



Northumberland County of Sanctuary

Registered Charity no: 1185663

***Financial Statements
for the period ending
30th September 2025***



Northumberland County of Sanctuary Independent Examiners Report

I have examined the accounts of the charity for the year ending 30th September 2025 as set out page 1 and 2 and the supporting document on which the accounts are based.

I confirm that no material matters have come to my attention in the course of my examination which would give me cause to believe in any material respect that:

- a) Proper accounting records have not been kept
- b) These financial statements do not accord with those records
- c) The Trustee have not met their obligations in respect of financial record keeping.

I have no other concern in connection with the examination of these accounts which attention should be drawn in order to enable a proper understanding of these financial statements to be reached.

*Malcolm Shield - FCMA
18 Watershaugh Road
Workworth
Morpeth
13 April, 2026*

Northumberland County of Sanctuary -NCOS



Income and Expense Account

As on 30th September 2025

	2025	2024
	£	£
Income		
Restricted Funds		
Donations	8,000	10,060
Grants	11,370	3,607
	19,370	13,667
Unrestricted Funds	10,135	4,493
	10,135	4,493
Total Income Received	<u>29,505</u>	<u>18,160</u>
Expenditure		
Charities Activities- Restricted	16,492	13,198
Charitable Activities- Unrestricted	3,936	9,505
Total Expenditure Incurred	<u>20,427</u>	<u>22,702</u>
Net Result for the Year		
Restricted	2,878	469
Unrestricted	6,199	(5,012)
	<u>9,077</u>	<u>(4,542)</u>
Restricted	25,153	22,276
Unrestricted	9,384	3,185
	<u>34,537</u>	<u>25,460</u>
Funds Brought Forward	25,461	30,003
Funds Carried Forward	34,537	25,461

Balance Sheet

For the Year October 1, 2024 - September 30, 2025



Balance Sheet	2025	2024
	£	£
Current Assets		
Cash at Bank	34,537	25,375
Funds of the Charity		
Restricted Funds'	25,153	22,276
Unrestricted Funds	9,384	3,185
Total Funds Available	34,537	25,460
Restricted Funds as at 30 September		
Community Access Fund	2,368	3,628
Summer Visits Fund	1,527	3,000
International day Activities Fund	267	269
Shoe & Uniform Fund	1,511	582
Individual Welfare	174	660
College /ESOL Travelling Fund	860	0
Volunteer Training - NAP Fund	4,585	4,801
Volunteer Expense Fund	1,983	2,000
Blyth Drop-In Activities	732	3,125
Blyth Food Project	985	0
Ashington Drop-In Activities	4,917	1,722
NCOS Bike Project	210	1,049
Art Group Activities	2,017	740
Bedlington Hub Activities	444	500
Outreach Activities	200	200
Hall Hire(Rent) for Ashington Drop-In	1	0
Sports Activities Fund	2,370	0
Total Restricted Fund	25,153	22,276
Unrestricted Fund	9,384	3,185
Balance at Bank as on 30th Sept 2025	34,537	25,461



Section A

Independent Examiner's Report

Report to the trustees/ members of

NORTHUMBERLANDS COUNTY OF SANCTUARY

On accounts for the year ended

30 SEPTEMBER 2025

Charity no (if any)

1185663

Set out on pages

I report to the trustees on my examination of the accounts of the above charity ("the Trust") for the year ended

Responsibilities and basis of report

As the charity trustees of the Trust, you are responsible for the preparation of the accounts in accordance with the requirements of 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 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:

- accounting records were not kept in accordance with section 130 of the Act or
- the accounts do not accord with the accounting records

I have no concerns and have come across no other matters in connection with the examination to which attention should be drawn 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:

MW Shield

Date:

13/4/26

Name:

MALCOLM W SHIELD

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

FCMA

Address:

18 WATERBURY ROAD

WARKWORTH

MORPETH NE65 0TX



Northumberland County of Sanctuary (NCOS)

Trustees' Annual Financial Report
For the Year Ended 30 September 2025

1. Introduction

This report presents the financial performance and position of Northumberland County of Sanctuary (NCOS) for the year ending 30 September 2025, with comparative figures for 2024. It is intended to support trustees in reviewing the organisation's financial health and sustainability ahead of the Annual General Meeting (AGM).

2. Financial Overview

NCOS has experienced a **strong financial year**, marked by increased income, controlled expenditure, and a positive net result. The organisation has moved from a deficit position in 2024 to a **surplus of £9,077 in 2025**, strengthening overall reserves.

Key Highlights:

- **Total Income:** £29,505 (2024: £18,160)
- **Total Expenditure:** £20,427 (2024: £22,702)
- **Net Surplus:** £9,077 (2024: deficit of £4,542)
- **Closing Funds:** £34,537 (2024: £25,460)

3. Income Analysis

Total income increased significantly by **£11,345 (62%)** compared to the previous year.

Restricted Income:

- Donations: £8,000 (↓ from £10,060)
- Grants: £11,370 (↑ from £3,607)
- **Total Restricted Income:** £19,370 (↑ from £13,667)

Growth in restricted income is primarily driven by a substantial increase in grant funding.

Unrestricted Income:

- **£10,135 (↑ from £4,493)**

This more than doubling of unrestricted income is a positive development, providing greater flexibility for operational and strategic needs.

4. Expenditure Analysis

Total expenditure decreased by **£2,275 (10%)**, reflecting improved cost control.

Breakdown:

- Restricted Activities: £16,492 (↑ from £13,198)
- Unrestricted Activities: £3,936 (↓ from £9,505)

The reduction in unrestricted expenditure has contributed significantly to the overall surplus, while increased restricted spending reflects delivery of funded projects.

Balance Sheet Overview

As at 30 September 2025, NCOS remains in a **strong financial position**, with all assets held as cash.

Assets:

- Cash at Bank: £34,537 (2024: £25,375)

Funds:

- Restricted Funds: £25,153 (2024: £22,276)
- Unrestricted Funds: £9,384 (2024: £3,185)
- **Total Funds: £34,537**

This reflects an overall increase of **£9,077 in reserves**, consistent with the annual surplus.

7. Restricted Funds Position

Restricted funds are allocated across multiple projects and activities. Key observations include:

Significant Balances:

- Ashington Drop-In Activities: £4,917 (↑ from £1,722)
- Volunteer Training (NAP): £4,585 (slightly ↓ from £4,801)
- Community Access Fund: £2,368 (↓ from £3,628)
- Sports Activities Fund: £2,370 (new in 2025)
- Art Group Activities: £2,017 (↑ from £740)

Notable Changes:

- New or expanded funds:
 - College/ESOL Travelling Fund (£860)
 - Blyth Food Project (£985)
 - Sports Activities Fund (£2,370)

- Reduced balances indicate active use of funds for project delivery (e.g., Blyth Drop-In, Summer Visits).

Overall, restricted funds are being actively deployed in line with their intended purposes.

8. Cash Flow and Reserves

- Opening Balance (2024): £25,461
- Closing Balance (2025): £34,537

The increase reflects a **healthy cash position**, ensuring liquidity and the ability to meet future commitments.

The organisation now holds:

- Strong restricted reserves aligned to ongoing projects
- Improved unrestricted reserves, enhancing resilience

9. Conclusion and Trustee Considerations

NCOS has delivered a **positive financial shift** in 2025, characterised by:

- Strong income growth, particularly from grants
- Reduced expenditure
- A solid operating surplus
- Increased reserves and improved financial stability

Key Considerations for Trustees:

1. **Sustainability of Income:**
Continued reliance on grant funding should be monitored, with efforts to diversify income streams.
2. **Unrestricted Reserves:**
The improvement is encouraging; maintaining and growing these reserves should remain a priority.
3. **Use of Restricted Funds:**
Ensure timely and effective deployment aligned with funder requirements.

10. Statement

The trustees can be assured that the organisation is in a **financially stable and improving position**, with appropriate controls and a clear path toward sustainability.

