



# **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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# **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**

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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**

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

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#### **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**

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#### **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**

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#### **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**

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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**

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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
	Note	£	£
<b>Income and endowments</b>			
Donations and legacies	5	93,396	6,623
Charitable activities	6	3,101	107,509
Other trading activities	7	1,912	14,447
<b>Total income</b>		<u>98,409</u>	<u>128,579</u>
<b>Expenditure</b>			
Expenditure on charitable activities	8,9	87,319	122,661
<b>Total expenditure</b>		<u>87,319</u>	<u>122,661</u>
<b>Net income and net movement in funds</b>		<u>11,090</u>	<u>5,918</u>
<b>Reconciliation of funds</b>			
Total funds brought forward		9,319	3,401
<b>Total funds carried forward</b>		<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 £
<b>CURRENT ASSETS</b>			
Debtors	14	10,730	9,977
Cash at bank and in hand		16,921	10,469
		<u>27,651</u>	<u>20,446</u>
<b>CREDITORS: amounts falling due within one year</b>	15	<u>7,242</u>	<u>11,127</u>
<b>NET CURRENT ASSETS</b>		<u>20,409</u>	<u>9,319</u>
<b>TOTAL ASSETS LESS CURRENT LIABILITIES</b>		<u>20,409</u>	<u>9,319</u>
<b>NET ASSETS</b>		<u>20,409</u>	<u>9,319</u>
<b>FUNDS OF THE CHARITY</b>			
Unrestricted funds		<u>20,409</u>	<u>9,319</u>
<b>Total charity funds</b>	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**

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#### **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**

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##### **Fund accounting**

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

Designated funds are unrestricted funds earmarked by the 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

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##### **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

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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 £
<b>DONATIONS</b>				
Cafe donations	6,500	6,500	6,000	6,000
Miscellaneous donations	255	255	623	623
<b>GRANTS</b>				
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

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#### 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>

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# HALIFAX AND DISTRICT YOUNG MEN'S CHRISTIAN ASSOCIATION

## COMPANY LIMITED BY GUARANTEE

### NOTES TO THE FINANCIAL STATEMENTS *(continued)*

#### YEAR ENDED 31 MARCH 2021

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#### 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 £
<b>19. ANALYSIS OF NET ASSETS BETWEEN FUNDS</b>		
	Unrestricted Funds	Total Funds
	£	2021 £
Current assets	27,651	27,651
Creditors less than 1 year	(7,242)	(7,242)
<b>Net assets</b>	<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)
<b>Net assets</b>	<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.