

The Charity Registration Number is :- 1152585



Accounts prepared by:
Karen Nobes BA(hons), ACMA, CTA
Polden Accountants Ltd
Poplar Farm
Burtle Road
Burtle
Somerset
TA7 8NB

Bringing meaningful change to children, families and the community by developing innovative, inclusive, community-based solutions to social issues

IMPACT REPORT 2019/20

5290+ YOUNG PEOPLE INTERACTIONS

116 Safe Places During School Holidays
50 Young Carers Sessions
60+ Preschoolers Educated
1 Young Apprentice
4 Young Volunteers
2 D of E Placements
2 GCSE Student Placements
75 Young Carers Gift Boxes



COMMUNITY ENGAGEMENTS

11,500+



11,392 Food Parcels
94 square miles of service
50+ Christmas Meals
2 Christmas Parties
80+ Christmas Giftboxes
1 Creative Arts Event

25+ COMMUNITY HEALTH & WELLBEING ACTIVITIES

54 Judo Sessions
102 Parkour Sessions
21 Different Sports & Fitness Classes
2 Weekly Social Groups
2 Mental Health First Aiders



INCOME £355,356



Surplus £11,051
78% Grant Conversion Success
12 Volunteers
10 Corporate Partners
100% Staff Believe YMCA Taunton Operates in a Socially Acceptable Manner

WE CREATE SOLUTIONS TO SUPPORT, ENERGISE & TRANSFORM THE COMMUNITY



YMCA enables people to develop their full potential in mind, body and spirit. Inspired by, and faithful to, our Christian values, we create supportive, inclusive and energising communities, where young people can truly belong, contribute and thrive.

YMCA Taunton

Report of the Trustees for the Year Ended 31st August 2020

Welcome to the Annual Report for YMCA Taunton

The trustees present their report with the financial statements of the charity YMCA Taunton for the year ended 31st August 2020. The trustees have adopted the provisions of 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) (effective 1st January 2016). The legal name of the charity is: YMCA Taunton. YMCA Taunton, originally founded in 1855, is now constituted as a Charitable Incorporated Organisation. This status was established in 2013 and registered with the Charity Commission in England and Wales (CCEW) with charity number 1152585. The trustees of the charity are all individuals.

Our purpose - What We Do

YMCA Taunton aims to encourage and nurture the physical, spiritual and intellectual development of young people within the Taunton Deane catchment area. We are a Christian organisation but welcome those from all religious faiths and of none. The trustees have had regard to the Charity Commission's guidance on public benefit, in managing the activities of the charity. As a voluntary Christian organisation, YMCA Taunton seeks to transform communities within the borough of Taunton Deane, so that children and young people, can truly belong, contribute and thrive. As a small charity, we feel we are more in touch with our local community and able to react quickly when situations and problems arise. As a member of a National Federation however, we also have the benefit of extensive lobbying work carried out by the National Policy and Research Centre and through access to data this centre is able to provide.

To achieve our objectives, we focus on providing opportunity and challenge to young people within a safe and supportive environment, through four key areas of work:

- Family work - We deliver a range of family services, including a preschool and holiday clubs.
- Support and advice - We support people through difficult times through a variety of initiatives.
- Training and education - We seek to support young people through education and skills-based training; and
- Health and Wellbeing - We promote health and wellbeing across a range of programmes and individual tailored work.

We also offer support to the wider community through recreational and other leisure time activities and by developing innovative, inclusive, and community-based solutions to social issues. As with all charities, this year has been very different, difficult and unprecedented. In March 2020 we were mandated to close our doors and comply with the lockdown restrictions imposed to tackle the coronavirus pandemic. The trustees and management team therefore have had to reevaluate and moderate our ambitions; the impact of the closure of our Centre being felt both in terms of the income we have been able to generate this year and, in our ability to deliver both our charitable and organisational objectives.

How we make a difference - How our charity's performance has influenced the lives of young people

Our strategy for achieving our objectives has always been through building our Youth work provision and our main concern throughout this period has been to maintain and strengthen our relationships and the level of trust we have with young people.

Virtual Support and advice - Despite the closure and lack of face-to-face contact, we have continued to offer a virtual link through a range of activities with our young people, and with a number of vulnerable groups within our community. The COVID restrictions, for example, meant that work planning with our young people activities for our Social Action Fortnight had to be carried out remotely. We have also

delivered a number of virtual sessions with young carers throughout the year, providing support to Taunton Young Carers and their families and signposting them where applicable, to other agencies. In addition, we have supported young people with their CVs and employment applications and counselled, signposted and supported those with financial difficulties.

Term time activities - Term time weekly youth groups continued to be held, when allowed, targeting various skills and activities including, for example, Fair Trade, mental health, positive relationships and transitions through school. We have hosted Music, DJ'ing sessions, ran a week of hands-on science experiments and supported a Road Safety Project with "In the Mix Somerset". We have also provided several trips including Forest Schools to Taunton Young Carers.

Flexible Holiday activities - Day Camps have also been run through the school holidays ensuring young people are engaged and have a safe place to go whilst not at school, experiencing a variety of sports, craft and social activities.

Listening - We are working with our young people on 'Listening' exercises, to engage with the wider community with a goal to tackle problems and issues relevant to local people. We include young people in the planning of our programs and both in the delivery and evaluation of its impact. Our Body Image Project, for example, was developed from a conversation with a young person inspired by an artist with the neurological disorder of Prosopagnosia (face blindness). This condition, characterised by the inability to recognise people's faces, can have a severe impact on everyday life. This led to us designing a program to support young people with body confidence and self-esteem issues, to accept themselves as unique individuals and to become more comfortable in their own skin.

Working with others - This year has also highlighted the importance of community and working collaboratively with others, joining the Somerset Food Resilience Network to fight food poverty in the area. YMCA Taunton provided food parcels, ready meals, snacks and lunches, as well as held mass free food events from our Centre for individuals and families. Supported through the generosity of local retail organisations, the charity was also able to distribute food hampers equivalent to 11,392 meals, across Taunton Deane, Bridgwater and the Polden Hills villages, thereby supporting those in need during this difficult time. Targeted food hamper donations were also provided to Taunton Young Carers, Moorhaven Nursing Home, Lindley House, Lords Larder Foodbank at Chard and the Parent Family Support Workers at West Somerset Schools. 100 snack packs were also made available to support the work of a local homeless charity.

Fundraising activities during the year - Notwithstanding the economic constraints imposed by the pandemic and despite the problems caused through the closure of our centre, the charities financial performance continues to remain steady. To deliver our core objectives, to support and nurture the development of young people, YMCA Taunton raises funds both through grants and through recreational activities at our Lisieux Way Centre during the day and in the evenings. When restrictions have allowed, we generate income through a range of sporting activities, such as, Karate and other Martial Arts, Parkour, Squash, Badminton, 5-a-side Football and Table tennis. Our Gymnastics club, for example, is now well established. Classes run from preschool age through to seniors, and the club also provides a number of coaching opportunities for young people. Before lockdown, the Gymnastics club had increased the number of sessions held from one to five per week. It is anticipated that when we fully re-open the club will continue with this success. Our Pre-School is also an important source of additional revenue and continues to thrive with a regular waiting list of children. The Pre-school remained open throughout the lockdown period including additional free of charge provision during the school holidays, which provided education and care to both vulnerable children and those of key workers in our neighbourhood. Overall business income (including grants and donations) for the year ending 31st August 2020 increased from

the previous year by £44,459 to £355,356 or 14.3%. Operating costs have been kept to a manageable level and the net result of the associations income generating activities, carried forward into our reserves, was a net operating surplus of £11,051.

In addition to our other fund-raising activities, Grants and Donations are also an important source of income and we would like to acknowledge and thank our supporters for their assistance in funding a variety of different initiatives:

- Big Lottery – Youth Investment Fund
- Greggs
- Neighbourly
- Richard Huish College
- Rotary Club Taunton
- Somerset Community Foundation
- Taunton Deane Borough Council
- Tesco
- YMCA South West Trust Fund
- YMCA England & Wales

Financial Management

All financial matters and policies are regularly reviewed by managers and the board of trustees. The trustees consider the financial performance by the charity during the year to have been satisfactory. In the future we will continue to look for opportunities to increase our income and manage cash flow. The association has clear and robust financial policies in relation to expenditure investment management and the security of the association's assets, which are scrutinised by outside agencies. All financial matters and policies are regularly reviewed by the board of trustees. This financial report was approved by the board of trustees on 25th May 2021.

Reserves policy YMCA Taunton's Reserves Policy sets out to maintain sufficient levels of reserves to enable normal operating activities to continue over a period of up to 12 months should a shortfall in income occur, and to take account of potential risks and contingencies that may arise from time to time. Excluded from the Reserves Policy is income associated with Endowment and Restricted Funds. In order to make a judgement on the amount of reserves required, the trustees have considered the risks in respect of expenditure, unrestricted income, where appropriate restricted income and where funds can only be realised by the disposal of a fixed asset. Also taken into consideration are any external identified potential major risks to income and expenditure. Our reserves policy is reviewed each year and reserves are regularly monitored by trustees. The Board are committed to building reserves up which currently stand as:

Restricted Revenue Funds: £94,111

Endowment Revenue Funds: £105

Designated Revenue Funds: £108,745

Unrestricted Revenue Funds (Funds available for the general purposes of the charity excluding fixed assets): £36,620

Governance and Trustees responsibilities

The trustees are responsible for maintaining adequate accounting records which disclose with reasonable accuracy at any time the financial position of the charity, and which are sufficient to show and explain the charity's transactions and enable them to ensure that their financial statements comply with regulations made under the Charities Act 2011. 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.

The Board of Trustees is made up of trustees who live locally and have expressed a desire to further the work of the YMCA, being in sympathy with its aims and objectives. Trustees meet regularly throughout the year to review the progress of the association in meeting its charitable goals. The association is committed to attracting new board members and are actively seeking to increase the pool of Governance Members through which future trustees will be sought. The Trustees confirm that they have referred to the guidance contained in the Charity Commission's general guidance on public benefit when reviewing the charity's objectives and in planning future activities for the year. The association will continue in our efforts to increase Income and manage our cash flow, whilst maximising the impact of our activities on the youth and young people in the Taunton Deane area and support residents of all ages within the local community.

Finally, I would like to recognise and thank our team, that is, our employees, our volunteers and our trustees for their continued hard work and the support they have provided over the last 12 months. I am proud of the way, despite the operational and financial difficulties which have confronted us over the past year, the team have met the challenge. I am confident with your help, the charity can continue to move forward and broaden the scope of our work within our catchment area.

Thank you

Dr Nick Low

Registered Charity number:

1152585

Principal address:

Lisieux Way

Taunton

Somerset

TA1 2LB

Trustees

The Trustees in office on the date the report was approved were:

N Low (Chair)

A White (Vice Chair)

Z Coulson

The following persons served as Trustees during the year ended 31st August 2020:

N Low (Chair)

A White (Vice Chair)

V Phillips resigned 31st August 2020

Z Coulson Co-opted 24th November 2020

Independent examiner

Accounts prepared by:

Karen Nobes BA (hons), ACMA, CTA

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Poplar Farm

Burtle Road

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TA7 8NB

YMCA Taunton

Report of the Independent Examiner to the Trustees of the charity on the accounts for the year ended 31 August 2020

I report to the Trustees on my examination of the financial statements of the charity on pages 12 to 20 for the year ended 31 August 2020 which have been prepared in accordance with the Charities Act 2011 (the Act) and with the Financial Reporting Standard 102, (effective 1st January 2016) as modified by FRS 102 SORP (Statement of Recommended Practice for Accounting and Reporting by Charities) 2015, (as amended by the Bulletin issued in February 2016), (The SORP), published by the Charity Commission in England & Wales (CCEW), and under the historical cost convention and the accounting policies set out on page 19.

Respective responsibilities of the Trustees and the Independent Examiner and the basis of the report

As described on page 9, you, the charity's Trustees, are responsible for the preparation of the financial statements in accordance with the Charities Act 2011 and all other applicable law and with United Kingdom Generally Accepted Accounting Practice, applicable to smaller entities, and for being satisfied that the financial statements give a true and fair view.

The Trustees consider that the audit requirement of Section 144(1) of the Charities Act 2011 (the Act) does not apply, and that there is no requirement in the Governing Document for the conducting of an audit. As a consequence, the Trustees have elected that the financial statements be subject to independent examination.

Having satisfied myself that the financial statements are not required to be audited under any legal provision, or otherwise, and are eligible for independent examination, it is my responsibility to:-

- a) examine the financial statements of the charity under Section 145 of the Act;
- b) follow the applicable procedures in the Directions given by the Charity Commission under section 145(5)(b) of the Act.

Basis of Independent Examiner's Statement and scope of work undertaken

Since the charity's gross income exceeded £250,000, the charity's examiner must be a member of a body listed in section 145 of the Act. I confirm that I am qualified to undertake the examination because I am an authorised member of Chartered Management Accountant, which is one of the listed bodies.

I report in respect of my examination of the charity's financial statements carried out under s145 of the Act. In carrying out my examination, I have followed all the applicable Directions given by the Charity Commission under section 145(5)(b) of the Act setting out the duties of an independent examiner in relation to the conducting of an independent examination. An independent examination includes a review of the accounting records kept by the charity and of the accounting systems employed by the charity and a comparison of the financial statements presented with those records. It also includes consideration of any unusual items or disclosures in the financial statements, and seeking explanations from you, as Trustees, concerning such matters. The purpose of the examination is to establish as far as possible that there have been no breaches of charity legislation and that, on a test basis of evidence relevant to the amounts and disclosures made, the financial statements comply with the SORP.

The procedures undertaken do not provide all the evidence that would be required in an audit, and information supplied by the Trustees in the course of the examination is not subjected to audit tests or enquiries and does not cover all the matters that an auditor would consider in arriving at an opinion. The planning and conduct of an audit goes beyond the limited assurance that an independent examination can provide

YMCA Taunton

Consequently, I do not express an audit opinion on the view given by the financial statements, and in particular, I express no opinion as to whether the financial statements give a true and fair view of the affairs of the charity, and my report is limited to the matters set out in the statement below.

I planned and performed my examination so as to satisfy myself that the objectives of the independent examination are achieved and before finalising the report I obtained written assurances from the Trustees of all material matters.

Independent Examiner's Statement, Report and Opinion

Subject to the limitations upon the scope of my work as detailed above, I have completed my examination: and can confirm that:-

The gross income of the charity in the year ended 31 August 2020 appears to exceed the sum specified in Section 145(3) of the Act, namely £250000, and that I am qualified to act as Independent Examiner in accordance with that section by virtue of my being a qualified member of Chartered Management Accountant;

This is a report in respect of an examination carried out under 145 of the Act and in accordance with Directions given by the Charity Commission under section 145(5)(b) of the Act which may be applicable;

and that no material matters have come to my attention in connection with the examination giving me cause to believe that in any material respect:-

accounting records were not kept in respect of the charity as required by with Section 130 of The Charities Act 2011;

the financial statements do not accord with those records; or

the financial statements do not comply with the applicable requirements concerning the form and content of accounts set out in the Charities (Accounts and Reports) Regulations 2008 other than any requirement that the accounts give a 'true and fair' view, which is not a matter considered as part of an independent examination;

have not been prepared in accordance with the methods and principles set out in the FRS 102 SORP (Statement of Recommended Practice for Accounting and Reporting by Charities) 2015, (as amended by the Bulletin issued in February 2016), (The SORP).

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

Signed:-



Karen Nobes - Independent Examiner

Chartered Management Accountant

Poplar Farm
Burtle Road
Burtle
Somerset
TA7 8NB

This report was signed on 24 May 2021

YMCA Taunton - Statement of Financial Activities for the year ended 31 August 2020

Statement of Financial Activities for the year ended 31 August 2020

| | SORP Ref | Current year Unrestricted Funds | Current year Restricted Funds | Current year Endowment Funds | Current year Total Funds | Prior Year Total Funds |
|--------------------------------------|--------------|---------------------------------------|-------------------------------------|------------------------------------|-----------------------------|---------------------------|
| | | 2020 £ | 2020 £ | 2020 £ | 2020 £ | 2019 £ |
| Income & Endowments from: | | | | | | |
| Donations & Legacies | A1 | 24,584 | 84,356 | - | 108,940 | 62,081 |
| Charitable activities | A2 | 239,577 | - | - | 239,577 | 241,099 |
| Other trading activities | A3 | 6,527 | - | - | 6,527 | 7,557 |
| Investments | A4 | 312 | - | - | 312 | 160 |
| Total income | A | 271,000 | 84,356 | - | 355,356 | 310,897 |
| Expenditure on: | | | | | | |
| Charitable activities | B2 | 281,716 | 62,589 | - | 344,305 | 306,618 |
| Total expenditure | B | 281,716 | 62,589 | - | 344,305 | 306,618 |
| Net income for the year | | (10,716) | 21,767 | - | 11,051 | 4,279 |
| Net income after transfers | A-B-C | (10,716) | 21,767 | - | 11,051 | 4,279 |
| Net movement in funds | | (10,716) | 21,767 | - | 11,051 | 4,279 |
| Reconciliation of funds:- | | | | | | |
| | E | | | | | |
| Total funds brought forward | | 263,864 | 72,344 | 105 | 336,313 | 332,033 |
| Total funds carried forward | | 253,148 | 94,111 | 105 | 347,364 | 336,312 |

The 'SORP Ref' indicated above is the classification of income set out in the formal SORP documents. As required by paragraph 4.60 of the SORP, the brought forward and carried forward funds above have been agreed to the Balance Sheet.

A separate Statement of Total Recognised Gains and Losses is not required as this statement includes all recognised gains and losses.

All activities derive from continuing operations

The notes attached on pages 19 to 20 form an integral part of these accounts.

YMCA Taunton - Statement of Financial Activities for the year ended 31 August 2020

YMCA Taunton - Analysis of prior year total funds, as required by paragraph 4.2 of the SORP

| | SORP Ref | Prior Year Unrestricted Funds 2019 £ | Prior Year Restricted Funds 2019 £ | Prior Year Endowment Funds 2019 £ | Prior Year Total Funds 2019 £ |
|--------------------------------------|-------------|--|--|---|--|
| Income & Endowments from: | | | | | |
| Donations & Legacies | A1 | 6,445 | 55,637 | - | 62,082 |
| Charitable activities | A2 | 241,099 | - | - | 241,099 |
| Other trading activities | A3 | 7,557 | - | - | 7,557 |
| Investments | A4 | 160 | - | - | 160 |
| Total income | A | 255,261 | 55,637 | - | 310,898 |
| Expenditure on: | | | | | |
| Charitable activities | B2 | 237,061 | 69,557 | - | 306,618 |
| Total expenditure | B | 237,061 | 69,557 | - | 306,618 |
| Net income for the year | | 18,200 | (13,920) | - | 4,280 |
| Net income after transfers | | 18,200 | (13,920) | - | 4,280 |
| Net movement in funds | | 18,200 | (13,920) | - | 4,280 |
| Reconciliation of funds:- E | | | | | |
| Total funds brought forward | | 245,664 | 86,264 | 105 | 332,033 |
| Total funds carried forward | | 263,864 | 72,344 | 105 | 336,313 |

All activities derive from continuing operations

A separate Statement of Total Recognised Gains and Losses is not required as this statement includes all recognised gains and losses.'

The notes attached on pages 19 to 20 form an integral part of these accounts.

YMCA Taunton - Statement of Financial Activities for the year ended 31 August 2020

YMCA Taunton - Resources applied in the year ended 31 August 2020 towards fixed assets for Charity use:-

| | 2020 £ | 2019 £ |
|--|---------------|--------------|
| Funds generated in the year as detailed in the SOFA | 11,051 | 4,279 |
| Resources applied on functional fixed assets | - | (980) |
| Net resources available to fund charitable activities | 11,051 | 3,299 |

The notes attached on pages 19 to 20 form an integral part of these accounts.

YMCA Taunton - Statement of Financial Activities for the year ended 31 August 2020

Movements in revenue and capital funds for the year ended 31 August 2020

Revenue accumulated funds

| | Unrestricted Funds | Restricted Funds | Endowment Funds | Total Funds | Last year Total Funds |
|--|-----------------------|---------------------|--------------------|----------------|--------------------------|
| | 2020 | 2020 | 2020 | 2020 | 2019 |
| | £ | £ | £ | £ | £ |
| Accumulated funds brought forward | 263,864 | 72,344 | 105 | 336,313 | 332,033 |
| Recognised gains and losses before transfers | (10,716) | 21,767 | - | 11,051 | 4,279 |
| | 253,148 | 94,111 | 105 | 347,364 | 336,312 |
| Closing revenue funds | 253,148 | 94,111 | 105 | 347,364 | 336,312 |

Summary of funds

| | Unrestricted and Designated funds | Restricted Funds | Endowment Funds | Total Funds | Last Year Total Funds |
|---------------------------|---|---------------------|--------------------|----------------|--------------------------|
| | 2020 | 2020 | 2020 | 2020 | 2019 |
| | £ | £ | £ | £ | £ |
| Revenue accumulated funds | 253,148 | 94,111 | 105 | 347,364 | 336,312 |

The notes attached on pages 19 to 20 form an integral part of these accounts.

YMCA Taunton - Statement of Financial Activities for the year ended 31 August 2020

YMCA Taunton

Income and Expenditure Account for the year ended 31 August 2020 as required by the Companies Act 2006

| | 2020 £ | 2019 £ |
|--|----------------|----------------|
| Income | | |
| Income from operations | 355,044 | 310,737 |
| Investment income and interest | | |
| Interest receivable | 312 | 160 |
| Gross income in the year before exceptional items | 355,356 | 310,897 |
| Gross income in the year including exceptional items | 355,356 | 310,897 |
| Expenditure | | |
| Charitable expenditure, excluding depreciation and amortisation | 327,629 | 292,349 |
| Depreciation and amortisation | 14,676 | 12,212 |
| Governance costs | 2,000 | 2,000 |
| Interest payable | - | 57 |
| Realised losses on disposals of social investments which are programme related | - | - |
| Total expenditure in the year | 344,305 | 306,618 |
| Net income before tax in the financial year | 11,051 | 4,279 |
| Tax on surplus on ordinary activities | - | - |
| Net income after tax in the financial year | 11,051 | 4,279 |
| Retained surplus for the financial year | 11,051 | 4,279 |

All activities derive from continuing operations

In accordance with the provisions of the Companies Act 2006, the headings and subheadings used in the Income and Expenditure account have been adapted to reflect the special nature of the charity's activities.

The notes attached on pages 19 to 20 form an integral part of these accounts.

YMCA Taunton - Balance Sheet as at 31 August 2020

| | SORP | | 2020 | 2019 |
|---|------|-----|----------|----------|
| | Note | Ref | £ | £ |
| Fixed assets | | A | | |
| Tangible assets | 11 | A2 | 107,783 | 122,459 |
| Current assets | | B | | |
| Stocks | | B1 | 100 | 100 |
| Debtors | 13 | B2 | 13,285 | 13,500 |
| Cash at bank and in hand | | B4 | 320,777 | 235,212 |
| Total current assets | | | 334,162 | 248,812 |
| Creditors: amounts falling due within one year | 15 | C1 | (95,248) | (34,958) |
| Net current assets | | | 238,914 | 213,854 |
| Total assets less current liabilities | | | 346,697 | 336,313 |
| Creditors: amounts falling due after more than one year | 16 | C2 | 666 | - |
| The total net assets of the charity | | | 347,363 | 336,313 |
| The total net assets of the charity are funded by the funds of the charity, as follows:- | | | | |
| Endowment funds | | | | |
| Endowment Revenue Funds | 22 | D1 | 105 | 105 |
| Restricted funds | | | | |
| Restricted Revenue Funds | 22 | D2 | 94,111 | 72,344 |
| Unrestricted Funds | | | | |
| Unrestricted Revenue Funds | 22 | D3 | 253,147 | 263,864 |
| Total charity funds | | | 347,363 | 336,313 |

The 'SORP Ref' indicated above is the classification of Balance Sheet items as set out in the formal SORP documents. As required by paragraph 4.60 of the SORP, the brought forward and carried forward funds above have been agreed to the SOFA..

The Trustees acknowledge their responsibilities for complying with the requirements of charity legislation with respect to accounting records and the preparation of accounts.

The charity is subject to Independent Examination under charity legislation, and the report of the Independent Examiner is on page 11.

The Trustees are satisfied that, although the charity is not registered under the Companies Acts, if it were so registered, it would be eligible to prepare accounts in accordance with the provisions in Part 15 of the Companies Act 2006 applicable to companies subject to the small companies regime.



Dr Nick Low

Trustee

Approved by the board of trustees on 24 May 2021

The notes attached on pages 19 to 20 form an integral part of these accounts.

YMCA Taunton

Notes to the Accounts for the year ended 31 August 2020

1 Accounting policies

Policies relating to the production of the accounts.

Basis of preparation and accounting convention

The accounts have been prepared on the accruals basis, under the historical cost convention, and in accordance with the Financial Reporting Standard 102, (effective 1st January 2016) and 'FRS 102 SORP (Statement of Recommended Practice for Accounting and Reporting by Charities) 2015, (as amended by the Bulletin issued in February 2016), (The SORP), published by the Charity Commission in England & Wales (CCEW) , effective January 2016, , and in accordance with all applicable law in the charity's jurisdiction of registration, except that the charity has prepared the financial statements in accordance with the FRS 102 SORP (Statement of Recommended Practice for Accounting and Reporting by Charities) 2015, (as amended by the Bulletin issued in February 2016), (The SORP), in preference to the previous SORP, the SORP 2005, which has been withdrawn, notwithstanding the fact that the extant statutory regulations, the Charities (Accounts and Reports) Regulations 2008 refer explicitly to the SORP 2005. This has been done to accord with current best practice.

Risks and future assumptions

The charity is a public benefit entity.

items are included in the accounts where there is a fair expectation of their value and certainty

Policies relating to categories of income and income recognition.

Nature of income

Gross income represents the value, net of value added tax and discounts, of goods provided to customers and work carried out in respect of services provided to customers.

Categories of Income

Income is categorised as income from exchange transactions (contract income) and income from non-exchange transactions (gifts), investment income and other income.

Income from exchange transactions is received by the charity for goods or services supplied under contract or where entitlement is subject to fulfilling performance related conditions. The income the charity receives is approximately equal in value to the goods or services supplied by the charity to the purchaser.

Income from a non-exchange transaction is where the charity receives value from the donor without providing equal value in exchange, and includes donations of money, goods and services freely given without giving equal value in exchange.

Income recognition

Income, whether from exchange or non exchange transactions, is recognised in the statement of financial activities (SOFA) on a receivable basis, when a transaction or other event results in an increase in the charity's assets or a reduction in its liabilities and only when the charity has legal entitlement, the income is probable and can be measured reliably.

Income subject to terms and conditions which must be met before the charity is entitled to the resources is not recognised until the conditions have been met.

All income is accounted for gross, before deducting any related fees or costs.

YMCA Taunton

Notes to the Accounts for the year ended 31 August 2020

Accounting for deferred income and income received in advance

Where terms and conditions relating to income have not been met or uncertainty exists as to whether the charity can meet any terms or conditions otherwise within its control, income is not recognised but is deferred as a liability until it is probable that the terms or conditions imposed can be met.

Any grant that is subject to performance-related conditions received in advance of delivering the goods and services required by that condition, or is subject to unmet conditions wholly outside the control of the recipient charity, is accounted for as a liability and shown on the balance sheet as deferred income. Deferred income is released to income in the reporting period in which the performance-related or other conditions that limit recognition are met.

When income from a grant or donation has not been recognised due to the conditions applying to the gift not being wholly within the control of the recipient charity, it is disclosed as a contingent asset if receipt of the grant or donation is probable once those conditions are met.

Where time related conditions are imposed or implied by a funder, then the income is apportioned to the time periods concerned, and, where applicable, is accounted for as a liability and shown on the balance sheet as deferred income. When grants are received in advance of the expenditure on the activity funded by them, but there are no specific time related conditions, then the income is not deferred.

Any condition that allows for the recovery by the donor of any unexpended part of a grant does not prevent recognition of the income concerned, but a liability to any repayment is recognised when repayment becomes probable.

Donated goods, facilities and services

Donated fixed assets are recognised at the current fair value. All such donations are recognised as donation income, and debited to fixed assets.

Donated goods that are not fixed assets are accounted for at a fair value, unless it is impractical to reliably measure the value of the donated items.

In the absence of any direct evidence of fair value of donated goods, then a value is derived from the cost of the item to the donor or, in the case of goods that are expected to be sold, the estimated resale value after deducting any anticipated costs of sales.

If it is impracticable to measure the fair value of goods donated for resale, or the costs of valuation outweigh the benefits, the donated goods are recognised as income when sold, with an equivalent amount being recognised as an expense.

The costs of goods donated for distribution to beneficiaries is deemed to be the fair value of those goods upon receipt. When the goods are distributed freely or for a nominal consideration, then the carrying amount is adjusted at the time of sale, to the value at the point of distribution and the adjustment is shown as a cost of donations made.

The carrying amount of any stock held for distribution is assessed for impairment at the reporting date. All donated goods are recognised as donation income, and debited to trading stock. When trading stock is subsequently sold, or appropriated to meet an expense, then the carrying value of the stock is recognised as an expense. In accordance with the SORP, goods donated for distribution to beneficiaries, or for consumption by the charity are included in '*legacies and donations*'. Goods donated for resale are included in '*Income from other trading activities*'

The cost of any stock of goods donated for distribution to beneficiaries is deemed to be the fair value of those gifts at the time of their receipt. If the goods held are to be distributed freely or for a nominal consideration, then the carrying amount is subsequently adjusted to reflect the lower of deemed cost adjusted for any loss of service potential and replacement cost. Replacement cost is the economic cost incurred if the charity was to replace the service potential of the donated goods at its own expense in the most economic manner.

Donated services and facilities (including seconded staff and use of property) are included in the accounts on the basis of the value of the gift to the charity.

All donated services and facilities are recognised as donation income when received, (provided the value of the gift can be measured reliably) and recognised as an expense with an equivalent value.

YMCA Taunton

Notes to the Accounts for the year ended 31 August 2020

Membership subscriptions

The income and any associated Gift Aid or other tax refund from a membership subscription received by the charity in the nature of a gift, is accounted for on the same basis as a donation.

The income from a membership subscription received by the charity where the subscription purchases the right to services or benefits is recognised as income from charitable activities.

Policies relating to expenditure on goods and services provided to the charity.

Recognition of liabilities and expenditure

A liability, and the related expenditure, is recognised when a legal or constructive obligation exists as a result of a past event, and when it is more likely than not that a transfer of economic benefits will be required in settlement, and when the amount of the obligation can be measured or reliably estimated..

Liabilities arising from future funding commitments and constructive obligations, including performance related grants, where the timing or the amount of the future expenditure required to settle the obligation are uncertain, give rise to a provision in the accounts, which is reviewed at the accounting year end. The provision is increased to reflect any increases in liabilities, and is decreased by the utilisation of any provision within the period, and reversed if any provision is no longer required. These movements are charged or credited to the respective funds and activities to which the provision relates.

Allocating costs to activities

Direct costs that are specifically related to an activity are allocated to that activity. Shared direct costs and support costs are apportioned between activities.

The basis for apportionment, which is consistently applied, and proportionate to the circumstances, is according to income generated by activities.

Staffing - on the basis of time spent in connection with any particular activity.

Staffing - on a per capita basis, based on the number of people employed within any particular activity.

Premises related costs - on the proportion of floor area occupied by a particular activity.

Non specific support costs - on the basis of the usage of resources, in terms of time taken, capacity used, request made or other measures

Estimation techniques used in apportioning costs - give details

Volunteers

In accordance with the SORP, and in recognition of the difficulties in placing a monetary value on the contribution from volunteers, the contribution of volunteers is not included within the income of the charity.

However, the trustees value the significant contribution made to the activities of the charity by unpaid volunteers and this is described more fully in Note 7.

Policies relating to assets, liabilities and provisions and other matters.

Tangible fixed assets

Tangible fixed assets are measured at their original cost value, or subsequent revaluation, or if donated, as described above. Cost value includes all costs expended in bringing the asset into its intended working condition.

Depreciation has been provided at the following rates in order to write off the assets to their anticipated residual value over estimated useful lives.

| | |
|--------------------------|--------------------|
| Leasehold premises | 2 % straight line |
| Plant and machinery | 20 % straight line |
| Improvements to property | 2 % straight line |

A regular annual review of the likelihood of asset impairment is undertaken.

YMCA Taunton

Notes to the Accounts for the year ended 31 August 2020

Accounting for capital grants and fixed asset funds.

Gifts of tangible fixed assets or grants of a capital nature, given for the purposes of acquiring specific assets to be fully utilised in the furtherance of the objects of the charity, are credited to fixed asset funds after the donated asset has been received or sums have been properly expended on the restricted purpose.

Where the terms of the gift require the charity to hold the asset on an ongoing basis for a specific purpose, then the fixed asset fund so created is categorised as a restricted fixed asset fund, and the relevant restrictions are noted in the fixed asset note 11.

Where the terms of the gift are met once the asset is acquired, so allowing the charity to use the asset on an unrestricted basis, including the right to receive the proceeds of any future sale of the asset on an unrestricted basis, then the fixed asset fund so created is categorised as a designated fixed asset fund.

When assets are acquired for the furtherance of the charity's objects, utilising the charity's own unrestricted funds, a transfer is made from unrestricted funds to a designated fixed asset fund.

Whether acquired with unrestricted or restricted funds, the asset acquired is initially shown in the balance sheet at the full cost of acquisition or subsequent revaluation.

As the related assets are depreciated, in accordance with the depreciation policy, in order to reflect the diminution in the asset, a transfer is made from the relevant fixed asset funds to either unrestricted or restricted revenue funds, as appropriate to the terms of the original gift, if any.

The effect of this policy is that the aggregate of all fixed asset funds shall equate to the net book value of fixed assets.

In the first year that this policy was adopted, a transfer to fixed asset funds was made equivalent to the net book value of the assets.

Any residual liability to the donor arising from, for example, the asset's future sale, is disclosed as a contingent liability unless the event that would trigger repayment of the grant becomes probable in which case a liability for repayment is recognised.

Insofar as this policy relates to Government grants and to the extent that it may be a departure from the FRS 102 SORP (Statement of Recommended Practice for Accounting and Reporting by Charities) 2015, (as amended by the Bulletin issued in February 2016), (The SORP), such departure is justified on the basis that it is in order to comply with the SORP.

Stocks and work in progress

Stock is valued at the lower of cost and net realisable value.

Debtors

Debtors are measured at their recoverable amounts at the balance sheet date.

Creditors and provisions

Creditors and provisions are recognised where the charity has a present obligation resulting from a past event that will probably result in the transfer of funds to a third party and the amount due to settle the obligation can be measured or estimated reliably. Creditors and provisions are recognised at their settlement amount.

Cash and bank balances

Cash held by the charity is included at the amount actually held and counted at the year end. Bank balances, whether in credit or overdrawn, are shown at the amounts properly reconciled to the bank statements.

YMCA Taunton

Notes to the Accounts for the year ended 31 August 2020

Leasing and hire purchase contracts and commitments

Assets held under finance leases and hire purchase contracts, which are those where substantially all the risks and rewards of ownership of the asset have passed to the charity, are capitalised in the balance sheet and depreciated over their useful lives. The corresponding lease or hire purchase obligation is treated in the balance sheet as a liability.

The interest element of the rental obligations is charged to the profit and loss account over the period of the lease and represents a constant proportion of the balance of capital repayments outstanding.

Rentals paid under operating leases are charged to income on a straight line basis over the lease term.

Pensions - defined contribution schemes

The charity operates a defined contribution pension scheme. Contributions are charged to the profit and loss account as they become payable in accordance with the rules of the scheme.

Fund Accounting

Unrestricted funds are available for use at the discretion of the trustees in furtherance of the general objectives of the charity.

Restricted funds are subjected to restrictions on their expenditure imposed by the donor or through the terms of an appeal or as implied by law.

Endowment funds are funds donated to the charity, where the funds shall be invested and the charity shall enjoy the benefit of the income from the capital fund, but where restrictions are placed on the use of the capital.

2 Liability to taxation

The Trustees consider that the charity satisfies the tests set out in Paragraph 1 Schedule 6 of the Finance Act 2010 for UK corporation tax purposes. Accordingly, the Charity is potentially exempt from taxation in respect of income or capital gains received within categories covered by chapter 3 part 11 of the Corporation Tax Act 2010 or Section 256 of the Taxation of Chargeable Gains Act 1992, to the extent that such income or gains are applied exclusively on the specific charitable objects of the charity and for no other purpose. Value Added Tax is not recoverable by the charity, and is therefore included in the relevant costs in the Statement of Financial Activities.

3 Winding up or dissolution of the charity

If upon winding up or dissolution of the charity there remain any assets, after the satisfaction of all debts and liabilities, the assets represented by the accumulated fund shall be transferred to some other charitable body or bodies having similar objects to the charity.

4 Significance of financial instruments to the charity's position

There are no financial instruments that have a significant affect on the charity's financial position.

5 Net surplus before tax in the financial year

| | 2020 | 2019 |
|---|--------|--------|
| | £ | £ |
| The net surplus before tax in the financial year is stated after charging:- | | |
| Depreciation of owned fixed assets | 14,676 | 12,212 |
| Pension costs | 4,627 | 3,405 |

YMCA Taunton

Notes to the Accounts for the year ended 31 August 2020

| 6 Interest payable | 2020 | 2019 |
|---------------------------|-------------|-------------|
| | £ | £ |
| Bank interest payable | - | 57 |

7 The contribution of volunteers

The charity depends on the support of its volunteers, which is much appreciated. The charity had **10** Volunteers who donated hours of their time in various roles across our charity. The arrangements with volunteers are difficult to value precisely in monetary terms and have not been recognised in the Statement of Financial Activities. The volunteers and the charity accept and agree that no contract of employment is created by these arrangements.

8 Staff costs and emoluments

| Salary costs | 2020 | 2019 |
|--|---------------|---------------|
| | £ | £ |
| Gross Salaries excluding trustees and key management personnel | 52,926 | 58,949 |
| Employer's National Insurance for all staff | 3,155 | 367 |
| Employer's operating costs of defined contribution pension schemes | 4,627 | 3,405 |
| Total salaries, wages and related costs | 60,708 | 62,721 |

| Numbers of full time employees or full time equivalents | 2020 | 2019 |
|---|-------------|-------------|
| The average number of total staff employed in the year was | 18 | 18 |
| The average number of part time staff employed in the year was | 12 | 11 |
| The average number of full time staff employed in the year was | 7 | 7 |
| The estimated full time equivalent number of all staff employed in the year was | 12 | 11 |

The estimated equivalent number of full time staff deployed in different activities in the year was:-

| | | |
|----------------------------------|---|---|
| Youth Club and Sports Activities | 3 | 3 |
| Pre-school | 7 | 7 |
| Administration and Support Staff | 2 | 1 |

| | | |
|---|-----------|-----------|
| The estimated full time equivalent number of all staff employed as above | 12 | 11 |
|---|-----------|-----------|

Neither the trustees nor any persons connected with them have received any remuneration from the charity or any related entity, either in the current or prior year.

No employees received emoluments (excluding pension costs) in excess of £60,000 per annum.

9 Defined contribution pension schemes

The charity operates a defined contribution pension scheme, the costs of which are shown above.

Any liabilities and assets associated with the scheme are shown under debtors and creditors.

10 Remuneration and payments to Trustees and persons connected with them

No trustees or persons connected with them received any remuneration from the charity, or any related entity.

YMCA Taunton

Notes to the Accounts for the year ended 31 August 2020

11 Tangible fixed assets

| | Land and Buildings | Plant & Machinery | Motor Vehicles | Total |
|--------------------------|-----------------------|----------------------|-------------------|----------------|
| | £ | £ | £ | £ |
| Cost | | | | |
| At 1 September 2019 | 133,445 | 38,469 | - | 171,914 |
| At 31 August 2020 | 133,445 | 38,469 | - | 171,914 |
| Depreciation | | | | |
| At 1 September 2019 | 20,385 | 29,070 | - | 49,455 |
| Charge for the year | 5,436 | 9,240 | - | 14,676 |
| At 31 August 2020 | 25,821 | 38,310 | - | 64,131 |
| Net book value | | | | |
| At 31 August 2020 | 107,624 | 159 | - | 107,783 |
| At 31 August 2019 | 113,060 | 9,399 | - | 122,459 |

The buildings are constructed on land belonging to Taunton Deane Borough Council. The land is leased to the Association for a term of 99 years, commencing 25th March 1974 at a nominal rent of £5 per annum

12 Stocks & Work in Progress

| | 2020 £ | 2019 £ |
|---------------------------|------------|------------|
| Stocks before write downs | 100 | 100 |
| | <u>100</u> | <u>100</u> |

Analysis of the carrying value of stocks and work in progress by activities

| | Work in Progress | | Stocks | |
|-----------------|------------------|----------|------------|------------|
| | 2020 | 2019 | 2020 | 2019 |
| | £ | £ | £ | £ |
| Activity | | | | |
| Preschool | - | - | 100 | 100 |
| | <u>-</u> | <u>-</u> | <u>100</u> | <u>100</u> |

13 Debtors

| | 2020 £ | 2019 £ |
|--------------------------------|---------------|---------------|
| Trade debtors | 6,309 | 11,835 |
| Prepayments and accrued income | 1,608 | 1,665 |
| Other debtors | 5,368 | - |
| | 13,285 | 13,500 |

YMCA Taunton

Notes to the Accounts for the year ended 31 August 2020

14 Contingent asset

| 2020 | 2019 |
|------|------|
| £ | £ |

15 Creditors: amounts falling due within one year

| | 2020 £ | 2019 £ |
|-------------------------------|---------------|---------------|
| Trade creditors | 1,938 | 1,778 |
| Accruals | 88,092 | 27,751 |
| PAYE, NIC VAT and other taxes | 1,218 | 1,429 |
| Other creditors | 4,000 | 4,000 |
| | 95,248 | 34,958 |

16 Creditors: amounts falling due after one year

| | 2020 £ | 2019 £ |
|-----------------|-----------|-----------|
| Other creditors | (666) | - |

17 Loans to trustees included in debtors

There have been no loans to trustees.

18 Guarantees made by the charity on behalf of trustees

There have been no guarantees given by the charity on behalf of trustees.

19 Financial commitments under operating leases

| 2020 | 2019 |
|------|------|
| £ | £ |

At the year end the charity had annual commitments under non-cancellable operating leases as set out below:

Operating leases which expire:
within two to five years

| | |
|---|---|
| - | - |
|---|---|

20 Income and Expenditure account summary

| | 2020 £ | 2019 £ |
|--------------------------------|----------------|----------------|
| At 1 September 2019 | 336,312 | 332,033 |
| Surplus after tax for the year | 11,051 | 4,279 |
| At 31 August 2020 | 347,363 | 336,312 |

YMCA Taunton

Notes to the Accounts for the year ended 31 August 2020

21 Particulars of how particular funds are represented by assets and liabilities

| At 31 August 2020 | Unrestricted funds | Designated funds | Endowment funds | Restricted funds | Total Funds |
|-----------------------|--------------------|------------------|-----------------|------------------|----------------|
| | £ | £ | £ | £ | £ |
| Tangible Fixed Assets | 107,783 | - | - | - | 107,783 |
| Current Assets | 239,946 | - | 105 | 94,111 | 334,162 |
| Current Liabilities | (95,248) | - | - | - | (95,248) |
| Long Term Liabilities | 666 | - | - | - | 666 |
| | 253,147 | - | 105 | 94,111 | 347,363 |

| At 1 September 2019 | Unrestricted funds | Designated funds | Endowment funds | Restricted funds | Total Funds |
|-----------------------|--------------------|------------------|-----------------|------------------|----------------|
| | £ | £ | £ | £ | £ |
| Tangible Fixed Assets | 122,459 | - | - | - | 122,459 |
| Current Assets | 176,362 | - | 105 | 72,344 | 248,812 |
| Current Liabilities | (34,958) | - | - | - | (34,958) |
| | 263,863 | - | 105 | 72,344 | 336,313 |

22 Change in total funds over the year as shown in Note 21 , analysed by individual funds

| | Funds brought forward from 2019 | Movement in funds in 2020 | Transfers between funds in 2020 | Funds carried forward to 2021 |
|--|---------------------------------|---------------------------|---------------------------------|-------------------------------|
| | £ | See Note 23 £ | See Note 0 £ | £ |
| Unrestricted and designated funds:- | | | | |
| Unrestricted Revenue Funds | 263,864 | (10,716) | - | 253,148 |
| Total unrestricted and designated funds | 263,864 | (10,716) | - | 253,148 |
| Restricted funds:- | | | | |
| Building Fund | 25,363 | 35,391 | - | 60,754 |
| Projects and Equipment | 2,028 | (3,612) | - | (1,584) |
| 3G Pitch Fund | 28,178 | (633) | - | 27,545 |
| YIF Fund | 16,775 | (9,379) | - | 7,396 |
| Total restricted funds | 72,344 | 21,767 | - | 94,111 |
| Endowment funds:- | | | | |
| Sundry other funds | 105 | - | - | 105 |
| Total endowment funds | 105 | - | - | 105 |
| Total charity funds | 336,313 | 11,051 | - | 347,364 |

YMCA Taunton

Notes to the Accounts for the year ended 31 August 2020

23 Analysis of movements in funds over the year as shown in Note 22

| | Income | Expenditure | Other Gains & Losses | Movement in funds |
|--|----------------|------------------|----------------------------|----------------------|
| | 2020 | 2020 | 2020 | 2020 |
| | £ | £ | £ | £ |
| Unrestricted and designated funds:- | | | | |
| Unrestricted Revenue Funds | 271,000 | (281,716) | - | (10,716) |
| Restricted funds:- | | | | |
| Building Fund | 39,550 | (4,159) | - | 35,391 |
| Projects and Equipment | 4,000 | (7,612) | - | (3,612) |
| 3G Pitch Fund | - | (633) | - | (633) |
| YIF Fund | 11,504 | (20,883) | - | (9,379) |
| Coronavirus Job Retention Scheme | 29,302 | (29,302) | - | - |
| Endowment funds:- | | | | |
| | 355,356 | (344,305) | - | 11,051 |

Gains and losses are detailed in notes 0,0, 0, 0 and 0

24 The purposes for which the funds as detailed in note 22 are held by the charity are:-

Unrestricted and designated funds:-

Unrestricted Revenue Funds

YMCA Taunton's Reserves Policy is to maintain sufficient level to enable normal operating activities to continue over a period of up to 12 months should a shortfall in income occur and to take account of potential risks and contingencies that may arise from time to time.

Designated Revenue Funds

This fund represents the unrestricted surplus that has been designated by the Trustees for an essential spend or particular future purpose.

Restricted funds:-

Building Fund

Funds were received towards the improvement to the building which is being depreciated on a straight line basis.

Projects and Equipment

Funds were received towards the replacement of equipment which is being depreciated on a straight line basis.

3G Pitch Fund

Funds were received towards the improvement to the 3 g pitch which is being depreciated on a straight line basis.

YIF Fund

Funds were received that directly related to spending on a youth initiative.

Endowment funds:-

Endowment Fixed Asset Funds

The purpose of these funds is described under the accounting policy 'Accounting for capital grants and fixed asset funds'.

25 Ultimate controlling party

The charity is under the control of its legal members.

YMCA Taunton

Detailed analysis of income and expenditure for the year ended 31 August 2020 as required by the SORP 2015

This analysis is classssified by conventional nominal descriptions and not by activity.

26 Donations and Legacies

| | Current year Unrestricted Funds 2020 £ | Current year Restricted Funds 2020 £ | Current year Endowment Funds 2020 £ | Current year Total Funds 2020 £ | Prior Year Total Funds 2019 £ |
|--|--|--|---|--|--|
| Donations and gifts from individuals | | | | | |
| Small donations individually less than £1000 | 918 | - | - | 918 | 743 |
| Total donations and gifts from individuals | 918 | - | - | 918 | 743 |
| Revenue grants from government and public bodies | | | | | |
| Youth Investment Fund | - | 11,504 | - | 11,504 | 41,000 |
| Somerset Communities | 3,400 | - | - | 3,400 | - |
| Somerset County Council | 4,755 | - | - | 4,755 | - |
| Young Carers | 12,408 | - | - | 12,408 | - |
| Taunton Deane Borough Council | - | 2,150 | - | 2,150 | - |
| Coronavirus Job Rentention Scheme | - | 29,302 | - | 29,302 | - |
| Total public sector revenue grants | 20,563 | 42,956 | - | 63,519 | 41,000 |
| Revenue grants and donations from non public bodies | | | | | |
| Small grants individually less than £1000 | 2,483 | 2,400 | - | 4,883 | 1,000 |
| YMCA England and Wales | - | 10,000 | - | 10,000 | - |
| Learning Through landscpaes | - | - | - | - | 9,066 |
| Tampax | - | 4,000 | - | 4,000 | - |
| LA Retail | - | 25,000 | - | 25,000 | - |
| Somerset Community Foundation | - | - | - | - | 1,652 |
| Beyond Our Rooftops | - | - | - | - | 1,500 |
| Nationwide | - | - | - | - | 5,000 |
| SW YMCA | - | - | - | - | 2,120 |
| Total private sector revenue grants | 2,483 | 41,400 | - | 43,883 | 20,338 |
| Membership subscriptions as donations | 620 | - | - | 620 | - |
| Total Donations and Legacies A1 | 24,584 | 84,356 | - | 108,940 | 62,081 |

YMCA Taunton

Detailed analysis of income and expenditure for the year ended 31 August 2020 as required by the SORP 2015

27 Income from charitable activities - Trading Activities

| | Current year Unrestricted Funds 2020 £ | Current year Restricted Funds 2020 £ | Current year Endowment Funds 2020 £ | Current year Total Funds 2020 £ | Prior Year Total Funds 2019 £ |
|--|--|--|---|--|--|
| Primary purpose and ancillary trading | | | | | |
| Youth Club and Sports Activities | 59,579 | - | - | 59,579 | 53,027 |
| Pre-School | 154,744 | - | - | 154,744 | 147,898 |
| Letting of property for charitable purposes | 25,254 | - | - | 25,254 | 40,174 |
| Total Primary purpose and ancillary trading | 239,577 | - | - | 239,577 | 241,099 |

28 Total Income from charitable activities

| | Current year Unrestricted Funds £ 2020 | Current year Restricted Funds £ 2020 | Current year Endowment Funds £ 2020 | Current year Total Funds £ 2020 | Prior Year Total Funds £ 2019 |
|--|--|--|---|--|--|
| Total income from charitable trading | 239,577 | - | - | 239,577 | 241,099 |
| Total from charitable activities A2 | 239,577 | - | - | 239,577 | 241,099 |

29 Income from other, non charitable, trading activities

| | Current year Unrestricted Funds 2020 £ | Current year Restricted Funds 2020 £ | Current year Endowment Funds 2020 £ | Current year Total Funds 2020 £ | Prior Year Total Funds 2019 £ |
|---------------------------------------|--|--|---|--|--|
| Car Parking Income | 1,616 | - | - | 1,616 | 1,709 |
| Income from fundraising events | 2,226 | - | - | 2,226 | 2,814 |
| Canteen Sales | 2,685 | - | - | 2,685 | 3,034 |
| Total from other activities A3 | 6,527 | - | - | 6,527 | 7,557 |

YMCA Taunton

Detailed analysis of income and expenditure for the year ended 31 August 2020 as required by the SORP 2015

30 Investment income

| | Current year Unrestricted Funds | Current year Restricted Funds | Current year Endowment Funds | Current year Total Funds | Prior Year Total Funds |
|--------------------------------|---------------------------------------|-------------------------------------|------------------------------------|-----------------------------|---------------------------|
| | 2020 | 2020 | 2020 | 2020 | 2019 |
| | £ | £ | £ | £ | £ |
| Bank Interest Receivable | 312 | - | - | 312 | 160 |
| Total investment income | A4 312 | - | - | 312 | 160 |

31 Expenditure on charitable activities - Direct spending

| | Current year Unrestricted Funds | Current year Restricted Funds | Current year Endowment Funds | Current year Total Funds | Prior Year Total Funds |
|------------------------------|---------------------------------------|-------------------------------------|------------------------------------|-----------------------------|---------------------------|
| | 2020 | 2020 | 2020 | 2020 | 2019 |
| | £ | £ | £ | £ | £ |
| Grant Expenditure | - | 1,450 | - | 1,450 | - |
| Total direct spending | B2a - | 1,450 | - | 1,450 | - |

32 Expenditure on charitable activities - Charitable trading

| | Current year Unrestricted Funds | Current year Restricted Funds | Current year Endowment Funds | Current year Total Funds | Prior Year Total Funds |
|---------------------------------------|---------------------------------------|-------------------------------------|------------------------------------|-----------------------------|---------------------------|
| | 2020 | 2020 | 2020 | 2020 | 2019 |
| | £ | £ | £ | £ | £ |
| Youth Club Expenses | 15,513 | 33,268 | - | 48,781 | 43,496 |
| Pre School Expenses | 112,949 | 6,016 | - | 118,965 | 124,247 |
| Total charitable trading costs | B2b 128,462 | 39,284 | - | 167,746 | 167,743 |

33 Support costs for charitable activities

| | Current year Unrestricted Funds | Current year Restricted Funds | Current year Endowment Funds | Current year Total Funds | Prior Year Total Funds |
|--|---------------------------------------|-------------------------------------|------------------------------------|-----------------------------|---------------------------|
| | 2020 | 2020 | 2020 | 2020 | 2019 |
| | £ | £ | £ | £ | £ |
| Employee costs not included in direct costs | | | | | |
| Salaries - Administrative staff | 39,967 | 12,959 | - | 52,926 | 58,949 |
| Defined contribution pension cost - administrative staff | 4,582 | 45 | - | 4,627 | 3,405 |
| Employers' NI - Administrative staff | 3,155 | - | - | 3,155 | 367 |
| Training and welfare - staff | - | - | - | - | 2,010 |
| Employers NI Allowance | (3,000) | - | - | (3,000) | (3,000) |
| Travel and subsistence - staff | 336 | - | - | 336 | 639 |
| Premises Expenses | | | | | |
| Licence fees payable | 394 | - | - | 394 | 717 |
| Rates and water charges | 3,323 | - | - | 3,323 | 4,237 |
| Light heat and power | 6,292 | - | - | 6,292 | 10,038 |
| Cleaning and waste management | 7,248 | 1,897 | - | 9,145 | 10,263 |
| Premises repairs, renewals and | 62,496 | 700 | - | 63,196 | 10,606 |
| Property insurance | 5,538 | - | - | 5,538 | 4,604 |

YMCA Taunton

Detailed analysis of income and expenditure for the year ended 31 August 2020 as required by the SORP 2015

Administrative overheads

| | | | | | |
|-----------------------------|-------|---|---|--------------|-------|
| Telephone, fax and internet | 2,407 | - | - | 2,407 | 2,491 |
| Postage | 36 | - | - | 36 | 47 |
| Stationery and printing | 173 | - | - | 173 | 897 |
| Hire of equipment | 609 | - | - | 609 | 754 |
| Advertising and marketing | - | - | - | - | 84 |
| Sundry expenses | 2,051 | - | - | 2,051 | 3,971 |
| Clothing | 30 | - | - | 30 | 522 |

Professional fees paid to advisors other than the auditor or examiner

| | | | | | |
|---|-------|---|---|--------------|-------|
| Accountancy fees other than examination or audit fees | 442 | - | - | 442 | 2,616 |
| Consultancy fees | 300 | - | - | 300 | 620 |
| Other legal and professional | 5,218 | - | - | 5,218 | 7,302 |
| Affiliation Fees | 1,069 | - | - | 1,069 | 1,657 |

Financial costs

| | | | | | |
|--|-------|-------|---|---------------|--------|
| Bank charges | 166 | - | - | 166 | 810 |
| Depreciation & Amortisation in total for | 8,422 | 6,254 | - | 14,676 | 12,212 |
| Bank interest payable | - | - | - | - | 57 |

| | | | | | |
|--|----------------|---------------|----------|----------------|----------------|
| Support costs before reallocation | 151,254 | 21,855 | - | 173,109 | 136,875 |
|--|----------------|---------------|----------|----------------|----------------|

| | | | | | |
|----------------------------|----------------|---------------|----------|----------------|----------------|
| Total support costs | 151,254 | 21,855 | - | 173,109 | 136,875 |
|----------------------------|----------------|---------------|----------|----------------|----------------|

The basis of allocation of costs between activities is described under accounting policies

34 Other Expenditure - Governance costs

| | Current year Unrestricted Funds 2020 £ | Current year Restricted Funds 2020 £ | Current year Endowment Funds 2020 £ | Current year Total Funds 2020 £ | Prior Year Total Funds 2019 £ |
|-------------------------------|--|--|---|--|--|
| Independent Examiner's fees | 2,000 | - | - | 2,000 | 2,000 |
| Total Governance costs | 2,000 | - | - | 2,000 | 2,000 |

35 Total Charitable expenditure

| | Current year Unrestricted Funds 2020 £ | Current year Restricted Funds 2020 £ | Current year Endowment Funds 2020 £ | Current year Total Funds 2020 £ | Prior Year Total Funds 2019 £ |
|-------------------------------------|--|--|---|--|--|
| Total direct spending | B2a - | 1,450 | - | 1,450 | - |
| Total charitable trading costs | B2b 128,462 | 39,284 | - | 167,746 | 167,743 |
| Total support costs | B2d 151,254 | 21,855 | - | 173,109 | 136,875 |
| Total Governance costs | B2e 2,000 | - | - | 2,000 | 2,000 |
| Total charitable expenditure | B2 281,716 | 62,589 | - | 344,305 | 306,618 |

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YMCA Taunton

Activity analysis of Income and expenditure for the for the year ended 31 August 2020

This analysis is classssified by activity and not by conventional nominal descriptions.

36 Analysis of income by activity

| | SOFA ref | 2020 £ | 2019 |
|--|-----------|----------------|----------------|
| Activity | | | |
| Income from charitable activities | | | |
| Lettings | | 25,254 | 40,174 |
| Youth Club and Sports Activities | | 59,579 | 53,027 |
| Preschool | | 154,744 | 147,898 |
| Total Income from charitable activities | A2 | 239,577 | 241,099 |
| Income from other, non charitable, trading activities | | | |
| Fundraising activities | | 2,226 | 2,814 |
| Canteen Sales | | 2,685 | 3,034 |
| Car Park | | 1,616 | 1,709 |
| Total Income from other, non charitable, trading activities | A3 | 6,527 | 7,557 |
| Summary of Total Income, including the items above | | | |
| Charitable activities | A2 | 239,577 | 241,099 |
| Other activities | A3 | 6,527 | 7,557 |
| Donations & Legacies | A1 | 108,941 | 62,080 |
| Investment income | A4 | 312 | 160 |
| Total income as shown in the SOFA | A | 355,357 | 310,896 |
| Categories of income | | | |
| Income from exchange transactions | | 355,357 | 310,896 |

37 Analysis of charitable expenditure by activity

| Activity | Direct costs | Support costs | Grant funding of activities | Total | Total |
|---|--------------|---------------|-----------------------------|---------------|---------------|
| | 2020 £ | 2020 £ | 2020 £ | 2020 £ | 2019 £ |
| Lettings | | | | | |
| Employee costs not included in direct cos | - | 6,118 | - | 6,118 | 10,453 |
| Premises expenses | - | 9,263 | - | 9,263 | 6,782 |
| Administrative overheads | - | 559 | - | 559 | 1,469 |
| Professional fees | - | 741 | - | 741 | 2,044 |
| Financial costs | - | 1,564 | - | 1,564 | 2,194 |
| Total Lettings | - | 18,245 | - | 18,245 | 22,942 |

YMCA Taunton

Activity analysis of Income and expenditure for the for the year ended 31 August 2020

| | Direct costs | Support costs | Grant funding of activities | Total | Total |
|--|---------------|---------------|-----------------------------|---------------|---------------|
| | 2020 | 2020 | 2020 | 2020 | 2019 |
| | £ | £ | £ | £ | £ |
| <i>Youth Club and Sports Activities</i> | | | | | |
| Direct costs | 1,450 | - | - | 1,450 | - |
| Charitable trading costs | 48,781 | - | - | 48,781 | 43,496 |
| Employee costs not included in direct costs | - | 14,436 | - | 14,436 | 13,428 |
| Premises expenses | - | 21,858 | - | 21,858 | 8,712 |
| Administrative overheads | - | 1,320 | - | 1,320 | 1,887 |
| Professional fees | - | 1,748 | - | 1,748 | 2,626 |
| Financial costs | - | 3,691 | - | 3,691 | 2,816 |
| Total Youth Club and Sports Activities | 50,231 | 43,053 | - | 93,284 | 72,965 |

| | Direct costs | Support costs | Grant funding of activities | Total | Total |
|---|----------------|----------------|-----------------------------|----------------|----------------|
| | 2020 | 2020 | 2020 | 2020 | 2019 |
| | £ | £ | £ | £ | £ |
| <i>Preschool</i> | | | | | |
| Charitable trading costs | 118,965 | - | - | 118,965 | 124,247 |
| Employee costs not included in direct costs | - | 37,491 | - | 37,491 | 38,488 |
| Premises expenses | - | 56,767 | - | 56,767 | 24,971 |
| Administrative overheads | - | 3,427 | - | 3,427 | 5,409 |
| Professional fees | - | 4,540 | - | 4,540 | 7,525 |
| Financial costs | - | 9,586 | - | 9,586 | 8,071 |
| Total Preschool | 118,965 | 111,811 | - | 230,776 | 208,711 |

Summary of charitable costs by activity

| | Direct costs | Support costs | Grant funding of activities | Total | Total |
|---|----------------|----------------|-----------------------------|----------------|----------------|
| | 2020 | 2020 | 2020 | 2020 | 2019 |
| | £ | £ | £ | £ | £ |
| Total Lettings | - | 18,245 | - | 18,245 | 22,942 |
| Total Youth Club and Sports Activities | 50,231 | 43,053 | - | 93,284 | 72,965 |
| Total Preschool | 118,965 | 111,811 | - | 230,776 | 208,711 |
| Total Governance costs as detailed in Note 34 | - | 2,000 | - | 2,000 | 2,000 |
| Total charitable expenditure | 169,196 | 175,109 | - | 344,305 | 306,618 |

The basis of allocation of costs between activities is described under accounting policies

The breakdown of this expenditure by type of spending (ie nominal classification) is detailed in note 35

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Activity analysis of Income and expenditure for the for the year ended 31 August 2020

Analysis of support and governance costs by charitable activities

| Activity | Governance | Finance | Human Resources | Other Overheads | Total |
|----------------------------------|--------------|---------------|-----------------|-----------------|----------------|
| Lettings | 211 | 1,564 | 6,118 | 10,563 | 18,456 |
| Youth Club and Sports Activities | 497 | 3,691 | 14,436 | 24,926 | 43,550 |
| Preschool | 1,292 | 9,586 | 37,491 | 64,734 | 113,103 |
| Grand Total | 2,000 | 14,841 | 58,045 | 100,223 | 175,109 |

38 Analysis of non charitable expenditure by activity

Activity

| <i>Governance costs</i> | Governance costs 2020 £ | Governance costs 2019 £ |
|---|-------------------------------|-------------------------------|
| Other Expenditure - Governance costs as detailed in Note 34 | 2,000 | 2,000 |

39 Carrying value of work in progress analysed between activities

| | 2020 £ | 2019 £ |
|---------------------------------|-----------|-----------|
| Other non charitable activities | 100 | 100 |