

COMPANY REGISTRATION NUMBER NI048892

**NORTH DOWN YMCA
COMPANY LIMITED BY GUARANTEE
ACCOUNTS
31ST MARCH 2017**

Charity Number NIC102247



**NORTH DOWN YMCA
COMPANY LIMITED BY GUARANTEE**

ACCOUNTS

YEAR ENDED 31ST MARCH 2017

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**NORTH DOWN YMCA
COMPANY LIMITED BY GUARANTEE**

MEMBERS OF THE BOARD AND PROFESSIONAL ADVISERS

Registered charity name	North Down YMCA
Charity number	NIC102247
Company registration number	NI048892
Principal office	10 High Street Bangor Northern Ireland BT20 5AY
Trustees	Dr J B Ferguson Mr E Jardine Mr J C Killick Mr T Magee Mr R Mahaffy Mr D McClarin Mr N Robinson Mr D Scott Ms L A Thompson
Secretary	Mr S J Buchanan
Auditor	Johnston Graham Limited Chartered Accountants & Statutory Auditor 216/218 Holywood Road Belfast BT4 1PD
Bankers	First Trust 85 Main Street Bangor Down BT20 4BA
Solicitors	Hewitt and Gilpin Thomas House 14-16 James Street South Belfast BT2 7GA

**NORTH DOWN YMCA
COMPANY LIMITED BY GUARANTEE**

TRUSTEES' ANNUAL REPORT

YEAR ENDED 31ST MARCH 2017

The trustees, who are also directors for the purposes of company law, present their report and the accounts of the charity for the year ended 31st March 2017.

REFERENCE AND ADMINISTRATIVE DETAILS

Reference and administrative details are shown in the schedule of members of the board and professional advisers on page 1 of the accounts.

THE TRUSTEES

The trustees who served the charity during the period were as follows:

Mr M J Bower
Dr J B Ferguson
Mr E Jardine
Mr J C Killick
Mr T Magee
Mr R Mahaffy
Mr D McClarin
Mr N Robinson
Mr D Scott
Ms L A Thompson

Mr M J Bower retired as a trustee on 9th May 2016.

NORTH DOWN YMCA COMPANY LIMITED BY GUARANTEE

TRUSTEES' ANNUAL REPORT *(continued)*

YEAR ENDED 31ST MARCH 2017

STRUCTURE, GOVERNANCE AND MANAGEMENT

Bangor YMCA was founded in 1979. The Association is a local autonomous voluntary Association of Christians from different traditions working together. It is part of the National and International family of YMCA's operating in over 119 different countries. Bangor YMCA has since its inception identified Young People (aged 5 to 25) as its primary beneficiary and has provided traditional youth club activities, Social Action programmes such as Action for Community Employment (ACE), Personal Development, Health Education and Social Inclusion Programmes.

The Association was incorporated as North Down YMCA, a Company Limited By Guarantee, in November 2003.

The Memorandum and Articles of Association of North Down YMCA specify the object of the Association to carry on and develop and extend the cause and work of the North Down YMCA and branches on a strictly non-political and non-sectarian basis, and generally to promote and assist the advancement of the spiritual, intellectual and physical condition of young people in accordance with the recognised principles and objects of the Young Men's Christian Association.

As part of the constitution of the company, one third of the directors must retire at each Annual General Meeting of the company. The directors to retire are those who have been longest in office since their last election or appointment. The directors due to retire at the Annual General Meeting then offer themselves for re-election.

The general Secretary/CEO is appointed by the Directors and has responsibility for the management of the staff of the association and determining the organisational structure of the association. Changes affecting senior staff or any major programme of the association would involve a consultation process with the Directors of the association before seeking their approval for changes to be made. Annual budgets are prepared and presented to the Directors for approval before the start of each financial year.

The association has a policy for the induction and training of new Directors. They are provided with an induction package giving details of the history of the association, the memorandum and articles of association, responsibilities of Directors, previous year accounts, the organisational structure and the major programmes of the association. This is accompanied by a briefing by the General Secretary/CEO on vision, mission, values and current activities of the association, introduction to senior staff and existing Directors, and an overview of the association's current financial situation.

North Down YMCA is one of 19 YMCA's in Ireland affiliated to the National Council of YMCA's in Ireland. Through the National Council of YMCA Ireland, North Down YMCA is linked to the European Alliance of YMCA's and the World Alliance of YMCA's with over 30 million members in 140 countries. North Down YMCA has adopted the operating standards introduced by the National Council of YMCA's in Ireland, and is reviewed annually to ensure compliance with these standards.

NORTH DOWN YMCA COMPANY LIMITED BY GUARANTEE

TRUSTEES' ANNUAL REPORT *(continued)*

YEAR ENDED 31ST MARCH 2017

OBJECTIVES AND ACTIVITIES

Objectives of North Down YMCA

As an association of volunteers and professional staff our aim is to demonstrate Christian love and concern for the people of North Down and Ards, to put the values of the Christian faith into action, to strive for the physical, mental and spiritual development of the individual and the family and to improve the quality of life in the community.

Recognising the value of all persons, we strive for respect and freedom, justice and equal opportunity, and tolerance and understanding for all people.

The objects for which the Association is incorporated include the holding of classes, lectures, exhibitions and meetings for education, hobbies, interests, debates and discussions, arts and science, spiritual or religious programmes, concerts, recreation and entertainment of a suitable nature. Sports and athletic development, hostels and homes, restaurants, information services and literature and provision of a savings bank are also identified as ways in which the Association may choose to promote or or advance the spiritual, moral, intellectual or physical welfare of the people of North Down.

Mission of North Down YMCA

North Down YMCA's mission is to live out the Christian faith by supporting young people, families and communities to flourish in mind, body and spirit.

Vision of North Down YMCA

North Down YMCA's vision is to be recognised as a body of people who demonstrate the love of God in everything we do.

Values of North Down YMCA

North Down YMCA believes that an ethos of care and compassion should underpin all aspects of our work. In particular, the Association aims to live out the following Christian values:

- Integrity - we believe in the importance of building honest relationships based on trust. We will say what we mean and mean what we say. We will be open and transparent in all dealings with service users, stakeholders and each other.
- Inclusion - we believe that a healthy and stable society is built upon people working together. We will be open to those of all cultures and backgrounds and those of all faiths and none. We will celebrate the diversity of the society in which we live and will oppose injustice and anything that excludes or marginalises people.
- Respect - we believe in the intrinsic worth and dignity of every person. We will treat each individual with respect and seek to promote their wellbeing and development.
- Responsiveness - we believe that everyone has different needs, strengths and aspirations. We will continuously reflect on our practice and be flexible and innovative in responding to changing needs and priorities.

Achieving our mission and vision is further dependant on:

NORTH DOWN YMCA COMPANY LIMITED BY GUARANTEE

TRUSTEES' ANNUAL REPORT *(continued)*

YEAR ENDED 31ST MARCH 2017

- Volunteering - we recognise that, as a voluntary organisation, volunteers are at the heart of everything we do. We will encourage volunteer involvement in all our activities and support and develop those who give their time to our Association.
- Partnership - we recognise the opportunities to share and learn from being part of the national and international movement of the YMCA. We will play our part as part of worldwide YMCA family and actively seek out opportunities to work with local and national Associations across the movement.

Aims for the year 2016-2017

In the year 2016-2017 North Down YMCA worked towards achieving the following strategic aims:

- Youth Development - to provide excellent personal and social development opportunities for young people, particularly those who face barriers to their development;
- Community Engagement - to provide excellent support which maintains the ability of people to live independently empowers minority ethnic communities, and contributes to the regeneration of the Harbour Ward;
- Healthy Living - to promote positive physical and mental health and well-being, and provide support for families living in disadvantages areas;
- Resource Management - to ensure that North Down YMCA has the necessary human and physical resources to achieve its plans and these resources are managed effectively and efficiently;
- Income Generation - to ensure that North Down YMCA effectively promotes its services and generates sufficient income from a diverse range of sources to achieve its plans; and,
- Governance & Compliance - to ensure the governance of North Down YMCA complies with the requirements of the law and best practice.

Plans for 2016-2017 were to:

- deliver programmes and support activities in line with the Operational Plan for 2016-2017;
- identify Strategic Priorities and develop a Strategic Plan for 2017-20 in consultation with National Council and other YMCA local associations;
- finalise the review of the Association's Memorandum and Articles, and complete registration with the Charity Commission of Northern Ireland;

NORTH DOWN YMCA COMPANY LIMITED BY GUARANTEE

TRUSTEES' ANNUAL REPORT *(continued)*

YEAR ENDED 31ST MARCH 2017

- develop the Association's income generation activities via social enterprise, fundraising and funding;
- continue to develop our 'Supporting Activities' in order to ensure effective resource management and good governance and compliance; and,
- continue to work in partnership with other agencies to deliver services to young people, families and communities across North Down.

SIGNIFICANT ACTIVITIES, ACHIEVEMENTS AND PERFORMANCE

The Youth Centre delivered centre-based youth programmes five evenings per week to approximately 120 young people, ranging in age from 7 to 25. These were complimented by structured group work programmes, focusing on the themes of health living, community relations and employability, and outreach youth work activities in Bangor town centre.

Youth Health Advice Service is now established on SERC's Bangor campus, and delivers weekly health-focused to students, in partnership with South Eastern HSC Trust. Families Together supported over 80 families via a diverse range of activities for parents/carers and children across Bangor, although this project unfortunately ended in February 2016 due to the end of funding.

The Tenant Support Service provided floating support across North Down and Newtownards to an ongoing caseload of 39 individuals. The work of the PSAM (Preventing Suicide Amongst Men) project provided additional support, through one-to-one mentoring, structured group work and drop-in, to vulnerable adult males. The Harbour Renewal Project provided ESOL classes, an international homework club, a youth club for BME young people, a 55+ Friendship Group and a community drop-in service, as well as continuing to support the work of the Harbour Ward Community Association and Polish Association. Our Bilingual Advocacy & Integration Workers provided one-to-one and group support to a significant number of people from minority ethnic backgrounds.

Following relocation to new premises at 10-12 High Street, Bangor in January 2016, the Association launched two social economy initiatives- Room Hire @ The Y and YMCA After School Club. Both of these activities are now self-sufficient, and generating unrestricted income for the Association, with plans for further expansion during 2017-18.

RISK MANAGEMENT

North Down YMCA maintains an organisational Risk Register and carries out regular risk management reviews of its operations. Three areas are identified as key areas of risk management: health and safety, safeguarding and loss/reduction of funding. Extensive steps have been taken to establish procedures and appropriate training in the Association to manage these risks. The Directors review these procedures on a quarterly basis.

WORKING CAPITAL FUNDING POLICY

As part of our good governance policy the Association aims to hold in cash reserve a minimum of three to six months turnover in order to continue to operate in conditions where funding is erratic or the timing of the receipt of grants is delayed.

NORTH DOWN YMCA COMPANY LIMITED BY GUARANTEE

TRUSTEES' ANNUAL REPORT *(continued)*

YEAR ENDED 31ST MARCH 2017

FINANCIAL REVIEW RESULTS FOR 2016-2017

In the year there was a net deficit of income compared to expenditure, as shown in the Statement of Financial Activities on page 11. This has been deducted from reserves brought forward. We are committed to ensuring that the work of the Association continues, recognising the importance of donations and assistance from our supporters and sponsors to our future work.

PLANS FOR FUTURE PERIODS PLANS FOR 2017-18

North Down YMCA will:

- deliver programmes and support activities in line with the Operational Plan for 2017-18;
- identify Strategic Priorities and develop a Strategic Plan for 2020 in consultation with National Council and other YMCA local associations;
- continue to develop the Association's income generation activities via social enterprise, fundraising and funding;
- continue to develop our 'Supporting Activities' in order to ensure effective resource management and good governance and compliance; and,
- continue to work in partnership with other agencies to deliver services to young people, families and communities across North Down.

VOLUNTEERS

North Down YMCA is dependent on the generosity of the volunteers who provide support at various levels of the Association's activities.

The Board of Directors of the Association is comprised of volunteers, who meet monthly to oversee the management of the Association. Our centre based youth provision is reliant on volunteers for its operation, particularly in the evenings. Volunteers also make an important contribution to the delivery of programmes with children, families and ethnic minorities.

In total, the Association benefits directly from the support of over 30 volunteers on a regular basis throughout the year. The Association is indebted to all our volunteers, who give so generously of their time and energy, and is committed to supporting their individual growth and development.

FUTURE SUPPORT

We are very grateful for all of the prayers and encouragement, both financial and otherwise, which we continue to receive. Please continue to support us in any way you can, or contact us if you would like further information about the work of the YMCA in North Down.

NORTH DOWN YMCA COMPANY LIMITED BY GUARANTEE

TRUSTEES' ANNUAL REPORT *(continued)*

YEAR ENDED 31ST MARCH 2017

TRUSTEES' RESPONSIBILITIES STATEMENT

The trustees (who are also the directors of North Down YMCA for the purposes of company law) are responsible for preparing the Trustees' Annual Report and the accounts in accordance with applicable law and regulations.

Company law requires the trustees to prepare accounts for each financial year. Under that law the trustees have elected to prepare the accounts in accordance with United Kingdom Generally Accepted Accounting Practice (United Kingdom Accounting Standards and applicable law). Under company law the trustees must not approve the accounts unless they are satisfied that they give a true and fair view of the state of affairs of the charity and the income and expenditure of the charity for that period.

In preparing these accounts, the trustees are required to:

- select suitable accounting policies and then apply them consistently;
- observe the methods and principles in the Charities SORP;
- make judgements and accounting estimates that are reasonable and prudent; and
- prepare the accounts 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 accounts comply with the Companies Act 2006. They are also responsible for safeguarding the assets of the charity and hence for taking reasonable steps for the prevention and detection of fraud and other irregularities.

**NORTH DOWN YMCA
COMPANY LIMITED BY GUARANTEE**

TRUSTEES' ANNUAL REPORT *(continued)*

YEAR ENDED 31ST MARCH 2017

AUDITOR

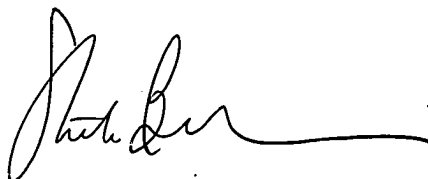
Johnston Graham Limited are deemed to be re-appointed under section 487(2) of the Companies Act 2006.

Each of the persons who is a trustee at the date of approval of this report confirms that:

- so far as each trustee is aware, there is no relevant audit information of which the charity's auditor is unaware; and
- each trustee has taken all steps that they ought to have taken as a trustee to make themselves aware of any relevant audit information and to establish that the charity's auditor is aware of that information.

Registered office:
10 High Street
Bangor
BT20 5AY

Signed by order of the trustees

A handwritten signature in black ink, appearing to read 'S J Buchanan', followed by a long horizontal line extending to the right.

Mr S J Buchanan
Charity Secretary

9th October 2017

NORTH DOWN YMCA COMPANY LIMITED BY GUARANTEE

INDEPENDENT AUDITOR'S REPORT TO THE MEMBERS OF NORTH DOWN YMCA

YEAR ENDED 31ST MARCH 2017

We have audited the accounts of North Down YMCA for the year ended 31st March 2017 on pages 12 to 19. The financial reporting framework that has been applied in their preparation is applicable law and the Financial Reporting Standard for Smaller Entities (effective January 2015) (United Kingdom Generally Accepted Accounting Practice applicable to Smaller Entities).

This report is made solely to the charity's members, as a body, in accordance with Chapter 3 of Part 16 of the Companies Act 2006. Our audit work has been undertaken so that we might state to the charity's trustees those matters we are required to state to them in an auditor's 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 charity and the charity's trustees as a body, for our audit work, for this report, or for the opinions we have formed.

RESPECTIVE RESPONSIBILITIES OF TRUSTEES AND AUDITOR

As explained more fully in the Trustees' Annual Report, the trustees (who are also the directors of the charitable company for the purposes of company law) are responsible for the preparation of accounts and for being satisfied that they give a true and fair view.

Our responsibility is to audit and express an opinion on the accounts in accordance with applicable law and International Standards on Auditing (UK and Ireland). Those standards require us to comply with the Auditing Practices Board's Ethical Standards for Auditors.

SCOPE OF THE AUDIT OF THE ACCOUNTS

An audit involves obtaining evidence about the amounts and disclosures in the accounts sufficient to give reasonable assurance that the accounts are free from material misstatement, whether caused by fraud or error. This includes an assessment of: whether the accounting policies are appropriate to the charity's circumstances and have been consistently applied and adequately disclosed; the reasonableness of significant accounting estimates made by the trustees; and the overall presentation of the accounts. In addition, we read all the financial and non-financial information in the Trustees' Annual Report to identify material inconsistencies with the audited accounts. If we become aware of any apparent material misstatements or inconsistencies we consider the implications for our report.

OPINION ON ACCOUNTS

In our opinion the accounts:

- give a true and fair view of the state of the charitable company's affairs as at 31st March 2017 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 applicable to Smaller Entities; and
- have been prepared in accordance with the requirements of the Companies Act 2006.

OPINION ON OTHER MATTER PRESCRIBED BY THE COMPANIES ACT 2006

In our opinion the information given in the Trustees' Annual Report for the financial year for which the accounts are prepared is consistent with the accounts.

**NORTH DOWN YMCA
COMPANY LIMITED BY GUARANTEE**

**INDEPENDENT AUDITOR'S REPORT TO THE MEMBERS OF NORTH DOWN
YMCA (continued)**

YEAR ENDED 31ST MARCH 2017

MATTERS ON WHICH WE ARE REQUIRED TO REPORT BY EXCEPTION

We have nothing to report in respect of the following matters where 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; or
- the directors were not entitled to prepare the financial statements in accordance with the small companies regime.

E Mulholland

MS E MULHOLLAND (Senior
Statutory Auditor)
For and on behalf of
JOHNSTON GRAHAM LIMITED
Chartered Accountants
& Statutory Auditor

216/218 Hollywood Road
Belfast
BT4 1PD

9th October 2017

**NORTH DOWN YMCA
COMPANY LIMITED BY GUARANTEE**

**STATEMENT OF FINANCIAL ACTIVITIES (INCORPORATING THE INCOME AND
EXPENDITURE ACCOUNT)**

YEAR ENDED 31ST MARCH 2017

	Note	Unrestricted Funds £	Restricted Funds £	Total Funds 2017 £	Total Funds 2016 £
INCOME AND ENDOWMENTS					
Donations and legacies	2	18,993	369,332	388,325	453,907
Income from charitable activities	3	34,524	—	34,524	11,000
Investment income	4	—	1,546	1,546	—
Other income	5	—	—	—	89,500
TOTAL INCOME		<u>53,517</u>	<u>370,878</u>	<u>424,395</u>	<u>554,407</u>
EXPENDITURE					
Expenditure on raising funds:					
Costs of raising donations and legacies	6	(16,954)	(417,749)	(434,703)	(431,856)
Expenditure on charitable activities	7/8	(5,245)	(10,331)	(15,576)	(15,114)
TOTAL EXPENDITURE		<u>(22,199)</u>	<u>(428,080)</u>	<u>(450,279)</u>	<u>(446,970)</u>
NET (EXPENDITURE)/INCOME BEFORE TRANSFER					
	9	31,318	(57,202)	(25,884)	107,437
Transfer between funds	10	(48,913)	48,913	—	—
NET (EXPENDITURE)/INCOME FOR THE YEAR					
		(17,595)	(8,289)	(25,884)	107,437
RECONCILIATION OF FUNDS					
Total funds brought forward		<u>645,325</u>	<u>68,092</u>	<u>713,417</u>	<u>605,980</u>
TOTAL FUNDS CARRIED FORWARD		<u>627,730</u>	<u>59,803</u>	<u>687,533</u>	<u>713,417</u>

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

All of the above amounts relate to continuing activities.

The notes on pages 14 to 19 form part of these accounts.

**NORTH DOWN YMCA
COMPANY LIMITED BY GUARANTEE**

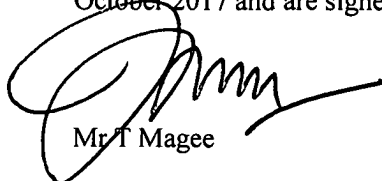
BALANCE SHEET

31ST MARCH 2017


	Note	2017 £	2016 £
FIXED ASSETS			
Tangible assets	12	515,974	529,822
CURRENT ASSETS			
Debtors	13	59,985	69,928
Cash at bank		115,930	145,981
		<u>175,915</u>	<u>215,909</u>
CREDITORS: Amounts falling due within one year	14	<u>(4,356)</u>	<u>(32,314)</u>
NET CURRENT ASSETS		171,559	183,595
TOTAL ASSETS LESS CURRENT LIABILITIES		<u>687,533</u>	<u>713,417</u>
NET ASSETS		<u>687,533</u>	<u>713,417</u>
FUNDS OF THE CHARITY			
Restricted income funds	15	59,803	68,092
Unrestricted income funds	16	627,730	645,325
TOTAL CHARITY FUNDS		<u>687,533</u>	<u>713,417</u>

These accounts have been prepared in accordance with the provisions applicable to companies subject to the small companies regime and with the Financial Reporting Standard for Smaller Entities (effective January 2015).

These accounts were approved by the members of the committee and authorised for issue on the 9th October 2017 and are signed on their behalf by:



Mr T Magee



Mr N Robinson

NORTH DOWN YMCA COMPANY LIMITED BY GUARANTEE

NOTES TO THE ACCOUNTS

YEAR ENDED 31ST MARCH 2017

1. ACCOUNTING POLICIES

Basis of accounting

The accounts have been prepared under the historical cost convention, as modified by the revaluation of certain fixed assets and investments measured at market value. The accounts have been prepared in accordance with the Financial Reporting Standard for Smaller Entities (effective January 2015), and the requirements of Accounting and Reporting by Charities: Statement of Recommended Practice applicable to charities preparing their accounts in accordance with the Financial Reporting Standard for Smaller Entities (effective January 2015) (SORP 2015).

Fund accounting

- Unrestricted funds are available for use at the discretion of the trustees in furtherance of the general objectives of the charity.
- Designated funds are unrestricted funds earmarked by the Management Committee for particular purposes.
- Restricted funds are subjected to restrictions on their expenditure imposed by the donor. Expenditure which meets the criteria is identified to the fund.

It is still at the discretion of the directors, however, to decide how best to spend restricted funds within the specified project or area of work, and such decisions are made by the directors in the context of the furtherance of the aims of North Down YMCA to achieve the best outcome for the charity.

Historically, restricted funding received by the organisation has been less than the actual costs incurred by North Down YMCA in undertaking the relevant projects or the specific areas of work to which the funds related. The directors have, at their discretion, used the unrestricted funds of the organisation to subsidise these projects and activities. The level of this subsidy is shown in the Statement of Financial Activities on page 12 as Gross Transfers Between Funds.

Fixed assets

All fixed assets are initially recorded at cost. During the year the premises at Queens Parade were vested by Department of Social Development but alternative premises were purchased on the company's behalf and suitable reinstatement of these premises will take place in 2015/16.

Depreciation

Depreciation is calculated so as to write off the cost of an asset, less its estimated residual value, over the useful economic life of that asset as follows:

Land & Buildings	- 1% Straight line
Fixtures & Fittings	- 20% Straight line

NORTH DOWN YMCA COMPANY LIMITED BY GUARANTEE

NOTES TO THE ACCOUNTS

YEAR ENDED 31ST MARCH 2017

1. ACCOUNTING POLICIES *(continued)*

Pension costs

Retirement benefits to employees in the company are provided by a defined benefit pension scheme whereby the pension funds are held separately from those of the company in independently-administered funds. The company contributions are accounted for on the basis of contributions payable to the pension scheme in the year on the basis periodically recommended by a professionally qualified actuary.

Incoming resources

All incoming resources are included on the Statement of Financial Activities when the charity is legally entitled to the income and the amount can be quantified with reasonable accuracy.

Resources expended

Expenditure is accounted for on an accruals basis and has been classified under headings that aggregate all cost related to the category. Where costs cannot be directly attributed to particular headings they have been allocated to activities on a basis consistent with the use of resources.

2. DONATIONS AND LEGACIES

	Unrestricted Funds £	Restricted Funds £	Total Funds 2017 £
Other income			
Supporting People	–	182,216	182,216
Tudor Trust	–	–	–
Public Health Agency	–	20,768	20,768
SPOD	–	55,800	55,800
Education Authority refurbishment grant	–	–	–
Sundry grants, subscriptions, donations and cash received	18,993	110,548	129,541
DSD - disturbance costs	–	–	–
	<u>18,993</u>	<u>369,332</u>	<u>388,325</u>

**NORTH DOWN YMCA
COMPANY LIMITED BY GUARANTEE**

NOTES TO THE ACCOUNTS

YEAR ENDED 31ST MARCH 2017

2. DONATIONS AND LEGACIES (continued)

	Unrestricted Funds £	Restricted Funds £	Total Funds 2016 £
Other income			
Supporting People	—	182,216	182,216
Tudor Trust	—	40,767	40,767
Public Health Agency	—	20,495	20,495
SPOD	—	54,011	54,011
Education Authority refurbishment grant	—	20,000	20,000
Sundry grants, subscriptions, donations and cash received	11,319	102,892	114,211
DSD - disturbance costs	—	22,207	22,207
	<u>11,319</u>	<u>442,588</u>	<u>453,907</u>

3. INCOME FROM CHARITABLE ACTIVITIES

	Unrestricted Funds £	Total Funds 2017 £	Unrestricted Funds £	Total Funds 2016 £
Rent received and receivable, net of expenses	10,746	10,746	11,000	11,000
Room Hire	9,816	9,816	—	—
After Schools Club	13,962	13,962	—	—
	<u>34,524</u>	<u>34,524</u>	<u>11,000</u>	<u>11,000</u>

4. INVESTMENT INCOME

	Restricted Funds £	Total Funds 2017 £	Restricted Funds £	Total Funds 2016 £
Bank interest receivable	1,546	1,546	—	—

5. OTHER INCOME

	Unrestricted Funds £	Total Funds 2017 £	Unrestricted Funds £	Total Funds 2016 £
Profit on disposal of property	—	—	89,500	89,500

6. COSTS OF RAISING DONATIONS AND LEGACIES

	Unrestricted Funds £	Restricted Funds £	Total Funds 2017 £
Voluntary Income	16,954	417,749	434,703

**NORTH DOWN YMCA
COMPANY LIMITED BY GUARANTEE**

NOTES TO THE ACCOUNTS

YEAR ENDED 31ST MARCH 2017

6. COSTS OF RAISING DONATIONS AND LEGACIES (continued)

	Unrestricted Funds £	Restricted Funds £	Total Funds 2016 £
Voluntary Income	—	431,856	431,856

7. COSTS OF CHARITABLE ACTIVITIES BY FUND TYPE

	Unrestricted Funds £	Restricted Funds £	Total Funds 2017 £
Charitable activities	5,245	10,331	15,576

	Unrestricted Funds £	Restricted Funds £	Total Funds 2016 £
Charitable activities	—	15,114	15,114

8. COSTS OF CHARITABLE ACTIVITIES BY ACTIVITY TYPE

	Activities undertaken directly £	Total Funds 2017 £	Total Funds 2016 £
Charitable activities	15,576	15,576	15,114

9. NET (OUTGOING)/INCOMING RESOURCES FOR THE YEAR

This is stated after charging:

	2017 £	2016 £
Staff pension contributions	11,216	11,277
Depreciation	15,576	15,114
Auditors' fees	2,040	2,040

10. FUND TRANSFERS

A transfer of £48,913 was made between restricted and unrestricted funds to reflect the bank transfer made between bank accounts during the year.

**NORTH DOWN YMCA
COMPANY LIMITED BY GUARANTEE**

NOTES TO THE ACCOUNTS

YEAR ENDED 31ST MARCH 2017

11. STAFF COSTS AND EMOLUMENTS

Total staff costs were as follows:

	2017	2016
	£	£
Wages and salaries	290,717	275,142
Social security costs	18,748	18,811
Other pension costs	11,216	11,277
	<u>320,681</u>	<u>305,230</u>

Particulars of employees:

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

	2017	2016
	No.	No.
Number of management staff	<u>18</u>	<u>16</u>

No employee received remuneration of more than £60,000 during the year (2016 - Nil).

12. TANGIBLE FIXED ASSETS

	Land & Buildings £	Fixtures & Fittings £	Total £
COST			
At 1st April 2016	490,000	78,970	568,970
Additions	—	1,728	1,728
At 31st March 2017	<u>490,000</u>	<u>80,698</u>	<u>570,698</u>
DEPRECIATION			
At 1st April 2016	4,900	34,248	39,148
Charge for the year	4,900	10,676	15,576
At 31st March 2017	<u>9,800</u>	<u>44,924</u>	<u>54,724</u>
NET BOOK VALUE			
At 31st March 2017	<u>480,200</u>	<u>35,774</u>	<u>515,974</u>
At 31st March 2016	<u>485,100</u>	<u>44,722</u>	<u>529,822</u>

13. DEBTORS

	2017	2016
	£	£
Other debtors	<u>59,985</u>	<u>69,928</u>

**NORTH DOWN YMCA
COMPANY LIMITED BY GUARANTEE**

NOTES TO THE ACCOUNTS

YEAR ENDED 31ST MARCH 2017

14. CREDITORS: Amounts falling due within one year

	2017	2016
	£	£
Other creditors	<u>4,356</u>	<u>32,314</u>

15. RESTRICTED INCOME FUNDS

	Balance at 1 Apr 2016	Income	Expenditure	Transfers	Balance at 31 Mar 2017
	£	£	£	£	£
Supporting People	23,369	370,878	(417,749)	48,913	25,411
Capital Grants	44,723	-	(10,331)	-	34,392
Total	<u>68,092</u>	<u>370,878</u>	<u>(428,080)</u>	<u>48,913</u>	<u>59,803</u>

16. UNRESTRICTED INCOME FUNDS

	Balance at 1 Apr 2016	Income	Expenditure	Transfers	Balance at 31 Mar 2017
	£	£	£	£	£
General Funds	<u>645,325</u>	<u>53,517</u>	<u>(22,199)</u>	<u>(48,913)</u>	<u>627,730</u>

17. ANALYSIS OF NET ASSETS BETWEEN FUNDS

	Tangible fixed assets	Total
	£	£
Unrestricted Income Funds	<u>531,550</u>	<u>531,550</u>
Total Funds	<u>531,550</u>	<u>531,550</u>

18. CONTINGENT LIABILITIES

The company is liable to repay some grants received should it cease certain of its charitable activities or where the company does not reinvest monies into certain projects.

19. RELATED PARTY TRANSACTIONS

During the year Mr N. Robinson a company director provided services to the company to the value of £3,900. In addition a donation of £5,000 was made to the company in the period.

20. COMPANY LIMITED BY GUARANTEE

The company is limited by guarantee and has no authorised or issued share capital. The company has charitable status accepted by the Charity Commission for Northern Ireland under reference NIC102247.