Draft Financial Statements

MOORE

Charity registration number 803431 (England and Wales)

Company registration number 02484603

NORTHAMPTONSHIRE ASSOCIATION OF YOUTH CLUBS

ANNUAL REPORT AND FINANCIAL STATEMENTS

FOR THE YEAR ENDED 31 MARCH 2026

NORTHAMPTONSHIRE ASSOCIATION OF YOUTH CLUBS

LEGAL AND ADMINISTRATIVE INFORMATION

Trustees	D E Darby	
	Dr F Cole	
	M Walker	
	A Hadley	
	Rev D Shearer	
	Rev J Nickols	
	R P Johnson	(Appointed 18 June 2026)
	P L Worth	(Appointed 21 May 2026)
Secretary	J M Whittaker	
Senior management	J M Whittaker	Chief executive officer
Charity number (England and Wales)	803431	
Company number	02484603	
Registered office	Kings Park Kings Park Road Moulton Park Northamptonshire NN3 6LL	
Auditor	Moore Oakley House Headway Business Park 3 Saxon Way West Corby Northamptonshire NN18 9EZ	

Draft Financial Statements

NORTHAMPTONSHIRE ASSOCIATION OF YOUTH CLUBS

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NORTHAMPTONSHIRE ASSOCIATION OF YOUTH CLUBS

TRUSTEES' REPORT (INCLUDING DIRECTORS' REPORT)

FOR THE YEAR ENDED 31 MARCH 2026

The trustees present their annual report and financial statements for the year ended 31 March 2026.

The financial statements have been prepared in accordance with the accounting policies set out in note 1 to the financial statements and comply with the charity's governing document, the Companies Act 2006, FRS 102 "The Financial Reporting Standard applicable in the UK and Republic of Ireland" and the Charities SORP "Accounting and Reporting by Charities: Statement of Recommended Practice applicable to charities preparing their accounts in accordance with the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102)".

Objectives and activities

The principal activity of the group continues to be the helping and educating of young people especially, but not exclusively, through their leisure time activities so as to develop their physical, mental and spiritual capacities in order that they may grow to full maturity as individuals and members of society and that their conditions of life may be improved.

We deliver these objectives through:
Youth development programmes for affiliated clubs and emerging leaders
Residential experiences at Pioneer Centre and Whitemoor Lakes
Training and development facilities at King's Park Conference Centre
Sports and leisure opportunities at King's Park Sports

Our work specifically supports those living in poverty or difficult circumstances, young people at risk, and those with disabilities, special needs, or serious illness — equipping them with skills in independence, teamwork, resilience, and self-confidence

Strategies for achieving aims and objectives

Strategies for achieving the aim have included building and development of a number of major facilities, including the Hereward Wake Training and Conference Centre, Benham Sports Centre and Indoor Tennis Centre at King's Park, Northampton; Pioneer Activity and Conference Centre near Kidderminster; Whitemoor Lakes Centre, near Lichfield; Frontier Centre near Irthlingborough – now run by Rock UK; The Ranch Outdoor Discovery Centre in North Wales – now run by the CMC Adventure; and an Expedition Base on the Isle of Harris in the Outer Hebrides – now known as the Scaladale Centre and run by Lewis and Harris Youth Clubs Association.

NAYC helps young people by setting up and supporting youth clubs and providing activities (sports, arts, and leadership training) which improve self-esteem, social skills, combat under-achievement and promote inclusion.

Residential experiences provide opportunities for young people to become positive about the future. The work specifically offers those living in poverty, difficult circumstances and young people at-risk, those with disabilities, special needs, serious and life-threatening illnesses, the opportunity to develop their character, independence, teamwork and self-confidence – breaking the chain of boredom, truancy, vandalism, addiction, petty crime and drugs.

Criteria used for assessing success

Survey results show that youth groups value our youth development activity sessions the most, where we deliver engaging activities using the equipment and resources from our Games Pack which includes 150 different activities, sports, games, crafts, special needs, quizzes, and team building exercises.

TRUSTEES' REPORT (INCLUDING DIRECTORS' REPORT) (CONTINUED)

FOR THE YEAR ENDED 31 MARCH 2026

Public benefit

The trustees have paid due regard to guidance issued by the Charity Commission in deciding what activities the charity should undertake.

In planning and delivering activities, the trustees always consider how these will provide benefit to the public. The charity's work is focused on supporting young people, particularly those living in poverty, in difficult circumstances, at risk, or with disabilities, special needs, or serious illness.

Through youth development programmes, leadership training, residential activity centres, and community-based sports facilities, the charity enables young people to develop their physical, mental and spiritual capacities, so that they may grow to full maturity as individuals and as members of society.

The benefits are evidenced through the large numbers of young people engaged each year, the positive feedback received, and the strong demand for our programmes. Access is open to all regardless of background, faith, or ability, with specific provision made for young people with additional needs.

Activities

The group operates over several centres, looking to help and educate young people, through leisure time activities.

King's Park Conference Centre

We take pride in serving leaders from faith and community groups, schools, special needs groups and charities knowing that they are focused on serving others. The Spinney area retains the relaxed feel with trees, a pathway and now seating, but also has a classroom and activities for children. The area has been fenced in, which allows children to play freely without the worry that they can wander off. It has been an exciting and busy year for us, and we are looking forward to welcoming new groups this year, and see our friends returning for their annual, or bi-annual event.

King's Park Sports

Benham Sports and the Tennis Centre are well used by the community, affiliated youth groups and special needs groups. We work with several partner organisations to provide these opportunities, including Northamptonshire Trampoline Gymnastics Academy (NTGA), with whom we share the Benham Sports Centre, and provide sessions in trampolining, gymnastics & climbing, and have been an integral part of the centre since it's opening. Northamptonshire Sport run school holiday activity camps on our behalf, Northampton Tennis Coaching operate a tennis coaching & tournament programme and Sk8house operate the main roller-skating sessions at the centre. We continue to work very closely with The Cube Disability, who remain the backbone for children and young people with special educational needs or a disability, by providing amazing opportunities through holiday camps and regular sporting sessions.

The multi-use games area (MUGA) surface allows for more varied usage of the space, being ideal for sports like hockey or football. We are also privileged to see a lot of usage by Northamptonshire Sport, who spend multiple hours a day during holiday camps making the most of this new area using the pristine, sand-based needle punch, 12x6 stadium box goals, and an 8metre high net.

Pioneer Centre

Pioneer is situated in a beautiful rural setting near Kidderminster offering a high standard of accommodation and an extensive range of outdoor adventure activities. A variety of groups from locations across the UK and beyond come and experience excellent facilities and programmes and many return every year. It's often the work that's unseen and unpraised that keeps the centre running. This work can be likened to 'painting the Forth Road Bridge' – you get to the end and must start all over again!

Whitemoor Lakes

Whitemoor Lakes is a purpose-built lakeside conference and activity centre near Lichfield, enjoying views across a beautiful 40-acre lake. The centre offers a full range of activities, including sailing. The centre was developed from a vision John and Sylvia Gilmour had to help fulfil the potential of the lakes that were being created following the extraction of sand and gravel.

TRUSTEES' REPORT (INCLUDING DIRECTORS' REPORT) (CONTINUED)

FOR THE YEAR ENDED 31 MARCH 2026

Achievements and performance

Significant activities and achievements against objectives

Youth Development

Over the past year, NAYC's Youth Development Team has continued to be right at the heart of communities across Northamptonshire - spending time with youth groups, supporting volunteers, and walking alongside young people as they grow and develop. Working with 4,486 young people engaged through groups, programmes and events.

King's Park Conference Centre

Over the year, more than 11,000 guests passed through our doors, representing over 200 groups and accounting for 20,000 nights of stay. From our 107 en-suite rooms and welcoming communal spaces to our conference facilities that hosted gatherings both large and small, King's Park has continued to be a place where people come together with purpose. Our catering team alone served almost 56,000 meals this year. But more than food, they offered hospitality - conversation, care and a sense of home.

King's Park Sports

This year has also shown just how adaptable our spaces can be. Alongside our core sports programme, we have welcomed a Taekwondo event at the Tennis Centre, seen an increase in martial arts bookings, and experienced a real rise in demand for pickleball. It has been brilliant to see the centres being used in new and varied ways, with different groups discovering what King's Park Sports can offer.

Pioneer Centre

This past year has been one of continued growth, resilience and purposeful development at the Pioneer Centre. As we reflect on the year just completed, we do so with gratitude for the people, partnerships and shared commitment that continue to shape Pioneer. Throughout the year, Pioneer has remained focused on its core mission: providing safe, high quality residential and outdoor activity experiences that support young people, schools, churches and community groups. Demand for our programmes has remained strong, and we are encouraged by both the breadth of groups served and the depth of engagement we continue to see across our work.

Whitemoor Lakes

What a year it has been busy, stretching, and hugely encouraging. We've welcomed more young people than we've seen for several years, and while it has felt relentless at times, its been a privilege to see them arrive full of expectation and leave with greater confidence, stronger friendships, and deeper questions about life and faith. It's a powerful reminder of why this place matters. At the heart of everything we do is a clear mission - creating space where young people can experience somthing more: not just activity, but belonging, encouragement, and the gospel lived out in a real and accessible way.

Overall Impact

Worked directly with 50+ thousand young people in a residential setting. Alongside the 70+ thousand young people that came through the sports centres.

Strengthened volunteer leadership, inclusion for young people with disabilities, and cross-cultural engagement through residential and training programmes.

Significant factors

The achievements above have helped achieve the charities' objectives as they have enabled the group to carry on reaching young people, maintain and improve their facilities.

The charity can be reliant on receiving donations, which fall outside of their control, if these decrease the charity's abilities to achieve objectives may be limited.

Fundraising practices

The group has started fundraising for the new sports hall (Sunley Centre) down near the Tennis centre during the year.

TRUSTEES' REPORT (INCLUDING DIRECTORS' REPORT) (CONTINUED)

FOR THE YEAR ENDED 31 MARCH 2026

Financial review

The directors have monitored the progress of overall group strategy and the individual strategic elements by reference to certain key performance indicators:

- Income for the year amounted to £8,472,522 (2025: £8,393,499)
- Operating profit for the year was £192,620 (2025: £763,336)

Details of the results for the year are given on pages 11-13.

Considering the on-going responsibilities of Northamptonshire Association of Youth Clubs (NAYC) and Action Centre UK Limited to its staff and user groups, the Board of Directors/Trustees aim to maintain a reserves fund of £240,000.

This fund is to cope with any sudden or unexpected setback resulting in the cutting of income streams, and to enable NAYC and Action Centres UK Limited to meet with statutory and other obligations.

An overdraft facility for £130,000 is available. NAYC and Action Centres UK Limited are committed to repaying these facilities from increased covenant.

Reserves policy

It is the policy of the charity that unrestricted funds which have not been designated for a specific use should be maintained at a level equivalent to between three and six month's expenditure. The trustees consider that reserves at this level will ensure that, in the event of a significant drop in funding, they will be able to continue the charity's current activities while consideration is given to ways in which additional funds may be raised. This level of reserves has been maintained throughout the year.

At the year end the group had total reserves of £15,490,810, of which £11,399,248 was restricted.

Of the total reserves balance, £17,745,986 relates to Fixed Assets Funds (made up of £11,526,002 restricted funds and £6,219,984 unrestricted).

The net reserves held at the year end after making allowance for restricted and fixed asset funds was overdrawn by £2,255,176.
The trustees do not see this as an issue because the fixed assets represent the centres which create the income for the charity and the trading company.

Principal funding sources

The principal sources of income are rent and surpluses of Action Centres UK Ltd (ACUK), and donations and grants to Northamptonshire Association of Youth Clubs.

Income to ACUK is used to meet everyday expenditure including employment, administration, travel, housekeeping, catering, repairs/renewals of facilities, utilities, insurance, marketing, professional feeds, rent etc. This enables the group to operate safely and to improve the facilities offered to groups.

Income to NAYC is used for capital projects, salaries and administration for supporting the youth club network.

TRUSTEES' REPORT (INCLUDING DIRECTORS' REPORT) (CONTINUED)

FOR THE YEAR ENDED 31 MARCH 2026

Major risks

A risk management strategy is in place which comprises the risks the charity may face, establishing systems to mitigate those risks and procedures to minimise the potential impact.

The greatest risks to the charity achieving its objectives have been identified as:

- An incidence of inappropriate or negligent behaviour towards members of a visiting group, resulting in abuse, injury or death.
- Serious loss or damage to facilities resulting in groups not being able to use them.
- Issues outside the control of the organisation impacting on staff and income levels.

Policies are in place for safeguarding, employment issues and health and safety, they are administered from head office, with independent external verification where possible, and staff recruitment, training and supervision procedures implementing these policies throughout the organisation.

Funds are allocated annually for on-going maintenance and replacement. Maintenance plans are regularly reviewed to ensure building and facilities remain in good order and appropriate for young people. Commercial insurance cover is maintained annually to cover public and employer's liabilities and to insure buildings and facilities for replacement value, and to insure the organisation against loss of income.

Plans for future periods

King's Park Sports: Expand football, hockey, and multi-sport usage of new outdoor pitches and MUGA. Build a new sports hall on two existing outdoor courts for the use of the local community, sports groups and events.
Pioneer Centre: Continue refurbishment projects (roof repairs, soundproofing, new sensory classroom), with a focus on accessibility training and programme enrichment.
Whitemoor Lakes: Expand capacity with new water sports equipment.
Midlands Unite: Grow regional youth leader and young people's events at Whitemoor Lakes, Pioneer Centre, and King's Park.
Kings Park Conference: Installation of new wi-fi system and keeping the centre fresh and up to date.

Structure, governance and management

The charity is a company limited by guarantee and governed by memorandum and articles of association.

The trustees, who are also the directors for the purpose of company law, and who served during the year and up to the date of signature of the financial statements were:

D E Darby	
Dr F Cole	
M Walker	
A Hadley	
Rev D Shearer	
Rev J Nickols	
Bp J Holbrook	(Resigned 30 September 2025)
R P Johnson	(Appointed 18 June 2026)
P L Worth	(Appointed 21 May 2026)

Recruitment and appointment of trustees

When vacancies occur staff who are involved in community work are invited to nominate candidates depending on the skills required. Candidates are invited as observers to Board Meetings and interviewed, and if successful are co-opted to be confirmed by members at the next general meeting.

Trustees are recruited and appointed when vacancies occur according to skills required i.e. Health and Safety, HR and Safeguarding, Building Maintenance, Fundraising and Youthwork.

None of the trustees has any beneficial interest in the company. All of the trustees are members of the company and guarantee to contribute £1 in the event of a winding up.

TRUSTEES' REPORT (INCLUDING DIRECTORS' REPORT) (CONTINUED)

FOR THE YEAR ENDED 31 MARCH 2026

Organisational structure

The organisational structure of the group is led by the board of trustees, who pass day to day management of the running of the charity to the chief executive, who then has a leadership team beneath them to run the charity.

Induction and training of trustees

The induction process includes review and training of the staff handbook, history of the organisation and purpose, visits to activity and training centres and online learning on key subjects especially safeguarding and inclusion.

Remuneration policy

The Trustees consider that the Management Team comprise the key management personnel of the Trust in charge of the directing and running of Northamptonshire Association of Youth Clubs and Action Centres UK Limited on a day-to-day basis.
The remuneration of the senior staff is reviewed by the Trustees on an annual basis considering the requirements of their role and performance during the year.

Other matters

Disabled Persons

Applications for employment by disabled persons are always fully considered, bearing in mind the aptitudes of the applicant concerned. In the event of members of staff becoming disabled, every effort is made to ensure that their employment within the company continues and that the appropriate training is arranged. It is the policy of the company that the training, career development and promotion of disabled persons should, as far as possible, be identical to that of other employees.

Political donations

There were no political donations during the year. Charitable donations were made to various bodies in the normal course of the charity's activities.

Disclosure of information to auditor

Each of the trustees has confirmed that there is no information of which they are aware which is relevant to the audit, but of which the auditor is unaware. They have further confirmed that they have taken appropriate steps to identify such relevant information and to establish that the auditor is aware of such information.

The trustees' report was approved by the Board of Trustees.

.....

Trustee D E DARBY

Date: .....

STATEMENT OF TRUSTEES' RESPONSIBILITIES

FOR THE YEAR ENDED 31 MARCH 2026

The trustees, who are also the directors of Northamptonshire Association of Youth Clubs for the purpose of company law, are responsible for preparing the Trustees' Report and the financial statements in accordance with applicable law and United Kingdom Accounting Standards (United Kingdom Generally Accepted Accounting Practice).

Company law requires the trustees to prepare financial statements for each financial year which give a true and fair view of the state of affairs of the charity and of the incoming resources and application of resources, including the income and expenditure, of the charitable company for that year.

In preparing these financial statements, the trustees are required to:
- select suitable accounting policies and then apply them consistently;
- observe the methods and principles in the Charities SORP;
- make judgements and estimates that are reasonable and prudent; and
- prepare the financial statements on the going concern basis unless it is inappropriate to presume that the charity will continue in operation.

The trustees are responsible for keeping adequate accounting records that disclose with reasonable accuracy at any time the financial position of the charity and enable them to ensure that the financial statements 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.

Each of the trustees has confirmed that there is no information of which they are aware which is relevant to the audit, but of which the auditor is unaware. They have further confirmed that they have taken appropriate steps to identify such relevant information and to establish that the auditor is aware of such information.

INDEPENDENT AUDITOR'S REPORT

TO THE MEMBERS OF NORTHAMPTONSHIRE ASSOCIATION OF YOUTH CLUBS

Opinion

We have audited the financial statements of Northamptonshire Association of Youth Clubs (the 'charity') for the year ended 31 March 2026 which comprise the statement of financial activities, the balance sheet, the statement of cash flows and notes to the financial statements, including significant accounting policies. The financial reporting framework that has been applied in their preparation is applicable law and United Kingdom Accounting Standards, including Financial Reporting Standard 102 *The Financial Reporting Standard applicable in the UK and Republic of Ireland* (United Kingdom Generally Accepted Accounting Practice).

In our opinion, the financial statements:

- give a true and fair view of the state of the charitable company's affairs as at 31 March 2026 and of its incoming resources and application of resources, including its income and expenditure, for the year then ended;
- have been properly prepared in accordance with United Kingdom Generally Accepted Accounting Practice; and
- have been prepared in accordance with the requirements of the Companies Act 2006.

Basis for opinion

We conducted our audit in accordance with International Standards on Auditing (UK) (ISAs (UK)) and applicable law. Our responsibilities under those standards are further described in the *Auditor's responsibilities for the audit of the financial statements* section of our report. We are independent of the charity in accordance with the ethical requirements that are relevant to our audit of the financial statements in the UK, including the FRC's Ethical Standard, and we have fulfilled our other ethical responsibilities in accordance with these requirements. We believe that the audit evidence we have obtained is sufficient and appropriate to provide a basis for our opinion.

Conclusions relating to going concern

In auditing the financial statements, we have concluded that the trustees' use of the going concern basis of accounting in the preparation of the financial statements is appropriate.

Based on the work we have performed, we have not identified any material uncertainties relating to events or conditions that, individually or collectively, may cast significant doubt on the charity's ability to continue as a going concern for a period of at least twelve months from when the financial statements are authorised for issue.

Our responsibilities and the responsibilities of the trustees with respect to going concern are described in the relevant sections of this report.

Other information

The other information comprises the information included in the annual report other than the financial statements and our auditor's report thereon. The trustees are responsible for the other information contained within the annual report. Our opinion on the financial statements does not cover the other information and, except to the extent otherwise explicitly stated in our report, we do not express any form of assurance conclusion thereon. Our responsibility is to read the other information and, in doing so, consider whether the other information is materially inconsistent with the financial statements or our knowledge obtained in the course of the audit, or otherwise appears to be materially misstated. If we identify such material inconsistencies or apparent material misstatements, we are required to determine whether this gives rise to a material misstatement in the financial statements themselves. If, based on the work we have performed, we conclude that there is a material misstatement of this other information, we are required to report that fact.

We have nothing to report in this regard.

Opinions on other matters prescribed by the Companies Act 2006

In our opinion, based on the work undertaken in the course of our audit:

- the information given in the trustees' report for the financial year for which the financial statements are prepared, which includes the directors' report prepared for the purposes of company law, is consistent with the financial statements; and
- the directors' report included within the trustees' report has been prepared in accordance with applicable legal requirements.

INDEPENDENT AUDITOR'S REPORT (CONTINUED)

TO THE MEMBERS OF NORTHAMPTONSHIRE ASSOCIATION OF YOUTH CLUBS

Matters on which we are required to report by exception

In the light of the knowledge and understanding of the charity and its environment obtained in the course of the audit, we have not identified material misstatements in the directors' report included within the trustees' report.

We have nothing to report in respect of the following matters in relation to which the Companies Act 2006 requires us to report to you if, in our opinion:

- adequate accounting records have not been kept, or returns adequate for our audit have not been received from branches not visited by us; or
- the financial statements 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.

Responsibilities of trustees

As explained more fully in the statement of trustees' responsibilities, the trustees, who are also the directors of the charity for the purpose of company law, are responsible for the preparation of the financial statements and for being satisfied that they give a true and fair view, and for such internal control as the trustees determine is necessary to enable the preparation of financial statements that are free from material misstatement, whether due to fraud or error. In preparing the financial statements, the trustees are responsible for assessing the charity's ability to continue as a going concern, disclosing, as applicable, matters related to going concern and using the going concern basis of accounting unless the trustees either intend to liquidate the charitable company or to cease operations, or have no realistic alternative but to do so.

Auditor's responsibilities for the audit of the financial statements

Our objectives are to obtain reasonable assurance about whether the financial statements as a whole are free from material misstatement, whether due to fraud or error, and to issue an auditor's report that includes our opinion. Reasonable assurance is a high level of assurance but is not a guarantee that an audit conducted in accordance with ISAs (UK) will always detect a material misstatement when it exists. Misstatements can arise from fraud or error and are considered material if, individually or in the aggregate, they could reasonably be expected to influence the economic decisions of users taken on the basis of these financial statements.

The extent to which our procedures are capable of detecting irregularities, including fraud, is detailed below.

INDEPENDENT AUDITOR'S REPORT (CONTINUED)

TO THE MEMBERS OF NORTHAMPTONSHIRE ASSOCIATION OF YOUTH CLUBS

Explanation as to what extent the audit was considered capable of detecting irregularities, including fraud

The objectives of our audit in respect of fraud, are; to identify and assess the risks of material misstatement of the financial statements due to fraud; to obtain sufficient appropriate audit evidence regarding the assessed risks of material misstatement due to fraud, through designing and implementing appropriate responses to those assessed risks; and to respond appropriately to instances of fraud or suspected fraud identified during the audit. However, the primary responsibility for the prevention and detection of fraud rests with both management and those charged with governance of the company.

Our approach was as follows:

- We obtained an understanding of the legal and regulatory requirements applicable to the company, and considered that the most significant are in relation to GDPR, compliance with health and safety regulations, the Companies Act 2006, the Charities Act 2022 and UK taxation legislation.
- We obtained an understanding of how the company complies with these requirements by discussions with management and those charged with governance.
- We assessed the risk of material misstatement of the financial statements, including the risk of material misstatement due to fraud and how it might occur, by holding discussions with management and those charged with governance.
- We inquired of management and those charged with governance as to any known instances of non-compliance or suspected non-compliance with laws and regulations.
- Based on this understanding, we designed specific appropriate audit procedures to identify instances of non-compliance with laws and regulations. This included making enquiries of management and those charged with governance and obtaining additional corroborative evidence as required.

A further description of our responsibilities is available on the Financial Reporting Council's website at: https://www.frc.org.uk/auditorsresponsibilities. This description forms part of our auditor's report.

Use of our report

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

Amanda Etty (Senior Statutory Auditor)
For and on behalf of Moore, Statutory Auditor
Chartered Accountants
Oakley House
Headway Business Park
3 Saxon Way West
Corby
Northamptonshire
NN18 9EZ
Date: .....

NORTHAMPTONSHIRE ASSOCIATION OF YOUTH CLUBS

STATEMENT OF FINANCIAL ACTIVITIES INCLUDING INCOME AND EXPENDITURE ACCOUNT

FOR THE YEAR ENDED 31 MARCH 2026

	Notes	Unrestricted funds 2026 £	Restricted funds 2026 £	Total 2026 £	Unrestricted funds 2025 £	Restricted funds 2025 £	Total 2025 £
Income and endowments from:							
Donations and legacies	3	139,015	222,694	361,709	625,505	115,045	740,550
Charitable activities	4	19,233	-	19,233	20,373	-	20,373
Other trading activities	5	8,056,652	-	8,056,652	7,548,853	-	7,548,853
Investments	6	34,628	-	34,628	83,723	-	83,723
Other income	7	300	-	300	-	-	-
Total income		8,249,828	222,694	8,472,522	8,278,454	115,045	8,393,499
Expenditure on:							
Raising funds	8	7,354,029	-	7,354,029	6,746,802	-	6,746,802
Charitable activities	9	800,992	124,881	925,873	766,680	116,681	883,361
Total expenditure		8,155,021	124,881	8,279,902	7,513,482	116,681	7,630,163
Net income		94,807	97,813	192,620	764,972	(1,636)	763,336
Transfers between funds		(42,561)	42,561	-	(16,849)	16,849	-
Net movement in funds	11	52,246	140,374	192,620	748,123	15,213	763,336
Reconciliation of funds:							
Fund balances at 1 April 2025		4,039,316	11,258,874	15,298,190	3,291,193	11,243,661	14,534,854
Fund balances at 31 March 2026		4,091,562	11,399,248	15,490,810	4,039,316	11,258,874	15,298,190

The statement of financial activities includes all gains and losses recognised in the year. All income and expenditure derive from continuing activities.

NORTHAMPTONSHIRE ASSOCIATION OF YOUTH CLUBS

BALANCE SHEET

AS AT 31 MARCH 2026

	Notes	2026 £	2026 £	2025 £	2025 £
Fixed assets					
Tangible assets	**15**		17,745,986		17,817,029
Current assets					
Stocks	**18**	27,480		60,461	
Debtors	**19**	218,952		187,484	
Cash at bank and in hand		306,282		233,050	
		552,714		480,995	
Creditors: amounts falling due within one year	**22**	(2,535,249)		(2,486,361)	
Net current liabilities			(1,982,535)		(2,005,366)
Total assets less current liabilities			15,763,451		15,811,663
Creditors: amounts falling due after more than one year	**23**		(272,641)		(513,473)
Net assets			15,490,810		15,298,190
The funds of the charity					
Restricted income funds	**25**		11,399,248		11,258,874
Unrestricted funds	**26**		4,044,681		3,992,435
Revaluation reserve	**26**		46,881		46,881
			15,490,810		15,298,190

The financial statements were approved by the trustees on .....

D.E. DARBY

Trustee

Company registration number 02484603 (England and Wales)

NORTHAMPTONSHIRE ASSOCIATION OF YOUTH CLUBS

COMPANY BALANCE SHEET

AS AT 31 MARCH 2026

	Notes	2026 £	2026 £	2025 £	2025 £
Fixed assets					
Tangible assets	**15**		17,754,986		17,826,029
Investments	**16**		2		2
			17,754,988		17,826,031
Current assets					
Debtors	**19**	80,512		37,240	
Cash at bank and in hand		81,058		27,111	
		161,570		64,351	
Creditors: amounts falling due within one year	**22**	(2,144,111)		(1,946,347)	
Net current liabilities			(1,982,541)		(1,881,996)
Total assets less current liabilities			15,772,447		15,944,035
Creditors: amounts falling due after more than one year	**23**		(272,641)		(513,473)
Net assets			15,499,806		15,430,562
The funds of the charity					
Restricted income funds	**25**		11,399,248		11,258,874
Unrestricted funds	**26**		4,053,677		4,124,807
Revaluation reserve	**26**		46,881		46,881
			15,499,806		15,430,562

The financial statements were approved by the trustees on .....

.....

Trustee

Company registration number 02484603 (England and Wales)

NORTHAMPTONSHIRE ASSOCIATION OF YOUTH CLUBS

STATEMENT OF CASH FLOWS

FOR THE YEAR ENDED 31 MARCH 2026

	Notes	2026 £	2026 £	2025 £	2025 £
Cash flows from operating activities					
Cash generated from operations	33		644,119		903,767
Investing activities					
Purchase of tangible fixed assets		(89,664)		(57,016)	
Investment income received		3,341		6,813	
Net cash used in investing activities			(86,323)		(50,203)
Financing activities					
Repayment of borrowings		(484,564)		(1,013,640)	
Net cash used in financing activities			(484,564)		(1,013,640)
Net increase/(decrease) in cash and cash equivalents			73,232		(160,076)
Cash and cash equivalents at beginning of year			233,050		393,126
Cash and cash equivalents at end of year			306,282		233,050

NOTES TO THE FINANCIAL STATEMENTS

FOR THE YEAR ENDED 31 MARCH 2026

1 Accounting policies

Charity information

Northamptonshire Association of Youth Clubs is a private company limited by guarantee incorporated in England and Wales. The registered office is Kings Park, Kings Park Road, Moulton Park, Northamptonshire, NN3 6LL.

1.1 Accounting convention

The financial statements have been prepared in accordance with the charity's governing document, the Companies Act 2006, FRS 102 "The Financial Reporting Standard applicable in the UK and Republic of Ireland" and the Charities SORP "Accounting and Reporting by Charities: Statement of Recommended Practice applicable to charities preparing their accounts in accordance with the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102)". The charity is a Public Benefit Entity as defined by FRS 102.

The financial statements are prepared in sterling, which is the functional currency of the charity. Monetary amounts in these financial statements are rounded to the nearest £.

The financial statements have been prepared under the historical cost convention, modified to include certain items at fair value. The principal accounting policies adopted are set out below.

1.2 Going concern

At the time of approving the financial statements, the trustees have a reasonable expectation that the charity has adequate resources to continue in operational existence for the foreseeable future. Thus the trustees continue to adopt the going concern basis of accounting in preparing the financial statements.

The trustees have considered the potential impact of the legacy of the coronavirus pandemic and the ongoing cost of living crisis, on the operations of the charity. It is expected that the cost of living crisis will continue to impact global economies throughout 2026, together with other matters such as supply chain issues. The trustees believe that the worst of the pandemic is now behind them, but there remains a level of uncertainty over the cost of living crisis. The trustees have considered the level of funds held and the expected level of income and expenditure for 12 months from authorising these financial statements. The budgeted income and expenditure is considered sufficient in conjunction with the level of reserves held for the charity to be able to continue as a going concern.

The available free reserves are negative, but there has been no breaches in loan agreements, payments have been made on time to providers so the likelihood of the loans and hire purchase balances having to be repaid at one time is highly unlikely, but if this were to happen fixed assets would be sold to cover the debt. There are also plans to extend one of the buildings to further enhance revenue and activities provided.

1.3 Charitable funds

Unrestricted funds are available for use at the discretion of the trustees in furtherance of their charitable objectives.

Restricted funds are subject to specific conditions by donors or grantors as to how they may be used. The cost of raising and administering such funds are charged against the specific fund. The purposes and uses of the restricted funds are set out in the notes to the financial statements.

Endowment funds are subject to specific conditions by donors that the capital must be maintained by the charity.

1.4 Income

Income is recognised when the charity is legally entitled to it after any performance conditions have been met, the amounts can be measured reliably, and it is probable that income will be received.

NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)

FOR THE YEAR ENDED 31 MARCH 2026

1 Accounting policies **(Continued)**

For donations to be recognised the charity will have been notified of the amounts and the settlement date in writing. If there are conditions attached to the donation and this requires a level of performance before entitlement can be obtained then income is deferred until those conditions are fully met or the fulfilment of those conditions is within the control of the charity and it is probable that they will be fulfilled.

Donated facilities and donated professional services are recognised in income at their fair value when their economic benefit is probable, it can be measured reliably and the charity has control over the item. Fair value is determined on the basis of the value of the gift to the charity. For example the amount the charity would be willing to pay in the open market for such facilities and services. A corresponding amount is recognised in expenditure.

No amount is included in the financial statements for volunteer time in line with the SORP (FRS 102). Further detail is given in the Trustees' Annual Report.

Fixed asset gifts in kind are recognised when receivable and are included at fair value. They are not deferred over the life of the asset.

For legacies, entitlement is the earlier of the charity being notified of an impending distribution or the legacy being received. At this point income is recognised. On occasion legacies will be notified to the charity however it is not possible to measure the amount expected to be distributed. On these occasions, the legacy is treated as a contingent asset and disclosed.

The charity receives government grants in respect of youth work. Income from government and other grants are recognised at fair value when the charity has entitlement after any performance conditions have been met, it is probable that the income will be received and the amount can be measured reliably. If entitlement is not met then these amounts are deferred.

Income from trading activities includes income earned from fundraising events and trading activities to raise funds for the charity. Income is received in exchange for supplying goods and services in order to raise funds and is recognised when entitlement has occurred.

Investment income is earned through holding assets for investment purposes, such as property. It includes interest and rent. Interest income is recognised using the effective interest method and rental income is recognised as the charity's right to receive payment is established.

NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)

FOR THE YEAR ENDED 31 MARCH 2026

1 Accounting policies **(Continued)**

1.5 Expenditure

Expenditure is recognised once there is a legal or constructive obligation to transfer economic benefit to a third party, it is probable that a transfer of economic benefits will be required in settlement, and the amount of the obligation can be measured reliably.

Expenditure is classified by activity:

- Costs of raising funds includes cost of materials and overhead running costs of the charity's subsidiary undertaking Action Centres UK Limited;
- Expenditure on charitable activities includes the overhead running costs, including staff costs, of the charity; and
- Other expenditure represents those items not falling into the categories above.

The costs of each activity are made up of the total of direct costs and shared costs, including support costs involved in undertaking each activity. Direct costs attributable to a single activity are allocated directly to that activity. Shared costs which contribute to more than one activity and support costs which are not attributable to a single activity are apportioned between those activities on a basis consistent with the use of resources. Central staff costs are allocated on the basis of time spent, and depreciation charges are allocated on the portion of the asset's use.

Fundraising costs are those incurred in seeking voluntary contributions and do not include the costs of disseminating information in support of the charitable activities.

1.6 Tangible fixed assets

Tangible fixed assets are initially measured at cost and subsequently measured at cost or valuation, net of depreciation and any impairment losses.

All depreciation calculations are made from the date of acquisition of an asset to the date of disposal of an asset.

Depreciation is recognised so as to write off the cost or valuation of assets less their residual values over their useful lives on the following bases:

Freehold land and buildings	Not depreciated / evenly over 50 years (see below)
Activity equipment and fixtures and fittings	25% straight line or reducing balance per annum
Office equipment	20% reducing balance per annum
Motor vehicles	25% straight line per annum

The gain or loss arising on the disposal of an asset is determined as the difference between the sale proceeds and the carrying value of the asset, and is recognised in the statement of financial activities.

Freehold property (except the Harris Base property) has not been depreciated because, in the opinion of the trustees, the properties are continually maintained and kept in excellent order such that the residual values are expected to be at least equal to cost. The Harris Base property is being written off over 50 years.

1.7 Impairment of fixed assets

At each reporting end date, the charity reviews the carrying amounts of its tangible assets to determine whether there is any indication that those assets have suffered an impairment loss. If any such indication exists, the recoverable amount of the asset is estimated in order to determine the extent of the impairment loss (if any).

NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)

FOR THE YEAR ENDED 31 MARCH 2026

1 Accounting policies **(Continued)**

1.8 Stocks

Stocks are stated at the lower of cost and estimated selling price less costs to complete and sell. Cost comprises direct materials and, where applicable, direct labour costs and those overheads that have been incurred in bringing the stocks to their present location and condition. Items held for distribution at no or nominal consideration are measured the lower of replacement cost and cost.

Net realisable value is the estimated selling price less all estimated costs of completion and costs to be incurred in marketing, selling and distribution.

1.9 Cash and cash equivalents

Cash and cash equivalents include cash in hand, deposits held at call with banks, other short-term liquid investments with original maturities of three months or less, and bank overdrafts. Bank overdrafts are shown within borrowings in current liabilities.

1.10 Financial instruments

The charity has elected to apply the provisions of Section 11 'Basic Financial Instruments' and Section 12 'Other Financial Instruments Issues' of FRS 102 to all of its financial instruments.

Financial instruments are recognised in the charity's balance sheet when the charity becomes party to the contractual provisions of the instrument.

Financial assets and liabilities are offset, with the net amounts presented in the financial statements, when there is a legally enforceable right to set off the recognised amounts and there is an intention to settle on a net basis or to realise the asset and settle the liability simultaneously.

Basic financial assets

Basic financial assets, which include debtors and cash and bank balances, are initially measured at transaction price including transaction costs and are subsequently carried at amortised cost using the effective interest method unless the arrangement constitutes a financing transaction, where the transaction is measured at the present value of the future receipts discounted at a market rate of interest. Financial assets classified as receivable within one year are not amortised.

Basic financial liabilities

Basic financial liabilities, including creditors and bank loans, are initially recognised at transaction price unless the arrangement constitutes a financing transaction, where the debt instrument is measured at the present value of the future payments discounted at a market rate of interest. Financial liabilities classified as payable within one year are not amortised.

Debt instruments are subsequently carried at amortised cost, using the effective interest rate method.

Trade creditors are obligations to pay for goods or services that have been acquired in the ordinary course of operations from suppliers. Amounts payable are classified as current liabilities if payment is due within one year or less. If not, they are presented as non-current liabilities. Trade creditors are recognised initially at transaction price and subsequently measured at amortised cost using the effective interest method.

Derecognition of financial liabilities

Financial liabilities are derecognised when the charity's contractual obligations expire or are discharged or cancelled.

1.11 Taxation

The charity is an exempt charity within the meaning of schedule 3 of the Charities Act 2022 and is considered to pass the tests set out in Paragraph 1 Schedule 6 Finance Act 2010 and therefore it meets the definition of a charitable company for UK corporation tax purposes.

NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)

FOR THE YEAR ENDED 31 MARCH 2026

1 Accounting policies **(Continued)**

1.12 Employee benefits

The cost of any unused holiday entitlement is recognised in the period in which the employee's services are received.

Termination benefits are recognised immediately as an expense when the charity is demonstrably committed to terminate the employment of an employee or to provide termination benefits.

1.13 Retirement benefits

Payments to defined contribution retirement benefit schemes are charged as an expense as they fall due.

1.14 Leases

Leases are classified as finance leases whenever the terms of the lease transfer substantially all the risks and rewards of ownership to the lessees. All other leases are classified as operating leases.

Assets held under finance leases are recognised as assets at the lower of the assets fair value at the date of inception and the present value of the minimum lease payments. The related liability is included in the balance sheet as a finance lease obligation. Lease payments are treated as consisting of capital and interest elements. The interest is charged to net income/(expenditure) for the year so as to produce a constant periodic rate of interest on the remaining balance of the liability.

Rentals payable under operating leases, including any lease incentives received, are charged as an expense on a straight line basis over the term of the relevant lease.

1.15 Basis of consolidation

Group accounts have been prepared as required by The Charities SORP (FRS 102).

The consolidated group financial statements consist of the financial statements of the parent company Northamptonshire Association of Youth Clubs together with all entities controlled by the parent company (its subsidiaries).

All financial statements are made up to 31 March 2026. Where necessary, adjustments are made to the financial statements of subsidiaries to bring the accounting policies used into line with those used by other members of the group.

All intra-group transactions, balances and unrealised gains on transactions between group companies are eliminated on consolidation. Unrealised losses are also eliminated unless the transaction provides evidence of an impairment of the asset transferred.

Subsidiaries are consolidated in the group's financial statements from the date that control commences until the date that control ceases.

A separate Statement of Financial Activity for the parent trust has not been prepared as permitted by paragraph 397 of the Statement of Recommended Practice – Accounting and Reporting by Charities (SORP (FRS 102)).

The net increase in funds for the year for Northamptonshire Association of Youth Clubs is £69,244.

2 Critical accounting estimates and judgements

In the application of the charity's accounting policies, the trustees are required to make judgements, estimates and assumptions about the carrying amount of assets and liabilities that are not readily apparent from other sources. The estimates and associated assumptions are based on historical experience and other factors that are considered to be relevant. Actual results may differ from these estimates.

The estimates and underlying assumptions are reviewed on an ongoing basis. Revisions to accounting estimates are recognised in the period in which the estimate is revised where the revision affects only that period, or in the period of the revision and future periods where the revision affects both current and future periods.

Critical judgements

Fixed asset impairment
Within fixed assets held at the financial year end, we hold a number of properties that are used in the day to day operations of the group. These properties are properly maintained with repairs being completed regularly and as such no depreciation or impairment is recognised for them.

3 Income from donations and legacies

	Unrestricted funds 2026 £	Restricted funds 2026 £	Total 2026 £	Unrestricted funds 2025 £	Restricted funds 2025 £	Total 2025 £
Donations and gifts	139,015	222,694	361,709	625,005	100,518	725,523
Grants	-	-	-	500	14,527	15,027
	139,015	222,694	361,709	625,505	115,045	740,550

NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)

FOR THE YEAR ENDED 31 MARCH 2026

4 Income from charitable activities

	Unrestricted funds 2026 £	Unrestricted funds 2025 £
Charitable activities income		
Sports, activities and crafts	3,822	4,808
Affiliations	5,411	6,110
DBS fee income	2,041	1,998
Training Weekend	1,443	1,240
Wellbeing	280	312
SEN training income	175	-
Youth development services	292	-
Club Leaders dinner income	454	533
Emerging Leaders	970	1,500
Service level agreements	4,313	3,872
Childrens fund income	8	-
Misc income	24	-
	19,233	20,373

5 Income from other trading activities

	Unrestricted funds 2026 £	Unrestricted funds 2025 £
Other miscellaneous income	3,091	500
Action Centres UK Limited trading income	8,053,561	7,548,353
Other trading activities	8,056,652	7,548,853

6 Income from investments

	Unrestricted funds 2026 £	Unrestricted funds 2025 £
Rental income	31,287	76,910
Bank interest	3,341	6,813
	34,628	83,723

NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)

FOR THE YEAR ENDED 31 MARCH 2026

7 Other income

	Unrestricted funds 2026 £	Unrestricted funds 2025 £
Profit on sale of fixed assets	300	-

8 Expenditure on raising funds

	Unrestricted funds 2026 £	Unrestricted funds 2025 £
Fundraising and publicity		
Action Centres UK Limited trading expenses	7,285,973	6,685,222
Other fundraising costs	68,056	61,580
	7,354,029	6,746,802

9 **Expenditure on charitable activities**

	Charitable activities 2026 £	Restricted charitable activities 2026 £	Total 2026 £	Charitable activities 2025 £	Restricted charitable activities 2025 £	Total 2025 £
Direct costs						
Affiliations	2,928	-	2,928	2,562	-	2,562
General youth development	142,995	68,625	211,620	144,167	50,011	194,178
School project	-	-	-	1,005	-	1,005
Uganda project	25,890	-	25,890	19,000	-	19,000
	171,813	68,625	240,438	166,734	50,011	216,745
Share of support and governance costs (see note 10)						
Support	482,451	56,256	538,707	510,951	66,670	577,621
Governance	146,730	-	146,730	88,995	-	88,995
	800,994	124,881	925,875	766,680	116,681	883,361
Analysis by fund						
Unrestricted funds	800,992	-	800,992	766,680	-	766,680
Restricted funds - general	-	124,881	124,881	-	116,681	116,681
	800,992	124,881	925,873	766,680	116,681	883,361

NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)

FOR THE YEAR ENDED 31 MARCH 2026

10 Support costs allocated to activities

Support costs comprise:	**2026** **£**	**2025** **£**
Minibus	10,774	11,552
Sports activities	53,871	57,762
Affiliations	53,871	57,762
School project	215,483	231,049
General youth development	204,708	219,496
	538,707	577,621
Analysed between:		
Charitable activities	538,707	577,621

Governance costs comprise:	**2026** **£**	**2025** **£**
Staff costs	105,603	71,254
Audit fees	13,165	12,550
Legal and professional	22,218	3,534
Telephone	21	19
Postage and stationery	945	883
Computer sundries	327	376
Sundries	(6)	15
Printing and publicity	994	232
Fundraising costs	3,463	132
	146,730	88,995

NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)

FOR THE YEAR ENDED 31 MARCH 2026

11 Net movement in funds

	Group 2026	Group 2025	Company 2026	Company 2025
	£	£	£	£
The net movement in funds is stated after charging/(crediting):				
Fees payable for the audit of the charity's financial statements	23,390	22,300	13,165	12,550
Depreciation of owned tangible fixed assets	299,144	267,551	299,144	267,551
Bank interest on loans and overdrafts	25,099	40,843	25,099	40,843
Other loan interest	-	31,496	-	31,496
Hire purchase interest	44,051	61,312	44,051	61,312
Cost of stock recognised as an expense	1,350,593	1,148,793	-	-
Operating lease charges	3,532	13,157	3,532	13,157

NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)

FOR THE YEAR ENDED 31 MARCH 2026

12 Trustees

None of the trustees (or any persons connected with them) received any remuneration or benefits from the charity during the year.

13 Employees

The average monthly number of employees during the year was:

	Group 2026 Number	Group 2025 Number	Company 2026 Number	Company 2025 Number
Management and administration	27	27	2	3
Youth work activities	228	236	10	10
Fundraising and publicity	1	1	1	1
Total	256	264	13	14

Employment costs

	Group 2026 £	Group 2025 £	Company 2026 £	Company 2025 £
Wages and salaries	4,197,223	3,995,398	286,448	267,222
Social security costs	422,200	278,032	30,807	19,772
Other pension costs	85,912	78,621	6,125	2,545
	4,705,335	4,352,052	323,380	289,539

There were no employees whose annual remuneration was more than £60,000.

NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)

FOR THE YEAR ENDED 31 MARCH 2026

13 Employees **(Continued)**

Remuneration of key management personnel
The remuneration of key management personnel was as follows:

	2026	2025
	£	£
Aggregate compensation	48,710	42,694

NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)

FOR THE YEAR ENDED 31 MARCH 2026

14 Taxation

The charity is exempt from taxation on its activities because all its income is applied for charitable purposes.

15 Group tangible assets

	Freehold land and buildings	Activity equipment	Fixtures, fittings and office equipment	Motor vehicles	Total
	£	£	£	£	£
Cost					
At 1 April 2025	16,904,340	2,061,650	2,286,910	106,440	21,359,340
Additions	8,281	4,162	198,863	16,795	228,101
Disposals	-	-	(13,925)	-	(13,925)
At 31 March 2026	16,912,621	2,065,812	2,471,848	123,235	21,573,516
Depreciation and impairment					
At 1 April 2025	98,897	1,447,251	1,939,873	56,290	3,542,311
Depreciation charged in the year	6,370	83,835	187,631	21,308	299,144
Eliminated in respect of disposals	-	-	(13,925)	-	(13,925)
At 31 March 2026	105,267	1,531,086	2,113,579	77,598	3,827,530
Carrying amount					
At 31 March 2026	16,807,354	534,726	358,269	45,637	17,745,986
At 31 March 2025	16,805,443	614,399	347,037	50,150	17,817,029

NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)

FOR THE YEAR ENDED 31 MARCH 2026

15 Company tangible assets

	Freehold land and buildings	Activity equipment	Fixtures, fittings and office equipment	Motor vehicles	Total
	£	£	£	£	£
Cost					
At 1 April 2025	16,913,340	2,061,650	2,286,910	106,440	21,359,340
Additions	8,281	4,162	198,863	16,795	228,101
Disposals	-	-	(13,925)	-	(13,925)
At 31 March 2026	16,921,621	2,065,812	2,471,848	123,235	21,573,516
Depreciation and impairment					
At 1 April 2025	98,897	1,447,251	1,939,873	56,290	3,542,311
Depreciation charged in the year	6,370	83,835	187,631	21,308	299,144
Eliminated in respect of disposals	-	-	(13,925)	-	(13,925)
At 31 March 2026	105,267	1,531,086	2,113,579	77,598	3,827,530
Carrying amount					
At 31 March 2026	16,816,354	534,726	358,269	45,637	17,754,986
At 31 March 2025	16,814,443	614,399	347,037	50,150	17,826,029

16 Fixed asset investments - company

	Other investments
	£
Cost or valuation	
At 1 April 2025 & 31 March 2026	2
At 31 March 2026	2
Impairment	
At 1 April 2025 & 31 March 2026	-
At 31 March 2026	-
Carrying amount	
At 31 March 2026	2
At 31 March 2025	2

17 Assets included at valuation

The following assets are included at valuation.

	Original cost £	Amount of valuation £	Year of valuation
Property on Isle of Harris	3,084	50,000	*1995*

The comparable historical cost figures are as follows:

	Land and buildings £
Cost at 1 April 2025 and 31 March 2026	3,084
Net book value at 31 March 2026	23,044

18 Stocks

	Group 2026 £	Group 2025 £	Company 2026 £	Company 2025 £
Oil, kitchen and shop stock	27,480	60,461	-	-

19 Debtors

	Group 2026	Group 2025	Company 2026	Company 2025
Amounts falling due within one year:	£	£	£	£
Trade debtors	61,512	52,332	53,180	-
Other debtors	144,941	112,937	14,833	15,025
Prepayments and accrued income	12,499	22,215	12,499	22,215
	218,952	187,484	80,512	37,240

20 Loans and overdrafts

	Group 2026	Group 2025	Company 2026	Company 2025
	£	£	£	£
Bank loans	176,497	243,146	176,497	243,146
Other loans	136,853	347,559	136,853	347,559
	313,350	590,705	313,350	590,705
Payable within one year	193,253	249,197	193,253	249,197
Payable after one year	120,097	341,508	120,097	341,508

20 Loans and overdrafts **(Continued)**

At the balance sheet date £176,497 (2025 £243,146) was owing to Barclays Bank Plc. Barclays Bank Plc. hold a second legal charge dated 2 January 2014 over freehold property known as Kings Park Conference Centre located at; Kings Park Road, Northampton, NN3 6LL. Barclays Bank Plc. also holds a cross guarantee and debenture between Action Centres UK Limited and Northamptonshire Association of Youth Clubs dated 1 June 2011.

Loan amounts that are due after five years to Barclays Bank, carry an interest rate of 3.6% per annum. Repayments are made monthly and the expected completion date is July 2028.

21 Finance lease obligations

Future minimum lease payments due under finance leases:

	Group 2026 £	Group 2025 £	Company 2026 £	Company 2025 £
Within one year	139,015	188,366	139,015	188,366
Within two and five years	152,544	171,965	152,544	171,965
	291,559	360,331	291,559	360,331

It is the company's policy to lease certain equipment under finance leases. The average lease term is three years. Interest rates are fixed at the contract date. All leases are on a fixed repayment basis and no arrangements have been entered into for contingent rental payments. The balances above are secured on the assets to which the agreements relate.

NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)

FOR THE YEAR ENDED 31 MARCH 2026

22 Creditors: amounts falling due within one year

	Notes	Group 2026 £	Group 2025 £	Company 2026 £	Company 2025 £
Bank loans	20	56,400	38,491	56,400	38,491
Obligations under finance leases	21	139,015	188,366	139,015	188,366
Other borrowings		136,853	210,706	136,853	210,706
Other taxation and social security		416,155	373,838	7,327	4,988
Trade creditors		1,658,215	1,548,117	1,434,008	1,309,213
Amounts owed to subsidiary undertakings		-	-	343,298	170,391
Other creditors		17,825	17,684	1,485	1,653
Accruals and deferred income		110,786	109,159	25,725	22,539
		2,535,249	2,486,361	2,144,111	1,946,347

23 Creditors: amounts falling due after more than one year

	Notes	Group 2026 £	Group 2025 £	Company 2026 £	Company 2025 £
Bank loans	20	120,097	204,655	120,097	204,655
Obligations under finance leases	21	152,544	171,965	152,544	171,965
Other borrowings		-	136,853	-	136,853
		272,641	513,473	272,641	513,473

NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)

FOR THE YEAR ENDED 31 MARCH 2026

24 Retirement benefit schemes

Defined contribution schemes

The charity operates a defined contribution pension scheme for all qualifying employees. The assets of the scheme are held separately from those of the charity in an independently administered fund.

25 Restricted funds

The restricted funds of the charity comprise the unexpended balances of donations and grants held on trust subject to specific conditions by donors as to how they may be used.

	At 1 April 2025	Incoming resources	Resources expended	Transfers	At 31 March 2026
	£	£	£	£	£
Frontier Centre	30,350	-	-	-	30,350
Tennis Centre	1,439,526	-	-	-	1,439,526
Pioneer Centre	2,081,280	-	(27,838)	-	2,053,442
Kings Park Development Fund	1,956,489	-	(2,417)	-	1,954,072
Kings Park Trampoline Fund	446,015	-	(93)	-	445,922
Ranch Development	231,544	-	-	-	231,544
Whitemoor Lakes	3,490,344	-	(22,086)	-	3,468,258
Capital assets fund	551,154	-	-	-	551,154
Whitemoor Lakes Kayaks	793	-	-	-	793
Kings Park 25th Anniversary Appeal	15,038	-	-	-	15,038
Summer Appeal - Benham Arena	44,807	-	-	-	44,807
Whitemoor Lakes Activity Hub	308,208	-	-	-	308,208
Pioneer Activity Appeal	79,840	25,000	-	-	104,840
Minibus and trailer fund	4,858	-	-	-	4,858
Connexions	5	-	-	-	5
Pioneer Busary	14,391	3,000	(2,000)	-	15,391
Corby Development	130	-	-	-	130
Rebus project	10	-	-	-	10
Arm for Sam	80	-	-	-	80
Corby Learning Partnership	97	-	-	-	97
Friends of Whitemoor Lakes appeal	816	-	-	-	816
Winnie Hall Trust grant	1,308	-	-	-	1,308
YD Christmas Appeal Emerging Leaders & Hebrides Trip	66,905	14,639	(4,438)	-	77,106
Kings Park Centre mattresses	64,490	-	-	-	64,490
Roller Skating Benham	1,066	-	-	-	1,066
Bursary Aid Lighthouse	2,500	-	-	-	2,500
Christmas Appeal 2016	1,125	-	-	-	1,125
Action Centres Bursaries	-	-	(22,626)	22,626	-
Wellbeing 4 Youth	16,666	-	-	-	16,666
Vulnerable Homeless	500	-	-	-	500
Send NCC	103	-	-	-	103
Pacesetters - bursaries for camps	1,416	-	-	-	1,416
Church worker	27,500	-	-	-	27,500
WML Activity appeal	36,883	-	-	-	36,883
Trauma recovery	26,250	-	-	-	26,250
Sport England Grant	59,661	-	-	-	59,661
60th Anniversary appeal	50,288	-	-	-	50,288
KP Sports equipment	1,500	-	-	-	1,500
Diamond Appeal	27,859	-	-	-	27,859

NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)

FOR THE YEAR ENDED 31 MARCH 2026

25 Restricted funds **(Continued)**

Uganda expedition	7,957	-	-	-	7,957
Northampton town council - training grant	5,426	-	(104)	-	5,322
Emergency spring appeal 2022	8,753	-	-	-	8,753
KP Spinney	8,422	-	-	-	8,422
Owen Family TR Donation re WML	10,000	7,500	-	-	17,500
Don PIO act Instructors -Alfred Haines	2,000	-	-	-	2,000
Donations for PIO MUGA - 2023	39,750	-	-	-	39,750
Donations - KPC Piano - A Lock	9,700	-	-	-	9,700
WNC - CFG Briar/sfields Wellbeing Café	12,477	-	-	-	12,477
Busary - Christmas 2023	450	-	-	-	450
Wide Horizons - Dye Gift - WML	12,483	-	(2,657)	-	9,826
Donations - KPS Muga	10,000	-	-	-	10,000
Kayaks & Canoes - WML	10,000	5,000	-	-	15,000
Happy Days Children's ch donation	133	-	-	-	133
Npton TC £10k - Club set up/bitesize	10,026	-	-	-	10,026
YD - Youth Summit Income	688	-	-	-	688
Marathon Fundraising Income	5,990	9,195	(315)	-	14,870
Christmas 2023 - Funboats x 14	5,000	2,000	-	-	7,000
WML - Mobile Climb Tower	887	-	-	-	887
Christmas Appeal 2024	4,329	-	-	-	4,329
Donations - Sunley Hall	10,000	56,978	-	-	66,978
New Year Appeal 2025 - YD	106	1,500	(118)	-	1,488
NNC - Youth engagement grant	199	-	(278)	79	-
OPFCC grant - explore group	2,290	-	(1,959)	-	331
NCC youth provision	-	-	(1,165)	1,165	-
WML Busary	-	-	(18,134)	18,134	-
Pioneer door closers/wetroom	-	25,000	-	-	25,000
D Spooner gift - WML toilets	-	25,000	-	-	25,000
D Laing re snooker table	-	3,000	(1,747)	-	1,253
Langley WML 2 develop 2026	-	25,000	(5,750)	-	19,250
YD - Club leader dinner	-	564	-	-	564
YD - Corby cook project	-	894	-	-	894
YD - Asdan funding	-	9,960	(10,515)	555	-
YD - Multi media	-	3,914	-	-	3,914
Little Stanion YC funding	-	-	(2)	2	-
YD - Janet & Bryan Moore tr expenses	-	4,550	(639)	-	3,911
	11,258,874	222,694	(124,881)	42,561	11,399,248

26 Unrestricted funds

The unrestricted funds of the charity comprise the unexpended balances of donations and grants which are not subject to specific conditions by donors and grantors as to how they may be used.

	At 1 April 2025	Incoming resources	Resources expended	Transfers	At 31 March 2026
	£	£	£	£	£
General funds	3,992,435	8,249,828	(8,155,021)	(42,561)	4,044,681
Revaluation reserve	46,881	-	-	-	46,881
	4,039,316	8,249,828	(8,155,021)	(42,561)	4,091,562

Previous year:	At 1 April 2024	Incoming resources	Resources expended	Transfers	At 31 March 2025
	£	£	£	£	£
General funds	3,244,312	8,278,454	(7,513,482)	(16,849)	3,992,435
Revaluation reserve	46,881	-	-	-	46,881
	3,291,193	8,278,454	(7,513,482)	(16,849)	4,039,316

27 Analysis of net assets between funds - group

	Unrestricted funds 2026	Restricted funds 2026	Total 2026
	£	£	£
At 31 March 2026:			
Tangible assets	6,219,984	11,526,002	17,745,986
Current assets/(liabilities)	(1,855,781)	(126,754)	(1,982,535)
Long term liabilities	(272,641)	-	(272,641)
	4,091,562	11,399,248	15,490,810

	Unrestricted funds 2025	Restricted funds 2025	Total 2025
	£	£	£
At 31 March 2025:			
Tangible assets	6,271,042	11,545,987	17,817,029
Current assets/(liabilities)	(1,718,253)	(287,113)	(2,005,366)
Long term liabilities	(513,473)	-	(513,473)
	4,039,316	11,258,874	15,298,190

NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)

FOR THE YEAR ENDED 31 MARCH 2026

27 Analysis of net assets between funds - company

	Unrestricted funds 2026 £	Restricted funds 2026 £	Total 2026 £
At 31 March 2026:			
Tangible assets	6,228,984	11,526,002	17,754,986
Investments	2	-	2
Current assets/(liabilities)	(1,902,668)	(126,754)	(2,029,422)
Long term liabilities	(272,641)	-	(272,641)
	4,053,677	11,399,248	15,452,925

	Unrestricted funds 2025 as restated £	Restricted funds 2025 as restated £	Total 2025 as restated £
At 31 March 2025:			
Tangible assets	6,280,042	11,545,987	17,826,029
Investments	2	-	2
Current assets/(liabilities)	(1,641,764)	(287,112)	(1,928,876)
Long term liabilities	(513,473)	-	(513,473)
	4,124,807	11,258,875	15,383,682

28 Operating lease commitments

Lessee
At the reporting end date the charity had outstanding commitments for future minimum lease payments under non-cancellable operating leases, which fall due as follows:

	2026 £	2025 £
Within one year	2,297	4,288
Between two and five years	1,532	3,829
	3,829	8,117

29 Events after the reporting date

Since the year end, work has commenced on a new building, The Sunley Centre, being built at Kings Park. The agreed contracted amount to be paid for this work is £1,202,076.

30 Related party transactions

Transactions with related parties
During the year the charity entered into the following transactions with related parties:

	Donations & gifts 2026 £	2025 £
Entities with common trustee	-	12,113
Key management personnel	6,000	11,000
	6,000	23,113

The following amounts were outstanding at the reporting end date:

	Amounts owed to related parties 2026 £	2025 £
Entities over which the entity has control, joint control or significant influence	1,763,019	1,461,872
	1,763,019	1,461,872

The following amounts were outstanding at the reporting end date:

	Amounts owed by related parties 2026 £	2025 £
Entities over which the entity has control, joint control or significant influence	52,552	-
	52,552	-

31 Subsidiaries

Details of the charity's subsidiaries at 31 March 2026 are as follows:

Name of undertaking	Registered office	Nature of business	Class of shares held	% Held Direct
Action Centres UK Limited	Kings Park, Kings Park Road, Northampton, NN3 6LL	Educating young people	Ordinary shares	100.00

NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)

FOR THE YEAR ENDED 31 MARCH 2026

32 Share capital

Northamptonshire Association of Youth Clubs is a company limited by guarantee and not having a share capital. All members of the association, i.e. all those who are entitled to attend and vote at general meetings, may be required to pay the sum of £1 should the Northamptonshire Association of Youth Clubs be wound up either whilst they are a member or within one year after they cease to be such. These amounts are contingent and would only be called up in the event of liquidation.

33 Cash generated from operations

	2026	2025
	£	£
Surplus for the year	192,620	763,336
Adjustments for:		
Investment income recognised in statement of financial activities	(3,341)	(6,813)
Depreciation and impairment of tangible fixed assets	299,144	267,551
Movements in working capital:		
Decrease/(increase) in stocks	32,981	(6,198)
(Increase)/decrease in debtors	(31,469)	29,654
Increase/(decrease) in creditors	154,184	(143,763)
Cash generated from operations	644,119	903,767

34 Analysis of changes in net (debt)/funds

	At 1 April 2025	Cash flows	New finance leases	At 31 March 2026
	£	£	£	£
Cash at bank and in hand	233,050	73,232	-	306,282
	233,050	73,232	-	306,282
Loans falling due within one year	(249,197)	55,944	-	(193,253)
Loans falling due after more than one year	(341,508)	221,411	-	(120,097)
Obligations under finance leases	(360,331)	247,528	(178,756)	(291,559)
	(717,986)	598,115	(178,756)	(298,627)