

Bargoed & District YMCA: Annual Report 2020/2021

Charity Number: 250969

**Address: Bargoed YMCA
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CF81 8JA**

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The Accounts for this year show the results to the organisation of the COVID pandemic and in particular, the national lockdowns.

Organisational Structure

Bargoed & District YMCA is affiliated to YMCA England. There are currently five elected members on the Management Committee and a non-elected secretary.

The Management Committee is responsible for ensuring that the charity operates with maximum efficiency and effectiveness, which includes safeguarding the charity's assets and applying them in accordance with our aims and objectives. The Association has a General Secretary, also serving as Manager, who is the Executive Officer of the Association but does not have the power to vote. The Committee includes representatives from the local authority Community Education Department and the Police.

Bargoed YMCA employs two members of staff, a manager and a caretaker, both on a part-time basis at 25 hours per week. This year the Caretaker/Cleaner was furloughed with the support of the Government Job Retention Scheme. He returned one day per week in August under the Flexible Furlough scheme. The Manager continued to attend the office during the lockdowns.

The Manager/General Secretary is responsible for managing the finances, including wages, invoices out and in, petty cash, ordering supplies, grant applications and financial reporting, monitoring and evaluation as well as managing the staff and volunteers.

The part-time Caretaker is responsible for maintaining the fabric of the building and with general cleaning.

There were very few activities during the year. After the first lockdown we had made changes to the building, including placing hand sanitisers at appropriate points and signposting social distance. We ran a few trial meetings which went well before another lockdown shut the building again.

Although people were largely working at home, members of Caerphilly People First and Caerphilly Parents Network attended their offices. The staff from the Senedd and Person to Person however worked from home throughout the year.

Our rental income decreased but the organisations which rent offices continued to pay. While during this year we have been supported by the local authority through COVID grants it may be more difficult to hit our rental income targets as the local authority are not using community buildings until January 2022 at the earliest and there has been no contact with training organisations as most of their work has moved online.

We have recruited a number of new volunteers (and some have left as their football teams have moved or disbanded) and we currently have 25 volunteers running sporting teams for young people aged between 5 and 15. From August our teams were allowed to train outside as long as the COVID regulations were followed and a few friendly games were arranged.

The costs of running the organisation have been covered by the government support but the next year will be a difficult one as some funding streams have ceased or been put on hold, we can hope that they will restart in 2022 but we have to try to get new groups in.

Review of Developments and Activities

The numbers of people accessing services at the YMCA in the past year is less than 100. We use the numbers of users to determine how global resources are allocated and so have decided to use the percentages of users last year as the base.

The Friends of Bargoed YMCA have not met but letters were sent out to some of the 'Old Boy' and current users and so far £2225 has been raised for the YMCA.

Reserves Policy

The Board of Management strives to maintain reserves to ensure that the charity can continue its work. To this end it aims to hold sufficient reserves to maintain its work for six months. It also holds reserves for the long-term maintenance of the building.

Risk Assessment

The trustees of Bargoed YMCA recognise their responsibility to ensure that the assets and resources of the organisation are used to the best effect in order to ensure that its work continues, and that the organisation provides a safety conscious and healthy environment for its employees, its volunteers and its users. Advice has been sought from the fire service and Workplace Health Connect. The building has undergone expert risk assessment and we have made the changes that have been recommended. An expert in Risk Assessment has joined the Management Committee and is advising the organisation on its statutory duties.

A COVID specific Risk Assessment form has been produced and distributed to users of the building.

Regular financial reports are given to the Board of Management for financial decisions. Monthly balances are made on all financial transactions. Quarterly reports are prepared and sent to relevant funding agencies. Annual accounts are prepared for the inspection.

Appointment of Trustees

Any person serving as a member of a Management Committee is in effect an ex-officio Trustee and as such carries certain legal responsibilities.

The trustees of a charity are the people who, under the charity's governing document, are responsible for the general control and management of the charity. Sometimes an individual is nominated by an outside organisation to be a trustee of a charity. Nominated trustees may be appointed in a different way but they have the same legal duties and responsibilities as any other charity trustee.

All trustees must act solely in the interests of the charity. Where a potential conflict of interest for a trustee arises on a particular issue, he or she should not take part in the discussions or vote on that issue.

Anyone who is over 18 years old can be a trustee unless they are legally disqualified from continuing to be, or becoming a trustee. Prospective trustees should be selected for their ability to make an effective contribution to our charity in terms of skills and experience.

After we have selected a new trustee, he or she must be formally appointed. Members of the Board will be elected by the Association's members at the Annual General Meeting for a period of three years. One third of the members of the Board will retire annually but will be eligible for re-election along with any other member of the Association. The Board shall have power to fill a casual vacancy on the Board by appointing such a person to hold office until the next Annual General Meeting and such person, subject to his/her being qualified, may be nominated at that Meeting as a candidate for election to the Board.

There will be an induction process for new Trustees in order will familiarise them with the work of the Charity. Training is available to all Trustees via the GAVO training programme, which offers specific Trustee's Training.

Bargoed YMCA: Usage Report 2020/2021

As the building has been shut to the public for so long there have been very few users attending any activities. As this is out of the ordinary we have decided to use the percentages from last year's report to give an equivalence of usage of the facilities.

Area	Group	Number	
	Young People Total	602	
	Total Health	790	
	Total Community	1703	

Young People	602	20%
Healthy Activities/Disabled groups	790	25%
Community	1703	55%
Total	3095	

Category 1

Young People

We have traditionally been a centre for youthwork in the community, especially those services for young people with learning disabilities. In previous years we have run youth and sporting clubs for different age groups for children aged 5-25. We also have close contact with the local schools that occasionally make use of our facilities. The numbers of young people accessing activities had been slowly increasing despite no dedicated youth worker, however, no local authority activities took place this year..

Category 2

Healthy Activities/Disabled Groups

We are concerned with improving the quality of life for our community, especially for those people with specific health problems. We work with a wide range of statutory and voluntary organisations in order to provide a service to people as well as health checks to help with prevention of health problems. Our building is fully accessible which means that people with severe health problems can still access all services. We also provide services for those people with special needs and learning disabilities. We are also encouraging the community to lead a healthier lifestyle by offering a range of healthy activities such as exercise classes for those with pulmonary problems, Exercise Classes and Yoga and hope to get back to these services as soon as we can

Category 3 Community

We are committed to community development and we are represented on a range of networks and committees in order to help improve the quality of life for our community. We provide facilities for a wide range of voluntary and statutory organisations that are involved with community development. We provide education and training courses to improve skills

Expenditure and Income aggregated through activities

		%		%	Cat 1	%	No:s	Cat 2	%	No:s	Cat 3	%	No:s
	Expenditure		Football		YP	20		H	25		C	55	
Staffing													
Restricted	8286		828		828			2072			4557		
Non restricted	19596		1959		1959			4899			10778		
Building Overheads													
Restricted													
Non-restricted	22434		2244		2244			5609			12339		
Activities Football	2171		2171								0		
Activities Unrestricted	3370		337		3379			842			1854		
Activities Restricted													
	55857		7539		5368			13422			29528		
	Income												
Grants													
Restricted	32286		3229		3229			8072			17756		
Unrestricted													
Rental	19015		1902		1902			4754			10458		
					0			0			0		
Football	3643		3643		0			0			0		
General													
Restricted					0			0			0		
Unrestricted	6789		679		679			1697			3734	27	
	61733		9453		5810			14523			31948		

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it would have shown the timetable for 2020/21

Bargoed YMCA
Start 05/04/2020

Annual Accounts
End 05/04/2021

Charity No 250969

Section A

Statement of Financial Activities

Incoming resources (Note 3)	Total	Unrestricted	Restricted		Total this year	Total last year
Voluntary Income	10431.2	10431.2		3	10431.2	38804.3
Activities for generating income	19015	19015		3	19015	33200
Investment						
Charitable activities	32286.12		32286.12	3	32286.12	6197.63
Other Income					5000	5000
Total income	61732.32	29446.2	32286.12		61732.32	83201.93

Resources Expended (Notes 4-8)

Costs of generating income	21541.8	21541.8	0	4	21541.8	30508.15
Fundraising trading costs						
Investment costs						
Charitable activities	33422.82	25136.7	8286.12	4	33422.82	35885.72
Governance costs	892	892		4	892	704
Other resources expended						5000
Total resources expended	55856.62	47570.5	8286.12		55856.62	72097.87

Net income before transfers	5875.7				5875.7	11104.06
Gross transfer between funds				13		0
Net resources before gains/losses	5875.7				5875.7	11104.06

Gains/losses on fixed assets	-1723	-1723	0	9.2	-1723	-1750
Gains/losses on investment assets	43.7	43.7			43.7	54.83
Net movement in assests/resources	4196.4	-1679.3	0		4196.4	4180.53

Total funds brought forward	120890			9.3	111481	111481
Total funds carried forward	123210				120890	120890

Section B

Balance Sheet

Fixed assets

Tangible assets (Note 9)

Investments (Note 10)

Total fixed assets

Total	Unrestricted	Restricted		Total this	Total last
113137	113137	0		113137	114860
			9	0	
113137	114860	0		113137	114860

Current assets

Stock and work in progress

Debtors (Note 11)

Short term investments

Cash at bank

Total current assets

69178.19	69178.19			69178.19	62910.45
69178.19	69178.19	0		69178.19	62910.45

Creditors (Note 12)

Net current liabilities

Total assets less liabilities

69178.19	69178.19			69178.19	62910.45

Creditors :amounts due after one year

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Net assets including fixed assets

182315.19	184038.19	0		184038.2	184071.9
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Funds of the Charity

Unrestricted funds

Restricted income funds

Endowment funds

Total funds

	69178.19			69178.19	59810.45
					3100
	69178.19			69178.19	62910.45

Signed by one or two trustees on behalf of all trustees

Signatures

Print name

Date of approval

B. Worell

Beverley Worell

3.08.21

D. Worell

JOANNE PRICE

23.6.21

Signed by independent examiner

Michael Bridgman

Michael Bridgman

10.09.2021

Section C

Notes to the Accounts

Note 1 Basis of preparation

- 1.1 These accounts have been prepared on the basis of historic cost in accordance with:
Accounting and Reporting by Charities - Statement of Recommended Practice (SORP 2005)
and with Accounting standards and with the Charities Act
- 1.2 There has been no change to the accounting policies since last year.
- 1.3 No changes have been made to accounts for previous years

Note 2 Accounting policies: INCOMING RESOURCES

Recognition of incoming resources

- These are included in the Statement of Financial Activities (SoFA) when
- *the Charity becomes entitled to the resources
 - *the Trustees are virtually certain they will receive the resources
 - *the monetary value can be measured with sufficient reliability

Incoming resources with related expenditure

- Where incoming resources have related expenditure (fundraising or contract income)
the incoming resources and related expenditure are reported as gross in the SoFA

Grants and Donations

- Grants and donations are included in the SoFA when the Charity has unconditional entitlement to the resources

Contractual income and performance related grants

- This is only included in the SoFA once goods and services have been delivered

Gifts in kind

- *Gifts in kind are accounted at a reasonable estimate of their value to the Charity
- *Gifts in kind for sale are included in the accounts only when sold or distributed by Charity
- *Gifts in kind for use by the Charity are included in the SoFA as incoming resources when receivable

Donated services and facilities

- These are only included in incoming resources (with an equivalent amount in resources expended) where
the benefit to the Charity is reasonably quantifiable, measurable and material. The value placed on these
resources is the estimated value to the Charity of the service or facility received

Volunteer help

- The value of any voluntary help received is not included in the accounts but is described in the trustee's report

Investment income

- This is included in the accounts when receivable

Investment gains and losses

- This includes any gain or loss on the sale of investments and any gain or loss resulting from revaluing
investments to market value at the end of the year

EXPENDITURE AND LIABILITIES: Liability recognition

- Liabilities are recognised as soon as there is a legal or constructive obligation committing the Charity
to pay out resources

Governance costs

- Include costs of preparation and examination of statutory accounts, the costs of trustee meetings and cost
of any legal advice to trustees on governance or constitutional matters

Grants with performance conditions

- These are only recognised in the accounts when a commitment has been made and there are no conditions
to be met relating to the grant which remain in the control of the Charity

Support costs

- Support costs include central functions and have been allocated to activity cost categories on a basis
consistent with the use of resources, eg allocating property costs by floor area, or per capita, staff costs
by the time spent and other costs by their usage

ASSETS: Tangible fixed assets for use by charity

- These are capitalised if they can be used for more than one year, and cost at least £500. They are valued at
cost or, if gifted, at the value to the Charity on receipt

Investments

- Investments quoted on a recognised stock exchange are valued at market value at the year end.

Section C Notes to the accounts (continued)

Section C Notes to the accounts (continued)

Note 3 Analysis of incoming resources

Analysis

	This year	Last year
1. Sales	100	100
2. Variable costs	(40)	(40)
3. Contribution	60	60
4. Fixed costs	(20)	(20)
5. Profit	40	40

Voluntary income

Membership income			6197.5	34065.54
Reimbursals			4233.7	4738.76
	Total		10431.2	38804.3

Activities for generating income

Rentals			19015	33200
	Total		19015	33200

Investment income

	Total			

Incoming resources from Charitable activities

SLG				500
Marsh				150
HMRC JRS			8286.12	
CCBC: COVID support			24000	
	Total		32286.12	650

Section C

Notes to the Accounts (continued)

Note 4

Analysis of resources expended

Costs of generating voluntary income

Utilities			9680.15	16601.96
Building costs			11861.65	13202.19
Bank charges			0	0
	Total		21541.8	29804.15

Fundraising trading costs

	Total			

Investment management costs

	Total			

Charitable activities

Club activities			2171.37	6279.01
Grants			0	2685
Staffing			27881.95	27609.32
Reimbursals			3369.5	16.39
	Total		33422.82	36589.72

Governance costs

Inspection of accounts			300	300
Affiliation fee			482	334
Memberships			70	70
Donations			40	
	Total		892	704

Section C

Notes to the Accounts (continued)

Note 5

Support costs

Support cost type	Fundraising	Charitable	Governanc	Total cost
Young people		12907		12907
Health & disability		13422		13422
Community		29528		29528
Total		55857		55857

Note 6

Details of certain items of expenditure

6.1 Trustee expenses

	This year	Last year
Number of trustees who were paid expenses		
Nature of expenses		
Total amount paid		

6.2 Fees for the examination or audit of accounts

	This year	Last year
Independent examiner's fees for reporting on accounts	300	300
Other fees		

Section C

Notes to the Accounts (continued)

Note 7 Paid employees

7.1 Staff Costs

	This year	Last year
Gross wages, salaries & benefits in kind	25222.71	24243.64
Employers Tax/Ni costs	1623.64	1757.74
Pension costs	1035.6	631.96
Total staff costs	27881.95	26633.34

7.2 Average number of full time equivalents

	This year	Last year
The parts of the Charity in which the employees work		
Fundraising		
Charitable activities	1.35	1.35
Governance		
Other		
Total	1.35	1.35

7.3 Defined contribution pension scheme

Brief details of scheme

Bargoed YMCA participated in a multi-employer defined benefit pension plan for employees of YMCAs in Wales, England and Scotland, which was closed to new members and accruals on 30 April 2007. The plan's actuary has advised that it is not possible to separately identify the assets and liabilities relating to Bargoed YMCA for the purposes of FRS 17 disclosure. The employer contributions in relation to the pension plan are determined by the Trustee based on advice from a qualified actuary and charged to the Statement of Financial Activities as made.

	This year	Last year
The costs of the scheme to the charity for the year	3451.58	3665.2
Amount of contributions outstanding at the year end		
Amount of contributions prepaid at year end		

Note 8

Grantmaking

8.1 Total value of grants

Nil

8.2 Grantmaking costs

Nil

8.3 Grants made to institutions

Nil

Section C

Notes to the Accounts (continued)

Note 9

Tangible fixed assets

9.1 Cost or valuation

Freehold Property Cost 160,000

Big Lottery Capital grant Cost 124,947 (2004)

	Freehold land & buildings	Other land & buildings	Plant machinery & vehicles	Fixtures, fittings & equipment	Payments & construction	Total
Balance b/f	160000			124947		284947
Additions						
Revaluations						
Disposals						
Transfers						
Balance c/f	160000	0	0	124947	0	284947

9.2 Accumulated depreciation & impairment provisions

Basis	SL			RB	SL
Rate	1.5			10%	

Balance b/f	114860			0	114860
Depreciation	1723			0	1723
Impairment provisions					0
Revaluations					0
Disposals					0
Transfers					0
Balance c/f	113137			0	113137

9.3 Net book value

B/f	114860			0	114860
C/f	113137			0	113137

9.4 Revaluation

If any fixed assets have been revalued please give details of the valuer and the method of evaluation

Section C

Notes to the Accounts (continued)

Note 10 Investment Assets

Nil

Note 11 Debtors and prepayments

Analysis of debtors

Trade debtors

Amounts due from subsidiary undertakings

Other debtors

Prepayments and accrued income

Total

Amounts falling due within one year		Amounts falling due after more than one year	
This year	Last year	This year	Last year
0	0	0	0

Note 12 Creditors and accruals

12.1 Analysis of creditors

Loans and overdrafts

Trade creditors

Amounts due to subsidiary undertakings

Other creditors

Accruals and deferred income

Total

Amounts falling due within one year		Amounts falling due after more than one year	
This year	Last year	This year	Last year

12.2 Security over assets

If any loan, overdraft or other creditor holds a charge or other security over any assets of the charity

please provide details

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Note 13 Endowments and restricted income funds

13.1 Funds held

Fund name	Restricted income	Purpose and restriction
BSA	Interest Account	Benefits of Charity
Trustee's account	Restricted	Benefits of charity

13.2 Movement of funds

Fund	Balance b/f	Incoming Resources	Outgoing Resources	Transfers	Gains Losses	Balance c/f
BSA	10164.96				4.37	10169.33
Trustee	45414.01				39.33	45453.34

13.3 Transfer of funds

From fund	To fund	Reason	Amount
BSA	Current Account		0
C/AC	BSA		0
Trustee	Current Account		0
C/AC	Trustee		0

Note 14 Transactions with related parties

Nil

Section C

Notes to the Accounts (continued)

Note 15 Additional Disclosures

Section C Note 3 Voluntary income

We received £24,000 from the local authority as COVID support relating to Business Rates and £8286.12 towards staffing from the HMRC Job Retention Scheme.

The reimbursal costs/income are high as a grant were paid in error
We sent the £3369.50 back to the PCC.

Section C Note 4 Utilities

The water bill was paid in advance for next year.

The gas bill was unusually large as we were billed for historic charges.
The charge was disputed and the matter went to the Ombudsman.
The final cost was £2903

Section C Note 7 Tax/NI

We were in receipt of the Employment Allowance which reduces the NI that is paid by the organisation.
This support is provided as de minimis aid under EU Regulations.

Bargoed YMCA
Start 05/04/2020

Annual Accounts
End 05/04/2021

Charity No 250969

Section A

Statement of Financial Activities

Incoming resources (Note 3)	Total	Unrestricted	Restricted		Total this year	Total last year
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Investment						
Charitable activities	32286.12		32286.12	3	32286.12	6197.63
Other Income					5000	5000
Total income	61732.32	29446.2	32286.12		61732.32	83201.93

Resources Expended (Notes 4-8)

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Fundraising trading costs						
Investment costs						
Charitable activities	33422.82	25136.7	8286.12	4	33422.82	35885.72
Governance costs	892	892		4	892	704
Other resources expended						5000
Total resources expended	55856.62	47570.5	8286.12		55856.62	72097.87

Net income before transfers	5875.7				5875.7	11104.06
Gross transfer between funds				13		0
Net resources before gains/losses	5875.7				5875.7	11104.06

Gains/losses on fixed assets	-1723	-1723	0	9.2	-1723	-1750
Gains/losses on investment assets	43.7	43.7			43.7	54.83
Net movement in assests/resources	4196.4	-1679.3	0		4196.4	4180.53

Total funds brought forward	120890			9.3	111481	111481
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Section B

Balance Sheet

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Investments (Note 10)

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			9	0	
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Cash at bank

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Creditors (Note 12)

Net current liabilities

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Creditors :amounts due after one year

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Net assets including fixed assets

182315.19	184038.19	0		184038.2	184071.9
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Funds of the Charity

Unrestricted funds

Restricted income funds

Endowment funds

Total funds

	69178.19			69178.19	59810.45
					3100
	69178.19			69178.19	62910.45

Signed by one or two trustees on behalf of all trustees

Signatures

Print name

Date of approval

B. Worell

Beverley Worell

3.08.21

D. Worell

JOANNE PRICE

23.6.21

Signed by independent examiner

Michael Bridgman

Michael Bridgman

10.09.2021

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cost or, if gifted, at the value to the Charity on receipt

Investments

- Investments quoted on a recognised stock exchange are valued at market value at the year end.

Section C Notes to the accounts (continued)

Section C Notes to the accounts (continued)

Note 3 Analysis of incoming resources

Analysis

	This year	Last year
1. Sales	100	100
2. Variable costs	(40)	(40)
3. Contribution	60	60
4. Fixed costs	(20)	(20)
5. Profit	40	40

Voluntary income

Membership income			6197.5	34065.54
Reimbursals			4233.7	4738.76
	Total		10431.2	38804.3

Activities for generating income

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	Total		19015	33200

Investment income

	Total			

Incoming resources from Charitable activities

SLG				500
Marsh				150
HMRC JRS			8286.12	
CCBC: COVID support			24000	
	Total		32286.12	650

Section C

Notes to the Accounts (continued)

Note 4

Analysis of resources expended

Costs of generating voluntary income

Utilities			9680.15	16601.96
Building costs			11861.65	13202.19
Bank charges			0	0
	Total		21541.8	29804.15

Fundraising trading costs

	Total			

Investment management costs

	Total			

Charitable activities

Club activities			2171.37	6279.01
Grants			0	2685
Staffing			27881.95	27609.32
Reimbursals			3369.5	16.39
	Total		33422.82	36589.72

Governance costs

Inspection of accounts			300	300
Affiliation fee			482	334
Memberships			70	70
Donations			40	
	Total		892	704

Section C

Notes to the Accounts (continued)

Note 5

Support costs

Support cost type	Fundraising	Charitable	Governanc	Total cost
Young people		12907		12907
Health & disability		13422		13422
Community		29528		29528
Total		55857		55857

Note 6

Details of certain items of expenditure

6.1 Trustee expenses

	This year	Last year
Number of trustees who were paid expenses		
Nature of expenses		
Total amount paid		

6.2 Fees for the examination or audit of accounts

	This year	Last year
Independent examiner's fees for reporting on accounts	300	300
Other fees		

Section C

Notes to the Accounts (continued)

Note 7 Paid employees

7.1 Staff Costs

	This year	Last year
Gross wages, salaries & benefits in kind	25222.71	24243.64
Employers Tax/Ni costs	1623.64	1757.74
Pension costs	1035.6	631.96
Total staff costs	27881.95	26633.34

7.2 Average number of full time equivalents

	This year	Last year
The parts of the Charity in which the employees work		
Fundraising		
Charitable activities	1.35	1.35
Governance		
Other		
Total	1.35	1.35

7.3 Defined contribution pension scheme

Brief details of scheme

Bargoed YMCA participated in a multi-employer defined benefit pension plan for employees of YMCAs in Wales, England and Scotland, which was closed to new members and accruals on 30 April 2007. The plan's actuary has advised that it is not possible to separately identify the assets and liabilities relating to Bargoed YMCA for the purposes of FRS 17 disclosure. The employer contributions in relation to the pension plan are determined by the Trustee based on advice from a qualified actuary and charged to the Statement of Financial Activities as made.

	This year	Last year
The costs of the scheme to the charity for the year	3451.58	3665.2
Amount of contributions outstanding at the year end		
Amount of contributions prepaid at year end		

Note 8

Grantmaking

8.1 Total value of grants

Nil

8.2 Grantmaking costs

Nil

8.3 Grants made to institutions

Nil

Section C

Notes to the Accounts (continued)

Note 9

Tangible fixed assets

9.1 Cost or valuation

Freehold Property Cost 160,000

Big Lottery Capital grant Cost 124,947 (2004)

	Freehold land & buildings	Other land & buildings	Plant machinery & vehicles	Fixtures, fittings & equipment	Payments & construction	Total
Balance b/f	160000			124947		284947
Additions						
Revaluations						
Disposals						
Transfers						
Balance c/f	160000	0	0	124947	0	284947

9.2 Accumulated depreciation & impairment provisions

Basis	SL			RB	SL
Rate	1.5			10%	

Balance b/f	114860			0	114860
Depreciation	1723			0	1723
Impairment provisions					0
Revaluations					0
Disposals					0
Transfers					0
Balance c/f	113137			0	113137

9.3 Net book value

B/f	114860			0	114860
C/f	113137			0	113137

9.4 Revaluation

If any fixed assets have been revalued please give details of the valuer and the method of evaluation

Section C

Notes to the Accounts (continued)

Note 10 Investment Assets

Nil

Note 11 Debtors and prepayments

Analysis of debtors

Trade debtors

Amounts due from subsidiary undertakings

Other debtors

Prepayments and accrued income

Total

Amounts falling due within one year		Amounts falling due after more than one year	
This year	Last year	This year	Last year
0	0	0	0

Note 12 Creditors and accruals

12.1 Analysis of creditors

Loans and overdrafts

Trade creditors

Amounts due to subsidiary undertakings

Other creditors

Accruals and deferred income

Total

Amounts falling due within one year		Amounts falling due after more than one year	
This year	Last year	This year	Last year

12.2 Security over assets

If any loan, overdraft or other creditor holds a charge or other security over any assets of the charity

please provide details

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Note 13 Endowments and restricted income funds

13.1 Funds held

Fund name	Restricted income	Purpose and restriction
BSA	Interest Account	Benefits of Charity
Trustee's account	Restricted	Benefits of charity

13.2 Movement of funds

Fund	Balance b/f	Incoming Resources	Outgoing Resources	Transfers	Gains Losses	Balance c/f
BSA	10164.96				4.37	10169.33
Trustee	45414.01				39.33	45453.34

13.3 Transfer of funds

From fund	To fund	Reason	Amount
BSA	Current Account		0
C/AC	BSA		0
Trustee	Current Account		0
C/AC	Trustee		0

Note 14 Transactions with related parties

Nil

Section C

Notes to the Accounts (continued)

Note 15 Additional Disclosures

Section C Note 3 Voluntary income

We received £24,000 from the local authority as COVID support relating to Business Rates and £8286.12 towards staffing from the HMRC Job Retention Scheme.

The reimbursal costs/income are high as a grant were paid in error We sent the £3369.50 back to the PCC.

Section C Note 4 Utilities

The water bill was paid in advance for next year.

The gas bill was unusually large as we were billed for historic charges. The charge was disputed and the matter went to the Ombudsman. The final cost was £2903

Section C Note 7 Tax/NI

We were in receipt of the Employment Allowance which reduces the NI that is paid by the organisation. This support is provided as de minimis aid under EU Regulations.