

# YMCA Scarborough

England & Wales · Charity number 250527

## Details

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Other names	SCARBOROUGH YMCA, YOUNG MEN'S CHRISTIAN ASSOCIATION, SCARBOROUGH BRANCH, YMCA Yorkshire Coast
Status	Registered
Legal form	Other
Registered	1966-12-20
Register	<a href="#">View on the Charity Commission register</a>

## Contact

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Address	YMCA St. Thomas Street Scarborough YO11 1DY
Phone	01723374227
Email	<a href="mailto:info@ymcayorks.uk">info@ymcayorks.uk</a>
Website	<a href="http://www.ymcayorks.uk">www.ymcayorks.uk</a>

## Activities

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**Objects:** TO ADVANCE THE CHRISTIAN FAITH;TO PROVIDE OR ASSIST IN THE PROVISION IN THE INTERESTS OF SOCIAL WELFARE OF FACILITIES FOR RECREATION AND OTHER LEISURE TIMES OCCUPATION FOR MEN AND WOMEN WITH THE OBJECT OF IMPROVING THEIR CONDITIONS OF LIFE;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;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, ANDTO 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:** YMCA believes in fairness and opportunity. There are essential building blocks for a full and rewarding life: a safe home; acceptance; guidance; friendship; physical and mental health; academic support; employment skills; and access to real opportunities. At YMCA, we provide these critical foundations for a fresh, strong start for young people and a better quality of life in the community.

## Classification

- **How:** Provides Buildings/facilities/open Space, Provides Services, Provides Advocacy/advice/information, Acts As An Umbrella Or Resource Body
- **What:** General Charitable Purposes, Education/training, The Prevention Or Relief Of Poverty, Accommodation/housing, Arts/culture/heritage/science, Amateur Sport, Economic/community Development/employment, Recreation
- **Who:** Children/young People, People With Disabilities, Other Charities Or Voluntary Bodies, The General Public/mankind

## Geography

- **Area of benefit:** SCARBOROUGH
- East Riding Of Yorkshire
- North Yorkshire

## Finances

Period end	Income	Expenditure	Assets	Employees
2024-09-30	£620,040	£556,263	£834,351	16
2023-09-30	£395,342	£419,735	-	-
2022-09-30	£301,119	£390,709	-	-
2021-09-30	£317,404	£299,527	-	-
2020-09-30	£335,121	£375,393	-	-

## Trustees

Name	Role	Appointed
<b>STEPHEN SLADE</b>	Chair	2013-04-06
Declan Carr		2025-05-08
Emily Jane Turner		2025-04-21
Hilary Watts		2015-04-01
Mark David Dresser		2015-04-01

## Linked charities

- ALLATT TRUST FUND (250527-1)

**YMCA Scarborough**

England & Wales - Charity number 250527

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# Accounts

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## **YMCA Scarborough**

Report of the Trustees and  
Unaudited Financial Statements  
for the Year Ended

30 September 2024

**Registered Charity Number: 250527**

## **Ashby Berry Coulsons**

Chartered Accountants  
*Two Belgrave Crescent  
Scarborough*

# YMCA Scarborough

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## YMCA Scarborough

### Reference and Administrative Details for the Year Ended 30 September 2024

<b>President</b>	T Boyes
<b>Trustees</b>	S Slade Chairman S Bromham Mrs T Calcraft (retired 27 June 2024) M D Dresser H Watts A Mouhiddin R Fearnough (appointed and resigned in the year) D Logan (appointed and resigned in the year) D Hilton (appointed and resigned in the year) D Carr (appointed 8 May 2025) E J Turner (appointed 21 April 2025)
<b>Custodian trustee</b>	YMCA England
<b>CEO</b>	Liam Downey
<b>Principal address</b>	St Thomas Street Scarborough North Yorkshire YO11 1DY
<b>Registered charity number</b>	250527
<b>Independent examiner</b>	Ashby Berry Coulsons Ltd 2 Belgrave Crescent Scarborough North Yorkshire YO11 1UB
<b>Bankers</b>	Barclays PO Box 13 St Nicholas Street Scarborough North Yorkshire YO11 2HS
<b>Investment managers</b>	RBC Brewin Dolphin 10 Wellington Place Leeds LS1 4AN

## YMCA Scarborough

### Report of the Trustees for the Year Ended 30 September 2024

The trustees present their report with the financial statements of the charity for the year ended 30 September 2024. The trustees have adopted the provisions of Accounting and Reporting by Charities: Statement of Recommended Practice applicable to charities preparing their accounts in accordance with the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102) (effective 1 January 2019).

YMCA Scarborough (trading name YMCA Yorkshire Coast) is an unincorporated charity serving Scarborough and the surrounding areas. We are proud to be part of a global movement that has supported young people and communities since 1844, and our local branch has existed since 1846. Our aim is to provide the building blocks for a rewarding life and to help individuals and communities thrive through opportunity, inclusion, and support.

In the last 12 months:

- We reached 35,807 audience members and participants across our work
- We supported over 300 young people through structured programmes
- Our building hosted over 1,000 separate bookings
- Our social media channels reached more than 200,000 people
- We worked with 35 volunteers, giving over 2,000 hours of time

These achievements are a testament to the energy, resilience, and creativity of our team, volunteers, and supporters.

#### Objectives and activities

##### Charitable Objects

YMCA Yorkshire Coast is governed by a written constitution. Its charitable objects are:

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.
  - b. Enabling people of all ages and in particular young people, to flourish through experience and responding to the love of God demonstrated by the life, example and teaching of Jesus Christ.
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.
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.
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.
5. To provide residential accommodation, including social housing, for people of all ages in particular young people, who are in need, hardship or distress by reason of their social, physical, emotional, spiritual or economic circumstances.

YMCA Yorkshire Coast is open to all people of faith and those of none.

##### Charitable Purpose

YMCA Yorkshire Coast aims to provide the basic building blocks for a full and rewarding life. The charity's purpose is rooted in the broader aims of the YMCA movement, promoting fairness, opportunity, and support for all people, especially young people. These building blocks include a safe home, acceptance, guidance, friendship, physical and mental health, academic support, employment skills, and access to real opportunities.

The charity operates as a federated member of YMCA England & Wales, adopting its model constitution. While this shapes the core charitable aims, the organisation determines its own strategy, operations, and use of funds locally.

## YMCA Scarborough

### Report of the Trustees for the Year Ended 30 September 2024

#### Public Benefit

The trustees confirm that they have had regard to the Charity Commission's guidance on public benefit when reviewing aims and objectives and planning future activities. The main activities of the charity during the year were focused on achieving its charitable purpose for the public benefit.

#### Main Activities and Significant Work Undertaken

YMCA Yorkshire Coast delivers a range of activities and services, with a primary focus on supporting young people aged 10 to 30. These include:

- Y-Perform: A performing arts programme that supports confidence, soft skills, and mentorship.
- YMCA Theatre: A community theatre venue that promotes youth and community expression.
- Room Hire and Studios: Spaces used for sport, wellness, and creative projects.
- Community Café: A social hub offering training, informal support, and affordable food.
- Project-Specific Work: Including Camp Sandcastle, which grew in both reach and structure during this year. The charity increasingly focuses on outcomes, not just attendance. While current data collection is mostly attendance-based (ticket sales, sign-ups, footfall), a new outcomes framework has been developed to better align monitoring with strategic objectives.

#### Aims and Strategy

The charity's aims include tackling inequality, improving well-being, creating opportunity, and building community. Its strategy is centred around the YMCA Building Blocks model and reflects the ambitions laid out in its 2030 strategic plan. These include:

- Enabling youth leadership
- Addressing education and attainment gaps
- Expanding mental health and well-being support
- Supporting skills, employment, and social inclusion

Achievement of aims is assessed through feedback, attendance growth, impact stories, and performance data (e.g. room occupancy and engagement).

#### Volunteer Contribution

Volunteers, including youth mentors, theatre support, and café helpers, play a significant role in the charity's work. Trustees wish to acknowledge the critical value of volunteers to its delivery and community presence.

#### Achievement and performance

##### Summary of Achievements

Despite a challenging financial year, YMCA Yorkshire Coast maintained a diverse programme of activities and services. Highlights include:

- A strong year for Camp Sandcastle, which expanded its structure and impact.
- Growth in Y-Perform and theatre-based activity, with soft-skills development at the heart.
- Continuing engagement with local young people despite economic pressure.

#### Performance Measurement and Impact

The charity tracks theatre usage, room occupancy, and programme attendance. Though historically much has been assessed intuitively, this year marked the start of a transition to a formal outcomes framework aligned with the strategic plan.

#### Significant Positive and Negative Factors

Key positive factors included:

- Strong community demand
- A committed leadership and staff team
- Volunteer engagement

Challenging factors included:

- Rising core costs (especially energy)
- Decline in grant funding
- Operational changes following staff restructuring, which created leadership pressure and capacity gaps

## YMCA Scarborough

### Report of the Trustees for the Year Ended 30 September 2024

#### Financial review

The statement of Financial Activity shows a net income for the year of £63,777 (2023- deficit of £24,393) before net gains on investments. The Balance Sheet shows net unrestricted assets of £744,364 (2023- £739,689) with much of these assets attributable to the net book value of the freehold property. Unrestricted liquid assets, including the investment portfolio amounted to £94,774.

#### Significant Events Affecting Financial Performance

The most significant financial pressure during the year was the sharp increase in energy costs. Coupled with a decline in available grant funding, this placed strain on the charity's operating budget. No new funding streams were secured, and no major debts were incurred or paid off during the year.

#### Investment Policy and Performance

YMCA Yorkshire Coast holds an investment fund with CCLA, operated on a medium risk basis. The fund is not actively traded and is intended to provide steady capital growth. The trustees review the investment quarterly. The value of the fund increased slightly over the year.

#### Principal Risks and Uncertainties

The trustees monitor risks via a formal risk register, regularly reviewed at board meetings. Current principal risks include:

- Cashflow interruption
- Licensing issues affecting theatre operations
- Ageing infrastructure
- Cybersecurity threats

The charity uses scenario planning, compliance tracking, and proactive communication to manage these risks.

#### Factors Likely to Affect Future Performance

A significant legacy was received in September 2024, creating a temporary breathing space and enabling the board to develop a revised business model. Continued economic pressures, particularly energy and insurance costs, will remain a challenge

The next year will focus on using this opportunity to reset the charity's operating model.

#### Reserves Policy

YMCA Yorkshire Coast has adopted a formal reserves policy, aiming to hold an average of six months' unrestricted operating costs. Trustees also designated potential redundancy reserve of approx. £40,000. Trustees continue to monitor and adjust to meet the policy target.

#### Going Concern

The trustees are satisfied that YMCA Yorkshire Coast remains a going concern. The charity has operated for more than six months beyond the year-end and continues to deliver services with stability. Financial forecasts and recent legacy income support this position.

#### Funds in Deficit

At year-end, the charity held no funds in deficit.

#### Principal Funding Sources

The charity's main source of income is earned income from theatre operations, studio hire, café sales, and programme delivery. This is supplemented by grant funding, donations, and modest investment income. Trustees consider ethical and environmental criteria when overseeing the investment portfolio.

## YMCA Scarborough

### Report of the Trustees for the Year Ended 30 September 2024

#### Defined benefit pension scheme

YMCA Scarborough recognises possible concern relating to its participation in a defined benefit pension scheme. Appropriate action has been taken: The scheme was closed to new members in 2007, and the link to final salary broken in 2011. Additional contributions continue to be made to reduce the deficit. As part of the YMCA federation, the multi-employer scheme is run by an independent board of trustees with employer representation through the Principal Employer, the National Council of YMCAs. The pension scheme trustees obtain an actuarial valuation every three years and we have considered the implications to the charity's finances from the latest available actuarial valuation. We have reviewed the charity's ability to continue to deliver its charitable objectives by ensuring budgets, forecasts and plans are available and include the impact of the deficit repayments. The trustees included the impact of pension scheme deficit repayments in considering going concern status, reserves, and the risks and uncertainties that the charity face noted elsewhere in this Report.

YMCA Scarborough benefits from the pension scheme trustees and the Principal Employer seeking suitable specialist profession advice both to manage the scheme and in the continuing effort to explore ways of reducing the overall pension deficit. The notes to the Accounts include an accounting policy and further details in Note 20.

#### Plans for Future Periods

YMCA Yorkshire Coast's strategic plan to 2030 focuses on delivering the core building blocks of a rewarding life — health, skills, opportunity, belonging, and stability.

Priorities for the coming year include:

- Redesigning the business model to improve sustainability
- Improving data collection and impact measurement
- Exploring capital development of its main site
- Deepening programme impact for ages 10–30
- Strengthening collaboration with local organisations

These plans are shaped by experiences during the year — particularly financial pressures, changing patterns of demand, and the flexibility made possible by a legacy received at year-end.

#### Structure, Governance and Management

##### Constitution

YMCA Yorkshire Coast is an unincorporated charity governed by a constitution last amended in 2019. It is registered in England and Wales (charity number 250527). The charity was set up under a deed of trust in 1846.

##### Trustee Recruitment and Appointment

Trustees are appointed for three-year terms and may serve a maximum of three consecutive terms. Recruitment is guided by a skills matrix and takes place through public advertising and local networks.

##### External Appointments

No external organisations have the right to appoint trustees.

##### Organisational Structure

The board meets ten times per year. Day-to-day operations are delegated to the Chief Executive Officer. Major strategic and financial decisions are reserved to trustees. There are no formal subcommittees.

##### Trustee Induction and Training

All new trustees undertake an induction which includes meeting with the Chair and CEO, reviewing key documents, and visiting YMCA facilities. Ongoing development is encouraged through training and sector events.

**YMCA Scarborough**

**Report of the Trustees  
for the Year Ended 30 September 2024**

**Structure, Governance and Management- continued**

**Remuneration of Key Management Personnel**

Pay for the Chief Executive Officer and other key staff is set by trustees, based on a salary scale recommended by the senior leadership team. The CEO’s salary is approved at a private board meeting each year.

**Relationship with YMCA England & Wales**

YMCA Yorkshire Coast is a federated member of YMCA England & Wales and uses its model constitution. Strategy, policies, and spending decisions are made locally. The national body provides support and coordination where required.

**Risk Management**

The trustees have reviewed the major risks facing the charity and are satisfied that appropriate systems and procedures, including a formal risk register, are in place to manage those risks.

**Statement of compliance with prevailing laws and regulations**

The financial statements have been prepared to give a 'true and fair' view and have departed from the Charities (Accounts and Reports) Regulations 2008 only to the extent required to provide a 'true and fair view'. This departure has involved following the Accounting and Reporting by Charities: Statement of Recommended Practice applicable to charities preparing their accounts in accordance with the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102) issued in October 2019.

Trustees' attention is drawn to the resources available from the Charity Commission.

Approved by order of the board of trustees on Jul 24, 2025 ..... and signed on its behalf by:

SASlade  
[Stephen Slade \(Jul 24, 2025 19:25:23 GMT+1\)](#)  
.....  
S Slade - Trustee

**Independent Examiner's Report to the Trustees of  
YMCA Scarborough**

**Independent examiner's report to the trustees of YMCA Scarborough**

I report to the charity trustees on my examination of the accounts of YMCA Scarborough (the Trust) for the year ended 30 September 2024.

**Responsibilities and basis of report**

As the charity trustees of the Trust you are responsible for the preparation of the accounts in accordance with the requirements of the Charities Act 2011 ('the Act').

I report in respect of my examination of the Trust's accounts carried out under Section 145 of the Act and in carrying out my examination I have followed all applicable Directions given by the Charity Commission under Section 145(5)(b) of the Act.

**Independent examiner's statement**

Since your charity's gross income exceeded £250,000 your examiner must be a member of a listed body. I can confirm that I am qualified to undertake the examination because I am a member of the Association of Chartered Certified Accountants, which is one of the listed bodies.

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

1. accounting records were not kept in respect of the Trust as required by Section 130 of the Act; or
2. the accounts do not accord with those records; or
3. the accounts do not comply with the applicable requirements concerning the form and content of accounts set out in the Charities (Accounts and Reports) Regulations 2008 other than any requirement that the accounts give a true and fair view which is not a matter considered as part of an independent examination.

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.

Anna Wiffen FCCA

Ashby Berry Coulsons Ltd  
2 Belgrave Crescent  
Scarborough  
North Yorkshire  
YO11 1UB

Date: .....

**YMCA Scarborough**

**Statement of Financial Activities  
for the Year Ended 30 September 2024**

	Notes	Unrestricted fund £	Restricted fund £	<b>2024 Total funds £</b>	2023 Total funds £
<b>Income and endowments from</b>					
Donations and legacies	2	<b>214,913</b>	<b>152,466</b>	<b>367,379</b>	117,447
<b>Charitable activities</b>	5				
Community Hub		<b>81,774</b>	-	<b>81,774</b>	88,169
Other trading activities	3	<b>167,958</b>	-	<b>167,958</b>	184,563
Investment income	4	<u>2,929</u>	<u>-</u>	<u>2,929</u>	<u>5,163</u>
<b>Total</b>		<u><b>467,574</b></u>	<u><b>152,466</b></u>	<u><b>620,040</b></u>	<u>395,342</u>
 <b>Expenditure on</b>					
Raising funds	6	<b>235,092</b>	-	<b>235,092</b>	195,744
<b>Charitable activities</b>	7				
Community Hub		<u>236,587</u>	<u>84,584</u>	<u>321,171</u>	<u>223,991</u>
<b>Total</b>		<u><b>471,679</b></u>	<u><b>84,584</b></u>	<u><b>556,263</b></u>	<u>419,735</u>
 Net gains on investments		<u>8,780</u>	<u>-</u>	<u>8,780</u>	<u>7,816</u>
 <b>NET INCOME/(EXPENDITURE)</b>		<b>4,675</b>	<b>67,882</b>	<b>72,557</b>	<b>(16,577)</b>
 <b>Reconciliation of funds</b>					
Total funds brought forward		<u>739,689</u>	<u>22,105</u>	<u>761,794</u>	<u>778,371</u>
 <b>Total funds carried forward</b>		<u><u><b>744,364</b></u></u>	<u><u><b>89,987</b></u></u>	<u><u><b>834,351</b></u></u>	<u><u>761,794</u></u>

The notes form part of these financial statements

**YMCA Scarborough**

**Balance Sheet  
30 September 2024**

	Notes	2024 £	2023 £
<b>Fixed assets</b>			
Tangible assets	12	665,836	686,621
Investments	13	<u>79,123</u>	<u>111,217</u>
		<b>744,959</b>	<b>797,838</b>
<b>Current assets</b>			
Stocks	14	4,150	4,150
Debtors	15	21,326	38,650
Cash at bank and in hand		<u>161,164</u>	<u>32,193</u>
		<b>186,640</b>	<b>74,993</b>
<b>Creditors</b>			
Amounts falling due within one year	16	<b>(81,002)</b>	<b>(83,378)</b>
		<u>105,638</u>	<u>(8,385)</u>
<b>Net current assets</b>			
		<b>850,597</b>	<b>789,453</b>
<b>Creditors</b>			
Amounts falling due after more than one year	17	<b>(16,246)</b>	<b>(27,659)</b>
<b>NET ASSETS</b>		<u><b>834,351</b></u>	<u><b>761,794</b></u>
<b>Funds</b>	19		
Unrestricted funds		744,364	739,689
Restricted funds		<u>89,987</u>	<u>22,105</u>
<b>Total funds</b>		<u><b>834,351</b></u>	<u><b>761,794</b></u>

The financial statements were approved by the Board of Trustees and authorised for issue on Jul 24, 2025..... and were signed on its behalf by:

SASlade  
Stephen Slade (Jul 24, 2025 19:25:23 GMT+1)  
 S Slade – Trustee

Hilary Watts  
Hilary Watts (Jul 28, 2025 09:15:39 GMT+1)  
 H Watts – Trustee

The notes form part of these financial statements

**YMCA Scarborough**

**Cash Flow Statement  
for the Year Ended 30 September 2024**

	Notes	2024 £	2023 £
<b>Cash flows from operating activities</b>			
Cash generated from operations	1	<u>92,179</u>	<u>(21,056)</u>
Net cash provided by/(used in) operating activities		<u>92,179</u>	<u>(21,056)</u>
<b>Cash flows from investing activities</b>			
Purchase of tangible fixed assets		(4,082)	(11,454)
Purchase of fixed asset investments		(49,244)	(107,790)
Sale of fixed asset investments		<u>90,118</u>	<u>139,344</u>
Net cash provided by investing activities		<u>36,792</u>	<u>20,100</u>
<b>Change in cash and cash equivalents in the reporting period</b>			
		<b>128,971</b>	<b>(956)</b>
<b>Cash and cash equivalents at the beginning of the reporting period</b>		<u>32,193</u>	<u>33,149</u>
<b>Cash and cash equivalents at the end of the reporting period</b>		<u><u>161,164</u></u>	<u><u>32,193</u></u>

The notes form part of these financial statements

## YMCA Scarborough

### Notes to the Cash Flow Statement for the Year Ended 30 September 2024

1. Reconciliation of net income/(expenditure) to net cash flow from operating activities	2024	2023
	£	£
<b>Net income/(expenditure) for the reporting period (as per the Statement of Financial Activities)</b>	<b>72,557</b>	<b>(16,577)</b>
<b>Adjustments for:</b>		
Depreciation charges	24,867	26,663
Gain on investments	(8,780)	(7,816)
Decrease/(increase) in debtors	17,324	(24,030)
(Decrease)/increase in creditors	<u>(13,789)</u>	<u>704</u>
<b>Net cash provided by/(used in) operations</b>	<b><u>92,179</u></b>	<b><u>(21,056)</u></b>

2. Analysis of changes in net funds	At 1.10.23	Cash flow	At 30.9.24
	£	£	£
<b>Net cash</b>			
Cash at bank and in hand	<u>32,193</u>	<u>128,971</u>	<u>161,164</u>
	<u>32,193</u>	<u>128,971</u>	<u>161,164</u>
<b>Total</b>	<b><u>32,193</u></b>	<b><u>128,971</u></b>	<b><u>161,164</u></b>

The notes form part of these financial statements

## YMCA Scarborough

### Notes to the Financial Statements for the Year Ended 30 September 2024

#### 1. Accounting policies

##### General information

YMCA Scarborough is an unincorporated charity governed by a deed of trust. The address of the registered office is given in the charity information on page 1 of these financial statements. The charity's objects and principal activities are to advance the Christian faith and to provide facilities, activities and support for people of all ages and in particular young people, with the objects of improving their conditions of life, developing their physical, mental or spiritual capacities and relieving conditions of need, hardship or distress.

##### Basis of preparing the financial statements

The charity constitutes a public benefit entity as defined by FRS 102. The financial statements have been prepared in accordance with Accounting and Reporting by Charities: Statement of Recommended Practice applicable to charities preparing their accounts in accordance with the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102) issued in October 2019, the Financial Reporting Standard applicable in the United Kingdom and Republic of Ireland (FRS 102), the Charities Act 2011 and UK Generally Accepted Practice.

##### Statement of compliance with prevailing laws and regulations

The financial statements have been prepared to give a 'true and fair' view and have departed from the Charities (Accounts and Reports) Regulations 2008 only to the extent required to provide a 'true and fair view'. This departure has involved following the Accounting and Reporting by Charities: Statement of Recommended Practice applicable to charities preparing their accounts in accordance with the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102) issued on 16 July 2014 rather than the Accounting and Reporting by Charities: Statement of Recommended Practice effective from 1 April 2005 which has since been withdrawn.

The financial statements are prepared on a going concern basis under the historical cost convention, modified to include certain items at fair value. The financial statements are presented in sterling which is the functional currency of the charity and rounded to the nearest £.

The significant accounting policies applied in the preparation of these financial statements are set out below. These policies have been consistently applied to all years presented unless otherwise stated.

##### Judgements and key sources of estimation uncertainty

The trustees consider that no judgements, apart from those involving estimates, have been made in the process of applying the above accounting policies which have had a significant effect on amounts recognised in the financial statements.

The trustees consider that no key assumptions concerning the future and other key sources of estimation uncertainty at the reporting date have been made which have a significant risk of causing a material adjustment to the carrying amounts of assets and liabilities within the next financial year.

##### Funds

Unrestricted funds are available for use at the discretion of the trustees in furtherance of the general objectives of the charity and which have not been designated for other purposes.

Designated funds comprise unrestricted funds that have been set aside by the trustees for particular purposes. The aim and use of each designated fund is set out in the notes to the financial statements.

Restricted funds are funds which are to be used in accordance with specific restrictions imposed by donors or which have been raised by the charity for particular purposes. The cost of raising and administering such funds are charged against the specific fund. The aim and use of each restricted fund is set out in the notes to the financial statements.

## YMCA Scarborough

### Notes to the Financial Statements - continued for the Year Ended 30 September 2024

#### 1. Accounting policies - continued

##### **Income**

Income is recognised when the charity has entitlement to the funds, any performance conditions attached to the item(s) of income have been met, it is probable that the income will be received and the amount can be measured reliably.

Income from government and other grants, whether 'capital' grants or 'revenue' grants, is recognised at fair value when the charity has entitlement to the funds, any performance conditions attached to the grants have been met, it is probable that the income will be received and the amount can be measured reliably.

For legacies, entitlement is taken as the earlier of the date on which either: the charity is aware that probate has been granted, the estate has been finalised and notification has been made by the executor(s) to the charity that a distribution will be made, or when a distribution is received from the estate. Receipt of a legacy, in whole or in part, is only considered probable when the amount can be measured reliably and the charity has been notified of the executor's intention to make a distribution. Where legacies have been notified to the charity, or the charity is aware of the granting of probate, and the criteria for income recognition have not been met, then the legacy is treated as a contingent asset and disclosed if material.

Income received in advance of the provision of specified services is deferred until the criteria for income recognition are met.

##### **Donated services and facilities**

Donated professional services and donated facilities are recognised as income when the charity has control over the item, any conditions associated with the donated item have been met, the receipt of economic benefit from the use by the charity of the item is probable and that economic benefit can be measured reliably.

No amount is included in the financial statements for volunteer time in line with the SORP (FRS 102). Further detail is given in the Trustees' Annual Report.

On receipt, donated professional services and donated facilities are recognised on the basis of the fair value of the gift to the charity which is the amount the charity would have been willing to pay to obtain services or facilities of equivalent economic benefit on the open market; a corresponding amount is then recognised in expenditure in the period of receipt.

Fixed asset gifts in kind are recognised when receivable and are included at fair value. The income is not deferred over the life of the asset.

##### **Expenditure**

Liabilities are recognised as expenditure as soon as there is a legal or constructive obligation committing the charity to that expenditure, it is probable that settlement will be required and the amount of the obligation can be measured reliably.

All expenditure is accounted for on an accruals basis. All expenses, including support costs and governance costs, are allocated or apportioned to the applicable expenditure headings in the statement of financial activities.

Expenditure on charitable activities includes the costs of activities undertaken to further the purposes of the charity and their associated support costs.

## YMCA Scarborough

### Notes to the Financial Statements - continued for the Year Ended 30 September 2024

#### 1. Accounting policies - continued

##### **Expenditure- continued**

Support costs are those functions that assist the work of the charity but do not directly undertake charitable activities. Support costs include administrative and governance costs. Governance costs comprise all costs involving the public accountability of the charity and its compliance with regulation and good practice.

##### **Irrecoverable VAT**

Irrecoverable VAT is charged as a cost against the activity for which the expenditure was incurred.

##### **Tangible fixed assets**

Tangible fixed assets are stated at cost less accumulated depreciation. Depreciation is provided at rates calculated to write off the cost less residual value of each asset over its expected useful life, as follows:

Freehold property	- 2% on cost
Fixtures, fittings and equipment	- 15% reducing balance

##### **Investments**

Investments are a form of basic financial instrument and are initially recognised at their transaction value and subsequently measured at their fair value as at the balance sheet date using the closing quoted mid-market price. The statement of financial activities includes the net gains and losses arising on revaluation and disposals throughout the year.

##### **Stocks**

Stocks are valued at the lower of cost and net realisable value, after making due allowance for obsolete and slow moving items.

##### **Debtors and creditors**

Debtors and creditors with no stated interest rate and receivable or payable within one year are recorded at transaction price. Any losses arising from impairment are recognised in expenditure.

##### **Provisions**

Provisions are recognised when the charity has an obligation at the balance sheet date as a result of a past event, it is probable that an outflow of economic benefits will be required in settlement and the amount can be reliably estimated.

##### **Leases**

Assets acquired under finance leases are capitalised and depreciated over the shorter of the lease term and the expected useful life of the asset. Minimum lease payments are apportioned between the finance charge and the reduction of the outstanding lease liability using the effective interest method. The related obligations, net of future finance charges, are included in creditors.

Rentals payable and receivable under operating leases are charged to the SoFA on a straight line basis over the period of the lease.

##### **Employee benefits**

When employees have rendered service to the charity, short-term employee benefits to which the employees are entitled are recognised at the undiscounted amount expected to be paid in exchange for that service.

## YMCA Scarborough

### Notes to the Financial Statements - continued for the Year Ended 30 September 2024

#### 1. Accounting policies - continued

##### Employee benefits- continued

The charity contributes to a defined contribution workplace pension plan for the benefit of its employees. Contributions are charged to the statement of financial activities in the period to which they relate.

Termination payments are recognised as a liability and an expense when the charity is committed to terminate the employment of an employee.

##### Defined benefit pension scheme deficit

YMCA Scarborough participated in a multi-employer defined benefit pension plan for employees of YMCAs in England, Scotland and Wales, which was closed to new members and accruals on 30 April 2007. Due to insufficient information, the plan's actuary has advised that it is not possible to separately identify the assets and liabilities relating to YMCA Scarborough

As described in note 20 YMCA Scarborough has a contractual obligation to make pension deficit payments of £11,385 pa over the period to April 2027 (2023: £11,385 pa), accordingly this is shown as a liability in these accounts. In addition, YMCA Scarborough is required to contribute £3,629 pa (2023: £3,629 pa) to the operating expenses of the Pension Plan and these costs are charged to the Statement of Financial Activities as made.

##### Taxation

The charity is exempt from corporation tax on its charitable activities.

##### Going concern

The financial statements have been prepared on a going concern basis as the trustees believe that no material uncertainties exist. The trustees have considered the level of funds held and the expected level of future income and expenditure. In their view, these are sufficient for the charity to be able to continue as a going concern for at least 12 months from the date of authorisation of these financial statements.

#### 2. Donations and legacies

	2024	2023
	£	£
Donations	14,913	40,893
Legacies	200,000	5,884
Grants	<u>152,466</u>	<u>70,670</u>
	<u>367,379</u>	<u>117,447</u>

£152,466 (2023: £51,087) of the above income was attributable to restricted and £214,913 (2023: £66,360) was attributable to unrestricted funds.

There were no unfulfilled conditions or other contingencies attaching to grants recognised in income for the year ended 30 September 2024.

Grants received, included in the above, are as follows:

## YMCA Scarborough

### Notes to the Financial Statements - continued for the Year Ended 30 September 2024

#### 2. Donations and legacies - continued

	2024	2023
	£	£
Restricted grants - see Note 19 for details	152,466	51,088
Locality Grant	-	3,400
North Yorkshire Together	-	6,500
Sidewalk Youth Project	-	3,520
Stronger Communities	-	4,162
Two Ridings Foundation	-	2,000
	<u>152,466</u>	<u>70,670</u>

#### 3. Other trading activities

	2024	2023
	£	£
Fundraising events	957	1,958
Shop income	4,741	4,027
Commissions	489	44
Own theatre productions	61,641	85,627
Outside theatre productions	39,440	34,624
Coffee and theatre bars	59,867	57,384
Photocopying	823	899
	<u>167,958</u>	<u>184,563</u>

All the above income for the current and preceding year was attributable to unrestricted funds.

#### 4. Investment income

	2024	2023
	£	£
Interest received	172	132
Investment income	2,757	5,031
	<u>2,929</u>	<u>5,163</u>

All the above income for the current and preceding year was attributable to unrestricted funds.

## YMCA Scarborough

### Notes to the Financial Statements - continued for the Year Ended 30 September 2024

#### 5. Income from charitable activities

		2024	2023
	Activity	£	£
Activities	Community Hub	15,759	16,734
Lettings	Community Hub	<u>66,015</u>	<u>71,435</u>
		<u>81,774</u>	<u>88,169</u>

All the above income for the current and preceding year was attributable to unrestricted funds.

#### 6. Raising funds

##### Raising donations and legacies

		2024	2023
		£	£
Staff costs		<u>65,758</u>	<u>68,744</u>

##### Other trading activities

		2024	2023
		£	£
Own theatre production costs		90,242	113,187
Coffee and theatre bars		39,867	28,170
Licenses		6,128	2,744
Fundraising costs		3,592	184
Other theatre expenses		<u>54,327</u>	<u>46,060</u>
		<u>194,156</u>	<u>190,345</u>

##### Investment management costs

		2024	2023
		£	£
Investment management fees		<u>930</u>	<u>1,588</u>

All the above expenditure for the current and preceding year was attributable to unrestricted funds.

Aggregate amounts		<u>235,092</u>	<u>195,744</u>
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## YMCA Scarborough

### Notes to the Financial Statements - continued for the Year Ended 30 September 2024

#### 7. Charitable activities costs

	Direct Costs £	Support costs (see note 8) £	Totals £
Community Hub	<u>316,971</u>	<u>4,200</u>	<u>321,171</u>
Comparatives for charitable activities costs Community Hub	<u>219,991</u>	<u>4,000</u>	<u>223,991</u>

£84,584 (2023: £31,971) of the above costs were attributable to restricted funds and £236,587 (2023: £192,020) of the above costs were attributable to unrestricted funds.

#### 8. Support costs

	2024 £	2023 £
<b>Governance costs</b>		
Independent examiner's remuneration	<u>4,200</u>	<u>4,000</u>

#### 9. Trustees' remuneration and benefits

No remuneration was paid to any of the trustees (2023: £nil).

##### Trustees' expenses

No expenses were paid to any of the trustees (2023: £nil).

#### 10. Staff costs

	2024 £	2023 £
Wages and salaries	199,687	155,027
Social security costs	6,006	2,127
Other pension costs	<u>4,430</u>	<u>3,440</u>
	<u>210,123</u>	<u>160,594</u>

The average monthly number of employees during the year was as follows:

	2024	2023
SLT	1	1
Theatre	3	2
Hub	9	8
Cleaners	<u>3</u>	<u>3</u>
	<u>16</u>	<u>14</u>

## YMCA Scarborough

### Notes to the Financial Statements - continued for the Year Ended 30 September 2024

#### 10. Staff costs - continued

No employees received emoluments in excess of £60,000.

The full time equivalent number of staff at 30 September 2024 was 7 (2023: 7)

The total remuneration of key management personnel amounted to £27,904 (2023: 26,827).

In addition to paid staff, volunteers are crucial to delivering services and keeping the charity running.

The liability and expense relating to the employer's costs of the defined contribution workplace pension scheme are allocated between restricted and unrestricted funds in line with the funding of the relevant staff members.

#### 11. Comparatives for the statement of financial activities

	Unrestricted fund £	Restricted fund £	Total funds £
<b>Income and endowments from</b>			
Donations and legacies	66,360	51,087	117,447
<b>Charitable activities</b>			
Community Hub	88,169	-	88,169
Other trading activities	184,563	-	184,563
Investment income	<u>5,163</u>	<u>-</u>	<u>5,163</u>
<b>Total</b>	<u>344,255</u>	<u>51,087</u>	<u>395,342</u>
<b>Expenditure on</b>			
Raising funds	194,158	1,586	195,744
<b>Charitable activities</b>			
Community Hub	<u>192,020</u>	<u>31,971</u>	<u>223,991</u>
<b>Total</b>	<u>386,178</u>	<u>33,557</u>	<u>419,735</u>
Net gains on investments	<u>7,816</u>	<u>-</u>	<u>7,816</u>
<b>NET INCOME/(EXPENDITURE)</b>	(34,107)	17,530	(16,577)
<b>Reconciliation of funds</b>			
Total funds brought forward	<u>773,796</u>	<u>4,575</u>	<u>778,371</u>
<b>Total funds carried forward</b>	<u><u>739,689</u></u>	<u><u>22,105</u></u>	<u><u>761,794</u></u>

YMCA Scarborough

Notes to the Financial Statements - continued  
for the Year Ended 30 September 2024

12. Tangible fixed assets

	Freehold property £	Fixtures and fittings £	Totals £
<b>Cost</b>			
At 1 October 2023	737,091	415,703	1,152,794
Additions	-	4,082	4,082
At 30 September 2024	<u>737,091</u>	<u>419,785</u>	<u>1,156,876</u>
<b>Depreciation</b>			
At 1 October 2023	117,970	348,203	466,173
Charge for year	14,745	10,122	24,867
At 30 September 2024	<u>132,715</u>	<u>358,325</u>	<u>491,040</u>
<b>Net book value</b>			
At 30 September 2024	<u>604,376</u>	<u>61,460</u>	<u>665,836</u>
At 30 September 2023	<u>619,121</u>	<u>67,500</u>	<u>686,621</u>

13. Fixed asset investments

	Listed investments £	Cash and settlements pending £	Totals £
<b>Market value</b>			
At 1 October 2023	110,256	961	111,217
Additions	24,351	24,893	49,244
Disposals	(62,901)	(25,224)	(88,125)
Revaluations	6,787	-	6,787
At 30 September 2024	<u>78,493</u>	<u>630</u>	<u>79,123</u>
<b>Cost</b>			
At 30 September 2024	<u>69,599</u>	<u>630</u>	<u>70,229</u>

14. Stocks

	2024 £	2023 £
Stock	<u>4,150</u>	<u>4,150</u>

**YMCA Scarborough**

**Notes to the Financial Statements - continued  
for the Year Ended 30 September 2024**

**15. Debtors: amounts falling due within one year**

	2024	2023
	£	£
Trade debtors	4,977	7,381
Other debtors	1,697	806
VAT	-	1,423
Prepayments	<u>14,652</u>	<u>29,040</u>
	<u><b>21,326</b></u>	<u><b>38,650</b></u>

**16. Creditors: amounts falling due within one year**

	2024	2023
	£	£
Trade creditors	32,774	28,778
Social security and other taxes	5,931	2,153
VAT	630	-
Other creditors	15,530	11,076
Pension deficit contributions	10,895	11,385
Accrued expenses	<u>15,242</u>	<u>29,986</u>
	<u><b>81,002</b></u>	<u><b>83,378</b></u>

**17. Creditors: amounts falling due after more than one year**

	2024	2023
	£	£
Pension deficit contributions due in 2-5 years	<u>16,246</u>	<u>27,659</u>

**18. Analysis of net assets between funds**

	Unrestricted fund	Restricted fund	2024 Total funds	2023 Total funds
	£	£	£	£
Fixed assets	665,836	-	665,836	686,621
Investments	79,123	-	79,123	111,217
Current assets	96,653	89,987	186,640	74,993
Current liabilities	(81,002)	-	(81,002)	(83,378)
Long term liabilities	<u>(16,246)</u>	<u>-</u>	<u>(16,246)</u>	<u>(27,659)</u>
	<u><b>744,364</b></u>	<u><b>89,987</b></u>	<u><b>834,351</b></u>	<u><b>761,794</b></u>

## YMCA Scarborough

### Notes to the Financial Statements - continued for the Year Ended 30 September 2024

#### 18. Analysis of net assets between funds - continued

Comparatives for analysis of net assets between funds

	Unrestricted fund £	Restricted fund £	2023 Total funds £
Fixed assets	686,621	-	686,621
Investments	111,217	-	111,217
Current assets	32,890	42,103	74,993
Current liabilities	(63,380)	(19,998)	(83,378)
Long term liabilities	<u>(27,659)</u>	<u>-</u>	<u>(27,659)</u>
	<u>739,689</u>	<u>22,105</u>	<u>761,794</u>

#### 19. Movement in funds

	1 October 2023 £	Incoming resources £	Resources expended £	Investments gains/(losses) £	30 September 2024 £
<b>Unrestricted funds</b>					
General fund	739,689	467,573	(455,386)	8,780	760,656
	<u>739,689</u>	<u>467,573</u>	<u>(455,386)</u>	<u>8,780</u>	<u>760,656</u>
<b>Restricted funds</b>					
YMCA Band	986	-	(986)	-	-
Youth Mental Health Project	2,299	-	(2,299)	-	-
NYCC FEAST	10,424	49,778	(39,764)	-	20,438
Kingspan Community Fund	1,500	1,650	(1,500)	-	1,650
Million Hours Fund	6,897	-	(6,897)	-	-
NYP antisocial behaviour	-	19,998	(19,998)	-	-
Postcode lottery –					
Neighbourhood trust	-	25,000	-	-	25,000
British Science Association	-	500	(500)	-	-
NYCC Stronger Communities	-	1,000	(1,000)	-	-
Two Ridings – warm spaces	-	8,640	(8,640)	-	-
Warburtons Community Fund	-	400	-	-	400
The Foyle Foundation	-	20,000	-	-	20,000
InKahoots – Seach for a star	-	1,500	-	-	1,500
National Lottery – Awards for all	-	20,000	-	-	20,000
NYCC – Beach clean fund	-	1,000	-	-	1,000
NYCC – Locality grant	-	3,000	(3,000)	-	-
	<u>22,106</u>	<u>152,466</u>	<u>(84,584)</u>	<u>-</u>	<u>89,988</u>

## YMCA Scarborough

### Notes to the Financial Statements - continued for the Year Ended 30 September 2024

#### 19. Movement in funds - continued

Comparatives for movements in funds

	£	£	£	£	£
<b>Unrestricted funds</b>					
General fund	773,796	344,255	(386,178)	7,816	739,689
	<u>773,796</u>	<u>344,255</u>	<u>(386,178)</u>	<u>7,816</u>	<u>739,689</u>
<b>Restricted funds</b>					
YMCA Band	1,476	-	(490)	-	986
Youth Mental Health Project	3,099	-	(800)	-	2,299
NYCC FEAST	-	40,248	(29,824)	-	10,424
Kingspan Community Fund	-	1,500	-	-	1,500
Million Hours Fund	-	9,340	(2,443)	-	6,897
	<u>4,575</u>	<u>51,088</u>	<u>(33,557)</u>	<u>-</u>	<u>22,106</u>

#### 20. Employee benefit obligations

Defined benefit pension scheme deficit

YMCA Scarborough participated in a contributory pension plan providing defined benefits based on final pensionable pay for employees of YMCAs in England, Scotland and Wales. The assets of the YMCA Pension Plan are held separately from those of YMCA Scarborough and at the year end these were invested in the Mercer Dynamic De-risking Solution, 65% matching portfolio and 35% in the growth portfolio and Schroder (property units only).

The most recent completed three year valuation was as at 1 May 2023. The assumptions used which have the most significant effect on the results of the valuation are those relating to the assumed rates of return on assets of 4.56%, the increase in pensions in payment of 3.18% (for RPI capped at 5% p.a.), and the average life expectancy from normal retirement age (of 65) for a current male pensioner of 21.5 years, female 24.0 years, and 23.1 years for a male pensioner, female 25.7 years, retiring in 20 years' time. The result of the valuation showed that the actuarial value of the assets was £103.1m, which represented 92% of the benefits that had accrued to members.

The Pension Plan was closed to new members with effect from 30 April 2007. With the removal of the salary linkage for benefits all employed deferred members became deferred members as from 1 May 2011. The valuation prepared as at 1 May 2023 showed that the YMCA Pension Plan had a deficit of £9.1 million. has YMCA Scarborough has been advised that it will need to make monthly contributions of £948.75 from 1 May 2025. This amount is based on the current actuarial assumptions (as outlined above) and may vary in the future as a result of actual performance of the Pension Plan. Agreed future deficit contributions have been discounted using a rate of 4.5% (2023: 3.75%). The current recovery period is 3 years commencing 1st May 2024.

#### 21. Related party disclosures

There were no related party transactions for the year ended 30 September 2024.

## YMCA Scarborough

### Detailed Statement of Financial Activities for the Year Ended 30 September 2024

	2024 £	2023 £
<b>Income and endowments</b>		
<b>Donations and legacies</b>		
Donations	14,913	40,893
Legacies	200,000	5,884
Grants	<u>152,466</u>	<u>70,670</u>
	<b>367,379</b>	117,447
<b>Other trading activities</b>		
Fundraising events	957	1,958
Shop income	4,741	4,027
Commissions	489	44
Own theatre productions	61,641	85,627
Outside theatre productions	39,440	34,624
Coffee and theatre bars	59,867	57,384
Photocopying	<u>823</u>	<u>899</u>
	<b>167,958</b>	184,563
<b>Investment income</b>		
Interest received	172	132
Investment income	<u>2,757</u>	<u>5,031</u>
	<b>2,929</b>	5,163
<b>Charitable activities</b>		
Activities	15,759	16,734
Lettings	<u>66,015</u>	<u>71,435</u>
	<u>81,774</u>	<u>88,169</u>
<b>Total incoming resources</b>	<b>620,040</b>	395,342
<b>Expenditure</b>		
<b>Raising donations and legacies</b>		
Theatre wages	63,838	68,556
Theatre social security	<u>1,920</u>	<u>188</u>
	<b>65,758</b>	68,744

This page does not form part of the statutory financial statements

**YMCA Scarborough**

**Detailed Statement of Financial Activities  
for the Year Ended 30 September 2024**

	2024	2023
	£	£
<b>Other trading activities</b>		
Own theatre production costs	37,576	21,498
Coffee and theatre bars	55,835	39,867
Licences	6,853	6,128
Fundraising costs	1,680	3,592
Other theatre expenses	<u>66,460</u>	<u>54,327</u>
	<b>168,404</b>	<b>125,412</b>
<b>Investment management costs</b>		
Investment management fees	930	1,588
<b>Charitable activities</b>		
Wages	135,849	86,471
Social security	4,086	1,939
Pensions	4,430	3,440
Cleaning	4,705	2,832
Administrative expenses	8,532	12,141
Training Expenses	3,111	4,231
Theatre Programme Expenses	-	231
Subscriptions and Affiliations	1,538	1,338
Repairs and Maintenance	11,478	7,748
Activity costs	40,218	50,546
Heat & light	44,259	25,673
Premises - rates & telephone	5,627	3,385
Irrecoverable VAT	10,328	3,842
Bank charges	2,136	2,665
Insurance	5,549	-
Marketing and advertising	6,569	4,364
Pension deficit expenses current year	3,300	2,915
Pension deficit movement	389	(20,433)
Freehold property	14,745	14,745
Fixtures and fittings	<u>10,122</u>	<u>11,918</u>
<b>Support costs</b>		
<b>Governance costs</b>		
Accountancy and legal fees	4,200	4,000
<b>Total resources expended</b>	<u><b>556,263</b></u>	<u><b>419,735</b></u>
<b>Net expenditure before gains and losses</b>	<b>63,777</b>	<b>(24,393)</b>
<b>Realised recognised gains and losses</b>		
Gains/losses on fixed asset investments	<u>8,780</u>	<u>7,816</u>
<b>Net income/(expenditure)</b>	<u><b>72,557</b></u>	<u><b>(16,577)</b></u>

This page does not form part of the statutory financial statements









# 2023-2024 Accounts for signature

Final Audit Report

2025-07-28

Created:	2025-07-24
By:	Liam Downey (liam@ymcayorks.uk)
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## "2023-2024 Accounts for signature" History

-  Document created by Liam Downey (liam@ymcayorks.uk)  
2025-07-24 - 13:00:48 GMT - IP address: 185.63.82.190
-  Document emailed to Stephen Slade (stephen.s@ymcascarborough.uk) for signature  
2025-07-24 - 13:07:19 GMT
-  Document emailed to Hilary Watts (hilary.w@ymcascarborough.uk) for signature  
2025-07-24 - 13:07:19 GMT
-  Email viewed by Stephen Slade (stephen.s@ymcascarborough.uk)  
2025-07-24 - 18:24:28 GMT - IP address: 109.157.211.150
-  Document e-signed by Stephen Slade (stephen.s@ymcascarborough.uk)  
Signature Date: 2025-07-24 - 18:25:23 GMT - Time Source: server- IP address: 109.157.211.150
-  Email viewed by Hilary Watts (hilary.w@ymcascarborough.uk)  
2025-07-27 - 20:22:00 GMT - IP address: 104.47.85.126
-  Document e-signed by Hilary Watts (hilary.w@ymcascarborough.uk)  
Signature Date: 2025-07-28 - 08:15:39 GMT - Time Source: server- IP address: 78.145.121.104
-  Agreement completed.  
2025-07-28 - 08:15:39 GMT

**YMCA Scarborough**

England & Wales - Charity number 250527

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# Accounts

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## **YMCA Scarborough**

Report of the Trustees and  
Unaudited Financial Statements  
for the Year Ended

30 September 2023

**Registered Charity Number: 250527**

**Ashby Berry Coulsons**

Chartered Accountants

*Two Belgrave Crescent*

*Scarborough*

# YMCA Scarborough

## Contents of the Financial Statements for the Year Ended 30 September 2023

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## YMCA Scarborough

### Reference and Administrative Details for the Year Ended 30 September 2023

<b>Trustees</b>	S Slade (Chairman) S Bromham Mrs T Calcraft (resigned 27.6.24) M D Dresser N D Leadley (resigned 19.1.23) H Watts A Mouhiddin (appointed 16.5.23)
<b>Principal address</b>	St Thomas Street Scarborough North Yorkshire YO11 1DY
<b>Registered charity number</b>	250527
<b>Independent examiner</b>	Ashby Berry Coulsons 2 Belgrave Crescent Scarborough North Yorkshire YO11 1UB
<b>Bankers</b>	Barclays PO Box 13 St Nicholas Street Scarborough North Yorkshire YO11 2HS
<b>Investment managers</b>	RBC Brewin Dolphin 10 Wellington Place Leeds LS1 4AN

**YMCA Scarborough**  
**Report of the Trustees**  
**for the Year Ended 30 September 2023**

The trustees present their report with the financial statements of the charity for the year ended 30 September 2023. The trustees have adopted the provisions of Accounting and Reporting by Charities: Statement of Recommended Practice applicable to charities preparing their accounts in accordance with the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102) (effective 1 January 2019).

**Objectives and activities**

YMCA Scarborough has the objects:

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.
  - b) Enabling people of all ages and in particular young people, to flourish through experience and responding to the love of God demonstrated by the life, example and teaching of Jesus Christ.
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.
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.
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.
5. To provide residential accommodation, including social housing, for people of all ages in particular young people who are in need, hardship or distress by reason of their social, physical, emotional, spiritual or economic circumstances.

YMCA Scarborough is open to all people of faith and those of none.

YMCA Scarborough works towards these objects by providing a range of services. Our flagship project is the YMCA Theatre, the Theatre provides a platform for our youth work as well as providing a supportive community. The Theatre is a training community theatre and as such a majority of its performances have young people primarily involved, both on and off stage. The Theatre also provides voluntary opportunities, and the social benefits of volunteering to people of all ages, primarily in the theatre space.

YMCA Scarborough provides room hire to numerous organisations such as Power Dance Company and Yorkshire Coast School of Ballet that teach young people skills in performing arts.

We operate our own activities including Camp Sandcastle, Ju-jitsu and Y-Perform. Although these activities provide training in specific skills, they have a wider purpose. All of these activities provide young people with safe spaces, places to vent, and places to develop soft skills.

In the management of the charity the trustees have given due regard to public benefit guidance issued by the Charity Commission.

## **YMCA Scarborough**

### **Report of the Trustees for the Year Ended 30 September 2023**

#### **Achievement and performance**

The YMCA Theatre had some 110 performances during this year, attended by over 190,000 people. These shows had cast members of within the age range of about three years up to nearly eighty. Throughout YMCA Scarborough we an estimated footfall of over 100,000 people. We had over 20 volunteers support our paid staff team giving hundreds of hours of support. Mainly working in the theatre either front of house or backstage.

We started to build our youth working team, starting with Youth Services Manager, to ensure that young people are at the focus of what we do.

We positively impacted over 1,200 young people by providing holiday activities to keep them healthy and involved within their communities.

#### **Financial review**

The statement of Financial Activity shows a net deficit for the year of £24,393 (2022- deficit of £87,473) before unrealised loss/gains on investments. The Balance Sheet shows net unrestricted assets of £739,689 (2022- £773,796) with much of these assets attributable to the net book value of the freehold property. Unrestricted liquid assets, including the investment portfolio amounted to £102,832.

While continuing to seek new sources of finance for the key activities, the trustees will also maintain careful financial control. By doing so the unrestricted general funds can be augmented to provide the necessary resources for the enhancement and extension of the facilities with which the charity will continue to meet the changing needs of the community

The trustees gratefully acknowledge the contributions of all our donors and funders. Their grants and donations enable us to continue to provide the services and opportunities which we offer.

Our long-term reserves policy is to hold sufficient investments and current assets to cover at least six months expenditure in order to ensure as far as possible the continuation of the charity's activities in the event of a significant shortfall in expected income. The trustees consider YMCA Scarborough to be a going concern.

YMCA Scarborough recognises possible concern relating to its participation in a defined benefit pension scheme. Appropriate action has been taken: The scheme was closed to new members in 2007, and the link to final salary broken in 2011. Additional contributions continue to be made to reduce the deficit. As part of the YMCA federation, the multi-employer scheme is run by an independent board of trustees with employer representation through the Principal Employer, the National Council of YMCAs. The pension scheme trustees obtain an actuarial valuation every three years and we have considered the implications to the charity's finances from the latest available actuarial valuation. We have reviewed the charity's ability to continue to deliver its charitable objectives by ensuring budgets, forecasts and plans are available and include the impact of the deficit repayments. The trustees included the impact of pension scheme deficit repayments in considering going concern status, reserves, and the risks and uncertainties that the charity face noted elsewhere in this Report.

YMCA Scarborough benefits from the pension scheme trustees and the Principal Employer seeking suitable specialist profession advice both to manage the scheme and in the continuing effort to explore ways of reducing the overall pension deficit. The notes to the Accounts include an accounting policy and further details in Note 20.

## YMCA Scarborough

### Report of the Trustees for the Year Ended 30 September 2023

#### **Future plans**

The trustees are continuing to research and develop a new business plan and strategy. Ensuring that our existing provisions are providing quality and impactful youth work alongside any financial benefits. The Trustees are working with the General Manager to create a plan. The trustees are also working with the management to ensure a fit for purpose structure that is sustainable.

#### **Structure, governance and management**

The charity is controlled by its governing document, a deed of trust, and constitutes an unincorporated charity. It is affiliated to the National Council of YMCAs which is a separate registered charity.

The administration of YMCA Scarborough is controlled and directed by the Board of Management which consists of not more than twelve trustees who are elected at the Annual General Meeting. The Board of Trustees meets monthly for ten month of the year. The board receives monthly reports from the management team of the charity and also, from time to time, from other staff members in order to monitor the performance of the charity and plan for future development as well as assess its position with regard to financial and other risks which may have an impact upon the operations or existence of the charity.

#### Recruitment and appointment of new Trustees

Under the requirements of the charity's Memorandum and Articles all trustees must retire after an agreed period when they can be re-elected at the next Annual General Meeting.

The Board seeks to ensure that the trustees have the necessary knowledge and experience to ensure that the operations of the charity are adequately addressed. In order to promote a broad mix, members of the Board are requested to provide a list of their skills and in the event of particular skills not being available, individuals with that particular experience are approached to offer themselves for election to the Board.

#### Induction and training of new Trustees

Most Trustees are already familiar with the practical work of the charity, but new Trustees are invited to attend short tours and training sessions to familiarise themselves with the workings of the charity and context within which it operates. These are held with other Trustees of the charity and cover:

- Obligations of the Trustees.
- The main purpose of the charity and work undertaken.
- Resourcing and current financial position of the charity.
- Future plans and objectives.

Trustees' attention is drawn to the resources available from the Charity Commission.

Approved by order of the board of trustees on 14 January 2025 and signed on its behalf by:

S Slade - Chairman

**Independent Examiner's Report to the Trustees of  
YMCA Scarborough**

**Independent examiner's report to the trustees of YMCA Scarborough**

I report to the charity trustees on my examination of the accounts of YMCA Scarborough (the Trust) for the year ended 30 September 2023.

**Responsibilities and basis of report**

As the charity trustees of the Trust you are responsible for the preparation of the accounts in accordance with the requirements of the Charities Act 2011 ('the Act').

I report in respect of my examination of the Trust's accounts carried out under Section 145 of the Act and in carrying out my examination I have followed all applicable Directions given by the Charity Commission under Section 145(5)(b) of the Act.

**Independent examiner's statement**

Since your charity's gross income exceeded £250,000 your examiner must be a member of a listed body. I can confirm that I am qualified to undertake the examination because I am a member of the Association of Chartered Certified Accountants, which is one of the listed bodies.

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

1. accounting records were not kept in respect of the Trust as required by Section 130 of the Act; or
2. the accounts do not accord with those records; or
3. the accounts do not comply with the applicable requirements concerning the form and content of accounts set out in the Charities (Accounts and Reports) Regulations 2008 other than any requirement that the accounts give a true and fair view which is not a matter considered as part of an independent examination.

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.

Anna Wiffen FCCA

Ashby Berry Coulsons  
2 Belgrave Crescent  
Scarborough  
North Yorkshire  
YO11 1UB

15 January 2025

## YMCA Scarborough

### Statement of Financial Activities for the Year Ended 30 September 2023

	Notes	Unrestricted fund £	Restricted fund £	<b>2023 Total funds £</b>	2022 Total funds £
<b>Income and endowments from</b>					
Donations and legacies	2	66,360	51,087	117,447	90,578
<b>Charitable activities</b>	5				
Community Hub		88,169	-	88,169	76,839
Other trading activities	3	184,563	-	184,563	155,084
Investment income	4	5,163	-	5,163	5,778
Other income		-	-	-	6,000
<b>Total</b>		<u>344,255</u>	<u>51,087</u>	<u>395,342</u>	<u>334,279</u>
<b>Expenditure on</b>					
Raising funds	6	194,158	1,586	195,744	191,800
<b>Charitable activities</b>	7				
Community Hub		<u>192,020</u>	<u>31,971</u>	<u>223,991</u>	<u>229,952</u>
<b>Total</b>		<u>386,178</u>	<u>33,557</u>	<u>419,735</u>	<u>421,752</u>
Net gains/(losses) on investments		<u>7,816</u>	-	<u>7,816</u>	<u>(16,798)</u>
<b>NET INCOME/(EXPENDITURE)</b>		<b>(34,107)</b>	<b>17,530</b>	<b>(16,577)</b>	<b>(104,271)</b>
<b>Reconciliation of funds</b>					
Total funds brought forward		<u>773,796</u>	<u>4,575</u>	<u>778,371</u>	<u>882,642</u>
<b>Total funds carried forward</b>		<u><u>739,689</u></u>	<u><u>22,105</u></u>	<u><u>761,794</u></u>	<u><u>778,371</u></u>

**YMCA Scarborough**

**Balance Sheet  
30 September 2023**

	Notes	2023 £	2022 £
<b>Fixed assets</b>			
Tangible assets	12	<b>686,621</b>	701,829
Investments	13	<b>111,217</b>	134,956
		<b>797,838</b>	836,785
<b>Current assets</b>			
Stocks	14	<b>4,150</b>	4,150
Debtors	15	<b>38,650</b>	14,620
Cash at bank and in hand		<b>32,193</b>	33,149
		<b>74,993</b>	51,919
<b>Creditors</b>			
Amounts falling due within one year	16	<b>(83,378)</b>	(51,077)
<b>Net current assets</b>		<b>(8,385)</b>	842
<b>Total assets less current liabilities</b>		<b>789,453</b>	837,627
<b>Creditors</b>			
Amounts falling due after more than one year	17	<b>(27,659)</b>	(59,256)
<b>NET ASSETS</b>		<b>761,794</b>	778,371
<b>Funds</b>	19		
Unrestricted funds		<b>739,689</b>	773,796
Restricted funds		<b>22,105</b>	4,575
<b>Total funds</b>		<b>761,794</b>	778,371

The financial statements were approved by the Board of Trustees and authorised for issue on 14 January 2025 and were signed on its behalf by:

S Slade - Chairman

H Watts – Trustee

## YMCA Scarborough

### Notes to the Financial Statements for the Year Ended 30 September 2023

#### 1. Accounting policies

##### **Basis of preparing the financial statements**

YMCA Scarborough is an unincorporated charity governed by a deed of trust. The address of the registered office is given in the charity information on page 1 of these financial statements. The charity's objects and principal activities are to advance the Christian faith and to provide facilities, activities and support for people of all ages and in particular young people, with the objects of improving their conditions of life, developing their physical, mental or spiritual capacities and relieving conditions of need, hardship or distress.

##### **Basis of preparing the financial statements**

The charity constitutes a public benefit entity as defined by FRS 102. The financial statements have been prepared in accordance with Accounting and Reporting by Charities: Statement of Recommended Practice applicable to charities preparing their accounts in accordance with the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102) issued in October 2019, the Financial Reporting Standard applicable in the United Kingdom and Republic of Ireland (FRS 102), the Charities Act 2011, the Companies Act 2006 and UK Generally Accepted Practice.

The financial statements are prepared on a going concern basis under the historical cost convention, modified to include certain items at fair value. The financial statements are presented in sterling which is the functional currency of the charity and rounded to the nearest £.

The significant accounting policies applied in the preparation of these financial statements are set out below. These policies have been consistently applied to all years presented unless otherwise stated.

##### **Judgements and key sources of estimation uncertainty**

The trustees consider that no judgements, apart from those involving estimates, have been made in the process of applying the above accounting policies which have had a significant effect on amounts recognised in the financial statements.

The trustees consider that no key assumptions concerning the future and other key sources of estimation uncertainty at the reporting date have been made which have a significant risk of causing a material adjustment to the carrying amounts of assets and liabilities within the next financial year.

##### **Funds**

Unrestricted funds are available for use at the discretion of the trustees in furtherance of the general objectives of the charity and which have not been designated for other purposes.

Designated funds comprise unrestricted funds that have been set aside by the trustees for particular purposes. The aim and use of each designated fund is set out in the notes to the financial statements.

Restricted funds are funds which are to be used in accordance with specific restrictions imposed by donors or which have been raised by the charity for particular purposes. The cost of raising and administering such funds are charged against the specific fund. The aim and use of each restricted fund is set out in the notes to the financial statements.

##### **Income**

Income is recognised when the charity has entitlement to the funds, any performance conditions attached to the item(s) of income have been met, it is probable that the income will be received and the amount can be measured reliably.

## YMCA Scarborough

### Notes to the Financial Statements - continued for the Year Ended 30 September 2023

#### 1. Accounting policies - continued

##### **Income**

Income from government and other grants, whether 'capital' grants or 'revenue' grants, is recognised at fair value when the charity has entitlement to the funds, any performance conditions attached to the grants have been met, it is probable that the income will be received and the amount can be measured reliably.

For legacies, entitlement is taken as the earlier of the date on which either: the charity is aware that probate has been granted, the estate has been finalised and notification has been made by the executor(s) to the charity that a distribution will be made, or when a distribution is received from the estate. Receipt of a legacy, in whole or in part, is only considered probable when the amount can be measured reliably and the charity has been notified of the executor's intention to make a distribution. Where legacies have been notified to the charity, or the charity is aware of the granting of probate, and the criteria for income recognition have not been met, then the legacy is treated as a contingent asset and disclosed if material.

Income received in advance of the provision of specified services is deferred until the criteria for income recognition are met.

##### **Donated services and facilities**

Donated professional services and donated facilities are recognised as income when the charity has control over the item, any conditions associated with the donated item have been met, the receipt of economic benefit from the use by the charity of the item is probable and that economic benefit can be measured reliably.

No amount is included in the financial statements for volunteer time in line with the SORP (FRS 102). Further detail is given in the Trustees' Annual Report.

On receipt, donated professional services and donated facilities are recognised on the basis of the fair value of the gift to the charity which is the amount the charity would have been willing to pay to obtain services or facilities of equivalent economic benefit on the open market; a corresponding amount is then recognised in expenditure in the period of receipt.

Fixed asset gifts in kind are recognised when receivable and are included at fair value. The income is not deferred over the life of the asset.

##### **Expenditure**

Liabilities are recognised as expenditure as soon as there is a legal or constructive obligation committing the charity to that expenditure, it is probable that settlement will be required and the amount of the obligation can be measured reliably.

All expenditure is accounted for on an accruals basis. All expenses, including support costs and governance costs, are allocated or apportioned to the applicable expenditure headings in the statement of financial activities.

Expenditure on charitable activities includes the costs of activities undertaken to further the purposes of the charity and their associated support costs.

## YMCA Scarborough

### Notes to the Financial Statements - continued for the Year Ended 30 September 2023

#### 1. Accounting policies - continued

##### **Expenditure**

Support costs are those functions that assist the work of the charity but do not directly undertake charitable activities. Support costs include administrative and governance costs. Governance costs comprise all costs involving the public accountability of the charity and its compliance with regulation and good practice.

##### **Irrecoverable VAT**

Irrecoverable VAT is charged as a cost against the activity for which the expenditure was incurred.

##### **Tangible fixed assets**

Tangible fixed assets are stated at cost less accumulated depreciation. Depreciation is provided at rates calculated to write off the cost less residual value of each asset over its expected useful life, as follows:

Freehold property	- 2% on cost
Fixtures, fittings and equipment	- 15% reducing balance

##### **Investments**

Investments are a form of basic financial instrument and are initially recognised at their transaction value and subsequently measured at their fair value as at the balance sheet date using the closing quoted mid-market price. The statement of financial activities includes the net gains and losses arising on revaluation and disposals throughout the year.

##### **Stocks**

Stocks are valued at the lower of cost and net realisable value, after making due allowance for obsolete and slow moving items.

##### **Debtors and creditors**

Debtors and creditors with no stated interest rate and receivable or payable within one year are recorded at transaction price. Any losses arising from impairment are recognised in expenditure.

##### **Provisions**

Provisions are recognised when the charity has an obligation at the balance sheet date as a result of a past event, it is probable that an outflow of economic benefits will be required in settlement and the amount can be reliably estimated.

##### **Leases**

Assets acquired under finance leases are capitalised and depreciated over the shorter of the lease term and the expected useful life of the asset. Minimum lease payments are apportioned between the finance charge and the reduction of the outstanding lease liability using the effective interest method. The related obligations, net of future finance charges, are included in creditors.

Rentals payable and receivable under operating leases are charged to the SoFA on a straight line basis over the period of the lease.

##### **Employee benefits**

When employees have rendered service to the charity, short-term employee benefits to which the employees are entitled are recognised at the undiscounted amount expected to be paid in exchange for that service.

## YMCA Scarborough

### Notes to the Financial Statements - continued for the Year Ended 30 September 2023

#### 1. Accounting policies - continued

##### Employee benefits- continued

The charity contributes to a defined contribution workplace pension plan for the benefit of its employees. Contributions are charged to the statement of financial activities in the period to which they relate.

Termination payments are recognised as a liability and an expense when the charity is committed to terminate the employment of an employee.

##### Defined benefit pension scheme deficit

YMCA Scarborough participated in a multi-employer defined benefit pension plan for employees of YMCAs in England, Scotland and Wales, which was closed to new members and accruals on 30 April 2007. Due to insufficient information, the plan's actuary has advised that it is not possible to separately identify the assets and liabilities relating to YMCA Scarborough

As described in note 21 YMCA Scarborough has a contractual obligation to make pension deficit payments of £11,385 pa over the period to April 2027 (2022: £12,939 pa), accordingly this is shown as a liability in these accounts. In addition, YMCA Scarborough is required to contribute £3,629 pa (2022: £3,065 pa) to the operating expenses of the Pension Plan and these costs are charged to the Statement of Comprehensive Income as made.

##### Taxation

The charity is exempt from corporation tax on its charitable activities.

##### Going concern

The financial statements have been prepared on a going concern basis as the trustees believe that no material uncertainties exist. The trustees have considered the level of funds held and the expected level of future income and expenditure. In their view, these are sufficient for the charity to be able to continue as a going concern for at least 12 months from the date of authorisation of these financial statements.

#### 2. Donations and legacies

	2023	2022
	£	£
Donations	40,893	45,586
Legacies	5,884	-
Grants	<u>70,670</u>	<u>44,992</u>
	<u>117,447</u>	<u>90,578</u>

£51,087 (2022: £33,160) of the above income was attributable to restricted and £66,360 (2022: £57,418) was attributable to unrestricted funds.

There were no unfulfilled conditions or other contingencies attaching to grants recognised in income for the year ended 30 September 2023.

## YMCA Scarborough

### Notes to the Financial Statements - continued for the Year Ended 30 September 2023

#### 2. Donations and legacies – continued

Grants received, included in the above, are as follows:

	2023	2022
	£	£
Restricted grants - see Note 20 for details	51,088	33,160
Locality Grant	3,400	-
North Yorkshire Together	6,500	-
Sidewalk Youth Project	3,520	-
Stronger Communities	4,162	-
Two Ridings Foundation	2,000	-
Scarborough Borough Council Covid Support	-	4,000
Covid SSP	-	193
Kickstart	-	6,139
Kickstart Training	-	1,500
	<b>70,670</b>	<b>44,992</b>

#### 3. Other trading activities

	2023	2022
	£	£
Fundraising events	1,958	258
Shop income	4,027	-
Commissions	44	-
Own theatre productions	85,627	86,737
Outside theatre productions	34,624	18,224
Coffee and theatre bars	57,384	48,556
Photocopying	899	1,309
	<b>184,563</b>	<b>155,084</b>

All the above income for the current and preceding year was attributable to unrestricted funds.

#### 4. Investment income

	2023	2022
	£	£
Interest received	132	1
Investment income	5,031	5,777
	<b>5,163</b>	<b>5,778</b>

All the above income for the current and preceding year was attributable to unrestricted funds.

**YMCA Scarborough**

**Notes to the Financial Statements - continued  
for the Year Ended 30 September 2023**

**5. Income from charitable activities**

		<b>2023</b>	2022
		£	£
Activities	Community Hub	<b>16,734</b>	13,587
Lettings	Community Hub	<b><u>71,435</u></b>	<u>63,252</u>
		<b><u>88,169</u></b>	<u>76,839</u>

**6. Raising funds**

**Other trading activities**

		<b>2023</b>	2022
		£	£
Own theatre production costs		<b>90,242</b>	113,187
Coffee and theatre bars		<b>39,867</b>	28,170
Licenses		<b>6,128</b>	2,744
Fundraising costs		<b>3,592</b>	184
Other theatre expenses		<b><u>54,327</u></b>	<u>46,060</u>
		<b><u>194,156</u></b>	<u>190,345</u>

**Investment management costs**

		<b>2023</b>	2022
		£	£
Investment management fees		<b><u>1,588</u></b>	<u>1,455</u>

All the above expenditure for the current and preceding year was attributable to unrestricted funds.

Aggregate amounts		<b><u>195,744</u></b>	<u>191,800</u>
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## YMCA Scarborough

### Notes to the Financial Statements - continued for the Year Ended 30 September 2023

#### 7. Charitable activities costs

	Direct Costs £	Support costs (see note 8) £	Totals £
Community Hub	<u>219,991</u>	<u>4,000</u>	<u>223,991</u>
Comparatives for charitable activities costs Community Hub	<u>225,952</u>	<u>4,000</u>	<u>229,952</u>

£31,971 (2022: £31,043) of the above costs were attributable to restricted funds and £192,020 (2022: £198,909) of the above costs were attributable to unrestricted funds.

#### 8. Support costs

	2023 £	2022 £
Independent examiner's remuneration	<u>4,000</u>	<u>4,000</u>

#### 9. Trustees' remuneration and benefits

No remuneration was paid to any of the trustees (2022: £nil).

##### Trustees' expenses

No expenses were paid to any of the trustees (2022: £nil).

#### 10. Staff costs

	2023 £	2022 £
Wages and salaries	155,027	136,065
Social security costs	2,127	2,581
Other pension costs	<u>3,440</u>	<u>3,226</u>
	<u>160,594</u>	<u>141,872</u>

The average monthly number of employees during the year was as follows:

	2023	2022
SLT	1	-
Theatre	2	3
Hub	8	11
Cleaners	<u>3</u>	<u>2</u>
	<u>14</u>	<u>16</u>

## YMCA Scarborough

### Notes to the Financial Statements - continued for the Year Ended 30 September 2023

#### 10. Staff costs - continued

No employees received emoluments in excess of £60,000.

The full time equivalent number of staff at 30 September 2023 was 7 (2022: 10)

The total remuneration of key management personnel amounted to £26,827.

In addition to paid staff, volunteers are crucial to delivering services and keeping the charity running.

The liability and expense relating to the employer's costs of the defined contribution workplace pension scheme are allocated between restricted and unrestricted funds in line with the funding of the relevant staff members.

#### 11. Comparatives for the statement of financial activities

	Unrestricted fund £	Restricted fund £	Total funds £
<b>Income and endowments from</b>			
Donations and legacies	57,418	33,160	90,578
<b>Charitable activities</b>			
Community Hub	76,839	-	76,839
Other trading activities	155,084	-	155,084
Investment income	5,778	-	5,778
Other income	<u>6,000</u>	<u>-</u>	<u>6,000</u>
<b>Total</b>	<u>301,119</u>	<u>33,160</u>	<u>334,279</u>
<b>Expenditure on</b>			
Raising funds	191,800	-	191,800
<b>Charitable activities</b>			
Community Hub	<u>198,909</u>	<u>31,043</u>	<u>229,952</u>
<b>Total</b>	<u>390,709</u>	<u>31,043</u>	<u>421,752</u>
Net gains/(losses) on investments	<u>(16,798)</u>	<u>-</u>	<u>(16,798)</u>
<b>NET INCOME/(EXPENDITURE)</b>	(106,388)	2,117	(104,271)
<b>Reconciliation of funds</b>			
Total funds brought forward	<u>880,184</u>	<u>2,458</u>	<u>882,642</u>
<b>Total funds carried forward</b>	<u><u>773,796</u></u>	<u><u>4,575</u></u>	<u><u>778,371</u></u>

YMCA Scarborough

Notes to the Financial Statements - continued  
for the Year Ended 30 September 2023

12. Tangible fixed assets

	Freehold property £	Fixtures and fittings £	Totals £
<b>Cost</b>			
At 1 October 2022	737,091	404,249	1,141,340
Additions	-	11,454	11,454
At 30 September 2023	<u>737,091</u>	<u>415,703</u>	<u>1,152,794</u>
<b>Depreciation</b>			
At 1 October 2022	103,225	336,286	439,511
Charge for year	14,745	11,917	26,662
At 30 September 2023	<u>117,970</u>	<u>348,203</u>	<u>466,173</u>
<b>Net book value</b>			
At 30 September 2023	<u>619,121</u>	<u>67,500</u>	<u>686,621</u>
At 30 September 2022	<u>633,866</u>	<u>67,963</u>	<u>701,829</u>

13. Fixed asset investments

	Listed investments £	Cash and settlements pending £	Totals £
<b>Market value</b>			
At 1 October 2022	131,377	3,579	134,956
Additions	54,425	53,365	107,790
Disposals	(76,224)	(55,983)	(132,207)
Revaluations	678	-	678
At 30 September 2023	<u>110,256</u>	<u>961</u>	<u>111,217</u>
<b>Cost</b>			
At 30 September 2023	<u>101,110</u>	<u>961</u>	<u>102,071</u>

14. Stocks

	2023 £	2022 £
Stock	<u>4,150</u>	<u>4,150</u>

**YMCA Scarborough**

**Notes to the Financial Statements - continued  
for the Year Ended 30 September 2023**

**15. Debtors: amounts falling due within one year**

	2023	2022
	£	£
Trade debtors	7,381	4,639
Other debtors	806	445
VAT	1,423	570
Prepayments	<u>29,040</u>	<u>8,966</u>
	<u><b>38,650</b></u>	<u><b>14,620</b></u>

**16. Creditors: amounts falling due within one year**

	2023	2022
	£	£
Trade creditors	28,778	23,105
Social security and other taxes	2,153	1,105
Other creditors	11,076	5,882
Pension deficit contributions	11,385	12,939
Accrued expenses	<u>29,986</u>	<u>8,046</u>
	<u><b>83,378</b></u>	<u><b>51,077</b></u>

**17. Creditors: amounts falling due after more than one year**

	2023	2022
	£	£
Pension deficit contributions due in 2-5 years	27,659	48,095
Pension deficit contributions due in more than 5 years	<u>-</u>	<u>11,161</u>
	<u><b>27,659</b></u>	<u><b>59,256</b></u>

**18. Analysis of net assets between funds**

	Unrestricted fund	Restricted fund	2023 Total funds	2022 Total funds
	£	£	£	£
Fixed assets	686,621	-	686,621	701,829
Investments	111,217	-	111,217	134,956
Current assets	32,890	42,103	74,993	51,919
Current liabilities	(63,380)	(19,998)	(83,378)	(51,077)
Long term liabilities	<u>(27,659)</u>	<u>-</u>	<u>(27,659)</u>	<u>(59,256)</u>
	<u><b>739,689</b></u>	<u><b>22,105</b></u>	<u><b>761,794</b></u>	<u><b>778,371</b></u>

**YMCA Scarborough**

**Notes to the Financial Statements - continued  
for the Year Ended 30 September 2023**

**18. Analysis of net assets between funds-continued**

Comparatives for analysis of net assets between funds

	Unrestricted fund £	Restricted fund £	2022 Total funds £
Fixed assets	701,829	-	701,829
Investments	134,956	-	134,956
Current assets	47,344	4,575	51,919
Current liabilities	(51,077)	-	(51,077)
Long term liabilities	<u>(59,256)</u>	<u>-</u>	<u>(59,259)</u>
	<u>773,796</u>	<u>4,575</u>	<u>778,371</u>

**19. Movement in funds**

	1 October 2022 £	Incoming resources £	Resources expended £	Investments gains/ (losses ) £	30 September 2023 £
<b>Unrestricted funds</b>					
General fund	<u>773,796</u>	<u>344,255</u>	<u>(386,178)</u>	<u>7,816</u>	<u>739,689</u>
<b>Restricted funds</b>					
YMCA Band	1,476		(490)	-	986
Youth Mental Health Project	3,099		(800)	-	2,299
NYCC FEAST	-	40,248	(29,824)	-	10,424
Kingspan Community Fund	-	1,500	-	-	1,500
Million Hours Fund	<u>-</u>	<u>9,340</u>	<u>(2,443)</u>	<u>-</u>	<u>6,897</u>
	<u>4,575</u>	<u>51,088</u>	<u>(33,558)</u>	<u>-</u>	<u>22,105</u>
Comparatives					
	£	£	£	£	£
<b>Unrestricted funds</b>					
General fund	<u>880,184</u>	<u>301,119</u>	<u>(390,709)</u>	<u>(16,798)</u>	<u>773,796</u>
<b>Restricted funds</b>					
BBC Children in Need	2,386	-	(2,386)	-	-
Camp Sandcastle summer holiday club	72	7,580	(5,307)	-	-
YMCA Band	-	3,500	(2,024)	-	1,476
Youth Mental Health Project	-	21,500	18,401	-	3,099
New boiler	<u>-</u>	<u>580</u>	<u>(580)</u>	<u>-</u>	<u>-</u>
	<u>2,459</u>	<u>33,160</u>	<u>(26,312)</u>	<u>-</u>	<u>4,575</u>

## YMCA Scarborough

### Notes to the Financial Statements - continued for the Year Ended 30 September 2023

#### 20. Employee benefit obligations

##### Defined benefit pension scheme deficit

YMCA Scarborough participated in a contributory pension plan providing defined benefits based on final pensionable pay for employees of YMCAs in England, Scotland and Wales. The assets of the YMCA Pension Plan are held separately from those of YMCA Scarborough and at the year end these were invested in the Mercer Dynamic De-risking Solution, 65% matching portfolio and 35% in the growth portfolio and Schroder (property units only).

The most recent completed three year valuation was as at 1 May 2023. The assumptions used which have the most significant effect on the results of the valuation are those relating to the assumed rates of return on assets of 4.56%, the increase in pensions in payment of 3.18% (for RPI capped at 5% p.a.), and the average life expectancy from normal retirement age (of 65) for a current male pensioner of 21.5 years, female 24.0 years, and 23.1 years for a male pensioner, female 25.7 years, retiring in 20 years' time. The result of the valuation showed that the actuarial value of the assets was £103.1m, which represented 92% of the benefits that had accrued to members.

The Pension Plan was closed to new members with effect from 30 April 2007. With the removal of the salary linkage for benefits all employed deferred members became deferred members as from 1 May 2011. The valuation prepared as at 1 May 2023 showed that the YMCA Pension Plan had a deficit of £9.1 million. has YMCA Scarborough has been advised that it will need to make monthly contributions of £1,078.27 from 1 May 2024. This amount is based on the current actuarial assumptions (as outlined above) and may vary in the future as a result of actual performance of the Pension Plan. Agreed future deficit contributions have been discounted using a rate of 3.75% (2023: 3%). The current recovery period is 3 years commencing 1st May 2024.

#### 21. Related party disclosures

There were no related party transactions for the year ended 30 September 2023.

**YMCA Scarborough**

England & Wales - Charity number 250527

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# Accounts

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Here for young people  
Here for communities  
Here for you

## **YMCA Scarborough**

Report of the Trustees and  
Unaudited Financial Statements  
for the Year Ended

30 September 2022

**Registered Charity Number: 250527**

**Ashby Berry Coulsons**

Chartered Accountants  
*Two Belgrave Crescent  
Scarborough*

# YMCA Scarborough

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## YMCA Scarborough

### Reference and Administrative Details for the Year Ended 30 September 2022

<b>President</b>	T Boyes
<b>Trustees</b>	B Mustoe      Chair      Retired 30 September 2022 S Slade      Treasurer S Bromham T Calcraft M D Dresser N D Leadley      Retired January 2022 H Watts
<b>Custodian trustee</b>	YMCA England
<b>Principal address</b>	St Thomas Street Scarborough North Yorkshire YO11 1DY
<b>Registered charity number</b>	250527
<b>Independent examiner</b>	Ashby Berry Coulsons 2 Belgrave Crescent Scarborough North Yorkshire YO11 1UB
<b>Bankers</b>	Barclays Bank plc PO Box 13 St Nicholas Street Scarborough North Yorkshire YO11 2HS
<b>Investment managers</b>	RBC Brewin Dolphin 10 Wellington Place Leeds LS1 4AN

## YMCA Scarborough

### Report of the Trustees for the Year Ended 30 September 2022

The trustees present their report with the financial statements of the charity for the year ended 30 September 2022. The trustees have adopted the provisions of Accounting and Reporting by Charities: Statement of Recommended Practice applicable to charities preparing their accounts in accordance with the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102) (effective 1 January 2019).

#### Objectives and activities

YMCA Scarborough has the objects:

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.
  - b) Enabling people of all ages and in particular young people, to flourish through experience and responding to the love of God demonstrated by the life, example and teaching of Jesus Christ.
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.
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.
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.
5. To provide residential accommodation, including social housing, for people of all ages in particular young people who are in need, hardship or distress by reason of their social, physical, emotional, spiritual or economic circumstances.

YMCA Scarborough is open to all people of faith and those of none.

YMCA Scarborough works towards these objects by providing a range of services. Our flagship project is the YMCA Theatre, the Theatre provides a platform for our youth work as well as providing a supportive community. The Theatre is a training community theatre and as such a majority of its performances have young people primarily involved, both on and off stage. The Theatre also provides voluntary opportunities, and the social benefits of volunteering to people of all ages, primarily in the theatre space.

YMCA Scarborough provides room hire to numerous organisations such as Power Dance Company and Yorkshire Coast School of Ballet that teach young people skills in performing arts.

We operate our own activities including Camp Sandcastle, Ju-jitsu and Y-Perform. Although these activities provide training in specific skills, they have a wider purpose. All of these activities provide young people with safe spaces, places to vent, and places to develop soft skills.

In the management of the charity the trustees have given due regard to public benefit guidance issued by the Charity Commission.

**YMCA Scarborough**  
**Report of the Trustees**  
**for the Year Ended 30 September 2022**

**Achievement and performance**

The YMCA Theatre had some 160 performances during this year, attended by over 20,000 people. These shows had cast members of within the age range of about three years up to nearly eighty. Throughout YMCA Scarborough we have an estimated footfall of over 100,000 people. We had over 50 volunteers support our paid staff team giving hundreds of hours of support. Mainly working in the theatre either front of house or backstage.

Our main achievement is through the personal development of the (mainly) young people involved in the charity's activities. As well as learning to work together as a team the performers and backstage staff grow in confidence as they acquire and develop new skills, and many new friendships are formed during the course of rehearsals and productions. Some of our young people go on to jobs in the theatre industry whether as performers or technicians. Most do not, but all develop socially and emotionally as a result of their involvement and say they have enjoyed participating in the various activities.

**Financial review**

The statement of Financial Activity shows a deficit for the year of £87,473 (2021: surplus of £17,877) before unrealised loss/gains on investments. 2021's income had been boosted by some £90,000 of Covid support funding, whilst 2022's expenditure includes a £20,000 adjustment in respect of the deficit liability on the historic defined benefit pension scheme. The Balance Sheet shows net unrestricted assets of £773,796 (2021-£880,184) with much of these assets attributable to the net book value of the freehold property. Unrestricted liquid assets, including the investment portfolio amounted to £135,798.

While continuing to seek new sources of finance for the key activities, the trustees will also maintain careful financial control. By doing so the unrestricted general funds can be augmented to provide the necessary resources for the enhancement and extension of the facilities with which the charity will continue to meet the changing needs of the community

The trustees gratefully acknowledge the contributions of all our donors and funders. Their grants and donations enable us to continue to provide the services and opportunities which we offer.

Our long-term reserves policy is to hold sufficient investments and current assets to cover at least six months expenditure in order to ensure as far as possible the continuation of the charity's activities in the event of a significant shortfall in expected income. At 30 September 2022 these reserves represented just over six months' expenditure. The trustees consider YMCA Scarborough to be a going concern.

YMCA Scarborough recognises possible concern relating to its participation in a defined benefit pension scheme. Appropriate action has been taken: The scheme was closed to new members in 2007, and the link to final salary broken in 2011. Additional contributions continue to be made to reduce the deficit. As part of the YMCA federation, the multi-employer scheme is run by an independent board of trustees with employer representation through the Principal Employer, the National Council of YMCAs. The pension scheme trustees obtain an actuarial valuation every three years and we have considered the implications to the charity's finances from the latest available actuarial valuation. We have reviewed the charity's ability to continue to deliver its charitable objectives by ensuring budgets, forecasts and plans are available and include the impact of the deficit repayments. The trustees included the impact of pension scheme deficit repayments in considering going concern status, reserves, and the risks and uncertainties that the charity face noted elsewhere in this Report.

YMCA Scarborough benefits from the pension scheme trustees and the Principal Employer seeking suitable specialist professional advice both to manage the scheme and in the continuing effort to explore ways of reducing the overall pension deficit. The notes to the Accounts include an accounting policy and further details in Note 19.

## YMCA Scarborough

### Report of the Trustees for the Year Ended 30 September 2022

#### **Future plans**

The trustees believe that it's time to bring the transition from survival to growth. The trustees plan to employ a General Manager to lead the organisation on behalf of the trustees, to develop and implement a strategy for ongoing growth.

#### **Structure, governance and management**

The Young Men's Christian Association Scarborough (YMCA) is an unincorporated association governed by its constitution. It is a registered charity which is affiliated to the National Council of YMCA's, a separate registered charity. Under its constitution, the administration of the Association is controlled and directed by the Board of Management, which consists of the President, Chairman and Treasurer of the Association., ex-officio and either two of the Trustees, or, if the National Council of Young Men's Christian Associations Incorporated is a Trustee of such property, then a person to be appointed by the National Council, (who need not be a member of the National Council), in either case together with not less than six nor, more than twelve members of the Association, who shall be elected at the Annual Business Meeting. The regular reports received at Board meetings enable the Board to monitor the major risks to which the Association is exposed so that necessary steps can be taken to mitigate these risks, as well as planning for future development.

#### Recruitment and appointment of new Trustees

Under the requirements of the charity's Memorandum and Articles all trustees must retire after an agreed period when they can be re-elected at the next Annual General Meeting.

The Board seeks to ensure that the trustees have the necessary knowledge and experience to ensure that the operations of the charity are adequately addressed. In order to promote a broad mix, members of the Board are requested to provide a list of their skills and in the event of particular skills not being available, individuals with that particular experience are approached to offer themselves for election to the Board.

#### Induction and training of new Trustees

Most Trustees are already familiar with the practical work of the charity, but new Trustees are invited to attend short tours and training sessions to familiarise themselves with the workings of the charity and context within which it operates. These are held with other Trustees of the charity and cover:

- Obligations of the Trustees.
- The main purpose of the charity and work undertaken.
- Resourcing and current financial position of the charity.
- Future plans and objectives.

Trustees' attention is drawn to the resources available from the Charity Commission

At the end of this year Bill Mustoe stood down as Chair, the Trustees wish to thank Bill for his service to YMCA Scarborough. Stephen Slade took the position as Chair on the first day of the next year, with Tracy Calcraft taking the position of Vice Chair.

Approved by order of the board of trustees on ..... and signed on its behalf by:

.....  
S Slade - Trustee

**Independent Examiner's Report to the Trustees of  
YMCA Scarborough**

**Independent examiner's report to the trustees of YMCA Scarborough**

I report to the charity trustees on my examination of the accounts of YMCA Scarborough (the Trust) for the year ended 30 September 2022.

**Responsibilities and basis of report**

As the charity trustees of the Trust you are responsible for the preparation of the accounts in accordance with the requirements of the Charities Act 2011 ('the Act').

I report in respect of my examination of the Trust's accounts carried out under Section 145 of the Act and in carrying out my examination I have followed all applicable Directions given by the Charity Commission under Section 145(5)(b) of the Act.

**Independent examiner's statement**

Since your charity's gross income exceeded £250,000 your examiner must be a member of a listed body. I can confirm that I am qualified to undertake the examination because I am a member of the Institute of Chartered Accountants in England and Wales, which is one of the listed bodies.

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

1. accounting records were not kept in respect of the Trust as required by Section 130 of the Act; or
2. the accounts do not accord with those records; or
3. the accounts do not comply with the applicable requirements concerning the form and content of accounts set out in the Charities (Accounts and Reports) Regulations 2008 other than any requirement that the accounts give a true and fair view which is not a matter considered as part of an independent examination.

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.

Anne Mead BSc FCA

Ashby Berry Coulsons  
2 Belgrave Crescent  
Scarborough  
North Yorkshire  
YO11 1UB

Date: .....

## YMCA Scarborough

### Statement of Financial Activities for the Year Ended 30 September 2022

	Notes	Unrestricted fund £	Restricted fund £	2022 Total funds £	2021 Total funds £
<b>Income and endowments from</b>					
Donations and legacies	2	57,418	33,160	90,578	171,174
<b>Charitable activities</b>	5				
Community Hub		76,839	-	76,839	81,787
Other trading activities	3	155,084	-	155,084	45,263
Investment income	4	5,778	-	5,778	5,091
Other income		<u>6,000</u>	<u>-</u>	<u>6,000</u>	<u>14,089</u>
<b>Total</b>		<u>301,119</u>	<u>33,160</u>	<u>334,279</u>	<u>317,404</u>
<b>Expenditure on</b>					
Raising funds	6	191,800	-	191,800	74,294
<b>Charitable activities</b>	7				
Community Hub		<u>198,909</u>	<u>31,043</u>	<u>229,952</u>	<u>225,233</u>
<b>Total</b>		<u>390,709</u>	<u>31,043</u>	<u>421,752</u>	<u>299,527</u>
Net gains/(losses) on investments		<u>(16,798)</u>	<u>-</u>	<u>(16,798)</u>	<u>22,790</u>
<b>NET INCOME/(EXPENDITURE)</b>		<b>(106,388)</b>	<b>2,117</b>	<b>(104,271)</b>	<b>40,667</b>
<b>Reconciliation of funds</b>					
Total funds brought forward		<u>880,184</u>	<u>2,458</u>	<u>882,642</u>	<u>841,975</u>
<b>Total funds carried forward</b>		<u><u>773,796</u></u>	<u><u>4,575</u></u>	<u><u>778,371</u></u>	<u><u>882,642</u></u>

The notes form part of these financial statements

**YMCA Scarborough**

**Balance Sheet  
30 September 2022**

	Notes	2022 £	2021 £
<b>Fixed assets</b>			
Tangible assets	12	<b>701,829</b>	727,704
Investments	13	<b>134,956</b>	153,208
		<b>836,785</b>	880,912
<b>Current assets</b>			
Stocks	14	<b>4,150</b>	4,150
Debtors	15	<b>14,620</b>	13,619
Cash at bank and in hand		<b>33,149</b>	108,542
		<b>51,919</b>	126,311
<b>Creditors</b>			
Amounts falling due within one year	16	<b>(51,077)</b>	(59,039)
<b>Net current assets</b>		<b>842</b>	67,272
<b>Total assets less current liabilities</b>		<b>837,627</b>	948,184
<b>Creditors</b>			
Amounts falling due after more than one year	17	<b>(59,256)</b>	-
<b>Provisions for liabilities</b>	18	-	(65,542)
<b>NET ASSETS</b>		<b>778,371</b>	882,642
<b>Funds</b>	21		
Unrestricted funds		<b>773,796</b>	880,184
Restricted funds		<b>4,575</b>	2,458
<b>Total funds</b>		<b>778,371</b>	882,642

The financial statements were approved by the Board of Trustees and authorised for issue on ..... and were signed on its behalf by:

.....  
S Slade - Trustee

.....  
H Watts - Trustee

## YMCA Scarborough

### Notes to the Financial Statements for the Year Ended 30 September 2022

#### 1. Accounting policies

##### **Basis of preparing the financial statements**

YMCA Scarborough is an unincorporated charity governed by a deed of trust. The address of the registered office is given in the charity information on page 1 of these financial statements. The charity's objects and principal activities are to advance the Christian faith and to provide facilities, activities and support for people of all ages and in particular young people, with the objects of improving their conditions of life, developing their physical, mental or spiritual capacities and relieving conditions of need, hardship or distress.

##### **Basis of preparing the financial statements**

The charity constitutes a public benefit entity as defined by FRS 102. The financial statements have been prepared in accordance with Accounting and Reporting by Charities: Statement of Recommended Practice applicable to charities preparing their accounts in accordance with the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102) issued in October 2019, the Financial Reporting Standard applicable in the United Kingdom and Republic of Ireland (FRS 102), the Charities Act 2011, the Companies Act 2006 and UK Generally Accepted Practice.

The financial statements are prepared on a going concern basis under the historical cost convention, modified to include certain items at fair value. The financial statements are presented in sterling which is the functional currency of the charity and rounded to the nearest £.

The significant accounting policies applied in the preparation of these financial statements are set out below. These policies have been consistently applied to all years presented unless otherwise stated.

##### **Judgements and key sources of estimation uncertainty**

The trustees consider that no judgements, apart from those involving estimates, have been made in the process of applying the above accounting policies which have had a significant effect on amounts recognised in the financial statements.

The trustees consider that no key assumptions concerning the future and other key sources of estimation uncertainty at the reporting date have been made which have a significant risk of causing a material adjustment to the carrying amounts of assets and liabilities within the next financial year.

##### **Funds**

Unrestricted funds are available for use at the discretion of the trustees in furtherance of the general objectives of the charity and which have not been designated for other purposes.

Designated funds comprise unrestricted funds that have been set aside by the trustees for particular purposes. The aim and use of each designated fund is set out in the notes to the financial statements.

Restricted funds are funds which are to be used in accordance with specific restrictions imposed by donors or which have been raised by the charity for particular purposes. The cost of raising and administering such funds are charged against the specific fund. The aim and use of each restricted fund is set out in the notes to the financial statements.

##### **Comparatives**

The charity's activity classifications have been updated for 2021-22 to better reflect current circumstances. As a consequence, staff costs relating to the theatre are shown under raising funds costs in this year's Statement of Financial Activities, rather than as costs of charitable activities. The original analysis of the comparative figures is given in Note 11. There is no overall effect on the total expenditure for the comparative year.

## YMCA Scarborough

### Notes to the Financial Statements - continued for the Year Ended 30 September 2022

#### 1. Accounting policies - continued

##### **Comparatives- continued**

The liability for the deficit on the former defined benefit pension scheme is shown under liabilities falling due within and after 1 year for 2021-22. The comparative amount is disclosed as a provision, in line with the treatment in previous years.

##### **Income**

Income is recognised when the charity has entitlement to the funds, any performance conditions attached to the item(s) of income have been met, it is probable that the income will be received and the amount can be measured reliably.

Income from government and other grants, whether 'capital' grants or 'revenue' grants, is recognised at fair value when the charity has entitlement to the funds, any performance conditions attached to the grants have been met, it is probable that the income will be received and the amount can be measured reliably.

For legacies, entitlement is taken as the earlier of the date on which either: the charity is aware that probate has been granted, the estate has been finalised and notification has been made by the executor(s) to the charity that a distribution will be made, or when a distribution is received from the estate. Receipt of a legacy, in whole or in part, is only considered probable when the amount can be measured reliably and the charity has been notified of the executor's intention to make a distribution. Where legacies have been notified to the charity, or the charity is aware of the granting of probate, and the criteria for income recognition have not been met, then the legacy is treated as a contingent asset and disclosed if material.

Income received in advance of the provision of specified services is deferred until the criteria for income recognition are met.

##### **Donated services and facilities**

Donated professional services and donated facilities are recognised as income when the charity has control over the item, any conditions associated with the donated item have been met, the receipt of economic benefit from the use by the charity of the item is probable and that economic benefit can be measured reliably.

No amount is included in the financial statements for volunteer time in line with the SORP (FRS 102). Further detail is given in the Trustees' Annual Report.

On receipt, donated professional services and donated facilities are recognised on the basis of the fair value of the gift to the charity which is the amount the charity would have been willing to pay to obtain services or facilities of equivalent economic benefit on the open market; a corresponding amount is then recognised in expenditure in the period of receipt.

Fixed asset gifts in kind are recognised when receivable and are included at fair value. The income is not deferred over the life of the asset.

##### **Expenditure**

Liabilities are recognised as expenditure as soon as there is a legal or constructive obligation committing the charity to that expenditure, it is probable that settlement will be required and the amount of the obligation can be measured reliably.

All expenditure is accounted for on an accruals basis. All expenses, including support costs and governance costs, are allocated or apportioned to the applicable expenditure headings in the statement of financial activities.

Expenditure on charitable activities includes the costs of activities undertaken to further the purposes of the charity and their associated support costs.

## YMCA Scarborough

### Notes to the Financial Statements - continued for the Year Ended 30 September 2022

#### 1. Accounting policies - continued

##### **Expenditure - continued**

Support costs are those functions that assist the work of the charity but do not directly undertake charitable activities. Support costs include administrative and governance costs. Governance costs comprise all costs involving the public accountability of the charity and its compliance with regulation and good practice.

##### **Irrecoverable VAT**

Irrecoverable VAT is charged as a cost against the activity for which the expenditure was incurred.

##### **Tangible fixed assets**

Tangible fixed assets are stated at cost less accumulated depreciation. Depreciation is provided at rates calculated to write off the cost less residual value of each asset over its expected useful life, as follows:

Freehold property	-	2% on cost
Fixtures, fittings and equipment	-	15% on reducing balance

##### **Investments**

Investments are a form of basic financial instrument and are initially recognised at their transaction value and subsequently measured at their fair value as at the balance sheet date using the closing quoted mid-market price. The statement of financial activities includes the net gains and losses arising on revaluation and disposals throughout t

##### **Stocks**

Stocks are valued at the lower of cost and net realisable value, after making due allowance for obsolete and slow moving items.

##### **Debtors and creditors**

Debtors and creditors with no stated interest rate and receivable or payable within one year are recorded at transaction price. Any losses arising from impairment are recognised in expenditure.

##### **Provisions**

Provisions are recognised when the charity has an obligation at the balance sheet date as a result of a past event, it is probable that an outflow of economic benefits will be required in settlement and the amount can be reliably estimated.

##### **Leases**

Assets acquired under finance leases are capitalised and depreciated over the shorter of the lease term and the expected useful life of the asset. Minimum lease payments are apportioned between the finance charge and the reduction of the outstanding lease liability using the effective interest method. The related obligations, net of future finance charges, are included in creditors.

Rentals payable and receivable under operating leases are charged to the SoFA on a straight line basis over the period of the lease.

## YMCA Scarborough

### Notes to the Financial Statements - continued for the Year Ended 30 September 2022

#### 1. Accounting policies - continued

##### Employee benefits

When employees have rendered service to the charity, short-term employee benefits to which the employees are entitled are recognised at the undiscounted amount expected to be paid in exchange for that service.

The charity contributes to a defined contribution workplace pension plan for the benefit of its employees. Contributions are charged to the statement of financial activities in the period to which they relate.

Termination payments are recognised as a liability and an expense when the charity is committed to terminate the employment of an employee.

##### Defined benefit pension scheme deficit

YMCA Scarborough participated in a multi-employer defined benefit pension plan for employees of YMCAs in England, Scotland and Wales, which was closed to new members and accruals on 30 April 2007. Due to insufficient information, the plan's actuary has advised that it is not possible to separately identify the assets and liabilities relating to YMCA Scarborough

As described in note 19 YMCA Scarborough has a contractual obligation to make pension deficit payments of £12,939 pa over the period to April 2029 (2021: £12,562 pa), accordingly this is shown as a liability in these accounts. In addition, YMCA Scarborough is required to contribute £3,065 pa (2021: £2,808 pa) to the operating expenses of the Pension Plan and these costs are charged to the Statement of Comprehensive Income as made.

##### Taxation

The charity is exempt from corporation tax on its charitable activities.

##### Going concern

The financial statements have been prepared on a going concern basis as the trustees believe that no material uncertainties exist. The trustees have considered the level of funds held and the expected level of future income and expenditure. In their view, these are sufficient for the charity to be able to continue as a going concern for at least 12 months from the date of authorisation of these financial statements.

#### 2. Donations and legacies

	2022	2021
	£	£
Donations (2021: grants and donations)	45,586	171,174
Grants	44,992	-
	<u>90,578</u>	<u>171,174</u>

£33,160 (2021: £28,346) of the above income was attributable to restricted and £57,418 (2021: £142,828) was attributable to unrestricted funds.

There were no unfulfilled conditions or other contingencies attaching to grants recognised in income for the year ended 30 September 2021.

## YMCA Scarborough

### Notes to the Financial Statements - continued for the Year Ended 30 September 2022

#### 2. Donations and legacies - continued

Grants received, included in the above, are as follows:

	2022	2021
	£	£
Restricted grants – see Note 21 for details	<b>33,160</b>	28,346
Scarborough Borough Council Covid support	<b>4,000</b>	26,572
Covid SSP	<b>193</b>	-
Kickstart	<b>6,139</b>	-
Kickstart training	<b>1,500</b>	-
YMCA National fund	-	15,000
2021 Other Covid support	-	<u>32,049</u>
	<u><b>44,992</b></u>	<u>101,967</u>

#### 3. Other trading activities

	2022	2021
	£	£
Fundraising events	<b>258</b>	-
Own theatre productions	<b>86,737</b>	27,547
Outside theatre productions	<b>18,224</b>	4,827
Coffee and theatre bars	<b>48,556</b>	10,207
Photocopying	<b>1,309</b>	472
Other theatre productions	-	<u>2,210</u>
	<u><b>155,084</b></u>	<u>45,263</u>

All the above income for the current and preceding year was attributable to unrestricted funds.

#### 4. Investment income

	2022	2021
	£	£
Interest received	<b>1</b>	3
Investment income	<u><b>5,777</b></u>	<u>5,088</u>
	<u><b>5,778</b></u>	<u>5,091</u>

All the above income for the current and preceding year was attributable to unrestricted funds.

**YMCA Scarborough**

**Notes to the Financial Statements - continued  
for the Year Ended 30 September 2022**

**5. Income from charitable activities**

		<b>2022</b>	2021
		£	£
Activities	Community Hub	<b>13,587</b>	8,813
Lettings	Community Hub	<b>63,252</b>	39,769
JRS grants	Community Hub	<u>-</u>	<u>33,205</u>
		<b><u>76,839</u></b>	<b><u>81,787</u></b>

**6. Expenditure on raising funds**

**Other trading activities**

		<b>2022</b>	2021
		£	£
Own theatre production costs		<b>113,187</b>	63,928
Coffee and theatre bars		<b>28,170</b>	5,469
Licences		<b>2,744</b>	901
Fundraising costs		<b>184</b>	-
Other theatre expenses		<b><u>46,060</u></b>	<u>3,271</u>
		<b><u>190,345</u></b>	<b><u>73,569</u></b>

All the above expenditure for the current and preceding year was attributable to unrestricted funds.

**Investment management costs**

		<b>2022</b>	2021
		£	£
Investment management fees		<b><u>1,455</u></b>	<u>725</u>

All the above expenditure for the current and preceding year was attributable to unrestricted funds.

Aggregate amounts for the cost of raising funds		<b><u>191,800</u></b>	<b><u>74,294</u></b>
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**YMCA Scarborough**

**Notes to the Financial Statements - continued  
for the Year Ended 30 September 2022**

**7. Charitable activities costs**

	Direct Costs £	Support costs (see note 8) £	Totals £
Community Hub	<u>225,952</u>	<u>4,000</u>	<u>229,952</u>
Comparatives for charitable activities costs Community Hub	<u>220,032</u>	<u>5,201</u>	<u>225,233</u>

£31,043 (2021: £29,262) of the above costs were attributable to restricted funds and £198,909 (2021: £195,971) of the above costs were attributable to unrestricted funds.

All the above expenditure for the current year was attributable to unrestricted funds. In the preceding year, £6,569 of direct costs was restricted.

**8. Support costs**

	<b>Governance</b>	
	2023	2022
	£	£
Independent examiner's remuneration	<u>4,000</u>	<u>5,201</u>

**9. Trustees' remuneration and benefits**

No remuneration was paid to any of the trustees (2021: £nil).

**Trustees' expenses**

No expenses were paid to any of the trustees (2021: £nil).

## YMCA Scarborough

### Notes to the Financial Statements - continued for the Year Ended 30 September 2022

#### 10. Staff costs

	2022	2021
	£	£
Wages and salaries	136,065	143,897
Social security costs	2,581	3,678
Other pension costs	<u>3,226</u>	<u>10,106</u>
	<u><b>141,872</b></u>	<u><b>157,681</b></u>

The average monthly number of employees during the year was as follows:

	2022	2021
Theatre	3	3
Hub	11	8
Cleaners	<u>2</u>	<u>2</u>
	<u><b>16</b></u>	<u><b>13</b></u>

No employees received emoluments in excess of £60,000.

The full time equivalent number of staff at 31 October 2021 was 10.

In addition to paid staff, volunteers are crucial to delivering services and keeping the charity running.

The liability and expense relating to the employer's costs of the defined contribution workplace pension scheme are allocated between restricted and unrestricted funds in line with the funding of the relevant staff members.

#### 11. Comparatives for the statement of financial activities

	Unrestricted fund £	Restricted fund £	Total funds £
<b>Income and endowments from</b>			
Donations and legacies	142,828	28,346	171,174
<b>Charitable activities</b>			
Community Hub	81,787	-	81,787
Other trading activities	45,263	-	45,263
Investment income	5,091	-	5,091
Other income	<u>14,089</u>	<u>-</u>	<u>14,089</u>
<b>Total</b>	<u><b>289,058</b></u>	<u><b>28,346</b></u>	<u><b>317,404</b></u>
<b>Expenditure on</b>			
Raising funds	38,079	2,428	40,507

YMCA Scarborough

Notes to the Financial Statements - continued  
for the Year Ended 30 September 2022

11. Comparatives for the statement of financial activities - continued

	Unrestricted fund £	Restricted fund £	Total funds £
<b>Charitable activities</b>			
Community Hub	<u>229,757</u>	<u>29,263</u>	<u>259,020</u>
<b>Total</b>	<u>267,836</u>	<u>31,691</u>	<u>299,527</u>
Net gains on investments	<u>22,790</u>	<u>-</u>	<u>22,790</u>
<b>NET INCOME/(EXPENDITURE)</b>	44,012	(3,345)	40,667
<b>Reconciliation of funds</b>			
Total funds brought forward	<u>836,172</u>	<u>5,803</u>	<u>841,975</u>
<b>Total funds carried forward</b>	<u>880,184</u>	<u>2,458</u>	<u>882,642</u>

12. Tangible fixed assets

	Freehold property £	Fixtures and fittings £	Totals £
<b>Cost</b>			
At 1 October 2021	<b>737,091</b>	<b>403,529</b>	<b>1,140,620</b>
Additions	<u>-</u>	<u>720</u>	<u>720</u>
At 30 September 2022	<u>737,091</u>	<u>404,249</u>	<u>1,141,340</u>
<b>Depreciation</b>			
At 1 October 2021	<b>88,462</b>	<b>324,454</b>	<b>412,916</b>
Charge for year	<u>14,763</u>	<u>11,832</u>	<u>26,595</u>
At 30 September 2022	<u>103,225</u>	<u>336,286</u>	<u>439,511</u>
<b>Net book value</b>			
At 30 September 2022	<u>633,866</u>	<u>67,963</u>	<u>701,829</u>
At 30 September 2021	<u>648,629</u>	<u>79,075</u>	<u>727,704</u>

**YMCA Scarborough**

**Notes to the Financial Statements - continued  
for the Year Ended 30 September 2022**

**13. Fixed asset investments**

	Listed investments £	Cash and settlements pending £	Totals £
<b>Market value</b>			
At 1 October 2021	<b>148,161</b>	<b>5,047</b>	<b>153,208</b>
Additions	-	<b>30,668</b>	<b>30,668</b>
Disposals	-	<b>(32,136)</b>	<b>(32,136)</b>
Revaluations	<u><b>(16,784)</b></u>	<u>-</u>	<u><b>(16,784)</b></u>
 At 30 September 2022	 <u><b>131,377</b></u>	 <u><b>3,579</b></u>	 <u><b>134,956</b></u>
 <b>Cost</b>			
At 30 September 2022	<u><b>117,043</b></u>	<u><b>3,579</b></u>	<u><b>120,622</b></u>

**14. Stocks**

	2022 £	2021 £
Stock	<u><b>4,150</b></u>	<u><b>4,150</b></u>

**15. Debtors: amounts falling due within one year**

	2022 £	2021 £
Trade debtors	<b>4,639</b>	1,370
Other debtors	<b>445</b>	-
VAT	<b>570</b>	986
Prepayments	<u><b>8,966</b></u>	<u><b>11,263</b></u>
	<u><b>14,620</b></u>	<u><b>13,619</b></u>

**16. Creditors: amounts falling due within one year**

	2022 £	2021 £
Trade creditors	<b>23,105</b>	22,721
Social security and other taxes	<b>1,105</b>	2,399
Other creditors	<b>5,882</b>	-
Pension deficit contributions	<b>12,939</b>	-
Accrued expenses	<u><b>8,046</b></u>	<u><b>33,919</b></u>
	<u><b>51,077</b></u>	<u><b>59,039</b></u>

## YMCA Scarborough

### Notes to the Financial Statements - continued for the Year Ended 30 September 2022

**17. Creditors: amounts falling due after more than one year**

	2022	2021
	£	£
Pension deficit contributions due in 2-5 years	<b>48,095</b>	-
Pension deficit contributions due in more than 5 years	<b><u>11,161</u></b>	<u>-</u>
	<b><u>59,256</u></b>	<u>-</u>

**18. Provisions for liabilities**

	2022	2021
	£	£
Defined benefit pension scheme deficit	<u>-</u>	<u>65,542</u>

**19. Defined benefit pension scheme deficit**

YMCA Scarborough participated in a contributory pension plan providing defined benefits based on final pensionable pay for employees of YMCAs in England, Scotland and Wales. The assets of the YMCA Pension Plan are held separately from those of YMCA Scarborough and at the year end these were invested in the Mercer Dynamic De-risking Solution, 62% matching portfolio and 38% in the growth portfolio and Schroder (property units only).

The most recent completed three year valuation was as at 1 May 2020. The assumptions used which have the most significant effect on the results of the valuation are those relating to the assumed rates of return on assets held before and after retirement of 2.59% and 1.09% respectively, the increase in pensions in payment of 2.99% (for RPI capped at 5% p.a.), and the average life expectancy from normal retirement age (of 65) for a current male pensioner of 22.0 years, female 24.4 years, and 23.7 years for a male pensioner, female 26.1 years, retiring in 20 years' time. The result of the valuation showed that the actuarial value of the assets was £146.1m, which represented 79% of the benefits that had accrued to members.

The Pension Plan was closed to new members and future service accrual with effect from 30 April 2007. With the removal of the salary linkage for benefits all employed deferred members became deferred members as from 1 May 2011.

The valuation prepared as at 1 May 2020 showed that the YMCA Pension Plan had a deficit of £39 million. YMCA Scarborough has been advised that it will need to make monthly contributions of £12,939 from 1 May 2023. This amount is based on the current actuarial assumptions (as outlined above) and may vary in the future as a result of actual performance of the Pension Plan. Agreed future deficit contributions have been discounted using a rate of 3% (2022: 3%). The current recovery period is 6 years commencing 1st May 2023. The discounted amounts repayable are shown in Notes 16 and 17 above.

In addition, YMCA Scarborough may have over time liabilities in the event of the non-payment by other participating YMCAs of their share of the YMCA Pension Plan's deficit. It is not possible currently to quantify the potential amount that YMCA Scarborough may be called upon to pay in the future.

YMCA Scarborough

Notes to the Financial Statements - continued  
for the Year Ended 30 September 2022

20. Analysis of net assets between funds

	Unrestricted fund £	Restricted fund £	2022 Total funds £	2021 Total funds £
Fixed assets	701,829	-	701,829	727,704
Investments	134,956	-	134,956	153,208
Current assets	47,344	4,575	51,919	126,312
Current liabilities	(51,077)	-	(51,077)	(59,039)
Long term liabilities	(59,256)	-	(59,256)	-
Provision for liabilities	-	-	-	(65,542)
	<u>773,796</u>	<u>4,575</u>	<u>778,371</u>	<u>882,643</u>

Comparatives for analysis of net assets between funds

	Unrestricted Fund £	Restricted fund £	2021 Total funds £
Fixed assets	727,704	-	727,704
Investments	153,208	-	153,208
Current assets	98,853	27,458	126,311
Current liabilities	(34,039)	(25,000)	(59,039)
Provision for liabilities	(65,542)	-	(65,542)
	<u>880,184</u>	<u>2,458</u>	<u>882,642</u>

**YMCA Scarborough**

**Notes to the Financial Statements - continued  
for the Year Ended 30 September 2022**

**21. Movement in funds**

	<b>30 September 2021</b>	<b>Incoming resources</b>	<b>Resources expended</b>	<b>Investment gains/ (losses)</b>	<b>30 September 2022</b>
	<b>£</b>	<b>£</b>	<b>£</b>	<b>£</b>	<b>£</b>
<b>Unrestricted funds</b>					
General fund	880,184	301,119	(390,709)	(16,798)	773,796
	<u>          </u>	<u>          </u>	<u>          </u>	<u>          </u>	<u>          </u>
<b>Restricted funds</b>					
BBC Children in Need	2,386	-	(2,386)	-	-
Camp Sandcastle summer holiday club	72	7,580	(5,307)	-	-
YMCA Band	-	3,500	(2,024)	-	1,476
Youth Mental Health Project	-	21,500	18,401	-	3,099
New boiler	-	580	(580)	-	-
	<u>          </u>	<u>          </u>	<u>          </u>	<u>          </u>	<u>          </u>
	2,458	33,160	(26,312)	-	4,575
	<u>          </u>	<u>          </u>	<u>          </u>	<u>          </u>	<u>          </u>
 Comparatives					
	<b>£</b>	<b>£</b>	<b>£</b>	<b>£</b>	<b>£</b>
<b>Unrestricted funds</b>					
General fund	836,172	289,058	(267,836)	22,790	880,184
	<u>          </u>	<u>          </u>	<u>          </u>	<u>          </u>	<u>          </u>
<b>Restricted funds</b>					
BBC Children in Need	-	13,846	(11,459)	-	2,386
Camp Sandcastle summer holiday club	-	2,500	(2,428)	-	72
NYCC Stronger Communities	5,803	12,000	(17,803)	-	-
	<u>          </u>	<u>          </u>	<u>          </u>	<u>          </u>	<u>          </u>
	5,803	28,346	(31,691)	-	2,458
	<u>          </u>	<u>          </u>	<u>          </u>	<u>          </u>	<u>          </u>

**22. Related party disclosures**

There were no related party transactions for the year ended 30 September 2022.

## YMCA Scarborough

### Detailed Statement of Financial Activities for the Year Ended 30 September 2022

	2022 £	2021 £
<b>Income and endowments</b>		
<b>Donations and legacies</b>		
Donations	45,586	171,174
Grants	<u>44,992</u>	<u>-</u>
	<b>90,578</b>	171,174
<b>Other trading activities</b>		
Fundraising events	258	-
Own theatre productions	86,737	27,547
Outside theatre productions	18,224	4,827
Coffee and theatre bars	48,556	10,207
Photocopying	1,309	472
Other theatre productions	<u>-</u>	<u>2,210</u>
	<b>155,084</b>	45,263
<b>Investment income</b>		
Interest received	1	3
Investment income	<u>5,777</u>	<u>5,088</u>
	<b>5,778</b>	5,091
<b>Charitable activities</b>		
Activities	13,587	8,813
Lettings	63,252	39,769
JRS grants	<u>-</u>	<u>33,205</u>
	<b>76,839</b>	81,787
<b>Other income</b>		
Insurance claim	<u>6,000</u>	<u>14,089</u>
<b>Total incoming resources</b>	<b>334,279</b>	317,404
<b>Expenditure</b>		
<b>Raising donations and legacies</b>		
Theatre wages	78,026	31,951
Theatre social security	<u>1,304</u>	<u>1,125</u>
	<b>79,330</b>	33,787

This page does not form part of the statutory financial statements

**YMCA Scarborough**

**Detailed Statement of Financial Activities  
for the Year Ended 30 September 2022**

	2022	2021
	£	£
<b>Raising donations and legacies</b>		
<b>Other trading activities</b>		
Own theatre production costs	33,857	30,141
Coffee and theatre bars	28,170	5,469
Licences	2,744	901
Fundraising costs	184	-
Other theatre expenses	<u>46,060</u>	<u>3,271</u>
	<b>111,015</b>	<b>39,782</b>
<b>Investment management costs</b>		
Investment management fees	1,455	725
<b>Charitable activities</b>		
Wages	58,039	113,071
Social security	1,277	1,842
Pensions	3,226	8,981
Cleaning	3,600	3,876
Administrative expenses	5,685	-
Training Expenses	443	3,019
Subscriptions and Affiliations	1,610	2,414
Repairs and Maintenance	11,136	10,558
Activity costs	35,432	9,883
Heat & light	35,706	19,013
Premises - rates & telephone	4,221	2,358
Irrecoverable VAT	9,222	-
Bank charges	2,113	1,320
Insurance	4,457	10,957
Marketing and advertising	345	5,088
Pension deficit expenses current year	3,271	-
Pension deficit expenses previous years	20,766	-
Independent examination costs recharged to theatre expenses	(1,191)	-
Depreciation of tangible fixed assets	<u>26,594</u>	<u>27,652</u>
	<b>225,952</b>	<b>220,032</b>
<b>Support costs</b>		
<b>Governance costs</b>		
Accountancy and legal fees	<u>4,000</u>	<u>5,201</u>
Total resources expended	<u>421,752</u>	<u>299,527</u>
<b>Net (expenditure)/income before gains and losses</b>	<b>(87,473)</b>	<b>17,877</b>
<b>Realised recognised gains and losses</b>		
Gains/losses on fixed asset investments	<u>(16,798)</u>	<u>22,790</u>
<b>Net (expenditure)/income</b>	<u><b>(104,271)</b></u>	<u><b>40,667</b></u>

This page does not form part of the statutory financial statements

**YMCA Scarborough**

England & Wales - Charity number 250527

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# Accounts

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**REGISTERED CHARITY NUMBER: 250527**

**REPORT OF THE TRUSTEES AND  
FINANCIAL STATEMENTS  
FOR THE YEAR ENDED 30 SEPTEMBER 2021  
FOR  
YMCA SCARBOROUGH**

**Lloyd Dowson Limited  
Medina House  
2 Station Avenue  
Bridlington  
East Yorkshire  
YO16 4LZ**

**YMCA SCARBOROUGH**

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FOR THE YEAR ENDED 30 SEPTEMBER 2021**

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**YMCA SCARBOROUGH**  
**REPORT OF THE TRUSTEES**  
**FOR THE YEAR ENDED 30 SEPTEMBER 2021**

The trustees present their report with the financial statements of the charity for the year ended 30 September 2021. The trustees have adopted the provisions of Accounting and Reporting by Charities: Statement of Recommended Practice applicable to charities preparing their accounts in accordance with the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102) (effective 1 January 2019).

**OBJECTIVES AND ACTIVITIES**

**Public benefit**

YMCA Scarborough is an independent, locally focussed charity which is also part of a worldwide organisation. Rooted in the seaside town of Scarborough, we have a long and proud heritage, having been in existence since 1846.

Feedback and research have shown that the wards in the immediate area where we are based continue to be affected by poverty, low salaries and high levels of benefits claims. However, the young adults attending the YMCA come into a safe haven where all are treated equally and they gain self-confidence and belief, which has been shown to help with their lives and careers going forward.

The difference our work makes:

We continue to offer a range of opportunities that local people are unlikely to be able to access in any other single place. Empowering people to take part in activities which others may take for granted has immediate benefits for those involved - wider social networks, new skills and boosted confidence - but has a broader positive impact for the whole community. For example, the youth work we provide means that young people have positive evening activities to engage with - and as such, are much less likely to become a victim or perpetrator of crime.

**ACHIEVEMENT AND PERFORMANCE**

A review of the Association's activities for the year will be found in the Annual Report for the year ended 30 September 2021. In compiling this report the trustees have given due regard to public benefit guidance issued by the Charity Commission.

The 2020-21 year has continued to be a difficult year for the YMCA. Although the COVID 19 lockdown's and social distancing rules came to an end during the year, a lot of people were still reluctant to mix with others and we have spent a lot of time and resources to ensure people feel safe. The general signs are that numbers attending the YMCA are increasing, especially post year end which is good news for the future.

At the start of the COVID-19 pandemic in March 2020, the Board moved swiftly to set a survival plan in place and these accounts show that the plan was successful and the YMCA has been put in a position where it is able to continue providing the services going forward.

**FINANCIAL REVIEW**

The Statement of Financial Activity shows a net surplus for the year of £40,667 (2020- £55,600 deficit) and the Balance Sheet shows net unrestricted assets of £880,184 (2020 - £836,172) with much of these assets attributable to the net book value of the freehold property.

Whilst continuing to seek new sources of finance for the key activities, the trustees will also maintain careful financial control. By doing so the unrestricted general funds can be augmented to provide the necessary resources for the enhancement and extension of the facilities with which the charity will continue to serve the changing needs of the public as it has done since 1846.

The trustees gratefully acknowledge the support of all our donors and funders. Such grants enable the charity to carry on the services it provides.

The long-term reserves policy is to hold sufficient investments and net current assets reserves to cover over six months expenditure, so as to ensure as far as possible the continuation of the charity's activities in the event of significant shortfalls in anticipated income. At 30 September 2021 these reserves represented 9 months expenditure which is an increase on the previous year.

The COVID-19 pandemic continued to have an impact on attendances and finances throughout the 2020-21 year, but strong financial controls set by the Board and senior management team have ensured the financial position of the YMCA.

## YMCA SCARBOROUGH

### REPORT OF THE TRUSTEES FOR THE YEAR ENDED 30 SEPTEMBER 2021

#### **FUTURE PLANS**

The Board, senior management team and staff look forward to a normal year in 2021-22, where we can once again provide full theatre and other services to the public without the distractions of the COVID-19 pandemic.

#### **STRUCTURE, GOVERNANCE AND MANAGEMENT**

##### **Governing document**

The charity is controlled by its governing document, a deed of trust and constitutes an unincorporated charity.

##### **Recruitment and appointment of new trustees**

Under the requirements of the charity's Memorandum and Articles all trustees must retire after an agreed period when they can then be re-elected at the next Annual General Meeting.

The Board seeks to ensure that the trustees have the necessary knowledge and experience to ensure that the operations of the charity are adequately addressed. In order to promote a broad mix, members of the Board are requested to provide a list of their skills and in the event of particular skills not being available, individuals with that particular experience are approached to offer themselves for election to the Board.

##### **Induction and training of new trustees**

Most trustees are already familiar with the practical work of the charity, but new trustees are invited to attend short tours and training sessions to familiarise themselves with the workings of the charity and context within which it operates. These are held with other trustees of the charity and cover:

- Obligations of the trustees.
- The main purpose of the charity and work undertaken.
- Resourcing and current financial position of the charity.
- Future plans and objectives.

A review process was undertaken to ensure that the process of appointing new trustees is sufficiently detailed.

The Young Men's Christian Association Scarborough (YMCA) is an unincorporated association governed by its constitution. It is a registered charity which is affiliated to the National Council of YMCA's, a separate registered charity. Under its constitution, the administration of the Association is controlled and directed by the board of Management, which consists of the President, Chairman and Treasurer of the Association, ex-officio and either two of the Trustees, or, if the National Council of Young Men's Christian Associations Incorporated is a trustee of such property, then a person to be appointed by the National Council, (who need not be a member of the National Council), in either case together with not less than six nor, more than twelve members of the Association, who shall be elected at the Annual Business Meeting. The regular reports received at Board meetings enable the Board to monitor the major risks to which the Association is exposed so that necessary steps can be taken to mitigate these risks, as well as planning for future development.

#### **REFERENCE AND ADMINISTRATIVE DETAILS**

##### **Registered Charity number**

250527

##### **Principal address**

St Thomas Street  
Scarborough  
North Yorkshire  
YO11 1DY

##### **Trustees**

S A Slade Treasurer  
N D Leadley  
M D Dresser  
B Mustoe Chairman  
H Watts  
S Bromham  
Mrs T Calcraft (appointed 31.3.22)

**YMCA SCARBOROUGH**

**REPORT OF THE TRUSTEES  
FOR THE YEAR ENDED 30 SEPTEMBER 2021**

**REFERENCE AND ADMINISTRATIVE DETAILS**

**Independent Examiner**

Lloyd Dowson Limited  
Medina House  
2 Station Avenue  
Bridlington  
East Yorkshire  
YO16 4LZ

**Board members**

All the trustees are also Board members.

**Custodian Trustee**

YMCA England

**President**

T Boyes .

**Bankers**

Barclays Bank plc  
PO Box 13  
St. Nicholas Street  
Scarborough  
YO11 2HS

Approved by order of the board of trustees on ..... and signed on its behalf by:

DocuSigned by:

*Bill Mustoe*

.....D8F2EC4B845B405.....

B Mustoe - Trustee

**INDEPENDENT EXAMINER'S REPORT TO THE TRUSTEES OF  
YMCA SCARBOROUGH**

**Independent examiner's report to the trustees of YMCA Scarborough**

I report to the charity trustees on my examination of the accounts of YMCA Scarborough (the Trust) for the year ended 30 September 2021.

**Responsibilities and basis of report**

As the charity trustees of the Trust you are responsible for the preparation of the accounts in accordance with the requirements of the Charities Act 2011 ('the Act').

I report in respect of my examination of the Trust's accounts carried out under section 145 of the Act and in carrying out my examination I have followed all applicable Directions given by the Charity Commission under section 145(5)(b) of the Act.

**Independent examiner's statement**

Since your charity's gross income exceeded £250,000 your examiner must be a member of a listed body. I can confirm that I am qualified to undertake the examination because I am a registered member of Institute of Chartered Accountants England and Wales which is one of the listed bodies.

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

1. accounting records were not kept in respect of the Trust as required by section 130 of the Act; or
2. the accounts do not accord with those records; or
3. the accounts do not comply with the applicable requirements concerning the form and content of accounts set out in the Charities (Accounts and Reports) Regulations 2008 other than any requirement that the accounts give a true and fair view which is not a matter considered as part of an independent examination.

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.

Tracy Meredith-Baker, FCA, FCCA  
Institute of Chartered Accountants England and Wales  
Lloyd Dowson Limited  
Medina House  
2 Station Avenue  
Bridlington  
East Yorkshire  
YO16 4LZ

Date: .....

## YMCA SCARBOROUGH

STATEMENT OF FINANCIAL ACTIVITIES  
FOR THE YEAR ENDED 30 SEPTEMBER 2021

	Notes	Unrestricted fund £	Restricted funds £	30.9.21 Total funds £	30.9.20 Total funds £
<b>INCOME AND ENDOWMENTS FROM</b>					
Donations and legacies	2	142,828	28,346	171,174	153,450
<b>Charitable activities</b>					
Activities and leadership		66,869	-	66,869	37,234
Leisure centre		14,918	-	14,918	57,401
Other trading activities	3	45,263	-	45,263	81,212
Investment income	4	5,091	-	5,091	5,824
Other income		<u>14,089</u>	<u>-</u>	<u>14,089</u>	<u>-</u>
<b>Total</b>		<b>289,058</b>	<b>28,346</b>	<b>317,404</b>	<b>335,121</b>
<b>EXPENDITURE ON</b>					
Raising funds	5	38,079	2,428	40,507	45,085
<b>Charitable activities</b>					
Activities and leadership		72,931	29,263	102,194	121,127
Leisure centre		156,826	-	156,826	209,181
<b>Total</b>		<b>267,836</b>	<b>31,691</b>	<b>299,527</b>	<b>375,393</b>
Net gains/(losses) on investments		<u>22,790</u>	<u>-</u>	<u>22,790</u>	<u>(15,328)</u>
<b>NET INCOME/(EXPENDITURE)</b>		<b>44,012</b>	<b>(3,345)</b>	<b>40,667</b>	<b>(55,600)</b>
<b>RECONCILIATION OF FUNDS</b>					
<b>Total funds brought forward</b>		<b>836,172</b>	<b>5,803</b>	<b>841,975</b>	<b>897,575</b>
<b>TOTAL FUNDS CARRIED FORWARD</b>		<b><u>880,184</u></b>	<b><u>2,458</u></b>	<b><u>882,642</u></b>	<b><u>841,975</u></b>

The notes form part of these financial statements

## YMCA SCARBOROUGH

BALANCE SHEET  
30 SEPTEMBER 2021

	Notes	Unrestricted fund £	Restricted funds £	30.9.21 Total funds £	30.9.20 Total funds £
<b>FIXED ASSETS</b>					
Tangible assets	9	727,704	-	727,704	743,373
Investments	10	<u>153,208</u>	-	<u>153,208</u>	<u>131,143</u>
		<b>880,912</b>	-	<b>880,912</b>	874,516
<b>CURRENT ASSETS</b>					
Stocks	11	4,150	-	4,150	4,220
Debtors: amounts falling due within one year	12	13,619	-	13,619	4,430
Cash at bank and in hand		<u>81,084</u>	<u>27,458</u>	<u>108,542</u>	<u>67,337</u>
		<b>98,853</b>	<b>27,458</b>	<b>126,311</b>	75,987
<b>CREDITORS</b>					
Amounts falling due within one year	13	<u>(34,039)</u>	<u>(25,000)</u>	<u>(59,039)</u>	<u>(26,601)</u>
<b>NET CURRENT ASSETS</b>		<u><b>64,814</b></u>	<u><b>2,458</b></u>	<u><b>67,272</b></u>	<u><b>49,386</b></u>
<b>TOTAL ASSETS LESS CURRENT LIABILITIES</b>		<b>945,726</b>	<b>2,458</b>	<b>948,184</b>	923,902
<b>PROVISIONS FOR LIABILITIES</b>	14	<u>(65,542)</u>	-	<u>(65,542)</u>	<u>(81,927)</u>
<b>NET ASSETS</b>		<u><b>880,184</b></u>	<u><b>2,458</b></u>	<u><b>882,642</b></u>	<u><b>841,975</b></u>

The notes form part of these financial statements


**YMCA SCARBOROUGH**

**BALANCE SHEET - continued  
30 SEPTEMBER 2021**

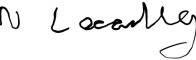
<b>FUNDS</b>	15		
Unrestricted funds		<b>880,184</b>	836,172
Restricted funds		<u>2,458</u>	<u>5,803</u>
<b>TOTAL FUNDS</b>		<u><b>882,642</b></u>	<u><b>841,975</b></u>

The financial statements were approved by the Board of Trustees and authorised for issue on .....  
and were signed on its behalf by:

DocuSigned by:  
  
.....D8F25C1B015B406.....  
**B Mustoe - Trustee**


DocuSigned by:  
  
.....FDA0B8FE44FE469.....  
**S A Slade - Trustee**

DocuSigned by:  
  
.....D83C355F2AAB4F6.....  
**H Watts - Trustee**

DocuSigned by:  
  
.....BBD0EFF66A6A401.....  
**N D Leadley - Trustee**

DocuSigned by:  
  
.....285EB97C7028422.....  
**M D Dresser - Trustee**

DocuSigned by:  
  
.....1EB795343CF84A8.....  
**S Bromham - Trustee**

DocuSigned by:  
  
.....B8A29A69161E45C.....  
**Mrs T Calcraft - Trustee**

The notes form part of these financial statements

## YMCA SCARBOROUGH

### NOTES TO THE FINANCIAL STATEMENTS FOR THE YEAR ENDED 30 SEPTEMBER 2021

#### 1. ACCOUNTING POLICIES

##### **Basis of preparing the financial statements**

The financial statements of the charity, which is a public benefit entity under FRS 102, have been prepared in accordance with the Charities SORP (FRS 102) 'Accounting and Reporting by Charities: Statement of Recommended Practice applicable to charities preparing their accounts in accordance with the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102) (effective 1 January 2019)', Financial Reporting Standard 102 'The Financial Reporting Standard applicable in the UK and Republic of Ireland' and the Charities Act 2011. The financial statements have been prepared under the historical cost convention, with the exception of investments which are included at market value, as modified by the revaluation of certain assets.

##### **Going concern - COVID-19**

The financial statements have been prepared on the going concern basis of accounting, which assumes that the charity is able to continue operating as a going concern.

As at the date of approval of these financial statements, the UK is still facing some uncertainty due to the global COVID-19 pandemic and the ongoing disruption to business and charitable operations.

The charity was affected by the introduction of restrictions introduced by the UK Government to combat the pandemic, which meant that the charity closed its doors at the end of March 2020 and did not open again until late 2020, subsequently the charity has seen encouraging user numbers due to the public wanting to take part in activities. However, the charity was closed again due to further lockdown's in November 2020 and from early January 2021 to April 2021. The trustees are of the opinion that the charity has adequate resources to continue in operational existence for the foreseeable future. Accordingly, the going concern basis of accounting remains appropriate.

##### **Income**

All income is recognised in the Statement of Financial Activities once the charity has entitlement to the funds, it is probable that the income will be received and the amount can be measured reliably.

##### **Expenditure**

Liabilities are recognised as expenditure as soon as there is a legal or constructive obligation committing the charity to that expenditure, it is probable that a transfer of economic benefits will be required in settlement and the amount of the obligation can be measured reliably. Expenditure is accounted for on an accruals basis and has been classified under headings that aggregate all cost related to the category. Where costs cannot be directly attributed to particular headings they have been allocated to activities on a basis consistent with the use of resources.

##### **Tangible fixed assets**

Depreciation is provided at the following annual rates in order to write off each asset over its estimated useful life.

Freehold property	- 2% on cost
Fixtures, fittings and equipment	- 15% on reducing balance

##### **Stocks**

Stocks are valued at the lower of cost and net realisable value, after making due allowance for obsolete and slow moving items.

##### **Taxation**

The charity is exempt from tax on its charitable activities.

##### **Fund accounting**

Unrestricted funds can be used in accordance with the charitable objectives at the discretion of the trustees.

Restricted funds can only be used for particular restricted purposes within the objects of the charity. Restrictions arise when specified by the donor or when funds are raised for particular restricted purposes.

**YMCA SCARBOROUGH****NOTES TO THE FINANCIAL STATEMENTS - continued  
FOR THE YEAR ENDED 30 SEPTEMBER 2021****1. ACCOUNTING POLICIES - continued****Fund accounting**

Further explanation of the nature and purpose of each fund is included in the notes to the financial statements.

**Hire purchase and leasing commitments**

Rentals paid under operating leases are charged to the Statement of Financial Activities on a straight line basis over the period of the lease.

**Grants and donations**

Revenue grants and donations are recognised in the Statement of Financial Activities on receipt, subject to any required conditions being met or services being provided.

**Donated goods, services and facilities**

Donated professional services and donated facilities are recognised as income when the charity has control over the item, any conditions associated with the donated item have been met, the receipt of economic benefit from the use by the charity of the item is probable and that economic benefit can be measured reliably. In accordance with the Charities SORP (FRS 102), the general volunteer time of the friends is not recognised. Readers should refer to the trustees' annual report for more information about their contribution.

On receipt, donated professional services and donated facilities are recognised on the basis of the value of the gift to the charity which is the amount the charity would have been willing to pay to obtain services or facilities of equivalent economic benefit on the open market; a corresponding amount is then recognised in expenditure in the period of receipt.

**Investments**

The investments are stated at market value at the balance sheet date and are managed by Brewin Dolphin plc.

**2. DONATIONS AND LEGACIES**

Non restricted material grants were received from the following sources:

CAF Resilience fund - £29,299 (2020 - £Nil).

West Yorkshire recovery fund - £2,750 (2020 - £Nil).

Scarborough Borough Council lockdown grants - £26,572 (2020 - £Nil).

YMCA National fund - £15,000 (2020 - £Nil)

**3. OTHER TRADING ACTIVITIES**

	<b>30.9.21</b>	30.9.20
	£	£
Own theatre productions	27,547	35,750
Outside theatre lettings	4,827	16,202
Coffee and theatre bars	10,207	25,463
Photocopying	472	696
Other theatre productions	<u>2,210</u>	<u>3,101</u>
	<u><b>45,263</b></u>	<u><b>81,212</b></u>

## YMCA SCARBOROUGH

NOTES TO THE FINANCIAL STATEMENTS - continued  
FOR THE YEAR ENDED 30 SEPTEMBER 2021

## 4. INVESTMENT INCOME

	30.9.21	30.9.20
	£	£
Interest received	3	78
Investment income	<u>5,088</u>	<u>5,746</u>
	<u>5,091</u>	<u>5,824</u>

## 5. RAISING FUNDS

## Investment management costs

	30.9.21	30.9.20
	£	£
Investment management fees	<u>725</u>	<u>455</u>

## 6. TRUSTEES' REMUNERATION AND BENEFITS

There were no trustees' remuneration or other benefits for the year ended 30 September 2021 nor for the year ended 30 September 2020.

## Trustees' expenses

There were no trustees' expenses paid for the year ended 30 September 2021 nor for the year ended 30 September 2020.

## 7. STAFF COSTS

The average monthly number of employees during the year was as follows:

	30.9.21	30.9.20
Activities and leadership	11	18
Cleaners	<u>2</u>	<u>2</u>
	<u>13</u>	<u>20</u>

No employees received emoluments in excess of £60,000.

Staff costs include £15,406 in respect of redundancy payments made in the year as a result of the cost savings required following the impact of the COVID-19 pandemic.

## YMCA SCARBOROUGH

NOTES TO THE FINANCIAL STATEMENTS - continued  
FOR THE YEAR ENDED 30 SEPTEMBER 2021

## 8. COMPARATIVES FOR THE STATEMENT OF FINANCIAL ACTIVITIES

	Unrestricted fund £	Restricted funds £	Total funds £
<b>INCOME AND ENDOWMENTS FROM</b>			
Donations and legacies	114,039	39,411	153,450
<b>Charitable activities</b>			
Activities and leadership	37,234	-	37,234
Leisure centre	57,401	-	57,401
Other trading activities	81,212	-	81,212
Investment income	<u>5,824</u>	<u>-</u>	<u>5,824</u>
<b>Total</b>	295,710	39,411	335,121
<b>EXPENDITURE ON</b>			
Raising funds	40,788	4,297	45,085
<b>Charitable activities</b>			
Activities and leadership	58,345	62,782	121,127
Leisure centre	208,597	584	209,181
<b>Total</b>	307,730	67,663	375,393
Net gains/(losses) on investments	<u>(15,328)</u>	<u>-</u>	<u>(15,328)</u>
<b>NET INCOME/(EXPENDITURE)</b>	(27,348)	(28,252)	(55,600)
<b>Transfers between funds</b>	<u>14,464</u>	<u>(14,464)</u>	<u>-</u>
<b>Net movement in funds</b>	(12,884)	(42,716)	(55,600)
<b>RECONCILIATION OF FUNDS</b>			
<b>Total funds brought forward</b>	849,056	48,519	897,575
<b>TOTAL FUNDS CARRIED FORWARD</b>	<u>836,172</u>	<u>5,803</u>	<u>841,975</u>

## YMCA SCARBOROUGH

NOTES TO THE FINANCIAL STATEMENTS - continued  
FOR THE YEAR ENDED 30 SEPTEMBER 2021

## 9. TANGIBLE FIXED ASSETS

	Freehold property £	Fixtures, fittings and equipment £	Totals £
<b>COST</b>			
At 1 October 2020	737,091	391,546	1,128,637
Additions	-	11,983	11,983
At 30 September 2021	<u>737,091</u>	<u>403,529</u>	<u>1,140,620</u>
<b>DEPRECIATION</b>			
At 1 October 2020	73,720	311,544	385,264
Charge for year	14,742	12,910	27,652
At 30 September 2021	<u>88,462</u>	<u>324,454</u>	<u>412,916</u>
<b>NET BOOK VALUE</b>			
At 30 September 2021	<u>648,629</u>	<u>79,075</u>	<u>727,704</u>
At 30 September 2020	<u>663,371</u>	<u>80,002</u>	<u>743,373</u>

## 10. FIXED ASSET INVESTMENTS

	30.9.21 £	30.9.20 £
Shares	148,161	124,855
Investment cash	<u>5,047</u>	<u>6,288</u>
	<u>153,208</u>	<u>131,143</u>

Additional information as follows:

	Cash and settlements pending £
<b>MARKET VALUE</b>	
At 1 October 2020	124,855
Revaluations	<u>23,306</u>
At 30 September 2021	<u>148,161</u>
<b>NET BOOK VALUE</b>	
At 30 September 2021	<u>148,161</u>
At 30 September 2020	<u>124,855</u>

There were no investment assets outside the UK.

## YMCA SCARBOROUGH

**NOTES TO THE FINANCIAL STATEMENTS - continued  
FOR THE YEAR ENDED 30 SEPTEMBER 2021**

Investments comprising more than 5% of the total value of the portfolio are:

**10. FIXED ASSET INVESTMENTS - continued**

	30.9.21	30.9.20
	£	£
Link Trojan Fund Income	14,480	13,624
Wittan Investment Trust	11,571	8,813
ES River and Mercia UK Equity Income	12,117	10,337
Threadneedle Investment UK Equity	14,411	11,398
Edinburgh Investment Trust	10,706	7,775
Murray Income Trust	13,170	10,950
BNY Mellon Fund	10,104	8,656
Law Debenture Corporation	14,692	9,648

Investments (neither listed nor unlisted) were as follows:

	30.9.21	30.9.20
	£	£
Cash	<u>5,047</u>	<u>6,288</u>

**11. STOCKS**

	30.9.21	30.9.20
	£	£
Stock	<u>4,150</u>	<u>4,220</u>

**12. DEBTORS: AMOUNTS FALLING DUE WITHIN ONE YEAR**

	30.9.21	30.9.20
	£	£
Trade debtors	1,370	27
Other debtors	-	3,185
VAT	986	594
Prepayments	<u>11,263</u>	<u>624</u>
	<u>13,619</u>	<u>4,430</u>

**13. CREDITORS: AMOUNTS FALLING DUE WITHIN ONE YEAR**

	30.9.21	30.9.20
	£	£
Trade creditors	22,721	7,844
Taxation and social security	2,399	6,043
Other creditors	<u>33,919</u>	<u>12,714</u>
	<u>59,039</u>	<u>26,601</u>

## YMCA SCARBOROUGH

NOTES TO THE FINANCIAL STATEMENTS - continued  
FOR THE YEAR ENDED 30 SEPTEMBER 2021

## 14. PROVISIONS FOR LIABILITIES

	30.9.21	30.9.20
	£	£
Defined benefit pension scheme liability	<u>65,542</u>	<u>81,927</u>
The liability is due as follows:		
	30.09.21	30.09.20
	£	£
Within one year	16,386	16,386
One to five years	<u>49,156</u>	<u>65,541</u>
	<u>65,542</u>	<u>81,927</u>
	30.09.21	30.09.20
	£	£
As at 1 October 2020	81,927	98,313
Payments made	<u>(16,385)</u>	<u>(16,386)</u>
As at 30 September 2021	<u>65,542</u>	<u>81,927</u>

Scarborough YMCA has been notified by the YMCA Pension Plan of their allocation of the contributions required towards the overall deficit of the YMCA Pension Plan (see note 17). The monthly payment amount also includes a contribution towards scheme expenses.

## 15. MOVEMENT IN FUNDS

	At 1.10.20 £	Net movement in funds £	At 30.9.21 £
<b>Unrestricted funds</b>			
General fund	836,172	44,012	880,184
<b>Restricted funds</b>			
BBC Children in Need	-	2,386	2,386
NYCC Stronger Communities	5,803	(5,803)	-
NYCC FEAST Project	-	72	72
	<u>5,803</u>	<u>(3,345)</u>	<u>2,458</u>
<b>TOTAL FUNDS</b>	<u>841,975</u>	<u>40,667</u>	<u>882,642</u>

## YMCA SCARBOROUGH

NOTES TO THE FINANCIAL STATEMENTS - continued  
FOR THE YEAR ENDED 30 SEPTEMBER 2021

## 15. MOVEMENT IN FUNDS - continued

Net movement in funds, included in the above are as follows:

	Incoming resources £	Resources expended £	Gains and losses £	Movement in funds £
<b>Unrestricted funds</b>				
General fund	289,058	(267,836)	22,790	44,012
<b>Restricted funds</b>				
BBC Children in Need	13,846	(11,459)	-	2,387
NYCC Stronger Communities	12,000	(17,804)	-	(5,804)
NYCC FEAST Project	2,500	(2,428)	-	72
	<u>28,346</u>	<u>(31,691)</u>	<u>-</u>	<u>(3,345)</u>
<b>TOTAL FUNDS</b>	<u>317,404</u>	<u>(299,527)</u>	<u>22,790</u>	<u>40,667</u>

## Comparatives for movement in funds

	At 1.10.19 £	Net movement in funds £	Transfers between funds £	At 30.9.20 £
<b>Unrestricted funds</b>				
General fund	849,056	(27,349)	14,464	836,171
<b>Restricted funds</b>				
BBC Children in Need	7,173	(7,173)	-	-
NYCC Stronger Communities	4,500	1,304	-	5,804
Sirius Minerals Foundation	22,382	(22,382)	-	-
Postcode Community Trust	14,464	-	(14,464)	-
	<u>48,519</u>	<u>(28,251)</u>	<u>(14,464)</u>	<u>5,804</u>
<b>TOTAL FUNDS</b>	<u>897,575</u>	<u>(55,600)</u>	<u>-</u>	<u>841,975</u>

Comparative net movement in funds, included in the above are as follows:

	Incoming resources £	Resources expended £	Gains and losses £	Movement in funds £
<b>Unrestricted funds</b>				
General fund	295,710	(307,731)	(15,328)	(27,349)
<b>Restricted funds</b>				
BBC Children in Need	3,411	(10,584)	-	(7,173)
NYCC Stronger Communities	34,000	(32,696)	-	1,304
Sirius Minerals Foundation	-	(22,382)	-	(22,382)
SBC Lighting	2,000	(2,000)	-	-
	<u>39,411</u>	<u>(67,662)</u>	<u>-</u>	<u>(28,251)</u>
<b>TOTAL FUNDS</b>	<u>335,121</u>	<u>(375,393)</u>	<u>(15,328)</u>	<u>(55,600)</u>

## YMCA SCARBOROUGH

NOTES TO THE FINANCIAL STATEMENTS - continued  
FOR THE YEAR ENDED 30 SEPTEMBER 2021

## 15. MOVEMENT IN FUNDS - continued

A current year 12 months and prior year 12 months combined position is as follows:

	At 1.10.19 £	Net movement in funds £	Transfers between funds £	At 30.9.21 £
<b>Unrestricted funds</b>				
General fund	849,056	16,663	14,464	880,183
<b>Restricted funds</b>				
BBC Children in Need	7,173	(4,786)	-	2,387
NYCC Stronger Communities	4,500	(4,500)	-	-
Sirius Minerals Foundation	22,382	(22,382)	-	-
Postcode Community Trust	14,464	-	(14,464)	-
NYCC FEAST Project	-	72	-	72
	<u>48,519</u>	<u>(31,596)</u>	<u>(14,464)</u>	<u>2,459</u>
<b>TOTAL FUNDS</b>	<u>897,575</u>	<u>(14,933)</u>	<u>-</u>	<u>882,642</u>

A current year 12 months and prior year 12 months combined net movement in funds, included in the above are as follows:

	Incoming resources £	Resources expended £	Gains and losses £	Movement in funds £
<b>Unrestricted funds</b>				
General fund	584,768	(575,567)	7,462	16,663
<b>Restricted funds</b>				
BBC Children in Need	17,257	(22,043)	-	(4,786)
NYCC Stronger Communities	46,000	(50,500)	-	(4,500)
Sirius Minerals Foundation	-	(22,382)	-	(22,382)
SBC Lighting	2,000	(2,000)	-	-
NYCC FEAST Project	2,500	(2,428)	-	72
	<u>67,757</u>	<u>(99,353)</u>	<u>-</u>	<u>(31,596)</u>
<b>TOTAL FUNDS</b>	<u>652,525</u>	<u>(674,920)</u>	<u>7,462</u>	<u>(14,933)</u>

**YMCA SCARBOROUGH**

**NOTES TO THE FINANCIAL STATEMENTS - continued  
FOR THE YEAR ENDED 30 SEPTEMBER 2021**

**16. RELATED PARTY DISCLOSURES**

There were no related party transactions for the year ended 30 September 2021.

**17. PENSION COMMITMENTS**

The Scarborough YMCA participated in a contributory pension plan providing defined benefits based on final pensionable pay for employees of YMCA's in England, Scotland and Wales. The assets of the YMCA Pension Plan are held separately from those of Scarborough YMCA and at the year-end these were invested in managed funds in the Mercer Dynamic De-Risking Solution, 40% matching portfolio and 60% in the growth portfolio and Schroder (property units only).

The most recent completed three-year valuation was at 1 May 2017. The assumptions used which have the most significant effect on the results of the valuation are those relating to the assumed rates of return on assets held before and after retirement of 3.75% and 2.25% respectively, the increase in pensions in payment of 3.35% (for RPI capped at 5% p.a.) and the average life expectancy from normal retirement age (of 65) for a current male pensioner of 22.2 years, female 24.1 years, and 24.0 years for a male pensioner, female 26.0 years, retiring in 20 years' time. The result of the valuation showed that the actuarial value of the assets was £141.2m. This represented 81% of the benefits that had accrued to members.

The Pension Plan was closed to new members and future service accrual with effect from 30 April 2007. With the removal of the salary linkage for benefits, all employed deferred members became deferred members as from 1 May 2011.

The valuation prepared as at 1 May 2017 showed that the YMCA Pension Plan had a deficit of £33.6m. Scarborough YMCA has been advised that it will now need to make monthly payments of £1,500 from 1 May 2020. This amount is based on the current actuarial assumptions (as outlined above) and may vary in the future as a result of actual performance of the Pension Plan. The current recovery period is 8 years commencing 1 May 2019.

In addition, Scarborough YMCA may have over time liabilities in the event of the non-payment by other participating YMCA's of their share of the YMCA Pension Plan's deficit. It is not possible currently to quantify the potential amount that Scarborough YMCA may be called upon to pay in the future.

## YMCA SCARBOROUGH

**DETAILED STATEMENT OF FINANCIAL ACTIVITIES  
FOR THE YEAR ENDED 30 SEPTEMBER 2021**

	30.9.21	30.9.20
	£	£
<b>INCOME AND ENDOWMENTS</b>		
<b>Donations and legacies</b>		
Grants and donations	171,174	153,450
<b>Other trading activities</b>		
Own theatre productions	27,547	35,750
Outside theatre lettings	4,827	16,202
Coffee and theatre bars	10,207	25,463
Photocopying	472	696
Other theatre productions	<u>2,210</u>	<u>3,101</u>
	45,263	81,212
<b>Investment income</b>		
Interest received	3	78
Investment income	<u>5,088</u>	<u>5,746</u>
	5,091	5,824
<b>Charitable activities</b>		
Activities and leadership	8,813	9,002
Rental income	39,769	36,282
Job Retention Scheme grants	<u>33,205</u>	<u>49,351</u>
	81,787	94,635
<b>Other income</b>		
Insurance claim	<u>14,089</u>	-
<b>Total incoming resources</b>	317,404	335,121
<b>EXPENDITURE</b>		
<b>Other trading activities</b>		
Own theatre production costs	30,141	19,275
Coffee and theatre bars	5,469	16,351
Licences	901	3,627
Youth Club	3,271	4,297
Arts award	<u>-</u>	<u>1,080</u>
	39,782	44,630
<b>Investment management costs</b>		
Investment management fees	725	455
<b>Charitable activities</b>		
Wages	143,897	216,347
Carried forward	143,897	216,347

This page does not form part of the statutory financial statements

## YMCA SCARBOROUGH

**DETAILED STATEMENT OF FINANCIAL ACTIVITIES  
FOR THE YEAR ENDED 30 SEPTEMBER 2021**

	30.9.21	30.9.20
	£	£
<b>Charitable activities</b>		
Brought forward	143,897	216,347
Social security	3,678	10,068
Pensions	10,106	4,033
Cleaning	3,876	3,489
Insurance	10,957	8,988
Light and heat	19,013	19,565
Premises - rates and telephone	2,358	3,915
Post and stationery	1,785	3,056
Marketing and advertising	5,088	4,316
Sundries	7,598	2,261
Training expenses	3,019	1,529
Subscriptions	2,414	1,363
Repairs	10,558	10,870
Credit card charges	1,158	1,092
Bank charges	162	229
Professional fees	500	5,250
Depreciation of freehold property	14,742	14,742
Depreciation of fixtures and fittings	<u>12,910</u>	<u>14,118</u>
	<b>253,819</b>	<b>325,231</b>
<b>Support costs</b>		
<b>Governance costs</b>		
Accountancy	<u>5,201</u>	<u>5,077</u>
Total resources expended	<u>299,527</u>	<u>375,393</u>
<b>Net income/(expenditure) before gains and losses</b>	<b>17,877</b>	<b>(40,272)</b>
<b>Unrealised recognised gains and losses</b>		
Unrealised gains/losses on fixed asset investments	<u>22,790</u>	<u>(15,328)</u>
<b>Net income/(expenditure)</b>	<u><u>40,667</u></u>	<u><u>(55,600)</u></u>

**YMCA Scarborough**

England & Wales - Charity number 250527

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# Accounts

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**REGISTERED CHARITY NUMBER: 250527**

**REPORT OF THE TRUSTEES AND  
FINANCIAL STATEMENTS  
FOR THE YEAR ENDED 30 SEPTEMBER 2020  
FOR  
YMCA SCARBOROUGH**

Lloyd Dowson Limited  
Medina House  
2 Station Avenue  
Bridlington  
East Yorkshire  
YO16 4LZ

**YMCA SCARBOROUGH**

**CONTENTS OF THE FINANCIAL STATEMENTS  
FOR THE YEAR ENDED 30 SEPTEMBER 2020**

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**YMCA SCARBOROUGH**  
**REPORT OF THE TRUSTEES**  
**FOR THE YEAR ENDED 30 SEPTEMBER 2020**

The trustees present their report with the financial statements of the charity for the year ended 30 September 2020. The trustees have adopted the provisions of Accounting and Reporting by Charities: Statement of Recommended Practice applicable to charities preparing their accounts in accordance with the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102) (effective 1 January 2019).

**OBJECTIVES AND ACTIVITIES**

**Public benefit**

YMCA Scarborough is an independent, locally focussed charity which is also part of a worldwide organisation. Rooted in the seaside town of Scarborough, we have a long and proud heritage, having been in existence since 1846.

The ward in the immediate area where we are based in Scarborough continues to be disproportionately affected by poverty with 41% of children in the Castle ward being shown as living in poverty. Scarborough also continues to be recorded as the local authority with the lowest mean gross salary in the UK. The effects of poverty reach far beyond lacking material goods where the immediate consequences of poverty can include relationship and family problems, lower educational achievement and being a victim or a perpetrator of crime. Worse, poverty itself is systemic and hard to escape - living in poverty in childhood increases the risk of unemployment and low pay in adulthood, and lower savings in later life.

The difference our work makes:

Our work continues to offer a range of opportunities that local people are unlikely to be able to access in any other single place. Empowering people to take part in activities which others may take for granted has immediate benefits for those involved - wider social networks, new skills and boosted confidence - but has a broader positive impact for the whole community. For example, the youth work we provide means that young people have positive evening activities to engage with - and as such, are much less likely to become a victim or perpetrator of crime.

For the increasing number of people who present to us struggling with confidence and self-esteem issues, we know that it's important for them to engage in a wider range of education- and employment-related activities, where they can see demonstrable results to their developing skills and achievements. We do this by providing opportunities for activities which result in public approval (such as performance) as well as tangible achievements (like a London College of Music award). We know that the volunteering and social opportunities we offer children and young people are invaluable - improving their future employment prospects and teaching them how to work as part of a team. This is particularly crucial for those young people who do not excel academically, giving them a chance to shine in a different arena, and building their resilience.

We know that the work we do continues to make a real difference to people's lives with previous feedback from young people attending our youth club showed that the majority had gained new skills as a result of attending. The same group of young people were overall lacking in confidence to try new things when they first started attending but after attending events at the YMCA the vast majority continued to describe themselves as either extremely confident or quite confident.

**ACHIEVEMENT AND PERFORMANCE**

A review of the Association's activities for the year will be found in the Annual Report for the year ended 30 September 2020. In compiling this report the trustees have given due regard to public benefit guidance issued by the Charity Commission.

Due to the Government lockdown restrictions introduced as a result of the COVID-19 pandemic, the YMCA was closed at the end of March 2020, and for most of the remainder of the accounting year.

In March 2020, the Board urgently set out a survival plan to ensure that the YMCA was able to reduce costs and continue business going forward.

**YMCA SCARBOROUGH**  
**REPORT OF THE TRUSTEES**  
**FOR THE YEAR ENDED 30 SEPTEMBER 2020**

**FINANCIAL REVIEW**

The Statement of Financial Activity shows a net deficit for the year of £55,600 (2019 - surplus of £17,349) and the Balance Sheet shows net unrestricted assets of £836,172 (2019 - £849,056) with much of these assets attributable to the net book value of the freehold property.

Whilst continuing to seek new sources of finance for the key activities, the trustees will also maintain careful financial control. By doing so the unrestricted general funds can be augmented to provide the necessary resources for the enhancement and extension of the facilities with which the charity will continue to serve the changing needs of the public as it has done since 1846.

The trustees gratefully acknowledge the support of all our donors and funders. Such grants enable the charity to carry on the services it provides.

The long term reserves policy is to hold sufficient investments and net current assets reserves to cover over six months expenditure, so as to ensure as far as possible the continuation of the charity's activities in the event of significant shortfalls in anticipated income. At 30 September 2020 these reserves represented just under 7 months expenditure which is slightly lower than the previous year.

The impact of the COVID-19 pandemic meant that the YMCA was forced to close from mid March 2020 and for most of the 2020 year, followed by subsequent periods of lockdown in 2021. At the time of closure, the Board set out a survival plan to reduce costs and ensure its financial stability going forward.

**FUTURE PLANS**

Work will review our Business, Financial and Marketing Plans, assessing progress to date and making any necessary changes. We will continue to strengthen the quality of our offer, including the implementation of our new Volunteer Strategy and we will assess the viability of establishing an in-house mental health resource to better-support those in need. We will embrace the new YMCA Membership Agreement, bringing to a conclusion the work to update our Constitution, and signing-up by the end of March 2020.

**STRUCTURE, GOVERNANCE AND MANAGEMENT**

**Governing document**

The charity is controlled by its governing document, a deed of trust and constitutes an unincorporated charity.

**Recruitment and appointment of new trustees**

Under the requirements of the charity's Memorandum and Articles all trustees must retire after an agreed period when they can then be re-elected at the next Annual General Meeting.

The Board seeks to ensure that the trustees have the necessary knowledge and experience to ensure that the operations of the charity are adequately addressed. In order to promote a broad mix, members of the Board are requested to provide a list of their skills and in the event of particular skills not being available, individuals with that particular experience are approached to offer themselves for election to the Board.

**Induction and training of new trustees**

Most trustees are already familiar with the practical work of the charity, but new trustees are invited to attend short tours and training sessions to familiarise themselves with the workings of the charity and context within which it operates. These are held with other trustees of the charity and cover:

- Obligations of the trustees.
- The main purpose of the charity and work undertaken.
- Resourcing and current financial position of the charity.
- Future plans and objectives.

A review process is being undertaken to ensure that the process of appointing new trustees is sufficiently detailed.

**YMCA SCARBOROUGH**  
**REPORT OF THE TRUSTEES**  
**FOR THE YEAR ENDED 30 SEPTEMBER 2020**

**STRUCTURE, GOVERNANCE AND MANAGEMENT**

The Young Men's Christian Association Scarborough (YMCA) is an unincorporated association governed by its constitution. It is a registered charity which is affiliated to the National Council of YMCA's, a separate registered charity. Under its constitution, the administration of the Association is controlled and directed by the board of Management, which consists of the President, Chairman and Treasurer of the Association, ex-officio and either two of the Trustees, or, if the National Council of Young Men's Christian Associations Incorporated is a trustee of such property, then a person to be appointed by the National Council, (who need not be a member of the National Council), in either case together with not less than six nor, more than twelve members of the Association, who shall be elected at the Annual Business Meeting. The regular reports received at Board meetings enable the Board to monitor the major risks to which the Association is exposed so that necessary steps can be taken to mitigate these risks, as well as planning for future development.

**REFERENCE AND ADMINISTRATIVE DETAILS**

**Registered Charity number**

250527

**Principal address**

St Thomas Street  
Scarborough  
North Yorkshire  
YO11 1DY

**Trustees**

S A Slade Treasurer  
N D Leadley  
Mrs A I Kitching (resigned 17.7.20)  
M D Dresser  
B Mustoe Chairman  
H Watts  
P Carney (resigned 31.7.20)  
Mrs D L Gordon (resigned 16.7.20)  
S Bromham  
Mrs A M Benson (resigned 30.4.20)  
Mrs T Calcraft (appointed 31.3.22)

**Independent Examiner**

Lloyd Dowson Limited  
Medina House  
2 Station Avenue  
Bridlington  
East Yorkshire  
YO16 4LZ

**YMCA SCARBOROUGH**  
**REPORT OF THE TRUSTEES**  
**FOR THE YEAR ENDED 30 SEPTEMBER 2020**

**REFERENCE AND ADMINISTRATIVE DETAILS**

**Board members**

All the trustees are also Board members.

**Custodian Trustee**

YMCA England

**President**

T Boyes

**Bankers**

Barclays Bank plc  
PO Box 13  
St. Nicholas Street  
Scarborough  
YO11 2HS

Approved by order of the board of trustees on ..... and signed on its behalf by:

DocuSigned by:

*Bill Mustoe*

.....D8F2EQ1B915B405.....

B Mustoe - Trustee

**INDEPENDENT EXAMINER'S REPORT TO THE TRUSTEES OF  
YMCA SCARBOROUGH**

**Independent examiner's report to the trustees of YMCA Scarborough**

I report to the charity trustees on my examination of the accounts of YMCA Scarborough (the Trust) for the year ended 30 September 2020.

**Responsibilities and basis of report**

As the charity trustees of the Trust you are responsible for the preparation of the accounts in accordance with the requirements of the Charities Act 2011 ('the Act').

I report in respect of my examination of the Trust's accounts carried out under section 145 of the Act and in carrying out my examination I have followed all applicable Directions given by the Charity Commission under section 145(5)(b) of the Act.

**Independent examiner's statement**

Since your charity's gross income exceeded £250,000 your examiner must be a member of a listed body. I can confirm that I am qualified to undertake the examination because I am a registered member of Institute of Chartered Accountants England and Wales which is one of the listed bodies.

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

1. accounting records were not kept in respect of the Trust as required by section 130 of the Act; or
2. the accounts do not accord with those records; or
3. the accounts do not comply with the applicable requirements concerning the form and content of accounts set out in the Charities (Accounts and Reports) Regulations 2008 other than any requirement that the accounts give a true and fair view which is not a matter considered as part of an independent examination.

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.

Tracy Meredith-Baker, FCA, FCCA  
Institute of Chartered Accountants England and Wales  
Lloyd Dowson Limited  
Medina House  
2 Station Avenue  
Bridlington  
East Yorkshire  
YO16 4LZ

Date: .....

## YMCA SCARBOROUGH

STATEMENT OF FINANCIAL ACTIVITIES  
FOR THE YEAR ENDED 30 SEPTEMBER 2020

	Notes	Unrestricted fund £	Restricted funds £	30.9.20 Total funds £	30.9.19 Total funds £
<b>INCOME AND ENDOWMENTS FROM</b>					
Donations and legacies	2	114,039	39,411	153,450	155,026
<b>Charitable activities</b>					
Activities and leadership		37,234	-	37,234	9,779
Leisure centre		57,401	-	57,401	55,407
Other trading activities	3	81,212	-	81,212	179,499
Investment income	4	5,824	-	5,824	6,098
<b>Total</b>		<b>295,710</b>	<b>39,411</b>	<b>335,121</b>	<b>405,809</b>
<b>EXPENDITURE ON</b>					
Raising funds	5	40,788	4,297	45,085	83,179
<b>Charitable activities</b>					
Activities and leadership		58,345	62,782	121,127	133,347
Leisure centre		208,597	584	209,181	168,281
<b>Total</b>		<b>307,730</b>	<b>67,663</b>	<b>375,393</b>	<b>384,807</b>
Net gains/(losses) on investments		(15,328)	-	(15,328)	(3,653)
<b>NET INCOME/(EXPENDITURE)</b>		<b>(27,348)</b>	<b>(28,252)</b>	<b>(55,600)</b>	<b>17,349</b>
<b>Transfers between funds</b>	15	<b>14,464</b>	<b>(14,464)</b>	<b>-</b>	<b>-</b>
<b>Net movement in funds</b>		<b>(12,884)</b>	<b>(42,716)</b>	<b>(55,600)</b>	<b>17,349</b>
<b>RECONCILIATION OF FUNDS</b>					
<b>Total funds brought forward</b>		<b>849,056</b>	<b>48,519</b>	<b>897,575</b>	<b>880,226</b>
<b>TOTAL FUNDS CARRIED FORWARD</b>		<b>836,172</b>	<b>5,803</b>	<b>841,975</b>	<b>897,575</b>

The notes form part of these financial statements

## YMCA SCARBOROUGH

BALANCE SHEET  
30 SEPTEMBER 2020

	Notes	Unrestricted fund £	Restricted funds £	30.9.20 Total funds £	30.9.19 Total funds £
<b>FIXED ASSETS</b>					
Tangible assets	9	743,373	-	743,373	769,153
Investments	10	<u>131,143</u>	<u>-</u>	<u>131,143</u>	<u>146,925</u>
		<b>874,516</b>	<b>-</b>	<b>874,516</b>	916,078
<b>CURRENT ASSETS</b>					
Stocks	11	4,220	-	4,220	6,935
Debtors: amounts falling due within one year	12	4,430	-	4,430	15,426
Cash at bank and in hand		<u>58,034</u>	<u>9,303</u>	<u>67,337</u>	<u>79,569</u>
		<b>66,684</b>	<b>9,303</b>	<b>75,987</b>	101,930
<b>CREDITORS</b>					
Amounts falling due within one year	13	<u>(23,101)</u>	<u>(3,500)</u>	<u>(26,601)</u>	<u>(22,120)</u>
<b>NET CURRENT ASSETS</b>					
		<u>43,583</u>	<u>5,803</u>	<u>49,386</u>	<u>79,810</u>
<b>TOTAL ASSETS LESS CURRENT LIABILITIES</b>					
		<b>918,099</b>	<b>5,803</b>	<b>923,902</b>	995,888
<b>PROVISIONS FOR LIABILITIES</b>					
	14	<u>(81,927)</u>	<u>-</u>	<u>(81,927)</u>	<u>(98,313)</u>
<b>NET ASSETS</b>					
		<u><b>836,172</b></u>	<u><b>5,803</b></u>	<u><b>841,975</b></u>	<u><b>897,575</b></u>

The notes form part of these financial statements

**YMCA SCARBOROUGH**

**BALANCE SHEET - continued  
30 SEPTEMBER 2020**

<b>FUNDS</b>	15		
Unrestricted funds		<b>836,172</b>	849,056
Restricted funds		<u><b>5,803</b></u>	<u>48,519</u>
<b>TOTAL FUNDS</b>		<u><b>841,975</b></u>	<u>897,575</u>

The financial statements were approved by the Board of Trustees and authorised for issue on .....  
and were signed on its behalf by:

DocuSigned by:

*Bill Mustoe*

.....D8F2EC4B815B405.....

B Mustoe - Trustee

DocuSigned by:

*S A Slade*

.....FDA0B8FE14FE459.....

S A Slade - Trustee

DocuSigned by:

*Hilary Watts*

.....D83C355F2AAB4F6.....

H Watts - Trustee

DocuSigned by:

*N D Leadley*

.....BBD0EFF65A6A401.....

N D Leadley - Trustee

DocuSigned by:

*Mark Dresser*

.....285EB97G7028422.....

M D Dresser - Trustee

DocuSigned by:

*Steve Bromham*

.....JEB795343CF84A8.....

S Bromham - Trustee

DocuSigned by:

*T Calcraft*

.....B8A29A69161E4EC.....

Mrs T Calcraft - Trustee

The notes form part of these financial statements

## YMCA SCARBOROUGH

### NOTES TO THE FINANCIAL STATEMENTS FOR THE YEAR ENDED 30 SEPTEMBER 2020

#### 1. ACCOUNTING POLICIES

##### **Basis of preparing the financial statements**

The financial statements of the charity, which is a public benefit entity under FRS 102, have been prepared in accordance with the Charities SORP (FRS 102) 'Accounting and Reporting by Charities: Statement of Recommended Practice applicable to charities preparing their accounts in accordance with the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102) (effective 1 January 2019)', Financial Reporting Standard 102 'The Financial Reporting Standard applicable in the UK and Republic of Ireland' and the Charities Act 2011. The financial statements have been prepared under the historical cost convention, with the exception of investments which are included at market value, as modified by the revaluation of certain assets.

##### **Going concern - COVID-19**

The financial statements have been prepared on the going concern basis of accounting, which assumes that the charity is able to continue operating as a going concern.

As at the date of approval of these financial statements, the UK is still facing some uncertainty due to the global COVID-19 pandemic and the ongoing disruption to business and charitable operations.

The charity was affected by the introduction of restrictions introduced by the UK Government to combat the pandemic, which meant that the charity closed its doors at the end of March 2020 and did not open again until late 2020, subsequently the charity has seen encouraging user numbers due to the public wanting to take part in activities. However, the charity was closed again due to further lockdown's in November 2020 and from early January 2021 to April 2021. The trustees are of the opinion that the charity has adequate resources to continue in operational existence for the foreseeable future. Accordingly, the going concern basis of accounting remains appropriate.

##### **Income**

All income is recognised in the Statement of Financial Activities once the charity has entitlement to the funds, it is probable that the income will be received and the amount can be measured reliably.

##### **Expenditure**

Liabilities are recognised as expenditure as soon as there is a legal or constructive obligation committing the charity to that expenditure, it is probable that a transfer of economic benefits will be required in settlement and the amount of the obligation can be measured reliably. Expenditure is accounted for on an accruals basis and has been classified under headings that aggregate all cost related to the category. Where costs cannot be directly attributed to particular headings they have been allocated to activities on a basis consistent with the use of resources.

##### **Tangible fixed assets**

Depreciation is provided at the following annual rates in order to write off each asset over its estimated useful life.

Freehold property	- 2% on cost
Fixtures, fittings and equipment	- 15% on reducing balance

##### **Stocks**

Stocks are valued at the lower of cost and net realisable value, after making due allowance for obsolete and slow moving items.

##### **Taxation**

The charity is exempt from tax on its charitable activities.

##### **Fund accounting**

Unrestricted funds can be used in accordance with the charitable objectives at the discretion of the trustees.

Restricted funds can only be used for particular restricted purposes within the objects of the charity. Restrictions arise when specified by the donor or when funds are raised for particular restricted purposes.

## YMCA SCARBOROUGH

### NOTES TO THE FINANCIAL STATEMENTS - continued FOR THE YEAR ENDED 30 SEPTEMBER 2020

#### 1. ACCOUNTING POLICIES - continued

##### **Fund accounting**

Further explanation of the nature and purpose of each fund is included in the notes to the financial statements.

##### **Hire purchase and leasing commitments**

Rentals paid under operating leases are charged to the Statement of Financial Activities on a straight line basis over the period of the lease.

##### **Grants and donations**

Revenue grants and donations are recognised in the Statement of Financial Activities on receipt, subject to any required conditions being met or services being provided.

##### **Donated goods, services and facilities**

Donated professional services and donated facilities are recognised as income when the charity has control over the item, any conditions associated with the donated item have been met, the receipt of economic benefit from the use by the charity of the item is probable and that economic benefit can be measured reliably. In accordance with the Charities SORP (FRS 102), the general volunteer time of the friends is not recognised. Readers should refer to the trustees' annual report for more information about their contribution.

On receipt, donated professional services and donated facilities are recognised on the basis of the value of the gift to the charity which is the amount the charity would have been willing to pay to obtain services or facilities of equivalent economic benefit on the open market; a corresponding amount is then recognised in expenditure in the period of receipt.

##### **Investments**

The investments are stated at market value at the balance sheet date and are managed by Brewin Dolphin plc.

#### 2. DONATIONS AND LEGACIES

Restricted grants received in the year are as follows:

BBC Children in Need - £3,411 (2019 - £12,922)  
 NYCC Stronger Communities - £34,000 (2019 - £26,180)  
 Scarborough Borough Council lighting - £2,000 (2020 - £Nil)

Other material grants were received from the following sources:

Two Ridings Community Foundation - £15,000 (2019 - £6,870)  
 YMCA National, Covid-19 support - £15,000 (2019 - Nil)  
 Scarborough Borough Council. Covid-19 support - £25,000 (2019 - £Nil)

#### 3. OTHER TRADING ACTIVITIES

	<b>30.9.20</b>	30.9.19
	<b>£</b>	<b>£</b>
Own theatre productions	<b>35,750</b>	71,096
Outside theatre lettings	<b>16,202</b>	30,472
Coffee and theatre bars	<b>25,463</b>	60,080
Photocopying	<b>696</b>	1,478
Other theatre productions	<b><u>3,101</u></b>	<u>16,373</u>
	<b><u>81,212</u></b>	<u>179,499</u>

## YMCA SCARBOROUGH

NOTES TO THE FINANCIAL STATEMENTS - continued  
FOR THE YEAR ENDED 30 SEPTEMBER 2020

## 4. INVESTMENT INCOME

	<b>30.9.20</b>	30.9.19
	£	£
Interest received	<b>78</b>	91
Investment income	<u><b>5,746</b></u>	<u>6,007</u>
	<u><b>5,824</b></u>	<u>6,098</u>

## 5. RAISING FUNDS

## Investment management costs

	<b>30.9.20</b>	30.9.19
	£	£
Investment management fees	<u><b>455</b></u>	<u>338</u>

## 6. TRUSTEES' REMUNERATION AND BENEFITS

There were no trustees' remuneration or other benefits for the year ended 30 September 2020 nor for the year ended 30 September 2019.

## Trustees' expenses

There were no trustees' expenses paid for the year ended 30 September 2020 nor for the year ended 30 September 2019.

## 7. STAFF COSTS

The average monthly number of employees during the year was as follows:

	<b>30.9.20</b>	30.9.19
Activities and leadership	<b>18</b>	17
Cleaners	<u>2</u>	<u>2</u>
	<u><b>20</b></u>	<u>19</u>

No employees received emoluments in excess of £60,000.

## YMCA SCARBOROUGH

NOTES TO THE FINANCIAL STATEMENTS - continued  
FOR THE YEAR ENDED 30 SEPTEMBER 2020

## 8. COMPARATIVES FOR THE STATEMENT OF FINANCIAL ACTIVITIES

	Unrestricted fund £	Restricted funds £	Total funds £
<b>INCOME AND ENDOWMENTS FROM</b>			
Donations and legacies	61,790	93,236	155,026
<b>Charitable activities</b>			
Activities and leadership	9,779	-	9,779
Leisure centre	55,407	-	55,407
Other trading activities	179,499	-	179,499
Investment income	<u>6,098</u>	<u>-</u>	<u>6,098</u>
<b>Total</b>	312,573	93,236	405,809
<b>EXPENDITURE ON</b>			
Raising funds	68,443	14,736	83,179
<b>Charitable activities</b>			
Activities and leadership	128,788	4,559	133,347
Leisure centre	142,859	25,422	168,281
<b>Total</b>	<u>340,090</u>	<u>44,717</u>	<u>384,807</u>
Net gains/(losses) on investments	<u>(3,653)</u>	<u>-</u>	<u>(3,653)</u>
<b>NET INCOME/(EXPENDITURE)</b>	(31,170)	48,519	17,349
<b>RECONCILIATION OF FUNDS</b>			
<b>Total funds brought forward</b>	<u>880,226</u>	<u>-</u>	<u>880,226</u>
<b>TOTAL FUNDS CARRIED FORWARD</b>	<u><u>849,056</u></u>	<u><u>48,519</u></u>	<u><u>897,575</u></u>

## YMCA SCARBOROUGH

NOTES TO THE FINANCIAL STATEMENTS - continued  
FOR THE YEAR ENDED 30 SEPTEMBER 2020

## 9. TANGIBLE FIXED ASSETS

	Freehold property £	Fixtures, fittings and equipment £	Totals £
<b>COST</b>			
At 1 October 2019	<b>737,091</b>	<b>388,466</b>	<b>1,125,557</b>
Additions	<b>-</b>	<b>3,080</b>	<b>3,080</b>
At 30 September 2020	<b>737,091</b>	<b>391,546</b>	<b>1,128,637</b>
<b>DEPRECIATION</b>			
At 1 October 2019	<b>58,978</b>	<b>297,426</b>	<b>356,404</b>
Charge for year	<b>14,742</b>	<b>14,118</b>	<b>28,860</b>
At 30 September 2020	<b>73,720</b>	<b>311,544</b>	<b>385,264</b>
<b>NET BOOK VALUE</b>			
At 30 September 2020	<b>663,371</b>	<b>80,002</b>	<b>743,373</b>
At 30 September 2019	<b>678,113</b>	<b>91,040</b>	<b>769,153</b>

## 10. FIXED ASSET INVESTMENTS

		<b>30.9.20</b>	30.9.19
		£	£
Shares		<b>124,855</b>	144,949
Investment cash		<b>6,288</b>	1,976
		<b>131,143</b>	146,925

Additional information as follows:

		Cash and settlements pending £
<b>MARKET VALUE</b>		
At 1 October 2019		<b>144,949</b>
Revaluations		<b>(20,094)</b>
At 30 September 2020		<b>124,855</b>
<b>NET BOOK VALUE</b>		
At 30 September 2020		<b>124,855</b>
At 30 September 2019		<b>144,949</b>

There were no investment assets outside the UK.

## YMCA SCARBOROUGH

NOTES TO THE FINANCIAL STATEMENTS - continued  
FOR THE YEAR ENDED 30 SEPTEMBER 2020**10. FIXED ASSET INVESTMENTS - continued**

Investments comprising more than 5% of the total value of the portfolio are:

	<b>30.9.20</b>	30.9.19
	£	£
Link Trojan Fund Income	<b>13,624</b>	14,914
River & Mercantile UK Equity	<b>10,337</b>	10,803
Threadneedle Investment UK Equity	<b>11,398</b>	13,035
Edinburgh Investment Trust	<b>7,775</b>	10,109
Murray Income Trust	<b>10,950</b>	13,437
Artemis Fund Managers Global	-	10,216
BNY Mellon Fund	<b>8,656</b>	9,410
Law Debenture Corporation	<b>9,648</b>	11,009
Witan Investment Trust	<b>8,813</b>	-
Jupiter Managers Strategic Bond	<b>6,575</b>	-

Investments (neither listed nor unlisted) were as follows:

	<b>30.9.20</b>	30.9.19
	£	£
Cash	<b><u>6,288</u></b>	<u>1,976</u>

**11. STOCKS**

	<b>30.9.20</b>	30.9.19
	£	£
Stock	<b><u>4,220</u></b>	<u>6,935</u>

**12. DEBTORS: AMOUNTS FALLING DUE WITHIN ONE YEAR**

	<b>30.9.20</b>	30.9.19
	£	£
Trade debtors	27	11,900
Other debtors	<b>3,185</b>	-
VAT	<b>594</b>	-
Prepayments	<b><u>624</u></b>	<u>3,526</u>
	<b><u>4,430</u></b>	<u>15,426</u>

## YMCA SCARBOROUGH

NOTES TO THE FINANCIAL STATEMENTS - continued  
FOR THE YEAR ENDED 30 SEPTEMBER 2020

## 13. CREDITORS: AMOUNTS FALLING DUE WITHIN ONE YEAR

	30.9.20	30.9.19
	£	£
Trade creditors	7,844	11,776
Taxation and social security	6,043	5,462
Other creditors	<u>12,714</u>	<u>4,882</u>
	<u>26,601</u>	<u>22,120</u>

## 14. PROVISIONS FOR LIABILITIES

The liability is due as follows:

	30.09.20	30.09.19
	£	£
Within one year	16,386	16,386
One to five years	65,541	65,544
Over five years	<u>-</u>	<u>16,383</u>
	<u>81,927</u>	<u>98,313</u>
	30.09.20	30.9.19
	£	£
As at 1 October 2019	98,313	114,699
Payments made	<u>(16,386)</u>	<u>(16,386)</u>
As at 30 September 2020	<u>81,927</u>	<u>98,313</u>

Scarborough YMCA has been notified by the YMCA Pension Plan of their allocation of the contributions required towards the overall deficit of the YMCA Pension Plan (see note 17). The monthly payment amount also includes a contribution towards scheme expenses.

## 15. MOVEMENT IN FUNDS

	At 1.10.19 £	Net movement in funds £	Transfers between funds £	At 30.9.20 £
<b>Unrestricted funds</b>				
General fund	849,056	(27,348)	14,464	836,172
<b>Restricted funds</b>				
BBC Children in Need	7,173	(7,173)	-	-
NYCC Stronger Communities	4,500	1,303	-	5,803
Sirius Minerals Foundation	22,382	(22,382)	-	-
Postcode Community Trust	<u>14,464</u>	<u>-</u>	<u>(14,464)</u>	<u>-</u>
	<u>48,519</u>	<u>(28,252)</u>	<u>(14,464)</u>	<u>5,803</u>
<b>TOTAL FUNDS</b>	<u>897,575</u>	<u>(55,600)</u>	<u>-</u>	<u>841,975</u>

## YMCA SCARBOROUGH

NOTES TO THE FINANCIAL STATEMENTS - continued  
FOR THE YEAR ENDED 30 SEPTEMBER 2020

## 15. MOVEMENT IN FUNDS - continued

Net movement in funds, included in the above are as follows:

	Incoming resources £	Resources expended £	Gains and losses £	Movement in funds £
<b>Unrestricted funds</b>				
General fund	295,710	(307,730)	(15,328)	(27,348)
<b>Restricted funds</b>				
BBC Children in Need	3,411	(10,584)	-	(7,173)
NYCC Stronger Communities	34,000	(32,697)	-	1,303
Sirius Minerals Foundation	-	(22,382)	-	(22,382)
SBC Lighting	2,000	(2,000)	-	-
	<u>39,411</u>	<u>(67,663)</u>	<u>-</u>	<u>(28,252)</u>
<b>TOTAL FUNDS</b>	<u>335,121</u>	<u>(375,393)</u>	<u>(15,328)</u>	<u>(55,600)</u>

## Comparatives for movement in funds

	At 1.10.18 £	Net movement in funds £	At 30.9.19 £
<b>Unrestricted funds</b>			
General fund	880,226	(31,170)	849,056
<b>Restricted funds</b>			
BBC Children in Need	-	7,173	7,173
NYCC Stronger Communities	-	4,500	4,500
Sirius Minerals Foundation	-	22,382	22,382
Postcode Community Trust	-	14,464	14,464
	<u>-</u>	<u>48,519</u>	<u>48,519</u>
<b>TOTAL FUNDS</b>	<u>880,226</u>	<u>17,349</u>	<u>897,575</u>

## YMCA SCARBOROUGH

NOTES TO THE FINANCIAL STATEMENTS - continued  
FOR THE YEAR ENDED 30 SEPTEMBER 2020

## 15. MOVEMENT IN FUNDS - continued

Comparative net movement in funds, included in the above are as follows:

	Incoming resources £	Resources expended £	Gains and losses £	Movement in funds £
<b>Unrestricted funds</b>				
General fund	312,573	(340,090)	(3,653)	(31,170)
<b>Restricted funds</b>				
BBC Children in Need	12,922	(5,749)	-	7,173
NYCC Stronger Communities	26,180	(21,680)	-	4,500
Sirius Minerals Foundation	27,000	(4,618)	-	22,382
Postcode Community Trust	19,989	(5,525)	-	14,464
Big Lottery Awards	3,683	(3,683)	-	-
Trusthouse Charitable Foundation	<u>3,462</u>	<u>(3,462)</u>	-	-
	<u>93,236</u>	<u>(44,717)</u>	-	<u>48,519</u>
<b>TOTAL FUNDS</b>	<u>405,809</u>	<u>(384,807)</u>	<u>(3,653)</u>	<u>17,349</u>

A current year 12 months and prior year 12 months combined position is as follows:

	At 1.10.18 £	Net movement in funds £	Transfers between funds £	At 30.9.20 £
<b>Unrestricted funds</b>				
General fund	880,226	(58,518)	14,464	836,172
<b>Restricted funds</b>				
NYCC Stronger Communities	-	5,803	-	5,803
Postcode Community Trust	<u>-</u>	<u>14,464</u>	<u>(14,464)</u>	<u>-</u>
	<u>-</u>	<u>20,267</u>	<u>(14,464)</u>	<u>5,803</u>
<b>TOTAL FUNDS</b>	<u>880,226</u>	<u>(38,251)</u>	<u>-</u>	<u>841,975</u>

## YMCA SCARBOROUGH

NOTES TO THE FINANCIAL STATEMENTS - continued  
FOR THE YEAR ENDED 30 SEPTEMBER 2020

## 15. MOVEMENT IN FUNDS - continued

A current year 12 months and prior year 12 months combined net movement in funds, included in the above are as follows:

	Incoming resources £	Resources expended £	Gains and losses £	Movement in funds £
<b>Unrestricted funds</b>				
General fund	608,283	(647,820)	(18,981)	(58,518)
<b>Restricted funds</b>				
BBC Children in Need	16,333	(16,333)	-	-
NYCC Stronger Communities	60,180	(54,377)	-	5,803
Sirius Minerals Foundation	27,000	(27,000)	-	-
Postcode Community Trust	19,989	(5,525)	-	14,464
Big Lottery Awards	3,683	(3,683)	-	-
Trusthouse Charitable Foundation	3,462	(3,462)	-	-
SBC Lighting	<u>2,000</u>	<u>(2,000)</u>	-	-
	<u>132,647</u>	<u>(112,380)</u>	-	<u>20,267</u>
<b>TOTAL FUNDS</b>	<u>740,930</u>	<u>(760,200)</u>	<u>(18,981)</u>	<u>(38,251)</u>

## 16. RELATED PARTY DISCLOSURES

There were no related party transactions for the year ended 30 September 2020.

## 17. PENSION COMMITMENTS

The Scarborough YMCA participated in a contributory pension plan providing defined benefits based on final pensionable pay for employees of YMCA's in England, Scotland and Wales. The assets of the YMCA Pension Plan are held separately from those of Scarborough YMCA and at the year end these were invested in managed funds in the Mercer Dynamic De-risking Solution, 40% matching portfolio and 60% in the growth portfolio and Schroder (property units only).

The most recent completed three year valuation was at 1 May 2017. The assumptions used which have the most significant effect on the results of the valuation are those relating to the assumed rates of return on assets held before and after retirement of 3.75% and 2.25% respectively, the increase in pensions in payment of 3.35% (for RPI capped at 5% p.a.) and the average life expectancy from normal retirement age (of 65) for a current male pensioner of 22.2 years, female 24.1 years, and 24.0 years for a male pensioner, female 26.0 years, retiring in 20 years time. The result of the valuation showed that the actuarial value of the assets was £141.2m. This represented 81% of the benefits that had accrued to members.

The Pension Plan was closed to new members and future service accrual with effect from 30 April 2007. With the removal of the salary linkage for benefits, all employed deferred members became deferred members as from 1 May 2011.

The valuation prepared as at 1 May 2017 showed that the YMCA Pension Plan had a deficit of £33.6m. Scarborough YMCA has been advised that it will now need to make monthly payments of £1,397 from 1 May 2019. This amount is based on the current actuarial assumptions (as outlined above) and may vary in the future as a result of actual performance of the Pension Plan. The current recovery period is 8 years commencing 1 May 2019.

In addition, Scarborough YMCA may have over time liabilities in the event of the non payment by other participating YMCA's of their share of the YMCA Pension Plan's deficit. It is not possible currently to quantify the potential amount that Scarborough YMCA may be called upon to pay in the future.

## YMCA SCARBOROUGH

DETAILED STATEMENT OF FINANCIAL ACTIVITIES  
FOR THE YEAR ENDED 30 SEPTEMBER 2020

	30.9.20 £	30.9.19 £
<b>INCOME AND ENDOWMENTS</b>		
<b>Donations and legacies</b>		
Grants and donations	153,450	155,026
<b>Other trading activities</b>		
Own theatre productions	35,750	71,096
Outside theatre lettings	16,202	30,472
Coffee and theatre bars	25,463	60,080
Photocopying	696	1,478
Other theatre productions	<u>3,101</u>	<u>16,373</u>
	81,212	179,499
<b>Investment income</b>		
Interest received	78	91
Investment income	<u>5,746</u>	<u>6,007</u>
	5,824	6,098
<b>Charitable activities</b>		
Activities and leadership	9,002	9,779
Rental income	36,282	55,407
Job Retention Scheme grants	<u>49,351</u>	<u>-</u>
	<u>94,635</u>	<u>65,186</u>
<b>Total incoming resources</b>	<b>335,121</b>	<b>405,809</b>
<b>EXPENDITURE</b>		
<b>Other trading activities</b>		
Own theatre production costs	19,275	40,560
Coffee and theatre bars	16,351	30,055
Licences	3,627	3,769
Youth Club	4,297	5,992
Other theatre productions cost	-	62
Arts award	<u>1,080</u>	<u>2,403</u>
	44,630	82,841
<b>Investment management costs</b>		
Investment management fees	455	338
<b>Charitable activities</b>		
Wages	216,347	177,764
Social security	10,068	8,476
Pensions	4,033	6,275
Carried forward	<u>230,448</u>	<u>192,515</u>

This page does not form part of the statutory financial statements

## YMCA SCARBOROUGH

DETAILED STATEMENT OF FINANCIAL ACTIVITIES  
FOR THE YEAR ENDED 30 SEPTEMBER 2020

	30.9.20	30.9.19
	£	£
<b>Charitable activities</b>		
Brought forward	230,448	192,515
Cleaning	3,489	4,499
Leases	-	1,393
Insurance	8,988	8,934
Light and heat	19,565	21,107
Premises - rates and telephone	3,915	3,830
Post and stationery	3,056	2,690
Marketing and advertising	4,316	7,134
Sundries	2,261	2,210
Training expenses	1,529	1,543
Subscriptions	1,363	1,549
Repairs	10,870	16,719
Credit card charges	1,092	1,444
Bank charges	229	145
Professional fees	5,250	-
Depreciation of freehold property	14,742	14,742
Depreciation of fixtures and fittings	<u>14,118</u>	<u>16,066</u>
	325,231	296,520
<b>Support costs</b>		
<b>Governance costs</b>		
Accountancy	<u>5,077</u>	<u>5,108</u>
Total resources expended	<u>375,393</u>	<u>384,807</u>
<b>Net (expenditure)/income before gains and losses</b>	<b>(40,272)</b>	21,002
<b>Unrealised recognised gains and losses</b>		
Unrealised gains/losses on fixed asset investments	<u>(15,328)</u>	<u>(3,653)</u>
<b>Net (expenditure)/income</b>	<u><u>(55,600)</u></u>	<u><u>17,349</u></u>