DONCASTER YOUNG MEN'S CHRISTIAN ASSOCIATION

England & Wales · Charity number 250973

Details

Other names	YOUNG MEN'S CHRISTIAN ASSOCIATION DONCASTER BRANCH, DONCASTER YMCA
Status	Registered
Legal form	Other
Registered	1967-01-09
Register	View on the Charity Commission register

Contact

Address	YMCA 31 Wood Street Doncaster DN1 3LH
Phone	01302342148
Email	duty@doncasterymca.org.uk
Website	www.ymcadoncaster.org.uk

Activities

Objects: 1) TO LEAD YOUNG PEOPLE AND BOYS TO THE LORD JESUS CHRIST AND TO FULNESS OF LIFE IN HIM. 2)TO PROVIDE OR ASSIST IN THE PROVISION (AND IN THE INTERESTS OF SOCIAL WELFARE) OF FACILITIES FOR RECREATION AND OTHER LEISURE TIME OCCUPATIONS FOR YOUNG PEOPLE AND BOYS WITH THE OBJECT OF IMPROVING THEIR CONDITIONS OF LIFE.

Activities: YMCA Doncaster provides places and programmes where all young people can truly belong, contribute and thrive. Our principal activity is in the provision of accommodation and related services for young people between the ages of 18 and 25.We also provide community activities, meeting space for other organisations and volunteering opportunities for local people.

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Classification

- **How:** Provides Human Resources, Provides Buildings/facilities/open Space, Provides Services, Provides Advocacy/advice/information
- **What:** General Charitable Purposes, Education/training, The Advancement Of Health Or Saving Of Lives, The Prevention Or Relief Of Poverty, Accommodation/housing, Arts/culture/heritage/science, Recreation, Other Charitable Purposes
- **Who:** Children/young People, Other Charities Or Voluntary Bodies, The General Public/mankind

Geography

- **Area of benefit:** DONCASTER AND DISTRICT.
- Doncaster

Finances

Period end	Income	Expenditure	Assets	Employees
2025-03-31	£716,755	£775,402	£1,501,681	23
2024-03-31	£640,809	£678,565	£1,560,328	22
2023-03-31	£585,348	£714,276	£1,554,618	20
2022-03-31	£723,206	£605,641	£1,734,150	20
2021-03-31	£590,352	£612,918	£1,648,143	20

Trustees

Name	Role	Appointed
Andrew John Hornsby		2024-06-03
Andrew Thomas		2024-09-05
Chelsea May Khan		2024-11-21
Graham Archer		2021-11-18
MICHAEL POWER		
Rosemary Milner		2025-04-01
Simon Marsh		2025-04-01

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DONCASTER YOUNG MEN'S CHRISTIAN ASSOCIATION

England & Wales - Charity number 250973

Accounts

Charity registration number 250973 (England and Wales)

Registered Social Landlord H3639

DONCASTER YOUNG MEN'S CHRISTIAN ASSOCIATION

ANNUAL REPORT AND FINANCIAL STATEMENTS

FOR THE YEAR ENDED 31 MARCH 2025

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DONCASTER YOUNG MEN'S CHRISTIAN ASSOCIATION

LEGAL AND ADMINISTRATIVE INFORMATION

Chair	Mr M Power	
Trustees	Mr G Archer	
	Mr G Moss	
	Mr M Power	
	Mr A Hornsby	(Appointed 3 June 2024)
	Mr A Thomas	(Appointed 5 September 2024)
	Ms C Khan	(Appointed 21 November 2024)
	Mr S Marsh	(Appointed 1 April 2025)
	Mrs R Milner	(Appointed 1 April 2025)
Senior management	Ms Louise Roffey	Chief Executive
	Mrs O Burton	Deputy Chief Exectutive
Charity number (England and Wales)	250973	
Auditor	Xeinadin Audit Limited Sidings House Sidings Court Lakeside Doncaster South Yorkshire UK DN4 5NU	
Bankers	Unity Trust Bank plc Four Brindley Place Birmingham B1 2JB	
	Nationwide Building Society PO Box 3 5-11 St George's Street Douglas Isle of Man British Isles IM86 1BR	
Solicitors	Dawson and Burgess 1 South Parade Hall Cross Hill Doncaster DN1 2DZ	

DONCASTER YOUNG MEN'S CHRISTIAN ASSOCIATION

CONTENTS

	Page
Trustees' report	1 - 9
Independent auditor's report	10 - 12
Statement of financial activities	13 - 14
Balance sheet	15
Statement of cash flows	16
Notes to the financial statements	17 - 32

DONCASTER YOUNG MEN'S CHRISTIAN ASSOCIATION

TRUSTEES' REPORT

FOR THE YEAR ENDED 31 MARCH 2025

The trustees present their annual report and financial statements for the year ended 31 March 2025.

The financial statements have been prepared in accordance with the accounting policies set out in note 1 to the financial statements and comply with the charity's governing document, the Charities Act 2011, FRS 102 "The Financial Reporting Standard applicable in the UK and Republic of Ireland" and the Charities SORP "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)".

Objectives and activities

Principal Activities

YMCA Doncaster's principal activities during 2024-2025 were in the provision of Supported Accommodation for Young People. The age range of young people accommodated was 18 to 30 years.

A waiting list system assessed the needs of all applicants, and accommodation was offered in order of priority. The accommodation is fully staffed all year round.

Each resident client had an assigned worker to assist in setting goals and monitoring progress. The emphasis was on developing independent living skills, and support is offered in finding and settling into more permanent accommodation. Where necessary, staff used their network of contacts in other organisations to access specialist support.

The current programme of support is funded from voluntary contributions and from grants awarded by trusts and foundations.

At the time of opening the accommodation provision, YMCA Doncaster set aside a fund to provide support for clients moving on from the YMCA who would otherwise be unable to afford basic setting up costs of furniture and equipment for their own home.

Resident clients are encouraged to play an active part in the development of the Association. Views are actively sought at the time of moving into and moving on from the YMCA, and a regular forum enables ideas to be discussed more widely. This is supplemented by an ongoing suggestions scheme.

A lively programme of creative activities took place throughout the year, featuring drama, dance, singing and art. This enabled children and young people to work on their own projects as well as collaborating in themed sessions around seasons and celebrations. Most sessions were provided at no cost to participants.

Public Benefit

The Board has considered the guidance on public benefit issued by the Charity Commission, has taken due regard of that guidance and is satisfied that the charity's activities do provide public benefit. The programmes undertaken are in line with YMCA Doncaster's charitable objects and aims and particularly the provision of relief for young people in need, hardship or distress.

Governance and Financial Viability Standard

The Board have assessed their compliance with the Governance and Financial Viability Standard provided by the Regulator of Social Housing and are compliant with the Standard.

Achievements and performance

Plans for the 2024-2025 financial year had included:

- Defining new priorities for work with young people, particularly those who are most in need.
- Extending the programme of support for young people, subject to additional funding contributions, with YMCA staff working to improve methods of defining and measuring outcomes and impacts.
- Enabling work across the YMCA's facilities and site, along with ongoing recruitment of new trustees.

Progress was made with all of the above

Of particular note during the year:

- Five new trustees joined the Board of Trustees.
- 13 young people were supported to move out of YMCA accommodation and into longer term property appropriate to their needs.
- 5 young people accessed a Digital Inclusion course.
- 148 children attended activities at the YMCA.
- We provided 956 support coaching sessions for young people.
- We were awarded 'Gold Star' provider status in Doncaster City Council's first Supported Housing Improvement Project review.

VALUE FOR MONEY

In line with the Regulator of Social Housing and the Financial Regulations and Standard Orders the registered society seeks to achieve value for money on all expenditure. In line with the national directives, we have calculated the metrics as follows:

Metric 1	Reinvestment %	0%	YMCA Doncaster existing unit with no expansion planned
Metric 2	New supply delivered %	0%	As above
Metric 3	Gearing	0%	YMCA Doncaster holds no debt at the year end date.
Metric 4	EBITDA MRI Interest Cover %	N/A	As above – no interest charged in the financial statements.
Metric 5	Headline social housing cost per unit	£13,373	The cost per unit includes the staff costs element of providing social housing to the residents.
Metric 6	Operating Margin	-8.18%	Operating margin is low in the period due to an exceptional expense of buying out the YMCA Pension Scheme. Excluding the cost of buying out of the pension scheme the reported figure would be -1.13%
Metric 7	Return on capital employed (ROCE) %	-3.91%	In line with the business plan. Excluding the cost of buying out of the pension scheme the reported figure would be -0.54%

Payments to creditors

The target for payment of purchase invoices is within 30 days of receipt.

Fundraising Income
A number of grants were received during the course of the year, including
South Yorkshire Police and Crime Commissioner
National Lottery
Benefact Trust
Doncaster City Council
Cadent

A number of large software companies supported via provision of their service. In particular, we are grateful to Canva, Monday.com, Google and Slack for providing their services free of charge.

Vodaphone provided free SIMS for charity use, providing phone and data connectivity for 12 clients during the year.

We also received a number of donations through our online giving pages. We are not always able to identify the details of those making donations in order to thank them directly, but we are very grateful to all of our donors.

Finally, we have a small number of local individuals and families who regularly contribute to making life a little better for our accommodation residents. This comes in the form of toiletries, household items and Christmas presents.

Financial Review
After transfer of the deficit for the year, reserves amounted to £1,501,681 (which includes the Revaluation Reserve of £303,267).

Going concern
The anticipated move to an incorporated charity model would be completed as a transfer of going concern, therefore, the financial statements are prepared on a going concern basis.

Reserves policy
YMCA Doncaster keeps a reserve fund for use at the discretion of the Board of Trustees in the furtherance of the Association's objectives.

The Board of Trustees recognises the need to establish a level of reserve that
- enables financial stability
- provides for items of major expenditure on a planned basis
- acts as a cushion against fluctuations in income levels and in the financial performance of the YMCA's activities.
- provides for contingencies and unforeseen events.

It is not necessary to include provision for major interruptions to the work of the Association caused by significant damage to the buildings as provision for this is included in the Association's insurance policy.

Unrestricted reserves are built up from operating surpluses, and include allocations made to provide for cyclical and major maintenance work in both the Supported Accommodation and the Community Centre. From time to time, the Board of Trustees will make designations from the unrestricted reserves to fund other aspects of the work and development of the Association.

The Board of Trustees agreed a Development Plan for the five-year period to 2024. This will be revised in 2025-2026 following learning from the pandemic period.

To support that plan, and the enabling work currently underway, the Board have designated
- An 'Engagement Reserve' to

- Provide a contribution to funding the costs of providing activities, across two evenings per week in term time, that are free for children and young people to access during the 2025-2026 school year.
- Support the transition to, and start-up costs of, a broader paid activities offer to the community in all age groups, including sessions with reasonable fees covering direct costs and contributing to indirect running costs, where sessions cannot be funded from grants.
- Support a broader activities offer to the community in all age groups, including sessions with reasonable fees, funded sessions for needs or age-related specialist provision and part-funded sessions in partnership with public services including NHS and the local authority.
- Cover a partial or full bursary for children and young people, aged 5 to 30, wishing to participate in paid sessions but being otherwise unable for financial reasons.
- Cover a transitional cost of up to two months, at the discretion of the Chief Executive, where a frontline support worker is funded by a grant due to end with at least two other grant applications submitted and being considered with a response due during that two month period, and where the worker would be eligible for the position.

In exercising their discretion, the Chief Executive will ensure that spending is proportionate to impact achieved.
- A 'Development Reserve' for anticipated costs to conclude a particularly complex financial and legal issue connected to the final salary pension scheme for which YMCA Doncaster has liability, following which YMCA Doncaster plans to transition from an unincorporated association to an incorporated charity. This will in turn enable a step-change in the organisation's capacity, with particular regard to eligibility for large grant funds.

Throughout this period, the Board aims to maintain an ongoing reserve of between three and six months of the next year's anticipated gross revenue costs, disregarding any exceptional one-off items of capital expenditure for the purposes of this calculation.

That reserve figure, known as the 'General Funds' reserve, does not include any designations.

The Board of Trustees will review this policy, and the position with regard to present reserves, every year during the development period.

Board members are aware that legal information and guidance is available in the Charity Commission Document "Charity reserves : building resilience (CC19)".

Expenditure from Development Reserve During the Year
In accordance with the above policy statement, expenditure during the 2024-2025 financial year included an actuarial valuation of YMCA Doncaster's proportion of the Final Salary Pension Plan, and a subsequent buying out of the liability in order to be in a position to move YMCA Doncaster to being an incorporated charity.

Investment policy
The charity's objective in investment of funds is to ensure that YMCA Doncaster received the best financial return on investment with regard to its Investment Policy and particularly matters relating to ethical investment and risk. There is an expectation that investment funds will increase over time, and any increase will be recorded as part of the Association's annual income.

The Board of Trustees have concluded that any investment should be low or medium risk. An Investment Sub Group, appointed by the Board of Trustees from within their number, has delegated responsibility for specific matters relating to compliance with the policy, making and agreeing investments and withdrawals after taking professional advice and undertaking an annual review of investments.

Major risks

Risk Management

Members of the Board of Trustees are aware of the key risks to which YMCA Doncaster is exposed and regularly review a formal risk register. Most notable risks include the loss of income from vacant Hostel rooms and rent arrears.

Systems in place for all functions are robust, and there are strong systems for reporting and monitoring so that any issues and irregularities can be dealt with at the earliest opportunity.

Plans for future periods

Trustees plan to confirm the finalised Forward Plan early in the new Financial Year. This will lead the way to extended and new work with young people, including adaptations to the building and site in order to best meet local needs.

Work to extend both the Youth Support Coaching provision, and the range of Children's and Community Activities, will continue through the year.

Structure, governance and management

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

The trustees who served during the year and up to the date of signature of the financial statements were:

Mrs E Mckessy	(Resigned 31 March 2025)
Mr G Archer	
Ms L Costa	(Resigned 14 October 2024)
Mr G Moss	
Mr M Power	
Ms L Hill	(Resigned 20 January 2025)
Mr A Hornsby	(Appointed 3 June 2024)
Mr A Thomas	(Appointed 5 September 2024)
Ms C Khan	(Appointed 21 November 2024)
Mr S Marsh	(Appointed 1 April 2025)
Mrs R Milner	(Appointed 1 April 2025)

Recruitment and appointment of trustees

Board of Trustees

The Board of Trustees are elected from and by YMCA Doncaster's adult membership. Once elected, a Board Member serves a three year term, after which they can be re-elected. In addition, Board Members are able to fill vacancies by co-opting additional individuals.

The Board of Trustees meet around six times a year, focusing on strategic developments, monitoring the achievements of the Association and revising and updating policy. During the 2024-2025 year, meetings took place both in person and online.

The Board appoint an Investment Sub Group each year with specific delegated responsibilities for the oversight of investment and related reporting to the Board.

Authority for the day to day management of YMCA Doncaster is delegated to the Chief Executive. That authority includes ensuring that the work of the Association is within the scope of the policies and strategies set out by the Board and compliant with relevant legal frameworks and good practice.

Board of Trustees' Recruitment

Where there are vacancies on the Board of Trustees, these are advertised on the YMCA Doncaster website and are publicised from time to time via relevant promotions. Candidates offering experience and skills at strategic or governance level are particularly encouraged. Present members of the Board periodically review the specific skills needed to complement those already available.

Prospective new Trustees are asked to provide outline information about themselves, including their eligibility to stand. The candidate is then given a tour of YMCA premises and an insight to our work. Existing Trustees meet candidates to discuss the Association and their own responsibilities. The panel's recommendations are put to the next scheduled meeting of the Board. Successful candidates are co-opted to the Board, serving until the time of the next AGM.

Board of Trustees' Review and Evaluation

Trustees review and evaluate their performance informally on an annual basis, using the NCVO Governance Code as a framework.

The Board also review the organisation's fit with governance-level standards including the Regulatory Framework for providers of social housing.

None of the trustees has any beneficial interest in the charity.

Organisational structure

YMCA Doncaster is a registered charity and a registered social landlord, governed by a voluntary Board of Trustees.

Its Governing Document is its Constitution.

As part of an International Movement, YMCA Doncaster is part of the Yorkshire and North East Lincolnshire Region of YMCAs and affiliates to the English National Council of YMCAs. This affiliation brings with it membership of the World YMCA Movement.

Throughout its structures, the International YMCA Movement respects and celebrates the independence of each local YMCA and the diversity and community focus that it brings to our work.

Objects

The objects of the Association arise from its acceptance of the Paris Basis of 1855 incorporated into the National Statement of the Aims and Purposes of the YMCA in England, adopted at the National Assembly of the English Young Men's Christian Associations in the year 2003, namely:

The YMCA is a Christian Movement which seeks to unite those who, regarding Jesus Christ as their God and Saviour according to the Holy Scriptures, desire to be His disciples in their faith and in their life, and to associate their efforts for the extension of His Kingdom.

It welcomes into its fellowship persons of all religious faiths and of none.

In accordance with its Christian values the YMCA stands for:

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

As the expression of its Christian purposes the YMCA aims to:

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

Accordingly, the objects of the Association are:

(1) To unite those who, regarding Jesus Christ as their God and Saviour according to the Holy Scriptures, desire to be His disciples in their faith and in their life, and to associate their efforts for the extension of His Kingdom.

(2) To lead young people to the Lord Jesus Christ and to fullness of life in Him.

(3) 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.

(4) To provide or assist in the provision of education for persons of all ages with the object of developing their physical, mental or spiritual capacities.

(5) To relieve or assist in the relief of persons of all ages who are in conditions of need, hardship or distress by reason of their social, physical or economic circumstances.

(6) To provide residential accommodation for persons of all ages who are in conditions of need, hardship or distress by reason of their social, physical or economic circumstances.

Remuneration policy

Staff Team

The Board of Trustees recognises the value of the staff team in the direct provision of services, and in the functions that support those services.

Staff have taken part in a number of training and development opportunities over the year, particularly relating to the core responsibilities of their role. All new staff members received training in Child Protection, Protection of Vulnerable Adults and Health and Safety.

Staff notice periods range from one week to three months according to seniority and length of service.

Pay Policy for Key Staff

The trustees consider the board of trustees, and the senior management team, comprise the key management personnel of the charity in charge of directing and controlling, running and operating the charity on a day-to-day basis. All trustees give their time freely and no trustee received remuneration in the year.

The pay of the senior staff is reviewed annually along with other staff employed by the charity, usually with a percentage increase having regard to inflation. Where pay for senior staff falls outside that percentage increase, that would be reviewed and approved by the board of trustees.

Other matters

STATEMENT ON INTERNAL FINANCIAL CONTROLS

Included in the Board of Trustees responsibilities set out previously is the recognition that the Board is responsible for the Association's systems for internal financial controls.

Any system of financial controls can only provide reasonable but not absolute assurance against material misstatement or loss caused by errors or fraud.

The principal procedures employed by the Board during the year to ensure adherence to financial controls are as follows:-

- Regular reporting of accounting information to the Board of Trustees with any significant fluctuations identified and reported on.
- Separation of duties between those involved in incurring expenditure and those responsible for making payments.
- Separation of duties between those receiving money and those recording receipts.

The Board reviews the effectiveness of the system of internal financial controls by receiving a report from the Association's external auditors on an annual basis in written or verbal form which highlights any areas of weakness that have been identified.

Statement of trustees' responsibilities

The trustees are responsible for preparing the Trustees' Report and the financial statements in accordance with applicable law and United Kingdom Accounting Standards (United Kingdom Generally Accepted Accounting Practice).

The law applicable to charities in England and Wales requires the trustees to prepare financial statements for each financial year which give a true and fair view of the state of affairs of the charity and of the incoming resources and application of resources of the charity for that year.

In preparing these financial statements, the trustees are required to:
- select suitable accounting policies and then apply them consistently;
- observe the methods and principles in the Charities SORP;
- make judgements and estimates that are reasonable and prudent;
- state whether applicable accounting standards have been followed, subject to any material departures disclosed and explained in the financial statements; and
- prepare the financial statements on the going concern basis unless it is inappropriate to presume that the charity will continue in operation.

TRUSTEES' REPORT (CONTINUED)

FOR THE YEAR ENDED 31 MARCH 2025

The trustees are responsible for keeping sufficient accounting records that disclose with reasonable accuracy at any time the financial position of the charity and enable them to ensure that the financial statements comply with the Charities Act 2011, the Charity (Accounts and Reports) Regulations 2008 and the provisions of the trust deed. They are also responsible for safeguarding the assets of the charity and hence for taking reasonable steps for the prevention and detection of fraud and other irregularities.

The trustees' report was approved by the Board of Trustees.



Mr S Marsh
Trustee

22 September 2025

DONCASTER YOUNG MEN'S CHRISTIAN ASSOCIATION

INDEPENDENT AUDITOR'S REPORT

TO THE TRUSTEES OF DONCASTER YOUNG MEN'S CHRISTIAN ASSOCIATION

Opinion

We have audited the financial statements of Doncaster Young Men's Christian Association (the 'charity') for the year ended 31 March 2025 which comprise the statement of financial activities, the balance sheet, the statement of cash flows and notes to the financial statements, including significant accounting policies. The financial reporting framework that has been applied in their preparation is applicable law and United Kingdom Accounting Standards, including Financial Reporting Standard 102 *The Financial Reporting Standard applicable in the UK and Republic of Ireland* (United Kingdom Generally Accepted Accounting Practice).

In our opinion, the financial statements:

- give a true and fair view of the state of the charity's affairs as at 31 March 2025 and of its incoming resources and application of resources, for the year then ended;
- have been properly prepared in accordance with United Kingdom Generally Accepted Accounting Practice; and
- have been prepared in accordance with the Charities Act 2011.

Basis for opinion

We conducted our audit in accordance with International Standards on Auditing (UK) (ISAs (UK)) and applicable law. Our responsibilities under those standards are further described in the *Auditor's responsibilities for the audit of the financial statements* section of our report. We are independent of the charity in accordance with the ethical requirements that are relevant to our audit of the financial statements in the UK, including the FRC's Ethical Standard, and we have fulfilled our other ethical responsibilities in accordance with these requirements. We believe that the audit evidence we have obtained is sufficient and appropriate to provide a basis for our opinion.

Conclusions relating to going concern

In auditing the financial statements, we have concluded that the trustees' use of the going concern basis of accounting in the preparation of the financial statements is appropriate.

Based on the work we have performed, we have not identified any material uncertainties relating to events or conditions that, individually or collectively, may cast significant doubt on the charity's ability to continue as a going concern for a period of at least twelve months from when the financial statements are authorised for issue.

Our responsibilities and the responsibilities of the trustees with respect to going concern are described in the relevant sections of this report.

Other information

The other information comprises the information included in the annual report other than the financial statements and our auditor's report thereon. The trustees are responsible for the other information contained within the annual report. Our opinion on the financial statements does not cover the other information and we do not express any form of assurance conclusion thereon. Our responsibility is to read the other information and, in doing so, consider whether the other information is materially inconsistent with the financial statements or our knowledge obtained in the course of the audit, or otherwise appears to be materially misstated. If we identify such material inconsistencies or apparent material misstatements, we are required to determine whether this gives rise to a material misstatement in the financial statements themselves. If, based on the work we have performed, we conclude that there is a material misstatement of this other information, we are required to report that fact.

We have nothing to report in this regard.

Matters on which we are required to report by exception

We have nothing to report in respect of the following matters in relation to which the Charities (Accounts and Reports) Regulations 2008 requires us to report to you if, in our opinion:

- the information given in the financial statements is inconsistent in any material respect with the trustees' report; or
- sufficient accounting records have not been kept; or
- the financial statements are not in agreement with the accounting records; or
- we have not received all the information and explanations we require for our audit.

INDEPENDENT AUDITOR'S REPORT (CONTINUED)

TO THE TRUSTEES OF DONCASTER YOUNG MEN'S CHRISTIAN ASSOCIATION

Responsibilities of trustees

As explained more fully in the statement of trustees' responsibilities, the trustees are responsible for the preparation of the financial statements and for being satisfied that they give a true and fair view, and for such internal control as the trustees determine is necessary to enable the preparation of financial statements that are free from material misstatement, whether due to fraud or error. In preparing the financial statements, the trustees are responsible for assessing the charity's ability to continue as a going concern, disclosing, as applicable, matters related to going concern and using the going concern basis of accounting unless the trustees either intend to cease operations, or have no realistic alternative but to do so.

Auditor's responsibilities for the audit of the financial statements

We have been appointed as auditor under section 144 of the Charities Act 2011 and report in accordance with the Act and relevant regulations made or having effect thereunder.

Our objectives are to obtain reasonable assurance about whether the financial statements as a whole are free from material misstatement, whether due to fraud or error, and to issue an auditor's report that includes our opinion. Reasonable assurance is a high level of assurance but is not a guarantee that an audit conducted in accordance with ISAs (UK) will always detect a material misstatement when it exists. Misstatements can arise from fraud or error and are considered material if, individually or in the aggregate, they could reasonably be expected to influence the economic decisions of users taken on the basis of these financial statements.

The extent to which our procedures are capable of detecting irregularities, including fraud, is detailed below.

- Evaluation of management's controls designed to prevent and detect irregularities;
- Review of board meeting minutes and meetings of those charged with governance;
- Identifying and, where relevant, testing journal entries posted by senior management or with unusual combinations;
- Reviewing financial statement disclosures and testing to supporting documentation to assess compliance with applicable laws and regulations;
- Incorporating elements of unpredictability into the nature, timing and/or extent of audit procedures performed.

A further description of our responsibilities is available on the Financial Reporting Council's website at: https://www.frc.org.uk/auditorsresponsibilities. This description forms part of our auditor's report.

Other matters

Your attention is drawn to the fact that the charity has prepared financial statements 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)" (as amended) in preference to the Accounting and Reporting by Charities: Statement of Recommended Practice issued on 1 April 2005 which is referred to in the extant regulations but has now been withdrawn.

This has been done in order for the financial statements to provide a true and fair view in accordance with current Generally Accepted Accounting Practice.

Use of our report

This report is made solely to the charity's trustees, as a body, in accordance with Part 4 of the Charities (Accounts and Reports) Regulations 2008. Our audit work has been undertaken so that we might state to the charity's trustees those matters we are required to state to them in an auditor's report and for no other purpose. To the fullest extent permitted by law, we do not accept or assume responsibility to anyone other than the charity and the charity's trustees as a body, for our audit work, for this report, or for the opinions we have formed.

INDEPENDENT AUDITOR'S REPORT (CONTINUED)
TO THE TRUSTEES OF DONCASTER YOUNG MEN'S CHRISTIAN ASSOCIATION

Xeinadin Audit Limited
Statutory Auditor
Chartered Accountants
Sidings House
Sidings Court
Lakeside
Doncaster
South Yorkshire
DN4 5NU
UK
Date: 26 September 2025

Xeinadin Audit Limited is eligible for appointment as auditor of the charity by virtue of its eligibility for appointment as auditor of a company under section 1212 of the Companies Act 2006.

DONCASTER YOUNG MEN'S CHRISTIAN ASSOCIATION

STATEMENT OF FINANCIAL ACTIVITIES INCLUDING INCOME AND EXPENDITURE ACCOUNT

FOR THE YEAR ENDED 31 MARCH 2025

Current financial year	Notes	Unrestricted funds general 2025 £	Unrestricted funds designated 2025 £	Restricted funds 2025 £	Total 2025 £	Total 2024 £
Income and endowments from:						
Donations and legacies	3	7,618	-	52,104	59,722	29,043
Charitable activities	4	649,304	-	-	649,304	595,535
Other trading activities	5	166	-	-	166	2,552
Investments	6	7,563	-	-	7,563	13,679
Other income	7	-	-	-	-	747
Total income		664,651	-	52,104	716,755	641,556
Expenditure on:						
Charitable activities	8	669,117	63,239	35,894	768,250	678,565
Other expenditure	14	7,152	-	-	7,152	-
Total expenditure		676,269	63,239	35,894	775,402	678,565
Net gains/(losses) on investments	15	-	-	-	-	19,371
Net income/(expenditure)		(11,618)	(63,239)	16,210	(58,647)	(17,638)
Transfers between funds		34,481	(34,481)	-	-	-
Other recognised gains and losses:						
Actuarial gains on defined benefit pension schemes		-	-	-	-	23,348
Net movement in funds	11	22,863	(97,720)	16,210	(58,647)	5,710
Reconciliation of funds:						
Fund balances at 1 April 2024		445,026	1,110,302	5,000	1,560,328	1,554,618
Fund balances at 31 March 2025		467,889	1,012,582	21,210	1,501,681	1,560,328

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

DONCASTER YOUNG MEN'S CHRISTIAN ASSOCIATION

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

FOR THE YEAR ENDED 31 MARCH 2025

Prior financial year	Notes	Unrestricted funds general 2024 £	Unrestricted funds designated 2024 £	Restricted funds 2024 £	Total 2024 £
Income and endowments from:					
Donations and legacies	3	2,593	-	26,450	29,043
Charitable activities	4	595,535	-	-	595,535
Other trading activities	5	2,552	-	-	2,552
Investments	6	13,679	-	-	13,679
Other income	7	747	-	-	747
Total income		615,106	-	26,450	641,556
Expenditure on:					
Charitable activities	8	608,634	8,705	61,226	678,565
Total expenditure		608,634	8,705	61,226	678,565
Net gains/(losses) on investments	15	19,371	-	-	19,371
Net income/(expenditure)		25,843	(8,705)	(34,776)	(17,638)
Other recognised gains and losses:					
Actuarial gains on defined benefit pension schemes		23,348	-	-	23,348
Net movement in funds	11	49,191	(8,705)	(34,776)	5,710
Reconciliation of funds:					
Fund balances at 1 April 2023		395,835	1,119,007	39,776	1,554,618
Fund balances at 31 March 2024		445,026	1,110,302	5,000	1,560,328

DONCASTER YOUNG MEN'S CHRISTIAN ASSOCIATION

BALANCE SHEET

AS AT 31 MARCH 2025

	Notes	2025 £	2025 £	2024 £	2024 £
Fixed assets					
Tangible assets	17		923,349		944,118
Investments	18		386,519		433,158
			1,309,868		1,377,276
Current assets					
Debtors	19	54,401		49,558	
Cash at bank and in hand		170,806		219,508	
		225,207		269,066	
Creditors: amounts falling due within one year	20	(33,394)		(57,981)	
Net current assets			191,813		211,085
Total assets less current liabilities			1,501,681		1,588,361
Creditors: amounts falling due after more than one year	21		-		(28,033)
Net assets			1,501,681		1,560,328
The funds of the charity					
Restricted income funds	23		21,210		5,000
Unrestricted funds - general	24		467,889		445,026
Unrestricted funds - designated	25		1,012,582		1,110,302
			1,501,681		1,560,328

The financial statements were approved by the trustees on 22 September 2025

Mr S Marsh
Trustee

DONCASTER YOUNG MEN'S CHRISTIAN ASSOCIATION

STATEMENT OF CASH FLOWS

FOR THE YEAR ENDED 31 MARCH 2025

	Notes	2025 £	2025 £	2024 £	2024 £
Cash flows from operating activities					
Cash absorbed by operations	29		(102,904)		(50,687)
Investing activities					
Proceeds from disposal of heritage assets		-		15,967	
Purchase of investments		(3,361)		-	
Proceeds from disposal of investments		50,000		-	
Investment income received		7,563		3,154	
Net cash generated from investing activities			54,202		19,121
Financing activities					
Repayment of bank loans		-		(49,004)	
Net cash used in financing activities			-		(49,004)
Net decrease in cash and cash equivalents			(48,702)		(80,570)
Cash and cash equivalents at beginning of year			219,508		300,078
Cash and cash equivalents at end of year			170,806		219,508

NOTES TO THE FINANCIAL STATEMENTS

FOR THE YEAR ENDED 31 MARCH 2025

1 Accounting policies

1.1 Accounting convention

The financial statements have been prepared in accordance with the charity's governing document, the Charities Act 2011, FRS 102 "The Financial Reporting Standard applicable in the UK and Republic of Ireland" and the Charities SORP "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)". The charity is a Public Benefit Entity as defined by FRS 102.

The financial statements 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 Statement of Recommended Practice for charities applying FRS 102 rather than the version of the Statement of Recommended Practice which is referred to in the Regulations but which has since been withdrawn.

The financial statements are prepared in sterling, which is the functional currency of the charity. Monetary amounts in these financial statements are rounded to the nearest £.

The financial statements have been prepared under the historical cost convention, modified to include the revaluation of freehold properties and to include investments at fair value. The principal accounting policies adopted are set out below.

1.2 Going concern

The Charity has prepared its financial statements on the basis of going concern. This assessment included a detailed review of the Charity's financial position, budget and anticipated income and expenditure for a period of at least 12 months from the date of approval. Key assumptions were made including the arrangements for housing benefit claims and direct payments, which forms the majority of the charity's income. Other sources of income, including grants and individual giving, are stable and reserve funds are appropriate. The trustees are satisfied that these arrangements will enable the Charity to continue to operate and meet its charitable objectives for the foreseeable future.

1.3 Charitable funds

Unrestricted funds are available for use at the discretion of the trustees in furtherance of their charitable objectives.

Restricted funds are subject to specific conditions by donors or grantors as to how they may be used. The purposes and uses of the restricted funds are set out in the notes to the financial statements.

Endowment funds are subject to specific conditions by donors that the capital must be maintained by the charity.

1 Accounting policies (Continued)

1.4 Income

All incoming resources are included in the SOFA when the charity is legally entitled to the income and the amount can be qualified with reasonable accuracy. The income of the charity represents the amount derived from incoming resources from generating funds, such as donations, grants and interest received. Income from service level agreements, rental and activities run by the YMCA are shown as incoming resources from charitable activities. Grant Income is accounted for on a receipts basis in accordance with the SORP.
Donations received for the general purposes of the charity are included as unrestricted funds. Income from other trading activities are the sale of donated items in the YMCA charity shop.

Government grants
Income from government and other grants are recognised at fair value when the charity has entitlement after any performance conditions have been met, it is probable that the income will be received and the amount can be measured reliably. If entitlement is not met then these amounts are deferred.

Basis of allocation of expenditure
Expenditure has been specifically identified as relating to headings included in the Statement of Financial Activities.

Grants
Housing Association Grant
Housing Association Grants (HAG) are utilised to reduce the amount of mortgage loan in respect of an approved scheme to the amount which is estimated can be serviced by the net annual income of the scheme. The amount of HAG is calculated on the qualifying costs of the scheme, in accordance with instructions issued from time to time by the Homes and Communities Agency. The grants are paid direct to the lending authority and are reflected in the Financial Statements of the association, only when the payment has been made and the relevant mortgage loan reduced. However, on adoption of FRS102 and the Housing SORP 2014, the grants must be recognised using the performance model, which are met on the completion of the property. The grant therefore becomes recognised and opening reserves are adjusted accordingly.

Reserve for Future Housing Major and Cyclical Maintenance
The reserve reflects the associations liability to maintain its properties in accordance with a planned programme of works. It is planned to carry out external decorating every five years and internal decorating every four years. Further amounts are included for replacement of curtains and blinds every five years and floor coverings every seven years.

Reserve for Non-Housing Major and Cyclical Maintenance
A Reserve has been made towards the cost of major repairs to the structure and fabric of the main building which was built in 1962.

Reserve for HAG Repayable on Sale of Hostel
A reserve has been made to reflect that the HAG would be repayable if the hostel was sold.

Reserve for Hostel Move-On Fund
A reserve has been made, initially funded from donations at the time of the hostel being built, to cover small items of essential furniture and household equipment for residents moving out of the Hostel who are not eligible for other forms of financial assistance.

1 Accounting policies (Continued)

1.5 Expenditure

All expenditure is accounted for on an accruals basis and has been classified under headings that aggregate all costs related to the category. Resources expended include attributable VAT which cannot be recovered. Governance costs are those costs which are directly attributable to governing the charity and compliance with constitutional and statutory requirements.

Apportionment of management expenses

Direct employee administration and operating costs have been apportioned to the Property Revenue Account and the relevant sections of the Income and Expenditure Account on the basis of costs of the staff to the extent that they are directly engaged in each of the operations dealt with in those activities.

1.6 Tangible fixed assets

Fixed assets- housing properties

Properties included in housing properties are stated at cost or valuation less depreciation.

The costs are either termed "qualifying costs" by the Homes and Communities Agency for approved Housing Association Grant Schemes and are considered for mortgage loans by the relevant lending authority or they are met out of the Association's reserves.

Fixed assets- non-housing properties

Properties are stated at cost or valuation. The properties include land which is not depreciated. It also includes mixed use property in the guise of a retail shop and part of the carpark which is let out during the day but is otherwise used by staff and members in the day and evenings. The board are of the opinion that the value of the retail shop and land are of such an insignificant part of the land and buildings as a whole that is should not be disclosed separately as investment property.

Depreciation and Property Equity

(i) Housing Properties

Depreciation is provided at rates calculated to write off the properties over their useful economic life.

Housing properties	2% on cost or valuation

The depreciation on housing properties has been introduced as a result of the revised Housing Statement of Recommended Practice 2014. This required depreciation to be charged over the useful economic life of the property. The charge that is required is based on the cost or valuation.

(ii) **Other Fixed Assets**

Depreciation is provided on the following basis:

Freehold Property	10% on cost
Plant and Machinery	10% on cost

The gain or loss arising on the disposal of an asset is determined as the difference between the sale proceeds and the carrying value of the asset, and is recognised in the statement of financial activities.

Freehold land and buildings are included in the balance sheet at revalued amounts less accumulated depreciation.

1.7 Fixed asset investments

Fixed asset investments are initially measured at transaction price excluding transaction costs, and are subsequently measured at fair value at each reporting date. Changes in fair value are recognised in net income/(expenditure) for the year. Transaction costs are expensed as incurred.

1 Accounting policies (Continued)

1.8 Taxation

The charity is exempt from tax on its charitable activities.

Value added tax

The association charges value added tax (VAT) on some of its income and is able to recover part of the VAT it incurs on expenditure. The financial statements include VAT to the extent that it is suffered by the association and not recoverable from HM Revenue and Customs. The balance of VAT payable or recoverable at the year-end is included as a current liability or asset.

1.9 Retirement benefits

YMCA Doncaster operates a defined contribution retirement benefit scheme for its current employees. Contributions payable to the pension scheme are charged to the Income and Expenditure Account in the period to which they relate.

Pensions

YMCA Doncaster participated in a multi-employer defined benefit pension plan for employers of YMCA's in England, Scotland and Wales, 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 YMCA Doncaster, therefore the scheme is accounted for as a defined contribution scheme.

As described in the notes, YMCA Doncaster has a contractual obligation to make pension deficit payments over the period to April 2029, accordingly this is shown as a liability in these accounts. In addition, YMCA Doncaster is required to contribute to the operation expenses of the pension plan and these costs are charged to the Statement of Financial Activities as made. YMCA Doncaster operates a defined contribution pension scheme for its current employees. Contributions payable to the pension scheme are charged to the Income and Expenditure Account in the period to which they relate.

In the year to 31 March 2025 a payment of £85,000 was made as a full and final settlement in respect of Doncaster YMCA's future obligation to the scheme and as such any future obligations are now discharged.

1.10 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.

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

2 Critical accounting estimates and judgements

In the application of the charity's accounting policies, the trustees are required to make judgements, estimates and assumptions about the carrying amount of assets and liabilities that are not readily apparent from other sources. The estimates and associated assumptions are based on historical experience and other factors that are considered to be relevant. Actual results may differ from these estimates.

The estimates and underlying assumptions are reviewed on an ongoing basis. Revisions to accounting estimates are recognised in the period in which the estimate is revised where the revision affects only that period, or in the period of the revision and future periods where the revision affects both current and future periods.

3 Income from donations and legacies

	Unrestricted funds 2025 £	Restricted funds 2025 £	Total 2025 £	Unrestricted funds 2024 £	Restricted funds 2024 £	Total 2024 £
Donations and gifts	7,618	-	7,618	2,593	-	2,593
Grants	-	52,104	52,104	-	26,450	26,450
	7,618	52,104	59,722	2,593	26,450	29,043

4 Income from charitable activities

	Unrestricted funds 2025 £	Unrestricted funds 2024 £
Housing income		
Charitable rental income	618,967	580,499
Other income	7,821	-
Non Housing income		
Other income	22,516	15,036
	649,304	595,535

5 Income from other trading activities

	Unrestricted funds 2025 £	Unrestricted funds 2024 £
Shop income	166	2,552

6 Income from investments

	Unrestricted funds 2025 £	Unrestricted funds 2024 £
Income from listed investments	1,276	10,525
Interest receivable	6,287	3,154
	7,563	13,679

7 Other income

	Unrestricted funds 2025 £	Unrestricted funds 2024 £
Net gain on disposal of tangible fixed assets	-	747

8 **Expenditure on charitable activities**

	Housing income	Non Housing income	Hostel Move-On Grant	Engagement reserve	Development reserve	2025	2024
	£	£	£	£	£	£	£
Direct costs							
Staff costs	293,349	55,868	-	-	50,520	399,737	391,010
Rates and water	18,945	4,733	-	712	-	24,390	14,765
Insurance	15,198	-	-	-	-	15,198	13,040
Light and heat	13,373	-	-	-	-	13,373	19,318
Postage and stationery	5,724	-	-	-	-	5,724	6,337
Advertising	9,697	-	-	-	-	9,697	1,085
Sundries	14,956	-	-	-	-	14,956	3,958
Housing maintenance	14,615	-	-	-	-	14,615	15,704
Computer maintenance	11,547	-	-	-	-	11,547	17,855
Training	-	-	-	-	-	-	1,595
Cleaning and laundry	4,311	-	-	-	-	4,311	2,511
Move on grant	-	-	-	-	-	-	2,577
	401,715	60,601	-	712	50,520	513,548	489,755
Grant funding of activities (see note 9)	-	-	1,302	-	-	1,302	6,219
Share of support and governance costs (see note 10)							
Support	204,349	33,230	-	-	-	237,579	176,091
Governance	5,175	2,246	-	-	8,400	15,821	6,500
	611,239	96,077	1,302	712	58,920	768,250	678,565
Analysis by fund							
Unrestricted funds - general	611,239	57,878	-	-	-	669,117	608,634
Unrestricted funds - designated	-	2,305	1,302	712	58,920	63,239	8,705

8 **Expenditure on charitable activities** **(Continued)**

Restricted funds	-	35,894	-	-	-	35,894	61,226
	611,239	96,077	1,302	712	58,920	768,250	678,565

9 Grants payable

	Hostel Move-On Grant	Housing income	Hostel Move-On Grant	Total
	2025	2024	2024	2024
	£	£	£	£
Grants to individuals	1,302	2,879	3,340	6,219

-

10 Support costs allocated to activities

	2025	2024
	£	£
Staff costs	145,475	90,918
Depreciation	20,769	21,109
Rates and water	1,402	5,516
Insurance	11,897	(2,591)
Light and heat	11,737	5,197
Postage and stationery	1,351	1,404
Advertising	1,452	65
Non-reclaimable VAT	15,905	14,741
Computer maintenance	2,644	3,694
Building maintenance	6,586	2,608
Other	18,361	33,430
Governance costs	15,821	6,500
	253,400	182,591
Analysed between:		
Housing income	209,524	156,661
Non Housing income	35,476	25,930
Development reserve	8,400	-
	253,400	182,591

11 Net movement in funds

	2025	2024
	£	£
The net movement in funds is stated after charging/(crediting):		
Fees payable for the audit of the charity's financial statements	7,928	6,500
Depreciation of owned tangible fixed assets	20,769	21,109
Loss/(profit) on disposal of tangible fixed assets	-	(747)

12 Trustees

None of the trustees (or any persons connected with them) received any remuneration or benefits from the charity during the year.

13 Employees

The average monthly number of employees during the year was:

	2025 Number	2024 Number
Monthly paid	7	6
Weekly paid	16	16
Total	23	22

Employment costs	2025 £	2024 £
Wages and salaries	449,866	440,081
Social security costs	30,334	23,838
Other pension costs	65,012	18,009
	545,212	481,928

The pension charge for the year includes £50,520 (2024: £Nil) in order for the charity to fully pay out any liability under the historic YMCA Pension Scheme - details of which are included in note 21 to the Financial Statements.

There were no employees whose annual remuneration was more than £60,000.

Remuneration of key management personnel

The remuneration of key management personnel was as follows:

	2025 £	2024 £
Aggregate compensation	53,370	51,816

14 Other expenditure

	Unrestricted funds 2025 £	Unrestricted funds 2024 £
Financing costs	6,371	-
Other expenditure	781	-
	7,152	-

15 Gains and losses on investments

	Unrestricted funds 2025	Unrestricted funds 2024
Gains/(losses) arising on:	£	£
Sale of investments	-	19,371

16 Taxation

The charity is exempt from taxation on its activities because all its income is applied for charitable purposes.

17 Tangible fixed assets

	Freehold Property	Plant and Machinery	Total
	£	£	£
Cost or valuation			
At 1 April 2024	1,071,000	95,350	1,166,350
At 31 March 2025	1,071,000	95,350	1,166,350
Depreciation and impairment			
At 1 April 2024	139,360	82,872	222,232
Depreciation charged in the year	17,420	3,349	20,769
At 31 March 2025	156,780	86,221	243,001
Carrying amount			
At 31 March 2025	914,220	9,129	923,349
At 31 March 2024	931,640	12,478	944,118

17 Tangible fixed assets (Continued)

Included in cost or valuation of land and buildings is freehold land of £200,000 which is not depreciated.

Freehold land and buildings were valued on an open market value basis in August 2013 by Hall Gates Estates, Chartered Surveyors. The Board of Trustees considered, that as there had been no significant change to the premises and no significant changes to the surrounding area such that the interim value in 2024 would have been the same as in August 2013.

If freehold properties had not been revalued they would have been included at the following historic cost:

	Housing Properties held for Letting	Non-housing
	£	£
Historical cost	645,793	66,548
Accumulated depreciation	(7,060)	(9,682)
Less HAG	(600,629)	-
Less YMCA grant	(6,199)	-
	31,905	56,866

18 Fixed asset investments

	Listed investments
	£
Cost or valuation	
At 1 April 2024	433,158
Additions	2,086
Valuation changes	1,275
Disposals	(50,000)
At 31 March 2025	386,519
Carrying amount	
At 31 March 2025	386,519
At 31 March 2024	433,158

19 Debtors

	2025	2024
Amounts falling due within one year:	£	£
Trade debtors	39,820	30,730
Other debtors	14,581	18,828
	54,401	49,558

20 Creditors: amounts falling due within one year

	2025	2024
	£	£
Other taxation and social security	8,642	8,737
Trade creditors	12,530	24,014
Other creditors	12,222	25,230
	33,394	57,981

21 Creditors: amounts falling due after more than one year

	2025	2024
	£	£
Accruals and deferred income	-	28,033

22 Retirement benefit schemes

	2025	2024
Defined contribution schemes	£	£
Charge to profit or loss in respect of defined contribution schemes	65,012	18,009

EMPLOYEE BENEFIT OBLIGATIONS

YMCA Doncaster operates a defined contribution pension scheme for current employees. The assets of the scheme are held separately from those of YMCA Doncaster in an independently administered fund. The charge for the year was £14,492 (2024: £18,009).

PENSION SCHEME

The YMCA Doncaster participated in a contributory pension plan providing defined benefits based on financial 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 Doncaster 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 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 2023 showed that the YMCA Pension Plan (for England, Scotland and Wales) had a deficit of £9.1 million. YMCA Doncaster has been advised that it will need to make monthly contributions of £1,206 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 5% (2023: 5%).

During the year the charity paid an amount of £85,000 as full and final settlement regarding YMCA Doncaster's liability to this pension fund. £50,520 is recognised as an expense in the year with the balance of £34,480 being accrued up to 31 March 2024 in accordance with the above.

23 Restricted funds

The restricted funds of the charity comprise the unexpended balances of donations and grants held on trust subject to specific conditions by donors as to how they may be used.

	At 1 April 2024	Incoming resources	Resources expended	At 31 March 2025
	£	£	£	£
Small Projects	5,000	23,938	(16,944)	11,994
Youth Support Coaching	-	28,166	(18,950)	9,216
	5,000	52,104	(35,894)	21,210

Previous year:	At 1 April 2023	Incoming resources	Resources expended	At 31 March 2024
	£	£	£	£
Small Projects	7,900	26,450	(29,350)	5,000
Steam Readers	2,092	-	(2,092)	-
Youth Support Coaching	29,784	-	(29,784)	-
	39,776	26,450	(61,226)	5,000

24 Unrestricted funds

The unrestricted funds of the charity comprise the unexpended balances of donations and grants which are not subject to specific conditions by donors and grantors as to how they may be used. These include designated funds which have been set aside out of unrestricted funds by the trustees for specific purposes.

	At 1 April 2024	Incoming resources	Resources expended	Transfers	Gains and losses	At 31 March 2025
	£	£	£	£	£	£
General funds	445,026	664,651	(676,269)	34,481	-	467,889

Previous year:	At 1 April 2023	Incoming resources	Resources expended	Transfers	Gains and losses	At 31 March 2024
	£	£	£	£	£	£
General funds	395,835	615,106	(608,634)	-	42,719	445,026

25 Unrestricted funds - designated

These are unrestricted funds which are material to the charity's activities.

	At 1 April 2024	Resources expended	Transfers	At 31 March 2025
	£	£	£	£
Housing Major and Cyclical Maintenance	62,571	(2,306)	-	60,265
HAG Repayable on Sale of Hostel	606,828	-	-	606,828
Hostel Move-On Fund	5,003	(1,302)	-	3,701
Engagement reserve	41,135	(712)	-	40,423
Development reserve	355,341	(58,919)	(34,481)	261,941
Non-Housing Major and Cyclical Maintenance	39,424	-	-	39,424
	1,110,302	(63,239)	(34,481)	1,012,582

Previous year:	At 1 April 2023	Resources expended	Transfers	At 31 March 2024
	£	£	£	£
Housing Major and Cyclical Maintenance	62,571	-	-	62,571
HAG Repayable on Sale of Hostel	606,828	-	-	606,828
Hostel Move-On Fund	8,343	(3,340)	-	5,003
Engagement reserve	46,500	(5,365)	-	41,135
Development reserve	355,341	-	-	355,341
Non-Housing Major and Cyclical Maintenance	39,424	-	-	39,424
	1,119,007	(8,705)	-	1,110,302

26 Analysis of net assets between funds

	Unrestricted funds general 2025	Unrestricted funds designated 2025	Restricted funds 2025	Total 2025
	£	£	£	£
At 31 March 2025:				
Tangible assets	9,129	914,220	-	923,349
Investments	288,157	98,362	-	386,519
Current assets/(liabilities)	170,603	-	21,210	191,813
	467,889	1,012,582	21,210	1,501,681

26 Analysis of net assets between funds (Continued)

	Unrestricted funds general 2024 £	Unrestricted funds designated 2024 £	Restricted funds 2024 £	Total 2024 £
At 31 March 2024:				
Tangible assets	12,478	931,640	-	944,118
Investments	254,496	178,662	-	433,158
Current assets/(liabilities)	206,085	-	5,000	211,085
Long term liabilities	(28,033)	-	-	(28,033)
	445,026	1,110,302	5,000	1,560,328

27 CONTINGENT LIABILITIES

There were no material contingent liabilities as at 31 March 2025.

28 Related party transactions

There were no disclosable related party transactions during the year (2024 - none).

29 Cash absorbed by operations

	2025 £	2024 £
Deficit for the year	(58,647)	(17,638)
Adjustments for:		
Investment income recognised in statement of financial activities	(7,563)	(13,679)
Gain on disposal of tangible fixed assets	-	(747)
Gain on disposal of investments	-	(19,371)
Charged on investement		5,044
Depreciation and impairment of tangible fixed assets	20,769	21,109
Difference between pension charge and cash contributions	(28,033)	(14,468)
Movements in working capital:		
(Increase) in debtors	(4,843)	(27,570)
(Decrease)/increase in creditors	(24,587)	16,633
Cash absorbed by operations	(102,904)	(50,687)

30 Analysis of changes in net funds

The charity had no material debt during the year.

DONCASTER YOUNG MEN'S CHRISTIAN ASSOCIATION

England & Wales - Charity number 250973

Accounts

REGISTERED CHARITY NUMBER: 250973

REGISTERED SOCIAL LANDLORD: H3639

REPORT OF THE TRUSTEES AND

AUDITED FINANCIAL STATEMENTS

FOR THE YEAR ENDED 31 MARCH 2024

FOR

DONCASTER YOUNG MEN'S CHRISTIAN ASSOCIATION

Xeinadin Audit Limited
Sidings House
Sidings Court
Lakeside
Doncaster
South Yorkshire
DN4 5NU

DONCASTER YOUNG MEN'S CHRISTIAN ASSOCIATION

CONTENTS OF THE FINANCIAL STATEMENTS
FOR THE YEAR ENDED 31 MARCH 2024

	Page
Reference and Administrative Details	1
Report of the Trustees	2 to 8
Report of the Independent Auditors	9 to 10
Statement of Financial Activities	11
Statement of Financial Position	12
Statement of Cash Flows	13
Notes to the Statement of Cash Flows	14
Notes to the Financial Statements	15 to 30
Detailed Statement of Financial Activities	31 to 33

DONCASTER YOUNG MEN'S CHRISTIAN ASSOCIATION

REFERENCE AND ADMINISTRATIVE DETAILS
FOR THE YEAR ENDED 31 MARCH 2024

CHAIR	Mrs E McKessy
CHIEF EXECUTIVE	Miss L Roffey
DEPUTY CHIEF EXECUTIVE	Mrs O Burton
BOARD OF GOVERNORS	Mr G Archer Ms L Costa Mrs E McKessy Mr G Moss Mr M Power Mr G Hooper (to 1 July 2023) Ms L Hill (from 11 January 2024)
PRINCIPAL ADDRESS	Wood Street Doncaster South Yorkshire DN1 3LH
REGISTERED CHARITY NUMBER	250973
AUDITORS	Xeinadin Audit Limited Sidings House Sidings Court Lakeside Doncaster South Yorkshire DN4 5NU
SOLICITORS	Dawson and Burgess 2-3 South Parade Hall Cross Hill Doncaster DN1 2DZ
BANKERS	Unity Trust Bank Plc Nine Brindleyplace Birmingham B1 2HB Nationwide Building Society PO Box 3 5-11 St George's Street Douglas Isle of Man British Isles IM86 1BR
LEGAL STATUS	Doncaster Young Men's Christian Association is a registered social landlord (Number H3639) and a registered Charity (Number 250973).
SOCIAL LANDLORD	This consists of one dwelling containing thirty units.

The trustees present their report with the financial statements of the charity for the year ended 31 March 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).

Board of Governors
The Board of Governors are elected from and by YMCA Doncaster's adult membership. Once elected, a Board Member serves a three-year term, after which they can be re-elected. In addition, Board Members are able to fill vacancies by co-opting additional individuals.

The Board of Governors meet around six times a year, focusing on strategic developments, monitoring the achievements of the Association and revising and updating policy. During the 2023-2024 year, meetings took place both in person and online.

The Board appoint an Investment Sub Group each year with specific delegated responsibilities for the oversight of investment and related reporting to the Board.

Authority for the day-to-day management of YMCA Doncaster is delegated to the Chief Executive. That authority includes ensuring that the work of the Association is within the scope of the policies and strategies set out by the Board and compliant with relevant legal frameworks and good practice.

Board of Governors' Recruitment
Where there are vacancies on the Board of Governors, these are advertised on the YMCA Doncaster website and are publicised from time to time via relevant promotions. Candidates offering experience and skills at strategic or governance level are particularly encouraged. Present members of the Board periodically review the specific skills needed to complement those already available.

Prospective new Governors are asked to provide outline information about themselves, including their eligibility to stand. The candidate is then given a tour of YMCA premises and an insight to our work. Existing Governors meet candidates to discuss the Association and their own responsibilities. The panel's recommendations are put to the next scheduled meeting of the Board. Successful candidates are co-opted to the Board, serving until the time of the next AGM.

Board of Governors' Review and Evaluation
Trustees review and evaluate their performance informally on an annual basis, using the NCVO Governance Code as a framework.

The Board also review the organisation's fit with governance-level standards including the Regulatory Framework for providers of social housing.

Post Balance Sheet Events
We consider that there have been no other events since the year-end that have had a significant effect on the Association's financial position.

Risk Management
Members of the Board of Governors are aware of the key risks to which YMCA Doncaster is exposed and regularly review a formal risk register. Most notable risks include the loss of income from vacant Hostel rooms and rent arrears.

Systems in place for all functions are robust, and there are strong systems for reporting and monitoring so that any issues and irregularities can be dealt with at the earliest opportunity.

ACHIEVEMENT AND PERFORMANCE

Principal activities

YMCA Doncaster's principal activities during 2023-2024 were in the provision of Supported Accommodation for Young People. The age range of young people accommodated was 18 to 30 years.

A waiting list system assessed the needs of all applicants, and accommodation was offered in order of priority. The accommodation is fully staffed all year round, ensuring that resident clients are safe and supported.

Each resident client had an assigned worker to assist in setting goals and monitoring progress. The emphasis was on developing independent living skills, and support is offered in finding and settling into more permanent accommodation. Where necessary, staff used their network of contacts in other organisations to access specialist support.

The current programme of support is funded from voluntary contributions and from grants awarded by trusts and foundations.

At the time of opening the accommodation provision, YMCA Doncaster set aside a fund to provide support for clients moving on from the YMCA who would otherwise be unable to afford basic setting up costs of furniture and equipment for their own home.

Resident clients are encouraged to play an active part in the development of the Association. Views are actively sought at the time of moving into and moving on from the YMCA, and a regular forum enables ideas to be discussed more widely. This is supplemented by an ongoing suggestions scheme.

A lively programme of creative activities took place during the course of the year, featuring drama, dance, singing and art. This enabled children and young people to work on their own projects as well as collaborating in themed sessions around seasons and celebrations.

Public Benefit

The Board has considered the guidance on public benefit issued by the Charity Commission, has taken due regard of that guidance and is satisfied that the charity's activities do provide public benefit. The programmes undertaken are in line with YMCA Doncaster's charitable objects and aims and particularly the provision of relief for young people in need, hardship or distress.

Governance and Financial Viability Standard

The Board have assessed their compliance with the Governance and Financial Viability Standard provided by the Regulator of Social Housing and are compliant with the Standard.

Achievements and Performance During the Year

Plans for the 2023-2024 financial year had included

- Defining new priorities for work with young people, particularly those who are most in need.

- Extending the programme of support for young people, subject to additional funding contributions, with YMCA staff working to improve methods of defining and measuring outcomes and impacts.

- Enabling work across the YMCA's facilities and site, along with ongoing recruitment of new trustees.

Progress was made with all of the above, with work to digitise operating systems and record keeping being carried out across the year.

Of particular note during the year

- 25 young people were supported to move out of YMCA accommodation and into longer term property appropriate to their needs.

- 66 young people took part in the Youth Support Coaching programme, with 972 sessions attended across the year.

- A new programme of volunteering opportunities for local people was launched.

- Resident clients redesigned and transformed the lobby area and a new quiet space in the accommodation building.

- The activity programme increased further, with the addition of sessions during the school holidays, new activity choices being added and a total of 2293 session attendances across the year.

- A series of children's activities themed around favourite books and stories took place, with the children taking part receiving a free book to take home each week.

- Young people in the accommodation received a range of books and reading material from the Literacy Trust.

- A 'Summer Showcase' of the art work created by children and young people took place at the YMCA.

- Room Hire was reintroduced to raise funds for YMCA work and to enable other organisations to hold their meetings on the premises.

- A staff survey took place, with very positive feedback being received on the working environment and relationships with colleagues.

After a difficult few years, the Board of Governors made the decision to close the Charity Shop operating from the Wood Street premises. The intention is to put the space to better use as a multi-use location for activities and community use.

Fundraising Income
A number of grants were received during the course of the year, including:

Albert Hunt Trust
South Yorkshire Police and Crime Commissioner
Benefact Trust
Tesco Community Grants
Sykes Trust

A number of large software companies supported via provision of their service. In particular, we are grateful to Canva, Monday.com, Google and Slack for providing their services free of charge.

Vodaphone provided free SIMS for charity use, providing phone and data connectivity for 26 clients during the year.

We also received a number of donations through our online giving pages. We are not always able to identify the details of those making donations in order to thank them directly, but we are very grateful to all of our donors.

Finally, we have a small number of local individuals and families who regularly contribute to making life a little better for our accommodation residents. This comes in the form of toiletries, household items, Christmas presents and Easter Eggs.

Plans for the Coming Year
Trustees continue their work to define new priorities for work with young people, particularly those who are most in need.

During the 2024-2025 year, the programme of support for young people will be extended subject to additional funding contributions, with YMCA staff working to improve methods of defining and measuring outcomes and impacts of the work.

Enabling work across the YMCA's facilities and site, along with ongoing recruitment of new trustees, will also be key during the course of the year.

Staff Team
The Board of Governors recognises the value of the staff team in the direct provision of services, and in the functions that support those services.

Staff have taken part in a number of training and development opportunities over the year, particularly relating to the core responsibilities of their role. All new staff members received training in Child Protection, Protection of Vulnerable Adults and Health and Safety.

Staff notice periods range from one week to three months according to seniority and length of service.

Pay Policy for Key Staff
The trustees consider the board of trustees, and the senior management team, comprise the key management personnel of the charity in charge of directing and controlling, running and operating the charity on a day-to-day basis. All trustees give their time freely and no trustee received remuneration in the year.

The pay of the senior staff is reviewed annually along with other staff employed by the charity, usually with a percentage increase having regard to inflation. Where pay for senior staff falls outside that percentage increase, that would be reviewed and approved by the board of trustees.

FINANCIAL REVIEW
Reserves policy
YMCA Doncaster keeps a reserve fund for use at the discretion of the Board of Governors in the furtherance of the Association's objectives.

The Board of Governors recognises the need to establish a level of reserve that:

- enables financial stability
- provides for items of major expenditure on a planned basis
- acts as a cushion against fluctuations in income levels and in the financial performance of the YMCA's activities.
- provides for contingencies and unforeseen events.

It is not necessary to include provision for major interruptions to the work of the Association caused by significant damage to the buildings as provision for this is included in the Association's insurance policy.

Unrestricted reserves are built up from operating surpluses, and include allocations made to provide for cyclical and major maintenance work in both the Supported Accommodation and the Community Centre. From time to time, the Board of Governors will make designations from the unrestricted reserves to fund other aspects of the work and development of the Association.

The Board of Governors agreed a Development Plan for the five-year period to 2024. This will be revised in 2024-2025, following learning from the pandemic period.

To support that plan, and the enabling work currently underway, the Board have designated:
- An 'Engagement Reserve' to

- Cover costs of providing activities, across two evenings per week in term time, that are free for children and young people to access during 2023 and subsidised for all in 2024 until the end of the 2023-2024 school year.
- Support the transition to, and start-up costs of, a broader paid activities offer to the community in all age groups, including sessions with reasonable fees covering direct costs and contributing to indirect running costs, where sessions cannot be funded from grants.
- Cover a partial or full bursary for children and young people, aged 5 to 30, wishing to participate in paid sessions but being otherwise unable for financial reasons.
- Cover a transitional cost of up to two months, at the discretion of the Chief Executive, where a frontline support worker is funded by a grant due to end with at least two other grant applications submitted and being considered with a response due during that two month period, and where the worker would be eligible for the position.

In exercising their discretion, the Chief Executive will ensure that spending is proportionate to impact achieved.

- A 'Development Reserve' for anticipated costs to conclude a particularly complex financial and legal issue connected to the final salary pension scheme for which YMCA Doncaster has liability, following which YMCA Doncaster plans to transition from an unincorporated association to an incorporated charity. This will in turn enable a step-change in the organisation's capacity, with particular regard to eligibility for large grant funds.

Throughout this period, the Board aims to maintain an ongoing reserve of between three and six months of the next year's anticipated gross revenue costs, disregarding any exceptional one-off items of capital expenditure for the purposes of this calculation.

That reserve figure, known as the 'General Funds' reserve, does not include any designations.

The Board of Governors will review this policy, and the position with regard to present reserves, every year during the development period.

After transfer of the surplus for the year, reserves amounted to £1,560,328 (which includes the Revaluation Reserve of £303,267).

VALUE FOR MONEY

In line with the Regulator of Social Housing and the Financial Regulations and Standard Orders the registered society seeks to achieve value for money on all expenditure. In line with the national directives, we have calculated the metrics as follows:

Metric 1	Reinvestment %	0%	YMCA Doncaster existing unit with no expansion planned
Metric 2	New supply delivered %	0%	As above
Metric 3	Gearing	0%	YMCA Doncaster holds no debt at the year end date.
Metric 4	EBITDA MRI Interest Cover %	N/A	As above – no interest charged in the financial statements.
Metric 5	Headline social housing cost per unit	£13,502	The cost per unit includes the staff costs element of providing social housing to the residents.
Metric 6	Operating Margin	-5.89%	Operating margin is low as the organisation recovers following the pandemic
Metric 7	Return on capital employed (ROCE) %	-2.38%	In line with the business plan

Payments to creditors

The target for payment of purchase invoices is within 30 days of receipt.

Trustees Investment Policy and Objectives

The charity's objective in investment of funds is to ensure that YMCA Doncaster received the best financial return on investment with regard to its Investment Policy and particularly matters relating to ethical investment and risk. There is an expectation that investment funds will increase over time, and any increase will be recorded as part of the Association's annual income.

The Board of Governors have concluded that any investment should be low or medium risk. An Investment Sub Group, appointed by the Board of Governors from within their number, has delegated responsibility for specific matters relating to compliance with the policy, making and agreeing investments and withdrawals after taking professional advice and undertaking an annual review of investments.

STRUCTURE, GOVERNANCE AND MANAGEMENT

Governing document

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

Organisational structure

YMCA Doncaster is a registered charity and a registered social landlord, governed by a voluntary Board of Governors.

Its Governing Document is its Constitution.

As part of an International Movement, YMCA Doncaster is part of the Yorkshire and North East Lincolnshire Region of YMCAs and affiliates to the English National Council of YMCAs. This affiliation brings with it membership of the World YMCA Movement.

Throughout its structures, the International YMCA Movement respects and celebrates the independence of each local YMCA and the diversity and community focus that it brings to our work.

Objects
The objects of the Association arise from its acceptance of the Paris Basis of 1855 incorporated into the National Statement of the Aims and Purposes of the YMCA in England, adopted at the National Assembly of the English Young Men's Christian Associations in the year 2003, namely:

The YMCA is a Christian Movement which seeks to unite those who, regarding Jesus Christ as their God and Saviour according to the Holy Scriptures, desire to be His disciples in their faith and in their life, and to associate their efforts for the extension of His Kingdom.
It welcomes into its fellowship persons of all religious faiths and of none.

In accordance with its Christian values the YMCA stands for:

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

As the expression of its Christian purposes the YMCA aims to:

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

Accordingly, the objects of the Association are:

(1) To unite those who, regarding Jesus Christ as their God and Saviour according to the Holy Scriptures, desire to be His disciples in their faith and in their life, and to associate their efforts for the extension of His Kingdom.

(2) To lead young people to the Lord Jesus Christ and to fullness of life in Him.

(3) 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.

(4) To provide or assist in the provision of education for persons of all ages with the object of developing their physical, mental or spiritual capacities.

(5) To relieve or assist in the relief of persons of all ages who are in conditions of need, hardship or distress by reason of their social, physical or economic circumstances.

(6) To provide residential accommodation for persons of all ages who are in conditions of need, hardship or distress by reason of their social, physical or economic circumstances.

STATEMENT OF BOARD OF GOVERNORS / TRUSTEES' RESPONSIBILITIES

The trustees are responsible for preparing the Report of the Trustees and the financial statements in accordance with applicable law and United Kingdom Accounting Standards (United Kingdom Generally Accepted Accounting Practice).

The Housing and Regeneration Act 2008 and the Charities Act 2011, Charity (Accounts and Reports) Regulations 2008 and the provisions of the trust deed require the Board of Governors / Trustees' to prepare Financial Statements for each financial year which give a true and fair view of the state of affairs of the Association and of the Surplus or Deficit of the Association for that period. In preparing these financial statements, the Board of Governors / Trustees' is / are required to:

- Select suitable accounting policies and apply them consistently.
- Observe the methods and principles in the Charity SORP;
- Make judgements and estimates that are prudent.
- State whether applicable accounting standards have been followed subject to any material departures disclosed and explained in the financial statements.
- Prepare the financial statements on the going concern basis unless it is inappropriate to presume that the Association will continue in business.

The Board of Governors is responsible for keeping proper accounting records which disclose with reasonable accuracy at any time the financial position of the Association and enable it to ensure that the financial statements comply with the Housing and Regeneration Act 2008 and the Statement of Recommended Practice for Social housing providers 2014, the Charities Act 2011, the Charity (Accounts and Reports) Regulations 2008 and the provisions of the trust deed.. The Board of Governors is also responsible for instituting adequate systems of internal control, safeguarding the assets of the Association and hence for taking reasonable steps for the prevention and detection of fraud and other irregularities.

STATEMENT ON INTERNAL FINANCIAL CONTROLS

Included in the Board of Governors responsibilities set out previously is the recognition that the Board is responsible for the Association's systems for internal financial controls.

Any system of financial controls can only provide reasonable but not absolute assurance against material misstatement or loss caused by errors or fraud.

The principal procedures employed by the Board during the year to ensure adherence to financial controls are as follows:-

- Regular reporting of accounting information to the Board of Governors with any significant fluctuations identified and reported on.
- Separation of duties between those involved in incurring expenditure and those responsible for making payments.
- Separation of duties between those receiving money and those recording receipts.

The Board reviews the effectiveness of the system of internal financial controls by receiving a report from the Association's external auditors on an annual basis in written or verbal form which highlights any areas of weakness that have been identified.

DISCLOSURE OF INFORMATION TO AUDITORS

Each of the persons who are Trustees at the time when this Trustees' report is approved has confirmed that:

- so far as that Trustee is aware, there is no relevant audit information of which the association's auditors are unaware, and
- that Trustee has taken all the steps that ought to have been taken as a Trustee in order to be aware of any relevant audit information and to establish that the association's auditors are aware of that information.

Approved by order of the board of trustees on 5-9-24 and signed on its behalf by:

.....
Ms L Hill
Trustee



REPORT OF THE INDEPENDENT AUDITORS TO THE TRUSTEES OF DONCASTER YOUNG MEN'S CHRISTIAN ASSOCIATION

Opinion

We have audited the financial statements of Doncaster Young Men's Christian Association (the 'charity') for the year ended 31 March 2024 which comprise the Statement of Financial Activities, the Statement of Financial Position, the Statement of Cash Flows and notes to the financial statements, including a summary of significant accounting policies. The financial reporting framework that has been applied in their preparation is applicable law and United Kingdom Accounting Standards (United Kingdom Generally Accepted Accounting Practice).

In our opinion the financial statements:

- give a true and fair view of the state of the charity's affairs as at 31 March 2024 and of its incoming resources and application of resources, for the year then ended;
- have been properly prepared in accordance with United Kingdom Generally Accepted Accounting Practice; and
- have been prepared in accordance with the requirements of the Charities Act 2011.

Basis for opinion

We conducted our audit in accordance with International Standards on Auditing (UK) (ISAs (UK)) and applicable law. Our responsibilities under those standards are further described in the Auditors' responsibilities for the audit of the financial statements section of our report. We are independent of the charity in accordance with the ethical requirements that are relevant to our audit of the financial statements in the UK, including the FRC's Ethical Standard, and we have fulfilled our other ethical responsibilities in accordance with these requirements. We believe that the audit evidence we have obtained is sufficient and appropriate to provide a basis for our opinion.

Conclusions relating to going concern

In auditing the financial statements, we have concluded that the trustees' use of the going concern basis of accounting in the preparation of the financial statements is appropriate.

Based on the work we have performed, we have not identified any material uncertainties relating to events or conditions that, individually or collectively, may cast significant doubt on the charity's ability to continue as a going concern for a period of at least twelve months from when the financial statements are authorised for issue.

Our responsibilities and the responsibilities of the trustees with respect to going concern are described in the relevant sections of this report.

Other information

The trustees are responsible for the other information. The other information comprises the information included in the Annual Report, other than the financial statements and our Report of the Independent Auditors thereon.

Our opinion on the financial statements does not cover the other information and, except to the extent otherwise explicitly stated in our report, we do not express any form of assurance conclusion thereon.

In connection with our audit of the financial statements, our responsibility is to read the other information and, in doing so, consider whether the other information is materially inconsistent with the financial statements or our knowledge obtained in the audit or otherwise appears to be materially misstated. If we identify such material inconsistencies or apparent material misstatements, we are required to determine whether this gives rise to a material misstatement in the financial statements themselves. If, based on the work we have performed, we conclude that there is a material misstatement of this other information, we are required to report that fact. We have nothing to report in this regard.

Matters on which we are required to report by exception

We have nothing to report in respect of the following matters where the Charities (Accounts and Reports) Regulations 2008 requires us to report to you if, in our opinion:

- the information given in the Report of the Trustees is inconsistent in any material respect with the financial statements; or
- sufficient accounting records have not been kept; or
- the financial statements are not in agreement with the accounting records and returns; or
- we have not received all the information and explanations we require for our audit.

REPORT OF THE INDEPENDENT AUDITORS TO THE TRUSTEES OF DONCASTER YOUNG MEN'S CHRISTIAN ASSOCIATION

Responsibilities of trustees
As explained more fully in the Statement of Trustees' Responsibilities, the trustees are responsible for the preparation of the financial statements which give a true and fair view, and for such internal control as the trustees determine is necessary to enable the preparation of financial statements that are free from material misstatement, whether due to fraud or error.

In preparing the financial statements, the trustees are responsible for assessing the charity's ability to continue as a going concern, disclosing, as applicable, matters related to going concern and using the going concern basis of accounting unless the trustees either intend to liquidate the charity or to cease operations, or have no realistic alternative but to do so.

Our responsibilities for the audit of the financial statements
We have been appointed as auditors under Section 144 of the Charities Act 2011 and report in accordance with the Act and relevant regulations made or having effect thereunder.

Our objectives are to obtain reasonable assurance about whether the financial statements as a whole are free from material misstatement, whether due to fraud or error, and to issue a Report of the Independent Auditors that includes our opinion. Reasonable assurance is a high level of assurance, but is not a guarantee that an audit conducted in accordance with ISAs (UK) will always detect a material misstatement when it exists. Misstatements can arise from fraud or error and are considered material if, individually or in the aggregate, they could reasonably be expected to influence the economic decisions of users taken on the basis of these financial statements.

The extent to which our procedures are capable of detecting irregularities, including fraud is detailed below:

- Evaluation of management's controls designed to prevent and detect irregularities;
- Review of board meeting minutes and meetings of those charged with governance;
- Identifying and, where relevant, testing journal entries posted by senior management or with unusual combinations;
- Reviewing financial statement disclosures and testing to supporting documentation to assess compliance with applicable laws and regulations;
- Incorporating elements of unpredictability into the nature, timing and/or extent of audit procedures performed.

A further description of our responsibilities for the audit of the financial statements is located on the Financial Reporting Council's website at www.frc.org.uk/auditorsresponsibilities. This description forms part of our Report of the Independent Auditors.

Use of our report
This report is made solely to the charity's trustees, as a body, in accordance with Part 4 of the Charities (Accounts and Reports) Regulations 2008. Our audit work has been undertaken so that we might state to the charity's trustees those matters we are required to state to them in an auditors' report and for no other purpose. To the fullest extent permitted by law, we do not accept or assume responsibility to anyone other than the charity and the charity's trustees as a body, for our audit work, for this report, or for the opinions we have formed.

Xeinadin Audit Limited
Sidings House
Sidings Court
Lakeside
Doncaster
South Yorkshire
DN4 5NU

Date: 20-9-2024

Xeinadin Audit Limited is eligible to act as an auditor in terms of section 1212 of the Companies Act 2006.

DONCASTER YOUNG MEN'S CHRISTIAN ASSOCIATION

STATEMENT OF FINANCIAL ACTIVITIES
FOR THE YEAR ENDED 31 MARCH 2024

	Notes	Unrestricted fund £	Restricted funds £	Designated funds £	2024 Total funds £	2023 Total funds £
INCOME AND ENDOWMENTS FROM						
Donations and legacies	2	2,593	26,450	-	29,043	10,276
Charitable activities	5					
Housing Income		580,499	-	-	580,499	521,902
Non-Housing Income		15,036	-	-	15,036	15,728
Other trading activities	3	2,552	-	-	2,552	6,451
Investment income	4	13,679	-	-	13,679	13,542
Other income		-	-	-	-	17,449
Total		614,359	26,450	-	640,809	585,348
EXPENDITURE ON						
Charitable activities	6					
Housing Income		561,717	-	-	561,717	534,515
Non-Housing Income		46,917	61,226	8,705	116,848	179,761
Total		608,634	61,226	8,705	678,565	714,276
Net gains/(losses) on investments		43,466	-	-	43,466	(50,604)
NET INCOME/(EXPENDITURE)		49,191	(34,776)	(8,705)	5,710	(179,532)
Transfers between funds	18	-	-	-	-	-
Net movement in funds		49,191	(34,776)	(8,705)	5,710	(179,532)
RECONCILIATION OF FUNDS						
Total funds brought forward		395,835	39,776	1,119,007	1,554,618	1,734,150
TOTAL FUNDS CARRIED FORWARD		445,026	5,000	1,110,302	1,560,328	1,554,618

The notes form part of these financial statements

DONCASTER YOUNG MEN'S CHRISTIAN ASSOCIATION

STATEMENT OF FINANCIAL POSITION
31 MARCH 2024

	Notes	Unrestricted fund £	Restricted funds £	Designated funds £	2024 Total funds £	2023 Total funds £
FIXED ASSETS						
Tangible assets	11	**337,290**	**-**	**606,828**	**944,118**	965,227
Heritage assets	12	**-**	**-**	**-**	**-**	15,220
Investments	13	**77,817**	**-**	**355,341**	**433,158**	408,306
		415,107	**-**	**962,169**	**1,377,276**	1,388,753
CURRENT ASSETS						
Debtors	14	**49,558**	**-**	**-**	**49,558**	21,988
Cash at bank and in hand		**66,375**	**5,000**	**148,133**	**219,508**	300,078
		115,933	**5,000**	**148,133**	**269,066**	322,066
CREDITORS						
Amounts falling due within one year	15	**(57,981)**	**-**	**-**	**(57,981)**	(90,352)
NET CURRENT ASSETS		**57,952**	**5,000**	**148,133**	**211,085**	231,714
TOTAL ASSETS LESS CURRENT LIABILITIES		**473,059**	**5,000**	**1,110,302**	**1,588,361**	1,620,467
CREDITORS						
Amounts falling due after more than one year	16	**(28,033)**	**-**	**-**	**(28,033)**	(65,849)
NET ASSETS		**445,026**	**5,000**	**1,110,302**	**1,560,328**	1,554,618
FUNDS	18					
Unrestricted funds					**445,026**	395,835
Restricted funds					**5,000**	39,776
Designated funds					**1,110,302**	1,119,007
TOTAL FUNDS					**1,560,328**	1,554,618

The financial statements were approved by the Board of Trustees and authorised for issue on 5-9-2024 and were signed on its behalf by:

.....
Ms L Hill
Trustee

The notes form part of these financial statements

DONCASTER YOUNG MEN'S CHRISTIAN ASSOCIATION

STATEMENT OF CASH FLOWS
FOR THE YEAR ENDED 31 MARCH 2024

	Notes	2024 £	2023 £
Cash flows from operating activities			
Cash generated from operations	1	(50,687)	(103,304)
Interest paid		-	(23,339)
Net cash (used in)/provided by operating activities		(50,687)	(126,643)
Cash flows from investing activities			
Sale of heritage assets		15,967	-
Purchase of investments		-	(120,000)
Interest received		3,154	6,736
Net cash (used in)/provided by investing activities		19,121	(113,264)
Cash flows from financing activities			
Increase in loan		-	20,332
Loan repaid in year		(49,004)	-
Net cash provided by/(used in) financing activities		(49,004)	20,332
Change in cash and cash equivalents in the reporting period		(80,570)	(219,575)
Cash and cash equivalents at the beginning of the reporting period		300,078	519,653
Cash and cash equivalents at the end of the reporting period		219,508	300,078

The notes form part of these financial statements

NOTES TO THE STATEMENT OF CASH FLOWS
FOR THE YEAR ENDED 31 MARCH 2024

1. RECONCILIATION OF NET (EXPENDITURE)/INCOME TO NET CASH FLOW FROM OPERATING ACTIVITIES

	2024	2023
	£	£
Net (expenditure)/income for the reporting period (as per the Statement of Financial Activities)	**5,710**	(179,532)
Adjustments for:		
Depreciation charges	**21,109**	22,003
(Gain) / loss on heritage assets	**(747)**	10,080
(Gain) / losses on investments	**(19,371)**	32,862
(Gain) / losses on defined benefit pension scheme	**(23,348)**	7,662
Interest and dividends received	**(13,679)**	(13,542)
Interest paid	**-**	23,339
Charges on investment portfolio	**5,044**	11,118
Decrease/(increase) in debtors	**(27,570)**	3,600
(Decrease)/ increase in creditors	**2,165**	(20,894)
Net cash (used in)/provided by operations	**(50,687)**	(103,304)

2. ANALYSIS OF CHANGES IN NET FUNDS

	At 1/4/23	Cash flow	At 31/3/24
	£	£	£
Net cash			
Cash at bank and in hand	**300,078**	**(80,570)**	**219,508**
	300,078	**(80,570)**	**219,508**
Debt			
Debts falling due within 1 year	**(49,004)**	**49,004**	**-**
Debts falling due after 1 year	**-**	**-**	**-**
	(49,004)	**(49,004)**	**-**
Total	**251,074**	**(31,566)**	**219,508**

The notes form part of these financial statements

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.

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 issued in October 2019 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 £1.

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.

Incoming resources
All incoming resources are included in the SOFA when the charity is legally entitled to the income and the amount can be qualified with reasonable accuracy. The income of the charity represents the amount derived from incoming resources from generating funds, such as donations, grants and interest received. Income from service level agreements, rental and activities run by the YMCA are shown as incoming resources from charitable activities. Grant Income is accounted for on a receipts basis in accordance with the SORP.
Donations received for the general purposes of the charity are included as unrestricted funds. Income from other trading activities are the sale of donated items in the YMCA charity shop.

Government grants
Income from government and other grants are recognised at fair value when the charity has entitlement after any performance conditions have been met, it is probable that the income will be received and the amount can be measured reliably. If entitlement is not met then these amounts are deferred.

Basis of allocation of expenditure
Expenditure has been specifically identified as relating to headings included in the Statement of Financial Activities.

Resources expended
All expenditure is accounted for on an accruals basis and has been classified under headings that aggregate all costs related to the category. Resources expended include attributable VAT which cannot be recovered. Governance costs are those costs which are directly attributable to governing the charity and compliance with constitutional and statutory requirements.

Apportionment of management expenses
Direct employee administration and operating costs have been apportioned to the Property Revenue Account and the relevant sections of the Income and Expenditure Account on the basis of costs of the staff to the extent that they are directly engaged in each of the operations dealt with in those activities.

continued...

1. ACCOUNTING POLICIES - continued

Fixed assets- housing properties
Properties included in housing properties are stated at cost or valuation less depreciation.

The costs are either termed "qualifying costs" by the Homes and Communities Agency for approved Housing Association Grant Schemes and are considered for mortgage loans by the relevant lending authority or they are met out of the Association's reserves.

Fixed assets- non-housing properties
Properties are stated at cost or valuation. The properties include land which is not depreciated. It also includes mixed use property in the guise of a retail shop and part of the carpark which is let out during the day but is otherwise used by staff and members in the day and evenings. The board are of the opinion that the value of the retail shop and land are of such an insignificant part of the land and buildings as a whole that is should not be disclosed separately as investment property.

Depreciation and Property Equity
(i) Housing Properties
Depreciation is provided at rates calculated to write off the properties over their useful economic life.

Housing properties	2% on cost or valuation

The depreciation on housing properties has been introduced as a result of the revised Housing Statement of Recommended Practice 2014. This required depreciation to be charged over the useful economic life of the property. The charge that is required is based on the cost or valuation.

(ii) **Other Fixed Assets**
Depreciation is provided on the following basis:

Housing Furniture and Fittings	10% on cost
Office Equipment, Fixtures and Fittings	10% on cost
Freehold Property	2% on cost or valuation
Musical Instruments, Computers and Equipment	20% on cost
Non-Housing Furniture and Fittings	10% on cost

No depreciation is charged in the year of revaluation. Land is not depreciated.

Revaluations
Freehold land and buildings are included in the balance sheet at revalued amounts less accumulated depreciation.

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

Value added tax
The association charges value added tax (VAT) on some of its income and is able to recover part of the VAT it incurs on expenditure. The financial statements include VAT to the extent that it is suffered by the association and not recoverable from HM Revenue and Customs. The balance of VAT payable or recoverable at the year-end is included as a current liability or asset.

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.

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

continued...

1. ACCOUNTING POLICIES - continued

Pensions
YMCA Doncaster participated in a multi-employer defined benefit pension plan for employers of YMCA's in England, Scotland and Wales, 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 YMCA Doncaster, therefore the scheme is accounted for as a defined contribution scheme.

As described in the notes, YMCA Doncaster has a contractual obligation to make pension deficit payments over the period to April 2029, accordingly this is shown as a liability in these accounts. In addition, YMCA Doncaster is required to contribute to the operation expenses of the pension plan and these costs are charged to the Statement of Financial Activities as made. YMCA Doncaster operates a defined contribution pension scheme for its current employees. Contributions payable to the pension scheme are charged to the Income and Expenditure Account in the period to which they relate.

Grants
Housing Association Grant
Housing Association Grants (HAG) are utilised to reduce the amount of mortgage loan in respect of an approved scheme to the amount which is estimated can be serviced by the net annual income of the scheme. The amount of HAG is calculated on the qualifying costs of the scheme, in accordance with instructions issued from time to time by the Homes and Communities Agency. The grants are paid direct to the lending authority and are reflected in the Financial Statements of the association, only when the payment has been made and the relevant mortgage loan reduced. However, on adoption of FRS102 and the Housing SORP 2014, the grants must be recognised using the performance model, which are met on the completion of the property. The grant therefore becomes recognised and opening reserves are adjusted accordingly.

Reserve for Future Housing Major and Cyclical Maintenance
The reserve reflects the associations liability to maintain its properties in accordance with a planned programme of works. It is planned to carry out external decorating every five years and internal decorating every four years. Further amounts are included for replacement of curtains and blinds every five years and floor coverings every seven years.

Reserve for Non-Housing Major and Cyclical Maintenance
A Reserve has been made towards the cost of major repairs to the structure and fabric of the main building which was built in 1962.

Reserve for HAG Repayable on Sale of Hostel
A reserve has been made to reflect that the HAG would be repayable if the hostel was sold.

Reserve for Hostel Move-On Fund
A reserve has been made, initially funded from donations at the time of the hostel being built, to cover small items of essential furniture and household equipment for residents moving out of the Hostel who are not eligible for other forms of financial assistance.

Investments
Investments in shares are initially recognised at fair value, which is normally the transaction price less transaction costs. Subsequent measurement is at fair value, where the shares are publicly traded or their fair value can be measured reliably. Any aggregate surplus or deficit arising from changes in fair value ir recognised in the Statement of Financial Activities.

continued...

2. DONATIONS AND LEGACIES

	2024	2023
	£	£
Donations	2,593	709
Grants	26,450	9,567
	29,043	10,276

Small project grants were received in the year totalling £26,450 (2023: £9,567).

£26,450 (2023: £9,567) of Grants received were attributable to restricted funds.

	2024	2023
	£	£
Other income	-	17,449
	-	17,449

3. OTHER TRADING ACTIVITIES

	2024	2023
	£	£
Shop income	2,552	6,451

4. INVESTMENT INCOME

	2024	2023
	£	£
Investment dividends & rebates	10,525	6,905
Deposit account interest	3,154	6,637
	13,679	13,542

continued...

5. INCOME FROM CHARITABLE ACTIVITIES

	Activity	2024 £	2023 £
Supporting people contract fee	Housing Income	-	-
Rents receivable	Housing Income	**580,447**	521,555
Laundry receipts etc.	Housing Income	**52**	347
Laundry receipts etc.	Non-Housing Income	-	752
Other rents	Non-Housing Income	**15,036**	14,976
		595,535	537,630

6. CHARITABLE ACTIVITIES COSTS

	Direct Costs £	Support costs (see note 7) £	Totals £
Housing Income	**405,056**	**156,661**	**561,717**
Non-Housing Income	**90,918**	**25,930**	**116,848**
	495,974	**182,591**	**678,565**

7. SUPPORT COSTS

	Administrative costs £	Governance costs £	Totals £
Housing Income	**151,086**	**5,575**	**156,661**
Non-Housing Income	**25,005**	**925**	**25,930**
	176,091	**6,500**	**182,591**

continued...

8. TRUSTEES' REMUNERATION AND BENEFITS

There were no trustees' remuneration or other benefits for the year ended 31 March 2024 nor for the year ended 31 March 2023.

Trustees' expenses

There were no trustees' expenses paid for the year ended 31 March 2024 nor for the year ended 31 March 2023.

9. STAFF COSTS

	2024 £	2023 £
Housing Direct Costs:		
Salaries	280,746	280,838
Social Security Costs	13,624	25,534
Pension	11,567	12,141
	305,937	318,513
Housing Administrative Costs:		
Salaries	77,046	60,880
Social Security Costs	5,206	3,591
Pension	2,821	2,308
	85,073	66,779
Non-Housing Costs:		
Salaries	82,289	99,759
Social Security Costs	5,008	6,198
Pension	3,621	2,396
	90,918	108,353
Staff costs include the following remuneration in respect of the Association's Chief Executive who is also the highest paid employee	51,816	49,571

Members of the Board receive no remuneration in the course of their role with Doncaster YMCA. Minor travel expenses are available, but rarely claimed. There are no related party transactions that require disclosure.

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

	2024	2023
Monthly paid	6	7
Weekly paid	16	16
	22	23

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

continued...

10. COMPARATIVES FOR THE STATEMENT OF FINANCIAL ACTIVITIES

	Unrestricted fund £	Restricted funds £	Designated funds £	Total funds £
INCOME AND ENDOWMENTS FROM				
Donations and legacies	709	9,567	-	10,276
Charitable activities				
Housing Income	521,902	-	-	521,902
Non-Housing Income	15,728	-	-	15,728
Other trading activities	6,451	-	-	6,451
Investment income	4,914	-	8,628	13,542
Other income	17,449	-	-	13,435
Total	567,153	9,567	8,628	585,348
EXPENDITURE ON				
Charitable activities				
Housing Income	534,515	-	-	534,515
Non-Housing Income	125,486	54,275	-	179,761
Total	660,001	54,275	-	714,276
Net gains/(losses) on investments	(47,317)	-	(3,287)	(50,604)
NET INCOME / (EXPENDITURE)	(140,165)	(44,708)	5,341	(179,532)
Transfers between funds	20,671	-	(20,671)	-
Net movements in funds	(119,494)	(44,708)	(15,330)	(179,532)
RECONCILIATION OF FUNDS				
Total funds brought forward	515,329	84,484	1,134,337	1,734,150
TOTAL FUNDS CARRIED FORWARD	395,835	39,776	1,119,007	1,554,618

continued...

11. TANGIBLE FIXED ASSETS

	Freehold property £	Plant and machinery £	Totals £
COST			
At 1 April 2023 and 31 March 2024	1,071,000	95,350	1,166,350
DEPRECIATION			
At 1 April 2023	121,940	79,183	201,123
Charge for year	17,420	3,689	21,109
At 31 March 2024	139,360	82,872	222,232
NET BOOK VALUE			
At 31 March 2024	931,640	12,478	944,118
At 31 March 2023	949,060	16,167	965,227

Included in cost or valuation of land and buildings is freehold land of £200,000 which is not depreciated.

Freehold land and buildings were valued on an open market value basis in August 2013 by Hall Gates Estates, Chartered Surveyors. The Board of Trustees considered, that as there had been no significant change to the premises and no significant changes to the surrounding area such that the interim value in 2024 would have been the same as in August 2013.

If freehold properties had not been revalued they would have been included at the following historic cost:

	Housing Properties held for Letting £	Non-Housing £
Historical cost	645,793	66,548
Accumulated depreciation	(7,060)	(9,682)
Less HAG	(600,629)	-
Less YMCA Grant	(6,199)	-
	31,905	56,866

continued...

12. HERITAGE ASSETS

	Total
	£
MARKET VALUE	
At 1 April 2023	**15,220**
Disposals	**(15,220)**
At 31 March 2024	**-**
NET BOOK VALUE	
At 31 March 2024	**-**
At 31 March 2023	15,220

All heritage assets held by the charity were disposed of during the year.

13. FIXED ASSET INVESTMENTS

	2024	2023
	£	£
Other	**433,158**	408,306

There were no investment assets outside the UK.

Investments (neither listed nor unlisted) were as follows:

	2024	2023
	£	£
Cost/ valuation b/f	**408,306**	325,480
Transfers in	**-**	120,000
Dividends	**10,525**	6,806
Charges	**(5,044)**	(11,118)
Revaluation	**19,371**	(32,862)
	433,158	**408,306**

The charity bought an Aviva investment portfolio in December 2013. At 31 March 2024, the investment portfolio was valued at £229,596 (2023: £207,718).

During the 2021 year end the Charity purchased a further investment portfolio with Rowan Dartington, additional transfers were made in the year. At 31 March 2024 this investment was valued at £203,562 (2023: £200,588).

continued...

14. DEBTORS: AMOUNTS FALLING DUE WITHIN ONE YEAR

	2024	2023
	£	£
Trade debtors	30,730	21,988
Other debtors	18,828	-
	49,558	21,988

15. CREDITORS: AMOUNTS FALLING DUE WITHIN ONE YEAR

	2024	2023
	£	£
Trade creditors	24,014	3,741
Taxation and social security	8,737	8,756
Other creditors	25,230	77,885
	57,981	90,352

16. CREDITORS: AMOUNTS FALLING DUE AFTER MORE THAN ONE YEAR

	2024	2023
	£	£
Other creditors	28,033	65,849

17. LOANS

An analysis of the maturity of loans is given below:

	2024	2023
	£	£
Amounts falling due within one year on demand:		
Other loans	-	49,004

The loan was secured by a First Legal Charge over the Freehold Housing Property and has been settled in full during the year.

continued...

18. MOVEMENT IN FUNDS

	At 1/4/23 £	Net movement in funds £	Transfers between funds £	At 31/3/24 £
Unrestricted funds				
General Funds	**395,835**	**49,191**	**-**	**445,026**
Restricted funds				
Small Projects	**7,900**	**(2,900)**	**-**	**5,000**
Postcode Neighbourhood Trust	-	-	-	-
Steam Readers	**2,092**	**(2,092)**	**-**	**-**
Youth Support Coaching	**29,784**	**(29,784)**	**-**	**-**
	39,776	**(34,776)**	**-**	**5,000**
Designated funds				
Housing Major and Cyclical Maintenance	**62,571**	**-**	**-**	**62,571**
HAG Repayable on Sale of Hostel	**606,828**	**-**	**-**	**606,828**
Hostel Move-On Fund	**8,343**	**(3,340)**	**-**	**5,003**
Engagement reserve	**46,500**	**(5,365)**	**-**	**41,135**
Development reserve	**355,341**	**-**	**-**	**355,341**
Non-Housing Major and Cyclical Maintenance	**39,424**	**-**	**-**	**39,424**
	1,119,007	**(8,705)**	**-**	**1,110,302**
TOTAL FUNDS	**1,554,618**	**5,710**	**-**	**1,560,328**

continued...

18. 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 £
Unrestricted funds				
General Funds	614,359	(608,634)	43,466	49,191
Restricted funds				
Small Projects	26,450	(29,350)	-	(2,900)
Steam Readers	-	(2,092)	-	(2,092)
Youth Support Coaching	-	(29,784)	-	(29,784)
	26,450	(61,226)	-	(34,776)
Designated funds				
Hostel Move-On Fund	-	(3,340)	-	(3,340)
Engagement reserve	-	(5,365)	-	(5,365)
	-	(8,705)	-	(8,705)
TOTAL FUNDS	640,809	(678,565)	43,466	5,710

continued...

18. MOVEMENT IN FUNDS - continued

Comparatives for movement in funds

	At 1/4/22 £	Net movement in funds £	Transfers between funds £	At 31/3/23 £
Unrestricted funds				
General Funds	515,329	(140,164)	20,671	395,836
Restricted funds				
Small Projects	5,420	2,480	-	7,900
Postcode Neighbourhood Trust	20,000	(20,000)	-	-
Steam Readers	2,431	(340)	-	2,091
Youth Support Coaching	56,633	(26,849)	-	29,784
	84,484	(44,709)	-	39,775
Designated funds				
Housing Major and Cyclical Maintenance	68,987	-	(6,416)	62,571
HAG Repayable on Sale of Hostel	606,828	-	-	606,828
Hostel Move-On Fund	12,000	-	(3,657)	8,343
Engagement reserve	50,000	-	(3,500)	46,500
Development reserve	350,000	5,341	-	355,341
Non-Housing Major and Cyclical Maintenance	46,522	-	(7,098)	39,424
	1,134,337	5,341	(20,671)	1,119,007
TOTAL FUNDS	1,734,150	(179,532)	-	1,554,618

continued...

18. 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 £
Unrestricted funds				
General Funds	567,153	(660,000)	(47,317)	(140,164)
Restricted funds				
Small Projects	7,900	(5,420)	-	2,480
Postcode Neighbourhood Trust	417	(20,417)	-	(20,000)
Steam Readers	1,250	(1,590)	-	(340)
Youth Support Coaching	-	(26,849)	-	(26,849)
	9,567	(54,276)	-	(44,709)
Designated funds				
Development reserve	8,628	-	(3,287)	5,341
TOTAL FUNDS	585,348	(714,276)	(50,604)	(179,532)

continued...

19. EMPLOYEE BENEFIT OBLIGATIONS

YMCA Doncaster operates a defined contribution pension scheme for current employees. The assets of the scheme are held separately from those of YMCA Doncaster in an independently administered fund. The charge for the year was £18,009 (2023: £16,844).

PENSION SCHEME

YMCA Doncaster participated in a contributory pension plan providing defined benefits based on financial 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 Doncaster 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 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 2023 showed that the YMCA Pension Plan (for England, Scotland and Wales) had a deficit of £9.1 million. YMCA Doncaster has been advised that it will need to make monthly contributions of £1,206 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 5% (2023: 5%). The current recovery period is 3 years commencing 1st May 2024.

	Repayable				After more		
	Within one year	One to two years	Two to five years	After five years	than one year	Total 2024	Total 2023
	£	£	£	£	£	£	£
As at 31 March 2024	14,467	13,753	14,280	-	28,033	42,500	
As at 31 March 2023	16,103	15,036	39,386	11,428	65,850		81,953

In addition, Doncaster YMCA 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 to qualify the potential amount that Doncaster YMCA may be called upon to pay in the future.

20. CONTINGENT LIABILITIES

There were no material contingent liabilities as at 31 March 2024.

21. RELATED PARTY DISCLOSURES

There were no related party transactions for the year ended 31 March 2024.

22. MATERIAL UNCERTAINTIES

There are no material uncertainties about the charity's ability to continue.

23. LEGISLATIVE PROVISIONS

Doncaster Young Men's Christian Association is an unincorporated association, a registered charity and is registered with the Housing Regulator as a social landlord.

DONCASTER YOUNG MEN'S CHRISTIAN ASSOCIATION

DETAILED STATEMENT OF FINANCIAL ACTIVITIES
FOR THE YEAR ENDED 31 MARCH 2024

	2024 £	2023 £
INCOME AND ENDOWMENTS		
Donations and legacies		
Donations	2,593	709
Grants	26,450	9,567
	29,043	10,276
Other trading activities		
Shop income	2,552	6,451
Investment income		
Investment dividends & rebates	10,525	6,905
Deposit account interest	3,154	6,637
	13,679	13,542
Charitable activities		
Supporting people contract fee	-	-
Rents receivable	580,447	521,555
Laundry receipts etc.	52	1,099
Other rents	15,036	14,976
	595,535	537,630
Other income		
Other Income	-	17,449
Total incoming resources	640,809	585,348
EXPENDITURE		
Charitable activities		
Wages	357,792	304,620
Social security	18,830	24,373
Pensions	14,388	9,211
Rates and water	9,400	6,203
Insurance	13,040	-
Light and heat	19,318	16,304
Postage and stationery	6,336	5,462
Advertising	1,085	1,536
Sundries	3,958	4,376
TPIA	-	2,094
Move on grant	3,340	3,657
Enrichment	2,879	543
Carried forward	450,637	378,379

DONCASTER YOUNG MEN'S CHRISTIAN ASSOCIATION

DETAILED STATEMENT OF FINANCIAL ACTIVITIES
FOR THE YEAR ENDED 31 MARCH 2024

	2024 £	2023 £
Charitable activities		
Brought forward	450,637	378,379
Engagement	5,365	1,859
Cleaning & laundry	2,511	2,869
Rent refunds	1,887	5,179
Audit fees	690	172
Paperhouse Arnold Clark	-	-
Welcome expenditure	-	62
Arts expenditure	-	330
Grants to individuals	-	2,674
Housing maintenance	15,704	18,681
Computer maintenance	17,855	16,721
Corona Tech	-	(60)
Bad debts	-	4,394
Training	1,174	270
Rotary Tech	421	421
	495,974	431,951
Support costs		
Administrative costs		
Wages	82,289	136,858
Social security	5,008	10,950
Pensions	3,621	7,633
Rates and water	(2,591)	1,997
Insurance	5,516	-
Light and heat	5,197	8,402
Postage and stationery	1,404	1,073
Advertising	65	466
Non-reclaimable VAT	17471	15,433
Fundraising	-	-
Affiliation fees	621	509
Programme expenses	10,680	7,327
Shop expenses	-	2,454
Entertainment	375	325
Westfield health	4,568	4,156
Group life scheme	3,016	3,463
Sundry expenses	574	313
Car park rates	-	1,659
Computer maintenance	3,694	2,878
Building maintenance	2,608	10,182
Cleaning	1,483	1,010
Audit fees	2,889	1,023
Freehold property	17,420	17,420
Fixtures and fittings	3,689	4,583
Bank charges	6,494	12,587
Bank loan interest	-	23,339
	176,091	276,040

DONCASTER YOUNG MEN'S CHRISTIAN ASSOCIATION

DETAILED STATEMENT OF FINANCIAL ACTIVITIES
FOR THE YEAR ENDED 31 MARCH 2024

	2024	2023
	£	£
Administrative costs		
Governance costs		
Auditors' remuneration	6,500	6,285
Total resources expended	678,565	714,276
Net (expenditure)/income before gains and losses	(37,758)	(128,928)
Realised recognised gains and losses		
Realised gains/loss on investments	19,371	(32,862)
Realised gains/losses on revaluation of fixed assets	747	(10,080)
Remeasurement loss on defined benefit plan	23,348	(7,662)
Net income/(expenditure)	5,710	(179,532)

DONCASTER YOUNG MEN'S CHRISTIAN ASSOCIATION

England & Wales - Charity number 250973

Accounts

REGISTERED CHARITY NUMBER: 250973

REGISTERED SOCIAL LANDLORD: H3639

REPORT OF THE TRUSTEES AND

AUDITED FINANCIAL STATEMENTS

FOR THE YEAR ENDED 31 MARCH 2023

FOR

DONCASTER YOUNG MEN'S CHRISTIAN ASSOCIATION

Xeinadin Audit Limited
Sidings House
Sidings Court
Lakeside
Doncaster
South Yorkshire
DN4 5NU

DONCASTER YOUNG MEN'S CHRISTIAN ASSOCIATION

CONTENTS OF THE FINANCIAL STATEMENTS
FOR THE YEAR ENDED 31 MARCH 2023

	Page
Reference and Administrative Details	1
Report of the Trustees	2 to 8
Report of the Independent Auditors	9 to 10
Statement of Financial Activities	11
Statement of Financial Position	12
Statement of Cash Flows	13
Notes to the Statement of Cash Flows	14
Notes to the Financial Statements	15 to 32
Detailed Statement of Financial Activities	33 to 35

DONCASTER YOUNG MEN'S CHRISTIAN ASSOCIATION

REFERENCE AND ADMINISTRATIVE DETAILS
FOR THE YEAR ENDED 31 MARCH 2023

CHAIR	Mrs E McKessy
CHIEF EXECUTIVE	Miss L Roffey
DEPUTY CHIEF EXECUTIVE	Mrs O Burton
BOARD OF GOVERNORS	Mr G Archer Ms L Costa Ms A Fleetwood (to 15 September 2022) Mrs E McKessy Mr G Moss Mr M Power Mr G Hooper (from 15 September 2022)
PRINCIPAL ADDRESS	Wood Street Doncaster South Yorkshire DN1 3LH
REGISTERED CHARITY NUMBER	250973
AUDITORS	Xeinadin Audit Limited Sidings House Sidings Court Lakeside Doncaster South Yorkshire DN4 5NU
SOLICITORS	Dawson and Burgess 2-3 South Parade Hall Cross Hill Doncaster DN1 2DZ
BANKERS	Unity Trust Bank Plc Nine Brindleyplace Birmingham B1 2HB Nationwide Building Society PO Box 3 5-11 St George's Street Douglas Isle of Man British Isles IM86 1BR
LEGAL STATUS	Doncaster Young Men's Christian Association is a registered social landlord (Number H3639) and a registered Charity (Number 250973).
SOCIAL LANDLORD	This consists of one dwelling containing thirty units.

REPORT OF THE TRUSTEES
FOR THE YEAR ENDED 31 MARCH 2023

The trustees present their report with the financial statements of the charity for the year ended 31 March 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).

Board of Governors
The Board of Governors are elected from and by YMCA Doncaster's adult membership. Once elected, a Board Member serves a three-year term, after which they can be re-elected. In addition, Board Members are able to fill vacancies by co-opting additional individuals.

The Board of Governors meet around six times a year, focusing on strategic developments, monitoring the achievements of the Association and revising and updating policy. During the 2022-2023 year, meetings took place both in person and online.

The Board appoint an Investment Subgroup each year with specific delegated responsibilities for the oversight of investment and related reporting to the Board.

Authority for the day-to-day management of YMCA Doncaster is delegated to the Chief Executive. That authority includes ensuring that the work of the Association is within the scope of the policies and strategies set out by the Board and compliant with relevant legal frameworks and good practice.

Board of Governors' Recruitment
Where there are vacancies on the Board of Governors, these are advertised on the YMCA Doncaster website and are publicised from time to time via relevant promotions. Candidates offering experience and skills at strategic or governance level are particularly encouraged. Present members of the Board periodically review the specific skills needed to complement those already available.

Prospective new Governors are asked to provide outline information about themselves, including their eligibility to stand. The candidate is then given a tour of YMCA premises and an insight to our work. Existing Governors meet candidates to discuss the Association and their own responsibilities. The panel's recommendations are put to the next scheduled meeting of the Board. Successful candidates are co-opted to the Board, serving until the time of the next AGM.

Board of Governors' Review and Evaluation
Trustees review and evaluate their performance informally on an annual basis, using the NCVO Governance Code as a framework.

The Board also review the organisation's fit with governance-level standards including the Regulatory Framework for providers of social housing.

Post Balance Sheet Events
The Charity has voluntarily repaid the mortgage held at a cost of £49,004.

We consider that there have been no other events since the year-end that have had a significant effect on the Association's financial position.

Risk Management
Members of the Board of Governors are aware of the key risks to which YMCA Doncaster is exposed and regularly review a formal risk register. Most notable risks include the loss of income from vacant Hostel rooms and rent arrears.

Systems in place for all functions are robust, and there are strong systems for reporting and monitoring so that any issues and irregularities can be dealt with at the earliest opportunity.

ACHIEVEMENT AND PERFORMANCE

Principal activities

YMCA Doncaster's principal activities during 2022-2023 were in the provision of Supported Accommodation for Young People. The age range of young people accommodated was 16 to 30 years.

A waiting list system assessed the needs of all applicants, and accommodation was offered in order of priority. The accommodation is fully staffed all year round, ensuring that resident clients are safe and supported.

Each resident client had an assigned worker to assist in setting goals and monitoring progress. The emphasis was on developing independent living skills, and support is offered in finding and settling into more permanent accommodation. Where necessary, staff used their network of contacts in other organisations to access specialist support.

The current programme of support is funded from voluntary contributions and from grants awarded by trusts and foundations.

At the time of opening the accommodation provision, YMCA Doncaster set aside a fund to provide support for clients moving on from the YMCA who would otherwise be unable to afford basic setting up costs of furniture and equipment for their own home.

Resident clients are encouraged to play an active part in the development of the Association. Views are actively sought at the time of moving into and moving on from the YMCA, and a regular forum enables ideas to be discussed more widely. This is supplemented by an ongoing suggestions scheme.

A lively programme of creative activities took place during the course of the year, featuring drama, dance, singing and art. This enabled children and young people to work on their own projects as well as collaborating in themed sessions around seasons and celebrations. Sessions were provided at no cost to participants.

Public Benefit

The Board has considered the guidance on public benefit issued by the Charity Commission, has taken due regard of that guidance and is satisfied that the charity's activities do provide public benefit. The programmes undertaken are in line with YMCA Doncaster's charitable objects and aims and particularly the provision of relief for young people in need, hardship or distress.

Governance and Financial Viability Standard

The Board have assessed their compliance with the Governance and Financial Viability Standard provided by the Regulator of Social Housing and are compliant with the Standard.

Achievements and Performance During the Year

Plans for the 2022-2023 financial year had included:

- Reviewing the Forward Plan, including fundraising and resourcing.

- Launching a programme of individual coaching support with a focus on strengths and individual aspirations.

- Extended activities for children and young people.

Progress was made with all of the above, with the extended offer for children and young people being welcomed by participants and their trusted adults. New methods of working were brought in, particularly with the perspectives of newer staff and trustees.

Fundraising Income

A number of grants were received during the course of the year, including:

Tesco Community Grants
Leeds Building Society Foundation
Rotary Club of Doncaster St George's
The Grace Trust

The Blakemore Foundation	Neighbourly
South Yorkshire Police and Crime Commissioner	Cutler's Company

We also received a number of donations through our online giving pages. We are not always able to identify the details of those making donations in order to thank them directly, but we are very grateful to all of our donors.

Finally, we have a small number of local individuals and families who regularly contribute to making life a little better for our accommodation residents. This comes in the form of toiletries, household items, Christmas presents and Easter Eggs.

Plans for the Coming Year
Trustees continue their work to define new priorities for work with young people, particularly those who are most in need.

During the 2023-2024 year, the programme of support for young people will be extended subject to additional funding contributions, with YMCA staff working to improve methods of defining and measuring outcomes and impacts of the work.

Enabling work across the YMCA's facilities and site, along with ongoing recruitment of new trustees, will also be key during the course of the year.

Staff Team
The Board of Governors recognises the value of the staff team in the direct provision of services, and in the functions that support those services.

Staff have taken part in a number of training and development opportunities over the year, particularly relating to the core responsibilities of their role. All new staff members received training in Child Protection, Protection of Vulnerable Adults and Health and Safety.

Staff notice periods range from one week to three months according to seniority and length of service.

Pay Policy for Key Staff
The trustees consider the board of trustees, and the senior management team, comprise the key management personnel of the charity in charge of directing and controlling, running and operating the charity on a day-to-day basis. All trustees give their time freely and no trustee received remuneration in the year.

The pay of the senior staff is reviewed annually along with other staff employed by the charity, usually with a percentage increase having regard to inflation. Where pay for senior staff falls outside that percentage increase, that would be reviewed and approved by the board of trustees.

FINANCIAL REVIEW
Reserves policy
YMCA Doncaster keeps a reserve fund for use at the discretion of the Board of Governors in the furtherance of the Association's objectives.

The Board of Governors recognises the need to establish a level of reserve that:
- enables financial stability
- provides for items of major expenditure on a planned basis
- acts as a cushion against fluctuations in income levels and in the financial performance of the YMCA's activities.
- provides for contingencies and unforeseen events.

It is not necessary to include provision for major interruptions to the work of the Association caused by significant damage to the buildings as provision for this is included in the Association's insurance policy.

Unrestricted reserves are built up from operating surpluses, and include allocations made to provide for cyclical and major maintenance work in both the Supported Accommodation and the Community Centre. From time to time, the Board of Governors will make designations from the unrestricted reserves to fund other aspects of the work and development of the Association.

The Board of Governors agreed a Development Plan for the five-year period to 2024. This is currently being revised, following learning from the pandemic period.

To support that plan, and the enabling work currently underway, the Board have designated:
- An 'Engagement Reserve' for short-term pilot activity and social projects for Children and Young People, and for new supporter-focused work. This is specifically to trial new initiatives for which other finance would be sought for longer-term pilots.

- A 'Development Reserve' for anticipated costs to conclude a particularly complex financial and legal issue connected to the final salary pension scheme for which YMCA Doncaster has liability, following which YMCA Doncaster plans to transition from an unincorporated association to an incorporated charity. This will in turn enable a step-change in the organisation's capacity, with particular regard to eligibility for large grant funds.

Throughout this period, the Board aims to maintain an ongoing reserve of between three and six months of the next year's anticipated gross revenue costs, disregarding any exceptional one-off items of capital expenditure for the purposes of this calculation.

That reserve figure, known as the 'General Funds' reserve, does not include any designations.

The Board of Governors will review this policy, and the position with regard to present reserves, every year during the development period.

After transfer of the surplus for the year, reserves amounted to £1,554,618 (which includes the Revaluation Reserve of £303,267).

Payments to creditors
The target for payment of purchase invoices is within 30 days of receipt.

Trustees Investment Policy and Objectives
The charity's objective in investment of funds is to ensure that YMCA Doncaster received the best financial return on investment with regard to its Investment Policy and particularly matters relating to ethical investment and risk. There is an expectation that investment funds will increase over time, and any increase will be recorded as part of the Association's annual income.

The Board of Governors have concluded that any investment should be low or medium risk.

An Investment Sub Group, appointed by the Board of Governors from within their number, has delegated responsibility for specific matters relating to compliance with the policy, making and agreeing investments and withdrawals after taking professional advice and undertaking an annual review of investments.

STRUCTURE, GOVERNANCE AND MANAGEMENT

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

STRUCTURE, GOVERNANCE AND MANAGEMENT

Organisational structure

YMCA Doncaster is a registered charity and a registered social landlord, governed by a voluntary Board of Governors. Its Governing Document is its Constitution.

As part of an International Movement, YMCA Doncaster is part of the Yorkshire and North East Lincolnshire Region of YMCAs and affiliates to the English National Council of YMCAs. This affiliation brings with it membership of the World YMCA Movement.

Throughout its structures, the International YMCA Movement respects and celebrates the independence of each local YMCA and the diversity and community focus that it brings to our work.

Objects

The objects of the Association arise from its acceptance of the Paris Basis of 1855 incorporated into the National Statement of the Aims and Purposes of the YMCA in England, adopted at the National Assembly of the English Young Men's Christian Associations in the year 2003, namely:

The YMCA is a Christian Movement which seeks to unite those who, regarding Jesus Christ as their God and Saviour according to the Holy Scriptures, desire to be His disciples in their faith and in their life, and to associate their efforts for the extension of His Kingdom.

It welcomes into its fellowship persons of all religious faiths and of none.

In accordance with its Christian values the YMCA stands for:

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

As the expression of its Christian purposes the YMCA aims to:

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

Accordingly, the objects of the Association are:

(1) To unite those who, regarding Jesus Christ as their God and Saviour according to the Holy Scriptures, desire to be His disciples in their faith and in their life, and to associate their efforts for the extension of His Kingdom.

(2) To lead young people to the Lord Jesus Christ and to fullness of life in Him.

(3) 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.

(4) To provide or assist in the provision of education for persons of all ages with the object of developing their physical, mental or spiritual capacities.

STRUCTURE, GOVERNANCE AND MANAGEMENT

(5) To relieve or assist in the relief of persons of all ages who are in conditions of need, hardship or distress by reason of their social, physical or economic circumstances.

(6) To provide residential accommodation for persons of all ages who are in conditions of need, hardship or distress by reason of their social, physical or economic circumstances.

STATEMENT OF BOARD OF GOVERNORS RESPONSIBILITIES

The Housing and Regeneration Act 2008 and the Charities Act 2011 require the Board of Governors to prepare Financial Statements for each financial year which give a true and fair view of the state of affairs of the Association and of the Surplus or Deficit of the Association for that period. In preparing these financial statements, the Board of Governors is required to:

- Select suitable accounting policies and apply them consistently.
- Make judgements and estimates that are prudent.
- State whether applicable accounting standards have been followed subject to any material departures disclosed and explained in the financial statements.
- Prepare the financial statements on the going concern basis unless it is inappropriate to presume that the Association will continue in business.

The Board of Governors is responsible for keeping proper accounting records which disclose with reasonable accuracy at any time the financial position of the Association and enable it to ensure that the financial statements comply with the Housing and Regeneration Act 2008 and the Statement of Recommended Practice for Social housing providers 2014. The Board of Governors is also responsible for instituting adequate systems of internal control, safeguarding the assets of the Association and hence for taking reasonable steps for the prevention and detection of fraud and other irregularities.

STATEMENT ON INTERNAL FINANCIAL CONTROLS

Included in the Board of Governors responsibilities set out previously is the recognition that the Board is responsible for the Association's systems for internal financial controls.

Any system of financial controls can only provide reasonable but not absolute assurance against material misstatement or loss caused by errors or fraud.

The principal procedures employed by the Board during the year to ensure adherence to financial controls are as follows:-

- Regular reporting of accounting information to the Board of Governors with any significant fluctuations identified and reported on.
- Separation of duties between those involved in incurring expenditure and those responsible for making payments.
- Separation of duties between those receiving money and those recording receipts.

The Board reviews the effectiveness of the system of internal financial controls by receiving a report from the Association's external auditors on an annual basis in written or verbal form which highlights any areas of weakness that have been identified.

DISCLOSURE OF INFORMATION TO AUDITORS

Each of the persons who are Trustees at the time when this Trustees' report is approved has confirmed that:

- so far as that Trustee is aware, there is no relevant audit information of which the association's auditors are unaware, and
- that Trustee has taken all the steps that ought to have been taken as a Trustee in order to be aware of any relevant audit information and to establish that the association's auditors are aware of that information.

STATEMENT OF TRUSTEES' RESPONSIBILITIES

The trustees are responsible for preparing the Report of the Trustees and the financial statements in accordance with applicable law and United Kingdom Accounting Standards (United Kingdom Generally Accepted Accounting Practice).

The law applicable to charities in England and Wales, the Charities Act 2011, Charity (Accounts and Reports) Regulations 2008 and the provisions of the trust deed requires the trustees to prepare financial statements for each financial year which give a true and fair view of the state of affairs of the charity and of the incoming resources and application of resources, including the income and expenditure, of the charity for that period. In preparing those financial statements, the trustees are required to

- select suitable accounting policies and then apply them consistently;
- observe the methods and principles in the Charity SORP;
- make judgements and estimates that are reasonable and prudent;
- state whether applicable accounting standards have been followed, subject to any material departures disclosed and explained in the financial statements;
- prepare the financial statements on the going concern basis unless it is inappropriate to presume that the charity will continue in business.

The trustees are responsible for keeping proper accounting records which disclose with reasonable accuracy at any time the financial position of the charity and to enable them to ensure that the financial statements comply with the Charities Act 2011, the Charity (Accounts and Reports) Regulations 2008 and the provisions of the trust deed. They are also responsible for safeguarding the assets of the charity and hence for taking reasonable steps for the prevention and detection of fraud and other irregularities.

Approved by order of the board of trustees on 14 September 2023 and signed on its behalf by:

.....
Mrs E McKessy
Trustee

Opinion
We have audited the financial statements of Doncaster Young Men's Christian Association (the 'charity') for the year ended 31 March 2023 which comprise the Statement of Financial Activities, the Statement of Financial Position, the Statement of Cash Flows and notes to the financial statements, including a summary of significant accounting policies. The financial reporting framework that has been applied in their preparation is applicable law and United Kingdom Accounting Standards (United Kingdom Generally Accepted Accounting Practice).

In our opinion the financial statements:
- give a true and fair view of the state of the charity's affairs as at 31 March 2023 and of its incoming resources and application of resources, for the year then ended;
- have been properly prepared in accordance with United Kingdom Generally Accepted Accounting Practice; and
- have been prepared in accordance with the requirements of the Charities Act 2011.

Basis for opinion
We conducted our audit in accordance with International Standards on Auditing (UK) (ISAs (UK)) and applicable law. Our responsibilities under those standards are further described in the Auditors' responsibilities for the audit of the financial statements section of our report. We are independent of the charity in accordance with the ethical requirements that are relevant to our audit of the financial statements in the UK, including the FRC's Ethical Standard, and we have fulfilled our other ethical responsibilities in accordance with these requirements. We believe that the audit evidence we have obtained is sufficient and appropriate to provide a basis for our opinion.

Conclusions relating to going concern
In auditing the financial statements, we have concluded that the trustees' use of the going concern basis of accounting in the preparation of the financial statements is appropriate.

Based on the work we have performed, we have not identified any material uncertainties relating to events or conditions that, individually or collectively, may cast significant doubt on the charity's ability to continue as a going concern for a period of at least twelve months from when the financial statements are authorised for issue.

Our responsibilities and the responsibilities of the trustees with respect to going concern are described in the relevant sections of this report.

Other information
The trustees are responsible for the other information. The other information comprises the information included in the Annual Report, other than the financial statements and our Report of the Independent Auditors thereon.

Our opinion on the financial statements does not cover the other information and, except to the extent otherwise explicitly stated in our report, we do not express any form of assurance conclusion thereon.

In connection with our audit of the financial statements, our responsibility is to read the other information and, in doing so, consider whether the other information is materially inconsistent with the financial statements or our knowledge obtained in the audit or otherwise appears to be materially misstated. If we identify such material inconsistencies or apparent material misstatements, we are required to determine whether this gives rise to a material misstatement in the financial statements themselves. If, based on the work we have performed, we conclude that there is a material misstatement of this other information, we are required to report that fact. We have nothing to report in this regard.

Matters on which we are required to report by exception
We have nothing to report in respect of the following matters where the Charities (Accounts and Reports) Regulations 2008 requires us to report to you if, in our opinion:
- the information given in the Report of the Trustees is inconsistent in any material respect with the financial statements; or
- sufficient accounting records have not been kept; or
- the financial statements are not in agreement with the accounting records and returns; or
- we have not received all the information and explanations we require for our audit.

Responsibilities of trustees
As explained more fully in the Statement of Trustees' Responsibilities, the trustees are responsible for the preparation of the financial statements which give a true and fair view, and for such internal control as the trustees determine is necessary to enable the preparation of financial statements that are free from material misstatement, whether due to fraud or error.

In preparing the financial statements, the trustees are responsible for assessing the charity's ability to continue as a going concern, disclosing, as applicable, matters related to going concern and using the going concern basis of accounting unless the trustees either intend to liquidate the charity or to cease operations, or have no realistic alternative but to do so.

Our responsibilities for the audit of the financial statements
We have been appointed as auditors under Section 144 of the Charities Act 2011 and report in accordance with the Act and relevant regulations made or having effect thereunder.

Our objectives are to obtain reasonable assurance about whether the financial statements as a whole are free from material misstatement, whether due to fraud or error, and to issue a Report of the Independent Auditors that includes our opinion. Reasonable assurance is a high level of assurance, but is not a guarantee that an audit conducted in accordance with ISAs (UK) will always detect a material misstatement when it exists. Misstatements can arise from fraud or error and are considered material if, individually or in the aggregate, they could reasonably be expected to influence the economic decisions of users taken on the basis of these financial statements.

The extent to which our procedures are capable of detecting irregularities, including fraud is detailed below:

- Evaluation of management's controls designed to prevent and detect irregularities;
- Review of board meeting minutes and meetings of those charged with governance;
- Identifying and, where relevant, testing journal entries posted by senior management or with unusual combinations;
- Reviewing financial statement disclosures and testing to supporting documentation to assess compliance with applicable laws and regulations;
- Incorporating elements of unpredictability into the nature, timing and/or extent of audit procedures performed.

A further description of our responsibilities for the audit of the financial statements is located on the Financial Reporting Council's website at www.frc.org.uk/auditorsresponsibilities. This description forms part of our Report of the Independent Auditors.

Use of our report
This report is made solely to the charity's trustees, as a body, in accordance with Part 4 of the Charities (Accounts and Reports) Regulations 2008. Our audit work has been undertaken so that we might state to the charity's trustees those matters we are required to state to them in an auditors' report and for no other purpose. To the fullest extent permitted by law, we do not accept or assume responsibility to anyone other than the charity and the charity's trustees as a body, for our audit work, for this report, or for the opinions we have formed.

Xeinadin Audit

Xeinadin Audit Limited
Sidings House
Sidings Court
Lakeside
Doncaster
South Yorkshire
DN4 5NU

Date: 26/9/23

Xeinadin Audit Limited is eligible to act as an auditor in terms of section 1212 of the Companies Act 2006.

DONCASTER YOUNG MEN'S CHRISTIAN ASSOCIATION

STATEMENT OF FINANCIAL ACTIVITIES
FOR THE YEAR ENDED 31 MARCH 2023

	Notes	Unrestricted fund £	Restricted funds £	Designated funds £	**2023 Total funds £**	2022 Total funds £
INCOME AND ENDOWMENTS FROM						
Donations and legacies	2	**709**	**9,567**	-	**10,276**	159,513
Charitable activities	5					
Housing Income		**521,902**	-	-	**521,902**	523,831
Non-Housing Income		**15,728**	-	-	**15,728**	15,552
Other trading activities	3	**6,451**	-	-	**6,451**	3,374
Investment income	4	**4,914**	-	**8,628**	**13,542**	7,499
Other income		**17,449**	-	-	**17,449**	13,435
Total		**567,153**	**9,567**	**8,628**	**585,348**	723,204
EXPENDITURE ON						
Charitable activities	6					
Housing Income		**534,515**	-	-	**534,515**	541,857
Non-Housing Income		**125,486**	**54,275**	-	**179,761**	63,782
Total		**660,001**	**54,275**	-	**714,276**	605,639
Net gains/(losses) on investments		**(47,317)**	-	**(3,287)**	**(50,604)**	(31,558)
NET INCOME/(EXPENDITURE)		**(140,165)**	**(44,708)**	**5,341**	**(179,532)**	86,007
Transfers between funds	18	**20,671**	-	**(20,671)**	-	-
Net movement in funds		**(119,494)**	**(44,708)**	**(15,330)**	**(179,532)**	86,007
RECONCILIATION OF FUNDS						
Total funds brought forward		**515,329**	**84,484**	**1,134,337**	**1,734,150**	1,648,143
TOTAL FUNDS CARRIED FORWARD		**395,835**	**39,776**	**1,119,007**	**1,554,618**	1,734,150

The notes form part of these financial statements

DONCASTER YOUNG MEN'S CHRISTIAN ASSOCIATION

STATEMENT OF FINANCIAL POSITION
31 MARCH 2023

	Notes	Unrestricted fund £	Restricted funds £	Designated funds £	2023 Total funds £	2022 Total funds £
FIXED ASSETS						
Tangible assets	11	**358,399**	-	**606,828**	**965,227**	987,230
Heritage assets	12	**15,220**	-	-	**15,220**	25,300
Investments	13	**52,965**	-	**355,341**	**408,306**	325,480
		426,584	-	**962,169**	1,388,753	1,338,010
CURRENT ASSETS						
Debtors	14	**21,988**	-	-	**21,988**	25,588
Cash at bank and in hand		**103,464**	**39,776**	**156,838**	**300,078**	519,653
		125,452	**39,776**	**156,838**	**322,066**	545,241
CREDITORS						
Amounts falling due within one year	15	**(90,352)**	-	-	**(90,352)**	(46,347)
NET CURRENT ASSETS		**35,100**	**39,776**	**156,838**	**231,714**	498,894
TOTAL ASSETS LESS CURRENT LIABILITIES		**461,684**	**39,776**	**1,119,007**	**1,620,467**	1,836,904
CREDITORS						
Amounts falling due after more than one year	16	**(65,849)**	-	-	**(65,849)**	(102,754)
NET ASSETS		**395,835**	**39,776**	**1,119,007**	**1,554,618**	1,734,150
FUNDS	18					
Unrestricted funds					**395,835**	515,329
Restricted funds					**39,776**	84,484
Designated funds					**1,119,007**	1,134,337
TOTAL FUNDS					**1,554,618**	1,734,150

The financial statements were approved by the Board of Trustees and authorised for issue on 14-09-2023 and were signed on its behalf by:

E McKessy

Mrs E McKessy
Trustee

The notes form part of these financial statements

DONCASTER YOUNG MEN'S CHRISTIAN ASSOCIATION

STATEMENT OF CASH FLOWS
FOR THE YEAR ENDED 31 MARCH 2023

	Notes	2023 £	2022 £
Cash flows from operating activities			
Cash generated from operations	1	(91,583)	97,868
Interest paid		(35,926)	(7,540)
Net cash (used in)/provided by operating activities		(127,509)	90,328
Cash flows from investing activities			
Purchase of tangible fixed assets		-	(8,468)
Purchase of investments		(120,000)	-
Dividends from investments		(6,806)	-
Movements on investments		38,940	-
Revaluation of defined benefit plan		(7,662)	-
Revaluation of fixed assets		(10,080)	16,000
Interest received		13,542	7,499
Net cash (used in)/provided by investing activities		(92,066)	15,031
Cash flows from financing activities			
Loan movements in year		-	(198)
Net cash provided by/(used in) financing activities		-	(198)
Change in cash and cash equivalents in the reporting period		(219,575)	105,161
Cash and cash equivalents at the beginning of the reporting period		519,653	414,492
Cash and cash equivalents at the end of the reporting period		300,078	519,653

The notes form part of these financial statements

NOTES TO THE STATEMENT OF CASH FLOWS FOR THE YEAR ENDED 31 MARCH 2023

1. RECONCILIATION OF NET (EXPENDITURE)/INCOME TO NET CASH FLOW FROM OPERATING ACTIVITIES

	2023 £	2022 £
Net (expenditure)/income for the reporting period (as per the Statement of Financial Activities)	**(179,532)**	86,007
Adjustments for:		
Depreciation charges	**22,003**	21,453
(Gain)/ losses on investments	**32,862**	(2,439)
Interest received	**(13,542)**	(7,499)
Interest paid	**35,926**	7,540
Decrease/(increase) in debtors	**3,600**	(48)
(Decrease)/ increase in creditors	**7,100**	(7,146)
Net cash (used in)/provided by operations	**(91,583)**	97,868

2. ANALYSIS OF CHANGES IN NET FUNDS

	At 1/4/22 £	Cash flow £	At 31/3/23 £
Net cash			
Cash at bank and in hand	**519,653**	**(219,575)**	**300,078**
	519,653	**(219,575)**	**300,078**
Debt			
Debts falling due within 1 year	**(208)**	**(48,796)**	**(49,004)**
Debts falling due after 1 year	**(28,464)**	**28,464**	**-**
	(28,672)	**(20,332)**	**(49,004)**
Total	**490,981**	**(239,907)**	**251,074**

The notes form part of these financial statements

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.

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 issued in October 2019 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 £1.

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.

Incoming resources
All incoming resources are included in the SOFA when the charity is legally entitled to the income and the amount can be qualified with reasonable accuracy. The income of the charity represents the amount derived from incoming resources from generating funds, such as donations, grants and interest received. Income from service level agreements, rental and activities run by the YMCA are shown as incoming resources from charitable activities. Grant Income is accounted for on a receipts basis in accordance with the SORP.
Donations received for the general purposes of the charity are included as unrestricted funds. Income from other trading activities are the sale of donated items in the YMCA charity shop.

Government grants
Income from government and other grants are recognised at fair value when the charity has entitlement after any performance conditions have been met, it is probable that the income will be received and the amount can be measured reliably. If entitlement is not met then these amounts are deferred.

Basis of allocation of expenditure
Expenditure has been specifically identified as relating to headings included in the Statement of Financial Activities.

Resources expended
All expenditure is accounted for on an accruals basis and has been classified under headings that aggregate all costs related to the category. Resources expended include attributable VAT which cannot be recovered. Governance costs are those costs which are directly attributable to governing the charity and compliance with constitutional and statutory requirements.

Apportionment of management expenses
Direct employee administration and operating costs have been apportioned to the Property Revenue Account and the relevant sections of the Income and Expenditure Account on the basis of costs of the staff to the extent that they are directly engaged in each of the operations dealt with in those activities.

continued...

1. ACCOUNTING POLICIES - continued

Fixed assets- housing properties
Properties included in housing properties are stated at cost or valuation less depreciation.

The costs are either termed "qualifying costs" by the Homes and Communities Agency for approved Housing Association Grant Schemes and are considered for mortgage loans by the relevant lending authority or they are met out of the Association's reserves.

Fixed assets- non-housing properties
Properties are stated at cost or valuation. The properties include land which is not depreciated. It also includes mixed use property in the guise of a retail shop and part of the carpark which is let out during the day but is otherwise used by staff and members in the day and evenings. The board are of the opinion that the value of the retail shop and land are of such an insignificant part of the land and buildings as a whole that is should not be disclosed separately as investment property.

Depreciation and Property Equity
(i) **Housing Properties**
Depreciation is provided at rates calculated to write off the properties over their useful economic life.

Housing properties	2% on cost or valuation

The depreciation on housing properties has been introduced as a result of the revised Housing Statement of Recommended Practice 2014. This required depreciation to be charged over the useful economic life of the property. The charge that is required is based on the cost or valuation.

(ii) **Other Fixed Assets**
Depreciation is provided on the following basis:

Housing Furniture and Fittings	10% on cost
Office Equipment, Fixtures and Fittings	10% on cost
Freehold Property	2% on cost or valuation
Musical Instruments, Computers and Equipment	20% on cost
Non-Housing Furniture and Fittings	10% on cost

No depreciation is charged in the year of revaluation. Land is not depreciated.

Revaluations
Freehold land and buildings are included in the balance sheet at revalued amounts less accumulated depreciation.

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

Value added tax
The association charges value added tax (VAT) on some of its income and is able to recover part of the VAT it incurs on expenditure. The financial statements include VAT to the extent that it is suffered by the association and not recoverable from HM Revenue and Customs. The balance of VAT payable or recoverable at the year-end is included as a current liability or asset.

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.

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

continued...

1. ACCOUNTING POLICIES - continued

Pensions
YMCA Doncaster participated in a multi-employer defined benefit pension plan for employers of YMCA's in England, Scotland and Wales, 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 YMCA Doncaster, therefore the scheme is accounted for as a defined contribution scheme.

As described in the notes, YMCA Doncaster has a contractual obligation to make pension deficit payments over the period to April 2029, accordingly this is shown as a liability in these accounts. In addition, YMCA Doncaster is required to contribute to the operation expenses of the pension plan and these costs are charged to the Statement of Financial Activities as made. YMCA Doncaster operates a defined contribution pension scheme for its current employees. Contributions payable to the pension scheme are charged to the Income and Expenditure Account in the period to which they relate.

Grants
Housing Association Grant
Housing Association Grants (HAG) are utilised to reduce the amount of mortgage loan in respect of an approved scheme to the amount which is estimated can be serviced by the net annual income of the scheme. The amount of HAG is calculated on the qualifying costs of the scheme, in accordance with instructions issued from time to time by the Homes and Communities Agency. The grants are paid direct to the lending authority and are reflected in the Financial Statements of the association, only when the payment has been made and the relevant mortgage loan reduced. However, on adoption of FRS102 and the Housing SORP 2014, the grants must be recognised using the performance model, which are met on the completion of the property. The grant therefore becomes recognised and opening reserves are adjusted accordingly.

Reserve for Future Housing Major and Cyclical Maintenance
The reserve reflects the associations liability to maintain its properties in accordance with a planned programme of works. It is planned to carry out external decorating every five years and internal decorating every four years. Further amounts are included for replacement of curtains and blinds every five years and floor coverings every seven years.

Reserve for Non-Housing Major and Cyclical Maintenance
A Reserve has been made towards the cost of major repairs to the structure and fabric of the main building which was built in 1962.

Reserve for HAG Repayable on Sale of Hostel
A reserve has been made to reflect that the HAG would be repayable if the hostel was sold.

Reserve for Hostel Move-On Fund
A reserve has been made, initially funded from donations at the time of the hostel being built, to cover small items of essential furniture and household equipment for residents moving out of the Hostel who are not eligible for other forms of financial assistance.

Investments
Investments in shares are initially recognised at fair value, which is normally the transaction price less transaction costs. Subsequent measurement is at fair value, where the shares are publicly traded or their fair value can be measured reliably. Any aggregate surplus or deficit arising from changes in fair value ir recognised in the Statement of Financial Activities.

continued...

2. DONATIONS AND LEGACIES

	2023	2022
	£	£
Donations	709	4,712
Grants	9,567	154,801
	10,276	159,513

Grants includes £NIL (2022: £20,000) in respect of Postcode Neighbourhood trust. £NIL (2022: £13,500) was also received in respect of the Arts Project A scheme. Small project grants were received in the year totalling £9,567.

£9,567 (2022: £103,763) of Grants received were attributable to restricted funds.

	2023	2022
	£	£
Other income	17,449	13,435
	17,449	13,435

3. OTHER TRADING ACTIVITIES

	2023	2022
	£	£
Shop income	6,451	3,374

4. INVESTMENT INCOME

	2023	2022
	£	£
Investment dividends & rebates	6,905	4,475
Deposit account interest	6,637	3,024
	13,542	7,499

continued...

5. INCOME FROM CHARITABLE ACTIVITIES

	Activity	2023 £	2022 £
Supporting people contract fee	Housing Income	-	71,541
Rents receivable	Housing Income	**521,555**	444,256
Laundry receipts etc.	Housing Income	**347**	8,034
Laundry receipts etc.	Non-Housing Income	**752**	-
Other rents	Non-Housing Income	**14,976**	15,552
		537,630	539,383

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

	2023 £	2022 £
Grants	-	71,541

6. CHARITABLE ACTIVITIES COSTS

	Direct Costs £	Support costs (see note 7) £	Totals £
Housing Income	**354,034**	**180,481**	**534,515**
Non-Housing Income	**77,917**	**101,844**	**179,761**
	431,951	**282,325**	**714,276**

7. SUPPORT COSTS

	Administrative costs £	Governance costs £	Totals £
Housing Income	**175,831**	**4,650**	**180,481**
Non-Housing Income	**100,209**	**1,635**	**101,844**
	276,040	**6,285**	**282,325**

continued...

8. TRUSTEES' REMUNERATION AND BENEFITS

There were no trustees' remuneration or other benefits for the year ended 31 March 2023 nor for the year ended 31 March 2022.

Trustees' expenses

There were no trustees' expenses paid for the year ended 31 March 2023 nor for the year ended 31 March 2022.

9. STAFF COSTS

	2023 £	2022 £
Housing Direct Costs:		
Salaries	280,838	269,160
Social Security Costs	25,534	17,972
Pension	12,141	10,686
	318,513	297,818
Housing Administrative Costs:		
Salaries	60,880	66,315
Social Security Costs	3,591	4,428
Pension	2,308	2,633
	66,779	73,376
Non-Housing Costs:		
Salaries	99,759	54,612
Social Security Costs	6,198	3,647
Pension	2,396	2,168
	108,353	60,427
Staff costs include the following remuneration in respect of the Association's Chief Executive who is also the highest paid employee	49,571	47,650

Members of the Board receive no remuneration in the course of their role with Doncaster YMCA. Minor travel expenses are available, but rarely claimed. There are no related party transactions that require disclosure.

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

	2023	2022
Monthly paid	7	7
Weekly paid	16	13
	23	20

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

continued...

10. COMPARATIVES FOR THE STATEMENT OF FINANCIAL ACTIVITIES

	Unrestricted fund £	Restricted funds £	Designated funds £	Total funds £
INCOME AND ENDOWMENTS FROM				
Donations and legacies	55,750	103,763	-	159,513
Charitable activities				
Housing Income	452,290	71,541	-	523,831
Non-Housing Income	15,552	-	-	15,552
Other trading activities	3,374	-	-	3,374
Investment income	7,499	-	-	7,499
Other income	13,435	-	-	13,435
Total	547,900	175,304	-	723,204
EXPENDITURE ON				
Charitable activities				
Housing Income	446,037	95,820	-	541,857
Non-Housing Income	63,782	-	-	63,782
Total	509,819	95,820	-	605,639
Net gains/(losses) on investments	(31,558)	-	-	(31,558)
NET INCOME	6,523	79,484	-	86,007
RECONCILIATION OF FUNDS				
Total funds brought forward	508,806	5,000	1,134,337	1,648,143
TOTAL FUNDS CARRIED FORWARD	515,329	84,484	1,134,337	1,734,150

continued...

11. TANGIBLE FIXED ASSETS

	Freehold property £	Plant and machinery £	Totals £
COST			
At 1 April 2022 and 31 March 2023	**1,071,000**	**95,350**	**1,166,350**
DEPRECIATION			
At 1 April 2022	**104,520**	**74,600**	**179,120**
Charge for year	**17,420**	**4,583**	**22,003**
At 31 March 2023	**121,940**	**79,183**	**201,123**
NET BOOK VALUE			
At 31 March 2023	**949,060**	**16,167**	**965,227**
At 31 March 2022	966,480	20,750	987,230

Included in cost or valuation of land and buildings is freehold land of £200,000 which is not depreciated.

Freehold land and buildings were valued on an open market value basis in August 2013 by Hall Gates Estates, Chartered Surveyors. The Board of Trustees considered, that as there had been no significant change to the premises and no significant changes to the surrounding area such that the interim value in 2023 would have been the same as in August 2013.

If freehold properties had not been revalued they would have been included at the following historic cost:

	Housing Properties held for Letting £	Non-Housing £
Historical cost	645,793	66,548
Accumulated depreciation	(7,060)	(9,682)
Less HAG	(600,629)	-
Less YMCA Grant	(6,199)	-
	31,905	56,866

continued...

12. HERITAGE ASSETS

	Total £
MARKET VALUE	
At 1 April 2022	**25,300**
Revaluations	**(10,080)**
At 31 March 2023	**15,220**
NET BOOK VALUE	
At 31 March 2023	**15,220**
At 31 March 2022	25,300

YMCA Doncaster also owns donated heritage assets, a "Great Northern" nameplate and Somersault signal, which are included in fixed assets. They were sold post year end at 15 July 2023 for £14,000 and £270 respectively. The accounts at the year end reflect this value.

The YMCA also owns a Robert "Mouseman" Thompson Monks chair. It was sold post year end at 23 April 2023 for £950. The accounts at the year end reflect this value.

13. FIXED ASSET INVESTMENTS

	2023 **£**	2022 £
Other	**408,306**	325,480

There were no investment assets outside the UK.

Investments (neither listed nor unlisted) were as follows:

	2023 **£**	2022 £
Cost/ valuation b/f	**325,480**	320,709
Transfers in	**120,000**	-
Dividends	**6,806**	4,475
Charges	**(11,118)**	(3,498)
Revaluation	**(32,862)**	3,794
	408,306	325,480

The charity bought an Aviva investment portfolio in December 2013. At 31 March 2023, the investment portfolio was valued at £207,718 (2022: £227,757).

During the 2021 year end the Charity purchased a further investment portfolio with Rowan Dartington, additional transfers were made in the year. At 31 March 2023 this investment was valued at £200,588 (2022: £95,394).

continued...

14. DEBTORS: AMOUNTS FALLING DUE WITHIN ONE YEAR

	2023	2022
	£	£
Trade debtors	21,988	25,553
Other debtors	-	35
	21,988	25,588

15. CREDITORS: AMOUNTS FALLING DUE WITHIN ONE YEAR

	2023	2022
	£	£
Trade creditors	3,741	18,847
Taxation and social security	8,756	542
Other creditors	77,855	26,958
	90,352	46,347

16. CREDITORS: AMOUNTS FALLING DUE AFTER MORE THAN ONE YEAR

	2023	2022
	£	£
Other creditors	65,849	102,754

17. LOANS

An analysis of the maturity of loans is given below:

	2023	2022
	£	£
Amounts falling due within one year on demand:		
Other loans	49,004	208
Amounts falling between one and two years:		
Other loans - 1-2 years	-	28,464

The loan is secured by a First Legal Charge over the Freehold Housing Property.

The loan has been settled in full subsequent to the year end.

continued...

18. MOVEMENT IN FUNDS

	At 1/4/22 £	Net movement in funds £	Transfers between funds £	At 31/3/23 £
Unrestricted funds				
General Funds	**515,329**	**(140,164)**	**20,671**	**395,836**
Restricted funds				
Small Projects	**5,420**	**2,480**	**-**	**7,900**
Postcode Neighbourhood Trust	**20,000**	**(20,000)**	**-**	**-**
Steam Readers	**2,431**	**(340)**	**-**	**2,091**
Youth Support Coaching	**56,633**	**(26,849)**	**-**	**29,784**
	84,484	**(44,709)**	**-**	**39,775**
Designated funds				
Housing Major and Cyclical Maintenance	**68,987**	**-**	**(6,416)**	**62,571**
HAG Repayable on Sale of Hostel	**606,828**	**-**	**-**	**606,828**
Hostel Move-On Fund	**12,000**	**-**	**(3,657)**	**8,343**
Engagement reserve	**50,000**	**-**	**(3,500)**	**46,500**
Development reserve	**350,000**	**5,341**	**-**	**355,341**
Non-Housing Major and Cyclical Maintenance	**46,522**	**-**	**(7,098)**	**39,424**
	1,134,337	**5,341**	**(20,671)**	**1,119,007**
TOTAL FUNDS	**1,734,150**	**(179,532)**	**-**	**1,554,618**

continued...

18. 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 £
Unrestricted funds				
General Funds	**567,153**	**(660,000)**	**(47,317)**	**(140,164)**
Restricted funds				
Small Projects	**7,900**	**(5,420)**	**-**	**2,480**
Postcode Neighbourhood Trust	**417**	**(20,417)**	**-**	**(20,000)**
Steam Readers	**1,250**	**(1,590)**	**-**	**(340)**
Youth Support Coaching	**-**	**(26,849)**	**-**	**(26,849)**
	9,567	**(54,276)**	**-**	**(44,709)**
Designated funds				
Development reserve	**8,628**	**-**	**(3,287)**	**5,341**
TOTAL FUNDS	**585,348**	**(714,276)**	**(50,604)**	**(179,532)**

continued...

18. MOVEMENT IN FUNDS - continued

Comparatives for movement in funds

	At 1/4/21 £	Net movement in funds £	At 31/3/22 £
Unrestricted funds			
General Funds	508,806	6,523	515,329
Restricted funds			
Small projects	5,000	420	5,420
Postcode Neighbourhood Trust	-	20,000	20,000
Steam Readers	-	2,431	2,431
Youth Support Coaching	-	56,633	56,633
	5,000	79,484	84,484
Designated funds			
Housing Major and Cyclical Maintenance	68,987	-	68,987
HAG Repayable on Sale of Hostel	606,828	-	606,828
Hostel Move-On Fund	12,000	-	12,000
Engagement reserve	50,000	-	50,000
Development reserve	350,000	-	350,000
Non-Housing Major and Cyclical Maintenance	46,522	-	46,522
	1,134,337	-	1,134,337
TOTAL FUNDS	1,648,143	86,007	1,734,150

continued...

18. 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 £
Unrestricted funds				
General Funds	547,900	(509,819)	(31,558)	6,523
Restricted funds				
Supporting People	71,541	(71,541)	-	-
Small Projects	7,082	(6,662)	-	420
Arts Project	13,500	(13,500)	-	-
Rotary Grant	750	(750)	-	-
Postcode Neighbourhood Trust	20,000	-	-	20,000
Steam Readers	2,431	-	-	2,431
Youth Support Coaching	60,000	(3,367)	-	56,633
	175,304	(95,820)	-	79,484
TOTAL FUNDS	723,204	(605,639)	(31,558)	86,007

continued...

18. MOVEMENT IN FUNDS - continued

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

	At 1/4/21 £	Net movement in funds £	Transfers between funds £	At 31/3/23 £
Unrestricted funds				
General Funds	508,806	(133,641)	20,671	395,836
Restricted funds				
Small Projects	-	7,900	-	7,900
Postcode Neighbourhood Trust	5,000	(5,000)	-	-
Steam Readers	-	2,091	-	2,091
Youth Support Coaching	-	29,784	-	29,784
	5,000	34,775	-	39,775
Designated funds				
Housing Major and Cyclical Maintenance	68,987	-	(6,416)	62,571
HAG Repayable on Sale of Hostel	606,828	-	-	606,828
Hostel Move-On Fund	12,000	-	(3,657)	8,343
Engagement reserve	50,000	-	(3,500)	46,500
Development reserve	350,000	5,341	-	355,341
Non-Housing Major and Cyclical Maintenance	46,522	-	(7,098)	39,424
	1,134,337	5,341	(20,671)	1,119,007
TOTAL FUNDS	1,648,143	(93,525)	-	1,554,618

continued...

18. 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 £
Unrestricted funds				
General Funds	1,115,053	(1,169,819)	(78,875)	(133,641)
Restricted funds				
Supporting People	71,541	(71,541)	-	-
Small Projects	14,982	(12,082)	-	2,900
Arts Project	13,500	(13,500)	-	-
Rotary Grant	750	(750)	-	-
Postcode Neighbourhood Trust	20,417	(20,417)	-	-
Steam Readers	3,681	(1,590)	-	2,091
Youth Support Coaching	60,000	(30,216)	-	29,784
	184,871	(150,096)	-	34,775
Designated funds				
Development reserve	8,628	-	(3,287)	5,341
TOTAL FUNDS	1,308,552	(1,319,915)	(82,162)	(93,525)

19. EMPLOYEE BENEFIT OBLIGATIONS

YMCA Doncaster operates a defined contribution pension scheme for current employees. The assets of the scheme are held separately from those of YMCA Doncaster in an independently administered fund. The charge for the year was £16,844 (2022: £11,841).

PENSION SCHEME

YMCA Doncaster participated in a contributory pension plan providing defined benefits based on financial 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 Doncaster 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 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 the 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% pa), 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, 26.1 years, retiring in 20 years time. The result of the valuation showed that the actuarial value of the assets was £146.1m. This represented 79% of the benefits that had accrued to members.

continued...

19. EMPLOYEE BENEFIT OBLIGATIONS - continued

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 Doncaster has been advised that it will need to make monthly contributions of £1,342 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. The current recovery period is 6 years commencing 1 May 2023. The additional liability recognised in the year to 31 March 2023 on this revaluation of the pension deficit was £7,662.

	Repayable				After more		
	Within one year	One to two years	Two to five years	After five years	than one year	Total 2023	Total 2022
	£	£	£	£	£	£	£
As at 31 March 2023	16,103	15,036	39,386	11,428	65,850	81,953	
As at 31 March 2022	15,634	14,597	38,239	21,454	74,290		89,924

In addition, Doncaster YMCA 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 to qualify the potential amount that Doncaster YMCA may be called upon to pay in the future.

20. CONTINGENT LIABILITIES

There were no material contingent liabilities as at 31 March 2023.

21. RELATED PARTY DISCLOSURES

There were no related party transactions for the year ended 31 March 2023.

22. MATERIAL UNCERTAINTIES

There are no material uncertainties about the charity's ability to continue.

continued...

23. LEGISLATIVE PROVISIONS

Doncaster Young Men's Christian Association is an unincorporated association, a registered charity and is registered with the Housing Regulator as a social landlord.

DONCASTER YOUNG MEN'S CHRISTIAN ASSOCIATION

DETAILED STATEMENT OF FINANCIAL ACTIVITIES
FOR THE YEAR ENDED 31 MARCH 2023

	2023 £	2022 £
INCOME AND ENDOWMENTS		
Donations and legacies		
Donations	709	4,712
Grants	9,567	154,801
	10,276	159,513
Other trading activities		
Shop income	6,451	3,374
Investment income		
Investment dividends & rebates	6,905	4,475
Deposit account interest	6,637	3,024
	13,542	7,499
Charitable activities		
Supporting people contract fee	-	71,541
Rents receivable	521,555	444,256
Laundry receipts etc.	1,099	8,034
Other rents	14,976	15,552
	537,630	539,383
Other income		
Other Income	17,449	13,435
Total incoming resources	585,348	723,204
EXPENDITURE		
Charitable activities		
Wages	304,620	269,160
Social security	24,373	17,972
Pensions	9,211	10,686
Rates and water	6,203	7,040
Insurance	-	21,937
Light and heat	16,304	9,504
Postage and stationery	5,462	3,335
Advertising	1,536	8,753
Sundries	4,376	2,879
TPIA	2,094	936
Move on grant	3,657	5,243
Enrichment	543	1,363
Carried forward	378,379	358,808

DETAILED STATEMENT OF FINANCIAL ACTIVITIES FOR THE YEAR ENDED 31 MARCH 2023

	2023 £	2022 £
Charitable activities		
Brought forward	**378,379**	358,808
Engagement	**1,859**	1,110
Cleaning & laundry	**2,869**	2,701
Rent refunds	**5,179**	2,100
Audit fees	**172**	(570)
Paperhouse Arnold Clark	**-**	784
Welcome expenditure	**62**	1,129
Arts expenditure	**330**	963
Grants to individuals	**2,674**	4,234
Housing maintenance	**18,681**	10,133
Computer maintenance	**16,721**	11,774
Corona Tech	**(60)**	2,956
Bad debts	**4,394**	(14,144)
Training	**270**	-
Rotary Tech	**421**	-
	431,951	381,978
Support costs		
Administrative costs		
Wages	**136,858**	120,927
Social security	**10,950**	8,074
Pensions	**7,633**	4,801
Rates and water	**1,997**	(1,781)
Insurance	**-**	9,402
Light and heat	**8,402**	3,901
Postage and stationery	**1,073**	742
Advertising	**466**	1,916
Non-reclaimable VAT	**15,433**	10,565
Fundraising	**-**	442
Affiliation fees	**509**	827
Programme expenses	**7,327**	6,585
Shop expenses	**2,454**	1,900
Entertainment	**325**	298
Westfield health	**4,156**	3,759
Group life scheme	**3,463**	3,093
Sundry expenses	**313**	861
Car park rates	**1,659**	235
Computer maintenance	**2,878**	3,155
Building maintenance	**10,182**	8,238
Cleaning	**1,010**	1,213
Audit fees	**1,023**	865
Freehold property	**17,420**	17,420
Fixtures and fittings	**4,583**	4,033
Bank charges	**12,587**	4,731
Bank loan interest	**23,339**	2,809
	276,040	219,011

DONCASTER YOUNG MEN'S CHRISTIAN ASSOCIATION

DETAILED STATEMENT OF FINANCIAL ACTIVITIES
FOR THE YEAR ENDED 31 MARCH 2023

	2023 £	2022 £
Administrative costs		
Governance costs		
Auditors' remuneration	**6,285**	4,650
Total resources expended	**714,276**	605,639
Net (expenditure)/income before gains and losses	**(128,928)**	117,565
Realised recognised gains and losses		
Realised gains/loss on investments	**(32,862)**	1,462
Realised gains/losses on revaluation of fixed assets	**(10,080)**	(16,000)
Remeasurement loss on defined benefit plan	**(7,662)**	(17,020)
Net (expenditure)/income	**(179,532)**	86,007

DONCASTER YOUNG MEN'S CHRISTIAN ASSOCIATION

England & Wales - Charity number 250973

Accounts

Registered Charity No: 250973

Registered Social Landlord: H3639

DONCASTER YOUNG MEN'S CHRISTIAN ASSOCIATION

ANNUAL REPORT AND AUDITED ACCOUNTS
FOR THE YEAR ENDED
31 March 2022

Smith Craven
A Xeinadin Company

DONCASTER YOUNG MEN'S CHRISTIAN ASSOCIATION

FINANCIAL STATEMENTS

YEAR ENDED 31 MARCH 2022

CONTENTS **PAGE**

Charity Reference and administrative details	1
Trustees' Report	2 - 7
Independent Auditor's Report to the Trustees'	8 - 10
Statement of Financial Activities	11
Balance Sheet	12
Statement of cash flows	13
Notes to statement of cash flows	14
Notes to the Accounts	15 - 28
Detailed Statement of Financial Activities	29 - 30

DONCASTER YOUNG MEN'S CHRISTIAN ASSOCIATION

CHARITY REFERENCE AND ADMINISTRATIVE DETAILS

President	Mr Michael Burdis (to 18th November 2021)
Chair	Mr Michael Power (to 18th November 2021) Mrs Emma McKessy (from 18th November 2021)
Chief Executive	Miss Louise Roffey
Deputy Chief Executive	Mrs Olivia Burton
Board of Governors	Mr Graham Archer (from 18th November 2021) Ms Rachel Brown (to 18th November 2021) Ms L Costa Ms A Fleetwood Miss Elizabeth Ann Gray (to 18th November 2021) Mrs E McKessy Mr G Moss (from 18th November 2021) Mr Michael Power Mr Stephen Smart (to 18th November 2021)
Charity Registration Number	250973
Principal address	Wood Street Doncaster DN1 3LH
Auditors	Xeinadin Audit Limited Sidings House Sidings Court Doncaster DN4 5NU
Bankers	Unity Trust Bank plc Nine Brindleyplace Birmingham B1 2HB Nationwide Building Society PO Box 3 5-11 St George's Street Douglas Isle of Man British Isles IM86 1BR
Solicitors	Dawson and Burgess 2-3 South Parade Hall Cross Hill Doncaster DN1 2DZ
Legal Status	Doncaster Young Men's Christian Association is a registered social landlord (Number H3639) and a registered Charity (Number 250973).
Social Landlord	This consists of one dwelling containing thirty units.

TRUSTEES' REPORT

The Trustees present their annual report and the audited financial statements of the charity for the year ended 31 March 2022. The trustees have adopted the provisions of the Statement of Recommended Practice (SORP) 'Accounting and Reporting by Charities' (FRS 102) in preparing the annual report and financial statements of the charity.

The financial statements have been prepared in accordance with the accounting policies set out in notes to the accounts and comply with the charity's governing document, the Charities Act 2011 and 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 published in October 2019.

BOARD OF GOVERNORS

The Board of Governors are elected from and by YMCA Doncaster's adult membership. Once elected, a Board Member serves a three year term, after which they can be re-elected. In addition, Board Members are able to fill vacancies by co-opting additional individuals.

The Board of Governors meet around six times a year, focusing on strategic developments, monitoring the achievements of the Association and revising and updating policy. During the 2021-2022 year, almost all of the meetings were held online.

The Board appoint an Investment Sub Group each year with specific delegated responsibilities for the oversight of investment and related reporting to the Board.

Authority for the day to day management of YMCA Doncaster is delegated to the Chief Executive. That authority includes ensuring that the work of the Association is within the scope of the policies and strategies set out by the Board and compliant with relevant legal frameworks and good practice.

BOARD OF GOVERNORS' RECRUITMENT

Where there are vacancies on the Board of Governors, these are advertised on the YMCA Doncaster website and are publicised from time to time via relevant promotions. Candidates offering experience and skills at strategic or governance level are particularly encouraged. Present members of the Board periodically review the specific skills needed to complement those already available.

Prospective new Governors are asked to provide outline information about themselves, including their eligibility to stand. The candidate is then given a tour of YMCA premises and an insight to our work. Existing Governors meet candidates to discuss the Association and their own responsibilities. The panel's recommendations are put to the next scheduled meeting of the Board. Successful candidates are co-opted to the Board, serving until the time of the next AGM.

BOARD OF GOVERNORS' REVIEW AND EVALUATION

Trustees review and evaluate their performance informally on an annual basis, using the NCVO Governance Code as a framework.

The Board also review the organisation's fit with governance-level standards including the Regulatory Framework for providers of social housing.

POST BALANCE SHEET EVENTS

We consider that there have been no events since the year-end that have had a significant effect on the Association's financial position.

TRUSTEES' REPORT (CONTINUED)

RISK MANAGEMENT

Members of the Board of Governors are aware of the key risks to which YMCA Doncaster is exposed and regularly review a formal risk register. Most notable risks include the loss of income from vacant Hostel rooms and rent

Systems in place for all functions are robust, and there are strong systems for reporting and monitoring so that any issues and irregularities can be dealt with at the earliest opportunity.

RESERVES

YMCA Doncaster keeps a reserve fund for use at the discretion of the Board of Governors in the furtherance of the Association's objectives.

The Board of Governors recognises the need to establish a level of reserve that

- enables financial stability
- provides for items of major expenditure on a planned basis
- acts as a cushion against fluctuations in income levels and in the financial performance of the YMCA's activities.
- provides for contingencies and unforeseen events.

It is not necessary to include provision for major interruptions to the work of the Association caused by significant damage to the buildings as provision for this is included in the Association's insurance policy.

Unrestricted reserves are built up from operating surpluses, and include allocations made to provide for cyclical and major maintenance work in both the Supported Accommodation and the Community Centre. From time to time, the Board of Governors will make designations from the unrestricted reserves to fund other aspects of the work and development of the Association.

The Board of Governors have agreed a Development Plan for the period to 2024 which sets out plans to use a significant proportion of reserves in the following ways:

- a major project to refurbish or rebuild the main Wood Street premises
- the development of new work with young people
- the development of new sustainable sources of income

Throughout this period, the Board will continue to maintain an ongoing reserve of between three and six months of the next year's anticipated gross revenue costs, disregarding any exceptional one-off items of capital expenditure for the purposes of this calculation.

That reserve figure should include any designations but should exclude the value of the HAG grant made to fund the Wood Street accommodation and any funds set aside to cover a deficit budget in the present financial year.

The Board of Governors will review this policy, and the position with regard to present reserves, every year during the development period.

After transfer of the surplus for the year, total reserves amounted to £1,734,150 (which includes the Revaluation Reserve of £320,507), including restricted reserves of £84,484.

PAYMENTS TO CREDITORS

The target for payment of purchase invoices is within 30 days of receipt.

TRUSTEES' REPORT (CONTINUED)

ORGANISATIONAL STRUCTURE

YMCA Doncaster is a registered charity and a registered social landlord, governed by a voluntary Board of Governors. Its Governing Document is its Constitution.

As part of an International Movement, YMCA Doncaster is part of the Yorkshire and North East Lincolnshire Region of YMCAs and affiliates to the English National Council of YMCAs. This affiliation brings with it membership of the World YMCA Movement.

Throughout its structures, the International YMCA Movement respects and celebrates the independence of each local YMCA and the diversity and community focus that it brings to our work.

OBJECTS

The objects of the Association arise from its acceptance of the Paris Basis of 1855 incorporated into the National Statement of the Aims and Purposes of the YMCA in England, adopted at the National Assembly of the English Young Men's Christian Associations in the year 2003, namely:

"The YMCA is a Christian Movement which seeks to unite those who, regarding Jesus Christ as their God and Saviour according to the Holy Scriptures, desire to be His disciples in their faith and in their life, and to associate their efforts for the extension of His Kingdom.

It welcomes into its fellowship persons of all religious faiths and of none.

In accordance with its Christian values the YMCA stands for:

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

As the expression of its Christian purposes the YMCA aims to:

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

Accordingly, the objects of the Association are:

(1) To unite those who, regarding Jesus Christ as their God and Saviour according to the Holy Scriptures, desire to be His disciples in their faith and in their life, and to associate their efforts for the extension of His Kingdom.

(2) To lead young people to the Lord Jesus Christ and to fullness of life in Him.

(3) 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.

(4) To provide or assist in the provision of education for persons of all ages with the object of developing their physical, mental or spiritual capacities.

(5) To relieve or assist in the relief of persons of all ages who are in conditions of need, hardship or distress by reason of their social, physical or economic circumstances.

(6) To provide residential accommodation for persons of all ages who are in conditions of need, hardship or distress by reason of their social, physical or economic circumstances.

TRUSTEES' REPORT (CONTINUED)

PRINCIPAL ACTIVITIES

YMCA Doncaster's principal activities during 2021-2022 were in the provision of Supported Accommodation for Young People. The age range of young people accommodated was 16 to 30 years.

A waiting list system assessed the needs of all applicants, and accommodation was offered in order of priority. The accommodation is fully staffed all year round, ensuring that resident clients are safe and supported.

Each resident client had an assigned worker to assist in setting goals and monitoring progress. The emphasis was on developing independent living skills, and support is offered in finding and settling into more permanent accommodation. Where necessary, staff used their network of contacts in other organisations to access specialist support. The current programme of support, currently funded by the local authority, is now in its exit phase.

At the time of opening the accommodation provision, YMCA Doncaster set aside a fund to provide support for clients moving on from the YMCA who would otherwise be unable to afford basic setting up costs of furniture and equipment for their own home.

Resident clients are encouraged to play an active part in the development of the Association. Views are actively sought at the time of moving into and moving on from the YMCA, and a regular forum enables ideas to be discussed more widely. This is supplemented by an ongoing suggestions scheme.

A lively programme of creative activities took place during the course of the year, featuring drama, dance, singing and art. This enabled children and young people to work on their own projects as well as collaborating in themed sessions around seasons and celebrations.

The newly transformed 'Old Paperhouse', provided a self-contained space for children's and youth activities to take place in small groups and proved invaluable during the changing restrictions of the pandemic. Over 150 children and young people took part, with many returning for multiple sessions, and several sessions were over-subscribed.

PUBLIC BENEFIT

The Board has considered the guidance on public benefit issued by the Charity Commission, has taken due regard of that guidance and is satisfied that the charity's activities do provide public benefit. The programmes undertaken are in line with YMCA Doncaster's charitable objects and aims and particularly the provision of relief for young people in need, hardship or distress.

GOVERNANCE AND FINANCIAL VIABILITY STANDARD

The Board have assessed their compliance with the Governance and Financial Viability Standard provided by the Regulator of Social Housing and are compliant with the Standard.

ACHIEVEMENTS AND PERFORMANCE DURING THE YEAR

Plans for the 2021-2022 financial year had included

- Continuing the move to digital methods of work.
- Recruitment of new trustees to refresh the Board of Governors.
- Planned exit from the support programme funded by the local authority.
- Planning, funding and implementation of an innovative new programme of support for young people with housing and other needs.
- Establishing new activities and social programmes for children and young people.
- Concluding a viable way forward for the present Community Centre building.

Whilst there were a number of barriers and uncertainties as a result of the ongoing pandemic, there were steps forward with all of the above.

During the course of the year, client recording was digitised to give a cloud-based hub for all staff involved in work with young people.

Two new trustees joined the Board, with further applications being considered and promotional activity continuing.

The previous support programme, which had been funded by the local authority, came to end during March 2022 and a new programme was put in place focused on the strengths and capabilities of young people.

Activities of various kinds took place and were very popular, particularly with the younger age groups.

Plans regarding the Community Centre building continue to be considered as part of a broader Forward Planning exe

FUNDRAISING INCOME

A number of grants were received during the course of the year, including

Tesco Community Grants
Rotary Club of Doncaster St George's
The Blakemore Foundation
Neighbourly
Arnold Clark Foundation
Well Doncaster Local Solutions Community Hub
Allchurches
SYCF Community Fund
The Hedley Foundation
The People's Postcode Lottery
Business Doncaster

Government support was received via the scheme supporting Retail, Hospitality and Leisure premises during Covid-19.

We also received a number of donations through our online giving pages on JustGiving and Virgin Money Giving. We are not always able to identify the details of those making donations in order to thank them directly, but we are very grateful to all of our donors.

Finally, we have a small number of local individuals and families who regularly contribute to making life a little better for our accommodation residents. This comes in the form of toiletries, household items, Christmas presents and Easter Eggs.

PLANS FOR THE COMING YEAR

The 2022-2023 year will see our Board of Governors concluding a full review of the Forward Plan, including the fundraising and resourcing needed to implement the plan.

A programme of individual coaching support will be made available to young people in the wider community, with a focus on strengths and individual aspirations.

Activities for children and young people will be extended, with new types of activity on offer as well as a broader programme offering young people a place to come together informally.

STAFF TEAM

The Board of Governors recognises the value of the staff team in the direct provision of services, and in the functions that support those services.

Staff have taken part in a number of training and development opportunities over the year, particularly relating to the core responsibilities of their role. All new staff members received training in Child Protection, Protection of Vulnerable Adults and Health and Safety.

Staff notice periods range from one week to three months according to seniority and length of service.

TRUSTEES' REPORT (CONTINUED)

STATEMENT OF BOARD OF GOVERNORS RESPONSIBILITIES

The Housing and Regeneration Act 2008 and the Charities Act 2011 require the Board of Governors to prepare Financial Statements for each financial year which give a true and fair view of the state of affairs of the Association and of the Surplus or Deficit of the Association for that period. In preparing these financial statements, the Board of Governors is required to:

- Select suitable accounting policies and apply them consistently.
- Make judgements and estimates that are prudent.
- Observe the methods and principles in the Charities SORP 2019, FRS 102.
- State whether applicable accounting standards have been followed subject to any material departures disclosed and explained in the financial statements.
- Prepare the financial statements on the going concern basis unless it is inappropriate to presume that the Association will continue in business.

The Board of Governors is responsible for keeping proper accounting records which disclose with reasonable accuracy at any time the financial position of the Association and enable it to ensure that the financial statements comply with the Housing and Regeneration Act 2008 and the Statement of Recommended Practice for Social housing providers 2014, the Charities Act 2011 and the provisions of the trust deed. The Board of Governors is also responsible for instituting adequate systems of internal control, safeguarding the assets of the Association and hence for taking reasonable steps for the prevention and detection of fraud and other irregularities.

STATEMENT ON INTERNAL FINANCIAL CONTROLS

Included in the Board of Governors responsibilities set out previously is the recognition that the Board is responsible for the Association's systems for internal financial controls.

Any system of financial controls can only provide reasonable but not absolute assurance against material misstatement or loss caused by errors or fraud.

The principal procedures employed by the Board during the year to ensure adherence to financial controls are as follows:-

- Regular reporting of accounting information to the Board of Governors with any significant fluctuations identified and reported on.
- Separation of duties between those involved in incurring expenditure and those responsible for making payments.
- Separation of duties between those receiving money and those recording receipts.

The Board reviews the effectiveness of the system of internal financial controls by receiving a report from the Association's external auditors on an annual basis in written or verbal form which highlights any areas of weakness that have been identified.

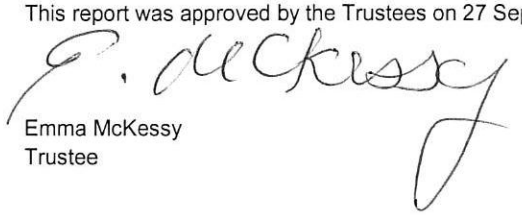
STATEMENT OF DISCLOSURE TO THE AUDITORS

Each of the persons who are Trustees at the time when this Trustees' report is approved has confirmed that:

- so far as that Trustee is aware, there is no relevant audit information of which the association's auditors are unaware, and
- that Trustee has taken all the steps that ought to have been taken as a Trustee in order to be aware of any relevant audit information and to establish that the association's auditors are aware of that information.

A resolution to appoint Xeinadin Audit Limited as auditor for the ensuing year will be proposed at the forthcoming annual general meeting.

This report was approved by the Trustees on 27 September 2022 and has been signed on its behalf by:



Emma McKessy
Trustee

INDEPENDENT AUDITOR'S REPORT TO THE TRUSTEES OF

DONCASTER YOUNG MEN'S CHRISTIAN ASSOCIATION

Opinion

We have audited the financial statements of Doncaster Young Men's Christian Association for the year ended 31 March 2022 which comprise of the Statement of Financial Activities, the Balance Sheet and Statement of Cash Flows and the related notes, including a summary of significant accounting policies. The financial reporting framework that has been applied in their preparation is applicable law and United Kingdom Accounting Standards, including Financial Reporting Standard 102 *The Financial Reporting Standard applicable in the UK and Republic of Ireland* (United Kingdom Generally Accepted Accounting Practice).

In our opinion the financial statements:

- give a true and fair view of the state of the charity's affairs at 31 March 2021, and of its incoming resources and application of resources, including its income and expenditure, for the year then ended;
- have been properly prepared in accordance with United Kingdom Generally Accepted Accounting Practice; and
- have been prepared in accordance with the requirements of the Charities Act 2011.

Basis for opinion

We conducted our audit in accordance with International Standards on Auditing (UK) (ISAs (UK)) and applicable law. Our responsibilities under those standards are further described in the Auditor's responsibilities for the audit of the financial statements section of our report. We are independent of the charitable company in accordance with the ethical requirements that are relevant to our audit of the financial statements in the UK, including the FRC's Ethical Standard, and we have fulfilled our other ethical responsibilities in accordance with these requirements. We believe that the audit evidence we have obtained is sufficient and appropriate to provide a basis for our opinion.

Conclusions relating to going concern

We have nothing to report in respect of the following matters in relation to which the ISAs (UK) require us to report to you where:

- the trustees' use of the going concern basis of accounting in the preparation of the financial statements is not appropriate; or
- the trustees have not disclosed in the financial statements any identified material uncertainties that may cast significant doubt about the charity's ability to continue to adopt the going concern basis of accounting for a period of at least twelve months from the date when the financial statements are authorised for issue.

Other information

The trustees are responsible for the other information. The other information comprises the information included in the trustees' annual report , other than the financial statements and our auditor's report thereon. Our opinion on the financial statements does not cover the other information and, except to the extent otherwise explicitly stated in our report, we do not express any form of assurance conclusion thereon.

In connection with our audit of the financial statements, our responsibility is to read the other information and, in doing so, consider whether the other information is materially inconsistent with the financial statements or our knowledge obtained in the audit or otherwise appears to be materially misstated. If we identify such material inconsistencies or apparent material misstatements, we are required to determine whether there is a material misstatement in the financial statements or a material misstatement of the other information. If, based on the work we have performed, we conclude that there is a material misstatement of this other information, we are required to report that fact.

We have nothing to report in this regard.

Matters on which we are required to report by exception

We have nothing to report in respect of the following matters in relation to which the Charities (Accounts and Reports) Regulations require us to report to you if, in our opinion:

- the information given in the financial statements is inconsistent in any material respect with the trustees' report; or
- the charity has not kept adequate accounting records; or
- the financial statements are not in agreement with the accounting records and returns; or
- we have not received all the information and explanations we require for our audit.

Responsibilities of trustees

As explained more fully in the trustees' responsibilities statement set out on page 7, the trustees are responsible for the preparation of the financial statements and for being satisfied that they give a true and fair view, and for such internal control as the trustees determine is necessary to enable the preparation of financial statements that are free from material misstatement, whether due to fraud or error.

In preparing the financial statements, the trustees are responsible for assessing the charity's ability to continue as a going concern, disclosing, as applicable, matters related to going concern and using the going concern basis of accounting unless the trustees either intend to liquidate the charity or to cease operations, or have no realistic alternative but to do so.

Auditor's responsibilities for the audit of the financial statements

We have been appointed as auditor under section 144 of the Charities Act 2011 and report in accordance with regulations made under section 154 of that Act.

Our objectives are to obtain reasonable assurance about whether the financial statements as a whole are free from material misstatement, whether due to fraud or error, and to issue an auditor's report that includes our opinion. Reasonable assurance is a high level of assurance, but is not a guarantee that an audit conducted in accordance with ISAs (UK) will always detect a material misstatement when it exists. Misstatements can arise from fraud or error and are considered material if, individually or in the aggregate, they could reasonably be expected to influence the economic decisions of users taken on the basis of these financial statements.

Irregularities, including fraud, are instances of non-compliance with laws and regulations. We design procedures in line with our responsibilities, outlined above, to detect material misstatements in respect of irregularities, including fraud. The extent to which our procedures are capable of detecting irregularities, including fraud is detailed below:

- Evaluation of management's controls designed to prevent and detect irregularities;
- Review of board meeting minutes and meetings of those charged with governance;
- Identifying and, where relevant, testing journal entries posted by senior management or with unusual combinations;
- Reviewing financial statement disclosures and testing to supporting documentation to assess compliance with applicable laws and regulations;
- Incorporating elements of unpredictability into the nature, timing and/or extent of audit procedures performed.

There are inherent limitations in the audit procedures described above and the further removed non-compliance with laws and regulations is from the events and transactions reflected in the financial statements, the less likely we would become aware of it. Also, the risk of not detecting a material misstatement due to fraud is higher than the risk of not detecting one resulting from error, as fraud may involve deliberate concealment by, for example, forgery or intentional misrepresentation, or through collusion.

A further description of our responsibilities for the audit of the financial statements is located on the Financial Reporting Council's website at: www.frc.org.uk/auditorsresponsibilities. This description forms part of our auditor's report.

Use of our report

This report is made solely to the charity's trustees, as a body, in accordance with Part 4 of the Charities (Accounts and Reports) Regulations 2008. Our audit work has been undertaken so that we might state to the charity's trustees those matters we are required to state to them in an auditor's report and for no other purpose. To the fullest extent permitted by law, we do not accept or assume responsibility to anyone other than the charity and the charity's trustees as a body, for our audit work, for this report, or for the opinions we have formed.



Xeinadin Audit Limited
Statutory Auditor
Sidings House, Sidings Court
Lakeside
Doncaster
South Yorkshire
DN4 5NU

Dated: 28/9/22

Xeinadin Audit Ltd is eligible to act as an auditor in terms of section 1212 of the Companies Act 2006.

DONCASTER YOUNG MEN'S CHRISTIAN ASSOCIATION

STATEMENT OF FINANCIAL ACTIVITIES

YEAR ENDED 31 MARCH 2022

	NOTES	UNRESTRICTED FUNDS 2022 £	DESIGNATED 2022 £	RESTRICTED FUNDS 2022 £	TOTAL FUNDS 2022 £	TOTAL FUNDS 2021 £
INCOME AND EXPENDITURE						
INCOME AND ENDOWMENTS FROM						
Donations and Legacies	2	55,752	-	103,763	159,515	75,564
Charitable Activities	5					
Housing Income		452,290	-	71,541	523,831	493,021
Non-Housing Income		15,552	-	-	15,552	16,691
Other Trading Activities	3	3,374	-	-	3,374	308
Investment Income	4	7,499	-	-	7,499	3,751
Other Income		13,435			13,435	1,017
TOTAL INCOMING RESOURCES		547,902	-	175,304	723,206	590,352
EXPENDITURE ON						
Charitable Activities	6					
Housing Income		460,291	-	81,570	541,861	505,418
Non-Housing Income		49,530	-	14,250	63,780	107,500
Total Resources Expended		509,821	-	95,820	605,641	612,918
Net gains / (losses) on investments	13	1,462	-	-	1,462	42,852
(Loss) on revaluation of fixed assets	12	(16,000)			(16,000)	-
NET INCOMING RESOURCES FOR THE PERIOD		23,543	-	79,484	103,027	20,286
Transfer between funds						
Other recognised gains/(losses)						
Remeasurement (loss) on defined benefit plan	19	(17,020)			(17,020)	(43,952)
Net movement in funds		6,523	-	79,484	86,007	(23,666)
RECONCILIATION OF FUNDS						
Total funds brought forward		508,806	1,134,337	5,000	1,648,143	1,671,809
TOTAL FUNDS CARRIED FORWARD		515,329	1,134,337	84,484	1,734,150	1,648,143

TOTAL RECOGNISED GAINS AND LOSSES

The charity has no recognised gains or losses other than the net incoming resources for the above financial period.

All the activities of the charity are classed as continuing.

The notes on pages 15 to 28 form part of these financial statements.

DONCASTER YOUNG MEN'S CHRISTIAN ASSOCIATION

BALANCE SHEET

YEAR ENDED 31 MARCH 2022

	NOTES	UNRESTRICTED FUNDS 2022 £	DESIGNATED 2022 £	RESTRICTED FUNDS 2022 £	TOTAL FUNDS 2022 £	TOTAL FUNDS 2021 £
FIXED ASSETS						
Tangible Assets	11	500,246	482,293	4,691	987,230	1,000,215
Heritage Assets	12	25,300			25,300	41,300
Investments	13	325,480			325,480	323,041
		851,026	482,293	4,691	1,338,010	1,364,556
CURRENT ASSETS						
Debtors	14	20,659		4,929	25,588	25,540
Cash at bank and in hand		444,789		74,864	519,653	414,492
		465,448	-	79,793	545,241	440,032
CREDITORS:						
Amounts falling due within one year	15	(46,348)			(46,348)	(55,159)
NET CURRENT ASSETS		419,100	-	79,793	498,893	384,873
TOTAL ASSETS LESS CURRENT LIABILITIES		1,270,126	482,293	84,484	1,836,904	1,749,429
CREDITORS:						
Amounts falling due after more than one year	16	(102,754)	-	-	(102,754)	(101,286)
NET ASSETS		1,167,373	482,293	84,484	1,734,150	1,648,143
FUNDS	18					
Unrestricted funds					1,649,666	1,643,143
Restricted funds					84,484	5,000
					1,734,150	1,648,143

The financial statements were approved by the board on 27 September 2022 and signed on its behalf by:

E. McKessy

Emma McKessy - Trustee

The notes on pages 15 to 28 form part of these financial statements.

DONCASTER YOUNG MEN'S CHRISTIAN ASSOCIATION

STATEMENT OF CASHFLOWS

YEAR ENDED 31 MARCH 2022

	Note	2022 £	2021 £
Cash flows from operating activities			
Cash generated from operations		90,328	18,124
Net cash from operating activities	1	90,328	18,124
Cash flows from investing activities			
Purchase of Investments		-	(100,000)
Purchase of tangible fixed assets		(8,468)	-
Interest received		7,499	3,751
Revaluation of fixed assets		16,000	
Net cash from investing activities		15,031	(96,249)
Cash flows from financing activities			
Loan repayments		(198)	(165)
Net cash from financing activities		(198)	(165)
Increase/(Decrease) in cash and cash equivalents		105,161	(78,290)
Cash and cash equivalents at beginning of year		414,492	492,782
Cash and cash equivalents at end of year	2	519,653	414,492

NOTES TO THE STATEMENT OF CASHFLOWS

YEAR ENDED 31 MARCH 2022

1. **Reconciliation of profit before taxation to cash generated from operations**

	2022 £	2021 £
Net incoming resources for the year	86,007	(23,666)
Depreciation charges	21,453	21,601
Finance income	(7,499)	(3,751)
Gain/ (Loss) on investments	(2,439)	(37,884)
	97,522	(43,700)
Decrease/(increase) in trade and other debtors	(48)	24,876
(Decrease)/increase in trade and other creditors	(7,146)	36,948
Cash generated from operations	90,328	18,124

2. **Cash and cash equivalents**

Year ended 31 March 2021

	31/03/2022 £	31/03/2021 £
Cash and cash equivalents	519,653	414,492

Year ended 31 March 2020

	31/03/2021 £	31/03/2020 £
Cash and cash equivalents	414,492	492,782

NOTES TO THE ACCOUNTS

YEAR ENDED 31 MARCH 2022

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 Accounting and Reporting by Charities: Statement of Recommended Pratice applicable to charities preparing their accounts in accordance with the Financial Reporting Standard applicable in the UK and Republic of Ireland issued in October 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 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 issued in October 2019 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 £1.

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.

Incoming Resources

All incoming resources are included in the SOFA when the charity is legally entitled to the income and the amount can be qualified with reasonable accuracy. The income of the charity represents the amount derived from incoming resources from generating funds, such as donations, grants and interest received. Income from service level agreements, rental and activities run by the YMCA are shown as incoming resources from charitable activities. Grant Income is accounted for on a receipts basis in accordance with the SORP.
Donations received for the general purposes of the charity are included as unrestricted funds. Income from other trading activities are the sale of donated items in the YMCA charity shop.

Government Grants

Income from government and other grants are recognised at fair value when the charity has entitlement after any performance conditions have been met, it is probable that the income will be received and the amount can be measured reliably. If entitlement is not met then these amounts are deferred.

Basis of allocation of expenditure

Expenditure has been specifically identified as relating to headings included in the Statement of Financial Activities

Resources Expended

All expenditure is accounted for on an accruals basis and has been classified under headings that aggregate all costs related to the category. Resourses expended include attributable VAT which cannot be recovered. Governance costs are those costs which are directly attributable to governing the charity and compliance with constitutional and statutory requirements.

Apportionment of management expenses

Direct employee administration and operating costs have been apportioned to the Property Revenue Account and the relevant sections of the Income and Expenditure Account on the basis of costs of the staff to the extent that they are directly engaged in each of the operations dealt with in those activities.

Fixed assets - housing properties
Properties included in housing properties are stated at cost or valuation less depreciation.

The costs are either termed "qualifying costs" by the Homes and Communities Agency for approved Housing Association Grant Schemes and are considered for mortgage loans by the relevant lending authority or they are met out of the Association's reserves.

Fixed Assets - Non-Housing Properties

Properties are stated at cost or valuation. The properties include land which is not depreciated. It also includes mixed use property in the guise of a retail shop which is let out and part of the carpark which is let out during the day but is otherwise used by staff and members in the day and evenings. The board are of the opinion that the value of the retail shop and land are of such an insignificant part of the land and buildings as a whole that is should not be disclosed separately as investment property.

Depreciation and Property Equity

(i) **Housing Properties**
Depreciation is provided at rates calculated to write off the properties over their useful economic life

Housing Properties	2% on cost or valuation

The depreciation on housing properties has been introduced as a result of the revised Housing Statement of Recommended Practice 2014. This required depreciation to be charged over the useful economic life of the property. The charge that is required is based on the cost or valuation.

(ii) **Other Fixed Assets**
Depreciation is provided on the following basis:

Housing Furniture and Fittings	10% on cost
Office Equipment, Fixtures and Fittings	10% on cost
Freehold Property	2% on cost or valuation
Musical Instruments, computers, and Equipment	20% on cost
Non-Housing Furniture and Fittings	10% on cost

No depreciation is charged in the year of revaluation. Land is not depreciated.

Revaluations
Freehold land and buildings are included in the balance sheet at revalued amounts less accumulated depreciation.

Value added tax
The association charges value added tax (VAT) on some of its income and is able to recover part of the VAT it incurs on expenditure. The financial statements include VAT to the extent that it is suffered by the association and not recoverable from HM Revenue and Customs. The balance of VAT payable or recoverable at the year-end is included as a current liability or asset.

Fund accounting
Unrestricted funds are available for use at the discretion of the trustees in furtherance of the general objectives of the organisation.

Pensions

YMCA Doncaster participated in a multi-employer defined benefit pension plan for employers of YMCA's in England, Scotland and Wales, 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 YMCA Doncaster, therefore the scheme is accounted for as a defined contribution scheme.
As described in the notes, YMCA Doncaster has a contractual obligation to make pension deficit payments over the period to April 2029, accordingly this is shown as a liabiltiy in these accounts. In addition, YMCA Doncaster is required to contribute to the operation expenses of the pension plan and these costs are charged to the Statement of Financial Activities as made. YMCA Doncaster operates a defined contribution pension scheme for its current employees. Contributions payable to the pension scheme are charged to the Income and Expenditure Account in the period to which they relate.

Grants

Housing Association Grant

Housing Association Grants (HAG) are utilised to reduce the amount of mortgage loan in respect of an approved scheme to the amount which is estimated can be serviced by the net annual income of the scheme. The amount of HAG is calculated on the qualifying costs of the scheme, in accordance with instructions issued from time to time by the Homes and Communities Agency. The grants are paid direct to the lending authority and are reflected in the Financial Statements of the association, only when the payment has been made and the relevant mortgage loan reduced. However, on adoption of FRS102 and the Housing SORP 2014, the grants must be recognised using the performance model, which are met on the completion of the property. The grant therefore becomes recognised and opening reserves are adjusted accordingly.

Supporting People Contract Fee

During the year, the association have received a contract fee from Doncaster MBC towards the cost of supporting clientele in the Hostel. This is shown on the Income and Expenditure Account as part of incoming resources.

Reserve for Future Housing Major and Cyclical Maintenance

The reserve reflects the associations liability to maintain its properties in accordance with a planned programme of works. It is planned to carry out external decorating every five years and internal decorating every four years. Further amounts are included for replacement of curtains and blinds every five years and floor coverings every seven years.

Reserve for Non-Housing Major and Cyclical Maintenance

A Reserve has been made towards the cost of major repairs to the structure and fabric of the main building which was built in 1962.

Reserve for HAG Repayable on Sale of Hostel

A reserve has been made to reflect that the HAG would be repayable if the hostel was sold.

Reserve for Hostel Move-On Fund

A reserve has been made, initially funded from donations at the time of the hostel being built, to cover small items of essential furniture and household equipment for residents moving out of the Hostel who are not eligible for other forms of financial assistance.

Investments

Investments in shares are initially recognised at fair value, which is normally the transaction price less transaction costs. Subsequent measurement is at fair value, where the shares are publicly traded or their fair value can be measured reliably. Any aggregate surplus or deficit arising from changes in fair value ir recognised in the Statement of Financial Activities.

2. DONATIONS AND LEGACIES

	2022	2021
	£	£
Donations	4,714	7,470
Grants	154,801	58,727
Legacies	-	9,367
	159,515	75,564

Grants includes nil (2021: £45,000) in respect of Covid 19 Support Grants. £20,000 was received in respect of Postcode Neighbourhood trust. £13,500 was also received in respect of the Arts Project A scheme.

£103,763 of Grants received was attributable to restricted funds. (2021: £5,800)

	£	£
Other Income	13,435	1,017
	13,435	1,017

3. OTHER TRADING ACTIVITIES

	2022	2021
	£	£
Shop Income	3,374	308

4. INVESTMENT INCOME

	2022	2021
	£	£
Investment dividends & rebates	4,475	2,275
Deposit account interest	3,024	1,476
	7,499	3,751

5. INCOME FROM CHARITABLE ACTIVITIES

	Activity	2022 £	2021 £
Supporting people contract fee	Housing Income	71,541	107,922
Rents receivable	Housing Income	444,256	382,041
Laundry receipts etc	Housing Income	8,034	3,058
Rents receivable	Non-Housing Income	-	-
Other rents	Non-Housing Income	15,552	16,691
		539,383	509,712

6. CHARITABLE ACTIVITIES COSTS

	Direct costs	Grant funding of activities	Support Costs (See Note 7)	Totals
	£	£	£	£
Housing Income	368,627	-	173,234	541,861
Non-Housing Income	13,353	-	50,427	63,780
	381,980	-	223,661	605,641

7. SUPPORT COSTS

	Administrative Costs	Governance Costs	Totals
	£	£	£
Housing Income	168,584	4,650	173,234
Non-Housing Income	50,427	-	50,427
	219,011	4,650	223,661

8. TRUSTEES' REMUNERATION AND BENEFITS

Trustees' expenses

There were no trustees' expenses paid for the year ended 31 March 2022 nor for the year ended 31 March 2021

9. STAFF COSTS

	2022	2021
Housing Direct Costs:	£	£
Salaries	269,160	82,532
Social Security Costs	17,972	6,896
Pension	10,686	2,518
	297,818	91,946
Housing Administrative Costs		
Salaries	66,315	269,739
Social Security Costs	4,428	17,595
Pension	2,633	8,854
	73,376	296,188
Non-Housing Costs		
Salaries	54,612	58,633
Social Security Costs	3,647	4,622
Pension	2,168	1,713
	60,427	64,968
Staff costs include the following remuneration in respect of the Association's Chief Executive who is also the highest paid employee	47,650	47,073

Members of the Board receive no remuneration in the course of their role with Doncaster YMCA. Minor travel expenses are available, but rarely claimed. There are no related party transactions that require disclosure.

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

	2022	2021
Monthly paid	7	10
Weekly paid	13	10
	20	20

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

NOTES TO THE ACCOUNTS (CONT'D)

YEAR ENDED 31 MARCH 2022

10. COMPARATIVES FOR THE STATEMENT OF FINANCIAL ACTIVITIES

	UNRESTRICTED FUNDS £	DESIGNATED £	RESTRICTED FUNDS £	TOTAL FUNDS £
INCOME AND EXPENDITURE				
INCOME AND ENDOWMENTS FROM				
Donations and Legacies	69,764	-	5,800	75,564
Charitable Activities				
Housing Income	385,099	-	107,922	493,021
Non-Housing Income	16,691	-	-	16,691
Other Trading Activities	308	-	-	308
Investment Income	3,751	-	-	3,751
Other Income	1,017	-	-	1,017
TOTAL INCOMING RESOURCES	476,630	-	113,722	590,352
EXPENDITURE ON				
Charitable Activities				
Housing Income	396,696	-	108,722	505,418
Non-Housing Income	107,500	-	-	107,500
Total Resources Expended	504,196	-	108,722	612,918
Net gains on investments	42,852	-	-	42,852
NET INCOMING RESOURCES	15,286	-	5,000	20,286
Transfer between funds	(400,000)	400,000	-	-
Other recognised gains/(losses)				
Gains/(losses) on revaluation of fixed assets	(43,952)	-	-	(43,952)
Net movement in funds	(428,666)	400,000	5,000	(23,666)
RECONCILIATION OF FUNDS				
Total funds brought forward	937,472	734,337	-	1,671,809
TOTAL FUNDS CARRIED FORWARD	508,806	1,134,337	5,000	1,648,143

11. TANGIBLE FIXED ASSETS

	Freehold Property £	Fixtures & Fittings £	Total £
COST			
At 1 April 2021	1,071,000	86,882	1,157,882
Additions	-	8,468	8,468
At 31 March 2022	1,071,000	95,350	1,166,350
DEPRECIATION			
At 1 April 2021	87,100	70,567	157,667
Charge for period	17,420	4,033	21,453
At 31 March 2022	104,520	74,600	179,120
NET BOOK VALUE			
At 31 March 2022	966,480	20,750	987,230
At 31 March 2021	983,900	16,315	1,000,215

Freehold land and buildings were valued on an open market value basis in August 2013 by Hall Gates Estates, Chartered Surveyors. The Board of Trustees considered, that as there had been no significant change to the premises and no significant changes to the surrounding area such that the interim value in 2022 would have been the same as in August 2013.

Included in the non-housing valuation is land of £200,000.

If freehold properties had not been revalued they would have been included at the following historic cost:

	Housing Properties held for Letting £	Non-housing £
Historical cost	645,793	66,548
Accumulated depreciation	(7,060)	(9,682)
Less HAG	(600,629)	
Less YMCA grant	(6,199)	
	31,905	56,866

YMCA Doncaster also owns donated heritage assets, a "Great Northern" nameplate and Somersault signal, which are included in fixed assets. They were valued on an open market basis in January 2020 at £25,000 and £300 respectively by Great Central Railwayana Ltd.

The YMCA also owns a Robert "Mouseman" Thompson Monks chair. It was valued on an open market basis in April 2014 between £800 to £1,200 by Bamfords Auctioneers and Valuers.

12. HERITAGE ASSETS

	Total £
MARKET VALUE	
At 1 April 2021	41,300
Revaluation	(16,000)
At 31 March 2022	25,300
NET BOOK VALUE	
At 31 March 2022	25,300
At 31 March 2021	41,300

13. FIXED ASSET INVESTMENTS

INVESTMENTS

The charity bought an Aviva investment portfolio in December 2013. At 31 March 2022, the investment portfolio was valued at £227,757 (2021: £228,157).
During the previous year the Charity purchased a further investment portfolio with Rowan Dartington. At 31 March 2022 this investment was valued at £95,394. (2021: £94,866)

14. DEBTORS: AMOUNTS FALLING DUE WITHIN ONE YEAR

	2022 £	2021 £
Trade debtors	25,553	25,540
Other debtors	35	-
VAT	-	-
	25,588	25,540

15. CREDITORS: AMOUNTS FALLING DUE WITHIN ONE YEAR

	2022 £	2021 £
Other loans (see note 17)	208	180
Social security and other taxes	-	7,174
VAT	542	1,732
Pension deficit	17,765	13,471
Accrued expenses	24,879	28,264
Other creditors	2,953	4,338
	46,348	55,159

16. CREDITORS: AMOUNTS FALLING DUE AFTER MORE THAN ONE YEAR

	2022	2021
	£	£
Other loans (see note 17)	28,464	28,690
Pension deficit	74,290	72,596
	102,754	101,286

17. LOANS

An analysis of the maturity of loans is given below:

	2022	2021
	£	£
Amounts falling due within one year on demand:		
Other loans	208	180
Amounts falling due between one and two years:		
Other loans - 1-2 years	28,464	28,690

The loan is secured by a First Legal Charge over the Freehold Housing Property.

18. MOVEMENT IN FUNDS

	At 1.4.21	Net movement in funds	Transfers between funds	At 31.3.22
	£	£	£	£
Unrestricted funds				
Housing Major and Cycical Maintenance	68,987	-	-	68,987
Non-Housing Major and Cycical Maintenance	46,522	-	-	46,522
HAG Repayable on Sale of Hostel	606,828	-	-	606,828
Hostel Move-On Fund	12,000	-	-	12,000
Engagement reserve	50,000	-	-	50,000
Development reserve	350,000	-	-	350,000
General Funds	508,806	6,523	-	515,329
	1,643,143	6,523	-	1,649,666
Restricted funds (page 25)	5,000	79,484	-	84,484
TOTAL FUNDS	1,648,143	86,007	-	1,734,150

18. MOVEMENT IN FUNDS - continued

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

	Incoming resources £	Resources expended £	Transfers £	Movement in funds £
Unrestricted funds				
General funds	547,902	(525,379)	-	22,523
Engagement reserve	-	-	-	-
Development reserve	-	-	-	-
	547,902	(525,379)	-	22,523
Restricted funds				
Restricted funds	175,304	(95,820)	-	79,484
TOTAL FUNDS	723,206	(621,199)	-	102,007
Restricted funds include the following:				
Supporting people	71,541	(71,541)	-	-
Small Projects	7,082	(6,662)		420
Arts Project	13,500	(13,500)	-	-
Rotary Grant	750	(750)		-
Postcode Neighbourhood Trust	20,000	-		20,000
Steam Readers	2,431	-	-	2,431
Youth Support Coaching	60,000	(3,367)		56,633
	175,304	(95,820)	-	79,484

Comparatives for movement in funds

	At 1.4.20 £	Net movement in funds £	Transfers £	At 31.3.21 £
Unrestricted funds				
Housing Major and Cyclical Maintenance	68,987	-	-	68,987
Non-Housing Major and Cyclical Maintenance	46,522	-	-	46,522
HAG Repayable on Sale of Hostel	606,828	-	-	606,828
Hostel Move-On Fund	12,000	-		12,000
Engagement reserve	-	-	50,000	50,000
Development reserve	-	-	350,000	350,000
General Funds	937,472	(23,666)	(400,000)	513,806
TOTAL FUNDS	1,671,809	(23,666)	-	1,648,143

18. MOVEMENT IN FUNDS - continued

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

	Incoming resources £	Resources expended £	Transfers £	Movement in funds £
Unrestricted funds				
General Funds	476,630	(505,296)	(400,000)	(428,666)
Engagement reserve	-	-	50,000	50,000
Development reserve	-	-	350,000	350,000
Restricted funds				
Restricted funds	113,722	(108,722)	-	5,000
TOTAL FUNDS	590,352	(614,018)	-	(23,666)

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

	At 1.4.20 £	Net movement in funds £	Transfers between funds £	At 31.3.22 £
Unrestricted funds				
Housing Major and Cycical Maintenance	68,987	-	-	68,987
Non-Housing Major and Cycical Maintenance	46,522	-	-	46,522
HAG Repayable on Sale of Hostel	606,828	-	-	606,828
Hostel Move-On Fund	12,000	-	-	12,000
Engagement reserve	-		50,000	50,000
Development reserve	-		350,000	350,000
General Funds	937,472	(22,143)	(400,000)	515,329
	1,671,809	(22,143)	-	1,649,666
Restricted funds				
Restricted funds	-	84,484	-	84,484
TOTAL FUNDS	1,671,809	62,341	-	1,734,150

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 £	Transfers £	Movement in funds £
Unrestricted funds				
General Funds	1,024,532	(1,046,675)	(400,000)	(422,143)
Non-Housing Major Cyclical Maintenance	-	-	-	-
Engagement reserve	-	-	50,000	50,000
Development reserve	-	-	350,000	350,000
Hostel Move-On Fund	-	-	-	-
	1,024,532	(1,046,675)	-	(22,143)
Restricted funds				
Restricted funds	289,026	(204,542)	-	84,484
TOTAL FUNDS	1,313,558	(1,251,217)	-	62,341

19. PENSION COMMITMENTS

YMCA Doncaster operates a defined contribution pension scheme for current employees. The assets of the scheme are held separately from those of YMCA Doncaster in an independently administered fund. The charge for the year was £15,634 (2021: £13,085).

PENSION SCHEME

YMCA Doncaster participated in a contributory pension plan providing defined benefits based on financial 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 Doncaster and at the year end these were invested in the Mercer Dynamic De-Risking Solution, 63% matching porfolio and 37% in the growth portfolio and Schroder (property units only).

The most recent completed three year valuation was 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 the 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% pa), 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, 26.1 years, retiring in 20 years time. The result of the valuation showed that the actuarial value of the assets was £146.1m. This 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 £36 million. YMCA Doncaster has been advised that it will need to make monthly contributions of £1,594.06 from 1 May 2022. 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 7 years commencing 1 May 2022. The additional liability recognised in the year to 31 March 2022 on this revaluation of the pension deficit was £17,020.

	Repayable						
	Within one year	One to two years	Two to five years	After five years	After more than one year	Total 2022	Total 2021
		(£)	(£)	(£)	(£)	(£)	(£)
As at 31 March 2022	15,634	14,597	38,239	21,454	74,290	89,924	
As at 31 March 2021	13,471	12,589	33,038	26,969	72,596		86,067

In addition, Doncaster YMCA 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 to qualify the potential amount that Doncaster YMCA may be called upon to pay in the future.

20. CONTINGENT LIABILITIES

There were no material contingent liabilities as at 31 March 2022.

21. CAPITAL COMMITMENTS

There were no material capital commitments as at 31 March 2022.

22. RELATED PARTY DISCLOSURES

There were no related party transactions for the year ended 31 March 2022.

23. MATERIAL UNCERTAINTIES

There are no material uncertainties about the charity's ability to continue.

24. LEGISLATIVE PROVISIONS

Doncaster Young Men's Christian Association is an unincorporated association, a registered charity and is registered with the Housing Regulator as a social landlord.

NOTES TO THE ACCOUNTS (CONT'D)

YEAR ENDED 31 MARCH 2022

	2022 £	2021 £
INCOME AND ENDOWMENTS		
Donations and legacies		
Gifts	-	-
Donations	4,714	7,470
Grants	154,801	58,727
Legacies	-	9,367
	159,515	75,564
Other trading activities		
Shop Income	3,374	308
Investment Income		
Investment dividends & rebates	4,475	2,275
Gains on Investments	-	-
Deposit account interest	3,024	1,476
	7,499	3,751
Charitable activities		
Supporting people contract fee	71,541	107,922
Rents receivable	444,256	382,041
Laundry receipts etc	8,034	669
Other rents	15,552	19,080
	539,383	509,712
Other income		
Other income	13,435	1,017
	13,435	1,017
Total incoming resources	723,206	590,352
EXPENDITURE		
Charitable activities		
Wages	287,132	89,428
Pensions	10,686	2,518
Rates and water	7,040	6,576
TPIA	936	-
Corona Tech	2,956	-
Gas	3,117	3,498
Electric	6,387	6,312
Building insurance	21,937	8,590
Move on Grant	5,243	-
Enrichment	1,363	-
Engagement	1,110	-
Cleaning, laundry CRB check	2,701	2,642
Bad debts	(14,144)	-
Rent refunds	2,100	3,361
Sundries	2,879	2,563
Audit Fees	(570)	-
Paperhouse Arnold Clark	784	-
Welcome expenditure	1,129	-
Arts Expenditure	963	-
Life assurance	297	2,015
Grants to individuals	4,234	2,692
Postage, Stationery & telephone costs	3,335	2,329
Advertising	8,753	2,620
Housing maintenance	10,133	12,497
Computer maintenance	11,477	8,349
	381,980	155,990

NOTES TO THE ACCOUNTS (CONT'D)

YEAR ENDED 31 MARCH 2022

	2022	2021
	£	£
Support costs		
Administrative costs		
Wages	129,001	350,589
Pensions	4,801	10,567
Rates and water	(1,781)	301
Insurance	9,402	8,590
Light and heat	3,901	2,997
Postage and stationery	742	1,981
Advertising	1,916	1,301
Car park rates	235	564
Training & education	-	419
Computer maintenance	3,155	4,630
Building maintenance	8,238	3,111
Cleaning & CRB checking	1,213	2,115
Enrichment	-	782
Audit Fees	865	
Fundraising expenditure	442	
Affiliation fees	827	2,962
Life assurance	-	1,016
Programme expenses	6,585	158
Shop expenses	1,900	1,326
Entertainment	298	357
Non-reclaimable VAT	10,565	12,139
Westfield	3,758	648
Bank charges	4,731	8,747
Interest on residual loan	2,809	2,842
Move on Grant	-	835
Group Life Scheme	3,093	1,997
Sundries	861	9,703
Depreciation Freehold property	17,420	17,420
Depreciation Fixtures and fittings	4,033	4,181
Gain on investments		-
	219,011	452,278
Governance costs		
Accountancy and legal fees	4,650	4,650
Total resources expended	605,641	612,918
Net gain on investments	1,462	42,852
(Loss) on revaluation of fixed assets	(16,000)	
Net income	103,027	20,286

DONCASTER YOUNG MEN'S CHRISTIAN ASSOCIATION

England & Wales - Charity number 250973

Accounts

Registered Charity No: 250973

Registered Social Landlord: H3639

DONCASTER YOUNG MEN'S CHRISTIAN ASSOCIATION

ANNUAL REPORT AND AUDITED ACCOUNTS
FOR THE YEAR ENDED
31 March 2021

DONCASTER YOUNG MEN'S CHRISTIAN ASSOCIATION

FINANCIAL STATEMENTS

YEAR ENDED 31 MARCH 2021

CONTENTS **PAGE**

Charity Reference and administrative details	1
Trustees' Report	2 - 7
Independent Auditor's Report to the Trustees'	8 - 10
Statement of Financial Activities	11
Balance Sheet	12
Statement of cash flows	13
Notes to statement of cash flows	14
Notes to the Accounts	15 - 28
Detailed Statement of Financial Activities	29 - 30

DONCASTER YOUNG MEN'S CHRISTIAN ASSOCIATION

CHARITY REFERENCE AND ADMINISTRATIVE DETAILS

President	Mr Michael Burdis
Chair	Mr Arshad Khaliq (to July 2020) Mr Michael Power (from July 2020)
Chief Executive	Miss Louise Roffey
Deputy Chief Executive	Mrs Olivia Burton
Operations Manager	Mr Andrew Stephens
Board of Governors	Ms Rachel Brown Ms L Costa Ms H Duncan (to 1 December 2020) Miss Elizabeth Ann Gray Mr Stuart Green (to 5 February 2021) Ms E McKessy Ms A Fleetwood Mr Michael Power Ms H Sanders (to 15 October 2020) Mr Stephen Smart
Charity Registration Number	250973
Principal address	Wood Street Doncaster DN1 3LH
Auditors	Smith Craven Chartered Accountants Sidings House Sidings Court Doncaster DN4 5NU
Bankers	Unity Trust Bank plc Nine Brindleyplace Birmingham B1 2HB Nationwide Building Society PO Box 3 5-11 St George's Street Douglas Isle of Man British Isles IM86 1BR
Solicitors	Dawson and Burgess 2-3 South Parade Hall Cross Hill Doncaster DN1 2DZ
Legal Status	Doncaster Young Men's Christian Association is a registered social landlord (Number H3639) and a registered Charity (Number 250973).
Social Landlord	This consists of one dwelling containing thirty units.

TRUSTEES' REPORT

The Trustees present their annual report and the audited financial statements of the charity for the year ended 31 March 2021. The trustees have adopted the provisions of the Statement of Recommended Practice (SORP) 'Accounting and Reporting by Charities' (FRS 102) in preparing the annual report and financial statements of the charity.

The financial statements have been prepared in accordance with the accounting policies set out in notes to the accounts and comply with the charity's governing document, the Charities Act 2011 and 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 published in October 2019.

BOARD OF GOVERNORS

The Board of Governors are elected from and by YMCA Doncaster's adult membership. Once elected, a Board Member serves a three year term, after which they can be re-elected. In addition, Board Members are able to fill vacancies by co-opting additional individuals.

The Board of Governors meet around six times a year, focusing on strategic developments, monitoring the achievements of the Association and revising and updating policy. During the 2020-2021 year, almost all of the meetings were held online.

The Board appoint an Investment Sub Group each year with specific delegated responsibilities for the oversight of investment and related reporting to the Board.

Authority for the day to day management of YMCA Doncaster is delegated to the Chief Executive. That authority includes ensuring that the work of the Association is within the scope of the policies and strategies set out by the Board and compliant with relevant legal frameworks and good practice.

BOARD OF GOVERNORS' RECRUITMENT

Where there are vacancies on the Board of Governors, these are advertised on the YMCA Doncaster website and are publicised from time to time via relevant promotions. Candidates offering experience and skills at strategic or governance level are particularly encouraged. Present members of the Board periodically review the specific skills needed to complement those already available.

Prospective new Governors are asked to provide outline information about themselves, including their eligibility to stand. The candidate is then given a tour of YMCA premises and an insight to our work. Existing Governors meet candidates to discuss the Association and their own responsibilities. The panel's recommendations are put to the next scheduled meeting of the Board. Successful candidates are co-opted to the Board, serving until the time of the next AGM.

BOARD OF GOVERNORS' REVIEW AND EVALUATION

Trustees review and evaluate their performance informally on an annual basis, using the NCVO Governance Code as a framework.

The Board also review the organisation's fit with governance-level standards including the Regulatory Framework for providers of social housing.

Investors in People assessments take place every three years and take into account the Board's role in personnel and strategic matters.

POST BALANCE SHEET EVENTS

We consider that there have been no events since the year-end that have had a significant effect on the Association's financial position.

RISK MANAGEMENT

Members of the Board of Governors are aware of the key risks to which YMCA Doncaster is exposed and regularly review a formal risk register. Most notable risks include the loss of income from vacant Hostel rooms and rent arrears.

Systems in place for all functions are robust, and there are strong systems for reporting and monitoring so that any issues and irregularities can be dealt with at the earliest opportunity.

RESERVES

YMCA Doncaster keeps a reserve fund for use at the discretion of the Board of Governors in the furtherance of the Association's objectives.

The Board of Governors recognises the need to establish a level of reserve that

- enables financial stability
- provides for items of major expenditure on a planned basis
- acts as a cushion against fluctuations in income levels and in the financial performance of the YMCA's activities.
- provides for contingencies and unforeseen events.

It is not necessary to include provision for major interruptions to the work of the Association caused by significant damage to the buildings as provision for this is included in the Association's insurance policy.

Unrestricted reserves are built up from operating surpluses, and include allocations made to provide for cyclical and major maintenance work in both the Supported Accommodation and the Community Centre. From time to time, the Board of Governors will make designations from the unrestricted reserves to fund other aspects of the work and development of the Association.

The Board of Governors agreed a Development Plan for the five year period to 2024. This will be revised in 2022, following learning from the pandemic period.

To support that plan, and enabling work currently underway, the Board have designated

- An 'Engagement Reserve' for short-term pilot activity and social projects for Children and Young People, and for new supporter-focused work. This is specifically to trial new initiatives for which other finance would be sought for longer-term pilots.
- A 'Development Reserve' for anticipated costs to conclude a particularly complex financial and legal issue connected to the final salary pension scheme for which YMCA Doncaster has liability, following which YMCA Doncaster plans to transition from an unincorporated association to an incorprated charity. This will in turn enable a step-change in the organisation's capacity, with particular regard to eligibility for large grant funds.

Throughout this period, the Board aims to maintain an ongoing reserve of between three and six months of the next year's anticipated gross revenue costs, disregarding any exceptional one-off items of capital expenditure for the purposes of this calculation.

That reserve figure, known as the 'General Funds' reserve does not include any designations.

The Board of Governors will review this policy, and the position with regard to present reserves, every year during the development period.

Board members are aware that legal information and guidance is available in the Charity Commission Document 'Charity reserves: building resilience (CC19)'.

After transfer of the surplus for the year, reserves amounted to £508,806

PAYMENTS TO CREDITORS

The target for payment of purchase invoices is within 30 days of receipt.

ORGANISATIONAL STRUCTURE

YMCA Doncaster is a registered charity and a registered social landlord, governed by a voluntary Board of Governors. Its Governing Document is its Constitution.

As part of an International Movement, YMCA Doncaster is part of the Yorkshire and North East Lincolnshire Region of YMCAs and affiliates to the English National Council of YMCAs. This affiliation brings with it membership of the World YMCA Movement.

Throughout its structures, the International YMCA Movement respects and celebrates the independence of each local YMCA and the diversity and community focus that it brings to our work.

OBJECTS

YMCA Doncaster's Objects, as described in the Association's Constitution, are

(1) To unite those who, regarding Jesus Christ as their God and Saviour according to the Holy Scriptures, desire to be His disciples in their faith and in their life, and to associate their efforts for the extension of His Kingdom.

(2) To lead young people to the Lord Jesus Christ and to fullness of life in Him.

(3) 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.

(4) To provide or assist in the provision of education for persons of all ages with the object of developing their physical, mental or spiritual capacities.

(5) To relieve or assist in the relief of persons of all ages who are in conditions of need, hardship or distress by reason of their social, physical or economic circumstances.

(6) To provide residential accommodation for persons of all ages who are in conditions of need, hardship or distress by reason of their social, physical or economic circumstances.

VISION STATEMENT

YMCA Doncaster's current Vision Statement is to "Provide places and programmes where all young people can truly belong, contribute and thrive."

ETHOS AND VALUES

Our ethos describes how we go about our work; the essence, culture and values that distinguish YMCA Doncaster and define who we are. It captures the principles that guide us and is the promise we make to everyone whose life we touch.

In the spirit of our Christian faith and with a youth minded community approach

We seek out: We actively look for opportunities to make a transformative impact on young lives in the communities where we work, and believe that every person is of equal value.

We welcome: We offer people the space they need to feel secure, respected, heard and valued; and we always protect, trust, hope and persevere

We inspire: We strive to inspire each person we meet to nurture their body, mind and spirit, and to realise their full potential in all they do.

We speak out: We stand up for young people, speak out on issues that affect their lives and help them to find confidence in their own voice.

We serve others: We are committed to the wellbeing of the communities we serve, and believe in the positive benefit of participation, locally and in the wider world.

PRINCIPAL ACTIVITIES

YMCA Doncaster's principal activities during 2019-2020 were in the provision of Supported Accommodation for Young People. The age range of young people accommodated was 16 to 30 years.

A waiting list system assessed the needs of all applicants, and accommodation was offered in order of priority. The accommodation is fully staffed all year round, ensuring that resident clients are safe and supported.

Each resident client had an assigned worker to assist in setting goals and monitoring progress. The emphasis was on developing independent living skills, and support is offered in finding and settling into more permanent accommodation. Where necessary, staff used their network of contacts in other organisations to access specialist support. The current programme of support, currently funded by the local authority, is now in its exit phase.

At the time of opening the accommodation provision, YMCA Doncaster set aside a fund to provide support for clients moving on from the YMCA who would otherwise be unable to afford basic setting up costs of furniture and equipment for their own home.

Resident clients are encouraged to play an active part in the development of the Association. Views are actively sought at the time of moving into and moving on from the YMCA, and a regular forum enables ideas to be discussed more widely. This is supplemented by an ongoing suggestions scheme.

During March 2020, a decision was made to pause the acceptance of new accomodation residents. This enabled staff to embed new methods of working at the beginning of the pandemic. Once we were able to accept new people, we introduced a faster-track application process which now takes place online in most cases.

For many years, YMCA Doncaster has provided Community Centre programmes for resident clients and for other groups. The centre has also been available for use by other organisations, both as an income-generating activity to support YMCA work, and to further the YMCA's contribution to the work of smaller organisations in the community.

It was necessary to close the Community Centre in March 2020. Our Board of Governors are to consider the future use and viability of the building during the latter part of 2021.

During the 2020-2021 financial year, work began to transform a previously-let shop on our ground floor, creating 'The Old Paperhouse', a self-contained space for children's and youth activities to take place in small groups.

PUBLIC BENEFIT

The Board has considered the guidance on public benefit issued by the Charity Commission, has taken due regard of that guidance and is satisfied that the charity's activities do provide public benefit. The programmes undertaken are in line with YMCA Doncaster's charitable objects and aims and particularly the provision of relief for young people in need, hardship or distress.

GOVERNANCE AND FINANCIAL VIABILITY STANDARD

The Board have assessed their compliance with the Governance and Financial Viability Standard provided by the Regulator of Social Housing and are compliant with the Standard.

ACHIEVEMENTS AND PERFORMANCE DURING THE YEAR

Plans for the 2020-2021 financial year had included

- Developing digital and remote methods of working with young people.
- Continuing efforts to engage with the local community in new ways.
- Progressing plans for the redevelopment of the Community Centre.

We encountered a number of difficulties during the year, primarily as a result of the ongoing pandemic and associated uncertainties.

Significant upgrades were made to the on-site internet capability, enabling a move to various digital services for use in remote contact with young people.

Accommodation staff made particular efforts to enure that the provision was safe for those who live and work there, with a number of changes to procedure being implemented. There was also opportunity to trial new types of work, including cookery and art activities for resident clients.

Other staff worked primarily at home, with a weekly presence on site being necessary in most positions.

Staff continued to receive monthly supervision time with their line manager, and the traditional half-hour weekly coffee time together moved online to ensure that all could participate and remain connected during the ongoing uncertainties.

FUNDRAISING INCOME

A number of grants were received during the course of the year, including

The Blakemore Foundation
Rotary Club of Doncaster St George's
Doncaster VCFS Fund
South Yorkshire's Community Foundation
YBS Charitable Foundation
Warburtons Community Grants
St Agatha's Trust Fund
Tesco Bags of Help
South Yorkshire Housing Association
Neighbourly

Government support was received via the scheme supporting Retail, Hospitality and Leisure premises during Covid-19.

We also received a number of donations through our online giving pages and JustGiving and Virgin Money Giving. We are not always able to identify the details of those making donations in order to thank them directly, but we are very grateful to all of our donors.

Finally, we have a small number of local individuals and families who regularly contribute to making life a little better for our accommodation residents. This comes in the form of toiletries, household items, Christmas presents and Easter Eggs.

PLANS FOR THE COMING YEAR

Continuing the move to digital methods of work.

Recruitment of new trustees to refresh the Board of Governors.

Planned exit from the support programme funded by the local authority.

Planning, funding and implementation of an innovative new programme of support for young people with housing and other needs.

Establishing new activities and social programmes for children and young people.

Concluding a viable way forward for the present Community Centre building.

TRUSTEES' REPORT (CONTINUED)

STAFF TEAM

The Board of Governors recognises the value of the staff team in the direct provision of services, and in the functions that support those services.

Staff have taken part in a number of training and development opportunities over the year, particularly relating to the core responsibilities of their role. All new staff members received training in Child Protection, Protection of Vulnerable Adults and Health and Safety.

Staff notice periods range from one week to three months according to seniority and length of service.

STATEMENT OF BOARD OF GOVERNORS RESPONSIBILITIES

The Housing and Regeneration Act 2008 and the Charities Act 2011 require the Board of Governors to prepare Financial Statements for each financial year which give a true and fair view of the state of affairs of the Association and of the Surplus or Deficit of the Association for that period. In preparing these financial statements, the Board of Governors is required to:

- Select suitable accounting policies and apply them consistently.
- Make judgements and estimates that are prudent.
- Observe the methods and principles in the Charities SORP 2019, FRS 102.
- State whether applicable accounting standards have been followed subject to any material departures disclosed and explained in the financial statements.
- Prepare the financial statements on the going concern basis unless it is inappropriate to presume that the Association will continue in business.

The Board of Governors is responsible for keeping proper accounting records which disclose with reasonable accuracy at any time the financial position of the Association and enable it to ensure that the financial statements comply with the Housing and Regeneration Act 2008 and the Statement of Recommended Practice for Social housing providers 2014, the Charities Act 2011 and the provisions of the trust deed. The Board of Governors is also responsible for instituting adequate systems of internal control, safeguarding the assets of the Association and hence for taking reasonable steps for the prevention and detection of fraud and other irregularities.

STATEMENT ON INTERNAL FINANCIAL CONTROLS

Included in the Board of Governors responsibilities set out previously is the recognition that the Board is responsible for the Association's systems for internal financial controls.

Any system of financial controls can only provide reasonable but not absolute assurance against material misstatement or loss caused by errors or fraud.

The principal procedures employed by the Board during the year to ensure adherence to financial controls are as follows:-

- Regular reporting of accounting information to the Board of Governors with any significant fluctuations identified and reported on.
- Separation of duties between those involved in incurring expenditure and those responsible for making payments.
- Separation of duties between those receiving money and those recording receipts.

The Board reviews the effectiveness of the system of internal financial controls by receiving a report from the Association's external auditors on an annual basis in written or verbal form which highlights any areas of weakness that have been identified.

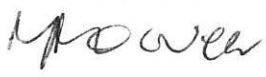
STATEMENT OF DISCLOSURE TO THE AUDITORS

Each of the persons who are Trustees at the time when this Trustees' report is approved has confirmed that:

- so far as that Trustee is aware, there is no relevant audit information of which the association's auditors are unaware, and
- that Trustee has taken all the steps that ought to have been taken as a Trustee in order to be aware of any relevant audit information and to establish that the association's auditors are aware of that information.

A resolution to appoint Smith Craven as auditor for the ensuing year will be proposed at the forthcoming annual general meeting.

This report was approved by the Trustees on 16 September 2021 and has been signed on its behalf by:



Michael Power
Trustee

Opinion

We have audited the financial statements of Doncaster Young Men's Christian Association for the year ended 31 March 2021 which comprise of the Statement of Financial Activities, the Balance Sheet and Statement of Cash Flows and the related notes, including a summary of significant accounting policies. The financial reporting framework that has been applied in their preparation is applicable law and United Kingdom Accounting Standards, including Financial Reporting Standard 102 *The Financial Reporting Standard applicable in the UK and Republic of Ireland* (United Kingdom Generally Accepted Accounting Practice).

In our opinion the financial statements:

- give a true and fair view of the state of the charity's affairs at 31 March 2021, and of its incoming resources and application of resources, including its income and expenditure, for the year then ended;
- have been properly prepared in accordance with United Kingdom Generally Accepted Accounting Practice; and
- have been prepared in accordance with the requirements of the Charities Act 2011.

Basis for opinion

We conducted our audit in accordance with International Standards on Auditing (UK) (ISAs (UK)) and applicable law. Our responsibilities under those standards are further described in the Auditor's responsibilities for the audit of the financial statements section of our report. We are independent of the charitable company in accordance with the ethical requirements that are relevant to our audit of the financial statements in the UK, including the FRC's Ethical Standard, and we have fulfilled our other ethical responsibilities in accordance with these requirements. We believe that the audit evidence we have obtained is sufficient and appropriate to provide a basis for our opinion.

Conclusions relating to going concern

We have nothing to report in respect of the following matters in relation to which the ISAs (UK) require us to report to you where:

- the trustees' use of the going concern basis of accounting in the preparation of the financial statements is not appropriate; or
- the trustees have not disclosed in the financial statements any identified material uncertainties that may cast significant doubt about the charity's ability to continue to adopt the going concern basis of accounting for a period of at least twelve months from the date when the financial statements are authorised for issue.

Other information

The trustees are responsible for the other information. The other information comprises the information included in the trustees' annual report , other than the financial statements and our auditor's report thereon. Our opinion on the financial statements does not cover the other information and, except to the extent otherwise explicitly stated in our report, we do not express any form of assurance conclusion thereon.

In connection with our audit of the financial statements, our responsibility is to read the other information and, in doing so, consider whether the other information is materially inconsistent with the financial statements or our knowledge obtained in the audit or otherwise appears to be materially misstated. If we identify such material inconsistencies or apparent material misstatements, we are required to determine whether there is a material misstatement in the financial statements or a material misstatement of the other information. If, based on the work we have performed, we conclude that there is a material misstatement of this other information, we are required to report that fact.

We have nothing to report in this regard.

Matters on which we are required to report by exception

We have nothing to report in respect of the following matters in relation to which the Charities (Accounts and Reports) Regulations require us to report to you if, in our opinion:

- the information given in the financial statements is inconsistent in any material respect with the trustees' report; or
- the charity has not kept adequate accounting records; or
- the financial statements are not in agreement with the accounting records and returns; or
- we have not received all the information and explanations we require for our audit.

Responsibilities of trustees

As explained more fully in the trustees' responsibilities statement set out on page 7, the trustees are responsible for the preparation of the financial statements and for being satisfied that they give a true and fair view, and for such internal control as the trustees determine is necessary to enable the preparation of financial statements that are free from material misstatement, whether due to fraud or error.

In preparing the financial statements, the trustees are responsible for assessing the charity's ability to continue as a going concern, disclosing, as applicable, matters related to going concern and using the going concern basis of accounting unless the trustees either intend to liquidate the charity or to cease operations, or have no realistic alternative but to do so.

Auditor's responsibilities for the audit of the financial statements

We have been appointed as auditor under section 144 of the Charities Act 2011 and report in accordance with regulations made under section 154 of that Act.

Our objectives are to obtain reasonable assurance about whether the financial statements as a whole are free from material misstatement, whether due to fraud or error, and to issue an auditor's report that includes our opinion. Reasonable assurance is a high level of assurance, but is not a guarantee that an audit conducted in accordance with ISAs (UK) will always detect a material misstatement when it exists. Misstatements can arise from fraud or error and are considered material if, individually or in the aggregate, they could reasonably be expected to influence the economic decisions of users taken on the basis of these financial statements.

Irregularities, including fraud, are instances of non-compliance with laws and regulations. We design procedures in line with our responsibilities, outlined above, to detect material misstatements in respect of irregularities, including fraud. The extent to which our procedures are capable of detecting irregularities, including fraud is detailed below:

- Evaluation of management's controls designed to prevent and detect irregularities;
- Review of board meeting minutes and meetings of those charged with governance;
- Identifying and, where relevant, testing journal entries posted by senior management or with unusual combinations;
- Reviewing financial statement disclosures and testing to supporting documentation to assess compliance with applicable laws and regulations;
- Incorporating elements of unpredictability into the nature, timing and/or extent of audit procedures performed.

There are inherent limitations in the audit procedures described above and the further removed non-compliance with laws and regulations is from the events and transactions reflected in the financial statements, the less likely we would become aware of it. Also, the risk of not detecting a material misstatement due to fraud is higher than the risk of not detecting one resulting from error, as fraud may involve deliberate concealment by, for example, forgery or intentional misrepresentation, or through collusion.

A further description of our responsibilities for the audit of the financial statements is located on the Financial Reporting Council's website at: www.frc.org.uk/auditorsresponsibilities. This description forms part of our auditor's report.

Use of our report

This report is made solely to the charity's trustees, as a body, in accordance with Part 4 of the Charities (Accounts and Reports) Regulations 2008. Our audit work has been undertaken so that we might state to the charity's trustees those matters we are required to state to them in an auditor's report and for no other purpose. To the fullest extent permitted by law, we do not accept or assume responsibility to anyone other than the charity and the charity's trustees as a body, for our audit work, for this report, or for the opinions we have formed.

Smith Craven

Smith Craven Chartered Accountants
Statutory Auditor
Sidings House, Sidings Court
Lakeside
Doncaster
South Yorkshire
DN4 5NU

Dated: 29/9/21

Smith Craven is eligible to act as an auditor in terms of section 1212 of the Companies Act 2006.

DONCASTER YOUNG MEN'S CHRISTIAN ASSOCIATION

STATEMENT OF FINANCIAL ACTIVITIES

YEAR ENDED 31 MARCH 2021

	NOTES	UNRESTRICTED FUNDS 2021 £	DESIGNATED 2021 £	RESTRICTED FUNDS 2021 £	TOTAL FUNDS 2021 £	TOTAL FUNDS 2020 £
INCOME AND EXPENDITURE						
INCOME AND ENDOWMENTS FROM						
Donations and Legacies	2	69,764	-	5,800	75,564	43,994
Charitable Activities	5					
Housing Income		385,099	-	107,922	493,021	542,257
Non-Housing Income		16,691	-	-	16,691	38,209
Other Trading Activities	3	308	-	-	308	32,264
Investment Income	4	3,751	-	-	3,751	7,303
Other Income		1,017			1,017	3,880
TOTAL INCOMING RESOURCES		476,630	-	113,722	590,352	667,907
EXPENDITURE ON						
Charitable Activities	6					
Housing Income		396,696	-	108,722	505,418	495,602
Non-Housing Income		107,500	-	-	107,500	108,037
Total Resources Expended		504,196	-	108,722	612,918	603,639
Net gains / (losses) on investments	13	42,852	-	-	42,852	(11,493)
NET INCOMING RESOURCES FOR THE PERIOD		15,286	-	5,000	20,286	52,775
Transfer between funds		(400,000)	400,000			
Other recognised gains/(losses)						
Remeasurement (loss) on defined benefit plan	19	(43,952)			(43,952)	-
Net movement in funds		(428,666)	400,000	5,000	(23,666)	52,775
RECONCILIATION OF FUNDS						
Total funds brought forward		937,472	734,337	-	1,671,809	1,619,034
TOTAL FUNDS CARRIED FORWARD		508,806	1,134,337	5,000	1,648,143	1,671,809

TOTAL RECOGNISED GAINS AND LOSSES

The charity has no recognised gains or losses other than the net incoming resources for the above financial period.

All the activities of the charity are classed as continuing.

The notes on pages 15 to 28 form part of these financial statements.

DONCASTER YOUNG MEN'S CHRISTIAN ASSOCIATION

BALANCE SHEET

YEAR ENDED 31 MARCH 2021

	NOTES	UNRESTRICTED FUNDS 2021 £	DESIGNATED 2021 £	RESTRICTED FUNDS 2021 £	TOTAL FUNDS 2021 £	TOTAL FUNDS 2020 £
FIXED ASSETS						
Tangible Assets	11	265,878	734,337		1,000,215	1,021,816
Heritage Assets	12	41,300			41,300	41,300
Investments	13	323,041			323,041	185,157
		630,219	734,337	-	1,364,556	1,248,273
CURRENT ASSETS						
Debtors	14	25,540			25,540	50,416
Cash at bank and in hand		414,492			414,492	492,782
		440,032	-	-	440,032	543,198
CREDITORS:						
Amounts falling due within one year	15	(55,159)			(55,159)	(47,252)
NET CURRENT ASSETS		384,873	-	-	384,873	495,946
TOTAL ASSETS LESS CURRENT LIABILITIES		1,015,092	734,337	-	1,749,429	1,744,219
CREDITORS:						
Amounts falling due after more than one year	16	(101,286)	-	-	(101,286)	(72,410)
NET ASSETS		913,806	734,337	-	1,648,143	1,671,809
FUNDS	18					
Unrestricted funds					1,643,143	1,671,809
Restricted funds					5,000	-
					1,648,143	1,671,809

The financial statements were approved by the board on 22/09/2021 and signed on its behalf by:

Michael Power - Trustee

The notes on pages 15 to 28 form part of these financial statements.

DONCASTER YOUNG MEN'S CHRISTIAN ASSOCIATION

STATEMENT OF CASHFLOWS

YEAR ENDED 31 MARCH 2021

	Note	2021 £	2020 £
Cash flows from operating activities			
Cash generated from operations		18,124	44,125
Net cash from operating activities	1	18,124	44,125
Cash flows from investing activities			
Purchase of Investments		(100,000)	-
Interest received		3,751	3,659
Net cash from investing activities		(96,249)	3,659
Cash flows from financing activities			
Loan repayments		(165)	(239)
Net cash from financing activities		(165)	(239)
Increase in cash and cash equivalents		(78,290)	47,545
Cash and cash equivalents at beginning of year		492,782	445,237
Cash and cash equivalents at end of year	2	414,492	492,782

NOTES TO THE STATEMENT OF CASHFLOWS

YEAR ENDED 31 MARCH 2021

1. Reconciliation of profit before taxation to cash generated from operations

	2021 £	2020 £
Net incoming resources for the year	(23,666)	52,775
Depreciation charges	21,601	21,728
Finance income	(3,751)	(7,303)
Losses on investments	(37,884)	11,493
	(43,700)	78,693
Decrease/(increase) in trade and other debtors	24,876	(21,392)
(Decrease)/increase in trade and other creditors	36,948	(13,176)
Cash generated from operations	18,124	44,125

2. Cash and cash equivalents

Year ended 31 March 2021

	31/03/2021 £	31/03/2020 £
Cash and cash equivalents	414,492	492,782

Year ended 31 March 2020

	31/03/2020 £	31/03/2019 £
Cash and cash equivalents	492,782	445,237

NOTES TO THE ACCOUNTS

YEAR ENDED 31 MARCH 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 Accounting and Reporting by Charities: Statement of Recommended Pratice applicable to charities preparing their accounts in accordance with the Financial Reporting Standard applicable in the UK and Republic of Ireland issued in October 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 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 issued in October 2019 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 £1.

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.

Incoming Resources

All incoming resources are included in the SOFA when the charity is legally entitled to the income and the amount can be qualified with reasonable accuracy. The income of the charity represents the amount derived from incoming resources from generating funds, such as donations, grants and interest received. Income from service level agreements, rental and activities run by the YMCA are shown as incoming resources from charitable activities. Grant Income is accounted for on a receipts basis in accordance with the SORP.
Donations received for the general purposes of the charity are included as unrestricted funds. Income from other trading activities are the sale of donated items in the YMCA charity shop.

Government Grants

Income from government and other grants are recognised at fair value when the charity has entitlement after any performance conditions have been met, it is probable that the income will be received and the amount can be measured reliably. If entitlement is not met then these amounts are deferred.

Basis of allocation of expenditure

Expenditure has been specifically identified as relating to headings included in the Statement of Financial Activities

Resources Expended

All expenditure is accounted for on an accruals basis and has been classified under headings that aggregate all costs related to the category. Resourses expended include attributable VAT which cannot be recovered. Governance costs are those costs which are directly attributable to governing the charity and compliance with constitutional and statutory requirements.

Apportionment of management expenses

Direct employee administration and operating costs have been apportioned to the Property Revenue Account and the relevant sections of the Income and Expenditure Account on the basis of costs of the staff to the extent that they are directly engaged in each of the operations dealt with in those activities.

Fixed assets - housing properties
Properties included in housing properties are stated at cost or valuation less depreciation.

The costs are either termed "qualifying costs" by the Homes and Communities Agency for approved Housing Association Grant Schemes and are considered for mortgage loans by the relevant lending authority or they are met out of the Association's reserves.

Fixed Assets - Non-Housing Properties
Properties are stated at cost or valuation. The properties include land which is not depreciated. It also includes mixed use property in the guise of a retail shop which is let out and part of the carpark which is let out during the day but is otherwise used by staff and members in the day and evenings. The board are of the opinion that the value of the retail shop and land are of such an insignificant part of the land and buildings as a whole that is should not be disclosed separately as investment property.

Depreciation and Property Equity

(i) **Housing Properties**
Depreciation is provided at rates calculated to write off the properties over their useful economic life
Housing Properties 2% on cost or valuation

The depreciation on housing properties has been introduced as a result of the revised Housing Statement of Recommended Practice 2014. This required depreciation to be charged over the useful economic life of the property. The charge that is required is based on the cost or valuation.

(ii) **Other Fixed Assets**
Depreciation is provided on the following basis:

Housing Furniture and Fittings	10% on cost
Office Equipment, Fixtures and Fittings	10% on cost
Freehold Property	2% on cost or valuation
Musical Instruments, computers, and Equipment	20% on cost
Non-Housing Furniture and Fittings	10% on cost

No depreciation is charged in the year of revaluation. Land is not depreciated.

Revaluations
Freehold land and buildings are included in the balance sheet at revalued amounts less accumulated depreciation.

Value added tax
The association charges value added tax (VAT) on some of its income and is able to recover part of the VAT it incurs on expenditure. The financial statements include VAT to the extent that it is suffered by the association and not recoverable from HM Revenue and Customs. The balance of VAT payable or recoverable at the year-end is included as a current liability or asset.

Fund accounting
Unrestricted funds are available for use at the discretion of the trustees in furtherance of the general objectives of the organisation.

Pensions

YMCA Doncaster participated in a multi-employer defined benefit pension plan for employers of YMCA's in England, Scotland and Wales, 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 YMCA Doncaster, therefore the scheme is accounted for as a defined contribution scheme.
As described in the notes, YCMA Doncaster has a contractual obligation to make pension deficit payments over the period to April 2029, accordingly this is shown as a liabiltiy in these accounts. In addition, YMCA Doncaster is required to contribute to the operation expenses of the pension plan and these costs are charged to the Statement of Financial Activities as made. YMCA Doncaster operates a defined contribution pension scheme for its current employees. Contributions payable to the pension scheme are charged to the Income and Expenditure Account in the period to which they relate.

Grants

Housing Association Grant

Housing Association Grants (HAG) are utilised to reduce the amount of mortgage loan in respect of an approved scheme to the amount which is estimated can be serviced by the net annual income of the scheme. The amount of HAG is calculated on the qualifying costs of the scheme, in accordance with instructions issued from time to time by the Homes and Communities Agency. The grants are paid direct to the lending authority and are reflected in the Financial Statements of the association, only when the payment has been made and the relevant mortgage loan reduced. However, on adoption of FRS102 and the Housing SORP 2014, the grants must be recognised using the performance model, which are met on the completion of the property. The grant therefore becomes recognised and opening reserves are adjusted accordingly.

Supporting People Contract Fee

During the year, the association have received a contract fee from Doncaster MBC towards the cost of supporting clientele in the Hostel. This is shown on the Income and Expenditure Account as part of incoming resources.

Reserve for Future Housing Major and Cyclical Maintenance

The reserve reflects the associations liability to maintain its properties in accordance with a planned programme of works. It is planned to carry out external decorating every five years and internal decorating every four years. Further amounts are included for replacement of curtains and blinds every five years and floor coverings every seven years.

Reserve for Non-Housing Major and Cyclical Maintenance

A Reserve has been made towards the cost of major repairs to the structure and fabric of the main building which was built in 1962.

Reserve for HAG Repayable on Sale of Hostel

A reserve has been made to reflect that the HAG would be repayable if the hostel was sold.

Reserve for Hostel Move-On Fund

A reserve has been made, initially funded from donations at the time of the hostel being built, to cover small items of essential furniture and household equipment for residents moving out of the Hostel who are not eligible for other forms of financial assistance.

Investments

Investments in shares are initially recognised at fair value, which is normally the transaction price less transaction costs. Subsequent measurement is at fair value, where the shares are publicly traded or their fair value can be measured reliably. Any aggregate surplus or deficit arising from changes in fair value ir recognised in the Statement of Financial Activities.

2. DONATIONS AND LEGACIES

	2021 £	2020 £
Gifts	-	-
Donations	7,470	7,155
Grants	58,727	-
Legacies	9,367	36,839
	75,564	43,994

Grants includes £45,000 (2020: £NIL) in respect of Covid 19 Support Grants - Small business and retail, hospitality and leisure from Doncaster Metropolitan Borough Council.

£5,800 of Grants received was attributable to restricted funds.

	£	£
Subscriptions	-	562
University placement contributions	-	1,400
Other Income	1,017	1,918
	1,017	3,880

3. OTHER TRADING ACTIVITIES

	2021 £	2020 £
Shop Income	308	32,264

4. INVESTMENT INCOME

	2021 £	2020 £
Investment dividends & rebates	2,275	3,644
Deposit account interest	1,476	3,659
	3,751	7,303

5. INCOME FROM CHARITABLE ACTIVITIES

		2021	2020
		£	£
	Activity		
Supporting people contract fee	Housing Income	107,922	170,271
Rents receivable	Housing Income	382,041	371,371
Laundry receipts etc	Housing Income	3,058	615
Rents receivable	Non-Housing Income	-	-
Other rents	Non-Housing Income	16,691	38,209
		509,712	580,466

6. CHARITABLE ACTIVITIES COSTS

	Direct costs	Grant funding of activities	Support Costs (See Note 7)	Totals
	£	£	£	£
Housing Income	153,427	-	351,991	505,418
Non-Housing Income	2,563	-	104,937	107,500
	155,990	-	456,928	612,918

7. SUPPORT COSTS

	Administrative Costs	Governance Costs	Totals
	£	£	£
Housing Income	347,341	4,650	351,991
Non-Housing Income	104,937	-	104,937
	452,278	4,650	456,928

8. TRUSTEES' REMUNERATION AND BENEFITS

Trustees' expenses

There were no trustees' expenses paid for the year ended 31 March 2021 nor for the year ended 31 March 2020

9. STAFF COSTS

	2021	2020
Housing Direct Costs:	£	£
Salaries	82,532	114,216
Social Security Costs	6,896	8,313
Pension	2,518	3,686
	91,946	126,215
Housing Administrative Costs		
Salaries	269,739	211,213
Social Security Costs	17,595	15,029
Pension	8,854	6,510
	296,188	232,752
Non-Housing Costs		
Salaries	58,633	66,795
Social Security Costs	4,622	4,127
Pension	1,713	2,071
	64,968	72,993
Staff costs include the following remuneration in respect of the Association's Chief Executive who is also the highest paid employee	47,073	45,985

Members of the Board receive no remuneration in the course of their role with Doncaster YMCA. Minor travel expenses are available, but rarely claimed. There are no related party transactions that require disclosure.

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

	2021	2020
Monthly paid	10	8
Weekly paid	10	14
	20	22

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

NOTES TO THE ACCOUNTS (CONT'D)

YEAR ENDED 31 MARCH 2021

10. COMPARATIVES FOR THE STATEMENT OF FINANCIAL ACTIVITIES

	UNRESTRICTED FUNDS £	DESIGNATED £	RESTRICTED FUNDS £	TOTAL FUNDS £
INCOME AND EXPENDITURE				
INCOME AND ENDOWMENTS FROM				
Donations and Legacies	43,994	-	-	43,994
Charitable Activities				
Housing Income	371,986	-	170,271	542,257
Non-Housing Income	38,209	-	-	38,209
Other Trading Activities	32,264	-	-	32,264
Investment Income	7,303	-	-	7,303
Other Income	3,880	-	-	3,880
TOTAL INCOMING RESOURCES	497,636	-	170,271	667,907
EXPENDITURE ON				
Charitable Activities				
Housing Income	325,331	-	170,271	495,602
Non-Housing Income	108,037	-	-	108,037
Total Resources Expended	433,368	-	170,271	603,639
Net (losses) on investments	(11,493)	-	-	- 11,493
NET INCOMING RESOURCES	52,775	-	-	52,775
Transfer between funds	(2,807)	2,807	-	-
Other recognised gains/(losses)				
Gains/(losses) on revaluation of fixed assets	-	-	-	-
Net movement in funds	49,968	2,807	-	52,775
RECONCILIATION OF FUNDS				
Total funds brought forward	887,504	731,530	-	1,619,034
TOTAL FUNDS CARRIED FORWARD	937,472	734,337	-	1,671,809

11. TANGIBLE FIXED ASSETS

	Freehold Property £	Fixtures & Fittings £	Total £
COST			
At 1 April 2020	1,071,000	86,882	1,157,882
Additions	-	-	-
At 31 March 2021	1,071,000	86,882	1,157,882
DEPRECIATION			
At 1 April 2020	69,680	66,386	136,066
Charge for period	17,420	4,181	21,601
At 31 March 2021	87,100	70,567	157,667
NET BOOK VALUE			
At 31 March 2021	983,900	16,315	1,000,215
At 31 March 2020	1,001,320	20,496	1,021,816

Freehold land and buildings were valued on an open market value basis in August 2013 by Hall Gates Estates, Chartered Surveyors. The Board of Trustees considered, that as there had been no significant change to the premises and no significant changes to the surrounding area such that the interim value in 2020 would have been the same as in August 2013.

Included in the non-housing valuation is land of £200,000.

If freehold properties had not been revalued they would have been included at the following historic cost:

	Housing Properties held for Letting £	Non-housing £
Historical cost	645,793	66,548
Accumulated depreciation	(7,060)	(9,682)
Less HAG	(600,629)	
Less YMCA grant	(6,199)	
	31,905	56,866

YMCA Doncaster also owns donated heritage assets, a "Great Northern" nameplate and Somersault signal, which are included in fixed assets. They were valued on an open market basis in April 2014 at £40,000 and £300 respectively by Great Central Railwayana Ltd.

The YMCA also owns a Robert "Mouseman" Thompson Monks chair. It was valued on an open market basis in April 2014 between £800 to £1,200 by Bamfords Auctioneers and Valuers.

12. HERITAGE ASSETS

	Total £
MARKET VALUE	
At 1 April 2020 and 31 March 2021	41,300
NET BOOK VALUE	
At 31 March 2021	41,300
At 31 March 2020	41,300

13. FIXED ASSET INVESTMENTS

INVESTMENTS

The charity bought an Aviva investment portfolio in December 2013. At 31 March 2021, the investment portfolio was valued at £228,175 (2020: £185,157).
During the current year the Charity purchased a further investment portfolio with Rowan Dartington. At 31 March 2021 this investment was valued at £94,866.

14. DEBTORS: AMOUNTS FALLING DUE WITHIN ONE YEAR

	2021 £	2020 £
Trade debtors	25,540	37,318
Other debtors	-	13,098
	25,540	50,416

15. CREDITORS: AMOUNTS FALLING DUE WITHIN ONE YEAR

	2021 £	2020 £
Other loans (see note 17)	180	180
Social security and other taxes	7,174	10,664
VAT	1,732	1,012
Pension deficit	13,471	12,697
Accrued expenses	28,264	15,208
Other creditors	4,338	7,491
	55,159	47,252

16. CREDITORS: AMOUNTS FALLING DUE AFTER MORE THAN ONE YEAR

	2021	2020
	£	£
Other loans (see note 17)	28,690	28,855
Pension deficit	72,596	43,555
	101,286	72,410

17. LOANS

An analysis of the maturity of loans is given below:

	2021	2020
	£	£
Amounts falling due within one year on demand:		
Other loans	180	180
Amounts falling due between one and two years:		
Other loans - 1-2 years	28,690	28,855

The loan is secured by a First Legal Charge over the Freehold Housing Property.

18. MOVEMENT IN FUNDS

	At 1.4.20	Net movement in funds	Transfers between funds	At 31.3.21
	£	£	£	£
Unrestricted funds				
Housing Major and Cycical Maintenance	68,987	-	-	68,987
Non-Housing Major and Cycical Maintenance	46,522	-	-	46,522
HAG Repayable on Sale of Hostel	606,828	-	-	606,828
Hostel Move-On Fund	12,000	-	-	12,000
Engagement reserve	-	-	50,000	50,000
Development reserve			350,000	350,000
General Funds	937,472	(23,666)	(400,000)	513,806
	1,671,809	(23,666)	-	1,648,143
TOTAL FUNDS	1,671,809	(23,666)	-	1,648,143

18. MOVEMENT IN FUNDS - continued

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

	Incoming resources £	Resources expended £	Transfers £	Movement in funds £
Unrestricted funds				
General funds	476,630	(505,296)	(400,000)	(428,666)
Engagement reserve			50,000	50,000
Development reserve			350,000	350,000
	476,630	(505,296)	-	(28,666)
Restricted funds				
Restricted funds	113,722	(108,722)	-	5,000
TOTAL FUNDS	590,352	(614,018)	-	(23,666)
Restricted funds include the following:				
Supporting people	107,922	(107,922)	-	-
YBS - Take part in art	800	(800)	-	-
Doncaster Culture and Leisure Trust	5,000	-	-	5,000
	113,722	(108,722)	-	-

Comparatives for movement in funds

	At 1.4.19 £	Net movement in funds £	Transfers £	At 31.3.20 £
Unrestricted funds				
Housing Major and Cyclical Maintenance	68,987	-	-	68,987
Non-Housing Major and Cyclical Maintenance	46,522	-	-	46,522
HAG Repayable on Sale of Hostel	606,828	-	-	606,828
Hostel Move-On Fund	9,193	-	2,807	12,000
General Funds	887,504	52,775	(2,807)	937,472
TOTAL FUNDS	1,619,034	52,775	-	1,671,809

18. 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 £
Unrestricted funds				
General Funds	497,636	(433,368)	(11,493)	52,775
Restricted funds				
Restricted funds	170,271	(170,271)	-	-
TOTAL FUNDS	667,907	(603,639)	(11,493)	52,775

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

	At 1.4.19 £	Net movement in funds £	Transfers between funds £	At 31.3.21 £
Unrestricted funds				
Housing Major and Cycical Maintenance	68,987	-	-	68,987
Non-Housing Major and Cycical Maintenance	46,522	-	-	46,522
HAG Repayable on Sale of Hostel	606,828	-	-	606,828
Hostel Move-On Fund	9,193	-	-	9,193
General Funds	887,504	29,109	-	916,613
TOTAL FUNDS	1,619,034	29,109	-	1,648,143

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 £
Unrestricted funds				
General Funds	(7,660)	(833,368)	-	(841,028)
Non-Housing Major Cyclical Maintenance	-	50,000	-	50,000
Hostel Move-On Fund	-	-	-	-
	(7,660)	(783,368)	-	(791,028)
Restricted funds				
Restricted funds	61,549	(170,271)		(108,722)
TOTAL FUNDS	53,889	(953,639)	-	(899,750)

19. PENSION COMMITMENTS

YMCA Doncaster operates a defined contribution pension scheme for current employees. The assets of the scheme are held separately from those of YMCA Doncaster in an independently administered fund. The charge for the year was £13,085 (2020: £12,267).

PENSION SCHEME

YMCA Doncaster participated in a contributory pension plan providing defined benefits based on financial 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 Doncaster and at the year end these were invested in the Mercer Dynamic De-Risking Solution, 40% matching porfolio and 60% in the growth portfolio and Schroder (property units only).

The most recent completed three year valuation was 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 the 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% pa), 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, 26.1 years, retiring in 20 years time. The result of the valuation showed that the actuarial value of the assets was £146.1m. This 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 £36 million. YMCA Doncaster has been advised that it will need to make monthly contributions of £1,122.54 from 1 May 2021. 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 2021. The additional liability recognised in the year to 31 March 2021 on this revaluation of the pension deficit was £43,592.

	Repayable						
	Within one year	One to two years	Two to five years	After five years	After more than one year	Total 2021	Total 2020
	(£)	(£)	(£)	(£)	(£)	(£)	(£)
As at 31 March 2021	13,471	12,589	33,038	26,969	72,596	86,067	
As at 31 March 2020	12,697	12,697	30,858	-	43,555		56,252

In addition, Doncaster YMCA 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 to qualify the potential amount that Doncaster YMCA may be called upon to pay in the future.

20. CONTINGENT LIABILITIES

There were no material contingent liabilities as at 31 March 2021.

21. CAPITAL COMMITMENTS

There were no material capital commitments as at 31 March 2021.

22. RELATED PARTY DISCLOSURES

There were no related party transactions for the year ended 31 March 2021.

23. MATERIAL UNCERTAINTIES

There are no material uncertainties about the charity's ability to continue.

24. LEGISLATIVE PROVISIONS

Doncaster Young Men's Christian Association is an unincorporated association, a registered charity and is registered with the Housing Regulator as a social landlord.

DONCASTER YOUNG MEN'S CHRISTIAN ASSOCIATION

DETAILED STATEMENT OF FINANCIAL ACTIVITIES

YEAR ENDED 31 MARCH 2021

	2021	2020
	£	£
INCOME AND ENDOWMENTS		
Donations and legacies		
Gifts	-	-
Donations	7,470	7,155
Grants	58,727	
Legacies	9,367	36,839
	75,564	43,994
Other trading activities		
Shop Income	308	32,264
Investment Income		
Investment dividends & rebates	2,275	3,644
Deposit account interest	1,476	3,659
	3,751	7,303
Charitable activities		
Supporting people contract fee	107,922	170,271
Rents receivable	382,041	371,371
Laundry receipts etc	669	615
Other rents	19,080	38,209
	509,712	580,466
Other income		
Membership subscriptions	-	562
University placement contribution	-	1,400
Other income	1,017	1,918
	1,017	3,880
Total incoming resources	590,352	667,907
EXPENDITURE		
Charitable activities		
Wages	89,428	122,529
Pensions	2,518	3,686
Rates and water	6,576	5,721
Gas	3,498	3,339
Electric	6,312	6,909
Building insurance	8,590	7,333
Cleaning, laundry CRB check	2,642	2,792
Bad debts	-	5,859
Rent refunds	3,361	1,840
Sundries	2,563	301
Agency staff	-	-
Life assurance	2,015	2,801
Grants to individuals	2,692	1,305
Postage, Stationery & telephone costs	2,329	4,428
Advertising	2,620	6,964
Housing maintenance	12,497	12,032
Computer maintenance	8,349	3,474
	155,990	191,313

DONCASTER YOUNG MEN'S CHRISTIAN ASSOCIATION

DETAILED STATEMENT OF FINANCIAL ACTIVITIES

YEAR ENDED 31 MARCH 2021

	2021	2020
	£	£
Support costs		
Administrative costs		
Wages	350,589	297,164
Pensions	10,567	8,581
Rates and water	301	985
Insurance	8,590	7,333
Light and heat	2,997	4,267
Postage and stationery	1,981	3,378
Advertising	1,301	2,894
Car park rates	564	594
Training & education	419	5,453
Computer maintenance	4,630	3,763
Building maintenance	3,111	5,569
Cleaning & CRB checking	2,115	1,330
Buffet meals less receipts	-	-
Enrichment	782	215
Affiliation fees	2,962	3,306
Life assurance	1,016	1,442
Programme expenses	158	436
Shop expenses	1,326	6,497
Entertainment	357	400
Non-reclaimable VAT	12,139	12,294
Westfield	648	3,617
Bank charges	8,747	1,522
Student placement costs	-	711
Interest on residual loan	2,842	4,270
Move on Grant	835	3,812
Group Life Scheme	1,997	2,857
Sundries	9,703	2,383
Depreciation Freehold property	17,420	17,420
Depreciation Fixtures and fittings	4,181	4,308
Loss on sale of tangible fixed assets	-	-
	452,278	406,801
Governance costs		
Accountancy and legal fees	4,650	5,525
Total resources expended	612,918	603,639
Net (losses) on investments	42,852	- 11,493
Net income	20,286	52,775