



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)

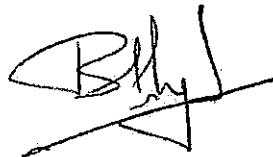
YEAR ENDED 31 MARCH 2025

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

		2025	2024
		Unrestricted	
	Note	funds	Total funds
		£	£
Income and endowments			
Donations and legacies	5	9,787	8,967
Charitable activities	6	138,063	148,942
Other trading activities	7	8,230	12,359
Total income		<u>156,080</u>	<u>170,268</u>
Expenditure			
Expenditure on charitable activities	8,9	137,525	150,970
Total expenditure		<u>137,525</u>	<u>150,970</u>
Net income and net movement in funds		<u>18,555</u>	<u>19,298</u>
Reconciliation of funds			
Total funds brought forward		86,894	67,596
Total funds carried forward		<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		128,870	114,511
		<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:

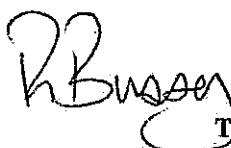
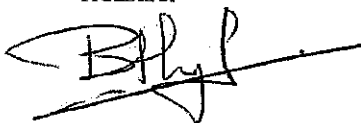
- The members have not required the company to obtain an audit of its financial statements for the year in question in accordance with section 476;
- The directors acknowledge their responsibilities for complying with the requirements of the Act with respect to accounting records and the preparation 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 directly	Support costs	Total funds 2025	Total fund 2024
	£	£	£	£
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.