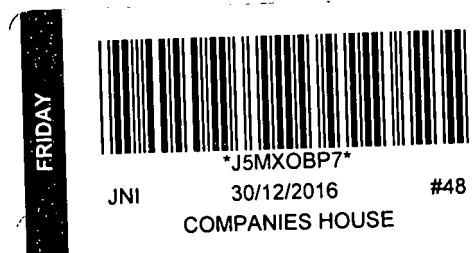
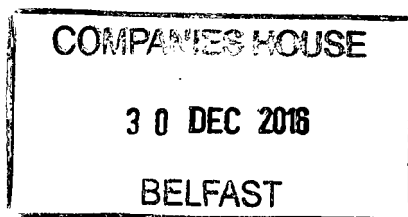


**COMPANY REGISTRATION NUMBER NI048892**

**NORTH DOWN YMCA  
COMPANY LIMITED BY GUARANTEE  
ACCOUNTS  
31ST MARCH 2016**

**Charity Number NIC102247**



**NORTH DOWN YMCA  
COMPANY LIMITED BY GUARANTEE**

**ACCOUNTS**

**YEAR ENDED 31ST MARCH 2016**

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**NORTH DOWN YMCA  
COMPANY LIMITED BY GUARANTEE**

**MEMBERS OF THE BOARD AND PROFESSIONAL ADVISERS**

<b>Registered charity name</b>	North Down YMCA
<b>Charity number</b>	NIC102247
<b>Company registration number</b>	NI048892
<b>Principal office</b>	10 High Street Bangor BT20 5AY
<b>Trustees</b>	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
<b>Secretary</b>	Mr S J Buchanan
<b>Auditor</b>	Johnston Graham Limited Chartered Accountants & Statutory Auditor 216/218 Holywood Road Belfast BT4 1PD
<b>Bankers</b>	First Trust 85 Main Street Bangor Down BT20 4BA
<b>Solicitors</b>	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 2016**

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 2016.

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

Ms E Curry retired as a trustee on 12th October 2015.

Ms L A McLaughlin retired as a trustee on 12th October 2015.

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 2016**

#### **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 120 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 associations'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 2016**

#### **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, to aid in the development of Christian values, to strive for the physical, mental and spiritual developments 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, 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:

- Volunteering - we recognise that, as a voluntary organisation, volunteers are at the heart of

# **NORTH DOWN YMCA COMPANY LIMITED BY GUARANTEE**

## **TRUSTEES' ANNUAL REPORT *(continued)***

### **YEAR ENDED 31ST MARCH 2016**

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 YMCA movement and will play our part within the worldwide YMCA family. We will also commit to working collaboratively with other organisations in order to provide the best support possible to young people, families and communities.

### **Aims for the year 2015-2016**

In the year 2015-2016 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;
- Tenant Support - to provide excellent support which empowers people to live independently;
- Family Support - to provide excellent holistic support for families in disadvantaged areas;
- Community Engagement - to provide empowering support to geographical communities and Black Minority Ethnic (BME) groups and promote good community relations;
- Healthy Living - to promote positive physical and mental health and wellbeing;
- Human Resources - to ensure that North Down YMCA has the staff and volunteers to achieve its plans and they are effectively managed and given the opportunity to develop;
- Physical Resources - to ensure that North Down YMCA has the premises and other physical resources it requires to achieve its plans and these resources are managed effectively and efficiently;
- Income Generation - to ensure that North Down YMCA generates sufficient income from a diverse range of sources to achieve its plans;
- Governance - to ensure the governance of North Down YMCA complies with the requirements of the law and best practice; and
- Communications - to increase awareness of North Down YMCA and its work and to effectively promote its programmes.

### **Plans for 2015-2016 were to:**

- implement the strategic plan and to work towards the identified Strategic Priorities for 2013-16;
- develop and deliver programmes in line with the Operational Plan for 2015-16;
- continue to engage with the Department of Social Development and secure a suitable reinstatement of premises within Bangor town centre;
- further develop our 'Supporting Activities' in order to ensure good governance and sustainability; and,
- work in partnership with other agencies to deliver services to young people, families and communities across North Down.

# **NORTH DOWN YMCA COMPANY LIMITED BY GUARANTEE**

## **TRUSTEES' ANNUAL REPORT *(continued)***

### **YEAR ENDED 31ST MARCH 2016**

#### **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.

The association relocated from 39 Queen's Parade, Bangor, to 10-12 High Street, Bangor, in January 2016. The new premises are modern, accessible, multi-function and located in the heart of Bangor town centre.

#### **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.

#### **FINANCIAL REVIEW RESULTS FOR 2015-2016**

In the year there was a net surplus of income compared to expenditure, as shown in the Statement of Financial Activities on page 11. This has been added to the 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.



# **NORTH DOWN YMCA COMPANY LIMITED BY GUARANTEE**

## **TRUSTEES' ANNUAL REPORT *(continued)***

### **YEAR ENDED 31ST MARCH 2016**

#### **PLANS FOR FUTURE PERIODS**

##### **PLANS FOR 2016-17**

North Down YMCA will:

- deliver programmes and support activities in line with the Operational Plan for 2016-17;
- 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;
- 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 dependant 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 40 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.

#### **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.

**NORTH DOWN YMCA  
COMPANY LIMITED BY GUARANTEE****TRUSTEES' ANNUAL REPORT** *(continued)***YEAR ENDED 31ST MARCH 2016****TRUSTEES' RESPONSIBILITIES STATEMENT** *(continued)*

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.

**AUDITOR**

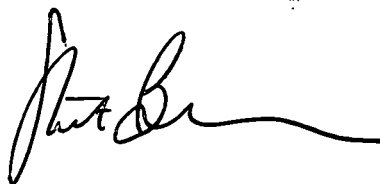
Johnston Graham Limited are deemed to be re-appointed under section 487(2) of the Companies Act 2006.

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



Mr S J Buchanan  
Charity Secretary

14th November 2016

# **NORTH DOWN YMCA COMPANY LIMITED BY GUARANTEE**

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

### **YEAR ENDED 31ST MARCH 2016**

We have audited the accounts of North Down YMCA for the year ended 31st March 2016 on pages 11 to 18. 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 2016 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 2016**

**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

14th November 2016

**NORTH DOWN YMCA  
COMPANY LIMITED BY GUARANTEE**

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

**YEAR ENDED 31ST MARCH 2016**

	Note	Unrestricted Funds £	Restricted Funds £	Total Funds 2016 £	Total Funds 2015 £
<b>INCOME AND ENDOWMENTS</b>					
Donations and legacies	2	11,319	442,588	453,907	411,079
Income from charitable activities	3	11,000	—	11,000	11,000
Investment income	4	—	—	—	1,335
Other income	5	89,500	—	89,500	—
<b>TOTAL INCOME</b>		<b>111,819</b>	<b>442,588</b>	<b>554,407</b>	<b>423,414</b>
<b>EXPENDITURE</b>					
Expenditure on raising funds:					
Costs of raising donations and legacies	6	—	(431,856)	(431,856)	(430,371)
Expenditure on charitable activities	7/8	—	(15,114)	(15,114)	(9,964)
<b>TOTAL EXPENDITURE</b>		<b>—</b>	<b>(446,970)</b>	<b>(446,970)</b>	<b>(440,335)</b>
<b>NET INCOME/(EXPENDITURE) BEFORE TRANSFER</b>					
Transfer between funds	10	(49,105)	49,105	—	—
<b>NET INCOME/(EXPENDITURE) FOR THE YEAR</b>		<b>62,714</b>	<b>44,723</b>	<b>107,437</b>	<b>(16,921)</b>
<b>RECONCILIATION OF FUNDS</b>					
Total funds brought forward		582,611	23,369	605,980	622,901
<b>TOTAL FUNDS CARRIED FORWARD</b>		<b>645,325</b>	<b>68,092</b>	<b>713,417</b>	<b>605,980</b>

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 13 to 18 form part of these accounts.

# NORTH DOWN YMCA COMPANY LIMITED BY GUARANTEE

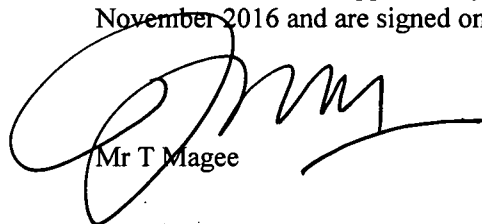
## BALANCE SHEET

31ST MARCH 2016

	Note	2016 £	2015 £
<b>FIXED ASSETS</b>			
Tangible assets	12	529,822	403,784
<b>CURRENT ASSETS</b>			
Debtors	13	69,928	49,466
Cash at bank		145,981	172,960
		<u>215,909</u>	<u>222,426</u>
<b>CREDITORS: Amounts falling due within one year</b>	14	<u>(32,314)</u>	<u>(20,230)</u>
<b>NET CURRENT ASSETS</b>		<b>183,595</b>	202,196
<b>TOTAL ASSETS LESS CURRENT LIABILITIES</b>		<b>713,417</b>	<u>605,980</u>
<b>NET ASSETS</b>		<b>713,417</b>	<u>605,980</u>
<b>FUNDS OF THE CHARITY</b>			
Restricted income funds	15	68,092	23,369
Unrestricted income funds	16	645,325	582,611
<b>TOTAL CHARITY FUNDS</b>		<b>713,417</b>	<u>605,980</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 14th November 2016 and are signed on their behalf by:



Mr T Magee

D.N. Robinson  
Mr N Robinson

# **NORTH DOWN YMCA COMPANY LIMITED BY GUARANTEE**

## **NOTES TO THE ACCOUNTS**

### **YEAR ENDED 31ST MARCH 2016**

#### **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 took place during the year.

##### **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
Motor Vehicles	- 20% Straight line

# **NORTH DOWN YMCA COMPANY LIMITED BY GUARANTEE**

## **NOTES TO THE ACCOUNTS**

### **YEAR ENDED 31ST MARCH 2016**

#### **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**

	<b>Unrestricted Funds £</b>	<b>Restricted Funds £</b>	<b>Total Funds 2016 £</b>
<b>Other income</b>			
Supporting People	–	182,216	182,216
Tudor Trust	–	40,767	40,767
Public Health Agency	–	20,495	20,495
SPOD	–	54,011	54,011
Henry Smith Charity	–	–	–
Children in need	–	–	–
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
	<b>11,319</b>	<b>442,588</b>	<b>453,907</b>



**NORTH DOWN YMCA  
COMPANY LIMITED BY GUARANTEE**

**NOTES TO THE ACCOUNTS**

**YEAR ENDED 31ST MARCH 2016**

**7. COSTS OF CHARITABLE ACTIVITIES BY FUND TYPE**

	<b>Restricted Funds</b>	<b>Total Funds 2016</b>	<b>Restricted Funds</b>	<b>Total Funds 2015</b>
	<b>£</b>	<b>£</b>	<b>£</b>	<b>£</b>
Charitable activities	<u>15,114</u>	<u>15,114</u>	<u>9,964</u>	<u>9,964</u>

**8. COSTS OF CHARITABLE ACTIVITIES BY ACTIVITY TYPE**

	<b>Activities undertaken directly</b>	<b>Total Funds 2016</b>	<b>Total Funds 2015</b>
	<b>£</b>	<b>£</b>	<b>£</b>
Charitable activities	<u>15,114</u>	<u>15,114</u>	<u>9,964</u>

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

This is stated after charging:

	<b>2016</b>	<b>2015</b>
	<b>£</b>	<b>£</b>
Staff pension contributions	11,277	11,124
Depreciation	15,114	9,964
Auditors' fees	<u>2,040</u>	<u>2,040</u>

**10. FUND TRANSFERS**

A transfer of £39,679 was made between restricted and unrestricted funds to reflect the bank transfer made between bank accounts during the year.

**11. STAFF COSTS AND EMOLUMENTS**

**Total staff costs were as follows:**

	<b>2016</b>	<b>2015</b>
	<b>£</b>	<b>£</b>
Wages and salaries	275,142	272,583
Social security costs	18,811	20,347
Other pension costs	11,277	11,124
	<u>305,230</u>	<u>304,054</u>

**Particulars of employees:**

The average number of employees during the year, calculated on the basis of full-time equivalents, was as follows:

	<b>2016</b>	<b>2015</b>
	<b>No.</b>	<b>No.</b>
Number of management staff	<u>16</u>	<u>16</u>

No employee received remuneration of more than £60,000 during the year (2015 - Nil).

**NORTH DOWN YMCA  
COMPANY LIMITED BY GUARANTEE**

**NOTES TO THE ACCOUNTS**

**YEAR ENDED 31ST MARCH 2016**

**12. TANGIBLE FIXED ASSETS**

	<b>Land &amp; Buildings £</b>	<b>Fixtures &amp; Fittings £</b>	<b>Total £</b>
<b>COST</b>			
At 1st April 2015	450,000	27,318	477,318
Additions	490,000	51,652	541,652
Disposals	(450,000)	—	(450,000)
<b>At 31st March 2016</b>	<b>490,000</b>	<b>78,970</b>	<b>568,970</b>
<b>DEPRECIATION</b>			
At 1st April 2015	49,500	24,034	73,534
Charge for the year	4,900	10,214	15,114
On disposals	(49,500)	—	(49,500)
<b>At 31st March 2016</b>	<b>4,900</b>	<b>34,248</b>	<b>39,148</b>
<b>NET BOOK VALUE</b>			
<b>At 31st March 2016</b>	<b>485,100</b>	<b>44,722</b>	<b>529,822</b>
At 31st March 2015	400,500	3,284	403,784

**13. DEBTORS**

	<b>2016 £</b>	<b>2015 £</b>
Other debtors	<b>69,928</b>	49,466

**14. CREDITORS: Amounts falling due within one year**

	<b>2016 £</b>	<b>2015 £</b>
Other creditors	<b>32,314</b>	20,230

**15. RESTRICTED INCOME FUNDS**

	<b>Balance at 1 Apr 2015 £</b>	<b>Income £</b>	<b>Expenditure £</b>	<b>Transfers £</b>	<b>Balance at 31 Mar 2016 £</b>
Restricted Fund	<b>23,369</b>	<b>442,588</b>	<b>(446,970)</b>	<b>49,105</b>	<b>68,092</b>

**NORTH DOWN YMCA  
COMPANY LIMITED BY GUARANTEE**

**NOTES TO THE ACCOUNTS**

**YEAR ENDED 31ST MARCH 2016**

**2. DONATIONS AND LEGACIES (continued)**

	Unrestricted Funds £	Restricted Funds £	Total Funds 2015 £
<b>Other income</b>			
Supporting People	—	182,216	182,216
Tudor Trust	—	35,042	35,042
Public Health Agency	—	27,120	27,120
SPOD	—	54,816	54,816
Henry Smith Charity	—	14,000	14,000
Children in need	—	4,980	4,980
Education Authority refurbishment grant	—	—	—
Sundry grants, subscriptions, donations and cash received	16,948	75,957	92,905
DSD - disturbance costs	—	—	—
	<u>16,948</u>	<u>394,131</u>	<u>411,079</u>

**3. INCOME FROM CHARITABLE ACTIVITIES**

	Unrestricted Funds £	Total Funds 2016 £	Unrestricted Funds £	Total Funds 2015 £
Rent received and receivable, net of expenses	<u>11,000</u>	<u>11,000</u>	<u>11,000</u>	<u>11,000</u>

**4. INVESTMENT INCOME**

	Unrestricted Funds £	Total Funds 2016 £	Unrestricted Funds £	Total Funds 2015 £
Bank interest receivable	<u>—</u>	<u>—</u>	<u>1,335</u>	<u>1,335</u>

**5. OTHER INCOME**

	Unrestricted Funds £	Total Funds 2016 £	Unrestricted Funds £	Total Funds 2015 £
Profit on disposal of property	<u>89,500</u>	<u>89,500</u>	<u>—</u>	<u>—</u>

**6. COSTS OF RAISING DONATIONS AND LEGACIES**

	Restricted Funds £	Total Funds 2016 £	Restricted Funds £	Total Funds 2015 £
Voluntary Income	<u>431,856</u>	<u>431,856</u>	<u>430,371</u>	<u>430,371</u>

# **NORTH DOWN YMCA COMPANY LIMITED BY GUARANTEE**

## **NOTES TO THE ACCOUNTS**

**YEAR ENDED 31ST MARCH 2016**

### **7. COSTS OF CHARITABLE ACTIVITIES BY FUND TYPE**

	<b>Restricted Funds</b>	<b>Total Funds 2016</b>	<b>Restricted Funds</b>	<b>Total Funds 2015</b>
	<b>£</b>	<b>£</b>	<b>£</b>	<b>£</b>
Charitable activities	<u>15,114</u>	<u>15,114</u>	<u>9,964</u>	<u>9,964</u>

### **8. COSTS OF CHARITABLE ACTIVITIES BY ACTIVITY TYPE**

	<b>Activities undertaken directly</b>	<b>Total Funds 2016</b>	<b>Total Funds 2015</b>
	<b>£</b>	<b>£</b>	<b>£</b>
Charitable activities	<u>15,114</u>	<u>15,114</u>	<u>9,964</u>

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

This is stated after charging:

	<b>2016</b>	<b>2015</b>
	<b>£</b>	<b>£</b>
Staff pension contributions	11,277	11,124
Depreciation	15,114	9,964
Auditors' fees	<u>2,040</u>	<u>2,040</u>

### **10. FUND TRANSFERS**

A transfer of £49,105 was made between restricted and unrestricted funds to reflect the bank transfer made between bank accounts during the year.

### **11. STAFF COSTS AND EMOLUMENTS**

**Total staff costs were as follows:**

	<b>2016</b>	<b>2015</b>
	<b>£</b>	<b>£</b>
Wages and salaries	275,142	272,583
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Other pension costs	11,277	11,124
	<u>305,230</u>	<u>304,054</u>

#### **Particulars of employees:**

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	<b>2016</b>	<b>2015</b>
	<b>No.</b>	<b>No.</b>
Number of management staff	<u>16</u>	<u>16</u>

No employee received remuneration of more than £60,000 during the year (2015 - Nil).

**NORTH DOWN YMCA  
COMPANY LIMITED BY GUARANTEE**

**NOTES TO THE ACCOUNTS**

**YEAR ENDED 31ST MARCH 2016**

**12. TANGIBLE FIXED ASSETS**

	<b>Land &amp; Buildings £</b>	<b>Fixtures &amp; Fittings £</b>	<b>Total £</b>
<b>COST</b>			
At 1st April 2015	450,000	27,318	477,318
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<b>NET BOOK VALUE</b>			
<b>At 31st March 2016</b>	<b>485,100</b>	<b>44,722</b>	<b>529,822</b>
At 31st March 2015	400,500	3,284	403,784

**13. DEBTORS**

	<b>2016 £</b>	<b>2015 £</b>
Other debtors	<b>69,928</b>	49,466

**14. CREDITORS: Amounts falling due within one year**

	<b>2016 £</b>	<b>2015 £</b>
Other creditors	<b>32,314</b>	20,230

**15. RESTRICTED INCOME FUNDS**

	<b>Balance at 1 Apr 2015 £</b>	<b>Income £</b>	<b>Expenditure £</b>	<b>Transfers £</b>	<b>Balance at 31 Mar 2016 £</b>
Restricted Fund	<b>23,369</b>	<b>442,588</b>	<b>(446,970)</b>	<b>49,105</b>	<b>68,092</b>

**NORTH DOWN YMCA  
COMPANY LIMITED BY GUARANTEE**

**NOTES TO THE ACCOUNTS**

**YEAR ENDED 31ST MARCH 2016**

**16. UNRESTRICTED INCOME FUNDS**

	Balance at 1 Apr 2015	Income	Transfers	Balance at 31 Mar 2016
	£	£	£	£
General Funds	<u>582,611</u>	<u>111,819</u>	<u>(49,105)</u>	<u>645,325</u>

**17. ANALYSIS OF NET ASSETS BETWEEN FUNDS**

	Tangible fixed assets	Total
	£	£
Unrestricted Income Funds	<u>529,822</u>	<u>529,822</u>
Total Funds	<u>529,822</u>	<u>529,822</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. 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.