

The Charity Registration Number is : - 1152585



## Report and Accounts

31<sup>st</sup> August 2021

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, community-based solutions to social issues

## IMPACT REPORT 2020/21

*At YMCA Taunton, we are proud that despite the global pandemic we were able to have a significant positive impact on the communities we represent.*

### YOUNG PEOPLE INTERACTIONS

**479** Safe Places During Summer School Holidays

45 Young Carers Supported

55 Pre-Schoolers Educated

2 Young Apprentices

115 Young Carers Activity/Welfare Boxes



### COMMUNITY ENGAGEMENTS

**26,116** Meals

94 Square Miles Of Service

4 Christmas Parties

110 Seasonal Gift Boxes

1 Outdoor Arts Project

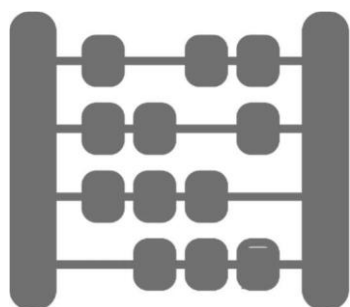
4 Weeks of Lunches to Local Primary Schools

### COMMUNITY HEALTH AND WELLBEING ACTIVITIES

**25+** Different Sports & Fitness Classes (Covid Safe)

2 Community Cooks

3 Mental Health First Aiders



### INCOME

**£311,818**

100% Grant Conversion Success

19 Volunteers

9 Corporate Partners

100% Staff Believe YMCA Taunton Operates  
In A Socially Acceptable Manner

# **YMCA Taunton**

## **Report and accounts for the year ended 31 August 2021**

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## **YMCA Taunton**

### **Report of the Trustees for the Year Ended 31st August 2021**

#### **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 2021. 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 1<sup>st</sup> January 2015). 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 Dean, 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 benefit from the extensive lobbying work carried out by the National Policy and Research Centre and through access to data that 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 young people during difficult times through a variety of initiatives.
- Training and education - We seek to support young people through education and skills-based training; and
- Promote health and wellbeing across a range of programmes and individual tailored work.

We also offer support to the wider community through a variety of recreational and other leisure time activities and by developing innovative, inclusive, and community-based solutions to social issues.

#### **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 to bring meaningful change to the children and young people in our catchment area, and to make a significant impact on the communities we represent. For the second year, the erratic nature of the coronavirus pandemic and the subsequent lockdowns and social distancing restrictions, have had an impact on our ambitions both in terms of the support we were able to offer our young people and, in our ability to raise funds to deliver both our charitable and organisational objectives. Despite these problems however, our Preschool remained open throughout the year providing education to 55 children within our neighbourhood. In addition, through 2 Preschool Apprenticeship places, we also provided our young people with practical experience and learning. We also maintained a virtual link and doorstep visits with 45 of our Young Carers thereby continuing their support and helping to

remove their social isolation throughout this period. When restrictions eased in July and August, we were able to continue with our customer facing work providing young people with 470 safe places to experience a variety of sports, craft and social activities during the school holidays.

In addition to our work with young people, the charity, supported through the generosity of local retail organisations and the Somerset food resilience network, were also able to provide over 26,100 meals to those in need during this difficult time. In addition, we also distributed 110 seasonal gift boxes within our local community over the Christmas and Easter periods and supported a local primary school, providing pupils with lunches for 4 weeks when they were let down by their normal catering contractor.

### **Fundraising activities during the year.**

Despite the problems caused through the closure of our building at certain times of the year, the charity's financial performance continues to remain steady. To deliver our core objectives, to support and nurture the development of young people, YMCA Taunton raises funds through grants, income generated through a range of over 25 different Sports and Fitness Classes and through the hire of a range of rooms and activity spaces. The overall impact of a full years covid restrictions on business operations resulted in overall business income (including grants and donations) for the year ending 31st August 2021 of £311,818. This was a decrease on last year (2020) of £43,538 or -12.25%. Operating costs however, have been kept to a manageable level. As a result, the associations income generating activities, produced a net operating surplus carried forward to reserves of £36,339. Along with our other fund-raising activities, Grants and Donations are also an important source of income. In addition to our 9 corporate partners (ASDA, Co-op, Home Instead, Kings College Taunton, Lidl, Marks and Spencer, Morrisons, Nationwide and the TSB) we would also like to acknowledge and thank our sponsors for their financial assistance in funding a variety of different initiatives:

- Shine Bright Fund
- Somerset Community Foundation
- Avon & Somerset Police
- YMCA England & Wales / Douglas Wood
- Community Council Somerset / Food Resilience Network
- British Judo Council
- Asda
- King's College Taunton
- YMCA England and Wales
- YMCA South West Trust Fund
- Neighbourly; and
- Sport England

### **Financial Management**

All financial matters and policies are regularly reviewed by managers and the board of trustees and we continue to look for opportunities to increase our income and manage cash flow. The trustees consider the financial performance by the charity during the year to have been Satisfactory. The association has clear and robust financial policies in relation to expenditure and the security of the associations assets. All financial matters and policies are regularly reviewed by the board of trustees. This financial report was approved by the board of trustees on 24th May 2022.

### **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 level 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: £113,056

Endowment Revenue Funds: £105

Designated Funds: £133,035

Funds available for the general purposes of the charity excluding fixed assets - Unrestricted Revenue Funds: £137,506

Total charity funds: £383,702

### **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 individuals 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 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 their efforts to increase Income and manage cash flow, whilst maximising the impact of activities on the 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, our employees, our volunteers and trustees. As a charity we rely on your hard work and the support you give us throughout the year. The impact of the pandemic has been particularly challenging and meant that this year has been exceptionally difficult. Despite these difficulties, you have remained positive throughout, which have enabled us to deliver our charitable and organisational objectives. I am confident with your help; the charity can continue to grow over the coming years bringing meaningful change to the children and young people in our catchment area. Thank you for your efforts.

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 31<sup>st</sup> August 2021:

N Low (Chair)

A White (Vice Chair)

Z Coulson Co-opted 24th November 2020

**Independent examiner**

Accounts prepared by:

Karen Nobes BA (hons), ACMA, CTA

Polden Accountants Ltd

Poplar Farm

Burtle Road

Burtle

Somerset

TA7 8NB

## **YMCA Taunton**

### **Report of the Independent Examiner to the Trustees of the charity on the accounts for the year ended 31 August 2021**

I report to the Trustees on my examination of the financial statements of the charity on pages 7 to 33 for the year ended 31 August 2021 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 October 2018 and applicable to all accounting periods beginning on or after 1st January 2019), (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 12.

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

As described on page 0, 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 2021 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;

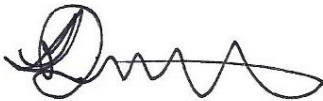
the financial statements do not accord with those records; or

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 October 2018 and applicable to all accounting periods beginning on or after 1st January 2019), (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 6 May 2022

## YMCA Taunton - Statement of Financial Activities for the year ended 31 August 2021

### Statement of Financial Activities for the year ended 31 August 2021

	SORP Ref	Current year Unrestricted Funds	Current year Restricted Funds	Current year Endowment Funds	Current year Total Funds	Prior Year Total Funds
		2021 £	2021 £	2021 £	2021 £	2020 £
<b>Income &amp; Endowments from:</b>						
Donations & Legacies	A1	45,659	53,415	-	<b>99,074</b>	108,940
Charitable activities	A2	209,852	-	-	<b>209,852</b>	239,577
Other trading activities	A3	2,863	-	-	<b>2,863</b>	6,527
Investments	A4	29	-	-	<b>29</b>	312
<b>Total income</b>	<b>A</b>	<b>258,403</b>	<b>53,415</b>	<b>-</b>	<b>311,818</b>	<b>355,356</b>
<b>Expenditure on:</b>						
Charitable activities	B2	241,010	34,469	-	<b>275,479</b>	344,305
<b>Total expenditure</b>	<b>B</b>	<b>241,010</b>	<b>34,469</b>	<b>-</b>	<b>275,479</b>	<b>344,305</b>
<b>Net income for the year</b>		<b>17,393</b>	<b>18,946</b>	<b>-</b>	<b>36,339</b>	<b>11,051</b>
<b>Net income after transfers</b>	<b>A-B-C</b>	<b>17,393</b>	<b>18,946</b>	<b>-</b>	<b>36,339</b>	<b>11,051</b>
<b>Net movement in funds</b>		<b>17,393</b>	<b>18,946</b>	<b>-</b>	<b>36,339</b>	<b>11,051</b>
<b>Reconciliation of funds:-</b>						
<b>Total funds brought forward</b>		253,148	94,110	105	<b>347,363</b>	336,313
<b>Total funds carried forward</b>		<b>270,541</b>	<b>113,056</b>	<b>105</b>	<b>383,702</b>	<b>347,364</b>

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 12 to 33 form an integral part of these accounts.**

## YMCA Taunton - Statement of Financial Activities for the year ended 31 August 2021

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

	SORP Ref	Prior Year Unrestricted Funds 2020 £	Prior Year Restricted Funds 2020 £	Prior Year Endowment Funds 2020 £	Prior Year Total Funds 2020 £
<b>Income &amp; Endowments from:</b>					
Donations & Legacies	A1	24,584	84,356	-	108,940
Charitable activities	A2	239,577	-	-	239,577
Other trading activities	A3	6,527	-	-	6,527
Investments	A4	312	-	-	312
Other	A5	-	-	-	-
<b>Total income</b>	<b>A</b>	<b>271,000</b>	<b>84,356</b>	<b>-</b>	<b>355,356</b>
<b>Expenditure on:</b>					
Raising funds	B1	-	-	-	-
Charitable activities	B2	281,716	62,589	-	344,305
Other	B3	-	-	-	-
Tax on surplus on ordinary activity	B3	-	-	-	-
Other taxation	B3	-	-	-	-
<b>Total expenditure</b>	<b>B</b>	<b>281,716</b>	<b>62,589</b>	<b>-</b>	<b>344,305</b>
Net gains on investments	B4	-	-	-	-
<b>Net income for the year</b>		<b>(10,716)</b>	<b>21,767</b>	<b>-</b>	<b>11,051</b>
<b>Transfers between funds</b>	<b>C</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>
<b>Net income after transfers</b>		<b>(10,716)</b>	<b>21,767</b>	<b>-</b>	<b>11,051</b>
<b>Net movement in funds</b>		<b>(10,716)</b>	<b>21,767</b>	<b>-</b>	<b>11,051</b>
<b>Reconciliation of funds:-</b>					
<b>Total funds brought forward</b>		<b>263,864</b>	<b>72,344</b>	<b>105</b>	<b>336,313</b>
<b>Total funds carried forward</b>		<b>253,148</b>	<b>94,111</b>	<b>105</b>	<b>347,364</b>

#### 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 12 to 33 form an integral part of these accounts.

## YMCA Taunton - Statement of Financial Activities for the year ended 31 August 2021

### YMCA Taunton - Resources applied in the year ended 31 August 2021 towards fixed assets for Charity use:-

	2021 £	2020 £
Funds generated in the year as detailed in the SOFA	36,339	11,051
<b>Net resources available to fund charitable activities</b>	<b>36,339</b>	<b>11,051</b>

The notes attached on pages 12 to 33 form an integral part of these accounts.

### Movements in revenue and capital funds for the year ended 31 August 2021

#### Revenue accumulated funds

	Unrestricted Funds 2021 £	Restricted Funds 2021 £	Endowment Funds 2021 £	Total Funds 2021 £	Last year Total Funds 2020 £
Accumulated funds brought forward	253,148	94,110	105	347,363	336,313
Recognised gains and losses before transfers	17,393	18,946	-	36,339	11,051
	<b>270,541</b>	<b>113,056</b>	<b>105</b>	<b>383,702</b>	<b>347,364</b>
<b>Closing revenue funds</b>	<b>270,541</b>	<b>113,056</b>	<b>105</b>	<b>383,702</b>	<b>347,364</b>

#### Summary of funds

	Unrestricted and Designated funds 2021 £	Restricted Funds 2021 £	Endowment Funds 2021 £	Total Funds 2021 £	Last Year Total Funds 2020 £
Revenue accumulated funds	137,506	113,056	105	250,667	238,619
Revenue designated funds	133,035	-	-	133,035	108,745
<b>Total funds</b>	<b>270,541</b>	<b>113,056</b>	<b>105</b>	<b>383,702</b>	<b>347,364</b>

The notes attached on pages 12 to 33 form an integral part of these accounts.

## YMCA Taunton - Statement of Financial Activities for the year ended 31 August 2021

### YMCA Taunton

### Income and Expenditure Account for the year ended 31 August 2021 as required by the Companies Act 2006

	2021 £	2020 £
<b>Income</b>		
Income from operations	310,789	355,044
Refunds from HMRC on gift aided donations	1,000	-
Investment income		
Interest receivable	29	312
<b>Gross income in the year before exceptional items</b>	<b>311,818</b>	<b>355,356</b>
<b>Gross income in the year including exceptional items</b>	<b>311,818</b>	<b>355,356</b>
<b>Expenditure</b>		
Charitable expenditure, excluding depreciation and amortisation	258,803	327,629
Depreciation and amortisation	14,676	14,676
Governance costs	2,000	2,000
Realised losses on disposals of social investments which are programme related	-	-
<b>Total expenditure in the year</b>	<b>275,479</b>	<b>344,305</b>
<b>Net income before tax in the financial year</b>	<b>36,339</b>	<b>11,051</b>
Tax on surplus on ordinary activities	-	-
<b>Net income after tax in the financial year</b>	<b>36,339</b>	<b>11,051</b>
<b>Retained surplus for the financial year</b>	<b>36,339</b>	<b>11,051</b>

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 12 to 33 form an integral part of these accounts.**

# YMCA Taunton - Balance Sheet as at 31 August 2021

	SORP		2021	2020
	Note	Ref	£	£
<b>Fixed assets</b>		A		
Tangible assets	10	A2	93,107	107,783
<b>Current assets</b>		B		
Stocks		B1	100	100
Debtors	13	B2	18,558	13,285
Cash at bank and in hand		B4	396,276	320,777
<b>Total current assets</b>			414,934	334,162
<b>Creditors: amounts falling due within one year</b>	14	C1	(124,337)	(94,582)
<b>Net current assets</b>			290,597	239,580
<b>The total net assets of the charity</b>			<b>383,704</b>	<b>347,363</b>

The total net assets of the charity are funded by the funds of the charity, as follows:-

## Endowment funds

Endowment Revenue Funds	20	D1	105	105	105
				105	105

## Restricted funds

Restricted Revenue Funds	20	D2	113,056	94,110	94,110
			113,056		

## Unrestricted Funds

Unrestricted Revenue Funds	20	D3	137,508	144,403	
Unrestricted Revaluation Reserve	20	D4	-	-	
			137,508		144,403

## Designated Funds

Designated Revenue Funds	20	D3	133,035	108,745	
			133,035		108,745
<b>Total charity funds</b>			<b>383,704</b>	<b>347,363</b>	

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 6.

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 6 May 2022

The notes attached on pages 12 to 33 form an integral part of these accounts.

# YMCA Taunton

## Notes to the Accounts for the year ended 31 August 2021

### 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 October 2018 and applicable to all accounting periods beginning on or after 1st January 2019), (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 October 2018 and applicable to all accounting periods beginning on or after 1st January 2019), (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.

All income and expenses have been included in the accounts in so far as they can be measured with reasonable accuracy and their is a fair expectation of their value and certainty.

##### **Going Concern**

The charitable activities are entirely dependent on continuing grant aid and voluntary donations as well as trading revenues. As a consequence, the going concern basis is dependent on the future flow of these uncertain funding streams. Accordingly, the Trustees have obtained forecasts and, after reviewing the financial forecasts for future periods to 31 August 2022, the Trustees are satisfied that, at the time of approving the financial statements, it is appropriate to adopt the going concern basis in preparing the financial statements. Other than these matters, the Trustees are not aware of any material uncertainties about the charity's ability to continue as a going concern.

##### **Risks and future assumptions**

The charity is a public benefit entity.

#### *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.



## YMCA Taunton

### Notes to the Accounts for the year ended 31 August 2021

#### 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.

#### 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*'

## YMCA Taunton

### Notes to the Accounts for the year ended 31 August 2021

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.

#### 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 that shared expenses are allocated on a income generated basis.

**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.

## YMCA Taunton

### Notes to the Accounts for the year ended 31 August 2021

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 6.

#### ***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 their 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.

#### **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 10.

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 October 2018 and applicable to all accounting periods beginning on or after 1st January 2019), (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.

## **YMCA Taunton**

### **Notes to the Accounts for the year ended 31 August 2021**

#### **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.

#### **Financial instruments including 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.

#### **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.

Designated funds are unrestricted funds earmarked by the Trustees for particular purposes.

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.

## YMCA Taunton

### Notes to the Accounts for the year ended 31 August 2021

#### 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 effect on the charity's financial position

#### 5 Net surplus before tax in the financial year

	2021 £	2020 £
The net surplus before tax in the financial year is stated after charging:-		
Depreciation of owned fixed assets	14,676	14,676
Pension costs	4,028	4,627

#### 6 The contribution of volunteers

The charity depends on the support of its volunteers, which is much appreciated. The charity had 19 Volunteers who donated many 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.

#### 7 Staff costs and emoluments

<b>Salary costs</b>	2021 £	2020 £
Gross Salaries excluding trustees and key management personnel	42,981	52,926
Employer's National Insurance for all staff	4,295	3,155
Employer's operating costs of defined contribution pension schemes	4,028	4,627
<b>Total salaries, wages and related costs</b>	<b>51,304</b>	<b>60,708</b>

<b>Numbers of full time employees or full time equivalents</b>	2021	2020
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	12
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	12

## YMCA Taunton

### Notes to the Accounts for the year ended 31 August 2021

*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	2

<b><i>The estimated full time equivalent number of all staff employed as above</i></b>	<b>12</b>	<b>12</b>
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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.

#### 8 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.

#### 9 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.

#### 10 Tangible fixed assets

<b>Current Year</b>	<b>Land and Buildings</b>	<b>Plant &amp; Machinery</b>	<b>Motor Vehicles</b>	<b>Total</b>
	£	£	£	£
<b>Cost</b>				
At 1 September 2020	133,445	38,469	-	171,914
<b>At 31 August 2021</b>	<b>133,445</b>	<b>38,469</b>	<b>-</b>	<b>171,914</b>
<b>Depreciation</b>				
At 1 September 2020	25,821	38,310	-	64,131
Charge for the year	5,436	9,240	-	14,676
<b>At 31 August 2021</b>	<b>31,257</b>	<b>47,550</b>	<b>-</b>	<b>78,807</b>
<b>Net book value</b>				
<b>At 31 August 2021</b>	<b>102,188</b>	<b>(9,081)</b>	<b>-</b>	<b>93,107</b>
<b>At 31 August 2020</b>	<b>107,624</b>	<b>159</b>	<b>-</b>	<b>107,783</b>

## YMCA Taunton

### Notes to the Accounts for the year ended 31 August 2021

<i>Prior Year</i>	Land and Buildings	Plant & Machinery	Motor Vehicles	Total
	£	£	£	£
<b>Cost</b>				
02 September 2019	133,445	38,469	-	171,914
<b>31 August 2020</b>	<b>133,445</b>	<b>38,469</b>	<b>-</b>	<b>171,914</b>
<b>Depreciation</b>				
<b>Net book value</b>				
31 August 2020	133,445	38,469	-	171,914
<b>01 September 2019</b>	<b>133,445</b>	<b>38,469</b>	<b>-</b>	<b>171,914</b>

#### 12 Stocks & Work in Progress

2021  
£

2020  
£

Stocks before write downs	100	100
	100	100

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

<i>Activity</i>	<i>Work in Progress</i>		<i>Stocks</i>	
	2021 £	2020 £	2021 £	2020 £
Preschool			100	100
	-	-	-	-

#### 13 Debtors

	2021 £	2020 £
Trade debtors	13,988	6,309
Prepayments and accrued income	2,627	1,608
Other debtors	1,943	5,368
	<b>18,558</b>	<b>13,285</b>



## YMCA Taunton

### Notes to the Accounts for the year ended 31 August 2021

#### 14 Creditors: amounts falling due within one year

	2021	2020
	£	£
Trade creditors	13,179	1,938
Accruals	100,396	88,092
PAYE, NIC VAT and other taxes	3,459	1,218
Other creditors	7,303	3,334
	<b>124,337</b>	<b>94,582</b>

#### 15 Loans to trustees included in debtors

There have been no loans to trustees.

#### 16 Guarantees made by the charity on behalf of trustees

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

#### 18 Income and Expenditure account summary

	2021	2020
	£	£
At 1 September 2020	347,364	336,313
Surplus after tax for the year	36,339	11,051
At 31 August 2021	<b>383,703</b>	<b>347,364</b>

#### 19 Particulars of how particular funds are represented by assets and liabilities

At 31 August 2021	Unrestricted funds	Designated funds	Endowment funds	Restricted funds	Total Funds
	£	£	£	£	£
Tangible Fixed Assets	93,107	-	-	-	<b>93,107</b>
Current Assets	301,773		105	113,056	<b>414,934</b>
Current Liabilities	(124,337)	-	-	-	<b>(124,337)</b>
	<b>270,543</b>	-	<b>105</b>	<b>113,056</b>	<b>383,704</b>
At 1 September 2020	Unrestricted funds	Designated funds	Endowment funds	Restricted funds	Total Funds
	£	£	£	£	£
Tangible Fixed Assets	107,783	-	-	-	<b>107,783</b>
Current Assets	131,202	108,745	105	94,110	<b>334,162</b>
Current Liabilities	(94,582)	-	-	-	<b>(94,582)</b>
	<b>144,403</b>	<b>108,745</b>	<b>105</b>	<b>94,110</b>	<b>347,363</b>

## YMCA Taunton

### Notes to the Accounts for the year ended 31 August 2021

#### 20 Change in total funds over the year as shown in Note 19 , analysed by individual funds

	Funds brought forward from 2020	Movement in funds in 2021	Transfers between funds in 2021	Funds carried forward to 2022
	£	See Note 21 £	See Note 0 £	£
<b>Unrestricted and designated funds:-</b>				
Unrestricted Revenue Funds	144,403	17,393	(24,290)	137,506
Designated Revenue Funds	108,745	-	24,290	133,035
<b>Total unrestricted and designated funds</b>	<b>253,148</b>	<b>17,393</b>	<b>-</b>	<b>270,541</b>
<b>Restricted funds:-</b>				
Building Fund	60,754	-	-	60,754
Projects and Equipment	(1,584)	18,946	-	17,362
3G Pitch Fund	27,545	-	-	27,545
YIF Fund	7,395	-	-	7,395
<b>Total restricted funds</b>	<b>94,110</b>	<b>18,946</b>	<b>-</b>	<b>113,056</b>
<b>Endowment funds:-</b>				
Sundry Other Funds	105	-	-	105
<b>Total endowment funds</b>	<b>105</b>	<b>-</b>	<b>-</b>	<b>105</b>
<b>Total charity funds</b>	<b>347,363</b>	<b>36,339</b>	<b>-</b>	<b>383,702</b>

## YMCA Taunton

### Notes to the Accounts for the year ended 31 August 2021

#### 21 Analysis of movements in funds over the year as shown in Note 20

	Income	Expenditure	Other Gains & Losses	Movement in funds
	2021	2021	2021	2021
	£	£	£	£
<b>Unrestricted and designated funds:-</b>				
Unrestricted Revenue Funds	258,403	(241,010)	-	17,393
<b>Restricted funds:-</b>				
Projects and Equipment	23,707	(4,761)	-	18,946
Coronavirus Job Retention Scheme	29,708	(29,708)	-	-
	<b>311,818</b>	<b>(275,479)</b>	<b>-</b>	<b>36,339</b>

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

#### 22 The purposes for which the funds

##### Unrestricted and designated funds:-

Unrestricted Revenue Funds

YMCA Taunton's Reserves Policy is to maintain sufficient levels 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

Unrestricted Revaluation Reserve

This fund represents the unrestricted surplus arising on the revaluation of the charity's assets.

Designated Revenue Funds

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

Designated Fixed Asset Funds

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

##### Restricted funds:-

Restricted Fixed Asset Funds

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

Restricted Revaluation Reserve

This fund represents the restricted surplus arising on the revaluation of the charity's assets.

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 3G pitch which is being depreciated on a straight line basis.

YIF Fund

Funds were received that directly related to the 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'.

Endowment Revaluation Reserve

This fund represents the restricted surplus relating to endowment funds arising on the revaluation of the charity's assets.

#### 23 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 2021 as required by the SORP 2015

*This analysis is classified by conventional nominal descriptions and not by activity.*

### 24 Donations, Grants and Legacies

	Current year Unrestricted Funds	Current year Restricted Funds	Current year Endowment Funds	Current year Total Funds	Prior Year Total Funds
	2021	2021	2021	2021	2020
	£	£	£	£	£
<b>Donations and gifts from individuals</b>					
Small donations individually less than £1000	1,390	-	-	1,390	918
Refunds from HMRC on gift aided donations	1,000	-	-	1,000	-
<b>Total donations and gifts from individuals</b>	<b>2,390</b>	<b>-</b>	<b>-</b>	<b>2,390</b>	<b>918</b>

	Current year Unrestricted Funds	Current year Restricted Funds	Current year Endowment Funds	Current year Total Funds	Prior Year Total Funds
	2021	2021	2021	2021	2020
	£	£	£	£	£
<b>Revenue grants from government and public bodies</b>					
Small grants individually less than £1000	500	-	-	500	-
Youth Investment Fund	-	-	-	-	11,504
Somerset Communities	-	1,700	-	1,700	3,400
Somerset County Council	34,135	-	-	34,135	4,755
Young Carers	-	8,486	-	8,486	12,408
Taunton Deane Borough Council	-	-	-	-	2,150
Coronavirus Job Retention Scheme	-	29,708	-	29,708	29,302
Avon and Somerset Police	-	1,600	-	1,600	-
<b>Total public sector revenue grants</b>	<b>34,635</b>	<b>41,494</b>	<b>-</b>	<b>76,129</b>	<b>63,519</b>

All the grants in the prior year were unrestricted.

## YMCA Taunton

### Detailed analysis of income and expenditure for the year ended 31 August 2021 as required by the SORP 2015

#### Revenue grants from government and public bodies - Prior Year analysis

	Prior Year Unrestricted Funds	Prior Year Restricted Funds	Prior Year Endowment Funds	Prior Year Total Funds	
	2020 £	2020 £	2020 £	2020 £	
<b>Prior Year</b>	<b>20,563</b>	<b>42,956</b>	<b>-</b>	<b>63,519</b>	
	Current year Unrestricted Funds	Current year Restricted Funds	Current year Endowment Funds	Current year Total Funds	Prior Year Total Funds
	2021 £	2021 £	2021 £	2021 £	2020 £
<b>Revenue grants and donations from non public bodies</b>					
Small grants individually less than £1000	5,194	-	-	5,194	-
Gift Aid Donations from subsidiaries	-	-	-	-	4,883
SWTF	3,300	-	-	3,300	-
Sport England	-	7,466	-	7,466	-
National Council of YMCA	-	4,455	-	4,455	10,000
Tampax	-	-	-	-	4,000
LA Retail	-	-	-	-	25,000
<b>Total private sector revenue grants</b>	<b>8,494</b>	<b>11,921</b>	<b>-</b>	<b>20,415</b>	<b>43,883</b>

All the grants in the prior year were unrestricted.

#### Revenue grants and donations from non public bodies (Include Gift Aid donations from subsidiaries) - Prior Year analysis

	Prior Year Unrestricted Funds	Prior Year Restricted Funds	Prior Year Endowment Funds	Prior Year Total Funds
	2020 £	2020 £	2020 £	2020 £
<b>Prior Year</b>	<b>2,483</b>	<b>41,400</b>	<b>-</b>	<b>43,883</b>

# YMCA Taunton

## Detailed analysis of income and expenditure for the year ended 31 August 2021 as required by the SORP 2015

	Current year Unrestricted Funds 2021 £	Current year Restricted Funds 2021 £	Current year Endowment Funds 2021 £	Current year Total Funds 2021 £	Prior Year Total Funds 2020 £
Membership subscriptions as donations	140	-	-	140	620

### Total Donations, Grants and Legacies

Total Donations, Grants and Legacies	A1	45,659	53,415	-	99,074	108,940
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All the donations and gifts in the prior year were unrestricted.

### Prior year

<i>Prior year</i>		Unrestricted Funds 2020 £	Restricted Funds 2020 £	Endowment Funds 2020 £	Prior Year Total Funds 2020 £
Total Donations, Grants and Legacies	A1	24,584	84,356	-	108,940

## 25 Income from charitable activities - Trading Activities

### Current year

	Current year Unrestricted Funds 2021 £	Current year Restricted Funds 2021 £	Current year Endowment Funds 2021 £	Current year Total Funds 2021 £	Prior Year Total funds 2020 £
Primary purpose and ancillary trading					
Youth Club and Sports Activities	33,195	-	-	33,195	59,579
Pre-School	149,544	-	-	149,544	154,744
Letting of property for charitable purposes	27,113	-	-	27,113	25,254
Total Primary purpose and ancillary trading	209,852	-	-	209,852	239,577

## 26 Total Income from charitable activities

	Current year Unrestricted Funds 2021 £	Current year Restricted Funds 2021 £	Current year Endowment Funds 2021 £	Current year Total Funds 2021 £	Prior Year Total Funds 2020 £
Total income from charitable trading	209,852	-	-	209,852	239,577
Total from charitable activities	A2	209,852	-	209,852	239,577

## YMCA Taunton

### Detailed analysis of income and expenditure for the year ended 31 August 2021 as required by the SORP 2015

#### 27 Income from other, non charitable, trading activities

		Current year Unrestricted Funds	Current year Restricted Funds	Current year Endowment Funds	Current year Total Funds	Prior Year Total Funds
		2021	2021	2021	2021	2020
		£	£	£	£	£
Car Parking Income		1,289	-	-	1,289	1,616
Income from fundraising events		1,245	-	-	1,245	2,226
Canteen Sales		329	-	-	329	2,685
<b>Total from other activities</b>	<b>A3</b>	<b>2,863</b>	<b>-</b>	<b>-</b>	<b>2,863</b>	<b>6,527</b>

#### 28 Investment income

		Current year Unrestricted Funds	Current year Restricted Funds	Current year Endowment Funds	Current year Total Funds	Prior Year Total Funds
		2021	2021	2021	2021	2020
		£	£	£	£	£
Bank Interest Receivable		29	-	-	29	312
<b>Total investment income</b>	<b>A4</b>	<b>29</b>	<b>-</b>	<b>-</b>	<b>29</b>	<b>312</b>

#### 29 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
<i>Current Year</i>		2021	2021	2021	2021	2020
		£	£	£	£	£
Grant Expenditure		19,066	4,761	-	23,827	1,450
<b>Total direct spending</b>	<b>B2a</b>	<b>19,066</b>	<b>4,761</b>	<b>-</b>	<b>23,827</b>	<b>1,450</b>

All the expenditure in the prior year was unrestricted.

		Prior Year Unrestricted Funds	Prior Year Restricted Funds	Prior Year Endowment Funds	Prior Year Total Funds
<i>Prior Year</i>		2020	2020	2020	2020
		£	£	£	£
Grant Expenditure		-	1,450	-	1,450
<b>Total direct spending</b>	<b>B2a</b>	<b>-</b>	<b>1,450</b>	<b>-</b>	<b>1,450</b>



## YMCA Taunton

Detailed analysis of income and expenditure for the year ended 31 August 2021 as required by the SORP 2015

### 30 Expenditure on charitable activities - Charitable trading

<i>Current Year</i>	Current year Unrestricted Funds	Current year Restricted Funds	Current year Endowment Funds	Current year Total Funds	Prior Year Total Funds
	2021	2021	2021	2021	2020
	£	£	£	£	£
Youth Club Expenditure	17,360	8,503	-	25,863	48,781
Pre-School Expenditure	110,444	863	-	111,307	118,965
<b>Total charitable trading costs</b>	<b>B2b 127,804</b>	<b>9,366</b>	<b>-</b>	<b>137,170</b>	<b>167,746</b>

All the expenditure in the prior year was unrestricted.

<i>Prior Year</i>	Prior Year Unrestricted Funds	Prior Year Restricted Funds	Prior Year Endowment Funds	Prior Year Total Funds
	2020	2020	2020	2020
	£	£	£	£
Youth Club Expenditure	15,513	33,268	-	48,781
Pre-School Expenditure	112,949	6,016	-	118,965
<b>Total charitable trading costs</b>	<b>B2b 128,462</b>	<b>39,284</b>	<b>-</b>	<b>167,746</b>

### 31 Support costs for charitable activities

<i>Current Year</i>	Current year Unrestricted Funds	Current year Restricted Funds	Current year Endowment Funds	Current year Total Funds	Prior Year Total Funds
	2021	2021	2021	2021	2020
	£	£	£	£	£
<b>Employee costs not included in direct costs</b>					
Salaries - Administrative staff	22,639	20,342	-	42,981	52,926
Defined contribution pension cost - administrative staff	4,028	-	-	4,028	4,627
Employers' NI - Administrative staff	4,295	-	-	4,295	3,155
Training and welfare - staff	35	-	-	35	-
Employers NI Allowance	(3,000)	-	-	(3,000)	(3,000)
Travel and subsistence - staff	135	-	-	135	336

## YMCA Taunton

### Detailed analysis of income and expenditure for the year ended 31 August 2021 as required by the SORP 2015

#### **Premises Expenses**

Licence fees payable	158	-	-	158	394
Rates and water charges	1,583	-	-	1,583	3,323
Light heat and power	5,767	-	-	5,767	6,292
Cleaning and waste management	8,642	-	-	8,642	9,145
Premises repairs, renewals and maintenance	13,488	-	-	13,488	63,196
Property insurance	5,978	-	-	5,978	5,538

#### **Administrative overheads**

Telephone, fax and internet	2,434	-	-	2,434	2,407
Postage	44	-	-	44	36
Stationery and printing	136	-	-	136	173
Hire of equipment	632	-	-	632	609
Sundry expenses	2,708	-	-	2,708	2,051
Clothing	45	-	-	45	30

#### **Professional fees paid to advisors other than the auditor or examiner**

Accountancy fees other than examination or audit fees	1,174	-	-	1,174	442
Consultancy fees	-	-	-	-	300
Other legal and professional	4,728	-	-	4,728	5,218
Alliliation Fees	1,608	-	-	1,608	1,069

#### **Financial costs**

Bank charges	207	-	-	207	166
Depreciation & Amortisation in total for	14,676	-	-	14,676	14,676

<b>Support costs before reallocation</b>	<b>92,140</b>	<b>20,342</b>	-	<b>112,482</b>	<b>173,109</b>
<b>Total support costs - Current Year</b>	<b>92,140</b>	<b>20,342</b>		<b>112,482</b>	<b>173,109</b>
					-

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

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#### **Prior Year**

	Current year	Current year	Current year	Prior Year
	Unrestricted Funds	Restricted Funds	Endowment Funds	Total Funds
	2021	2021	2021	2020
	£	£	£	£
<b>Employee costs not included in direct costs</b>				
Salaries - Administrative staff	39,967	12,959	-	52,926
Defined contribution pension cost - administrative staff	4,582	45	-	4,627
<b>Premises Expenses</b>				
Cleaning and waste management	7,248	1,897	-	9,145
Premises repairs, renewals and maintenance	62,496	700	-	63,196

## YMCA Taunton

### Detailed analysis of income and expenditure for the year ended 31 August 2021 as required by the SORP 2015

#### *Financial costs*

Depreciation & Amortisation in total for	8,422	6,254	-	14,676
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<b>Support costs before reallocation</b>	<b>151,254</b>	<b>21,855</b>	<b>-</b>	<b>173,109</b>
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<b>Total support costs - Prior Year</b>	<b>151,254</b>	<b>21,855</b>	<b>-</b>	<b>173,109</b>
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The basis of allocation of costs between activities is described under accounting policies

### 32 Other Expenditure - Governance costs

	Current year Unrestricted Funds	Current year Restricted Funds	Current year Endowment Funds	Current year Total Funds	Prior Year Total Funds
<i>Current Year</i>	2021	2021	2021	2021	2020
	£	£	£	£	£
Independent Examiner's fees	2,000	-	-	2,000	2,000
<b>Total Governance costs</b>	<b>2,000</b>	<b>-</b>	<b>-</b>	<b>2,000</b>	<b>2,000</b>

All the expenditure in the prior year was unrestricted.

### 33 Total Charitable expenditure

		Current year Unrestricted Funds	Current year Restricted Funds	Current year Endowment Funds	Current year Total Funds	Prior Year Total Funds
<i>Current Year</i>		2021	2021	2021	2021	2020
		£	£	£	£	£
Total direct spending	<b>B2a</b>	19,066	4,761	-	23,827	1,450
Total charitable trading costs	<b>B2b</b>	127,804	9,366	-	137,170	167,746
Total support costs	<b>B2d</b>	92,140	20,342	-	112,482	173,109
Total Governance costs	<b>B2e</b>	2,000	-	-	2,000	2,000
<b>Total charitable expenditure</b>	<b>B2</b>	<b>241,010</b>	<b>34,469</b>	<b>-</b>	<b>275,479</b>	<b>344,305</b>

		Prior Year Unrestricted Funds	Prior Year Restricted Funds	Prior Year Endowment Funds	Prior Year Total Funds
<i>Prior Year</i>		2020	2020	2020	2020
		£	£	£	£
Total direct spending	<b>B2a</b>	-	1,450	-	1,450
Total charitable trading costs	<b>B2b</b>	128,462	39,284	-	167,746
Total support costs	<b>B2d</b>	151,254	21,855	-	173,109
Total Governance costs	<b>B2e</b>	2,000	-	-	2,000
<b>Total charitable expenditure</b>	<b>B2</b>	<b>281,716</b>	<b>62,589</b>	<b>-</b>	<b>344,305</b>

## YMCA Taunton

### Activity analysis of Income and expenditure for the for the year ended 31 August 2021

*This analysis is classsified by activity and not by conventional nominal descriptions.*

#### 34 Analysis of income by activity

Activity	SOFA ref	2021	2020
<b>Income from charitable activities</b>			
Lettings		27,113	25,254
Youth Club and Sports Activities		33,195	59,579
Preschool		149,544	154,744
<b>Total Income from charitable activities</b>	<b>A2</b>	<b>209,852</b>	<b>239,577</b>
<b>Income from other, non charitable, trading activities</b>			
Fundraising activities		1,245	2,226
Canteen Sales		329	2,685
Car Park		1,289	1,616
<b>Total Income from other, non charitable, trading activities</b>	<b>A3</b>	<b>2,863</b>	<b>6,527</b>
<b>Summary of Total Income, including the items above</b>			
Charitable activities	<b>A2</b>	209,852	239,577
Other activities	<b>A3</b>	2,863	6,527
Donations & Legacies	<b>A1</b>	99,074	108,939
Investment income	<b>A4</b>	30	312
<b>Total income as shown in the SOFA</b>	<b>A</b>	<b>311,819</b>	<b>355,355</b>
<b>Categories of income</b>			
Income from exchange transactions		311,819	355,355

#### 35 Analysis of charitable expenditure by activity

Activity	Direct costs	Support costs	Grant funding of activities	Total	Total
	2021	2021	2021	2021	2020
	£	£	£	£	£
<b>Lettings</b>					
Direct costs	3,074	-	-	3,074	-
Employee costs not included in direct cos	-	6,253	-	6,253	6,118
Premises expenses	-	4,594	-	4,594	9,263
Administrative overheads	-	774	-	774	559
Professional fees	-	969	-	969	741
Financial costs	-	1,920	-	1,920	1,564
<b>Total Lettings</b>	<b>3,074</b>	<b>14,510</b>	<b>-</b>	<b>17,584</b>	<b>18,245</b>

## YMCA Taunton

### Activity analysis of Income and expenditure for the for the year ended 31 August 2021

	Direct costs	Support costs	Grant funding of activities	Total	Total
	2021	2021	2021	2021	2020
	£	£	£	£	£
<b>Youth Club and Sports Activities</b>					
Direct costs	3,765	-	-	3,765	1,450
Charitable trading costs	25,863	-	-	25,863	48,781
Employee costs not included in direct cos	-	7,659	-	7,659	14,436
Premises expenses	-	5,627	-	5,627	21,858
Administrative overheads	-	948	-	948	1,320
Professional fees	-	1,187	-	1,187	1,748
Financial costs	-	2,352	-	2,352	3,691
<b>Total Youth Club and Sports Activities</b>	<b>29,628</b>	<b>17,773</b>	<b>-</b>	<b>47,401</b>	<b>93,284</b>

	Direct costs	Support costs	Grant funding of activities	Total	Total
	2021	2021	2021	2021	2020
	£	£	£	£	£
<b>Preschool</b>					
Direct costs	16,989	-	-	16,989	-
Charitable trading costs	111,307	-	-	111,307	118,965
Employee costs not included in direct cos	-	34,562	-	34,562	37,491
Premises expenses	-	25,393	-	25,393	56,767
Administrative overheads	-	4,277	-	4,277	3,427
Professional fees	-	5,355	-	5,355	4,540
Financial costs	-	10,612	-	10,612	9,586
<b>Total Preschool</b>	<b>128,296</b>	<b>80,199</b>	<b>-</b>	<b>208,495</b>	<b>230,776</b>

#### Summary of charitable costs by activity

	Direct costs	Support costs	Grant funding of activities	Total	Total
	2021	2021	2021	2021	2020
	£	£	£	£	£
Total Lettings	3,074	14,510	-	17,584	18,245
Total Youth Club and Sports Activities	29,628	17,773	-	47,401	93,284
Total Preschool	128,296	80,199	-	208,495	230,776
Total Governance costs as detailed in Note 32	-	2,000	-	2,000	2,000
<b>Total charitable expenditure</b>	<b>160,998</b>	<b>114,482</b>	<b>-</b>	<b>275,480</b>	<b>344,305</b>

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

## YMCA Taunton

### Activity analysis of Income and expenditure for the for the year ended 31 August 2021

The breakdown of this expenditure by type of spending (ie nominal classification) is detailed in note 33

#### Analysis of support and governance costs by charitable activities

Activity	Governance	Finance	Human Resources	Other Overheads	Total
Lettings	258	1,920	6,253	6,337	14,768
Youth Club and Sports Activities	316	2,352	7,659	7,762	18,089
Preschool	1,426	10,612	34,562	35,025	81,625
<b>Grand Total</b>	<b>2,000</b>	<b>14,884</b>	<b>48,474</b>	<b>49,124</b>	<b>114,482</b>

### 36 Analysis of non charitable expenditure by activity

<i>Governance costs</i>	Governance costs	Governance costs
	2021	2020
	£	£
Other Expenditure - Governance costs as detailed in Note 32	<u>2,000</u>	<u>2,000</u>

The breakdown of this expenditure by type of spending (ie by nominal classification and by fund) is detailed in note 0

### 37 Carrying value of work in progress analysed between activities

	2021	2020
	£	£
Other non charitable activities	100	100