



Trustees' Annual Report for the period

From 1st November 2021
To 31st October 2022

Period start date
Period end date

Charity name: THE NORTHUMBERLAND FEDERATION OF YOUNG FARMERS CLUBS

Charity registration number: 522171

Objectives and Activities

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

Additional information (optional)

You may choose to include further statements where relevant about:

	SORP reference	
Policy on grant making	Para 1.38	

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

Achievements and Performance

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

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

You may choose to include further statements where relevant about:

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

Investment performance against objectives	Para 1.41	
Other		

Financial Review

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

Additional information (optional)

You may choose to include further statements where relevant about:

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

Structure, Governance and Management

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

Additional information (optional)

You may choose to include further statements where relevant about:

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

Reference and Administrative details

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

Names of the charity trustees who manage the charity

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

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

Director name		

Name of trustees holding title to property belonging to the charity

Trustee name	Dates acted if not for whole year	

Funds held as custodian trustees on behalf of others

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

Additional information (optional)

Names and addresses of advisers (Optional information)

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

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Exemptions from disclosure

Reason for non-disclosure of key personnel details

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Other optional information

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Declarations

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

Signed on behalf of the charity's trustees

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



CHARITY COMMISSION
FOR ENGLAND AND WALES

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

Section A Statement of financial activities

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

Section B

Balance sheet

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

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

Signature	Print Name	Date of approval dd/mm/yyyy

Section C **Notes to the accounts**

Note 1 Basis of preparation

This section should be completed by all charities.

1.1 Basis of accounting

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

The accounts have been prepared in accordance with:

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

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

1.2 Going concern

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

An explanation as to those factors that support the conclusion that the charity is a going concern;	N/A
Disclosure of any uncertainties that make the going concern assumption doubtful;	N/A
Where accounts are not prepared on a going concern basis, please disclose this fact together with the basis on which the trustees prepared the accounts and the reason why the charity is not regarded as a going concern.	N/A

1.3 Change of accounting policy

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

Yes* No* * -Tick as appropriate

Please disclose:

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

1.4 Changes to accounting estimates

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

Yes* No* * -Tick as appropriate

Please disclose:

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

1.5 Material prior year errors

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

Yes* No* * -Tick as appropriate

Please disclose:

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

Note 2 Accounting policies

31/10/2022

2.1 INCOME

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

		Yes	No	N/a
Recognition of income	These are included in the Statement of Financial Activities (SoFA) when: <ul style="list-style-type: none"> the charity becomes entitled to the resources; it is more likely than not that the trustees will receive the resources; and the monetary value can be measured with sufficient reliability. 	<input checked="" type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>
Offsetting	There has been no offsetting of assets and liabilities, or income and expenses, unless required or permitted by the FRS 102 SORP or FRS 102.	<input checked="" type="checkbox"/>	<input type="checkbox"/>	3904
Grants and donations	Grants and donations are only included in the SoFA when the general income recognition criteria are met (5.10 to 5.12 FRS102 SORP).	<input checked="" type="checkbox"/>	<input type="checkbox"/>	0
Legacies	In the case of performance related grants, income must only be recognised to the extent that the charity has provided the specified goods or services as entitlement to the grant only occurs when the performance related conditions are met (5.16 FRS 102 SORP). Legacies are included in the SoFA when receipt is probable, that is, when there has been grant of probate, the executors have established that there are sufficient assets in the estate and any conditions attached to the legacy are either within the control of the charity or have been met.	<input checked="" type="checkbox"/>	<input type="checkbox"/>	18660
Government grants	The charity has received government grants in the reporting period	<input type="checkbox"/>	<input checked="" type="checkbox"/>	850
Tax reclaims on donations and gifts	Gift Aid receivable is included in income when there is a valid declaration from the donor. Any Gift Aid amount recovered on a donation is considered to be part of that gift and is treated as an addition to the same fund as the initial donation unless the donor or the terms of the appeal have specified otherwise.	<input type="checkbox"/>	<input type="checkbox"/>	<input checked="" type="checkbox"/>
Contractual income and performance related grants	This is only included in the SoFA once the charity has provided the related goods or services or met the performance related conditions.	<input type="checkbox"/>	<input type="checkbox"/>	<input checked="" type="checkbox"/>
Donated goods	Donated goods are measured at fair value (the amount for which the asset could be exchanged) unless impractical to do so.	<input type="checkbox"/>	<input type="checkbox"/>	<input checked="" type="checkbox"/>
	The cost of any stock of goods donated for distribution to beneficiaries is deemed to be the fair value of those gifts at the time of their receipt and they are recognised on receipt. In the reporting period in which the stocks are distributed, they are recognised as an expense at the carrying amount of the stocks at distribution.	<input type="checkbox"/>	<input type="checkbox"/>	<input checked="" type="checkbox"/>
	Donated goods for resale are measured at fair value on initial recognition, which is the expected proceeds from sale less the expected costs of sale, and recognised in 'Income from other trading activities' with the corresponding stock recognised in the balance sheet. On its sale the value of stock is charged against 'Income from other trading activities' and the proceeds from sale are also recognised as 'Income from other trading activities'.	<input type="checkbox"/>	<input type="checkbox"/>	<input checked="" type="checkbox"/>
	Goods donated for on-going use by the charity are recognised as tangible fixed assets and included in the SoFA as incoming resources when receivable.	<input type="checkbox"/>	<input type="checkbox"/>	<input checked="" type="checkbox"/>
	Gifts in kind for use by the charity are included in the SoFA as income from donations when receivable.	<input type="checkbox"/>	<input type="checkbox"/>	139381
Donated services and facilities	Donated services and facilities are included in the SoFA when received at the value of the gift to the charity provided the value of the gift can be measured reliably.	<input type="checkbox"/>	<input type="checkbox"/>	<input checked="" type="checkbox"/>
	Donated services and facilities that are consumed immediately are recognised as income with an equivalent amount recognised as an expense under the appropriate heading in the SoFA.	<input type="checkbox"/>	<input type="checkbox"/>	<input checked="" type="checkbox"/>
Support costs	The charity has incurred expenditure on support costs.	<input type="checkbox"/>	<input type="checkbox"/>	<input checked="" type="checkbox"/>
Volunteer help	The value of any voluntary help received is not included in the accounts but is described in the trustees' annual report.	<input type="checkbox"/>	<input type="checkbox"/>	<input checked="" type="checkbox"/>
Income from interest, royalties and dividends	This is included in the accounts when receipt is probable and the amount receivable can be measured reliably.	<input checked="" type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>
Income from membership subscriptions	Membership subscriptions received in the nature of a gift are recognised in Donations and Legacies.	<input type="checkbox"/>	<input type="checkbox"/>	<input checked="" type="checkbox"/>
	Membership subscriptions which gives a member the right to buy services or other benefits are recognised as income earned from the provision of goods and services as income from charitable activities.	<input checked="" type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>
Settlement of insurance claims	Insurance claims are only included in the SoFA when the general income recognition criteria are met (5.10 to 5.12 FRS102 SORP) and are included as an item of other income in the SoFA.	<input type="checkbox"/>	<input type="checkbox"/>	<input checked="" type="checkbox"/>
Investment gains and losses	This includes any realised or unrealised gains or losses on the sale of investments and any gain or loss resulting from revaluing investments to market value at the end of the year.	<input type="checkbox"/>	<input type="checkbox"/>	<input checked="" type="checkbox"/>
2.2 EXPENDITURE AND LIABILITIES				
Liability recognition	Liabilities are recognised where it is more likely than not that there is a legal or constructive obligation committing the charity to pay out resources and the amount of the obligation can be measured with reasonable certainty.	<input checked="" type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>
Governance and support costs	Support costs have been allocated between governance costs and other support. Governance costs comprise all costs involving public accountability of the charity and its compliance with regulation and good practice.	<input checked="" type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>
	Support costs include central functions and have been allocated to activity cost categories on a basis consistent with the use of resources, eg allocating property costs by floor areas, or per capita, staff costs by the time spent and other costs by their usage.	<input checked="" type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>
Grants with performance conditions	Where the charity gives a grant with conditions for its payment being a specific level of service or output to be provided, such grants are only recognised in the SoFA once the recipient of the grant has provided the specified service or output.	<input type="checkbox"/>	<input type="checkbox"/>	<input checked="" type="checkbox"/>
Grants payable without performance conditions	Where there are no conditions attaching to the grant that enables the donor charity to realistically avoid the commitment, a liability for the full funding obligation must be recognised.	<input type="checkbox"/>	<input type="checkbox"/>	<input checked="" type="checkbox"/>

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

Section C

Notes to the accounts

(cont)

Note 3

Analysis of income

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

Note 4 Analysis of receipts of government grants

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

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

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

Section C

Notes to the accounts

(cont)

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

Section C**Notes to the accounts**

01/11/2021

31/10/2022

Note 6 **Details of certain items of expenditure****6.1 Fees for examination of the accounts**

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

Independent examiner's fees

This year £	Last year £
0	0

Note 7 Paid employees

Please complete this note if the charity has any employees.

7.1 Staff Costs

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

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

--

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

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

--

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

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

--

11.2 Average head count in the year

The parts of the charity in which the employees work

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

Note 8 Defined contribution pension scheme or defined benefit scheme accounted for as a defined contribution scheme.

31/10/2022

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

Amount of contributions recognised in the SOFA as an expense

£75

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

Allocated in raising funds expenditure

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

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

9.2 Depreciation and impairments

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

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

9.3 Net book value

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

Note 10

Stocks

31/10/2022

Please complete this note if the charity holds any stock items

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

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

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

31/10/2022

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

11.1 Analysis of debtors

Trade debtors
Prepayments and accrued income
Total

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

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

Note 12 **Creditors and accruals**

01/11/2021

31/10/2022

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

12.1 Analysis of creditors

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

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

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

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

Note 14 **Charity funds**

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

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

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

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

Note 15 Transactions with trustees and related parties

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

15.1 Trustee remuneration and benefits

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

TRUE

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

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

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

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

15.2 Trustees' expenses

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

No trustee expenses have been incurred (True or False)

TRUE

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

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

15.3 Transaction(s) with related parties

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

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

TRUE

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

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

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



Section A

Independent Examiner's Report

**Report to the trustees/
members of**

Charity Name
THE NORTHUMBERLAND COUNTY FEDERATION OF YOUNG
FARMERS CLUBS

**On accounts for the year
ended**

31 OCTOBER 2022

**Charity no
(if any)**

522171

Set out on pages

1-19

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

**Responsibilities and
basis of report**

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

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

**Independent
examiner's statement**

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

- the accounting records were not kept in accordance with section 130 of the Act; or
- the accounts did not accord with the accounting records; or
- the accounts did not comply with the applicable requirements concerning the form and content of accounts set out in the Charities (Accounts and Reports) Regulations 2008 other than any requirement that the accounts give a 'true and fair' view which is not a matter considered as part of an independent examination.

I have no concerns and have come across no other matters in connection with the examination to which attention should be drawn in this report in order to enable a proper understanding of the accounts to be reached.

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

Signed:

[Signature box]

Date:

[Date box]

Name:

KENNETH ORD

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

FCCA

Address:

TEDCASTLE FARM, HAYDON BRIDGE, HEXHAM,

Section B

Disclosure

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

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