

Trustees' Report and  
Financial Statements  
Year Ended 31 March 2022  
for the  
Tewkesbury & District YMCA  
Charity number: 251958

Tewkesbury & District YMCA

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Tewkesbury & District YMCA

Legal and administration information

**TRUSTEES:**

A Underwood  
Mrs A Underwood  
P Packwood  
K Boskett  
J Godson  
C Lippett  
R Preedy

President  
Chairperson  
Secretary *DECEASED*  
Treasurer

**REGISTERED OFFICE:**

97 Church Street  
Tewkesbury  
Gloucestershire  
GL20 5RS

**CHARITY NUMBER:**

251958

**ACCOUNTANTS:**

Holberton and Co  
Nortonbury House  
37 High Street  
Tewkesbury  
Glos  
GL20 5BB

**BANKERS:**

HSBC  
11a High Street  
Tewkesbury  
Glos  
GL20 5AP

## **Tewkesbury & District YMCA**

### **Trustees' report** **for the Year Ended 31 March 2022**

#### **Charitable objects**

The objects of the charity are to lead young people to the Lord Jesus Christ and to fullness of life in him. Also to provide or assist in the provision of social welfare facilities, for recreation and other leisure time occupations for people within the community of all ages.

#### **Organisational structure**

The Association is governed by its constitution which was last updated on 20<sup>th</sup> September 2001. A board of up to 7 trustees, who meet at regular intervals through the year oversee the administration of the charity.

#### **Related parties**

The charity has a very close relationship with Tewkesbury & District YMCA Social Club Limited, a separate Limited company set up to run the YMCA bar. A summary of transactions with the Tewkesbury & District YMCA Social Club Limited is set out in the notes to the financial statements.

#### **Review of activities and achievements**

The charity is still thriving within a difficult time for charities. The trustees and other committee members have continued in their efforts to refurbish all areas of the premises. An ongoing programme of redecoration and repair is taking place.

The charity is actively engaged in helping the community through the provision of rooms and reparation facilities. The charity provides the venue for many social functions and has several affiliated societies and clubs.

#### **Affiliated Societies:**

##### **The Tewkesbury YMCA Steam and Model Railway Society**

This has a membership of 50 members – ages ranging from 12 to 85. They have a large model railway on site along with steam memorabilia. They hold many film shows with guest speakers from across the country. They also hold Charity Open Days in the summer along with visits to steam railways.

Members of the Society meet every Tuesday and are an extremely active Society and recently celebrated their 25 years at Tewkesbury YMCA.

##### **The Tewkesbury YMCA Video and Camera Club**

Members meet every other Wednesday throughout the year. They have a wide range of ages and aim to be at the front of ever changing technology. The Society has recorded many promotional videos for local charities and arrange film shows for members.

#### **YMCA Stompers**

This is a line dancing club that meets every Tuesday at the rear hall. They are all members of the Tewkesbury YMCA and have a membership of around twenty members. They meet on a social basis and no money is charged.

#### **Financial review of activities**

The charity incurred net income over resources of £1,487 (2021 Loss £5,437)

#### **Reserves**

It is the policy of the charity to maintain liquid unrestricted funds at around the current levels of £170,000 in order to ensure that any future major refurbishment and maintenance costs may be met and to cover at least one year's ongoing costs. However with falling numbers this figure has been revised to £100,000

Tewkesbury & District YMCA

Trustees' report  
for the Year Ended 31 March 2022

**Statement of trustees' responsibilities**

Charity law requires trustees to prepare financial statement for each financial year which give a true and fair view of the state of affairs of the charity at the year end and its incoming resources and resources expended during that year. In preparing those financial statements, the trustees are required to:

- Select suitable accounting policies and then apply them consistently;
- Make judgements and estimates that are reasonable and prudent;
- State whether applicable accounting standards and statements of recommended practice have been followed subject to any departures disclosed and explained in the financial statements, and
- Prepare 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 enable them to ensure that the financial statements comply with the Charities Act 1993. They are also responsible for safeguarding the assets of the charity and hence taking reasonable steps for the prevention and detection of fraud and other irregularities.

The trustees recommend that Holberton and Co remain in office until further notice.

This report was approved by the trustees on 26.09.2022 and signed on its behalf by

P.P. A.M. Underwood  
P. Packwood - Secretary *DECEASED*

Date: 26.09.2022

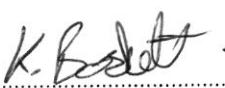
**Tewkesbury & District YMCA****Statement of financial activities****for the Year Ended 31 March 2022**

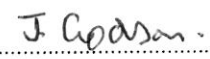
|                                                     |       | Unrestricted Funds |                |
|-----------------------------------------------------|-------|--------------------|----------------|
|                                                     |       | 31.3.22            | 31.3.21        |
|                                                     | Notes | £                  | £              |
| <b>Incoming Resources</b>                           |       |                    |                |
| Donations                                           |       | -                  | -              |
| Investment Income                                   |       | -                  | -              |
| Other incoming resources                            | 2     | 45,381             | 36,690         |
| <b>Total incoming resources</b>                     |       | <b>45,381</b>      | <b>36,690</b>  |
| <b>Resources expended</b>                           |       |                    |                |
| Staff costs                                         |       | 8,863              | 5,741          |
| Rent and rates                                      |       | 2,082              | 1,113          |
| Insurance                                           |       | 7,068              | 4,480          |
| Light and heat                                      |       | 7,373              | 6,852          |
| Repairs and renewals                                |       | 3,804              | 11,390         |
| Telephone, postage, stationery and adverts          |       | 2,005              | 2,282          |
| Subscriptions                                       |       | 4,930              | 2,427          |
| Associated clubs' expenses                          | 6     | -                  | 1,063          |
| Travelling expenses                                 |       | 963                | 227            |
| Accountancy fees                                    |       | 2,875              | 2,825          |
| General expenses                                    |       | 711                | 262            |
| Depreciation                                        |       | 3,158              | 3,427          |
| Bank charges and interest                           |       | 62                 | 38             |
| <b>Total resources expended</b>                     |       | <b>43,894</b>      | <b>42,127</b>  |
| <b>Net incoming resources and movement in funds</b> |       | <b>1,487</b>       | <b>(5,437)</b> |
| Total funds brought forward                         |       | 81,469             | 86,906         |
| <b>RETAINED PROFIT CARRIED FORWARD</b>              |       | <b>£82,956</b>     | <b>£81,469</b> |

**Tewkesbury & District YMCA**Balance Sheet31 March 2022

|                                                       |       | <u>31.3.22</u> |                | <u>31.3.21</u> |                |
|-------------------------------------------------------|-------|----------------|----------------|----------------|----------------|
|                                                       | Notes | £              | £              | £              | £              |
| <b>FIXED ASSETS:</b>                                  |       |                |                |                |                |
| Tangible assets                                       | 4     |                | 28,396         |                | 31,554         |
| <b>CURRENT ASSETS:</b>                                |       |                |                |                |                |
| Debtors                                               | 5     | 20,629         |                | 24,378         |                |
| Associated section funds                              | 6     | 5,646          |                | 2,701          |                |
| Cash at bank and in hand                              |       | <u>23,372</u>  |                | <u>19,842</u>  |                |
|                                                       |       | 49,647         |                | 46,921         |                |
| <b>CREDITORS:</b> Amounts falling due within one year | 6     | <u>(4,913)</u> |                | <u>(2,994)</u> |                |
| <b>NET CURRENT ASSETS:</b>                            |       |                | <u>54,560</u>  |                | 49,915         |
|                                                       |       |                | <u>£82,956</u> |                | <u>£81,469</u> |
| <b>RESERVES:</b>                                      |       |                |                |                |                |
| Unrestricted funds                                    |       |                |                |                | <u>81,469</u>  |
|                                                       |       |                | <u>£82,956</u> |                | <u>£81,469</u> |

These financial were approved by the Trustees on 26.09.2022 and signed on its behalf by

  
K Boskett - Treasurer

  
J Godson - Trustee

1. **ACCOUNTING POLICIES**

**Accounting convention**

The financial statements have been prepared under the historical cost convention and follows the recommendations in Accounting and Reporting by Charities: Statement of Recommended Practice issued in October 2000.

**Incoming resources**

Voluntary income is received by way of donations and gifts and is included in full in the Statement of Financial Activities when receivable. Gifts donated for resale are included as income when they are sold. Donated assets are included at the value to the charity where this can be quantified and a third party is bearing the cost. The value of services provided by volunteers has not been included.

**Resources expended**

Resources expended are recognised in the year in which they are incurred

**Tangible fixed assets**

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

|                               |                           |
|-------------------------------|---------------------------|
| Improvements to YMCA building | - 2% on cost              |
| Plant and machinery           | - 25% on reducing balance |
| Fixtures and fittings         | - 15% on reducing balance |

**Taxation**

As a registered charity it enjoys the benefits from rates relief and is generally exempt from income tax and capital gains tax, but not VAT.

2. **Other incoming resources**

|                          | note | Unrestricted funds |               |
|--------------------------|------|--------------------|---------------|
|                          |      | 31.3.22<br>£       | 31.3.21<br>£  |
| Social club licence fee  |      | -                  | -             |
| Associated clubs' income | 6    | 2,945              | 1,339         |
| Subscriptions            |      | 3,292              | 3,409         |
| Room hire and rents      |      | 11,765             | 8,686         |
| Miscellaneous            |      | <u>27,379</u>      | <u>23,256</u> |
|                          |      | <u>45,381</u>      | <u>36,690</u> |

3. **Employees**

|                      | 31.3.22<br>£ | 31.3.21<br>£ |
|----------------------|--------------|--------------|
| Number of employees: |              |              |
| Administration       | <u>1</u>     | <u>1</u>     |
| Employee costs       |              |              |
| Wages and salaries   | <u>8,863</u> | <u>5,741</u> |

No remuneration or expenses were paid or are due to be paid to trustees during the year

## 4. TANGIBLE FIXED ASSETS

|                        | Improvements<br>to YMCA<br>building | Equipment     | Fixtures<br>and<br>Fittings |
|------------------------|-------------------------------------|---------------|-----------------------------|
|                        | £                                   | £             | £                           |
| <b>COST:</b>           |                                     |               |                             |
| At 1 April 2021        | 45,867                              | 32,606        | 213,696                     |
| Additions              | -                                   | -             | -                           |
| Disposals              | -                                   | -             | -                           |
| At 31 March 2022       | <u>45,867</u>                       | <u>32,606</u> | <u>213,696</u>              |
| <b>DEPRECIATION:</b>   |                                     |               |                             |
| At 1 April 2021        | 28,249                              | 31,703        | 201,263                     |
| Charge for year        | 917                                 | 226           | 1,865                       |
| Eliminated on disposal | -                                   | -             | -                           |
| At 31 March 2022       | <u>29,166</u>                       | <u>31,929</u> | <u>203,128</u>              |
| <b>NET BOOK VALUE:</b> |                                     |               |                             |
| At 31 March 2022       | <u>16,701</u>                       | <u>677</u>    | <u>10,568</u>               |
| At 31 March 2021       | <u>17,618</u>                       | <u>903</u>    | <u>12,433</u>               |

|                         | Computer<br>equipment | Totals         |
|-------------------------|-----------------------|----------------|
|                         | £                     | £              |
| <b>COST</b>             |                       |                |
| At 1 April 2021         | 1,249                 | 293,418        |
| Additions               | -                     | -              |
| Disposals               | -                     | -              |
| At 31 March 2022        | <u>1,249</u>          | <u>293,418</u> |
| <b>DEPRECIATION:</b>    |                       |                |
| At 1 April 2021         | 649                   | 261,864        |
| Charge for year         | 150                   | 3,158          |
| Eliminated on disposals | -                     | -              |
| At 31 March 2022        | <u>799</u>            | <u>265,022</u> |
| <b>NET BOOK VALUE:</b>  |                       |                |
| At 31 March 2022        | <u>450</u>            | <u>28,396</u>  |
| At 31 March 2021        | <u>600</u>            | <u>31,554</u>  |

## 5. Debtors

|                            |             |               |
|----------------------------|-------------|---------------|
|                            | 31,322<br>£ | 31,321<br>£   |
| Trade debtors              | -           | -             |
| Amount owed by Social Club | -           | <u>24,378</u> |
|                            |             | <u>24,378</u> |

6. Associated sections funds

|                       | 1 April<br>2021<br>£ | Incoming<br>resources<br>£ | Resources<br>Expended<br>£ | 31 March<br>2022<br>£ |
|-----------------------|----------------------|----------------------------|----------------------------|-----------------------|
| Video and camera club | 442                  |                            |                            |                       |
| Railway club          | 2,259                | 4,271                      | 1,326                      | 5,204                 |
|                       | <u>2,701</u>         |                            |                            |                       |

7. Creditors: amounts falling due within one year

|                              | 31.3.22<br>£   | 31.3.21<br>£   |
|------------------------------|----------------|----------------|
| Trade creditors              | (617)          | (2,928)        |
| VAT Creditor                 | (4,296)        | (66)           |
| Accruals and deferred income | -              | -              |
|                              | <u>(4,913)</u> | <u>(2,994)</u> |

8. Related party transactions

Tewkesbury and District YMCA Social Club Limited are licensed to run the bar and have paid a licence fee of £NIL to Tewkesbury and District YMCA in the year. (£NIL in 31<sup>st</sup> March 2021).

All profits made by Tewkesbury and District YMCA Social Club Limited are covenanted to the Tewkesbury and District YMCA each year. This year £10 was donated (£NIL in 2021).

At 31<sup>st</sup> March 2022 Tewkesbury and District YMCA Social Club Limited owed £20,630 (31<sup>st</sup> March 2021 £24,378) to the charity.

## Tewkesbury & District YMCA

### Independent examiner's report to the trustees on the unaudited financial statements of the Tewkesbury and District YMCA

I report on the financial statements of Tewkesbury and District YMCA for the year ended 31<sup>st</sup> March 2021 which comprise the statement of financial activities, the balance sheet and the related notes. These financial statements have been prepared under the historical cost convention and the accounting policies set out therein.

## **Respective responsibilities of trustees and examiner**

As the charity's trustees you are responsible for the preparation of the accounts, you should consider that the audit requirements of section 43 (2) of the Charities Act 1993 (the Act) does not apply. It is my responsibility to state, on the basis procedures specified in the General Directions given by the Charity Commissioners under section 43 (7)(b) of the Act whether particular matters have come to my attention.

## **Basis of independent examiner's report**

My examination was carried out in accordance with the General Directions given by the Charity Commissioners. My examination includes a review of the accounting records kept by the charity and a comparison of the accounts presented with those records. It also includes consideration of any unusual items or disclosures in the accounts, and seeking explanations from you as trustees concerning any such matters. The procedures undertaken do not provide all the evidence that would be required in an audit, and consequently I do not express an audit opinion on the view given by the accounts.

## **Independent examiner's statement**

In connection with my examination, no matter has come to my attention:

1. which gives me reasonable cause to believe that in any material respect the requirements
  - to keep accounting records in accordance with section 41 of the Act, and
  - to prepare accounts which accord with the accounting records and to comply with the accounting requirements of the Act
2. to which, in my opinion, attention should be drawn to enable a proper understanding of the accounts to be reached.

Holberton and Co  
Nortonbury House  
37 High Street  
Tewkesbury  
Glos  
GL20 5BB

Date: 26.09.2023