant accounting estimates, analysis of journal entries, walkthrough of the key controls cycles in place and enquiry of management.

Our procedures to respond to those risks identified included, but were not limited to:

Enquiry of management, those charged with governance and the entity's solicitors around actual and potential litigation and claims.

Enquiry of management to identify any instances of non-compliance with laws and regulations.

Reviewing minutes of meetings of those charged with governance.

Reviewing financial statement disclosures and testing to supporting documentation to assess compliance with applicable laws and regulations.

Auditing the risk of management override of controls, including through testing journal entries and other

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)

adjustments for appropriateness, and evaluating the business rationale of significant transactions outside the normal course of business.

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.

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

Date

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

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**Statement of Financial Activities
(incorporating the Income and Expenditure Account)
for the year ended 31 March 2022**

	Notes	Restricted Funds £	Unrestricted Funds £	Designated Funds £	2022 Total £	2021 Total £
Income and endowments from:						
Donations and legacies	8	172,288	10,235	9,750	192,273	304,554
Charitable Activities:						
Non-Capital	8	1,055,289	604,241	-	1,659,530	1,804,981
Capital Grants	8	10,487	-	-	10,487	663,130
Other Income	8	-	132,336	22,098	154,434	36,704
Total Income and endowments		1,238,064	746,812	31,848	2,016,724	2,809,369
Expenditure on:						
Raising funds		5,961	2,765	-	8,726	8,385
Charitable Activities	9,10,11	1,368,437	668,062	58,737	2,095,236	2,256,834
Other Expenditure		-	3,800	-	3,800	-
Total Expenditure		1,374,398	674,627	58,737	2,107,762	2,265,219
Net income / (expenditure) for the year		(136,334)	72,185	(26,889)	(91,038)	544,150
Transfers between funds		(138,073)	109,073	29,000	-	-
Net movement in funds		(274,407)	181,258	2,111	(91,038)	544,150
Reconciliation of funds:						
Fund balances brought forward	7	3,893,888	551,077	189,647	4,634,612	4,090,462
Total Funds Carried Forward	7	3,619,481	732,335	191,758	4,543,574	4,634,612

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 18 to 29 form an integral part of these financial statements.

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

Balance Sheet
As at 31 March 2022

	Note	2022 £	2021 £
FIXED ASSETS			
Tangible Fixed Assets	4	3,698,514	3,849,348
CURRENT ASSETS			
Cash at bank and in hand		675,710	580,596
Debtors	5	359,894	474,398
		<u>1,035,604</u>	<u>1,054,994</u>
CREDITORS: Amounts falling due within one year	6	<u>190,544</u>	<u>269,730</u>
NET CURRENT ASSETS		845,060	785,264
NET ASSETS		<u><u>4,543,574</u></u>	<u><u>4,634,612</u></u>
REPRESENTED BY:			
FUNDING			
Unrestricted Income Funds	7	732,335	551,077
Designated Funds	7	191,758	189,647
Restricted Income Funds	7	3,619,481	3,893,888
		<u><u>4,543,574</u></u>	<u><u>4,634,612</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 18 to 29 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 2022

	Note	2022 £	2021 £
Cash provided by Operating Activities	15	<u>118,084</u>	<u>604,775</u>
Interest Income		-	-
Purchase of Tangible Fixed Assets		(22,970)	(677,774)
Cash provided by (used in) investing activities		<u>(22,970)</u>	<u>(677,774)</u>
Cash Flow from financing activities			
Repayment of Borrowing		-	-
Cash used in financing activities		<u>-</u>	<u>-</u>
Increase (decrease) in cash and cash equivalents in the year		<u>95,114</u>	<u>(72,999)</u>
Cash and cash equivalents at the beginning of the year		580,596	653,595
Total Cash and Cash Equivalents at the end of the year		<u>675,710</u>	<u>580,596</u>

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

Note to the Financial Statements
for the year ended 31 March 2022

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 Covid-19 remains a concern as 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 2022

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 2022

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 2022**

2. RESULTS FOR THE YEAR

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

	2022	2021
	£	£
Auditor Remuneration	4,180	4,180
Depreciation	170,004	176,197
	174,184	180,377

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

	2022	2021
	£	£
Staff Costs		
Wages and Salaries	1,086,467	1,218,879
Social Security Costs	80,447	80,408
Pension	40,528	50,304
	1,207,442	1,349,591

The average number of people employed
by the company during the year was as follows:

No.	No.
62	64

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 (2020/21: £nil).
No Directors received travel expenses during the year ended 31 March 2022 (2020/21: £nil).

Trustees of the charity received payment reimbursement of travel costs totalling £nil (2020/21: £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 £65,717 (2020/21: £64,684).

4. FIXED ASSETS

COST	Cabins & Chalets £	Fixtures & Fittings £	Motor Vehicles £	Greenhill Leasehold Property £	Equipment £	Portadown Freehold Land £	Portadown Leasehold Property £	Total £
As at 1 April 2021	1,167,953	299,934	31,162	3,100,828	274,338	60,000	1,422,526	6,356,741
Additions	-	-	-	15,506	7,464	-	-	22,970
Disposal	-	-	-	(5,000)	-	-	-	(5,000)
Transfer	-	-	-	-	-	-	-	-
As at 31 March 2022	1,167,953	299,934	31,162	3,111,334	281,802	60,000	1,422,526	6,374,711

DEPRECIATION

As at 1 April 2021	771,792	298,678	31,161	1,078,721	268,319	-	58,722	2,507,393
Disposal	-	-	-	(1,200)	-	-	-	(1,200)
Charge for the year	32,391	203	-	99,881	7,878	-	29,651	170,004
As at 31 March 2022	804,183	298,881	31,161	1,177,402	276,197	-	88,373	2,676,197

NET BOOK VALUE

As at 31 March 2022	363,770	1,053	1	1,933,932	5,605	60,000	1,334,153	3,698,514
As at 31 March 2021	396,161	1,256	1	2,022,107	6,019	60,000	1,363,804	3,849,348

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

**Note to the Financial Statements
for the year ended 31 March 2022**

5 DEBTORS: AMOUNTS DUE WITHIN ONE YEAR

	2022	2021
	£	£
Trade Debtors	35,610	31,394
Prepayments and Accrued Income	122,806	356,684
Other Debtors	201,478	86,320
	359,894	474,398

6 CREDITORS: AMOUNTS FALLING DUE WITHIN ONE YEAR

	2022	2021
	£	£
Trade Creditors	63,238	21,672
Accruals and Deferred Income	103,186	129,369
Bank overdraft	-	99,249
Other Creditors	24,120	19,440
	190,544	269,730

Movement on Deferred Income

At start of the year	77,931	122,781
Arising during the year	69,368	77,931
Applied during the year	(77,931)	(122,781)
At end of the year	69,368	77,931

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

	Unrestricted	Designated	Restricted	Total
	£	£	£	£
Balance at 1 April 2021	551,077	189,647	3,893,888	4,634,612
Net Incoming Resources for the year	72,185	(26,889)	(136,334)	(91,038)
Transfers between funds	109,073	29,000	(138,073)	-
Balance at 31 March 2022	732,335	191,758	3,619,481	4,543,574

7.1 Designated Funds:

	Balance at 01/04/2021	Income	Expense	Transfer	Balance at 31/03/2022
	£	£	£	£	£
M&SS Volunteer Support	40,867	9,750	-	-	50,617
M&SS Ycare	1,000	-	-	(1,000)	-
M&SS Antrim YMCA	2,668	-	-	-	2,668
Greenhill Capital Development	719	-	(719)	-	-
Greenhill Salary Costs 2021-22	57,000	-	(57,000)	-	-
Greenhill New Minibus	-	-	-	30,000	30,000
Greenhill Insurance Claim	-	22,098	-	-	22,098
Portadown Billy's Book Club	1,018	-	(1,018)	-	-
Redundancy Provision	86,375	-	-	-	86,375
	189,647	31,848	(58,737)	29,000	191,758

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

Note to the Financial Statements
for the year ended 31 March 2022

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

7.2 Restricted Funds:

	Balance at 01/04/2021	Income	Expense	Transfer	Balance at 31/03/2022
	£	£	£	£	£
Greenhill					
Capital Grants (net of depreciaton)	2,193,346	7,353	(140,353)	-	2,060,346
EA VOLT Programme	136,972	-	(64,296)	(16,190)	56,486
Defibrillator Fund	73	-	(73)	-	-
Calor Gas	3,000	-	(3,000)	-	-
National Lottery Prog Grant	24,039	7,500	(417)	-	31,122
Rank Foundation Grant Rec'd	8,087	9,403	(17,490)	-	-
YMCA Douglas Wood Foundation	27,554	-	-	-	27,554
HMRC CJRS Furlough Grants	-	29,715	(29,715)	-	-
NMDC Grant	-	1,980	(1,980)	-	-
Jobstart Grant	-	797	(797)	-	-
Management and Support Services					
Education Authority - Core Funding	-	165,002	(165,002)	-	-
EA CRED	12,481	-	(2,329)	-	10,152
EA CRED -E Learning	5,503	-	(5,503)	-	-
EA Level 2 Youth Work	534	-	(534)	-	-
EA Collaboration	1,814	-	-	-	1,814
EA Ulster Scots Ulster British	-	29,910	(22,538)	(2,700)	4,672
EA Newcomers	(1)	-	-	-	(1)
EA StreetReach	1,326	-	(1,326)	-	-
Bushcraft Programme Funding	6,087	-	-	-	6,087
Access to Work Grant	-	1,739	(1,739)	-	-
Ukraine Fundraising	-	7,116	-	1,000	8,116
Portadown					
Building	60,000	-	-	-	60,000
Department of Education - new building	1,356,498	3,134	(29,651)	-	1,329,981

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

**Note to the Financial Statements
for the year ended 31 March 2022**

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

Restricted Funds:	Balance at 01/04/2021 £	Income £	Expense £	Transfer £	Balance at 31/03/2022 £
Portadown ctd...					
Portadown carried forward	898	-	-	-	898
Education Authority - Core funding	-	129,219	(122,169)	(7,050)	-
Education Authority - Summer Boost	-	15,000	(10,515)	(1,300)	3,185
Education Authority - Summer intervention	1	-	-	-	1
Education Authority - YMCA Adventure Camp	-	2,500	(2,348)	-	152
Education Authority - Small Grants	227	-	(227)	-	-
Education Authority - Drugs & Alcohol Awareness	-	25,968	(22,691)	(2,680)	597
Education Authority - ICT Grant	-	21,034	(20,789)	-	245
Education Authority - Period Poverty	27	-	(27)	-	-
Education Authority - Wellbeing Fund	-	3,250	(3,250)	-	-
Education Authority - Spark Programme	-	27,133	(19,842)	(2,467)	4,824
Education Authority - Agile Response	-	573	(573)	-	-
Fundraising for Global Service Learning	3,250	-	-	-	3,250
ABC Council	11	8,966	(8,977)	-	-
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	13	3,000	(2,991)	-	22
ABC council covid support grant Hart Memorial PS	-	2,200	(2,200)	-	-
ABC council covid support grant Presentation PS	-	1,300	(1,300)	-	-
ABC council Hell no to an asbo	-	2,000	(700)	-	1,300
YMCA Covid-19	470	-	-	-	470
Ukraine Fundraising	-	170	-	-	170

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

Note to the Financial Statements
for the year ended 31 March 2022

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

Restricted Funds:	Balance at 01/04/2021 £	Income £	Expense £	Transfer £	Balance at 31/03/2022 £
MPower - Peace IV					
SEUPB	49,126	535,129	(495,449)	(88,806)	-
Dept for the Economy	399	34,152	(34,551)	-	-
Newcastle					
Education Authority - Core Funding	-	126,851	(108,952)	(17,880)	19
Education Authority - Reset	5	-	-	-	5
Education Authority - Period Poverty	9	-	-	-	9
Education Authority - TBUC	16	-	-	-	16
Education Authority - Wellness Fund	-	3,250	(3,250)	-	-
Education Authority - PPE	196	-	(107)	-	89
Education Authority - ICT Grant	-	11,686	(11,685)	-	1
Awards for All	1,326	-	(230)	-	1,096
NIDACTS & PHA - Dry January	1	-	-	-	1
Awards for All - Our Space	-	10,000	(3,997)	-	6,003
NMDDC - Covid Shop Front	-	1,430	(1,430)	-	-
Ark Donation -Christmas	-	290	(290)	-	-
RCN Co Down	-	500	(300)	-	200
Jobstart Salary Grant	-	3,015	(3,015)	-	-
Total Restricted Funds	3,893,888	1,238,064	(1,374,398)	(138,073)	3,619,481

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

Note to the Financial Statements
for the year ended 31 March 2022

8. INCOME

	Restricted £	Unrestricted £	Designated £	2022 Total £	2021 Total £
Income from Donations and Legacies					
Donations	7,286	3,146	-	10,432	9,257
Marsh UK Ltd	-	-	9,750	9,750	9,750
Barclays Charities Trust	-	-	-	-	100,000
Education Authority - Core	165,002	-	-	165,002	176,238
Renewable Heat Subsidy	-	-	-	-	4,920
Solar Panel Income	-	1,581	-	1,581	189
ROI Fair Share	-	5,508	-	5,508	4,200
	172,288	10,235	9,750	192,273	304,554
Income from Charitable Activities					
EA - Core + Supplementary Newcastle	126,851	-	-	126,851	58,861
EA - Core + Supplementary Portadown	129,219	-	-	129,219	67,086
EA - Outdoor Education Covid-19 Greenhill	-	-	-	-	71,152
EA - ICT Grant Newcastle	11,686	-	-	11,686	-
EA - Reset Newcastle	-	-	-	-	24,996
EA - TBUC Newcastle	-	-	-	-	3,189
EA EFA Period Poverty Newcastle	-	-	-	-	12,000
EA PPE Fund Newcastle	-	-	-	-	3,700
EA Wellness Fund Newcastle	3,250	-	-	3,250	1,250
EA - Summer Intervention Portadown	-	-	-	-	6,000
EA - Small Grant Portadown	-	-	-	-	999
EA - Summer Boost Portadown	15,000	-	-	15,000	-
EA - Planned Intervention Portadown	-	-	-	-	2,268
EA - Positive mental health fund Portadown	3,250	-	-	3,250	1,250
EA - PPE Portadown	-	-	-	-	3,700
EA - Period Poverty Portadown	-	-	-	-	8,829
EA Youth Restart Portadown	-	-	-	-	21,103
EA - Agile Response Portadown	573	-	-	573	-
EA - Spark Programme Portadown	27,133	-	-	27,133	-
EA - Drugs & Alcohol Awareness Portadown	25,968	-	-	25,968	-
EA - ICT Grant Portadown	21,034	-	-	21,034	-
EA - YMCA Adventure Camp Portadown	2,500	-	-	2,500	-
EA- Ulster Scots Ulster British National	29,910	-	-	29,910	-
EA- PPE National	-	-	-	-	405
EA- VOLT Greenhill	-	-	-	-	43,479
SEUPB - Peace IV	535,128	-	-	535,128	759,522
Dept Economy - Incentive Payments	34,152	-	-	34,152	55,096
ABC District Council	8,966	-	-	8,966	6,917
ABC District Council -covid	12,300	-	-	12,300	13,800
ABC Council - Hell no to an asbo	2,000	-	-	2,000	-
Ark Donation - Christmas	290	-	-	290	-
RCN Co. Down	500	-	-	500	-
Awards For All - Our Space	10,000	-	-	10,000	-
NDMC - Covid Shop Front	1,430	-	-	1,430	820
Community Foundation Portadown	-	-	-	-	3,000
Martin Lewis Foundation	-	-	-	-	7,000
YMCA Emergency Relief Grant	-	-	-	-	53,994
Access to Work Grant	1,739	-	-	1,739	-
Calor Gas	-	-	-	-	3,000

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

Note to the Financial Statements
for the year ended 31 March 2022

8. INCOME ctd...	Restricted £	Unrestricted £	Designated £	2022 Total £	2021 Total £
Income from Charitable Activities ctd...					
DFE Covid Grant	-	10,000	-	10,000	25,000
National Lottery Prog Grant	7,500	-	-	7,500	24,730
NMDDC - PPE Grant	-	-	-	-	710
NMDDC - Grant	1,980	-	-	1,980	-
Rank Foundation Grant Rec'd	9,403	-	-	9,403	31,735
Ulster Community F Covid Grant	-	50,000	-	50,000	75,000
YMCA Douglas Wood Foundation	-	-	-	-	28,244
Jobstart Grant Greenhill	797	-	-	797	-
Jobstart Grant Newcastle	3,015	-	-	3,015	-
HMRC CJRS Furlough Grants	29,715	-	-	29,715	294,824
Affiliation Fees	-	9,800	-	9,800	7,400
Greenhill Fees	-	534,441	-	534,441	83,922
Capital Grants					
Department of Education	3,134	-	-	3,134	24,793
DAERA	-	-	-	-	355,335
Lottery Community Fund	-	-	-	-	153,000
NMDDC	7,353	-	-	7,353	125,002
SEHSCT - Pool Platform	-	-	-	-	5,000
	<u>1,065,776</u>	<u>604,241</u>	<u>-</u>	<u>1,670,017</u>	<u>2,468,111</u>
Other Income					
Greenhill	-	969	22,098	23,067	11,054
Castle Park	-	66,920	-	66,920	-
M&SS	-	24,944	-	24,944	20,988
Newcastle	-	9,556	-	9,556	472
Portadown	-	29,947	-	29,947	4,190
	<u>-</u>	<u>132,336</u>	<u>22,098</u>	<u>154,434</u>	<u>36,704</u>
Total Income & Endowments	<u>1,238,064</u>	<u>746,812</u>	<u>31,848</u>	<u>2,016,724</u>	<u>2,809,369</u>

The 2021 income total of £2,809,369 was split between restricted funds of £2,453,265, unrestricted funds of £345,336 and designated funds of £10,768.

**The National Council of Young Men's Christian
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Note to the Financial Statements
for the year ended 31 March 2022

9. Costs of Charitable Activity by Fund Type	Restricted	Unrestricted	Designated	2022 Total	2021 Total
	£	£	£	£	£
Greenhill	272,156	531,187	57,000	860,343	779,609
Castle Park	-	16,657	-	16,657	-
Management & Support Services	183,971	27,508	-	211,479	403,127
Newcastle Youthbase	132,856	5,212	-	138,068	97,850
m-power Peace IV	504,075	-	-	504,075	715,274
Portadown	252,850	29,998	1,018	283,866	193,242
Support Costs	-	30,430	-	30,430	26,705
Governance Costs (note 11)	22,529	27,070	719	50,318	41,027
	<u>1,368,437</u>	<u>668,062</u>	<u>58,737</u>	<u>2,095,236</u>	<u>2,256,834</u>

The 2021 expenditure total of £2,256,834 was split between restricted funds of £1,949,825, unrestricted funds of £263,981 and designated funds of £43,118.

10 Costs of Charitable Activity by Activity Type	Direct Costs	Support Costs	Governance Costs	2022 Total	2021 Total
	£	£	£	£	£
Charitable Activities					
Greenhill	860,343	9,892	7,628	877,863	791,362
Castle Park	16,657	-	-	16,657	-
Management & Support Services	211,479	18,958	19,145	249,582	437,304
Newcastle Youthbase	138,068	418	400	138,886	98,054
m-power Peace IV	504,075	-	19,964	524,039	735,256
Portadown	283,866	1,162	3,181	288,209	194,858
	<u>2,014,488</u>	<u>30,430</u>	<u>50,318</u>	<u>2,095,236</u>	<u>2,256,834</u>

11 Governance Costs	Restricted	Unrestricted	Designated	2022 Total	2021 Total
	£	£	£	£	£
Affiliation Fees	-	11,742	-	11,742	11,834
Audit and Accounts	2,600	3,700	-	6,300	4,800
Insurances	965	2,202	-	3,167	2,179
Legal and Professional Fees	18,964	7,426	719	27,109	21,414
Personnel Costs	-	2,000	-	2,000	800
	<u>22,529</u>	<u>27,070</u>	<u>719</u>	<u>50,318</u>	<u>41,027</u>

**The National Council of Young Men's Christian
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**Note to the Financial Statements
for the year ended 31 March 2022**

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 2022 there were 17 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 £36,041 (2021: £31,000).

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:

	2022 £	2021 £
Net movement in funds	(91,038)	544,150
Add back depreciation charge	170,004	176,197
Loss on disposal of fixed assets	3,800	-
Decrease (increase) in debtors	114,504	(89,027)
Increase (decrease) in creditors	(79,186)	(26,545)
Net Cash used in operating activities	<u><u>118,084</u></u>	<u><u>604,775</u></u>

16. Net Assets Split by Fund

	Designated Funds £	Unrestricted Funds £	Restricted Funds £	Totals Funds
Tangible Fixed Assets	-	248,187	3,450,327	3,698,514
Net Current Assets	191,758	484,148	169,154	845,060
	<u><u>191,758</u></u>	<u><u>732,335</u></u>	<u><u>3,619,481</u></u>	<u><u>4,543,574</u></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 11 to 14.

**The National Council of Young Men's Christian
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Detailed Statement of Financial Activities
for the year ended 31 March 2022

Greenhill	2022	2021
	£	£
Income	537,632	660,783
Capital Grants	7,353	638,336
Grants	109,395	-
Insurance Claim	22,098	-
Total Income	<u>676,478</u>	<u>1,299,119</u>
Cost of generating funds		
Cost of generating voluntary income	<u>2,765</u>	<u>4,647</u>
Direct Charitable Activities		
Programme Costs	76,113	102,768
Programme Equipment	6,740	254
Salary Costs	398,122	378,771
Telephone & Admin	6,090	7,873
Heat & Light	50,717	22,369
Cleaning & Laundry	7,113	4,495
Insurance	23,284	22,219
Travel	558	18
Motor Costs	6,358	3,806
Volunteer Costs	2,232	5,905
Volunteer Allowances	52,769	18,490
Food / Catering Costs	49,093	2,269
Depreciation	140,353	146,326
Water Rates	9,130	7,726
IT costs	901	997
Maintenance	28,714	11,506
Health and Safety	2,056	940
Site Development Fees	-	42,877
	<u>860,343</u>	<u>779,609</u>
Support Costs (95%)	<u>9,397</u>	<u>8,505</u>
	<u>869,740</u>	<u>788,114</u>
Governance		
Audit and Accounts	2,200	2,000
Legal and Professional fees	3,428	-
Personnel Costs	2,000	800
	<u>7,628</u>	<u>2,800</u>
Support Costs (5%)	<u>495</u>	<u>448</u>
	<u>8,123</u>	<u>3,248</u>
Other Expenditure		
Loss on Disposal	3,800	-
Total Greenhill Resources Expended	<u>884,428</u>	<u>796,009</u>
Greenhill Support Costs		
Bank Charge	3,519	3,429
Compliance	2,264	-
Ground Rent	60	60
Photocopier and Postage	1,129	531
General Support	213	90
Training	1,873	4,504
Travel	834	339
	<u>9,892</u>	<u>8,953</u>

**The National Council of Young Men's Christian
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Detailed Statement of Financial Activities
for the year ended 31 March 2022

Management & Support Services	2022	2021
	£	£
Income	<u>254,179</u>	<u>399,965</u>
Cost of generating funds		
Cost of generating voluntary income	<u>-</u>	<u>-</u>
	<u>-</u>	<u>-</u>
Direct Charitable Activities		
Programme Costs	23,825	173,167
Salary Costs	181,770	228,552
Travel	5,884	1,408
	<u>211,479</u>	<u>403,127</u>
Support Costs (95%)	<u>18,010</u>	<u>15,278</u>
	<u>229,489</u>	<u>418,405</u>
Governance		
Affiliation Fees	11,742	11,834
Audit and Accounts	1,100	1,800
Insurances	3,167	2,179
Legal & Professional Fees	3,136	2,282
	<u>19,145</u>	<u>18,095</u>
Support Costs (5%)	<u>948</u>	<u>804</u>
	<u>20,093</u>	<u>18,899</u>
Other Resources Expended	<u>-</u>	<u>-</u>
Total Resources Expended	<u>249,582</u>	<u>437,304</u>
Support Costs		
Advertising	425	271
Bank Charge	413	326
Communications	2,388	1,864
Conference and Meeting	1,420	124
Equipment	803	685
Postage	3	40
OCN Charges and training expenses	9,227	8,328
Pension Scheme Charges	2,642	2,846
Payroll Processing Charges	1,637	1,598
	<u>18,958</u>	<u>16,082</u>

**The National Council of Young Men's Christian
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Detailed Statement of Financial Activities
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Newcastle Youthbase	2022	2021
	£	£
Income	<u>166,578</u>	<u>107,288</u>
Cost of generating funds		
Cost of generating voluntary income	<u>-</u>	<u>-</u>
	<u>-</u>	<u>-</u>
Direct Charitable Activities		
Salary Costs	105,935	68,297
Programme costs	14,083	25,792
Telephone & Internet	125	562
Heat & Light	-	787
Cleaning	123	120
Insurance	495	442
Repairs & Maintenance	-	1,850
Equipment costs	14,633	-
Tuck Shop expenses	2,674	-
	<u>138,068</u>	<u>97,850</u>
Support Costs (95%)	<u>397</u>	<u>123</u>
	<u>138,465</u>	<u>97,973</u>
Governance		
Audit and Accounts	400	-
Legal & Professional Fees	-	75
	<u>400</u>	<u>75</u>
Support Costs (5%)	<u>21</u>	<u>6</u>
	<u>421</u>	<u>81</u>
Total Resources Expended	<u>138,886</u>	<u>98,054</u>
Support Costs		
Stationery & Postage	-	31
Staff Training	50	-
Staff Travel & Expenses	368	98
	<u>418</u>	<u>129</u>

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Detailed Statement of Financial Activities
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Portadown	2022	2021
	£	£
Income	283,289	163,585
Cost of generating funds		
Cost of generating voluntary income	-	-
	-	-
Direct Charitable Activities		
Programme costs	64,529	54,227
Programme Equipment	23,100	1,229
Salary costs	142,727	93,554
Telephone & Internet	1,012	1,641
Rent	-	600
Heat & Light	6,123	3,068
Cleaning & Laundry	3,179	832
Insurance	4,416	5,196
Transport	950	-
Water Rates	534	306
Maintenance	390	1,781
Tuck Shop Expenses	6,244	17
Stationery	1,011	920
Depreciation	29,651	29,871
	<u>283,866</u>	<u>193,242</u>
Support Costs (95%)	1,104	1,464
	<u>284,970</u>	<u>194,706</u>
Governance		
Audit and Accounts	1,600	-
Legal & Professional Fees	1,581	75
	<u>3,181</u>	<u>75</u>
Support Costs (5%)	58	77
	<u>3,239</u>	<u>152</u>
Total Resources Expended	<u>288,209</u>	<u>194,858</u>
Support Costs		
Ground Rent	50	-
Sundry	495	109
Training	39	324
Staff Travel and Expenses	578	1,108
	<u>1,162</u>	<u>1,541</u>

**The National Council of Young Men's Christian
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Detailed Statement of Financial Activities
for the year ended 31 March 2022

MPower - Peace IV	2022	2021
	£	£
Income	<u>569,280</u>	<u>814,618</u>
Cost of generating funds		
Cost of generating voluntary income	<u>5,961</u>	<u>3,738</u>
	<u>5,961</u>	<u>3,738</u>
Direct Charitable Activities		
Programme costs	108,591	113,838
Salary costs	376,393	580,413
Bank Charges	292	292
Office Rent	3,500	6,000
Staff Development	5,042	2,440
Telephone	2,046	2,149
Insurance	2,560	3,111
Staff Travel expense	5,651	7,031
	<u>504,075</u>	<u>715,274</u>
Support Costs (95%)	<u>-</u>	<u>-</u>
	<u>504,075</u>	<u>715,274</u>
Governance		
Audit and Accounts	1,000	1,000
Legal & Professional Fees	18,964	18,982
	<u>19,964</u>	<u>19,982</u>
Support Costs (5%)	<u>-</u>	<u>-</u>
	<u>19,964</u>	<u>19,982</u>
Total Resources Expended	<u>530,000</u>	<u>738,994</u>
Support Costs	<u>-</u>	<u>-</u>
	<u>-</u>	<u>-</u>

**The National Council of Young Men's Christian
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Castle Park	2022	2021
	£	£
Income	<u>66,920</u>	<u>-</u>
Cost of generating funds		
Cost of generating voluntary income	<u>-</u>	<u>-</u>
	<u>-</u>	<u>-</u>
Direct Charitable Activities		
Programme costs	16,657	-
	<u>16,657</u>	<u>-</u>
Support Costs (95%)	<u>-</u>	<u>-</u>
	<u>16,657</u>	<u>-</u>
Governance		
	<u>-</u>	<u>-</u>
Support Costs (5%)	<u>-</u>	<u>-</u>
	<u>-</u>	<u>-</u>
Total Resources Expended	<u>16,657</u>	<u>-</u>
Support Costs	<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
for the year ended 31 March 2022

EA Funding Income & Expenditure - National and Greenhill

	NOTE	Core £	VOLT £	USUB £	StreetReach £	CRED £	CRED-E Learning £	Training £	Collaboration £	Newcomers - FUSE £	TOTAL £
OPENING BALANCE 1 APRIL 2021	7	-	136,972	-	1,326	12,481	5,503	534	1,814	(1)	158,629
INCOME		165,002	-	29,910	-	-	-	-	-	-	194,912
EXPENDITURE											
Insurance		15,000	-	-	-	-	-	-	-	-	15,000
Salary costs		144,525	20,977	12,478	1,326	-	-	-	-	-	179,306
Travel & Expenses		2,477	-	-	-	-	-	-	-	-	2,477
Training expenses		-	-	-	-	-	-	534	-	-	534
VOLT expenses		-	59,509	-	-	-	-	-	-	-	59,509
Programme expenses		3,000	-	12,760	-	2,329	5,503	-	-	-	23,592
TOTAL EXPENDITURE		165,002	80,486	25,238	1,326	2,329	5,503	534	-	-	280,418
BALANCE AT 31 MARCH 2022	7	-	56,486	4,672	-	10,152	-	-	1,814	(1)	73,123

**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 - Newcastle

	NOTE	Core £	Intervention £	Reset Grant £	Period Poverty £	TBUC £	Wellness Fund £	PPE Fund £	ICT Grant	TOTAL £
OPENING BALANCE 1 APRIL 2021		-	-	5	9	16	-	196	-	226
INCOME	7	126,851	-	-	-	-	3,250	-	11,686	141,787
EXPENDITURE										
Cleaning materials		123	-	-	-	-	-	-	-	123
Heat and Light		2,600	-	-	-	-	-	-	-	2,600
Insurance		495	-	-	-	-	-	-	-	495
Rent		13,000	-	-	-	-	-	-	-	13,000
Salaries		105,200	-	-	-	-	-	-	-	105,200
Telephone		95	-	-	-	-	-	-	-	95
Audit fees		400	-	-	-	-	-	-	-	400
Programme costs		4,919	-	-	-	-	3,250	107	11,685	19,961
TOTAL EXPENDITURE		126,832	-	-	-	-	3,250	107	11,685	141,874
BALANCE AT 31 MARCH 2022	7	19	-	5	9	16	-	89	1	139

**The National Council of Young Men's Christian
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EA Funding Income & Expenditure - Portadown YMCA

	NOTE	Core / Supplementary £	Summer Boost £	Youth Intervention £	YMCA Adventure Camp £	Small Grants £	Spark Programme £	Period Poverty £	Agile Response £	Drug & Alcohol Awareness £	Wellbei ng Fund £	ICT Grant	TOTAL £
OPENING BALANCE 1 APRIL 2021		-	-	1	-	227	-	27	-	-	-	-	255
INCOME	7	129,219	15,000	-	2,500	-	27,133	-	573	25,968	3,250	21,034	224,677
EXPENDITURE													
Audit Fees		400	-	-	-	-	-	-	-	-	-	-	400
Cleaning materials		513	-	-	-	-	-	-	-	-	-	-	513
Equipment costs		526	-	-	-	-	-	-	-	-	-	-	526
Heat & Light		2,790	-	-	-	-	-	-	-	-	-	-	2,790
Insurance		1,958	-	-	-	-	-	-	-	-	-	-	1,958
Maintenance		390	-	-	-	-	-	-	-	-	-	-	390
Other costs		58	-	-	-	-	-	-	-	6,724	-	-	6,782
Management Fees		-	1,300	-	-	-	-	-	-	-	-	-	1,300
Salary costs		115,374	2,700	-	-	-	2,200	-	573	14,832	-	-	135,679
Stationery		413	-	-	-	-	-	-	-	-	-	-	413
Telephone		504	-	-	-	-	-	-	-	-	-	-	504
Transport		950	-	-	-	-	-	-	-	-	-	-	950
Water rates		267	-	-	-	-	-	-	-	-	-	-	267
Programme costs		5,076	7,815	-	2,348	33	4,220	-	-	3,815	3,250	20,789	47,346
Balance returned to EA		-	-	-	-	194	-	27	-	-	-	-	221
Volunteer Allowances		-	-	-	-	-	15,889	-	-	-	-	-	15,889
TOTAL EXPENDITURE		129,219	11,815	-	2,348	227	22,309	27	573	25,371	3,250	20,789	215,928
AT 31 MARCH 2022	7	-	3,185	1	152	-	4,824	-	-	597	-	245	9,004