



# Trustees' Annual Report for the period

From	Period start date			To	Period end date		
	1	Nov	2022		31	October	2023

## Section A Reference and administration details

Charity name **The Northumberland Federation of Young Farmers Clubs**

Other names charity is known by **Northumberland YFC**

Registered charity number (if any) **522171**

Charity's principal address **Dissington Hall Enterprise Hub**  
**Dalton**  
**Newcastle Upon Tyne**  
**Postcode 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	Leanne Little			
2	David Robson			
3	Rebecca Maitland			
4	Edward Dungait			
5				
6				
7				
8				
9				
10				
Names of the trustees for the charity, if any, (for example, any custodian (holding) trustees)				
	Name	Dates acted if not for whole year		
1				
2				
3				
4				

### Names and addresses of advisers (Optional information)

Type of adviser	Name	Address

### Name of chief executive or names of senior staff members (Optional information)

None.

## Section B Structure, governance and management

### Description of the charity's trusts

Type of governing document (eg. trust deed, constitution)	<b>Constitution.</b>
How the charity is constituted (eg. trust, association, company)	Unincorporated Association.
Trustee selection methods (eg. appointed by, elected by)	Trustees are proposed annually by the young farmers' clubs within the county federation.

### Additional governance issues (Optional information)

You **may choose** to include additional information, where relevant, about:

- policies and procedures adopted for the induction and training of trustees;
- the charity's organisational structure and any wider network with which the charity works;
- relationship with any related parties;
- trustees' consideration of major risks and the system and procedures to manage them.

Annually, new trustees are supported and inducted by the outgoing trustees via a handover process concerning the affairs of the charity.

There is a committee of supporters that assist the Trustees and provide advice support and continuity for the charity.

Trustees are encouraged to participate in development opportunities provided by the Northumberland Federation of Young Farmers Clubs. The templates and resources for this are provided by the National Federation of Young Farmers' Clubs and additional information is provided by the county federation of YFCs.

The charity is affiliated the National Federation of Young Famers Clubs. Together these form a network of clubs throughout England and Wales for young people aged 10 to 28 years.

## Section C Objectives and activities

### Summary of the objects of the charity set out in its governing document

#### The objects of the charity are:

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 undertaken for the public benefit in relation to these objects (include within this section the statutory declaration that trustees have had regard to the guidance issued by the Charity Commission on public benefit)**

The Trustees confirm that they have paid due regard to the guidance issued by the Charity Commission on public benefit in deciding what activities the charity should undertake and are clear that the County meets high standards of benefit to members of the public.

The YFC clubs that form the Northumberland Federation of Young Farmers Clubs recruit members from a significant section of the community at large. Everyone aged 10 to 28 year can be a member of a Young Farmers' Club and can participate in activities and discussions that increase their knowledge of agriculture, crafts rural affairs and country life. The county federation actively encourages YFCs in the county to recruit members.

The activities also contribute to and create leisure activities for members and on occasion for the rural community in which the charity operates. The community around the charity benefits from our members being active citizens that contribute to the rural community.

**Additional details of objectives and activities (Optional information)**

You **may choose** to include further statements, where relevant, about:

- policy on grantmaking;
- policy programme related investment;
- contribution made by volunteers.

Each club within the county federation is run by volunteers who then sit on the county executive committee, a smaller number of volunteers sit on the finance and management committee, staffing committee and safeguarding committee. In total over 100 volunteers help to run the charity on a weekly basis.

Each club plans and executes their own programme of events and include the county organised competitions which then feed through to the next round at either Northern Area or direct to National competitions.

## Section D

## Achievements and performance

### Summary of the main achievements of the charity during the year

The year 2022 to 2023 saw the Clubs compete in sports – basketball, rounders, hockey, jump rope and street dancing. In October we held the speaking competitions – Junior Public Speaking, Intermediate Brainstrust, Situations Vacant, member of the year, Call my Bluff and Reading. The county Entertainments competition took place and entertained the audience at the Queens Hall Theatre in Hexham. The Northern Area of Young Farmers annual weekend of competitions saw members compete in 11 competitions. Our members qualified for the finals of the Entertainments competition and Street Dance for the National Federation of Young Farmers Clubs finals later in the year.

June 2023 was our County Rally with all the members taking part in a wide variety of competitions and the winners representing the County at the Northern Area Field Day hosted by Lancashire YFC or going direct to National finals weekend in early July. At the Rally we managed to gather up past County Presidents, Chairs and staff for a photo to celebrate the county's 90<sup>th</sup> Anniversary. A celebratory Ball was held in November at St James Park.

In the Autumn the federation partnered up with the NFU North East, Northumbria Police, Fire Service and security companies to provide a Crime Prevention Workshop at Hexham Auction Mart.

The county competitions calendar came to an end in September with the Quoits competitions. The final National competition was also held this month and two members took part in the Floral Art at Malvern Show.

In October the new voluntary office bears attended a training evening in a local Village Hall. They learnt about event budgeting, safeguarding, first aid & defibrillator training, club programme building, social media and advertising. The new office bearers also met other members from around the county where life long friendships are formed.

The County Rally managed to donate a large sum to County. At the County Show the Stockman's Bar run by the federation was another successful fundraiser.

Throughout the year Clubs have continued their Charity work either by holding Charity auctions or doing things 'in kind' for their local communities. A total of over £33,500 was raised and donated by members to local and national charities and organisations.

We ended the year with a membership of 580.

## Section E

## Financial review

### Brief statement of the charity's policy on reserves

The charity's policy on reserves is to generate and maintain a reserve which will allow sufficient funds to:

- maintain the financial viability of the Charity in the event of unforeseen and/or unavoidable circumstance that brings a short-term fall in its income;
- to permit the Charity, in the interests of meeting its charitable objectives, to from time to time establish a new and innovative project on a project

basis to demonstrate the feasibility of such activities as a test to maintaining such projects on an on-going basis.

For these purposes the Charity will endeavour to maintain reserves carried forward in unrestricted funds to meet the running cost of the charity and any unforeseen expenditure that may occur.

**Details of any funds materially in deficit**

The charity has no funds which are materially in deficit.

**Further financial review details (Optional information)**

You **may choose** to include additional information, where relevant about:

- the charity's principal sources of funds (including any fundraising);
- how expenditure has supported the key objectives of the charity;
- investment policy and objectives including any ethical investment policy adopted.

**Section F Other optional information**

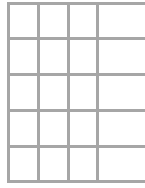
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**Section G Declaration**

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

Signed on behalf of the charity's trustees

<b>Signature(s)</b>	<i>D Robson</i>	
<b>Full name(s)</b>	David Robson	
<b>Position (eg Secretary, Chair, etc)</b>	County Chair	
<b>Date</b>	16.11.23	





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	01/11/2022	To	Period end date 31/10/2023

## 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
<b>Incoming resources (Note 3)</b>						
<b>Income and endowments from:</b>						
Donations and legacies	S01	34,485	603	-	35,088	16,599
Charitable activities	S02	17,488	120	-	17,608	14,948
Other trading activities	S03	20,433	-	-	20,433	8,848
Investments	S04	211	-	-	211	64
<b>Total</b>	S07	<b>72,617</b>	<b>723</b>	<b>-</b>	<b>73,340</b>	<b>40,459</b>
<b>Resources expended (Note 5)</b>						
<b>Expenditure on:</b>						
Raising funds	S08	39,226	150	-	39,376	23,583
Charitable activities	S09	30,293	2,055	-	32,348	19,970
Other	S11	1,000	-	-	1,000	850
<b>Total</b>	S12	<b>70,519</b>	<b>2,205</b>	<b>-</b>	<b>72,724</b>	<b>44,403</b>
<b>Net income/(expenditure) before investment gains/(losses)</b>						
	S13	2,098	- 1,482	-	616	- 3,944
Net gains/(losses) on investments	S14	-	-	-	-	-
<b>Net income/(expenditure)</b>	S15	<b>2,098</b>	<b>- 1,482</b>	<b>-</b>	<b>616</b>	<b>- 3,944</b>
<b>Extraordinary items</b>	S16	-	-	-	-	-
<b>Transfers between funds</b>	S17	-	-	-	-	-
<b>Other recognised gains/(losses):</b>						
Gains and losses on revaluation of fixed assets for the charity's own use	S18	-	-	-	-	-
Other gains/(losses)	S19	-	-	-	-	-
<b>Net movement in funds</b>	S20	<b>2,098</b>	<b>- 1,482</b>	<b>-</b>	<b>616</b>	<b>- 3,944</b>
<b>Reconciliation of funds:</b>						
Total funds brought forward	S21	38,651	90,854	-	129,505	133,449
<b>Total funds carried forward</b>	S22	<b>40,749</b>	<b>89,372</b>	<b>-</b>	<b>130,121</b>	<b>129,505</b>

# Section B

# Balance sheet

		Guidance Notes	Unrestricted funds £ F01	Restricted income funds 01/11/2022 F02	Endowment funds £ F03	Total this year £ F04	Total last year 31/10/2023 F05
<b>Fixed assets</b>							
Tangible assets	(Note 9)	B02	520	-	-	520	694
<b>Total fixed assets</b>		B05	520	-	-	520	694
<b>Current assets</b>							
Stocks	(Note 10)	B06	1,392	-	-	1,392	100
Debtors	(Note 11)	B07	51,374	-	-	51,374	3,449
Cash at bank and in hand	(Note 13)	B09	35,576	89,372	-	124,948	127,424
<b>Total current assets</b>		B10	88,342	89,372	-	177,714	130,973
<b>Creditors: amounts falling due within one year</b>							
	(Note 12)	B11	48,113	-	-	48,113	2,162
<b>Net current assets/(liabilities)</b>		B12	40,229	89,372	-	129,601	128,811
<b>Total assets less current liabilities</b>		B13	40,749	89,372	-	130,121	129,505
<b>Creditors: amounts falling due after one year</b>							
	(Note 12)	B14	-	-	-	-	-
<b>Provisions for liabilities</b>		B15	-	-	-	-	-
<b>Total net assets or liabilities</b>		B16	40,749	89,372	-	130,121	129,505
<b>Funds of the Charity</b>							
Restricted income funds	(Note 14)	B18		89,372		89,372	90,854
Unrestricted funds		B19	40,749		-	40,749	38,651
<b>Total funds</b>		B21	40,749	89,372	-	130,121	129,505

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**  
**2.1 INCOME**

31/10/2023

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.

<b>Recognition of income</b>	These are included in the Statement of Financial Activities (SoFA) when: <ul style="list-style-type: none"> <li>the charity becomes entitled to the resources;</li> <li>it is more likely than not that the trustees will receive the resources; and</li> <li>the monetary value can be measured with sufficient reliability.</li> </ul>	Yes	No	N/a
		<input checked="" type="checkbox"/>	<input type="checkbox"/>	<input checked="" type="checkbox"/>
<b>Offsetting</b>	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.	Yes	No	3904
		<input checked="" type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>
<b>Grants and donations</b>	Grants and donations are only included in the SoFA when the general income recognition criteria are met (5.10 to 5.12 FRS102 SORP).	Yes	No	0
		<input checked="" type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>
	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).	Yes	No	N/a
		<input checked="" type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>
<b>Legacies</b>	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.	Yes	No	18660
		<input type="checkbox"/>	<input type="checkbox"/>	<input checked="" type="checkbox"/>
<b>Government grants</b>	The charity has received government grants in the reporting period	Yes	No	850
		<input type="checkbox"/>	<input checked="" type="checkbox"/>	<input type="checkbox"/>
<b>Tax reclaims on donations and gifts</b>	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.	Yes	No	N/a
		<input type="checkbox"/>	<input type="checkbox"/>	<input checked="" type="checkbox"/>
<b>Contractual income and performance related grants</b>	This is only included in the SoFA once the charity has provided the related goods or services or met the performance related conditions.	Yes	No	N/a
		<input type="checkbox"/>	<input type="checkbox"/>	<input checked="" type="checkbox"/>
<b>Donated goods</b>	Donated goods are measured at fair value (the amount for which the asset could be exchanged) unless impractical to do so.	Yes	No	N/a
		<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.	Yes	No	N/a
		<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'.	Yes	No	N/a
		<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.	Yes	No	N/a
		<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.	Yes	No	139381
		<input type="checkbox"/>	<input type="checkbox"/>	<input checked="" type="checkbox"/>
<b>Donated services and facilities</b>	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.	Yes	No	N/a
		<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.	Yes	No	N/a
		<input type="checkbox"/>	<input type="checkbox"/>	<input checked="" type="checkbox"/>
<b>Support costs</b>	The charity has incurred expenditure on support costs.	Yes	No	N/a
		<input type="checkbox"/>	<input type="checkbox"/>	<input checked="" type="checkbox"/>
<b>Volunteer help</b>	The value of any voluntary help received is not included in the accounts but is described in the trustees' annual report.	Yes	No	N/a
		<input type="checkbox"/>	<input type="checkbox"/>	<input checked="" type="checkbox"/>
<b>Income from interest, royalties and dividends</b>	This is included in the accounts when receipt is probable and the amount receivable can be measured reliably.	Yes	No	N/a
		<input checked="" type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>
<b>Income from membership subscriptions</b>	Membership subscriptions received in the nature of a gift are recognised in Donations and Legacies.	Yes	No	N/a
		<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.	Yes	No	N/a
		<input checked="" type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>
<b>Settlement of insurance claims</b>	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.	Yes	No	N/a
		<input type="checkbox"/>	<input type="checkbox"/>	<input checked="" type="checkbox"/>
<b>Investment gains and losses</b>	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.	Yes	No	N/a
		<input type="checkbox"/>	<input type="checkbox"/>	<input checked="" type="checkbox"/>
<b>2.2 EXPENDITURE AND LIABILITIES</b>				
<b>Liability recognition</b>	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.	Yes	No	N/a
		<input checked="" type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>
<b>Governance and support costs</b>	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.	Yes	No	N/a
		<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.	Yes	No	N/a
		<input checked="" type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>
<b>Grants with performance conditions</b>	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.	Yes	No	N/a
		<input type="checkbox"/>	<input type="checkbox"/>	<input checked="" type="checkbox"/>
<b>Grants payable without performance conditions</b>	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.	Yes	No	N/a
		<input type="checkbox"/>	<input type="checkbox"/>	<input checked="" type="checkbox"/>
<b>Redundancy cost</b>	The charity made no redundancy payments during the reporting period.	Yes	No	N/a
		<input type="checkbox"/>	<input type="checkbox"/>	<input checked="" type="checkbox"/>
<b>Deferred income</b>	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"/>
<b>Creditors</b>	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"/>
<b>Provisions for liabilities</b>	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"/>
<b>Basic financial instruments</b>	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"/>
<b>2.4 ASSETS</b>				
<b>Tangible fixed assets for use by charity</b>	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
<b>Intangible fixed assets</b>	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	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"/>
<b>Heritage assets</b>	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"/>
<b>Investments</b>	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"/>
<b>Stocks and work in progress</b>	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"/>
<b>Debtors</b>	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"/>
<b>Current asset investments</b>	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	Restricted	Endowment	Total funds	Prior year
		funds	income funds	funds	£	£
<b>Donations and legacies:</b>	Donations and gifts	11,782	603	-	12,385	6,750
	General grants provided by government/other charities	-	-	-	-	-
	Membership subscriptions and sponsorships which are in substance donations	22,703	-	-	22,703	9,849
	<b>Total</b>	<b>34,485</b>	<b>603</b>	<b>-</b>	<b>35,088</b>	<b>16,599</b>
<b>Charitable activities:</b>	Entertainments and competitions	17,488	120	-	17,608	14,948
	<b>Total</b>	<b>17,488</b>	<b>120</b>	<b>-</b>	<b>17,608</b>	<b>14,948</b>
<b>Other trading activities:</b>	County show	10,571	-	-	10,571	8,573
	Stationery/supplies sales	9,862	-	-	9,862	275
	<b>Total</b>	<b>20,433</b>	<b>-</b>	<b>-</b>	<b>20,433</b>	<b>8,848</b>
<b>Income from investments:</b>	Interest income	211	-	-	211	64
	<b>Total</b>	<b>211</b>	<b>-</b>	<b>-</b>	<b>211</b>	<b>64</b>
<b>TOTAL INCOME</b>		<b>72,617</b>	<b>723</b>	<b>-</b>	<b>73,340</b>	<b>40,459</b>

## Note 4 Analysis of receipts of government grants

	Description	This year £	Last year £
Government grant		-	-
	<b>Total</b>	-	-

*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

	Unrestricted funds	Restricted income funds	Endowment funds	Total funds £	Prior year £
<b>Analysis</b>					
<b>Expenditure on raising funds:</b>					
Salaries and wages	11,002	-	-	11,002	8,658
National levies	13,142	150	-	13,292	5,125
Supplies	11,185	-	-	11,185	3,229
County show	3,897	-	-	3,897	6,571
<b>Total expenditure on raising funds</b>	<b>39,226</b>	<b>150</b>	<b>-</b>	<b>39,376</b>	<b>23,583</b>
<b>Expenditure on charitable activities</b>					
Entertainments and competitions	15,848	1,055	-	16,903	10,813
Salaries and fieldworker costs	3,297	-	-	3,297	578
General running costs and administration	7,639	1,000	-	8,639	6,462
Insurance	3,335	-	-	3,335	1,885
Depreciation	174	-	-	174	232
<b>Total expenditure on charitable activities</b>	<b>30,293</b>	<b>2,055</b>	<b>-</b>	<b>32,348</b>	<b>19,970</b>
<b>Other</b>					
Accountancy	1,000	-	-	1,000	850
	-	-	-	-	-
	-	-	-	-	-
	-	-	-	-	-
<b>Total other expenditure</b>	<b>1,000</b>	<b>-</b>	<b>-</b>	<b>1,000</b>	<b>850</b>
<b>TOTAL EXPENDITURE</b>	<b>70,519</b>	<b>2,205</b>	<b>-</b>	<b>72,724</b>	<b>44,403</b>

**Section C****Notes to the accounts**

01/11/2022

31/10/2023

**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**

<b>This year £</b>	<b>Last year £</b>
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	14,299	9,236
Social security costs	-	-
Pension costs (defined contribution scheme)	-	-
Other employee benefits	-	-
<b>Total staff costs</b>	<b>14,299</b>	<b>9,236</b>

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	-	-
<b>Total</b>	<b>1</b>	<b>1</b>

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

31/10/2023

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

Amount of contributions recognised in the SOFA as an expense

£154

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	-	-	-	5,986	5,986
Transfers *	-	-	-	-	-
At end of the year	-	-	-	1,833	1,833

**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	-	-	-	7,125	7,125
Disposals	-	-	-	5,986	5,986
Depreciation	-	-	-	174	174
Impairment	-	-	-	-	-
Transfers*	-	-	-	-	-
At end of the year	-	-	-	1,313	1,313

**9.3 Net book value**

Net book value at the beginning of the year	-	-	-	694	694
Net book value at the end of the year	-	-	-	520	520

## Note 10

## Stocks

31/10/2023

*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
	£
<b>Charitable activities:</b>	
<i>Opening</i>	100
<i>Added in period</i>	1,292
<i>Expensed in period</i>	-
<i>Impaired</i>	-
<i>Closing</i>	<b>1,392</b>

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

**Note 11** **Debtors and prepayments**

31/10/2023

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

**11.1** **Analysis of debtors**

**Trade debtors**

**Prepayments and accrued income**

**Total**

<b>This year</b>	<b>Last year</b>
<b>£</b>	<b>£</b>
300	520
51,074	2,929
51,374	3,449

**Section C****Notes to the accounts****(cont)****Note 12 Creditors and accruals**

01/11/2022

31/10/2023

*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	48,113	2,162	-	-
Taxation and social security	-	-	-	-
<b>Total</b>	<b>48,113</b>	<b>2,162</b>	<b>-</b>	<b>-</b>

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

<b>This year £</b>	<b>Last year £</b>
124,948	127,424
124,948	127,424

## 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		38,651	72,617	- 70,519	-	-	40,749
Huntley Dunn Overseas	R	Members overseas travel	3,627	-	- 1,000	-	-	2,627
Office & Emergency Fund	R	Office and emergency costs	75,861	-	- 150	-	-	75,711
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	4,960	120	- 240	-	-	4,840
National Competition Travel	R	Members travel to national competitions	928	603	- 815	-	-	716
Northern Area Travel	R	Members travel	587	-	-	-	-	587
Northern Area Weekend 2021	R		1,405	-	-	-	-	1,405
<b>Other funds</b>	<b>N/a</b>	<b>N/a</b>	-	-	-	-	-	-
<b>Total Funds</b>			<b>129,505</b>	<b>73,340</b>	<b>- 72,724</b>	<b>-</b>	<b>-</b>	<b>130,121</b>

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

**Note 14** **Charity funds (cont)**

**14.2 Details of material funds held and movements during the PREVIOUS 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
<b>Other funds</b>	<b>N/a</b>	<b>N/a</b>	-	-	-	-	-	-
		<b>Total Funds</b>	<b>133,449</b>	<b>40,459</b>	<b>- 44,403</b>	<b>-</b>	<b>-</b>	<b>129,505</b>

**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			
		Remuneration	Pension contribution	Redundancy (including loss of office)/ex gratia	Other
					0
					0
		£	£		£

*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):		
<b>TOTAL</b>		

*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.*

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

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**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 2023

**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):**

ASSOCIATION OF CHARTERED CERTIFIED ACCOUNTANTS

**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.**