

HALIFAX AND DISTRICT YOUNG MEN'S CHRISTIAN ASSOCIATION

England & Wales · Charity number 1163210

Details

Other names	HALIFAX AND DISTRICT YOUNG MEN'S CHRISTIAN ASSOCIATION, H&D; YMCA
Status	Registered
Legal form	Charitable company
Company number	09490466
Registered	2015-08-19
Register	View on the Charity Commission register

Contact

Address	13 Crossley Street Halifax HX1 1UE
Phone	01422353626
Email	admin@halifax.ymca.org.uk

Activities

Objects: 2.3.1 TO ADVANCE THE CHRISTIAN FAITH, INCLUDING BY:(A) PROMOTING A CHRISTIAN ENVIRONMENT INSPIRED AND MOTIVATED BY THE LIFE, EXAMPLE AND TEACHING OF JESUS CHRIST, WHERE PEOPLE OF FAITH AND PEOPLE OF NONE CAN WORK TOGETHER FOR THE TRANSFORMATION OF COMMUNITIES; AND(B) ENABLING PEOPLE OF ALL AGES AND IN PARTICULAR YOUNG PEOPLE, TO FLOURISH THROUGH EXPERIENCING AND RESPONDING TO THE LOVE OF GOD DEMONSTRATED BY THE LIFE, EXAMPLE AND TEACHING OF JESUS CHRIST;2.3.2 TO PROVIDE OR ASSIST IN THE PROVISION IN THE INTERESTS OF SOCIAL WELFARE OF FACILITIES FOR RECREATION AND OTHER LEISURE TIME OCCUPATION FOR MEN AND WOMEN WITH THE OBJECT OF IMPROVING THEIR CONDITIONS OF LIFE;2.3.3 TO PROVIDE OR ASSIST IN THE PROVISION OF EDUCATION FOR PEOPLE OF ALL AGES AND IN PARTICULAR YOUNG PEOPLE, WITH THE OBJECT OF DEVELOPING THEIR PHYSICAL, MENTAL OR SPIRITUAL CAPACITIES;2.3.4 TO RELIEVE OR ASSIST IN THE RELIEF OF PEOPLE OF ALL AGES AND IN PARTICULAR YOUNG PEOPLE, WHO ARE IN CONDITIONS OF NEED, HARDSHIP OR DISTRESS BY REASON OF THEIR SOCIAL, PHYSICAL, EMOTIONAL, SPIRITUAL OR ECONOMIC CIRCUMSTANCES; AND2.3.5 TO PROVIDE RESIDENTIAL ACCOMMODATION ,INCLUDING SOCIAL HOUSING, FOR PEOPLE OF ALL AGES AND IN PARTICULAR YOUNG PEOPLE, WHO ARE IN NEED, HARDSHIP OR DISTRESS BY REASON OF THEIR SOCIAL, PHYSICAL, EMOTIONAL, SPIRITUAL OR ECONOMIC CIRCUMSTANCES.

Activities: Halifax YMCA is part of the worldwide YMCA movement that specializes in helping young people develop their full potential so they can contribute to the wider world in a positive manner.

Classification

- **How:** Provides Buildings/facilities/open Space, Provides Services
- **What:** Education/training, The Prevention Or Relief Of Poverty, Accommodation/housing, Religious Activities, Recreation
- **Who:** Children/young People, The General Public/mankind

Geography

- Calderdale

Finances

Period end	Income	Expenditure	Assets	Employees
2025-03-31	£156,080	£137,525	-	-
2024-03-31	£170,269	£150,971	-	-
2023-03-31	£154,714	£126,067	-	-
2022-03-31	£95,420	£76,880	-	-
2021-03-31	£98,409	£87,319	-	-

Trustees

Name	Role	Appointed
RODNEY BUSSEY	Chair	2016-04-14
ANDREW HOE		2016-04-14
PAMELA JANE COCHRANE JACKSON		2016-04-14
Paul Boothroyd		2016-04-14
TREVOR BENDRIEN		2016-04-14

HALIFAX AND DISTRICT YOUNG MEN'S CHRISTIAN ASSOCIATION

England & Wales - Charity number 1163210

Accounts



**HALIFAX AND DISTRICT
YOUNG MEN'S CHRISTIAN
ASSOCIATION**

**FINANCIAL STATEMENTS
31 MARCH 2025**

**Charity registration number: 1163210
Company registration number: 09490466**

Streets.

**HALIFAX AND DISTRICT YOUNG MEN'S CHRISTIAN
ASSOCIATION**

COMPANY LIMITED BY GUARANTEE

FINANCIAL STATEMENTS

YEAR ENDED 31 MARCH 2025

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**HALIFAX AND DISTRICT YOUNG MEN'S CHRISTIAN
ASSOCIATION**

COMPANY LIMITED BY GUARANTEE

TRUSTEES' ANNUAL REPORT (INCORPORATING THE DIRECTOR'S REPORT)

YEAR ENDED 31 MARCH 2025

The trustees, who are also the directors for the purposes of company law, present their report and the unaudited financial statements of the charity for the year ended 31 March 2025.

REFERENCE AND ADMINISTRATIVE DETAILS

Registered charity name Halifax and District Young Men's Christian Association

Charity registration number 1163210

Company registration number 09490466

Principal office and registered office The Marlborough Hall
13 Crossley Street
Halifax
HX1 1UG

The trustees R Bussey (Chair)
T Bendrien
A Hoe
P Boothroyd
P Jackson

Custodial Trustee

The Association is an independent member of the YMCA movement in England and is affiliated to the National Council of YMCA's.

Independent examiner Mrs E A Short
Equitable House
55 Pellon Lane
Halifax
West Yorkshire
HX1 5SP

HALIFAX AND DISTRICT YOUNG MEN'S CHRISTIAN ASSOCIATION

COMPANY LIMITED BY GUARANTEE

TRUSTEES' ANNUAL REPORT (INCORPORATING THE DIRECTOR'S REPORT)

(continued)

YEAR ENDED 31 MARCH 2025

STRUCTURE, GOVERNANCE AND MANAGEMENT

Governing document

The organisation is a charitable company limited by guarantee, incorporated on 14 March 2015 and registered as a charity on 19 August 2015 (No 1163210). The Company was established under a Memorandum of Association which established the objects and powers of the charitable company and is governed under the Articles of Association. In the event of the company being wound up members are required to contribute an amount not exceeding £1.

Organisational structure

Halifax and District YMCA is organised so that the trustees meet six to nine times a year and are responsible for policy decisions.

Management committee

The overall responsibility for Halifax and District YMCA rests with the "Management Committee" (the board of management). The members of the committee are trustees of the charity. This year they have dealt with a large number of management, staffing and operational matters. The board met on two occasions but kept in contact digitally. Recruitment of trustees is by personal contacts of existing Trustees and members, t in contact digitally.

Trustee Induction and Training

Induction of Trustees is largely through informal discussion with new recruits. Trustees are supplied with an agreed policy defining the trustees' roles and responsibilities together with a copy of the constitution.

Risk Management

The board of management is aware and has assessed the risks to which the Association is exposed and has taken reasonable steps to ensure the Association's safety. Where appropriate, systems or procedures have been established to mitigate the risks the charity faces. Internal control risks are minimised by the implementation of procedures for authorisation of all transactions and projects. Procedures are in place to ensure compliance with health and safety of staff, volunteers, clients and visitors and systems are in place to ensure that DBS checks have been carried out on any persons working with children.

HALIFAX AND DISTRICT YOUNG MEN'S CHRISTIAN ASSOCIATION

COMPANY LIMITED BY GUARANTEE

TRUSTEES' ANNUAL REPORT (INCORPORATING THE DIRECTOR'S REPORT)

(continued)

YEAR ENDED 31 MARCH 2025

OBJECTIVES AND ACTIVITIES

Objectives and aims

Halifax and District Young Men's Association's central aims are, to enable people, particularly the young, to develop as full participants in society, by their involvement in relevant services and programmes, and to enable them to grow in mind and spirit and to enjoy friendship, help and support particularly in times of need.

Accordingly we stand for:-

- a worldwide fellowship based on the equal value of persons
- respect and freedom for all, tolerance and understanding between people of different opinions
- active concern for the needs of the community
- united effort by Christians of different traditions.

We aim to:-

- provide a welcome to members for themselves, in a meeting place that is theirs to share, where friendship can be made and counsel sought.
- develop activities which stimulate and challenge our members in an environment that enables them to take responsibility and find a sense of achievement.
- involve all members in care and work for others.
- create opportunities for exchanging views, so that members can improve their understanding of the world, of themselves and of one another.

STRATEGIC REPORT

The following sections for achievements and performance and financial review form the strategic report of the charity.

HALIFAX AND DISTRICT YOUNG MEN'S CHRISTIAN ASSOCIATION

COMPANY LIMITED BY GUARANTEE

TRUSTEES' ANNUAL REPORT (INCORPORATING THE DIRECTOR'S REPORT)
(continued)

YEAR ENDED 31 MARCH 2025

ACHIEVEMENTS AND PERFORMANCE

The main daytime activity is the school uniform exchange scheme which has become a great help to families with school age children. We are the official referral agency for Calderdale Local Authority for families seeking help with the provision of school uniforms. The efforts of the staff were recognised recently when the Prime Minister mentioned them in his speech at the Labour Party Conference. The main source of income has been roller skate parties but the staff have also developed new sources of rental income on the back of the refurbishment of the building.

Public Benefit Statement

Our main activities and those who we help are described elsewhere in this report. All our charitable activities are undertaken to further our charitable purposes and aims for the public benefit. The Board of managing trustees have had regard to the Charity Commission's guidance on public benefit for the year when deciding on the activities of the charity.

FINANCIAL REVIEW

Transactions and Financial Position

The operating surplus for the year was £18,555 to carry forward to the following year, (2024 - £18,298).

The charity has unpaid volunteers to help run its various activities.

Reserves policy

It is the policy of the charity to maintain unrestricted funds not committed or invested in tangible fixed assets at a level which equates to at least three months unrestricted expenditure. This would provide sufficient funds to cover management and administration and support costs to enable the charity to continue its current activities in the event of a significant decline in funding. Three-month expenditure amounts to approximately £34,381 and the total unrestricted funds are £104,789. The trustees are to continue accumulating funds to build up reserves and to continue to make improvements to the property and the facilities provided.

Principal funding sources

The principal sources of income were from roller skating activities 71% Government grants 0% donations and legacies 6%. Rents and letting to other community and youth service organisations 2%; income other programme activities 18%, shop income 3%.

PLANS FOR FUTURE PERIODS

The main priority for the Trustees is to develop the Association's programmes and activities, and continue with the major refurbishment of the premises.

**HALIFAX AND DISTRICT YOUNG MEN'S CHRISTIAN
ASSOCIATION**


COMPANY LIMITED BY GUARANTEE

TRUSTEES' ANNUAL REPORT (INCORPORATING THE DIRECTOR'S REPORT)
(continued)


YEAR ENDED 31 MARCH 2025

The trustees' annual report and the strategic report were approved on 19 December 2025 and signed on behalf of the board of trustees by:

R BUSSEY
Chair



P BOOTHROYD
Treasurer



**HALIFAX AND DISTRICT YOUNG MEN'S CHRISTIAN
ASSOCIATION**

COMPANY LIMITED BY GUARANTEE

**INDEPENDENT EXAMINER'S REPORT TO THE TRUSTEES OF HALIFAX AND
DISTRICT YOUNG MEN'S CHRISTIAN ASSOCIATION *(continued)***

YEAR ENDED 31 MARCH 2025

I report to the trustees on my examination of the financial statements of Halifax and District Young Men's Christian Association ('the charity') for the year ended 31 March 2025.

RESPONSIBILITIES AND BASIS OF REPORT

As the trustees of the company (and also its directors for the purposes of company law) you are responsible for the preparation of the financial statements in accordance with the requirements of the Companies Act 2006 ('the 2006 Act').

Having satisfied myself that the accounts of the company are not required to be audited under Part 16 of the 2006 Act and are eligible for independent examination, I report in respect of my examination of the charity's accounts as carried out under section 145 of the Charities Act 2011 ('the 2011 Act'). In carrying out my examination I have followed the Directions given by the Charity Commission under section 145(5)(b) of the 2011 Act.

INDEPENDENT EXAMINER'S STATEMENT

I have completed my examination. I confirm that no matters have come to my attention in connection with the examination giving me cause to believe:

1. accounting records were not kept in respect of the charity as required by section 386 of the 2006 Act; or
2. the financial statements do not accord with those records; or
3. the financial statements do not comply with the accounting requirements of section 396 of the 2006 Act 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; or
4. the financial statements have not been prepared in accordance with the methods and principles of the Statement of Recommended Practice for accounting and reporting by charities applicable to charities preparing their accounts in accordance with the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102).

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 accounts to be reached.



MRS E A SHORT FCA
Independent Examiner

Equitable House
55 Pellon Lane
Halifax
West Yorkshire
HX1 5SP

**HALIFAX AND DISTRICT YOUNG MEN'S CHRISTIAN
ASSOCIATION**

COMPANY LIMITED BY GUARANTEE

**STATEMENT OF FINANCIAL ACTIVITIES
(INCLUDING INCOME AND EXPENDITURE ACCOUNT)**

YEAR ENDED 31 MARCH 2025

	Note	2025		2024
		Unrestricted funds £	Total funds £	Total funds £
Income and endowments				
Donations and legacies	5	9,787	9,787	8,967
Charitable activities	6	138,063	138,063	148,942
Other trading activities	7	8,230	8,230	12,359
Total income		<u>156,080</u>	<u>156,080</u>	<u>170,268</u>
Expenditure				
Expenditure on charitable activities	8,9	137,525	137,525	150,970
Total expenditure		<u>137,525</u>	<u>137,525</u>	<u>150,970</u>
Net income and net movement in funds		<u>18,555</u>	<u>18,555</u>	<u>19,298</u>
Reconciliation of funds				
Total funds brought forward		86,894	86,894	67,596
Total funds carried forward		<u>105,449</u>	<u>105,449</u>	<u>86,894</u>

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

The notes on pages 9 to 16 form part of these financial statements.

**HALIFAX AND DISTRICT YOUNG MEN'S CHRISTIAN
ASSOCIATION**

COMPANY LIMITED BY GUARANTEE

STATEMENT OF FINANCIAL POSITION

31 MARCH 2025

	Note	2025		2024	
		£	£	£	£
CURRENT ASSETS					
Debtors	14	769		453	
Cash at bank and in hand		<u>128,870</u>		<u>114,511</u>	
		<u>129,639</u>		<u>114,964</u>	
CREDITORS: amounts falling due within one year	15	<u>24,190</u>		<u>28,070</u>	
NET CURRENT ASSETS			<u>105,449</u>		<u>86,894</u>
TOTAL ASSETS LESS CURRENT LIABILITIES			<u>105,449</u>		<u>86,894</u>
NET ASSETS			<u>105,449</u>		<u>86,894</u>
FUNDS OF THE CHARITY					
Unrestricted funds			<u>105,449</u>		<u>86,894</u>
Total charity funds	17		<u>105,449</u>		<u>86,894</u>

For the year ending 31 March 2025 the charity was entitled to exemption from audit under section 477 of the Companies Act 2006 relating to small companies.

Directors' responsibilities:

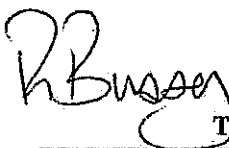
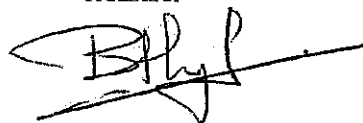
- The members have not required the company to obtain an audit of its financial statements for the year in question in accordance with section 476;
- The directors acknowledge their responsibilities for complying with the requirements of the Act with respect to accounting records and the preparation of financial statements.

These financial statements have been prepared in accordance with the provisions applicable to companies subject to the small companies' regime.

These financial statements were approved by the board of trustees and authorised for issue on 19 December 2025, and are signed on behalf of the board by:

R BUSSEY
Chair

P BOOTHROYD
Treasurer

The notes on pages 9 to 16 form part of these financial statements.

HALIFAX AND DISTRICT YOUNG MEN'S CHRISTIAN ASSOCIATION

COMPANY LIMITED BY GUARANTEE

NOTES TO THE FINANCIAL STATEMENTS

YEAR ENDED 31 MARCH 2025

1. GENERAL INFORMATION

The charity is a public benefit entity and a private company limited by guarantee, registered in England and Wales and a registered charity in England and Wales. The address of the registered office is The Marlborough Hall, 13 Crossley Street, Halifax, HX1 1UG.

2. STATEMENT OF COMPLIANCE

These financial statements have been prepared in compliance with FRS 102, 'The Financial Reporting Standard applicable in the UK and the Republic of Ireland', the Statement of Recommended Practice applicable to charities preparing their accounts in accordance with the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102) (Charities SORP (FRS 102)) and the Companies Act 2006.

3. ACCOUNTING POLICIES

Basis of preparation

The financial statements have been prepared on the historical cost basis, as modified by the revaluation of certain financial assets and liabilities and investment properties measured at fair value through income or expenditure.

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

Going concern

In assessing the appropriateness of the application of the going concern basis, the trustees has considered the uncertainties around the general economic environment, the current and future trading performance of the charity and the available cash.

The trustees have a reasonable expectation that the charity has adequate resources to continue in operational existence for the foreseeable future. Accordingly, they continue to adopt the going concern basis in preparing the annual report and financial statements.

Judgements and key sources of estimation uncertainty

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

There are not considered to be any judgements or accounting estimates or assumptions that have a significant impact on the financial statements.

HALIFAX AND DISTRICT YOUNG MEN'S CHRISTIAN ASSOCIATION

COMPANY LIMITED BY GUARANTEE

NOTES TO THE FINANCIAL STATEMENTS *(continued)*

YEAR ENDED 31 MARCH 2025

3. ACCOUNTING POLICIES *(continued)*

Fund accounting

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

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

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

Incoming resources

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

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

HALIFAX AND DISTRICT YOUNG MEN'S CHRISTIAN ASSOCIATION

COMPANY LIMITED BY GUARANTEE

NOTES TO THE FINANCIAL STATEMENTS *(continued)*

YEAR ENDED 31 MARCH 2025

3. ACCOUNTING POLICIES *(continued)*

Resources expended

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

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

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

Financial instruments

The company only has financial assets and financial liabilities of a kind that qualify as basic financial instruments. Basic financial instruments are initially recognised at transaction value and subsequently measured at their settlement value with the exception of bank loans which are subsequently measured at amortised cost using the effective interest method.

Defined contribution plans

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

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

4. LIMITED BY GUARANTEE

The Charity is a company limited by guarantee. Each member undertakes to contribute such an amount (not exceeding £1) as may be required in the event of winding up.

**HALIFAX AND DISTRICT YOUNG MEN'S CHRISTIAN
ASSOCIATION**

COMPANY LIMITED BY GUARANTEE

NOTES TO THE FINANCIAL STATEMENTS *(continued)*

YEAR ENDED 31 MARCH 2025

5. DONATIONS AND LEGACIES

	Unrestricted Funds £	Total Funds 2025 £	Unrestricted Funds £	Total Funds 2024 £
DONATIONS				
Donations	<u>9,787</u>	<u>9,787</u>	<u>8,967</u>	<u>8,967</u>

6. CHARITABLE ACTIVITIES

	Unrestricted Funds £	Total Funds 2025 £	Unrestricted Funds £	Total Funds 2024 £
Pantomime society	15,074	15,074	13,871	13,871
Coffee bar	13,661	13,661	16,393	16,393
Roller skating	109,328	109,328	118,678	118,678
	<u>138,063</u>	<u>138,063</u>	<u>148,942</u>	<u>148,942</u>

7. OTHER TRADING ACTIVITIES

	Unrestricted Funds £	Total Funds 2025 £	Unrestricted Funds £	Total Funds 2024 £
Shop income	4,797	4,797	5,329	5,329
Lettings	3,433	3,433	7,030	7,030
	<u>8,230</u>	<u>8,230</u>	<u>12,359</u>	<u>12,359</u>

8. EXPENDITURE ON CHARITABLE ACTIVITIES BY FUND TYPE

	Unrestricted Funds £	Total Funds 2025 £	Unrestricted Funds £	Total Funds 2024 £
Pantomime Society	10,658	10,658	16,786	16,786
Catering Coffee Bar	6,355	6,355	8,868	8,868
Roller Skating	73,935	73,935	72,311	72,311
Support costs	46,577	46,577	53,005	53,005
	<u>137,525</u>	<u>137,525</u>	<u>150,970</u>	<u>150,970</u>

**HALIFAX AND DISTRICT YOUNG MEN'S CHRISTIAN
ASSOCIATION**

COMPANY LIMITED BY GUARANTEE

NOTES TO THE FINANCIAL STATEMENTS *(continued)*

YEAR ENDED 31 MARCH 2025

9. EXPENDITURE ON CHARITABLE ACTIVITIES BY ACTIVITY TYPE

	Activities undertaken		Total funds 2025	Total fund 2024
	directly £	Support costs £	£	£
Support costs	–	40,652	40,652	45,992
Pantomime Society	10,658	–	10,658	16,786
Catering Coffee Bar	6,355	–	6,355	8,868
Roller Skating	73,935	–	73,935	72,311
Governance costs	–	5,925	5,925	7,013
	<u>90,948</u>	<u>46,577</u>	<u>137,525</u>	<u>150,970</u>

10. ANALYSIS OF SUPPORT COSTS

	2025 £	2024 £
Premises	10,813	10,280
Communications and IT	744	2,219
General office	2,267	1,494
Governance costs	5,925	7,014
Rates and water	1,295	1,593
Repairs and maintenance	7,346	14,732
Insurance	8,804	8,121
Cleaning	980	1,708
Travel costs	88	225
Irrecoverable vat	3,134	–
Rent	5,000	5,000
Training	51	–
Sundry expenses	130	619
	<u>46,577</u>	<u>53,005</u>

11. INDEPENDENT EXAMINATION FEES

	2025 £	2024 £
Fees payable to the independent examiner for:		
Independent examination of the financial statements	<u>4,753</u>	<u>4,753</u>

HALIFAX AND DISTRICT YOUNG MEN'S CHRISTIAN ASSOCIATION

COMPANY LIMITED BY GUARANTEE

NOTES TO THE FINANCIAL STATEMENTS *(continued)*

YEAR ENDED 31 MARCH 2025

12. STAFF COSTS

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

	2025	2024
	£	£
Wages and salaries	67,716	66,379
Employer contributions to pension plans	1,020	972
	<u>68,736</u>	<u>67,351</u>

The average head count of employees during the year was 7 (2024: 7). The average number of full-time equivalent employees during the year is analysed as follows:

	2025	2024
	No.	No.
Administrative	1	1
Maintenance	1	1
Sports staff	2	2
	<u>4</u>	<u>4</u>

No employee received employee benefits of more than £60,000 during the year (2024: Nil).

13. TRUSTEE REMUNERATION AND EXPENSES

No remuneration or other benefits from employment with the charity or a related entity were received by the trustees.

No trustee expenses have been incurred.

14. DEBTORS

	2025	2024
	£	£
Prepayments and accrued income	414	404
Other debtors	355	49
	<u>769</u>	<u>453</u>

**HALIFAX AND DISTRICT YOUNG MEN'S CHRISTIAN
ASSOCIATION**

COMPANY LIMITED BY GUARANTEE

NOTES TO THE FINANCIAL STATEMENTS *(continued)*

YEAR ENDED 31 MARCH 2025

15. CREDITORS: amounts falling due within one year

	2025	2024
	£	£
Accruals and deferred income	8,334	7,195
Social security and other taxes	1,179	568
Halifax & District YMCA (charity only)	14,071	18,233
Other creditors	606	2,074
	<u>24,190</u>	<u>28,070</u>

16. PENSIONS AND OTHER POST RETIREMENT BENEFITS

Defined contribution plans

The amount recognised in income or expenditure as an expense in relation to defined contribution plans was £1,020 (2024: £972).

17. ANALYSIS OF CHARITABLE FUNDS

Unrestricted funds

	1 April 2024	Income	Expenditure	31 Mar 2025
	£	£	£	£
General funds	<u>86,894</u>	<u>156,080</u>	<u>(137,525)</u>	<u>105,449</u>

	1 April 2023	Income	Expenditure	31 Mar 2024
	£	£	£	£
General funds	<u>67,596</u>	<u>170,268</u>	<u>(150,970)</u>	<u>86,894</u>

**HALIFAX AND DISTRICT YOUNG MEN'S CHRISTIAN
ASSOCIATION**

COMPANY LIMITED BY GUARANTEE

NOTES TO THE FINANCIAL STATEMENTS *(continued)*

YEAR ENDED 31 MARCH 2025

18. ANALYSIS OF NET ASSETS BETWEEN FUNDS

	Unrestricted Funds	Total Funds 2025
	£	£
Current assets	129,639	129,639
Creditors less than 1 year	(24,190)	(24,190)
Net assets	<u>105,449</u>	<u>105,449</u>

	Unrestricted Funds	Total Funds 2024
	£	£
Current assets	114,964	114,964
Creditors less than 1 year	(28,070)	(28,070)
Net assets	<u>86,894</u>	<u>86,894</u>

19. RELATED PARTIES

Halifax and District Young Men's Christian Association is an unincorporated charity in which the trustees of this charitable organisation are also trustees.

Included within other creditors a balance of £14,071 (2024 - £18,233 debtor) due to Halifax and District Young Men's Christian Association.

HALIFAX AND DISTRICT YOUNG MEN'S CHRISTIAN ASSOCIATION

England & Wales - Charity number 1163210

Accounts



HALIFAX AND DISTRICT YOUNG MEN'S CHRISTIAN ASSOCIATION

FINANCIAL STATEMENTS

31 MARCH 2024

**Charity registration number: 1163210
Company registration number: 09490466**

STREETS[®]
SPENSER WILSON
CHARTERED ACCOUNTANTS

**HALIFAX AND DISTRICT YOUNG MEN'S CHRISTIAN
ASSOCIATION**

COMPANY LIMITED BY GUARANTEE

FINANCIAL STATEMENTS

YEAR ENDED 31 MARCH 2024

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HALIFAX AND DISTRICT YOUNG MEN'S CHRISTIAN ASSOCIATION

COMPANY LIMITED BY GUARANTEE

TRUSTEES' ANNUAL REPORT (INCORPORATING THE DIRECTOR'S REPORT)

YEAR ENDED 31 MARCH 2024

The trustees, who are also the directors for the purposes of company law, present their report and the unaudited financial statements of the charity for the year ended 31 March 2024.

REFERENCE AND ADMINISTRATIVE DETAILS

Registered charity name	Halifax and District Young Men's Christian Association
Charity registration number	1163210
Company registration number	09490466
Principal office and registered office	The Marlborough Hall 13 Crossley Street Halifax HX1 1UG
The trustees	R Bussey (Chair) T Bendrien A Hoe P Boothroyd (Treasurer) P Jackson
Custodial Trustee	The Association is an independent member of the YMCA movement in England and is affiliated to the National Council of YMCA's.
Independent examiner	Mrs E A Short Streets Spenser Wilson (Yorkshire) Limited Equitable House 55 Pellon Lane Halifax West Yorkshire HX1 5SP
Bank	Unity Trust Bank plc Four Brindleyplace Birmingham B1 2JB

HALIFAX AND DISTRICT YOUNG MEN'S CHRISTIAN ASSOCIATION

COMPANY LIMITED BY GUARANTEE

TRUSTEES' ANNUAL REPORT (INCORPORATING THE DIRECTOR'S REPORT)
(continued)

YEAR ENDED 31 MARCH 2024

STRUCTURE, GOVERNANCE AND MANAGEMENT

Governing document

The organisation is a charitable company limited by guarantee, incorporated on 14 March 2015 and registered as a charity on 19 August 2015 (No 1163210). The Company was established under a Memorandum of Association which established the objects and powers of the charitable company and is governed under the Articles of Association. In the event of the company being wound up members are required to contribute an amount not exceeding £1.

Organisational structure

Halifax and District YMCA is organised so that the trustees meet six to nine times a year and are responsible for policy decisions.

Management committee

The overall responsibility for Halifax and District YMCA rests with the "Management Committee" (the board of management). The members of the committee are trustees of the charity. This year they have dealt with a large number of management, staffing and operational matters. The board met on two occasions but kept in contact digitally. Recruitment of trustees is by personal contacts of existing Trustees and members, in contact digitally.

Trustee Induction and Training

Induction of Trustees is largely through informal discussion with new recruits. Trustees are supplied with an agreed policy defining the trustees' roles and responsibilities together with a copy of the constitution.

Risk Management

The board of management is aware and has assessed the risks to which the Association is exposed and has taken reasonable steps to ensure the Association's safety. Where appropriate, systems or procedures have been established to mitigate the risks the charity faces. Internal control risks are minimised by the implementation of procedures for authorisation of all transactions and projects. Procedures are in place to ensure compliance with health and safety of staff, volunteers, clients and visitors and systems are in place to ensure that DBS checks have been carried out on any persons working with children.

HALIFAX AND DISTRICT YOUNG MEN'S CHRISTIAN ASSOCIATION

COMPANY LIMITED BY GUARANTEE

TRUSTEES' ANNUAL REPORT (INCORPORATING THE DIRECTOR'S REPORT)
(continued)

YEAR ENDED 31 MARCH 2024

OBJECTIVES AND ACTIVITIES

Objectives and aims

Halifax and District Young Men's Association's central aims are, to enable people, particularly the young, to develop as full participants in society, by their involvement in relevant services and programmes, and to enable them to grow in mind and spirit and to enjoy friendship, help and support particularly in times of need.

Accordingly we stand for:-

- a worldwide fellowship based on the equal value of persons
- respect and freedom for all, tolerance and understanding between people of different opinions
- active concern for the needs of the community
- united effort by Christians of different traditions

We aim to:-

- provide a welcome to members for themselves, in a meeting place that is theirs to share, where friendship can be made and counsel sought.
- develop activities which stimulate and challenge our members in an environment that enables them to take responsibility and find a sense of achievement.
- involve all members in care and work for others.
- create opportunities for exchanging views, so that members can improve their understanding of the world, of themselves and of one another.

ACHIEVEMENTS AND PERFORMANCE

Since pandemic restrictions have been lifted the staff have developed the school uniform exchange scheme which has become a great help to families with school age children. We are the official referral agency for Calderdale Local Authority for families seeking help with the provision of school uniforms. The main source of income has been roller skate parties but the staff have also developed new sources of rental income on the back of the refurbishment of the building

Public Benefit Statement

Our main activities and those who we help are described elsewhere in this report. All our charitable activities are undertaken to further our charitable purposes and aims for the public benefit. The Board of managing trustees have had regard to the Charity Commission's guidance on public benefit for the year when deciding on the activities of the charity.

HALIFAX AND DISTRICT YOUNG MEN'S CHRISTIAN ASSOCIATION

COMPANY LIMITED BY GUARANTEE

TRUSTEES' ANNUAL REPORT (INCORPORATING THE DIRECTOR'S REPORT)
(continued)

YEAR ENDED 31 MARCH 2024

FINANCIAL REVIEW

Transactions and Financial Position

The operating surplus for the year was £19,298 to carry forward to the following year, (2023 - £28,647).

The charity has unpaid volunteers to help run its various activities.

Reserves policy

It is the policy of the charity to maintain unrestricted funds not committed or invested in tangible fixed assets at a level which equates to at least three months unrestricted expenditure. This would provide sufficient funds to cover management and administration and support costs to enable the charity to continue its current activities in the event of a significant decline in funding. Three month expenditure amounts to approximately £37,000 and the total unrestricted funds are £86,894. The trustees are to continue accumulating funds under the "new" Charity to build up reserves and to continue to make improvements to the property and the facilities provided.

Principal funding sources

The principal sources of income were from roller skating activities 70% Government grants 0% donations and legacies 8%. Rents and letting to other community and youth service organisations 4%; income other programme activities 18%, shop income 0%.

PLANS FOR FUTURE PERIODS

The main priority for the Trustees is to develop the Association's programmes and activities, and continue with the major refurbishment of the premises.

The trustees' annual report and the strategic report were approved on 24 December 2024 and signed on behalf of the board of trustees by:

R BUSSEY
Trustee



A HOE
Trustee



HALIFAX AND DISTRICT YOUNG MEN'S CHRISTIAN ASSOCIATION

COMPANY LIMITED BY GUARANTEE

INDEPENDENT EXAMINER'S REPORT TO THE TRUSTEES OF HALIFAX AND DISTRICT YOUNG MEN'S CHRISTIAN ASSOCIATION *(continued)*

YEAR ENDED 31 MARCH 2024

I report to the trustees on my examination of the financial statements of Halifax and District Young Men's Christian Association ('the charity') for the year ended 31 March 2024.

RESPONSIBILITIES AND BASIS OF REPORT

As the trustees of the company (and also its directors for the purposes of company law) you are responsible for the preparation of the financial statements in accordance with the requirements of the Companies Act 2006 ('the 2006 Act').

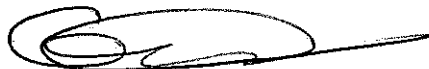
Having satisfied myself that the accounts of the company are not required to be audited under Part 16 of the 2006 Act and are eligible for independent examination, I report in respect of my examination of the charity's accounts as carried out under section 145 of the Charities Act 2011 ('the 2011 Act'). In carrying out my examination I have followed the Directions given by the Charity Commission under section 145(5)(b) of the 2011 Act.

INDEPENDENT EXAMINER'S STATEMENT

I have completed my examination. I confirm that no matters have come to my attention in connection with the examination giving me cause to believe:

1. accounting records were not kept in respect of the charity as required by section 386 of the 2006 Act; or
2. the financial statements do not accord with those records; or
3. the financial statements do not comply with the accounting requirements of section 396 of the 2006 Act 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; or
4. the financial statements have not been prepared in accordance with the methods and principles of the Statement of Recommended Practice for accounting and reporting by charities applicable to charities preparing their accounts in accordance with the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102).

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 accounts to be reached.



Mrs E A Short
Independent Examiner

Streets Spenser Wilson (Yorkshire) Limited
Equitable House
55 Pellon Lane
Halifax
West Yorkshire
HX1 5SP

**HALIFAX AND DISTRICT YOUNG MEN'S CHRISTIAN
ASSOCIATION**

COMPANY LIMITED BY GUARANTEE

**STATEMENT OF FINANCIAL ACTIVITIES
(INCLUDING INCOME AND EXPENDITURE ACCOUNT)**

YEAR ENDED 31 MARCH 2024

		2024		2023
		Unrestricted funds	Total funds	Total funds
	Note	£	£	£
Income and endowments				
Donations and legacies	5	14,297	14,297	7,849
Charitable activities	6	148,942	148,942	140,315
Other trading activities	7	7,030	7,030	6,550
Total income		<u>170,269</u>	<u>170,269</u>	<u>154,714</u>
Expenditure				
Expenditure on charitable activities	8,9	150,971	150,971	126,067
Total expenditure		<u>150,971</u>	<u>150,971</u>	<u>126,067</u>
Net income and net movement in funds		<u>19,298</u>	<u>19,298</u>	<u>28,647</u>
Reconciliation of funds				
Total funds brought forward		<u>67,596</u>	<u>67,596</u>	<u>38,949</u>
Total funds carried forward		<u>86,894</u>	<u>86,894</u>	<u>67,596</u>

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

The notes on pages 8 to 15 form part of these financial statements.

HALIFAX AND DISTRICT YOUNG MEN'S CHRISTIAN ASSOCIATION

COMPANY LIMITED BY GUARANTEE

STATEMENT OF FINANCIAL POSITION

31 MARCH 2024

		2024		2023	
	Note	£	£	£	£
CURRENT ASSETS					
Debtors	14	453		12,793	
Cash at bank and in hand		114,511		95,678	
		<u>114,964</u>		<u>108,471</u>	
CREDITORS: amounts falling due within one year	15	<u>28,070</u>		<u>40,875</u>	
NET CURRENT ASSETS			<u>86,894</u>		<u>67,596</u>
TOTAL ASSETS LESS CURRENT LIABILITIES			<u>86,894</u>		<u>67,596</u>
NET ASSETS			<u>86,894</u>		<u>67,596</u>
FUNDS OF THE CHARITY					
Unrestricted funds			<u>86,894</u>		<u>67,596</u>
Total charity funds	17		<u>86,894</u>		<u>67,596</u>

For the year ending 31 March 2024 the charity was entitled to exemption from audit under section 477 of the Companies Act 2006 relating to small companies.

Directors' responsibilities:

- The members have not required the company to obtain an audit of its financial statements for the year in question in accordance with section 476;
- The directors acknowledge their responsibilities for complying with the requirements of the Act with respect to accounting records and the preparation of financial statements.

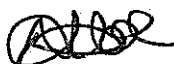
These financial statements have been prepared in accordance with the provisions applicable to companies subject to the small companies' regime.

These financial statements were approved by the board of trustees and authorised for issue on 24 December 2024, and are signed on behalf of the board by:

R BUSSEY
Trustee



A HOE
Trustee



The notes on pages 8 to 15 form part of these financial statements.

HALIFAX AND DISTRICT YOUNG MEN'S CHRISTIAN ASSOCIATION

COMPANY LIMITED BY GUARANTEE

NOTES TO THE FINANCIAL STATEMENTS

YEAR ENDED 31 MARCH 2024

1. GENERAL INFORMATION

The charity is a public benefit entity and a private company limited by guarantee, registered in England and Wales and a registered charity in England and Wales. The address of the registered office is The Marlborough Hall, 13 Crossley Street, Halifax, HX1 1UG.

2. STATEMENT OF COMPLIANCE

These financial statements have been prepared in compliance with FRS 102, 'The Financial Reporting Standard applicable in the UK and the Republic of Ireland', the Statement of Recommended Practice applicable to charities preparing their accounts in accordance with the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102) (Charities SORP (FRS 102)) and the Companies Act 2006.

3. ACCOUNTING POLICIES

Basis of preparation

The financial statements have been prepared on the historical cost basis, as modified by the revaluation of certain financial assets and liabilities and investment properties measured at fair value through income or expenditure.

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

Going concern

In assessing the appropriateness of the application of the going concern basis, the trustees has considered the uncertainties around the general economic environment, the current and future trading performance of the charity and the available cash.

The trustees have a reasonable expectation that the charity has adequate resources to continue in operational existence for the foreseeable future. Accordingly, they continue to adopt the going concern basis in preparing the annual report and financial statements.

Judgements and key sources of estimation uncertainty

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

There are not considered to be any judgements or accounting estimates or assumptions that have a significant impact on the financial statements.

HALIFAX AND DISTRICT YOUNG MEN'S CHRISTIAN ASSOCIATION

COMPANY LIMITED BY GUARANTEE

NOTES TO THE FINANCIAL STATEMENTS *(continued)*

YEAR ENDED 31 MARCH 2024

3. ACCOUNTING POLICIES *(continued)*

Fund accounting

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

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

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

Incoming resources

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

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

HALIFAX AND DISTRICT YOUNG MEN'S CHRISTIAN ASSOCIATION

COMPANY LIMITED BY GUARANTEE

NOTES TO THE FINANCIAL STATEMENTS *(continued)*

YEAR ENDED 31 MARCH 2024

3. ACCOUNTING POLICIES *(continued)*

Resources expended

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

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

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

Financial instruments

The company only has financial assets and financial liabilities of a kind that qualify as basic financial instruments. Basic financial instruments are initially recognised at transaction value and subsequently measured at their settlement value with the exception of bank loans which are subsequently measured at amortised cost using the effective interest method.

Defined contribution plans

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

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

4. LIMITED BY GUARANTEE

The Charity is a company limited by guarantee. Each member undertakes to contribute such an amount (not exceeding £1) as may be required in the event of winding up.

HALIFAX AND DISTRICT YOUNG MEN'S CHRISTIAN ASSOCIATION

COMPANY LIMITED BY GUARANTEE

NOTES TO THE FINANCIAL STATEMENTS *(continued)*

YEAR ENDED 31 MARCH 2024

5. DONATIONS AND LEGACIES

	Unrestricted Funds £	Total Funds 2024 £	Unrestricted Funds £	Total Funds 2023 £
DONATIONS				
Cafe donations	14,297	14,297	7,849	7,849

6. CHARITABLE ACTIVITIES

	Unrestricted Funds £	Total Funds 2024 £	Unrestricted Funds £	Total Funds 2023 £
Pantomime society	13,871	13,871	8,949	8,949
Coffee bar	16,393	16,393	14,730	14,730
Roller skating	118,678	118,678	116,636	116,636
	<u>148,942</u>	<u>148,942</u>	<u>140,315</u>	<u>140,315</u>

7. OTHER TRADING ACTIVITIES

	Unrestricted Funds £	Total Funds 2024 £	Unrestricted Funds £	Total Funds 2023 £
Shop income	—	—	4,310	4,310
Lettings	7,030	7,030	2,240	2,240
	<u>7,030</u>	<u>7,030</u>	<u>6,550</u>	<u>6,550</u>

8. EXPENDITURE ON CHARITABLE ACTIVITIES BY FUND TYPE

	Unrestricted Funds £	Total Funds 2024 £	Unrestricted Funds £	Total Funds 2023 £
Pantomime Society	16,786	16,786	7,995	7,995
Catering Coffee Bar	8,868	8,868	7,954	7,954
Roller Skating	72,311	72,311	68,621	68,621
Support costs	53,006	53,006	41,497	41,497
	<u>150,971</u>	<u>150,971</u>	<u>126,067</u>	<u>126,067</u>

**HALIFAX AND DISTRICT YOUNG MEN'S CHRISTIAN
ASSOCIATION**

COMPANY LIMITED BY GUARANTEE

NOTES TO THE FINANCIAL STATEMENTS *(continued)*

YEAR ENDED 31 MARCH 2024

9. EXPENDITURE ON CHARITABLE ACTIVITIES BY ACTIVITY TYPE

	Activities undertaken	Support costs	Total funds 2024	Total fund 2023
	directly			
	£	£	£	£
Support costs	–	45,992	45,992	37,021
Pantomime Society	16,786	–	16,786	7,995
Catering Coffee Bar	8,868	–	8,868	7,954
Roller Skating	72,311	–	72,311	68,621
Governance costs	–	7,014	7,014	4,476
	<u>97,965</u>	<u>53,006</u>	<u>150,971</u>	<u>126,067</u>

10. ANALYSIS OF SUPPORT COSTS

	Total 2024	Total 2023
	£	£
Premises	10,280	12,815
Communications and IT	2,219	2,345
General office	1,494	1,600
Governance costs	7,014	4,476
Rates and water	1,593	648
Repairs and maintenance	14,732	5,712
Insurance	8,121	7,202
Cleaning	1,708	730
Travel costs	225	150
Rent	5,000	5,000
Sundry expenses	620	819
	<u>53,006</u>	<u>41,497</u>

11. INDEPENDENT EXAMINATION FEES

	2024	2023
	£	£
Fees payable to the independent examiner for: Independent examination of the financial statements	<u>2,705</u>	<u>2,456</u>

HALIFAX AND DISTRICT YOUNG MEN'S CHRISTIAN ASSOCIATION

COMPANY LIMITED BY GUARANTEE

NOTES TO THE FINANCIAL STATEMENTS *(continued)*

YEAR ENDED 31 MARCH 2024

15. CREDITORS: amounts falling due within one year

	2024	2023
	£	£
Trade creditors	–	8,270
Accruals and deferred income	7,195	9,400
Social security and other taxes	568	385
Halifax & District YMCA (charity only)	18,233	22,557
Other creditors	2,074	263
	<u>28,070</u>	<u>40,875</u>

16. PENSIONS AND OTHER POST RETIREMENT BENEFITS

Defined contribution plans

The amount recognised in income or expenditure as an expense in relation to defined contribution plans was £972 (2023: £737).

17. ANALYSIS OF CHARITABLE FUNDS

Unrestricted funds

	1 Apr 2023	Income	Expenditure	31 Mar 2024
	£	£	£	£
General funds	<u>67,596</u>	<u>170,269</u>	<u>(150,971)</u>	<u>86,894</u>

	1 Apr 2022	Income	Expenditure	31 Mar 2023
	£	£	£	£
General funds	<u>38,949</u>	<u>154,714</u>	<u>(126,067)</u>	<u>67,596</u>

HALIFAX AND DISTRICT YOUNG MEN'S CHRISTIAN ASSOCIATION

COMPANY LIMITED BY GUARANTEE

NOTES TO THE FINANCIAL STATEMENTS *(continued)*

YEAR ENDED 31 MARCH 2024

18. ANALYSIS OF NET ASSETS BETWEEN FUNDS

	Unrestricted Funds	Total Funds
	£	2024
		£
Current assets	114,964	114,964
Creditors less than 1 year	(28,070)	(28,070)
Net assets	<u>86,894</u>	<u>86,894</u>

	Unrestricted Funds	Total Funds
	£	2023
		£
Current assets	108,471	108,471
Creditors less than 1 year	(40,875)	(40,875)
Net assets	<u>67,596</u>	<u>67,596</u>

19. RELATED PARTIES

Halifax and District Young Men's Christian Association is an unincorporated charity in which the trustees of this charitable organisation are also trustees.

Included within other creditors is a balance of £18,233 (2023 - £22,557) due to Halifax and District Young Men's Christian Association.

HALIFAX AND DISTRICT YOUNG MEN'S CHRISTIAN ASSOCIATION

England & Wales - Charity number 1163210

Accounts



HALIFAX AND DISTRICT YOUNG MEN'S CHRISTIAN ASSOCIATION

FINANCIAL STATEMENTS

31 MARCH 2023

Charity registration number: 1163210
Company registration number: 09490466



Spenser Wilson
Chartered Accountants & Business Advisers

**HALIFAX AND DISTRICT YOUNG MEN'S CHRISTIAN
ASSOCIATION**

COMPANY LIMITED BY GUARANTEE

FINANCIAL STATEMENTS

YEAR ENDED 31 MARCH 2023

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HALIFAX AND DISTRICT YOUNG MEN'S CHRISTIAN ASSOCIATION

COMPANY LIMITED BY GUARANTEE

TRUSTEES' ANNUAL REPORT (INCORPORATING THE DIRECTOR'S REPORT)

YEAR ENDED 31 MARCH 2023

The trustees, who are also the directors for the purposes of company law, present their report and the unaudited financial statements of the charity for the year ended 31 March 2023.

REFERENCE AND ADMINISTRATIVE DETAILS

Registered charity name	Halifax and District Young Men's Christian Association
Charity registration number	1163210
Company registration number	09490466
Principal office and registered office	The Marlborough Hall 13 Crossley Street Halifax HX1 1UG
The Trustees	R Bussey (Chair) T Bendrien A Hoe P Boothroyd P Jackson
Custodial Trustee	The Association is an independent member of the YMCA movement in England and is affiliated to the National Council of YMCA's.
Bank	Unity Trust Bank plc Four Brindleyplace Birmingham B1 2JB
Independent examiner	Mrs E A Short Equitable House 55 Pellon Lane Halifax West Yorkshire HX1 5SP

HALIFAX AND DISTRICT YOUNG MEN'S CHRISTIAN ASSOCIATION

COMPANY LIMITED BY GUARANTEE

TRUSTEES' ANNUAL REPORT (INCORPORATING THE DIRECTOR'S REPORT) *(continued)*

YEAR ENDED 31 MARCH 2023

STRUCTURE, GOVERNANCE AND MANAGEMENT

Governing document

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Organisational structure

Halifax and District YMCA is organised so that the trustees meet six to nine times a year and are responsible for policy decisions.

Management committee

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Trustee Induction and Training

Induction of Trustees is largely through informal discussion with new recruits. Trustees are supplied with an agreed policy defining the trustees' roles and responsibilities together with a copy of the constitution.

Risk Management

The board of management is aware and has assessed the risks to which the Association is exposed and has taken reasonable steps to ensure the Association's safety. Where appropriate, systems or procedures have been established to mitigate the risks the charity faces. Internal control risks are minimised by the implementation of procedures for authorisation of all transactions and projects. Procedures are in place to ensure compliance with health and safety of staff, volunteers, clients and visitors and systems are in place to ensure that DBS checks have been carried out on any persons working with children.

HALIFAX AND DISTRICT YOUNG MEN'S CHRISTIAN ASSOCIATION

COMPANY LIMITED BY GUARANTEE

TRUSTEES' ANNUAL REPORT (INCORPORATING THE DIRECTOR'S REPORT)
(continued)

YEAR ENDED 31 MARCH 2023

OBJECTIVES AND ACTIVITIES

Objectives and aims

Halifax and District Young Men's Association's central aims are, to enable people, particularly the young, to develop as full participants in society, by their involvement in relevant services and programmes, and to enable them to grow in mind and spirit and to enjoy friendship, help and support particularly in times of need.

Accordingly we stand for:-

- a worldwide fellowship based on the equal value of persons
- respect and freedom for all, tolerance and understanding between people of different opinions
- active concern for the needs of the community
- united effort by Christians of different traditions

We aim to:-

- provide a welcome to members for themselves, in a meeting place that is theirs to share, where friendship can be made and counsel sought.
- develop activities which stimulate and challenge our members in an environment that enables them to take responsibility and find a sense of achievement.
- involve all members in care and work for others.
- create opportunities for exchanging views, so that members can improve their understanding of the world, of themselves and of one another.

HALIFAX AND DISTRICT YOUNG MEN'S CHRISTIAN ASSOCIATION

COMPANY LIMITED BY GUARANTEE

TRUSTEES' ANNUAL REPORT (INCORPORATING THE DIRECTOR'S REPORT)
(continued)

YEAR ENDED 31 MARCH 2023

ACHIEVEMENTS AND PERFORMANCE

Since pandemic restrictions have been lifted the staff have developed the school uniform exchange scheme which has become a great help to families with school age children. We are the official referral agency for Calderdale Local Authority for families seeking help with the provision of school uniforms.

The main source of income has been roller skate parties but the staff have also developed new sources of rental income on the back of the refurbishment of the building

Public Benefit Statement

Our main activities and those who we help are described elsewhere in this report. All our charitable activities are undertaken to further our charitable purposes and aims for the public benefit. The Board of managing trustees have had regard to the Charity Commission's guidance on public benefit for the year when deciding on the activities of the charity.

FINANCIAL REVIEW

Transactions and Financial Position

The operating surplus for the year was £28,647 to carry forward to the following year, (2022 - £18,538).

The charity has unpaid volunteers to help run its various activities.

Reserves policy

It is the policy of the charity to maintain unrestricted funds not committed or invested in tangible fixed assets at a level which equates to at least three months unrestricted expenditure. This would provide sufficient funds to cover management and administration and support costs to enable the charity to continue its current activities in the event of a significant decline in funding. Three month expenditure amounts to approximately £31,517 and the total unrestricted funds are £67,596. The trustees are to continue accumulating funds under the "new" Charity to build up reserves and to continue to make improvements to the property and the facilities provided.

Principal funding sources

The principal sources of income were from roller skating activities 75% Government grants 0% donations and legacies 5%. Rents and letting to other community and youth service organisations 2%; income other programme activities 15%, shop income 3%.

PLANS FOR FUTURE PERIODS

The main priority for the Trustees is to develop the Association's programmes and activities, and continue with the major refurbishment of the premises.

**HALIFAX AND DISTRICT YOUNG MEN'S CHRISTIAN
ASSOCIATION**

COMPANY LIMITED BY GUARANTEE

TRUSTEES' ANNUAL REPORT (INCORPORATING THE DIRECTOR'S REPORT)
(continued)

YEAR ENDED 31 MARCH 2023

The trustees' annual report and the strategic report were approved on 18 December 2023 and signed on behalf of the board of trustees by:

R BUSSEY
Trustee



A HOE
Trustee



HALIFAX AND DISTRICT YOUNG MEN'S CHRISTIAN ASSOCIATION

COMPANY LIMITED BY GUARANTEE

INDEPENDENT EXAMINER'S REPORT TO THE TRUSTEES OF HALIFAX AND DISTRICT YOUNG MEN'S CHRISTIAN ASSOCIATION *(continued)*

YEAR ENDED 31 MARCH 2023

I report to the trustees on my examination of the financial statements of Halifax and District Young Men's Christian Association ('the charity') for the year ended 31 March 2023.

RESPONSIBILITIES AND BASIS OF REPORT

As the trustees of the company (and also its directors for the purposes of company law) you are responsible for the preparation of the financial statements in accordance with the requirements of the Companies Act 2006 ('the 2006 Act').

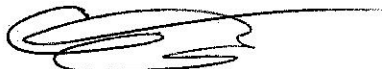
Having satisfied myself that the accounts of the company are not required to be audited under Part 16 of the 2006 Act and are eligible for independent examination, I report in respect of my examination of the charity's accounts as carried out under section 145 of the Charities Act 2011 ('the 2011 Act'). In carrying out my examination I have followed the Directions given by the Charity Commission under section 145(5)(b) of the 2011 Act.

INDEPENDENT EXAMINER'S STATEMENT

I have completed my examination. I confirm that no matters have come to my attention in connection with the examination giving me cause to believe:

1. accounting records were not kept in respect of the charity as required by section 386 of the 2006 Act; or
2. the financial statements do not accord with those records; or
3. the financial statements do not comply with the accounting requirements of section 396 of the 2006 Act 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; or
4. the financial statements have not been prepared in accordance with the methods and principles of the Statement of Recommended Practice for accounting and reporting by charities applicable to charities preparing their accounts in accordance with the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102).

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 accounts to be reached.



MRS E A SHORT
Independent Examiner

Equitable House
55 Pellon Lane
Halifax
West Yorkshire
HX1 5SP

HALIFAX AND DISTRICT YOUNG MEN'S CHRISTIAN ASSOCIATION

COMPANY LIMITED BY GUARANTEE

STATEMENT OF FINANCIAL ACTIVITIES (INCLUDING INCOME AND EXPENDITURE ACCOUNT)

YEAR ENDED 31 MARCH 2023

		2023		2022
		Unrestricted funds	Total funds	Total funds
	Note	£	£	£
Income and endowments				
Donations and legacies	5	7,849	7,849	19,063
Charitable activities	6	140,315	140,315	74,484
Other trading activities	7	6,550	6,550	1,873
Total income		<u>154,714</u>	<u>154,714</u>	<u>95,420</u>
Expenditure				
Expenditure on charitable activities	8,9	126,067	126,067	76,882
Total expenditure		<u>126,067</u>	<u>126,067</u>	<u>76,882</u>
Net income and net movement in funds		<u>28,647</u>	<u>28,647</u>	<u>18,538</u>
Reconciliation of funds				
Total funds brought forward		38,949	38,949	20,410
Total funds carried forward		<u>67,596</u>	<u>67,596</u>	<u>38,949</u>

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

The notes on pages 9 to 17 form part of these financial statements.

HALIFAX AND DISTRICT YOUNG MEN'S CHRISTIAN ASSOCIATION

(Company registration number: 09490466)

COMPANY LIMITED BY GUARANTEE

STATEMENT OF FINANCIAL POSITION

31 MARCH 2023

		2023		2022	
	Note	£	£	£	£
CURRENT ASSETS					
Debtors	14	12,793		18,841	
Cash at bank and in hand		<u>95,678</u>		<u>33,893</u>	
		108,471		52,734	
CREDITORS: amounts falling due within one year	15	<u>40,875</u>		<u>13,785</u>	
NET CURRENT ASSETS			67,596		38,949
TOTAL ASSETS LESS CURRENT LIABILITIES			67,596		38,949
NET ASSETS			67,596		38,949
FUNDS OF THE CHARITY					
Unrestricted funds			67,596		38,949
Total charity funds	18		67,596		38,949

For the year ending 31 March 2023 the charity was entitled to exemption from audit under section 477 of the Companies Act 2006 relating to small companies.

Directors' responsibilities:

- The members have not required the company to obtain an audit of its financial statements for the year in question in accordance with section 476;
- The directors acknowledge their responsibilities for complying with the requirements of the Act with respect to accounting records and the preparation of financial statements.

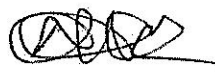
These financial statements have been prepared in accordance with the provisions applicable to companies subject to the small companies' regime.

These financial statements were approved by the board of trustees and authorised for issue on 18 December 2023, and are signed on behalf of the board by:

R BUSSEY
Trustee



A HOE
Trustee



The notes on pages 9 to 17 form part of these financial statements.

HALIFAX AND DISTRICT YOUNG MEN'S CHRISTIAN ASSOCIATION

COMPANY LIMITED BY GUARANTEE

NOTES TO THE FINANCIAL STATEMENTS

YEAR ENDED 31 MARCH 2023

1. GENERAL INFORMATION

The charity is a public benefit entity and a private company limited by guarantee, registered in England and Wales and a registered charity in England and Wales. The address of the registered office is The Marlborough Hall, 13 Crossley Street, Halifax, HX1 1UG.

2. STATEMENT OF COMPLIANCE

These financial statements have been prepared in compliance with FRS 102, 'The Financial Reporting Standard applicable in the UK and the Republic of Ireland', the Statement of Recommended Practice applicable to charities preparing their accounts in accordance with the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102) (Charities SORP (FRS 102)) and the Companies Act 2006.

3. ACCOUNTING POLICIES

Basis of preparation

The financial statements have been prepared on the historical cost basis, as modified by the revaluation of certain financial assets and liabilities and investment properties measured at fair value through income or expenditure.

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

Going concern

In assessing the appropriateness of the application of the going concern basis, the trustees has considered the uncertainties around the general economic environment, the current and future trading performance of the charity and the available cash.

The trustees have a reasonable expectation that the charity has adequate resources to continue in operational existence for the foreseeable future. Accordingly, they continue to adopt the going concern basis in preparing the annual report and financial statements.

Judgements and key sources of estimation uncertainty

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

There are not considered to be any judgements or accounting estimates or assumptions that have a significant impact on the financial statements.

HALIFAX AND DISTRICT YOUNG MEN'S CHRISTIAN ASSOCIATION

COMPANY LIMITED BY GUARANTEE

NOTES TO THE FINANCIAL STATEMENTS *(continued)*

YEAR ENDED 31 MARCH 2023

3. ACCOUNTING POLICIES *(continued)*

Fund accounting

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

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

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

Incoming resources

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

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

HALIFAX AND DISTRICT YOUNG MEN'S CHRISTIAN ASSOCIATION

COMPANY LIMITED BY GUARANTEE

NOTES TO THE FINANCIAL STATEMENTS *(continued)*

YEAR ENDED 31 MARCH 2023

3. ACCOUNTING POLICIES *(continued)*

Resources expended

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

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

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

Government grants

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

Government grants are recognised using the accrual model and the performance model.

Under the accrual model, government grants relating to revenue are recognised on a systematic basis over the periods in which the company recognises the related costs for which the grant is intended to compensate. Grants that are receivable as compensation for expenses or losses already incurred or for the purpose of giving immediate financial support to the entity with no future related costs are recognised in income in the period in which it becomes receivable.

Grants receivable relating to Covid-19 are accounted for under the accrual method and recognised immediately as income in the Statement of Income and Retained Earnings. Where applied for and received these grants include payments under the Coronavirus Job Retention Scheme (furlough payments), Small Business Grant and interest paid by the Government during the first 12 months of Bounce Bank Loans.

Grants relating to assets are recognised in income on a systematic basis over the expected useful life of the asset. Where part of a grant relating to an asset is deferred, it is recognised as deferred income and not deducted from the carrying amount of the asset.

HALIFAX AND DISTRICT YOUNG MEN'S CHRISTIAN ASSOCIATION

COMPANY LIMITED BY GUARANTEE

NOTES TO THE FINANCIAL STATEMENTS *(continued)*

YEAR ENDED 31 MARCH 2023

3. ACCOUNTING POLICIES *(continued)*

Financial instruments

The company only has financial assets and financial liabilities of a kind that qualify as basic financial instruments. Basic financial instruments are initially recognised at transaction value and subsequently measured at their settlement value with the exception of bank loans which are subsequently measured at amortised cost using the effective interest method.

Defined contribution plans

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

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

4. LIMITED BY GUARANTEE

The Charity is a company limited by guarantee. Each member undertakes to contribute such an amount (not exceeding £1) as may be required in the event of winding up.

5. DONATIONS AND LEGACIES

	Unrestricted Funds £	Total Funds 2023 £	Unrestricted Funds £	Total Funds 2022 £
DONATIONS				
Cafe donations	7,849	7,849	7,725	7,725
GRANTS				
Government grant income	—	—	11,338	11,338
	<u>7,849</u>	<u>7,849</u>	<u>19,063</u>	<u>19,063</u>

HALIFAX AND DISTRICT YOUNG MEN'S CHRISTIAN ASSOCIATION

COMPANY LIMITED BY GUARANTEE

NOTES TO THE FINANCIAL STATEMENTS *(continued)*

YEAR ENDED 31 MARCH 2023

6. CHARITABLE ACTIVITIES

	Unrestricted Funds	Total Funds 2023	Unrestricted Funds	Total Funds 2022
	£	£	£	£
Pantomime society	8,949	8,949	5,995	5,995
Coffee bar	14,730	14,730	9,875	9,875
Roller skating	116,636	116,636	58,614	58,614
	<u>140,315</u>	<u>140,315</u>	<u>74,484</u>	<u>74,484</u>

7. OTHER TRADING ACTIVITIES

	Unrestricted Funds	Total Funds 2023	Unrestricted Funds	Total Funds 2022
	£	£	£	£
Shop income	4,310	4,310	—	—
Lettings	2,240	2,240	1,873	1,873
	<u>6,550</u>	<u>6,550</u>	<u>1,873</u>	<u>1,873</u>

8. EXPENDITURE ON CHARITABLE ACTIVITIES BY FUND TYPE

	Unrestricted Funds	Total Funds 2023	Unrestricted Funds	Total Funds 2022
	£	£	£	£
Pantomime Society	7,995	7,995	6,186	6,186
Catering Coffee Bar	7,954	7,954	5,612	5,612
Roller Skating	68,621	68,621	44,445	44,445
Support costs	41,497	41,497	20,638	20,639
	<u>126,067</u>	<u>126,067</u>	<u>76,881</u>	<u>76,882</u>

9. EXPENDITURE ON CHARITABLE ACTIVITIES BY ACTIVITY TYPE

	Activities undertaken directly	Support costs	Total funds 2023	Total fund 2022
	£	£	£	£
Support costs	—	37,021	37,021	15,813
Pantomime Society	7,995	—	7,995	6,186
Catering Coffee Bar	7,954	—	7,954	5,612
Roller Skating	68,621	—	68,621	44,445
Governance costs	—	4,476	4,476	4,826
	<u>84,570</u>	<u>41,497</u>	<u>126,067</u>	<u>76,882</u>

HALIFAX AND DISTRICT YOUNG MEN'S CHRISTIAN ASSOCIATION

COMPANY LIMITED BY GUARANTEE

NOTES TO THE FINANCIAL STATEMENTS *(continued)*

YEAR ENDED 31 MARCH 2023

10. ANALYSIS OF SUPPORT COSTS

	Total 2023	Total 2022
	£	£
Premises	12,815	2,486
Communications and IT	2,345	1,505
General office	1,102	1,187
Governance costs	4,974	5,283
Rates and water	648	1,225
Repairs and maintenance	5,712	3,036
Insurance	7,202	5,024
Cleaning	730	392
Travel costs	150	75
Rent	5,000	—
Sundry expenses	819	426
	<u>41,497</u>	<u>20,639</u>

11. INDEPENDENT EXAMINATION FEES

	2023	2022
	£	£
Fees payable to the independent examiner for: Independent examination of the financial statements	<u>2,456</u>	<u>2,400</u>

12. STAFF COSTS

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

	2023	2022
	£	£
Wages and salaries	61,154	41,039
Employer contributions to pension plans	737	590
	<u>61,891</u>	<u>41,629</u>

HALIFAX AND DISTRICT YOUNG MEN'S CHRISTIAN ASSOCIATION

COMPANY LIMITED BY GUARANTEE

NOTES TO THE FINANCIAL STATEMENTS *(continued)*

YEAR ENDED 31 MARCH 2023

12. STAFF COSTS *(continued)*

The average head count of employees during the year was 7 (2022: 4). The average number of full-time equivalent employees during the year is analysed as follows:

	2023 No.	2022 No.
Administrative	1	–
Catering	1	1
Maintenance	1	1
Sports staff	2	2
	<u>5</u>	<u>4</u>

No employee received employee benefits of more than £60,000 during the year (2022: Nil).

13. TRUSTEE REMUNERATION AND EXPENSES

No remuneration or other benefits from employment with the charity or a related entity were received by the trustees.

No trustee expenses have been incurred.

14. DEBTORS

	2023 £	2022 £
Halifax & District YMCA (Unincorporated)	–	8,068
Prepayments and accrued income	8,121	7,202
Other debtors	4,672	3,571
	<u>12,793</u>	<u>18,841</u>

15. CREDITORS: amounts falling due within one year

	2023 £	2022 £
Trade creditors	8,270	–
Accruals and deferred income	9,400	12,643
Social security and other taxes	385	477
Halifax & District YMCA (unincorporated)	22,557	–
Other creditors	263	665
	<u>40,875</u>	<u>13,785</u>

HALIFAX AND DISTRICT YOUNG MEN'S CHRISTIAN ASSOCIATION

COMPANY LIMITED BY GUARANTEE

NOTES TO THE FINANCIAL STATEMENTS *(continued)*

YEAR ENDED 31 MARCH 2023

16. PENSIONS AND OTHER POST RETIREMENT BENEFITS

Defined contribution plans

The amount recognised in income or expenditure as an expense in relation to defined contribution plans was £737 (2022: £590).

17. GOVERNMENT GRANTS

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

	2023	2022
	£	£
Recognised in income from donations and legacies:		
Government grants income	–	11,338

18. ANALYSIS OF CHARITABLE FUNDS

Unrestricted funds

	1 April 2022	Income	Expenditure	31 Mar 2023
	£	£	£	£
General funds	<u>38,949</u>	<u>154,714</u>	<u>(126,067)</u>	<u>67,596</u>

	1 April 2021	Income	Expenditure	31 Mar 2022
	£	£	£	£
General funds	<u>20,410</u>	<u>95,420</u>	<u>(76,881)</u>	<u>38,949</u>

HALIFAX AND DISTRICT YOUNG MEN'S CHRISTIAN ASSOCIATION

COMPANY LIMITED BY GUARANTEE

NOTES TO THE FINANCIAL STATEMENTS *(continued)*

YEAR ENDED 31 MARCH 2023

19. ANALYSIS OF NET ASSETS BETWEEN FUNDS

	Unrestricted Funds	Total Funds 2023
	£	£
Current assets	108,471	108,471
Creditors less than 1 year	(40,875)	(40,875)
Net assets	<u>67,596</u>	<u>67,596</u>

	Unrestricted Funds	Total Funds 2022
	£	£
Current assets	52,733	52,733
Creditors less than 1 year	(13,785)	(13,785)
Net assets	<u>38,948</u>	<u>38,948</u>

20. RELATED PARTIES

Halifax and District Young Men's Christian Association is an unincorporated charity in which the trustees of this charitable organisation are also trustees.

Included within other creditors a balance of £22,557 (2022 - £8,068 debtor) due to Halifax and District Young Men's Christian Association.

HALIFAX AND DISTRICT YOUNG MEN'S CHRISTIAN ASSOCIATION

England & Wales - Charity number 1163210

Accounts



HALIFAX AND DISTRICT YOUNG MEN'S CHRISTIAN ASSOCIATION

FINANCIAL STATEMENTS

31 MARCH 2022

Charity registration number: 1163210
Company registration number: 09490466



Spenser Wilson
Chartered Accountants & Business Advisers

**HALIFAX AND DISTRICT YOUNG MEN'S CHRISTIAN
ASSOCIATION**

COMPANY LIMITED BY GUARANTEE

FINANCIAL STATEMENTS

YEAR ENDED 31 MARCH 2022

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Independent examiner's report to the trustees	5
Statement of financial activities (including income and expenditure account)	6
Statement of financial position	7
Notes to the financial statements	8

HALIFAX AND DISTRICT YOUNG MEN'S CHRISTIAN ASSOCIATION

COMPANY LIMITED BY GUARANTEE

TRUSTEES' ANNUAL REPORT (INCORPORATING THE DIRECTOR'S REPORT)

YEAR ENDED 31 MARCH 2022

The trustees, who are also the directors for the purposes of company law, present their report and the unaudited financial statements of the charity for the year ended 31 March 2022.

REFERENCE AND ADMINISTRATIVE DETAILS

Registered charity name	Halifax and District Young Men's Christian Association
Charity registration number	1163210
Company registration number	09490466
Principal office and registered office	The Marlborough Hall 13 Crossley Street Halifax HX1 1UG
The trustees	R Bussey (Chair) T Bendrien A Hoe P Boothroyd P Jackson
Custodial trustee	The Association is an independent member of the YMCA movement in England and is affiliated to the National Council of YMCA's.
Bank	Unity Trust Bank plc Four Brindleyplace Birmingham B1 2JB
Independent examiner	Mrs E A Short Equitable House 55 Pellon Lane Halifax West Yorkshire HX1 5SP

HALIFAX AND DISTRICT YOUNG MEN'S CHRISTIAN ASSOCIATION

COMPANY LIMITED BY GUARANTEE

TRUSTEES' ANNUAL REPORT (INCORPORATING THE DIRECTOR'S REPORT)
(continued)

YEAR ENDED 31 MARCH 2022

STRUCTURE, GOVERNANCE AND MANAGEMENT

Governing document

The organisation is a charitable company limited by guarantee, incorporated on 14 March 2015 and registered as a charity on 19 August 2015 (No 1163210). The Company was established under a Memorandum of Association which established the objects and powers of the charitable company and is governed under the Articles of Association. In the event of the company being wound up members are required to contribute an amount not exceeding £1.

Organisational structure

Halifax and District YMCA is organised so that the trustees meet six to nine times a year and are responsible for policy decisions.

Management committee

The overall responsibility for Halifax and District YMCA rests with the "Management Committee" (the board of management). The members of the committee are trustees of the charity. This year they have dealt with a large number of management, staffing and operational matters. Due to the pandemic restrictions the board could only meet formally on one occasion but kept in contact digitally. Recruitment of trustees is by personal contacts of existing trustees and members.

Trustee Induction and Training

Induction of Trustees is largely through informal discussion with new recruits. Trustees are supplied with an agreed policy defining the trustees' roles and responsibilities together with a copy of the constitution.

Risk Management

The board of management is aware and has assessed the risks to which the Association is exposed and has taken reasonable steps to ensure the Association's safety. Where appropriate, systems or procedures have been established to mitigate the risks the charity faces. Internal control risks are minimised by the implementation of procedures for authorisation of all transactions and projects. Procedures are in place to ensure compliance with health and safety of staff, volunteers, clients and visitors and systems are in place to ensure that DBS checks have been carried out on any persons working with children.

HALIFAX AND DISTRICT YOUNG MEN'S CHRISTIAN ASSOCIATION

COMPANY LIMITED BY GUARANTEE

TRUSTEES' ANNUAL REPORT (INCORPORATING THE DIRECTOR'S REPORT)
(continued)

YEAR ENDED 31 MARCH 2022

OBJECTIVES AND ACTIVITIES

Objectives and aims

Halifax and District Young Men's Association's central aims are, to enable people, particularly the young, to develop as full participants in society, by their involvement in relevant services and programmes, and to enable them to grow in mind and spirit and to enjoy friendship, help and support particularly in times of need.

Accordingly we stand for:-

- a worldwide fellowship based on the equal value of persons
- respect and freedom for all, tolerance and understanding between people of different opinions
- active concern for the needs of the community
- united effort by Christians of different traditions

We aim to:-

- provide a welcome to members for themselves, in a meeting place that is theirs to share, where friendship can be made and counsel sought.
- develop activities which stimulate and challenge our members in an environment that enables them to take responsibility and find a sense of achievement.
- involve all members in care and work for others.
- create opportunities for exchanging views, so that members can improve their understanding of the world, of themselves and of one another.

ACHIEVEMENTS AND PERFORMANCE

Like many voluntary organisations our activities have been severely restricted by Covid but we did manage to commence normal operations in September 2021.

Public Benefit Statement

Our main activities and those who we help are described elsewhere in this report. All our charitable activities are undertaken to further our charitable purposes and aims for the public benefit. The Board of managing trustees have had regard to the Charity Commission's guidance on public benefit for the year when deciding on the activities of the charity.

HALIFAX AND DISTRICT YOUNG MEN'S CHRISTIAN ASSOCIATION

COMPANY LIMITED BY GUARANTEE

TRUSTEES' ANNUAL REPORT (INCORPORATING THE DIRECTOR'S REPORT)
(continued)

YEAR ENDED 31 MARCH 2022

FINANCIAL REVIEW

Transactions and Financial Position

The operating surplus for the year was £18,540 to carry forward to the following year, (2021 - £11,091).

The charity has unpaid volunteers to help run its various activities.

Reserves policy

It is the policy of the charity to maintain unrestricted funds not committed or invested in tangible fixed assets at a level which equates to at least three months unrestricted expenditure. This would provide sufficient funds to cover management and administration and support costs to enable the charity to continue its current activities in the event of a significant decline in funding. Three month expenditure amounts to approximately £19,000 and the total unrestricted funds are £38,949. The trustees are to continue accumulating funds under the "new" Charity to build up reserves and to continue to make improvements to the property and the facilities provided.

Principal funding sources

The principal sources of income were from roller skating activities 61% Government grants 12% donations and legacies 8%. Rents and letting to other community and youth service organisations 2%; income other programme activities 17%, shop income nil%.

PLANS FOR FUTURE PERIODS

The main priority for the Trustees is to develop the Association's programmes and activities, and continue with the major refurbishment of the premises.

The trustees' annual report and the strategic report were approved on 21 December 2022 and signed on behalf of the board of trustees by:



R Bussey (Chair)
Trustee



P Boothroyd
Trustee

HALIFAX AND DISTRICT YOUNG MEN'S CHRISTIAN ASSOCIATION

COMPANY LIMITED BY GUARANTEE

INDEPENDENT EXAMINER'S REPORT TO THE TRUSTEES OF HALIFAX AND DISTRICT YOUNG MEN'S CHRISTIAN ASSOCIATION *(continued)*

YEAR ENDED 31 MARCH 2022

I report to the trustees on my examination of the financial statements of Halifax and District Young Men's Christian Association ('the charity') for the year ended 31 March 2022.

RESPONSIBILITIES AND BASIS OF REPORT

As the trustees of the company (and also its directors for the purposes of company law) you are responsible for the preparation of the financial statements in accordance with the requirements of the Companies Act 2006 ('the 2006 Act').


Having satisfied myself that the accounts of the company are not required to be audited under Part 16 of the 2006 Act and are eligible for independent examination, I report in respect of my examination of the charity's accounts as carried out under section 145 of the Charities Act 2011 ('the 2011 Act'). In carrying out my examination I have followed the Directions given by the Charity Commission under section 145(5)(b) of the 2011 Act.

INDEPENDENT EXAMINER'S STATEMENT

I have completed my examination. I confirm that no matters have come to my attention in connection with the examination giving me cause to believe:

1. accounting records were not kept in respect of the charity as required by section 386 of the 2006 Act; or
2. the financial statements do not accord with those records; or
3. the financial statements do not comply with the accounting requirements of section 396 of the 2006 Act 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; or
4. the financial statements have not been prepared in accordance with the methods and principles of the Statement of Recommended Practice for accounting and reporting by charities applicable to charities preparing their accounts in accordance with the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102).

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 accounts to be reached.



Mrs E A Short
Independent Examiner

Equitable House
55 Pellon Lane
Halifax
HX1 5SP

HALIFAX AND DISTRICT YOUNG MEN'S CHRISTIAN ASSOCIATION

COMPANY LIMITED BY GUARANTEE

STATEMENT OF FINANCIAL ACTIVITIES (INCLUDING INCOME AND EXPENDITURE ACCOUNT)

YEAR ENDED 31 MARCH 2022

		2022		2021
	Note	Unrestricted funds £	Total funds £	Total funds £
Income and endowments				
Donations and legacies	5	19,063	19,063	93,396
Charitable activities	6	74,484	74,484	3,101
Other trading activities	7	1,873	1,873	1,912
Total income		<u>95,420</u>	<u>95,420</u>	<u>98,409</u>
Expenditure				
Expenditure on charitable activities	8,9	76,880	76,880	87,318
Total expenditure		<u>76,880</u>	<u>76,880</u>	<u>87,318</u>
Net income and net movement in funds		<u>18,540</u>	<u>18,540</u>	<u>11,091</u>
Reconciliation of funds				
Total funds brought forward		20,409	20,409	9,319
Total funds carried forward		<u>38,949</u>	<u>38,949</u>	<u>20,409</u>

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

The notes on pages 8 to 16 form part of these financial statements.

HALIFAX AND DISTRICT YOUNG MEN'S CHRISTIAN ASSOCIATION

COMPANY LIMITED BY GUARANTEE

STATEMENT OF FINANCIAL POSITION

31 MARCH 2022

	Note	2022		2021	
		£	£	£	£
CURRENT ASSETS					
Debtors	14	18,841		10,730	
Cash at bank and in hand		33,893		16,921	
		<u>52,734</u>		<u>27,651</u>	
CREDITORS: amounts falling due within one year	15	<u>13,785</u>		<u>7,242</u>	
NET CURRENT ASSETS			<u>38,949</u>		<u>20,409</u>
TOTAL ASSETS LESS CURRENT LIABILITIES			<u>38,949</u>		<u>20,409</u>
NET ASSETS			<u>38,949</u>		<u>20,409</u>
FUNDS OF THE CHARITY					
Unrestricted funds			<u>38,949</u>		<u>20,409</u>
Total charity funds	18		<u>38,949</u>		<u>20,409</u>

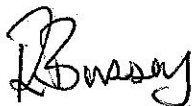
For the year ending 31 March 2022 the charity was entitled to exemption from audit under section 477 of the Companies Act 2006 relating to small companies.

Directors' responsibilities:

- The members have not required the company to obtain an audit of its financial statements for the year in question in accordance with section 476;
- The directors acknowledge their responsibilities for complying with the requirements of the Act with respect to accounting records and the preparation of financial statements.

These financial statements have been prepared in accordance with the provisions applicable to companies subject to the small companies' regime.

These financial statements were approved by the board of trustees and authorised for issue on 21 December 2022, and are signed on behalf of the board by:



R BUSSEY
Chair



P BOOTHROYD
Treasurer

The notes on pages 8 to 16 form part of these financial statements.

HALIFAX AND DISTRICT YOUNG MEN'S CHRISTIAN ASSOCIATION

COMPANY LIMITED BY GUARANTEE

NOTES TO THE FINANCIAL STATEMENTS

YEAR ENDED 31 MARCH 2022

1. GENERAL INFORMATION

The charity is a public benefit entity and a private company limited by guarantee, registered in England and Wales and a registered charity in England and Wales. The address of the registered office is The Marlborough Hall, 13 Crossley Street, Halifax, HX1 1UG.

2. STATEMENT OF COMPLIANCE

These financial statements have been prepared in compliance with FRS 102, 'The Financial Reporting Standard applicable in the UK and the Republic of Ireland', the Statement of Recommended Practice applicable to charities preparing their accounts in accordance with the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102) (Charities SORP (FRS 102)) and the Companies Act 2006.

3. ACCOUNTING POLICIES

Basis of preparation

The financial statements have been prepared on the historical cost basis, as modified by the revaluation of certain financial assets and liabilities and investment properties measured at fair value through income or expenditure.

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

Going concern

In assessing the appropriateness of the application of the going concern basis, the trustees has considered the uncertainties around the general economic environment, the current and future trading performance of the charity and the available cash.

The trustees have a reasonable expectation that the charity has adequate resources to continue in operational existence for the foreseeable future. Accordingly, they continue to adopt the going concern basis in preparing the annual report and financial statements.

Judgements and key sources of estimation uncertainty

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

There are not considered to be any judgements or accounting estimates or assumptions that have a significant impact on the financial statements.

HALIFAX AND DISTRICT YOUNG MEN'S CHRISTIAN ASSOCIATION

COMPANY LIMITED BY GUARANTEE

NOTES TO THE FINANCIAL STATEMENTS *(continued)*

YEAR ENDED 31 MARCH 2022

3. ACCOUNTING POLICIES *(continued)*

Fund accounting

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

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

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

Incoming resources

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

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

HALIFAX AND DISTRICT YOUNG MEN'S CHRISTIAN ASSOCIATION

COMPANY LIMITED BY GUARANTEE

NOTES TO THE FINANCIAL STATEMENTS *(continued)*

YEAR ENDED 31 MARCH 2022

3. ACCOUNTING POLICIES *(continued)*

Resources expended

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

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

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

Government grants

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

Government grants are recognised using the accrual model and the performance model.

Under the accrual model, government grants relating to revenue are recognised on a systematic basis over the periods in which the company recognises the related costs for which the grant is intended to compensate. Grants that are receivable as compensation for expenses or losses already incurred or for the purpose of giving immediate financial support to the entity with no future related costs are recognised in income in the period in which it becomes receivable.

Grants receivable relating to Covid-19 are accounted for under the accrual method and recognised immediately as income in the Statement of Income and Retained Earnings. Where applied for and received these grants include payments under the Coronavirus Job Retention Scheme (furlough payments), Small Business Grant and interest paid by the Government during the first 12 months of Bounce Bank Loans.

Grants relating to assets are recognised in income on a systematic basis over the expected useful life of the asset. Where part of a grant relating to an asset is deferred, it is recognised as deferred income and not deducted from the carrying amount of the asset.

HALIFAX AND DISTRICT YOUNG MEN'S CHRISTIAN ASSOCIATION

COMPANY LIMITED BY GUARANTEE

NOTES TO THE FINANCIAL STATEMENTS *(continued)*

YEAR ENDED 31 MARCH 2022

3. ACCOUNTING POLICIES *(continued)*

Financial instruments

The company only has financial assets and financial liabilities of a kind that qualify as basic financial instruments. Basic financial instruments are initially recognised at transaction value and subsequently measured at their settlement value with the exception of bank loans which are subsequently measured at amortised cost using the effective interest method.

Defined contribution plans

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

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

4. LIMITED BY GUARANTEE

The Charity is a company limited by guarantee. Each member undertakes to contribute such an amount (not exceeding £1) as may be required in the event of winding up.

5. DONATIONS AND LEGACIES

	Unrestricted Funds £	Total Funds 2022 £	Unrestricted Funds £	Total Funds 2021 £
DONATIONS				
Cafe donations	7,725	7,725	6,500	6,500
Miscellaneous donations	–	–	255	255
GRANTS				
Government grant income	11,338	11,338	86,641	86,641
	<u>19,063</u>	<u>19,063</u>	<u>93,396</u>	<u>93,396</u>

HALIFAX AND DISTRICT YOUNG MEN'S CHRISTIAN ASSOCIATION

COMPANY LIMITED BY GUARANTEE

NOTES TO THE FINANCIAL STATEMENTS *(continued)*

YEAR ENDED 31 MARCH 2022

6. CHARITABLE ACTIVITIES

	Unrestricted Funds £	Total Funds 2022 £	Unrestricted Funds £	Total Funds 2021 £
Pantomime society	5,995	5,995	–	–
Coffee bar	9,875	9,875	614	614
Roller skating	58,614	58,614	2,487	2,487
	<u>74,484</u>	<u>74,484</u>	<u>3,101</u>	<u>3,101</u>

7. OTHER TRADING ACTIVITIES

	Unrestricted Funds £	Total Funds 2022 £	Unrestricted Funds £	Total Funds 2021 £
Shop income	–	–	1,912	1,912
Lettings	1,873	1,873	–	–
	<u>1,873</u>	<u>1,873</u>	<u>1,912</u>	<u>1,912</u>

8. EXPENDITURE ON CHARITABLE ACTIVITIES BY FUND TYPE

	Unrestricted Funds £	Total Funds 2022 £	Unrestricted Funds £	Total Funds 2021 £
Pantomime Society	6,186	6,186	–	–
Catering Coffee Bar	5,612	5,612	106	106
Roller Skating	44,443	44,443	45,296	45,296
Support costs	20,639	20,639	41,916	41,916
	<u>76,880</u>	<u>76,880</u>	<u>87,318</u>	<u>87,318</u>

9. EXPENDITURE ON CHARITABLE ACTIVITIES BY ACTIVITY TYPE

	Activities undertaken directly £	Support costs £	Total funds 2022 £	Total fund 2021 £
Support costs	–	15,813	15,813	37,937
Pantomime Society	6,186	–	6,186	–
Catering Coffee Bar	5,612	–	5,612	106
Roller Skating	44,445	–	44,445	45,297
Governance costs	–	4,826	4,826	3,978
	<u>56,243</u>	<u>20,639</u>	<u>76,882</u>	<u>87,318</u>

HALIFAX AND DISTRICT YOUNG MEN'S CHRISTIAN ASSOCIATION

COMPANY LIMITED BY GUARANTEE

NOTES TO THE FINANCIAL STATEMENTS *(continued)*

YEAR ENDED 31 MARCH 2022

10. ANALYSIS OF SUPPORT COSTS

	Total 2022	Total 2021
	£	£
Staff costs	–	27,870
Premises	2,486	1,393
Communications and IT	1,505	1,338
General office	1,187	277
Governance costs	5,283	4,554
Rates and water	1,225	1,016
Repairs and maintenance	3,036	489
Insurance	5,024	4,874
Cleaning	392	50
Travel costs	75	–
Sundry expenses	426	55
	<u>20,639</u>	<u>41,916</u>

11. INDEPENDENT EXAMINATION FEES

	2022	2021
	£	£
Fees payable to the independent examiner for:		
Independent examination of the financial statements	<u>2,400</u>	<u>2,520</u>

12. STAFF COSTS

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

	2022	2021
	£	£
Wages and salaries	41,039	64,115
Social security costs	–	27
Employer contributions to pension plans	590	962
Other employee benefits	–	7,713
	<u>41,629</u>	<u>72,817</u>

HALIFAX AND DISTRICT YOUNG MEN'S CHRISTIAN ASSOCIATION

COMPANY LIMITED BY GUARANTEE

NOTES TO THE FINANCIAL STATEMENTS *(continued)*

YEAR ENDED 31 MARCH 2022

12. STAFF COSTS *(continued)*

The average head count of employees during the year was 4 (2021: 6). The average number of full-time equivalent employees during the year is analysed as follows:

	2022	2021
	No.	No.
Chief officer	–	1
Administrative	–	1
Catering	1	1
Manual	1	1
Sports staff	2	2
	<u>4</u>	<u>6</u>

No employee received employee benefits of more than £60,000 during the year (2021: Nil).

13. TRUSTEE REMUNERATION AND EXPENSES

No remuneration or other benefits from employment with the charity or a related entity were received by the trustees.

No trustee expenses have been incurred.

14. DEBTORS

	2022	2021
	£	£
Amounts owed by undertakings in which the charity has a participating interest	8,068	–
Prepayments and accrued income	7,202	5,087
Other debtors	3,571	5,643
	<u>18,841</u>	<u>10,730</u>

15. CREDITORS: amounts falling due within one year

	2022	2021
	£	£
Accruals and deferred income	12,643	3,170
Social security and other taxes	477	423
YMCA (charity only)	–	3,529
Other creditors	665	120
	<u>13,785</u>	<u>7,242</u>

HALIFAX AND DISTRICT YOUNG MEN'S CHRISTIAN ASSOCIATION

COMPANY LIMITED BY GUARANTEE

NOTES TO THE FINANCIAL STATEMENTS *(continued)*

YEAR ENDED 31 MARCH 2022

16. PENSIONS AND OTHER POST RETIREMENT BENEFITS

Defined contribution plans

The amount recognised in income or expenditure as an expense in relation to defined contribution plans was £590 (2021: £962).

17. GOVERNMENT GRANTS

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

	2022	2021
	£	£
Recognised in income from donations and legacies:		
Government grants income	<u>11,338</u>	<u>86,641</u>

18. ANALYSIS OF CHARITABLE FUNDS

Unrestricted funds

	1 April 2021	Income	Expenditure	31 Mar 2022
	£	£	£	£
General funds	<u>20,410</u>	<u>95,420</u>	<u>(76,881)</u>	<u>38,949</u>

	1 April 2020	Income	Expenditure	31 Mar 2021
	£	£	£	£
General funds	<u>9,319</u>	<u>98,409</u>	<u>(87,319)</u>	<u>20,409</u>

HALIFAX AND DISTRICT YOUNG MEN'S CHRISTIAN ASSOCIATION

COMPANY LIMITED BY GUARANTEE

NOTES TO THE FINANCIAL STATEMENTS *(continued)*

YEAR ENDED 31 MARCH 2022

19. ANALYSIS OF NET ASSETS BETWEEN FUNDS

	Unrestricted Funds	Total Funds
	2022	
	£	£
Current assets	52,734	52,734
Creditors less than 1 year	(13,785)	(13,785)
Net assets	<u>38,949</u>	<u>38,949</u>

	Unrestricted Funds	Total Funds
	2021	
	£	£
Current assets	27,652	27,652
Creditors less than 1 year	(7,242)	(7,242)
Net assets	<u>20,410</u>	<u>20,410</u>

20. RELATED PARTIES

Halifax and District Young Men's Christian Association is an unincorporated charity in which the trustees of this charitable organisation are also trustees.

Included within other debtors there is a balance of £8,068 (2021 - ££3,529 creditor) due from Halifax and District Young Men's Christian Association.

HALIFAX AND DISTRICT YOUNG MEN'S CHRISTIAN ASSOCIATION

England & Wales - Charity number 1163210

Accounts



HALIFAX AND DISTRICT YOUNG MEN'S CHRISTIAN ASSOCIATION

FINANCIAL STATEMENTS

31 MARCH 2021

Charity registration number: 1163210
Company registration number: 09490466



Spenser Wilson
Chartered Accountants & Business Advisers

**HALIFAX AND DISTRICT YOUNG MEN'S CHRISTIAN
ASSOCIATION**

COMPANY LIMITED BY GUARANTEE

FINANCIAL STATEMENTS

YEAR ENDED 31 MARCH 2021

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Trustees' annual report (incorporating the director's report)	1
Independent examiner's report to the trustees	6
Statement of financial activities (including income and expenditure account)	7
Statement of financial position	8
Notes to the financial statements	9

HALIFAX AND DISTRICT YOUNG MEN'S CHRISTIAN ASSOCIATION

COMPANY LIMITED BY GUARANTEE

TRUSTEES' ANNUAL REPORT (INCORPORATING THE DIRECTOR'S REPORT)

YEAR ENDED 31 MARCH 2021

The trustees, who are also the directors for the purposes of company law, present their report and the unaudited financial statements of the charity for the year ended 31 March 2021.

REFERENCE AND ADMINISTRATIVE DETAILS

Registered charity name	Halifax and District Young Men's Christian Association
Charity registration number	1163210
Company registration number	09490466
Principal office and registered office	The Marlborough Hall 13 Crossley Street Halifax HX1 1UG
The trustees	R Bussey (Chair) T Bendrien A Hoe P Boothroyd P Jackson
Custodial trustee	The Association is an independent member of the YMCA movement in England and is affiliated to the National Council of YMCA's.
Independent examiner	Mrs E A Short Equitable House 55 Pellon Lane Halifax West Yorkshire HX1 5SP
Bank	Royal Bank of Scotland 27 Market Place Huddersfield HD1 2AD

HALIFAX AND DISTRICT YOUNG MEN'S CHRISTIAN ASSOCIATION

COMPANY LIMITED BY GUARANTEE

TRUSTEES' ANNUAL REPORT (INCORPORATING THE DIRECTOR'S REPORT) *(continued)*

YEAR ENDED 31 MARCH 2021

STRUCTURE, GOVERNANCE AND MANAGEMENT

Governing document

The organisation is a charitable company limited by guarantee, incorporated on 14 March 2015 and registered as a charity on 19 August 2015 (No 1163210). The Company was established under a Memorandum of Association which established the objects and powers of the charitable company and is governed under the Articles of Association. In the event of the company being wound up members are required to contribute an amount not exceeding £1.

Organisational structure

Halifax and District YMCA is organised so that the trustees meet six to nine times a year and are responsible for policy decisions.

Management committee

The overall responsibility for Halifax and District YMCA rests with the "Management Committee" (the board of management). The members of the committee are trustees of the charity. This year they have dealt with a large number of management, staffing and operational matters. Due to the pandemic restrictions The board could only meet formally on one occasion but kept in contact digitally . Recruitment of trustees is by personal contacts of existing Trustees and members.

Trustee Induction and Training

Induction of Trustees is largely through informal discussion with new recruits. Trustees are supplied with an agreed policy defining the trustees' roles and responsibilities together with a copy of the constitution.

Risk Management

The board of management is aware and has assessed the risks to which the Association is exposed and has taken reasonable steps to ensure the Association's safety. Where appropriate, systems or procedures have been established to mitigate the risks the charity faces. Internal control risks are minimised by the implementation of procedures for authorisation of all transactions and projects. Procedures are in place to ensure compliance with health and safety of staff, volunteers, clients and visitors and systems are in place to ensure that DBS checks have been carried out on any persons working with children.

COVID-19

Covid-19 is having a detrimental effect on the charity's activities. The trustees are aware that individuals may have less available income to be able to use the charity facilities and support the charity. The trustees are actively exploring ways in which the charity can resume its activities while still adhering to government guidelines.

HALIFAX AND DISTRICT YOUNG MEN'S CHRISTIAN ASSOCIATION

COMPANY LIMITED BY GUARANTEE

TRUSTEES' ANNUAL REPORT (INCORPORATING THE DIRECTOR'S REPORT)
(continued)

YEAR ENDED 31 MARCH 2021

OBJECTIVES AND ACTIVITIES

Objectives and aims

Halifax and District Young Men's Association's central aims are, to enable people, particularly the young, to develop as full participants in society, by their involvement in relevant services and programmes, and to enable them to grow in mind and spirit and to enjoy friendship, help and support particularly in times of need.

Accordingly we stand for:-

- a worldwide fellowship based on the equal value of persons
- respect and freedom for all, tolerance and understanding between people of different opinions
- active concern for the needs of the community
- united effort by Christians of different traditions

We aim to:-

- provide a welcome to members for themselves, in a meeting place that is theirs to share, where friendship can be made and counsel sought.
- develop activities which stimulate and challenge our members in an environment that enables them to take responsibility and find a sense of achievement.
- involve all members in care and work for others.
- create opportunities for exchanging views, so that members can improve their understanding of the world, of themselves and of one another.

HALIFAX AND DISTRICT YOUNG MEN'S CHRISTIAN ASSOCIATION

COMPANY LIMITED BY GUARANTEE

TRUSTEES' ANNUAL REPORT (INCORPORATING THE DIRECTOR'S REPORT) *(continued)*

YEAR ENDED 31 MARCH 2021

ACHIEVEMENTS AND PERFORMANCE

Like many voluntary organisations our activities have been severely restricted. We did open briefly in September and October but then remained close for the rest of the year. Sadly, we had to make a long standing member of staff redundant in order to maintain the solvency of the organisation but the YMCA is now in a position to operate successfully once the pandemic restrictions have been eased.

Public Benefit Statement

Our main activities and those who we help are described elsewhere in this report. All our charitable activities are undertaken to further our charitable purposes and aims for the public benefit. The Board of managing trustees have had regard to the Charity Commission's guidance on public benefit for the year when deciding on the activities of the charity.

FINANCIAL REVIEW

Transactions and Financial Position

The operating surplus for the year was £11,090 to carry forward to the following year, (2020 - £5,918).

The charity has unpaid volunteers to help run its various activities.

Reserves policy

It is the policy of the charity to maintain unrestricted funds not committed or invested in tangible fixed assets at a level which equates to at least three months unrestricted expenditure. This would provide sufficient funds to cover management and administration and support costs to enable the charity to continue its current activities in the event of a significant decline in funding. Three month expenditure amounts to approximately £22,000 and the total unrestricted funds are £20,409. The trustees are to continue accumulating funds under the "new" Charity to build up reserves and to continue to make improvements to the property and the facilities provided.

Principal funding sources

The principal sources of income were from Government grants 88% donations and legacies 7%. Rents and letting to other community and youth service organisations nil%; income from roller skating activities and other programme activities 3%, shop income 2%.

PLANS FOR FUTURE PERIODS

The main priority for the Trustees is to develop the Association's programmes and activities, and continue with the major refurbishment of the premises.

**HALIFAX AND DISTRICT YOUNG MEN'S CHRISTIAN
ASSOCIATION**

COMPANY LIMITED BY GUARANTEE

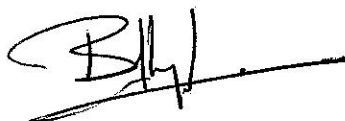
TRUSTEES' ANNUAL REPORT (INCORPORATING THE DIRECTOR'S REPORT)
(continued)

YEAR ENDED 31 MARCH 2021

The trustees' annual report and the strategic report were approved on 6 December 2021 and signed on behalf of the board of trustees by:



R Bussey (Chair)
Trustee



P Boothroyd
Trustee

HALIFAX AND DISTRICT YOUNG MEN'S CHRISTIAN ASSOCIATION

COMPANY LIMITED BY GUARANTEE

INDEPENDENT EXAMINER'S REPORT TO THE TRUSTEES OF HALIFAX AND DISTRICT YOUNG MEN'S CHRISTIAN ASSOCIATION *(continued)*

YEAR ENDED 31 MARCH 2021

I report to the trustees on my examination of the financial statements of Halifax and District Young Men's Christian Association ('the charity') for the year ended 31 March 2021.

RESPONSIBILITIES AND BASIS OF REPORT

As the trustees of the company (and also its directors for the purposes of company law) you are responsible for the preparation of the financial statements in accordance with the requirements of the Companies Act 2006 ('the 2006 Act').

Having satisfied myself that the accounts of the company are not required to be audited under Part 16 of the 2006 Act and are eligible for independent examination, I report in respect of my examination of the charity's accounts as carried out under section 145 of the Charities Act 2011 ('the 2011 Act'). In carrying out my examination I have followed the Directions given by the Charity Commission under section 145(5)(b) of the 2011 Act.

INDEPENDENT EXAMINER'S STATEMENT

I have completed my examination. I confirm that no matters have come to my attention in connection with the examination giving me cause to believe:

1. accounting records were not kept in respect of the charity as required by section 386 of the 2006 Act; or
2. the financial statements do not accord with those records; or
3. the financial statements do not comply with the accounting requirements of section 396 of the 2006 Act 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; or
4. the financial statements have not been prepared in accordance with the methods and principles of the Statement of Recommended Practice for accounting and reporting by charities applicable to charities preparing their accounts in accordance with the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102).

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 accounts to be reached.



MRS E A SHORT FCA
Independent Examiner

Equitable House
55 Pellon Lane
Halifax
West Yorkshire
HX1 5SP

HALIFAX AND DISTRICT YOUNG MEN'S CHRISTIAN ASSOCIATION

COMPANY LIMITED BY GUARANTEE

STATEMENT OF FINANCIAL ACTIVITIES (INCLUDING INCOME AND EXPENDITURE ACCOUNT)

YEAR ENDED 31 MARCH 2021

		2021		2020
		Unrestricted funds	Total funds	Total funds
	Note	£	£	£
Income and endowments				
Donations and legacies	5	93,396	93,396	6,623
Charitable activities	6	3,101	3,101	107,509
Other trading activities	7	1,912	1,912	14,447
Total income		<u>98,409</u>	<u>98,409</u>	<u>128,579</u>
Expenditure				
Expenditure on charitable activities	8,9	87,319	87,319	122,661
Total expenditure		<u>87,319</u>	<u>87,319</u>	<u>122,661</u>
Net income and net movement in funds		<u>11,090</u>	<u>11,090</u>	<u>5,918</u>
Reconciliation of funds				
Total funds brought forward		9,319	9,319	3,401
Total funds carried forward		<u>20,409</u>	<u>20,409</u>	<u>9,319</u>

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

The notes on pages 9 to 18 form part of these financial statements.

HALIFAX AND DISTRICT YOUNG MEN'S CHRISTIAN ASSOCIATION

COMPANY LIMITED BY GUARANTEE

STATEMENT OF FINANCIAL POSITION

31 MARCH 2021

	Note	2021		2020	
		£	£	£	£
CURRENT ASSETS					
Debtors	14	10,730		9,977	
Cash at bank and in hand		<u>16,921</u>		<u>10,469</u>	
		27,651		20,446	
CREDITORS: amounts falling due within one year	15	<u>7,242</u>		<u>11,127</u>	
NET CURRENT ASSETS			<u>20,409</u>		<u>9,319</u>
TOTAL ASSETS LESS CURRENT LIABILITIES			<u>20,409</u>		<u>9,319</u>
NET ASSETS			<u>20,409</u>		<u>9,319</u>
FUNDS OF THE CHARITY					
Unrestricted funds			<u>20,409</u>		<u>9,319</u>
Total charity funds	18		<u>20,409</u>		<u>9,319</u>

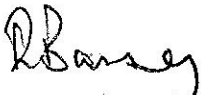
For the year ending 31 March 2021 the charity was entitled to exemption from audit under section 477 of the Companies Act 2006 relating to small companies.


Directors' responsibilities:

- The members have not required the company to obtain an audit of its financial statements for the year in question in accordance with section 476;
- The directors acknowledge their responsibilities for complying with the requirements of the Act with respect to accounting records and the preparation of financial statements.

These financial statements have been prepared in accordance with the provisions applicable to companies subject to the small companies' regime.

These financial statements were approved by the board of trustees and authorised for issue on 6 December 2021, and are signed on behalf of the board by:


R BUSSEY (CHAIR)
Trustee


P BOOTHROYD
Trustee

The notes on pages 9 to 18 form part of these financial statements.

HALIFAX AND DISTRICT YOUNG MEN'S CHRISTIAN ASSOCIATION

COMPANY LIMITED BY GUARANTEE

NOTES TO THE FINANCIAL STATEMENTS

YEAR ENDED 31 MARCH 2021

1. GENERAL INFORMATION

The charity is a public benefit entity and a private company limited by guarantee, registered in England and Wales and a registered charity in England and Wales. The address of the registered office is The Marlborough Hall, 13 Crossley Street, Halifax, HX1 1UG.

2. STATEMENT OF COMPLIANCE

These financial statements have been prepared in compliance with FRS 102, 'The Financial Reporting Standard applicable in the UK and the Republic of Ireland', the Statement of Recommended Practice applicable to charities preparing their accounts in accordance with the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102) (Charities SORP (FRS 102)) and the Companies Act 2006.

3. ACCOUNTING POLICIES

Basis of preparation

The financial statements have been prepared on the historical cost basis, as modified by the revaluation of certain financial assets and liabilities and investment properties measured at fair value through income or expenditure.

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

Going concern

In assessing the appropriateness of the application of the going concern basis, the trustees has considered the uncertainties around the general economic environment, the current and future charitable activities and the available cash.

The trustees have a reasonable expectation that the charity has adequate resources to continue in operational existence for the foreseeable future. Accordingly, they continue to adopt the going concern basis in preparing the annual report and financial statements.

Judgements and key sources of estimation uncertainty

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

There are not considered to be any judgements or accounting estimates or assumptions that have a significant impact on the financial statements.

HALIFAX AND DISTRICT YOUNG MEN'S CHRISTIAN ASSOCIATION

COMPANY LIMITED BY GUARANTEE

NOTES TO THE FINANCIAL STATEMENTS *(continued)*

YEAR ENDED 31 MARCH 2021

Fund accounting

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

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

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

Incoming resources

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

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

HALIFAX AND DISTRICT YOUNG MEN'S CHRISTIAN ASSOCIATION

COMPANY LIMITED BY GUARANTEE

NOTES TO THE FINANCIAL STATEMENTS *(continued)*

YEAR ENDED 31 MARCH 2021

Resources expended

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

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

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

Government grants

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

Government grants are recognised using the accrual model and the performance model.

Under the accrual model, government grants relating to revenue are recognised on a systematic basis over the periods in which the company recognises the related costs for which the grant is intended to compensate. Grants that are receivable as compensation for expenses or losses already incurred or for the purpose of giving immediate financial support to the entity with no future related costs are recognised in income in the period in which it becomes receivable.

Grants receivable relating to Covid-19 are accounted for under the accrual method and recognised immediately as income in the Statement of Income and Retained Earnings. Where applied for and received these grants include payments under the Coronavirus Job Retention Scheme (furlough payments), Small Business Grant and interest paid by the Government during the first 12 months of Bounce Bank Loans.

Grants relating to assets are recognised in income on a systematic basis over the expected useful life of the asset. Where part of a grant relating to an asset is deferred, it is recognised as deferred income and not deducted from the carrying amount of the asset.

HALIFAX AND DISTRICT YOUNG MEN'S CHRISTIAN ASSOCIATION

COMPANY LIMITED BY GUARANTEE

NOTES TO THE FINANCIAL STATEMENTS *(continued)*

YEAR ENDED 31 MARCH 2021

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

Financial instruments

The company only has financial assets and financial liabilities of a kind that qualify as basic financial instruments. Basic financial instruments are initially recognised at transaction value and subsequently measured at their settlement value with the exception of bank loans which are subsequently measured at amortised cost using the effective interest method.

Defined contribution plans

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

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

4. LIMITED BY GUARANTEE

The Charity is a company limited by guarantee. Each member undertakes to contribute such an amount (not exceeding £1) as may be required in the event of winding up.

5. DONATIONS AND LEGACIES

	Unrestricted Funds	Total Funds 2021	Unrestricted Funds	Total Funds 2020
	£	£	£	£
DONATIONS				
Cafe donations	6,500	6,500	6,000	6,000
Miscellaneous donations	255	255	623	623
GRANTS				
Government grant income	86,641	86,641	—	—
	<u>93,396</u>	<u>93,396</u>	<u>6,623</u>	<u>6,623</u>

HALIFAX AND DISTRICT YOUNG MEN'S CHRISTIAN ASSOCIATION

COMPANY LIMITED BY GUARANTEE

NOTES TO THE FINANCIAL STATEMENTS *(continued)*

YEAR ENDED 31 MARCH 2021

6. CHARITABLE ACTIVITIES

	Unrestricted Funds £	Restricted Funds £	Total Funds 2021 £
Pantomime society	–	–	–
Coffee bar	614	–	614
Roller skating	2,487	–	2,487
Playgroup	–	–	–
School uniform scheme	–	–	–
	<u>3,101</u>	<u>–</u>	<u>3,101</u>

	Unrestricted Funds £	Restricted Funds £	Total Funds 2020 £
Pantomime society	11,024	–	11,024
Coffee bar	12,515	–	12,515
Roller skating	80,794	–	80,794
Playgroup	1,755	–	1,755
School uniform scheme	191	1,230	1,421
	<u>106,279</u>	<u>1,230</u>	<u>107,509</u>

7. OTHER TRADING ACTIVITIES

	Unrestricted Funds £	Total Funds 2021 £	Unrestricted Funds £	Total Funds 2020 £
Association membership	–	–	320	320
Shop income	1,912	1,912	2,917	2,917
Lettings	–	–	11,210	11,210
	<u>1,912</u>	<u>1,912</u>	<u>14,447</u>	<u>14,447</u>

HALIFAX AND DISTRICT YOUNG MEN'S CHRISTIAN ASSOCIATION

COMPANY LIMITED BY GUARANTEE

NOTES TO THE FINANCIAL STATEMENTS *(continued)*

YEAR ENDED 31 MARCH 2021

8. EXPENDITURE ON CHARITABLE ACTIVITIES BY FUND TYPE

	Unrestricted Funds £	Restricted Funds £	Total Funds 2021 £
Pantomime Society	–	–	–
School uniform scheme	–	–	–
Catering Coffee Bar	106	–	106
Roller Skating	45,297	–	45,297
Playgroup	–	–	–
Support costs	41,916	–	41,916
	<u>87,319</u>	<u>–</u>	<u>87,319</u>

	Unrestricted Funds £	Restricted Funds £	Total Funds 2020 £
Pantomime Society	6,510	–	6,510
School uniform scheme	614	1,230	1,844
Catering Coffee Bar	7,057	–	7,057
Roller Skating	52,976	–	52,976
Playgroup	316	–	316
Support costs	53,958	–	53,958
	<u>121,431</u>	<u>1,230</u>	<u>122,661</u>

9. EXPENDITURE ON CHARITABLE ACTIVITIES BY ACTIVITY TYPE

	Activities undertaken directly £	Support costs £	Total funds 2021 £	Total fund 2020 £
Support costs	–	37,937	37,937	48,335
Pantomime Society	–	–	–	6,510
School uniform scheme	–	–	–	1,844
Catering Coffee Bar	106	–	106	7,057
Roller Skating	45,297	–	45,297	52,976
Playgroup	–	–	–	316
Governance costs	–	3,979	3,979	5,623
	<u>45,403</u>	<u>41,916</u>	<u>87,319</u>	<u>122,661</u>

HALIFAX AND DISTRICT YOUNG MEN'S CHRISTIAN ASSOCIATION

COMPANY LIMITED BY GUARANTEE

NOTES TO THE FINANCIAL STATEMENTS *(continued)*

YEAR ENDED 31 MARCH 2021

10. ANALYSIS OF SUPPORT COSTS

	Analysis of support costs activity 1	Total 2021	Total 2020
	£	£	£
Staff costs	27,870	27,870	21,741
Light and heat	1,393	1,393	10,071
Communications and IT	1,338	1,338	1,699
General office	277	277	536
Governance costs	4,554	4,554	6,377
Rates and water	1,016	1,016	644
Repairs and maintenance	489	489	5,419
Insurance	4,874	4,874	4,899
Cleaning	50	50	856
Travel costs	–	–	773
Training	–	–	225
Sundry expenses	55	55	718
	<u>41,916</u>	<u>41,916</u>	<u>53,958</u>

11. INDEPENDENT EXAMINATION FEES

	2021	2020
	£	£
Fees payable to the independent examiner for: Independent examination of the financial statements	<u>2,520</u>	<u>2,500</u>

12. STAFF COSTS

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

	2021	2020
	£	£
Wages and salaries	64,115	67,706
Social security costs	27	543
Employer contributions to pension plans	962	934
Other employee benefits	7,713	–
	<u>72,817</u>	<u>69,183</u>

HALIFAX AND DISTRICT YOUNG MEN'S CHRISTIAN ASSOCIATION

COMPANY LIMITED BY GUARANTEE

NOTES TO THE FINANCIAL STATEMENTS *(continued)*

YEAR ENDED 31 MARCH 2021

12. STAFF COSTS *(continued)*

The average head count of employees during the year was 6 (2020: 11). The average number of full-time equivalent employees during the year is analysed as follows:

	2021 No.	2020 No.
Chief officer	1	1
Administrative	1	1
Catering	1	3
Manual	1	3
Sports staff	2	3
	<u>6</u>	<u>11</u>

No employee received employee benefits of more than £60,000 during the year (2020: Nil).

13. TRUSTEE REMUNERATION AND EXPENSES

No remuneration or other benefits from employment with the charity or a related entity were received by the trustees.

No trustee expenses have been incurred.

14. DEBTORS

	2021 £	2020 £
Prepayments and accrued income	5,087	5,020
Other debtors	5,643	4,957
	<u>10,730</u>	<u>9,977</u>

15. CREDITORS: amounts falling due within one year

	2021 £	2020 £
Accruals and deferred income	3,170	5,347
Social security and other taxes	423	—
YMCA (charity only)	3,529	4,836
Other creditors	120	944
	<u>7,242</u>	<u>11,127</u>

HALIFAX AND DISTRICT YOUNG MEN'S CHRISTIAN ASSOCIATION

COMPANY LIMITED BY GUARANTEE

NOTES TO THE FINANCIAL STATEMENTS *(continued)*

YEAR ENDED 31 MARCH 2021

16. PENSIONS AND OTHER POST RETIREMENT BENEFITS

Defined contribution plans

The amount recognised in income or expenditure as an expense in relation to defined contribution plans was £962 (2020: £934).

17. GOVERNMENT GRANTS

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

	2021	2020
	£	£
Recognised in income from donations and legacies:		
Government grants income	<u>86,641</u>	<u>—</u>

18. ANALYSIS OF CHARITABLE FUNDS

Unrestricted funds

	At 1 April 2020	Income	Expenditure	At 31 March 2021
	£	£	£	£
General funds	<u>9,319</u>	<u>98,409</u>	<u>(87,319)</u>	<u>20,409</u>

	At 1 April 2019	Income	Expenditure	At 31 March 2020
	£	£	£	£
General funds	<u>3,401</u>	<u>128,579</u>	<u>(122,661)</u>	<u>9,319</u>

HALIFAX AND DISTRICT YOUNG MEN'S CHRISTIAN ASSOCIATION

COMPANY LIMITED BY GUARANTEE

NOTES TO THE DETAILED STATEMENT OF FINANCIAL ACTIVITIES *(continued)*

YEAR ENDED 31 MARCH 2021

	2021	2020
	£	£
19. ANALYSIS OF NET ASSETS BETWEEN FUNDS		
	Unrestricted Funds	Total Funds
	£	2021
		£
Current assets	27,651	27,651
Creditors less than 1 year	(7,242)	(7,242)
Net assets	<u>20,409</u>	<u>20,409</u>
	Unrestricted Funds	Total Funds
	£	2020
		£
Current assets	20,446	20,446
Creditors less than 1 year	(11,127)	(11,127)
Net assets	<u>9,319</u>	<u>9,319</u>

20. RELATED PARTIES

Halifax and District Young Men's Christian Association is an unincorporated charity in which the trustees of this charitable organisation are also trustees.

Included within other creditors there is a balance of £3,529 (2020 - £4,836) due from Halifax and District Young Men's Christian Association.