



HOSTELLING INTERNATIONAL NORTHERN IRELAND ANNUAL REPORT 2020
(Company limited by Guarantee)

ANNUAL REPORT 2020

YOUTH HOSTEL ASSOCIATION OF NORTHERN IRELAND
22-32 Donegall Road, Belfast BT12
5JNCharity No: 103612

The current Officers and Council members are listed below.

President: Mr. P. McAteer

Vice Presidents: Miss K. Howard and Mr D. MacAfee

Chair of Council: T. Greene

Vice Chair of Council: V. Douglas

Honorary Secretary: M.J. Howse

Honorary Treasurer: N. Brady

Chief Executive Officer: S Harding

Members of Council:

A Todd, Ms. J. Hill, N.Cherry (resigned 2020)

Bankers: Danske Bank Ltd

Solicitors: Cleaver Fulton

RankinAuditors: Johnston

Graham Ltd

ANNUAL GENERAL MEETING

Notice is hereby given that the Annual General Meeting of the Youth Hostel Association of Northern Ireland Ltd. will be held at: **The Belfast International Youth Hostel. 22-32 Donegall Road, Belfast BT12 5JN on Thursday 21st October 2021 at 7.00pm**



AGENDA FOR AGM ON 21st OCTOBER 2021

1. Minutes of the 2020 General Meeting
2. Introduction of Annual Report
3. Accounts and Auditor's Report for the 12 months ended 31 December 2020
4. Members' Question Time
5. Election of Officers and Council:
 - (a) Officers
 - President: Mr. P. McAtee
 - Vice President: Miss. K. Howard
 - Vice President: Mr. D. MacAfee
 - (b) Ordinary Members of Council

The following current members offer themselves for election:

Vice-Chair Victor Douglas
Honorary Secretary: Matthew. Howse
Honorary Treasurer: Jacqueline Hill
Niall Brady
Trevor Greene
Alastair Todd

During the year the following were co-opted as members of the Council.

David Barnes
Bernie Grey
Dermot O'Lynn

It is proposed that the co-opted members above be elected to membership of the Council.

Note - N Brady will step down from his role as Treasurer and remain as an Ordinary Member of Council. He is being proposed by Trevor Greene, seconded by Victor Douglas.

For the role of Honorary Treasurer. Jacqueline Hill, is being proposed by Trevor Greene, seconded by Victor Douglas.

6, Election of Auditors

It is proposed to re-appoint Johnston Graham Limited

NOTE: ADMISSION BY VALID MEMBERSHIP CARD



CHAIR'S STATEMENT / ACTIVITIES OVER PAST YEAR, FUTURE PLANS

I reported last year on the initial impact of the Covid19 virus on the Association's work.

The shockwave of Covid continued to affect every aspect of our business in the 2020 business year, with closure of our hostels in the early part of the year and subsequently in the late part of the year. Sadly, this required that we made a small number of staff redundant, although the Government "Furlough" scheme allowed us to retain key staff. Those closures remained in place at the end of 2020.

The Association lost the services of our Chief Executive Dermot O'Lynn in the autumn. Dermot moved to meet new challenges with the RNID. It is hard to express our gratitude to Dermot for the progress he managed and created over his time with the Association – his contribution was immense. We appointed an Interim CEO although the initial appointee resigned after a short tenure. Since then, we are pleased to have secured the services of Sam Harding to lead the organisation and wish him well in the role.

We also lost the service of our Council colleague Nichola Cherry who resigned to run a new business and we thank her for her considerable contribution

Normally an Annual Report deals only with the events of the year past and does not mention the current position. Because of the timing of the AGM and this report, I think it is valuable and important to update members on the 9 months of work since the end of the 2020 financial year.

2021 started with our business in limbo. Hostels were closed and it was not until June that they reopened with key staff. Early signs are that business is better than might have been feared, but the level of business will remain depressed until international travel recovers.

On a very positive note, our insurance policies made an initial compensation payment in respect of loss of revenue caused by the pandemic. It is hoped that further payments will follow. Coupled with that we have taken a government-financed loan and we received significant grants via Government schemes.

All of these have resulted in a financial position, which although not ideal, should be manageable as the tourist economy improves. We believe that the Association is a sound business and that it can recover and continue to provide excellent services.

The future remains unclear; save to say that the Council will spare no effort in getting the Association back into business; repairing its finances and getting our staff back to work.

Those staff have been unfailing in their positive approach to making our hopes for recovery into an achievable reality. We thank them for all they have done and re-commit our support for them as we move forward.

A handwritten signature in black ink, appearing to read "Trevor Greene".

Trevor Greene - Chair



CHIEF EXECUTIVE OFFICER'S STATEMENT / PERFORMANCE

Performance 2020

The accounts for 2020 showed a loss of £44,813, added to the loss made in 2019 this is the second consecutive year that the association has made a loss, although the reasons for this are very clear.

In 2019 the loss was attributed to significant disruption and uncertainty around Brexit which remained a challenge in 2020 although for obvious reasons, the key challenge and reason behind our loss in 2020 was undoubtedly Covid-19.

The Covid-19 Pandemic has caused wide-spread challenges to most business but those in Customer Facing sectors, especially Hospitality, have been affected more than most. We have encountered the immediate impact of lockdowns, resulting in complete closure of all Hostels, however aside from this we rely heavily on International Travel. The Island of Ireland encountered an 80% drop in Tourism in 2020 – a drop of over 14 million people.

Our Teams performed incredibly well during these uncertain times and managed the changing landscape with a professional attitude that embodied our own Vision to continue to deliver despite the operational challenges, social distancing guidelines and continue risk of further closure and lockdowns.

In total our Hostels were open for 178 days and closed for 187 days in 2020.

Moving into 2021 we start the year in Lockdown with all Hostels closed until further notice.

Sam Harding - CEO



PROGRAMMES REPORT

Due to the Covid-19 Pandemic, its lockdown restrictions and the implications of the social distancing guidelines, we saw 2020 come and go with limited activity with regards to our Groups and Programmes.

With the ongoing support of Provident Financial we had all GATHER funds allocated in the first quarter of the year. Unfortunately, with our hostels being closed for much of the year it was inevitable that we would need to cancel a majority of the residential. Communication with Group Leaders reassured us that they remain interested to rebook in 2021 and beyond, pending relaxation of Government Guidelines.

We were able to secure four different grants for individual projects which will be carried out by our Partner Hostels in 2021. We have secured further funding from D'Oyly Charitable Trust which will be used for a Residential Run by Action for Children with their young carers from Western Trust. A further grant from the Victoria Homes Trust was received which will be used by Youth Action NI for young men from Armagh. CRUSE Bereavement have run their Beyond Words residential for the elderly for many years and we are glad that we can fund their stays in Bushmills this year with the support from Lord & Lady Lurgan Trust and the W. Edwards Charitable Foundation.

Annette Feldmann

Programmes Coordinator



OBJECTS AND ACTIVITIES

The objects are as stated in the Memorandum and Articles of Association. These are to advance the education of the public, particularly but not exclusively young people, in the protection and conservation of the countryside.

In the interest of social welfare to provide or assist in the provision of facilities for recreation, particularly youth hostels or other accommodation for the public with the intentions of improving their conditions of life.

ORGANISATIONAL AND DECISION – MAKING STRUCTURE

Decisions on policy and strategy are made by the Executive Council consisting of seven Ordinary Members of the Company, plus the Honorary Secretary and Honorary Treasurer. The CEO and others attend as required.

The Headquarters Staff of CEO (responsible to the EC) and the Office Manager undertake the day-to-day management of the company.

RELATIONSHIPS WITH OTHER ASSOCIATIONS & CHARITIES

The Association regularly sends representatives to NICVA, Equality Commission and Community Foundation events. It has good working relationships with other charities in Northern Ireland and beyond. Close co-operation is also maintained with Tourism NI and Visit Belfast.

The Association has contractual agreements with Hostelworld and Booking.com to sell beds. We have close fraternal relationships with the other 'home' Youth Hostel associations on these islands. We meet with An O'ige, SYHA and YHA (England & Wales) annually at the British and Irish Conference to discuss matters of common concern and share information.

The Association is also a member of Hosteling International (HI), a not for profit membership organisation which is the only global network of Youth Hostel Associations. The HI network offers 4,000 unique hostels in 90 countries worldwide. Each year, the association sends representatives to HI's European and CEO conferences.



PUBLIC BENEFIT STATEMENT

The charity's first objective is to advance the education of the public, particularly but not exclusively young people, in the protection and conservation of the countryside. The direct benefits which flow from this purpose include passing on education to the next generation in particular in order to ensure the continued safe stewardship of our environment in Northern Ireland. We have continued to drive this effort in 2020 through the Covid-19 Pandemic in responsibly encouraging the general public to explore.

The charity's second object is in the interests of social welfare to provide or assist in the provision of facilities for recreation, particularly youth hostels or other suitable accommodation for the public, with the intention of improving their conditions of life. The direct benefits which flow from this purpose include the provision of opportunities for people of all backgrounds from all over the world to experience, discover and learn more about Northern Ireland, themselves and each other through the 'Hostelling Experience'. These benefits are demonstrated through the online reviews we receive in relation to atmosphere, value for money and general comments. We also collect statistical information from guests which shows the makeup of the different nationalities we receive.

The purposes of our charity do not lead to any harm or possibility of harm. The charities beneficiaries are the general public. This is clearly stated in our Articles of Association. There is no non- incidental private benefit flowing from YHANI's purposes.

MAJOR RISKS

The council of management reviews the possibility of major risks on an ongoing basis and consider, at Council level, any action required to manage such risks. The council have identified a major risk in the respect of loss of income at the Belfast Hostel in the event of serious damage or prevention of access to the building. Insurance cover is in place to cover such an event and is also in place on other properties occupied by the Association.



VOLUNTEER INITIATIVES

Due to Travel Restrictions and working conditions related to Covid-19 we were unable to conduct any Volunteer Initiatives in 2020.

FUNDRAISING

Historically, the Association has restricted its fundraising to overnight fees and the sourcing of grants and this continues to be the case.

COUNCIL OF MANAGEMENT / DIRECTORS' RESPONSIBILITIES

The directors, who are also directors for the purposes of company law, are responsible for preparing the directors' 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 charity directors to prepare financial statements for each year which give a true and fair view of the state of affairs of the charitable company and the incoming resources and application of resources, including the income and expenditure, for that period.

In preparing these financial statements, the directors are required to:

- select suitable accounting policies and then apply them consistently;
- observe the methods and principles in the applicable Charities SORP;
- make judgments and accounting estimates that are reasonable and prudent;
- prepare the financial statements on the going concern basis unless it is inappropriate to presume that the charity will continue in business.

The directors are responsible for keeping adequate accounting records that are sufficient to show and explain the charity's transactions and disclose with reasonable accuracy at any time the financial position of the charity and enable them to ensure that the 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.

AUDITOR

Each of the persons who is a director at the date of approval of this report confirms that:

- so far as they are aware, there is no relevant audit information of which the charity's auditor is unaware; and



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- they have taken all steps that they ought to have taken as a director to make themselves aware of any relevant audit information and to establish that the charity's auditor is aware of that information.

The auditor is deemed to have been re-appointed in accordance with section 487 of the Companies Act 2006.

SMALL COMPANY PROVISIONS

This report has been prepared in accordance with the provisions applicable to companies entitled to the small companies exemption.

The directors' annual report was approved on [Date] 2021 and signed on behalf of the board of trustees by:

A photograph of a handwritten signature in black ink, which appears to read "T Greene".

T Greene
Chair



INDEPENDENT AUDITOR'S REPORT TO THE MEMBERS OF THE YOUTH HOSTEL ASSOCIATION OF NORTHERN IRELAND LTD

Opinion

We have audited the financial statements of Youth Hostel Association of Northern Ireland Limited (the 'charity') for the year ended 31 December 2020 which comprise the statement of financial activities (including income and expenditure account), statement of financial position, statement of cash flows and the related notes, including a summary of significant accounting policies. The financial reporting framework that has been applied in their preparation is applicable law and United Kingdom Accounting Standards, including FRS 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 charity's affairs as at 31 December 2020 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;
- 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 directors' 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 directors 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 directors are responsible for the other information. 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.

In connection with our audit of the financial statements, 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 audit or otherwise appears to be materially misstated. If we identify such material inconsistencies or apparent material misstatements, we are required to determine whether there is a material misstatement in the financial statements or a material misstatement of the other information. 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.

Opinions on other matters prescribed by the Companies Act 2006

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

- the information given in the directors' report for the financial year for which the financial statements are prepared is consistent with the financial statements; and
- the directors' report has been prepared in accordance with applicable legal requirements.

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.

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 directors' remuneration specified by law are not made; or
- we have not received all the information and explanations we require for our audit; or
- the directors were not entitled to take advantage of the small companies' exemptions in preparing the directors' report and from the requirement to prepare a strategic report.



Responsibilities of directors

As explained more fully in the directors' responsibilities statement, the directors (who are also the directors for the purposes 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 directors 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 directors 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 directors either intend to liquidate the charity 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.

As part of an audit in accordance with ISAs (UK), we exercise professional judgment and maintain professional skepticism throughout the audit. We also:

- Identify and assess the risks of material misstatement of the financial statements, whether due to fraud or error, design and perform audit procedures responsive to those risks, and obtain audit evidence that is sufficient and appropriate to provide a basis for our opinion. The risk of not detecting a material misstatement resulting from fraud is higher than for one resulting from error, as fraud may involve collusion, forgery, intentional omissions, misrepresentations, or the override of internal control.
- Obtain an understanding of internal control relevant to the audit in order to design audit procedures that are appropriate in the circumstances, but not for the purpose of expressing an opinion on the effectiveness of the internal control.
- Evaluate the appropriateness of accounting policies used and the reasonableness of accounting estimates and related disclosures made by the directors.
- Conclude on the appropriateness of the directors' use of the going concern basis of accounting and, based on the audit evidence obtained, whether a material uncertainty exists related to events or conditions that may cast significant doubt on the charity's ability to continue as a going concern. If we conclude that a material uncertainty exists, we are required to draw attention in our auditor's report to the related disclosures in the financial statements or, if such disclosures are inadequate, to modify our opinion. Our conclusions are based on the audit evidence obtained up to the date of our auditor's report. However, future events or conditions may cause the charity to cease to continue as a going concern.
- Evaluate the overall presentation, structure and content of the financial statements, including the disclosures, and whether the financial statements represent the underlying transactions and events in a manner that achieves fair presentation.



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We communicate with those charged with governance regarding, among other matters, the planned scope and timing of the audit and significant audit findings, including any significant deficiencies in internal control that we identify during our audit.

Use of our report

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

A handwritten signature in black ink that reads "E. Mullholland".

Ms Elaine Mullholland (Senior Statutory Auditor)

For and on behalf of

Johnston Graham Limited

Chartered accountant & statutory auditor

216/218 Holywood Road

Belfast

BT4 1PD

1st October 2021



STATEMENT OF FINANCIAL ACTIVITIES (INCLUDING INCOME & EXPENDITURE ACCOUNT) to 31 DECEMBER 2020

| | Note | Unrestricted funds £ | 2020 Restricted funds £ | Total funds £ | 2019 Total funds £ |
|--|------|----------------------|-------------------------|------------------|--------------------|
| Income and endowments | | | | | |
| Income from charitable activities | 5 | 290,916 | 125,232 | 416,148 | 70,026 |
| Other trading activities | 6 | 122,811 | — | 122,811 | 639,412 |
| Total income | | <u>413,727</u> | <u>125,232</u> | <u>538,959</u> | <u>709,438</u> |
| Expenditure | | | | | |
| Expenditure on charitable activities | 7,8 | 458,540 | 125,232 | 583,772 | 773,149 |
| Total expenditure | | <u>458,540</u> | <u>125,232</u> | <u>583,772</u> | <u>773,149</u> |
| Net expenditure and net movement in funds | | <u>(44,813)</u> | <u>—</u> | <u>(44,813)</u> | <u>(63,711)</u> |
| Reconciliation of funds | | | | | |
| Total funds brought forward | | 1,838,840 | 370,964 | 2,209,804 | 2,273,515 |
| Total funds carried forward | | <u>1,794,027</u> | <u>370,964</u> | <u>2,164,991</u> | <u>2,209,804</u> |

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



STATEMENT OF FINANCIAL POSITION 31 DECEMBER 2020

| | Note | 2020 £ | 2019 £ |
|--|------|-----------|-----------|
| Fixed assets | | | |
| Tangible fixed assets | 13 | 2,159,016 | 2,179,186 |
| Current assets | | | |
| Stocks | 14 | 6,149 | 3,496 |
| Debtors | 15 | 231,728 | 48,778 |
| Cash at bank and in hand | | 124,494 | 141,595 |
| | | 362,371 | 193,869 |
| Creditors: amounts falling due within one year | 16 | 167,955 | 162,026 |
| Net current assets | | 194,416 | 31,843 |
| Total assets less current liabilities | | 2,353,432 | 2,211,029 |
| Creditors: amounts falling due after more than one year | 17 | 188,441 | 1,225 |
| Net assets | | 2,164,991 | 2,209,804 |
| Funds of the charity | | | |
| Restricted funds | | 370,964 | 370,964 |
| Unrestricted funds | | 1,794,027 | 1,838,840 |
| Total charity funds | 20 | 2,164,991 | 2,209,804 |

These financial statements were approved by the board of trustees and authorised for issue on 21 October 2021, and are signed on behalf of the board by:

T Greene
Chair



STATEMENT OF CASH FLOWS 31 DECEMBER 2020

| | 2020 £ | 2019 £ |
|---|------------------|-----------------|
| Cash flows from operating activities | | |
| Net expenditure | (44,813) | (63,711) |
| <i>Adjustments for:</i> | | |
| Depreciation of tangible fixed assets | 50,887 | 52,942 |
| Government grant income | (212,142) | – |
| Interest payable and similar charges | 2,628 | 11,200 |
| <i>Changes in:</i> | | |
| Stocks | (2,653) | 2,237 |
| Trade and other debtors | (182,950) | (7,766) |
| Trade and other creditors | (4,090) | 1,530 |
| Cash generated from operations | (393,133) | (3,568) |
| Interest paid | (2,628) | (11,200) |
| Net cash used in operating activities | (395,761) | (14,768) |
| Cash flows from investing activities | | |
| Purchase of tangible assets | (30,718) | (14,780) |
| Net cash used in investing activities | (30,718) | (14,780) |
| Cash flows from financing activities | | |
| Proceeds from borrowings | 197,235 | (35,289) |
| Government grant income | 212,142 | – |
| Net cash from/(used in) financing activities | 409,377 | (35,289) |
| Net decrease in cash and cash equivalents | (17,102) | (64,837) |
| Cash and cash equivalents at beginning of year | 141,595 | 206,431 |
| Cash and cash equivalents at end of year | 124,493 | 141,594 |



NOTES TO FINANCIAL STATEMENTS YEAR ENDED 31 DEC 2020

1. General information

The charity is a public benefit entity and a private company limited by guarantee, registered in Northern Ireland and a registered charity in England and Wales. The address of the registered office is 22 Donegall Road, Belfast, BT12 5JN.

2. Statement of compliance

These financial statements have been prepared in compliance with FRS 102, 'The Financial Reporting Standard applicable in the UK and the Republic of Ireland', the 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) (Charities SORP (FRS 102)) and the Companies Act 2006.

3. Accounting policies

Basis of preparation

The financial statements have been prepared on the historical cost basis.

The financial statements are prepared in sterling, which is the functional currency of the entity.

Going concern

While the company showed a deficit for the 2020 year and has subsequently faced ongoing difficult conditions caused by the pandemic, the company has a strong reserve base together with a healthy cash position. The short-term profitability remains uncertain but the trustees are confident that the longer term projections are positive and that on this basis together with the existing strong reserve base are confident that it is appropriate to continue to use the going concern basis of preparation for the financial statements.

Judgements and key sources of estimation uncertainty

The preparation of the financial statements requires management to make judgements, estimates and assumptions that affect the amounts reported. These estimates and judgements are continually reviewed and are based on experience and other factors, including expectations of future events that are believed to be reasonable under the circumstances.



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Fund accounting

Unrestricted funds are available for use at the discretion of the trustees to further any of the charity's purposes.

Designated funds are unrestricted funds earmarked by the directors for particular future project or commitment.

Restricted funds are subjected to restrictions on their expenditure declared by the donor or through the terms of an appeal, and fall into one of two sub-classes: restricted income funds or endowment funds.

Incoming resources

All incoming resources are included in the statement of financial activities when entitlement has passed to the charity; it is probable that the economic benefits associated with the transaction will flow to the charity and the amount can be reliably measured. The following specific policies are applied to particular categories of income:

- income from donations or grants is recognised when there is evidence of entitlement to the gift, receipt is probable and its amount can be measured reliably.
- legacy income is recognised when receipt is probable and entitlement is established.
- income from donated goods is measured at the fair value of the goods unless this is impractical to measure reliably, in which case the value is derived from the cost to the donor or the estimated resale value. Donated facilities and services are recognised in the accounts when received if the value can be reliably measured. No amounts are included for the contribution of general volunteers.
- income from contracts for the supply of services is recognised with the delivery of the contracted service. This is classified as unrestricted funds unless there is a contractual requirement for it to be spent on a particular purpose and returned if unspent, in which case it may be regarded as restricted.

Resources expended

Expenditure is recognised on an accruals basis as a liability is incurred. Expenditure includes any VAT which cannot be fully recovered, and is classified under headings of the statement of financial activities to which it relates:

- expenditure on raising funds includes the costs of all fundraising activities, events, non-charitable trading activities, and the sale of donated goods.



- expenditure on charitable activities includes all costs incurred by a charity in undertaking activities that further its charitable aims for the benefit of its beneficiaries, including those support costs and costs relating to the governance of the charity apportioned to charitable activities.
- other expenditure includes all expenditure that is neither related to raising funds for the charity nor part of its expenditure on charitable activities.

All costs are allocated to expenditure categories reflecting the use of the resource. Direct costs attributable to a single activity are allocated directly to that activity. Shared costs are apportioned between the activities they contribute to on a reasonable, justifiable and consistent basis.

Tangible assets

All fixed assets are initially recorded at cost.

Depreciation

Depreciation is calculated so as to write off the cost or valuation of an asset, less its residual value, over the useful economic life of that asset as follows:

| | |
|------------------|-----------------------|
| Land & Buildings | - 2% reducing balance |
| Office Equipment | - 20% straight line |
| Hostel Equipment | - 20% straight line |

Impairment of fixed assets

A review for indicators of impairment is carried out at each reporting date, with the recoverable amount being estimated where such indicators exist. Where the carrying value exceeds the recoverable amount, the asset is impaired accordingly. Prior impairments are also reviewed for possible reversal at each reporting date.

For the purposes of impairment testing, when it is not possible to estimate the recoverable amount of an individual asset, an estimate is made of the recoverable amount of the cash-generating unit to which the asset belongs. The cash-generating unit is the smallest identifiable group of assets that includes the asset and generates cash inflows that largely independent of the cash inflows from other assets or groups of assets.

For impairment testing of goodwill, the goodwill acquired in a business combination is, from the acquisition date, allocated to each of the cash-generating units that are expected to benefit from the synergies of the combination, irrespective of whether other assets or liabilities of the charity are assigned to those units.



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Stocks

Stocks are measured at the lower of cost and estimated selling price less costs to complete and sell. Cost includes all costs of purchase, costs of conversion and other costs incurred in bringing the stock to its present location and condition.

Government Grants

Government grants are recognised at the fair value of the asset received or receivable. Grants are not recognised until there is reasonable assurance that the charity will comply with the conditions attaching to them and the grants will be received.

Where the grant does not impose specified future performance-related conditions on the recipient, it is recognised in income when the grant proceeds are received or receivable. Where the grant does impose specified future performance-related conditions on the recipient, it is recognised in income only when the performance-related conditions have been met. Where grants received are prior to satisfying the revenue recognition criteria, they are recognised as a liability.

Financial instruments

A financial asset or a financial liability is recognised only when the entity becomes a party to the contractual provisions of the instrument.

Basic financial instruments are initially recognised at the amount receivable or payable including any related transaction costs, unless the arrangement constitutes a financing transaction, where it is recognised at the present value of the future payments discounted at a market rate of interest for a similar debt instrument.

Current assets and current liabilities are subsequently measured at the cash or other consideration expected to be paid or received and not discounted.

Defined contribution plans

Contributions to defined contribution plans are recognised as an expense in the period in which the related service is provided. Prepaid contributions are recognised as an asset to the extent that the prepayment will lead to a reduction in future payments or a cash refund.

When contributions are not expected to be settled wholly within 12 months of the end of the reporting date in which the employees render the related service, the liability is measured on a discounted present value basis. The unwinding of the discount is recognised as an expense in the period in which it arises.



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4. Limited by guarantee

The company is limited by guarantee and has no authorised or issued share capital. The company has charitable status accepted by HM Revenue & Customs under reference XN46853A.

5. Income from Charitable activities

| | Unrestricted Funds £ | Restricted Funds £ | Total Funds 2020 £ |
|-------------------------------|----------------------------|--------------------------|--------------------------|
| Charitable Activities | | | |
| Insurance Income | 150,000 | — | 150,000 |
| Deferred income | — | 2,601 | 2,601 |
| Provident Community Partners | — | 30,000 | 30,000 |
| Big Lottery | — | 9,900 | 9,900 |
| British Council | — | 3,001 | 3,001 |
| Other income | — | 7,001 | 7,001 |
| Education Authority | — | 1,503 | 1,503 |
| Department of Foreign Affairs | — | — | — |
| Grants | | | |
| COVID grant income | 140,916 | 71,226 | 212,142 |
| | <u>290,916</u> | <u>125,232</u> | <u>416,148</u> |

| | Unrestricted Funds £ | Restricted Funds £ | Total Funds 2019 £ |
|-------------------------------|----------------------------|--------------------------|--------------------------|
| Charitable Activities | | | |
| Insurance Income | — | — | — |
| Deferred income | — | 2,815 | 2,815 |
| Provident Community Partners | — | 30,000 | 30,000 |
| Big Lottery | — | — | — |
| British Council | — | 15,571 | 15,571 |
| Other income | — | 3,222 | 3,222 |
| Education Authority | — | 9,662 | 9,662 |
| Department of Foreign Affairs | — | 8,756 | 8,756 |
| Grants | | | |
| COVID grant income | — | — | — |
| | <u>—</u> | <u>70,026</u> | <u>70,026</u> |



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6. Other Trading Activities

| | Unrestricted Funds £ | Total Funds 2020 £ | Unrestricted Funds £ | Total Funds 2019 £ |
|-------------------------|----------------------------|--------------------------|----------------------------|--------------------------|
| Members subscriptions | 195 | 195 | 590 | 590 |
| Accommodation fees | 110,692 | 110,692 | 620,123 | 620,123 |
| Rent received - Office | 4,688 | 4,688 | 6,250 | 6,250 |
| Rent received - Kitchen | 4,813 | 4,813 | 6,187 | 6,187 |
| Shop profit | 70 | 70 | 91 | 91 |
| Sundry income | 2,353 | 2,353 | 3,676 | 3,676 |
| Affiliation fees | — | — | 2,495 | 2,495 |
| | <u>122,811</u> | <u>122,811</u> | <u>639,412</u> | <u>639,412</u> |

7. Expenditure on charitable activities by fund type

| | Unrestricted Funds £ | Restricted Funds £ | Total Funds 2020 £ |
|---------------------|----------------------------|--------------------------|--------------------------|
| Fundraising trading | 315,177 | 71,226 | 386,403 |
| Support costs | 143,363 | 54,006 | 197,369 |
| | <u>458,540</u> | <u>125,232</u> | <u>583,772</u> |
| | Unrestricted Funds £ | Restricted Funds £ | Total Funds 2019 £ |
| Fundraising trading | 535,570 | — | 535,570 |
| Support costs | 167,553 | 70,026 | 237,579 |
| | <u>703,123</u> | <u>70,026</u> | <u>773,149</u> |



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8. Expenditure on charitable activities by fund type

| | Activities | | Total funds 2020 £ | Total fund 2019 £ |
|---------------------|------------------------|--------------------|--------------------------|-------------------------|
| | undertaken directly | Support costs £ | | |
| Fundraising trading | 386,403 | — | 386,403 | 535,570 |
| Governance costs | — | 164,868 | 164,868 | 186,595 |
| | <u>386,403</u> | <u>164,868</u> | <u>551,271</u> | <u>722,165</u> |

9. Net Expenditure

Net expenditure is stated after charging/(crediting):

| | 2020 £ | 2019 £ |
|---------------------------------------|---------------|---------------|
| Depreciation of tangible fixed assets | <u>50,887</u> | <u>52,942</u> |

10. Auditors Renumeration

| | 2020 £ | 2019 £ |
|--|--------------|--------------|
| Fees payable for the audit of the financial statements | <u>3,250</u> | <u>3,300</u> |



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11. Staff Costs

The total staff costs and employee benefits for the reporting period are analysed as follows:

| | 2020 | 2019 |
|---|----------------------|----------------------|
| | £ | £ |
| Wages and salaries | 296,272 | 354,716 |
| Social security costs | 19,976 | 23,188 |
| Employer contributions to pension plans | 7,696 | 7,700 |
| | <hr/> <u>323,944</u> | <hr/> <u>386,604</u> |

The average head count of employees during the year was 19 (2019: 19). The average number of full-time equivalent employees during the year is analysed as follows:

| | 2020 | 2019 |
|-----------------|-----------------|-----------------|
| | No. | No. |
| Number of staff | <hr/> <u>19</u> | <hr/> <u>19</u> |

No employee received employee benefits of more than £60,000 during the year (2019: Nil).

The Council of Management received no remuneration in the year (2019 - Nil).

12. Trustee renumeration and expenses

No trustees' have received any renumeration during the year.



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13. Tangible fixed assets

| | Land and buildings £ | Fixtures and fittings £ | Equipment £ | Total £ |
|----------------------------|-------------------------|----------------------------|----------------|------------------|
| Cost | | | | |
| At 1 January 2020 | 3,238,251 | 66,075 | 508,144 | 3,812,470 |
| Additions | 30,718 | — | — | 30,718 |
| At 31 December 2020 | 3,268,969 | 66,075 | 508,144 | 3,843,188 |
| Depreciation | | | | |
| At 1 January 2020 | 1,066,209 | 66,075 | 501,001 | 1,633,285 |
| Charge for the year | 46,511 | — | 4,376 | 50,887 |
| At 31 December 2020 | 1,112,720 | 66,075 | 505,377 | 1,684,172 |
| Carrying amount | | | | |
| At 31 December 2020 | 2,156,249 | — | 2,767 | 2,159,016 |
| At 31 December 2019 | 2,172,042 | — | 7,143 | 2,179,185 |

14. Stocks

| | 2020 £ | 2019 £ |
|-------------------------------|--------------|--------------|
| Raw materials and consumables | <u>6,149</u> | <u>3,496</u> |

15. Debtors

| | 2020 £ | 2019 £ |
|---------------|----------------|---------------|
| Other debtors | <u>231,728</u> | <u>48,778</u> |



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16. Creditors: amounts falling due within one year

| | 2020 £ | 2019 £ |
|---------------------------|----------------|----------------|
| Bank loans and overdrafts | 37,692 | 27,673 |
| Trade creditors | 10,451 | 28,061 |
| Other creditors | <u>119,812</u> | <u>106,292</u> |
| | <u>167,955</u> | <u>162,026</u> |

The bank overdraft and loan is secured by a floating charge on all the property and assets of the company including book debts and goodwill. There is a legal mortgage over the property at 22-32 and 34-36 Donegall Road, Belfast and a Priority Agreement is in place.

17. Creditors: amounts falling after more than one year

| | 2020 £ | 2019 £ |
|---------------------------|----------------|--------------|
| Bank loans and overdrafts | <u>188,441</u> | <u>1,225</u> |

18. Pensions and other post-retirement benefits

Defined contribution plans

The amount recognised in income or expenditure as an expense in relation to defined contribution plans was £7,696 (2019: £7,700).

19. Government Grants

The amounts recognised in the financial statements for government grants are as follows:

| | 2020 £ | 2019 £ |
|---|----------------|-----------|
| Recognised in income from charitable activities | | |
| COVID grants income | <u>212,142</u> | — |



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20. Analysis of charitable funds

Unrestricted funds

| | At 1 January 2020 | Income | Expenditure | At 31 December 2020 |
|-------------------|----------------------|----------------|------------------|---------------------------|
| | £ | £ | £ | £ |
| Unrestricted Fund | <u>1,838,840</u> | <u>413,727</u> | <u>(458,540)</u> | <u>1,794,027</u> |
| | At 1 January 2019 | Income | Expenditure | At 31 December 2019 |
| | £ | £ | £ | £ |
| Unrestricted Fund | <u>1,902,551</u> | <u>639,412</u> | <u>(703,123)</u> | <u>1,838,840</u> |

Restricted funds

| | At 1 January 2020 | Income | Expenditure | At 31 December 2020 |
|-----------------|----------------------|----------------|------------------|---------------------------|
| | £ | £ | £ | £ |
| Restricted Fund | <u>0</u> | <u>125,232</u> | <u>(125,232)</u> | <u>370,964</u> |
| | At 1 January 2019 | Income | Expenditure | At 31 December 2019 |
| | £ | £ | £ | £ |
| Restricted Fund | <u>370,964</u> | <u>70,026</u> | <u>(70,026)</u> | <u>370,964</u> |

Grants have been paid to the Association during the year by Provident's Community Partners and other donations to assist the operation of the Value Project.



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21. Analysis of net assets between funds

| | Unrestricted Funds £ | Restricted Funds £ | Total Funds 2020 £ |
|-------------------------------|----------------------------|--------------------------|--------------------------|
| Tangible fixed assets | 1,838,839 | 370,964 | 2,209,803 |
| Current assets | 362,372 | — | 362,372 |
| Creditors less than 1 year | (167,955) | — | (167,955) |
| Creditors greater than 1 year | (188,441) | — | (188,441) |
| Net assets | 1,844,815 | 370,964 | 2,215,779 |

| | Unrestricted Funds £ | Restricted Funds £ | Total Funds 2019 £ |
|-------------------------------|----------------------------|--------------------------|--------------------------|
| Tangible fixed assets | 1,808,221 | 370,964 | 2,179,185 |
| Current assets | 193,869 | — | 193,869 |
| Creditors less than 1 year | (162,028) | — | (162,028) |
| Creditors greater than 1 year | (1,225) | — | (1,225) |
| Net assets | 1,838,837 | 370,964 | 2,209,801 |

22. Analysis of changes in net debt

| | At At 1 Jan 2020 £ | Cash flows £ | At 31 Dec 2020 £ |
|--------------------------|--------------------------|------------------|------------------------|
| Cash at bank and in hand | 141,595 | (17,101) | 124,494 |
| Debt due within one year | (27,673) | (10,019) | (37,692) |
| Debt due after one year | (1,225) | (187,216) | (188,441) |
| | 112,697 | (214,336) | (101,639) |

23. Contingencies

A grant of £200,000 from Ulster Garden Villages Limited will only be repayable if the premises cease to be used as a Youth Hostel.



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MANAGEMENT INFORMATION

The following pages do not form part of the financial statements.



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| | Note | Restricted | Unrestricted | 2020 Total £ | 2019 Total £ |
|--|------|------------|--------------|--------------|--------------|
| INCOME | | | | | |
| Voluntary Income | | | | | |
| Furlough Grants | | 71,226 | | 71,226 | - |
| Coronavirus Grants | | | 140,916 | 140,916 | - |
| Insurance Income | | | 150,000 | 150,000 | |
| Deferred Income | | 2,601 | | 2,601 | 2,815 |
| Provident Community Partners | | 30,000 | | 30,000 | 30,000 |
| Big Lottery | | 9,900 | | 9,900 | - |
| Dept Foreign Affairs | | | | - | 8,756 |
| Education Authority | | 1,503 | | 1,503 | 9,662 |
| British Council | | 3,001 | | 3,001 | 15,571 |
| Other | | 7,001 | | 7,001 | 3,222 |
| Activities For Generating Funds | | | | | |
| Accommodation Fees | | 110,692 | | 110,692 | 620,123 |
| Rent - Office | | 4,688 | | 4,688 | 6,250 |
| Rent - Kitchen | | 4,813 | | 4,813 | 6,187 |
| Shop Profit | | 70 | | 70 | 91 |
| Affiliation fees | | - | | - | 2,495 |
| Members Subscriptions | | 195 | | 195 | 590 |
| Donations | | 1,080 | | 1,080 | 119 |
| Other | | 1,273 | | 1,273 | 3,557 |
| Total Income | | 125,232 | 413,726 | 538,958 | 709,438 |



HOSTELLING INTERNATIONAL NORTHERN IRELAND ANNUAL REPORT 2020
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EXPENDITURE

Activities For Generating Funds

| | | | | |
|---|-------------|--------------|--------------|--------------|
| Wages & Salaries | 71,226 | 164,177 | 235,403 | 283,120 |
| Pension Costs | - | 7,696 | 7,696 | 7,700 |
| Rent, Rates & Insurance | - | 34,848 | 34,848 | 49,229 |
| Light & Heat | - | 44,434 | 44,434 | 70,986 |
| Repairs & Maintenance Buildings | - | 24,720 | 24,720 | 37,990 |
| Repairs & Maintenance Equipment | - | 9,974 | 9,974 | 20,701 |
| Cleaning | - | 19,311 | 19,311 | 55,565 |
| Telephone | - | 4,333 | 4,333 | 6,120 |
| Marketing | - | 3,944 | 3,944 | 1,205 |
| Training | - | 730 | 730 | 972 |
| Conferences / meetings | - | 1,010 | 1,010 | 1,982 |
| Governance Costs | | | | |
| Wages & Salaries | - | 80,845 | 80,845 | 95,784 |
| Audit | - | 3,250 | 3,250 | 3,300 |
| Legal & Professional Fees | - | 3,365 | 3,365 | 1,792 |
| Bank Interest & Charges | - | 2,428 | 2,428 | 9,946 |
| Loan Interest | - | 200 | 200 | 1,254 |
| Depreciation | 2,601 | 48,287 | 50,888 | 52,941 |
| Printing & Stationery | - | 687 | 687 | 1,845 |
| Postage | - | 607 | 607 | 432 |
| Affiliation | - | 2,989 | 2,989 | 2,308 |
| Travelling Expenses | - | 704 | 704 | 766 |
| Other Resources Expended | | | | |
| Transfer to/from Deferred Income | 18,905 | - | 18,905 | 16,227 |
| Loan Transfer | - | - | - | - |
| Project Expenses | 32,501 | - | 32,501 | 50,984 |
| Total Operating Costs | 125,232 | 458,538 | 583,771 | 773,149 |
| OPERATING SURPLUS/ (DEFICIT) | - | (44,812) | (44,813) | (63,711) |



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| | Note | 2020 | 2019 |
|---|------|-----------|-----------|
| FIXED ASSETS | | | |
| Tangible Assets | 2 | 2,161,779 | 2,179,185 |
| CURRENT ASSETS | | | |
| Stock | | 6,149 | 3,496 |
| Debtors and Prepayments | | 231,728 | 48,778 |
| Cash at bank and in hand | 3 | 124,494 | 141,595 |
| | | 362,372 | 193,870 |
| CREDITORS : amounts falling due within one year | 4 | (167,955) | (162,025) |
| | | 194,417 | 31,845 |
| TOTAL ASSETS LESS CURRENT LIABILITIES | | 2,356,195 | 2,211,029 |
| CREDITORS : amounts falling due after more than one year | 5 | (188,441) | (1,225) |
| TOTAL NET ASSETS | | 2,167,754 | 2,209,804 |
| FUNDS | | | |
| Restricted Income Funds | 7 | 370,965 | 370,965 |
| Unrestricted Income Funds | | 1,794,026 | 1,838,839 |
| | | 2,164,991 | 2,209,804 |



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OVERNIGHTS - HOSTELS

| | '15 | <u>'16</u> | '17 | '18 | '19 | '20 |
|-------------------------|---------------|---------------|---------------|---------------|---------------|--------------|
| Belfast | 38,092 | 41,268 | 41,566 | 41,102 | 36,527 | 6,472 |
| <u>Whitepark</u> Bay | 6,796 | 6,480 | 6,800 | 6,650 | 6,217 | 1,259 |
| Armagh | 2,159* | 2,756* | 2,642* | 969* | 920* | - |
| Bushmills | 6,810 | 7,439 | 5,746 | 6,993 | 5,930 | 700 |
| <u>Derrygonnelly</u> | 174* | - | - | - | - | - |
| TOTAL | 51,797 | 54,031 | 57,943 | 56,754 | 49,594 | 8,431 |

| | '15 | '16 | '17 | '18 | '19 | '20 |
|-------------|------|------|------|------|-------|-------|
| Memberships | 1799 | 1800 | 1766 | 1708 | 1,713 | 1,687 |



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| | 2018 | 2019 | 2020 | | 2018 | 2019 | 2020 |
|-------------|------|------|------|--------------|-------|-------|------|
| Afghanistan | 0 | 2 | 0 | Luxembourg | 57 | 49 | 10 |
| Argentina | 104 | 137 | 16 | Malaysia | 414 | 223 | 34 |
| Australia | 1552 | 1005 | 88 | Malta | 39 | 19 | 0 |
| Austria | 150 | 206 | 19 | Mexico | 36 | 81 | 14 |
| Bangladesh | 73 | 70 | 8 | Morocco | 6 | 3 | 0 |
| Basque | 383 | 289 | 28 | Netherlands | 1089 | 805 | 76 |
| Belgium | 282 | 215 | 18 | New Zealand | 485 | 577 | 64 |
| Bahrain | 0 | 0 | 8 | Nigeria | 3 | 0 | 1 |
| Brazil | 194 | 294 | 100 | Norway | 336 | 182 | 28 |
| Bulgaria | 137 | 18 | 3 | Pakistan | 64 | 55 | 0 |
| Canada | 1346 | 1134 | 161 | Peru | 52 | 4 | 0 |
| Chile | 126 | 13 | 8 | Philippines | 14 | 2 | 3 |
| China | 553 | 418 | 53 | Poland | 350 | 403 | 82 |
| Columbia | 3 | 21 | 3 | Portugal | 497 | 363 | 26 |
| Croatia | 67 | 0 | 4 | Romania | 56 | 105 | 21 |
| Cyprus | 35 | 5 | 0 | Russia | 139 | 96 | 22 |
| 2Czech Rep | 455 | 491 | 19 | Scotland | 3024 | 2525 | 521 |
| Denmark | 286 | 286 | 39 | Serbia | 13 | 0 | 0 |
| Egypt | 1 | 18 | 1 | Singapore | 483 | 265 | 34 |
| Estonia | 0 | 32 | 32 | Slovakia | 140 | 69 | 20 |
| Eng& Wales | 7087 | 5907 | 1282 | Slovenia | 124 | 109 | 0 |
| Finland | 193 | 180 | 42 | South Africa | 119 | 135 | 39 |
| France | 4642 | 4533 | 410 | Spain | 2275 | 1931 | 230 |
| Germany | 5777 | 4697 | 586 | Sri Lanka | 0 | 0 | 0 |
| Greece | 17 | 0 | 6 | Sweden | 220 | 317 | 42 |
| Hong Kong | 219 | 88 | 2 | Switzerland | 353 | 366 | 26 |
| Hungary | 40 | 45 | 6 | Syria | 9 | 20 | 0 |
| Iceland | 112 | 58 | 3 | Taiwan | 113 | 144 | 29 |
| India | 271 | 235 | 56 | Thailand | 51 | 21 | 19 |
| Indonesia | 31 | 15 | 0 | Turkey | 126 | 159 | 12 |
| Iran | 38 | 36 | 16 | Ukraine | 25 | 0 | 25 |
| Iraq | 12 | 0 | 0 | Uruguay | 0 | 8 | 8 |
| N Ireland | 9778 | 9297 | 2080 | USA | 4563 | 4658 | 734 |
| Rep Ireland | 4162 | 4704 | 1081 | Unspecified | 4 | 12 | 15 |
| Israel | 98 | 74 | 2 | TOTAL | 55714 | 49594 | 8431 |
| Italy | 1074 | 845 | 80 | | | | |
| Japan | 994 | 453 | 56 | | | | |
| Kuwait | 0 | 4 | 0 | | | | |
| S Korea | 20 | 30 | 6 | | | | |
| Lithuania | 12 | 4 | 13 | | | | |



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END

