

CASTLEFORD AND DISTRICT YOUNG MENS CHRISTIAN ASSOCIATION

England & Wales · Charity number 504030

Details

Status Registered

Legal form Other

Registered 1975-03-10

Register [View on the Charity Commission register](#)

Contact

Address YMCA
4 Commercial Street
Castleford
West Yorkshire
WF10 1DG

Phone 01977676367

Email grobins10@sky.com

Activities

Objects: FIRST TO LEAD YOUNG MEN AND BOYS TO THE LORD JESUS CHRIST AND TO FULNESS OF LIFE IN HIM AND SECONDLY TO PROVIDE OR ASSIST IN THE INTEREST OF SOCIAL WELFARE OF FACILITIES FOR RECREATION AND OTHERLEISURE-TIME OCCUPATION FOR YOUNG MEN AND BOYS WITH THE OBJECT OF IMPROVING THEIR CONDITION OF LIFE.

Activities: Aims to provide a welcome to members themselves in a meeting place which is theirs to share, where friendships can be made and counsel sought. Develop activities which stimulate and challenge its members in an environment that enables them to take responsibility and find a sense of achievement.

Classification

- **How:** Makes Grants To Individuals, Makes Grants To Organisations, Provides Buildings/facilities/open Space, Provides Services, Provides Advocacy/advice/information
- **What:** General Charitable Purposes, The Prevention Or Relief Of Poverty, Overseas Aid/famine Relief, Religious Activities, Amateur Sport, Economic/community Development/employment
- **Who:** Children/young People, Elderly/old People, People With Disabilities, People Of A Particular Ethnic Or Racial Origin, Other Charities Or Voluntary Bodies, The General Public/mankind

Geography

- **Area of benefit:** CASTLEFORD AND DISTRICT
- City Of Wakefield

Finances

Period end	Income	Expenditure	Assets	Employees
2025-03-31	£43,645	£30,314	-	-
2024-03-31	£39,592	£42,599	-	-
2023-03-31	£37,874	£41,442	-	-
2022-03-31	£48,365	£44,019	-	-
2021-03-31	£63,649	£39,718	-	-

Trustees

Name	Role	Appointed
ROY AUSTIN		2022-09-30

CASTLEFORD AND DISTRICT YOUNG MENS CHRISTIAN ASSOCIATION

England & Wales - Charity number 504030

Accounts

CASTLEFORD AND DISTRICT YMCA

CHARITY REGISTRATION NUMBER 504030

**TRUSTEES' REPORT AND ACCOUNTS
FOR THE YEAR ENDED 31 MARCH 2025**

**HAIGH & CO
Certified Accountants
Grange Cottage
Womersley
Doncaster
DN6 9BW**

CASTLEFORD AND DISTRICT YMCA

TRUSTEES' ANNUAL REPORT FOR THE YEAR ENDED 31 MARCH 2025

REFERENCE AND ADMINISTRATION

Castleford and District Young Mens' Christian Association is an unincorporated association registered as a charity, number 504030. The registered office of the charity is 4 Commercial Street, Castleford, West Yorkshire, WF10 1DG.

The charity is also referred to as Castleford YMCA.

The Charity Trustees who acted during the year ended 31 March 2025 were:-

Mrs Patricia Ann Batty
Mr John Ibbotson (Resigned 20 February 2023)
Mr Philip Cawser
Mr Roy Austin

Details of the charity's main agents and advisors are as follows:-

BANKERS: Barclays Bank plc
Trinity Walk Shopping Centre
Teall Way
Wakefield
West Yorkshire
WF1 1SQ

SOLICITORS: Lofthouse & Co
The White House
16 Wesley Street
Castleford
WF10 1AE

INDEPENDENT EXAMINER: Haigh & Co
Certified Accountants
Grange Cottage
Womersley
DN6 9BW

PRESIDENT: Mr Roy Austin

VICE PRESIDENT: Mr Ian Instone

SECRETARY: Mr Roy Austin

TREASURER: Mr Ian Instone

STRUCTURE, GOVERNANCE AND MANAGEMENT

The Charity's constitutional matters are set out in a Trust Deed dated 2 August 1927.

Trustees are appointed as and when required by the Committee Members, who look to appoint an equal share from both internal and external sources.

Castleford YMCA's mission is to provide a facility which supports fellowship and health and wellbeing in our local community. We encourage participation, teamwork, respect and healthy communication, all as a means to enable individuals to have confidence in their abilities, to feel a positive part of their community and to thrive. The YMCA is part of a worldwide fellowship based on the equal value of all persons, respect and freedom for all, tolerance and understanding between people of different opinions and active concerns for the needs of the community.

AIMS AND OBJECTIVES

Our objectives are set to reflect our mission as above. Each year our trustees review our annual objectives and activities to ensure they continue to reflect our aims. In carrying out this review the trustees have considered the charity commission's general guidance on public benefit, the YMCA England Strategic Plan 2022 to 2030, and the YMCA Membership Agreement Principles of Association which form the link between individual YMCA's and the National Council.

The YMCA aims to provide a welcome to members themselves in a meeting place which is theirs to share, where friendships can be made and counsel sought and develop activities which stimulate and challenge its members in an environment that enables them to take responsibility and find a sense of achievement.

CASTLEFORD AND DISTRICT YMCA

TRUSTEES' ANNUAL REPORT FOR THE YEAR ENDED 31 MARCH 2025

REFERENCE AND ADMINISTRATION

ACHIEVEMENTS AND PERFORMANCE

The Trustees and Committee have completed a drive to increase membership and ensure consistent contact details are collated for members to widen communication options. Sports facilities have been upgraded to attract members and to ensure local league participation is maintained.

FINANCIAL REVIEW

The YMCA consider that the current level of reserves is required to maintain its current activities and to support the property. The Charity's principal source of income is derived from the rental of the freehold property. There were no funds materially in deficit.

A professional valuation of the freehold property was undertaken by Alison Blaza Property Services on 9th March 2018 and considered the market value of the property at that time to be £600,000.

The charity has now ceased the generous rent reductions that were allowed during COVID (and for an extended period thereafter) of £3,000 pa each for two of its tenants. This ensured they were able to survive, in an area of below average incomes. One of the tenants has since sold on their business and a new contract is in place. The trustees are confident that existing tenants will operate and fulfil their financial obligations and as such enable the charity to continue to operate and maintain its current level of activities.

Approved on behalf of the Trustees:

..... **Signature**

..... **Full Name**

21st August 2025
..... **Dated**

CASTLEFORD AND DISTRICT YMCA

INDEPENDENT EXAMINER'S REPORT TO THE TRUSTEES OF CASTLEFORD AND DISTRICT YMCA

I report on the accounts of the Trust for the year ended 31 March 2025 which are set out on pages 4 to 10.

RESPECTIVE RESPONSIBILITIES OF TRUSTEES AND EXAMINER

The charity's trustees are responsible for the preparation of the accounts. The charity's trustees consider that an audit is not needed.

It is my responsibility to:

- examine the accounts under section 145 of the 2011 Act;
- to follow the procedures laid down in the General Directions given by the Charity Commission under section 145(5)(b) of the 2011 Act; and
- to state whether particular matters have come to my attention.

BASIS OF INDEPENDENT EXAMINER'S REPORT

My examination was carried out in accordance with General Directions given by the Charity Commission. An 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 no opinion is given as to whether the accounts present a 'true and fair view' and the report is limited to those matters set out in the statement below.

INDEPENDENT EXAMINER'S STATEMENT

In the course of 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 130 of the 2011 Act; and
 - to prepare accounts which accord with the accounting records and comply with the accounting requirements of the 2011 Act and charities SORP FRS102.

have not been met; or

- (2) to which, in my opinion, attention should be drawn in order to enable a proper understanding of the accounts to be reached.

..... **HAIGH & CO**

21st August 2025
DATED

HAIGH & CO
Grange Cottage
Womersley
Doncaster
DN6 9BW

**CERTIFIED ACCOUNTANTS AND
REGISTERED AUDITORS**

CASTLEFORD AND DISTRICT YMCA

**STATEMENT OF FINANCIAL ACTIVITIES (INCLUDING INCOME AND EXPENDITURE ACCOUNT)
FOR THE YEAR ENDED 31ST MARCH 2025**

	Notes	Unrestricted Funds £	Total 2025 £	Total 2024 £
Income and Endowments from:				
Charitable Activities	3	37,929	37,929	35,748
Investments	3	<u>5,716</u>	<u>5,716</u>	<u>3,844</u>
Total		<u>43,645</u>	<u>43,645</u>	<u>39,592</u>
Expenditure on:-				
Charitable Activities	4	<u>30,314</u>	<u>30,314</u>	<u>42,599</u>
Total		<u>30,314</u>	<u>30,314</u>	<u>42,599</u>
Net movement in funds		13,331	13,331	(3,007)
Reconciliation of funds:				
Total funds brought forward		<u>823,639</u>	<u>823,639</u>	<u>826,646</u>
Total Fund Carried Forward		<u>836,970</u>	<u>836,970</u>	<u>823,639</u>

CASTLEFORD AND DISTRICT YMCA
BALANCE SHEET AT 31 MARCH 2025

	Notes	Unrestricted Funds £	Total 2025 £	Total 2024 £
FIXED ASSETS				
Tangible Assets	8	608,692	608,692	609,658
CURRENT ASSETS				
Debtors	9	2,954	2,954	2,428
Cash at Bank		229,939	229,939	219,519
Cash in Hand		<u>100</u>	<u>100</u>	<u>63</u>
Total Current Assets		<u>232,993</u>	<u>232,993</u>	<u>222,010</u>
CREDITORS: amounts falling due within one year	10	<u>4,715</u>	<u>4,715</u>	<u>8,029</u>
Net Current Assets		<u>228,278</u>	<u>228,278</u>	<u>213,981</u>
Total Assets Less Current Liabilities		<u>836,970</u>	<u>836,970</u>	<u>823,639</u>
NET ASSETS		<u>836,970</u>	<u>836,970</u>	<u>823,639</u>
FUNDS OF THE CHARITY				
Unrestricted Funds		243,414	243,414	230,083
Revaluation Reserve	12	<u>593,556</u>	<u>593,556</u>	<u>593,556</u>
TOTAL FUNDS		<u>836,970</u>	<u>836,970</u>	<u>823,639</u>

21st August 2025

The financial statements were approved by the Trustees on:

Signed on their behalf by:

..... **Signature**

..... **Print Name**

..... **Signature**

..... **Print Name**

CASTLEFORD AND DISTRICT YMCA

NOTES TO THE ACCOUNTS AT 31 MARCH 2025

1 BASIS OF PREPARATION

1.1 Basis of Accounting

These financial statements have been prepared in accordance with the Statement of Recommended Practice:- Accounting and Reporting by Charities preparing their accounts in accordance with the financial Reporting Standard applicable in the UK and Republic of Ireland (FRS102) (effective 1st January 2015) and with Charities Act 2011.

1.2 Changes to Previous Accounts

No changes have been made to accounts for previous years.

2 ACCOUNTING POLICIES

2.1 Recognition of Incoming Resources

These are included in the Statement of Financial Activities (SOFA) when:

- the charity becomes entitled to the resources;
- the trustees are virtually certain they will receive the resources; and
- the monetary value can be measured with sufficient reliability.

2.2 Incoming Resources with Related Expenditure

Where incoming resources have related expenditure the incoming resources and related expenditure are reported gross in the SOFA.

2.3 Investment Income

This is included in the accounts when receivable.

2.4 Expenditure

This is accounted for on an accruals basis.

2.5 Tangible Fixed Assets and Depreciation

Expenditure on tangible fixed assets is capitalised in the Balance Sheet at cost. The costs of minor additions or those costing below £100 are not capitalised.

Fixtures and Fittings - 10% reducing balance
Equipment - 10% reducing balance

No depreciation is provided on buildings.

2.6 Freehold Property

A professional valuation of the freehold property was undertaken by Abson Blaza Property Services on 9th March 2018 and considered the market value of the property at that time to be £600,000.

2.7 Going Concern

At the time of approving the financial statements the trustees have reasonable expectations that the charity has adequate resources to continue in operational existence for the foreseeable future. Thus the trustees continue to adopt the going concern basis of accounting in preparing the financial statements.

CASTLEFORD AND DISTRICT YMCA

NOTES TO THE ACCOUNTS AT 31 MARCH 2025

2.8 Creditors

The charity has creditors which are measured at settlement amounts less any trade discounts.

2.9 Basic Financial Instruments

The charity only has financial assets and financial liabilities of a kind that qualify as basic financial instruments. Basic financial instruments are initially recognised at transaction value and subsequently measured at their settlement value.

2.10 Debtors

Debtors are measured on initial recognition at settlement amount after any trade discounts or amount advanced by the charity. Subsequently they are measured at the cash or other consideration expected to be received.

2.11 Cash at Bank

Cash at bank and in hand are basic financial assets and include cash in hand and deposits held at call with banks.

CASTLEFORD AND DISTRICT YMCA

NOTES TO THE ACCOUNTS AT 31 MARCH 2025

3	Income from:-			
	Charitable Activities	Notes	2025	2024
			£	£
	Buffet		214	128
	Rent Receivable		36,793	34,960
	Subscriptions		<u>922</u>	<u>660</u>
			<u>37,929</u>	<u>35,748</u>
	 Investments		2025	2024
			£	£
	Bank Interest received		<u>5,716</u>	<u>3,844</u>
 4	 Expenditure on:-			
	Charitable Activities		2025	2024
			£	£
	Buffet		-	6
	Games Expenses		27	150
	Wages	6	18,503	17,160
	Rates and Insurance		2,348	5,694
	Light and Heat		2,776	2,380
	Repairs and Maintenance		1,493	10,513
	Legal and Professional Fees		465	-
	Cleaning		61	34
	Telephone, Postage and Stationery		66	70
	Donations	7	-	250
	Depreciation		966	1,069
	Sundry Expenses		510	174
	Subscriptions		1,179	1,283
	Independent Examiner's Fees		<u>1,920</u>	<u>3,816</u>
			<u>30,314</u>	<u>42,599</u>

5 EXPENDITURE

5.1 Trustee Expenses

Trustee expenses of £478 (2024: £245) were reimbursed to one (2024: One) trustee during the year.

CASTLEFORD AND DISTRICT YMCA

NOTES TO THE ACCOUNTS AT 31 MARCH 2025

6 STAFF COSTS

	2025	2024
	£	£
Gross Wages	<u>18,503</u>	<u>17,160</u>
Average number of part-time equivalent employees in the year		
	2025	2024
Administration	<u>1</u>	<u>1</u>
Cleaning	<u>2</u>	<u>2</u>
	<u>3</u>	<u>3</u>

No employee received remuneration of more than £60,000.

None of the trustees have been paid any remuneration or received any other benefits from an employment with their charity or a related entity.

7 GRANTMAKING

The charity made the following donations:-

	£	£
Children with cancer	<u>Nil</u>	<u>250</u>

8 TANGIBLE FIXED ASSETS

	<u>Freehold Property</u>	<u>Furniture & Fittings</u>	<u>Equipment</u>	<u>Total</u>
8.1 COST OR VALUATION				
Balance Brought Forward	600,153	27,668	4,156	631,977
Additions	-	-	-	-
Revaluations	-	-	-	-
Disposals	-	-	-	-
	<hr/>			
Balance Carried Forward	<u>600,153</u>	<u>27,668</u>	<u>4,156</u>	<u>631,977</u>

8.2 ACCUMULATED DEPRECIATION

	E	RB	RB	
	-	10%	10%	
Balance Brought Forward	153	19,156	3,010	22,319
Charge For The Year	-	851	115	966
Disposals	-	-	-	-
	<hr/>			
Balance Carried Forward	<u>153</u>	<u>20,007</u>	<u>3,125</u>	<u>22,285</u>

CASTLEFORD AND DISTRICT YMCA

NOTES TO THE ACCOUNTS AT 31 MARCH 2025

8.3	NET BOOK VALUE				
	Brought Forward	<u>600,000</u>	8,512	1,146	<u>609,658</u>
	Carried Forward	<u>600,000</u>	7,661	1,031	<u>608,692</u>

8.4 REVALUATION

The freehold property was revalued on 9th March 2018 by Abson Blaza Property Services who considered the market value of the property at that time to be £600,000. The method of valuation adopted was an approach of capitalising the market rental value of the premises. This was based on the rents in relation to three parts of the property and a hypothetical rent in relation to the premises occupied by the charity. The trustees are not aware of any material changes since the last valuation.

9 DEBTORS

		2025	2024
		£	£
	Prepayments	<u>2,954</u>	<u>2,428</u>

10 CREDITORS: amounts falling due within one year

		2025	2024
		£	£
	Accruals and Deferred Income	<u>4,715</u>	<u>8,029</u>

11 RELATED PARTY TRANSACTIONS

There were no transactions to report during the year.

12 REVALUATION RESERVE

		2025	2024
		£	£
	Balance Brought Forward	<u>593,556</u>	<u>593,556</u>
	Balance Carried Forward	<u>593,556</u>	<u>593,556</u>

The revaluation reserve is effectively a further balance of unrestricted funds, however it is shown separately due to its size and unrealised nature.

CASTLEFORD AND DISTRICT YOUNG MENS CHRISTIAN ASSOCIATION

England & Wales - Charity number 504030

Accounts

CASTLEFORD AND DISTRICT YMCA

CHARITY REGISTRATION NUMBER 504030

**TRUSTEES' REPORT AND ACCOUNTS
FOR THE YEAR ENDED 31 MARCH 2024**

**HAIGH & CO
Certified Accountants
Grange Cottage
Womersley
Doncaster
DN6 9BW**

CASTLEFORD AND DISTRICT YMCA

TRUSTEES' ANNUAL REPORT FOR THE YEAR ENDED 31 MARCH 2024

REFERENCE AND ADMINISTRATION

Castleford and District Young Mens' Christian Association is an unincorporated association registered as a charity, number 504030. The registered office of the charity is Commercial Street, Castleford, West Yorkshire, WF10 1DG.

The charity is also known as the YMCA.

The Charity Trustees who acted during the year ended 31 March 2024 were:-

Mrs Patricia Ann Batty
Mr John Ibbotson
Mr Philip Cawser
Mr Roy Austin

Details of the charity's main agents and advisors are as follows:-

BANKERS: Barclays Bank plc
5 Market Place
Pontefract
West Yorkshire
WF8 1AG

SOLICITORS: Lofthouse & Co
The White House
16 Wesley Street
Castleford
WF10 1AE

INDEPENDENT EXAMINER: Haigh & Co
Certified Accountants
Grange Cottage
Womersley
DN6 9BW

PRESIDENT: Mr Roy Austin

VICE PRESIDENT: Mr Ian Instone

SECRETARY: Mr Roy Austin

TREASURER: Mr Ian Instone

STRUCTURE, GOVERNANCE AND MANAGEMENT

The Charity's constitutional matters are set out in a Trust Deed dated 2 August 1927.

Trustees are appointed as and when required by the Committee Members, who look to appoint an equal share from both internal and external sources.

Castleford YMCA's mission is to provide a facility which supports fellowship and health and wellbeing in our local community. We encourage participation, teamwork, respect and healthy communication, all as a means to enable individuals to have confidence in their abilities, to feel a positive part of their community and to thrive. The YMCA is part of a worldwide fellowship based on the equal value of all persons, respect and freedom for all, tolerance and understanding between people of different opinions and active concerns for the needs of the community.

AIMS AND OBJECTIVES

Our objectives are set to reflect our mission as above. Each year our trustees review our annual objectives and activities to ensure they continue to reflect our aims. In carrying out this review the trustees have considered the charity commission's general guidance on public benefit, the YMCA England Strategic Plan 2022 to 2030, and the YMCA Membership Agreement Principles of Association which form the link between individual YMCA's and the National Council.

The YMCA aims to provide a welcome to members themselves in a meeting place which is theirs to share, where friendships can be made and counsel sought and develop activities which stimulate and challenge its members in an environment that enables them to take responsibility and find a sense of achievement.

CASTLEFORD AND DISTRICT YMCA

TRUSTEES' ANNUAL REPORT FOR THE YEAR ENDED 31 MARCH 2024

REFERENCE AND ADMINISTRATION

ACHIEVEMENTS AND PERFORMANCE

Castleford YMCA exists to provide opportunities for the community through the provision of activities and facilities at its small premises. The Committee has continued to improve internal facilities in order to attract more members. Further investment and change plans are under consideration for 2025 to strengthen the focus on target audience of the wider YMCA movement.

FINANCIAL REVIEW

The YMCA consider that the current level of reserves is required to maintain its current activities and to support the property. The Charity's principal source of income is derived from the rental of the freehold property. There were no funds materially in deficit.

A professional valuation of the freehold property was undertaken by Alison Blaza Property Services on 9th March 2018 and considered the market value of the property at that time to be £600,000.

The charity has also extended a temporary rent reduction throughout 2024 of £3,000 each for two of its tenants. This has been to ease their financial burden during the testing COVID times, in an area of below average incomes. Rents are to be normalised for 2025. The trustees are confident that their existing tenants will continue to operate and fulfil their financial obligations to the charity and as such enable the charity to continue to operate and maintain its current level of activities.

Approved on behalf of the Trustees:

..... **Signature**

..... **Full Name**

12th February 2025 **Dated**

CASTLEFORD AND DISTRICT YMCA

INDEPENDENT EXAMINER'S REPORT TO THE TRUSTEES OF CASTLEFORD AND DISTRICT YMCA

I report on the accounts of the Trust for the year ended 31 March 2024 which are set out on pages 4 to 10.

RESPECTIVE RESPONSIBILITIES OF TRUSTEES AND EXAMINER

The charity's trustees are responsible for the preparation of the accounts. The charity's trustees consider that an audit is not required for this year under section 144(2) of the Charities Act 2011 (the 2011 Act) and that an independent examination is needed.

It is my responsibility to:

- examine the accounts under section 145 of the 2011 Act;
- to follow the procedures laid down in the General Directions given by the Charity Commission under section 145(5)(b) of the 2011 Act; and
- to state whether particular matters have come to my attention.

BASIS OF INDEPENDENT EXAMINER'S REPORT

My examination was carried out in accordance with General Directions given by the Charity Commission. An 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 no opinion is given as to whether the accounts present a 'true and fair view' and the report is limited to those matters set out in the statement below.

INDEPENDENT EXAMINER'S STATEMENT

In the course of 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 130 of the 2011 Act; and
 - to prepare accounts which accord with the accounting records and comply with the accounting requirements of the 2011 Act and charities SORP FRS102.

have not been met; or

- (2) to which, in my opinion, attention should be drawn in order to enable a proper understanding of the accounts to be reached.

..... **HAIGH & CO**

DATED *12th February 2025*

HAIGH & CO
Grange Cottage
Womersley
Doncaster
DN6 9BW

CERTIFIED ACCOUNTANTS AND
REGISTERED AUDITORS

CASTLEFORD AND DISTRICT YMCA

**STATEMENT OF FINANCIAL ACTIVITIES (INCLUDING INCOME AND EXPENDITURE ACCOUNT)
FOR THE YEAR ENDED 31ST MARCH 2024**

	Notes	Unrestricted Funds £	Total 2024 £	Total 2023 £
Income and Endowments from:				
Charitable Activities	3	35,748	35,748	34,968
Investments	3	<u>3,844</u>	<u>3,844</u>	<u>2,906</u>
Total		<u>39,592</u>	<u>39,592</u>	<u>37,874</u>
Expenditure on:-				
Charitable Activities	4	<u>42,599</u>	<u>42,599</u>	<u>41,442</u>
Total		<u>42,599</u>	<u>42,599</u>	<u>41,422</u>
Net movement in funds		(3,007)	(3,007)	(3,568)
Reconciliation of funds:				
Total funds brought forward		<u>826,646</u>	<u>826,646</u>	<u>830,214</u>
Total Fund Carried Forward		<u>823,639</u>	<u>823,639</u>	<u>826,646</u>

CASTLEFORD AND DISTRICT YMCA

BALANCE SHEET AT 31 MARCH 2024

	Notes	Unrestricted Funds £	Total 2024 £	Total 2023 £
FIXED ASSETS				
Tangible Assets	8	609,658	609,658	610,427
CURRENT ASSETS				
Debtors	9	2,428	2,428	2,373
Cash at Bank		219,519	219,519	217,716
Cash in Hand		<u>63</u>	<u>63</u>	<u>191</u>
Total Current Assets		<u>222,010</u>	<u>222,010</u>	<u>220,280</u>
CREDITORS: amounts falling due within one year	10	<u>8,029</u>	<u>8,029</u>	<u>4,061</u>
Net Current Assets		<u>213,981</u>	<u>213,981</u>	<u>216,219</u>
Total Assets Less Current Liabilities		<u>823,639</u>	<u>823,639</u>	<u>826,646</u>
NET ASSETS		<u>823,639</u>	<u>823,639</u>	<u>826,646</u>
FUNDS OF THE CHARITY				
Unrestricted Funds		230,083	230,083	233,090
Revaluation Reserve	12	<u>593,556</u>	<u>593,556</u>	<u>593,556</u>
TOTAL FUNDS		<u>823,639</u>	<u>823,639</u>	<u>826,646</u>

The financial statements were approved by the Trustees on: 12th February 2025

Signed on their behalf by:

..... **Signature**

..... **Print Name**

..... **Signature**

..... **Print Name**

CASTLEFORD AND DISTRICT YMCA

NOTES TO THE ACCOUNTS AT 31 MARCH 2024

1 BASIS OF PREPARATION

1.1 Basis of Accounting

These financial statements have been prepared in accordance with the Statement of Recommended Practice:- Accounting and Reporting by Charities preparing their accounts in accordance with the financial Reporting Standard applicable in the UK and Republic of Ireland (FRS102) (effective 1st January 2015) and with Charities Act 2011.

1.2 Changes to Previous Accounts

No changes have been made to accounts for previous years.

2 ACCOUNTING POLICIES

2.1 Recognition of Incoming Resources

These are included in the Statement of Financial Activities (SOFA) when:

- the charity becomes entitled to the resources;
- the trustees are virtually certain they will receive the resources; and
- the monetary value can be measured with sufficient reliability.

2.2 Incoming Resources with Related Expenditure

Where incoming resources have related expenditure the incoming resources and related expenditure are reported gross in the SOFA.

2.3 Investment Income

This is included in the accounts when receivable.

2.4 Expenditure

This is accounted for on an accruals basis.

2.5 Tangible Fixed Assets and Depreciation

Expenditure on tangible fixed assets is capitalised in the Balance Sheet at cost. The costs of minor additions or those costing below £100 are not capitalised.

Fixtures and Fittings	- 10% reducing balance
Equipment	- 10% reducing balance

No depreciation is provided on buildings.

2.6 Freehold Property

A professional valuation of the freehold property was undertaken by Abson Blaza Property Services on 9th March 2018 and considered the market value of the property at that time to be £600,000.

2.7 Going Concern

At the time of approving the financial statements the trustees have reasonable expectations that the charity has adequate resources to continue in operational existence for the foreseeable future. Thus the trustees continue to adopt the going concern basis of accounting in preparing the financial statements.

CASTLEFORD AND DISTRICT YMCA

NOTES TO THE ACCOUNTS AT 31 MARCH 2024

2.8 Creditors

The charity has creditors which are measured at settlement amounts less any trade discounts.

2.9 Basic Financial Instruments

The charity only has financial assets and financial liabilities of a kind that qualify as basic financial instruments. Basic financial instruments are initially recognised at transaction value and subsequently measured at their settlement value.

2.10 Debtors

Debtors are measured on initial recognition at settlement amount after any trade discounts or amount advanced by the charity. Subsequently they are measured at the cash or other consideration expected to be received.

2.11 Cash at Bank

Cash at bank and in hand are basic financial assets and include cash in hand and deposits held at call with banks.

CASTLEFORD AND DISTRICT YMCA

NOTES TO THE ACCOUNTS AT 31 MARCH 2024

3	Income from:- Charitable Activities	Notes	2024 £	2023 £
	Buffet		128	-
	Rent Receivable		34,960	34,968
	Subscriptions		<u>660</u>	<u>-</u>
			<u>35,748</u>	<u>34,968</u>
	Investments		2024 £	2023 £
	Bank Interest received		<u>3,844</u>	<u>2,906</u>
4	Expenditure on:- Charitable Activities		2024 £	2023 £
	Buffet		6	-
	Games Expenses		150	343
	Wages	6	17,160	23,361
	Rates and Insurance		5,694	5,433
	Light and Heat		2,380	2,107
	Repairs and Maintenance		10,513	6,264
	Tenancy Repairs		-	610
	Cleaning		34	-
	Telephone, Postage and Stationery		70	-
	Donations	7	250	50
	Depreciation		1,069	1,127
	Sundry Expenses		174	482
	Subscriptions		1,283	1,053
	Independent Examiner's Fees		<u>3,816</u>	<u>612</u>
			<u>42,599</u>	<u>41,442</u>

5 EXPENDITURE

5.1 Trustee Expenses

Trustee expenses of £245 (2023: £Nil) were reimbursed to one (2023: None) trustee during the year.

CASTLEFORD AND DISTRICT YMCA

NOTES TO THE ACCOUNTS AT 31 MARCH 2024

6 STAFF COSTS

	2024	2023
	£	£
Gross Wages	<u>17,160</u>	<u>23,361</u>
Average number of part-time equivalent employees in the year		
	2024	2023
Administration	1	2
Cleaning	<u>2</u>	<u>2</u>
	<u>3</u>	<u>4</u>

No employee received remuneration of more than £60,000.

None of the trustees have been paid any remuneration or received any other benefits from an employment with their charity or a related entity.

7 GRANTMAKING

The charity made the following donations:-

	£
Children with cancer	<u>250</u>

8 TANGIBLE FIXED ASSETS

	<u>Freehold Property</u>	<u>Furniture & Fittings</u>	<u>Equipment</u>	<u>Total</u>
8.1 COST OR VALUATION				
Balance Brought Forward	600,153	27,668	3,856	631,677
Additions	-	-	300	300
Revaluations	-	-	-	-
Disposals	-	-	-	-
Balance Carried Forward	<u>600,153</u>	<u>27,668</u>	<u>4,156</u>	<u>631,977</u>

8.2 ACCUMULATED DEPRECIATION

	E	RB	RB	
		10%	10%	
Balance Brought Forward	153	18,210	2,887	21,250
Charge For The Year	-	946	123	1,069
Disposals	-	-	-	-
Balance Carried Forward	<u>153</u>	<u>19,156</u>	<u>3,010</u>	<u>22,319</u>

CASTLEFORD AND DISTRICT YMCA

NOTES TO THE ACCOUNTS AT 31 MARCH 2024

8.3 NET BOOK VALUE

Brought Forward	<u>600,000</u>	<u>9,458</u>	<u>969</u>	<u>610,427</u>
Carried Forward	<u>600,000</u>	<u>8,512</u>	<u>1,140</u>	<u>609,658</u>

8.4 REVALUATION

The freehold property was revalued on 9th March 2018 by Abson Blaza Property Services who considered the market value of the property at that time to be £600,000. The method of valuation adopted was an approach of capitalising the market rental value of the premises. This was based on the rents in relation to three parts of the property and a hypothetical rent in relation to the premises occupied by the charity. The trustees are not aware of any material changes since the last valuation.

9 DEBTORS

	2024	2023
	£	£
Prepayments	<u>2,428</u>	<u>2,373</u>

10 CREDITORS: amounts falling due within one year

	2024	2023
	£	£
Accruals and Deferred Income	<u>8,029</u>	<u>4,061</u>

11 RELATED PARTY TRANSACTIONS

There were no transactions to report during the year.

12 REVALUATION RESERVE

	2024	2023
	£	£
Balance Brought Forward	<u>593,556</u>	<u>593,556</u>
Balance Carried Forward	<u>593,556</u>	<u>593,556</u>

The revaluation reserve is effectively a further balance of unrestricted funds, however it is shown separately due to its size and unrealised nature.

CASTLEFORD AND DISTRICT YOUNG MENS CHRISTIAN ASSOCIATION

England & Wales - Charity number 504030

Accounts

CASTLEFORD AND DISTRICT YMCA

CHARITY REGISTRATION NUMBER 504030

**TRUSTEES' REPORT AND ACCOUNTS
FOR THE YEAR ENDED 31 MARCH 2023**

**HAIGH & CO
Certified Accountants
Grange Cottage
Womersley
Doncaster
DN6 9BW**

CASTLEFORD AND DISTRICT YMCA

TRUSTEES' ANNUAL REPORT FOR THE YEAR ENDED 31 MARCH 2023

REFERENCE AND ADMINISTRATION

Castleford and District Young Mens' Christian Association is an unincorporated association registered as a charity, number 504030. The registered office of the charity is Commercial Street, Castleford, West Yorkshire, WF10 1DG.

The charity is also known as the YMCA.

The Charity Trustees who acted during the year ended 31 March 2023 were:-

Mrs Patricia Ann Batty
Mr John Ibbotson
Mr Philip Cawser
Mr Anthony Gale (Resigned 20th February 2023)
Mr Roy Austin (Appointed 30th September 2022)

Details of the charity's main agents and advisors are as follows:-

BANKERS: Barclays Bank plc
5 Market Place
Pontefract
West Yorkshire
WF8 1AG

SOLICITORS: Lofthouse & Co
The White House
16 Wesley Street
Castleford
WF10 1AE

INDEPENDENT EXAMINER: Haigh & Co
Certified Accountants
Grange Cottage
Womersley
Doncaster
DN6 9BW

PRESIDENT: Mr Roy Austin

VICE PRESIDENT: Mr Ian Instone

SECRETARY AND TREASURER: Mr Geoff Robinson (Deceased 6th February 2023)
Mr Roy Austin (Appointed 6th February 2023)

STRUCTURE, GOVERNANCE AND MANAGEMENT

The Charity's constitutional matters are set out in a Trust Deed dated 2 August 1927.

Trustees are appointed as and when required by the Committee Members, who look to appoint an equal share from both internal and external sources.

The YMCA is a Christian Movement who, Regarding Jesus Christ as Lord and Saviour, desire to share their faith with others and make Him known, believed, trusted, loved, served and exemplified in all human relationships. It welcomes into its fellowship persons of other religions, faiths and none. Accordingly, 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 and active concern for the needs of the community, united effort by Christians of different traditions.

AIMS AND OBJECTIVES

Our objects are set to reflect our faith and community aims. Each year our trustees review our objectives and activities to ensure they continue to reflect our aims. In carrying out this review the trustees have considered the charity commission's general guidance on public benefit and in particular its supplementary public guidance on the advancement of religion for the public benefit.

The YMCA aims to provide a welcome to members themselves in a meeting place which is theirs to share, where friendships can be made and counsel sought and develop activities which stimulate and challenge its members in an environment that enables them to take responsibility and find a sense of achievement.

CASTLEFORD AND DISTRICT YMCA

TRUSTEES' ANNUAL REPORT FOR THE YEAR ENDED 31 MARCH 2023

REFERENCE AND ADMINISTRATION

AIMS AND OBJECTIVES CONTINUED

Involve all members in care and work for others.

Create opportunities for explaining views so that its Members can improve their understanding of the world, themselves and for one another.

ACHIEVEMENTS AND PERFORMANCE

The YMCA exists to provide opportunities for all people, through the provision of a range of services and facilities. The Trustees and Committee have continued to improve both the internal decoration and general standards in order to attract more people. The Committee approved further renovations within this year and further improvements will be made in the year ended 31 March 2024.

FINANCIAL REVIEW

The YMCA consider that the current level of reserves is required to maintain its current activities and to support the property. The Charity's principal source of income is derived from the rental of the freehold property. There were no funds materially in deficit.

A professional valuation of the freehold property was undertaken by Alison Blaza Property Services on 9th March 2018 and considered the market value of the property at that time to be £600,000.

The charity has also granted a temporary rent reduction until further notice of £3000 each during the year for two of its tenants to help ease their financial burden during these testing times. The trustees are confident that their existing tenants will continue to operate and fulfil their financial obligations to the charity and as such enable the charity to continue to operate and maintain its current level of activities.

Approved on behalf of the Trustees:

..... **Signature**

..... **Full Name**

8th April 2024
..... **Dated**

CASTLEFORD AND DISTRICT YMCA

INDEPENDENT EXAMINER’S REPORT TO THE TRUSTEES OF CASTLEFORD AND DISTRICT YMCA

I report on the accounts of the Trust for the year ended 31 March 2023 which are set out on pages 4 to 10.

RESPECTIVE RESPONSIBILITIES OF TRUSTEES AND EXAMINER

The charity’s trustees are responsible for the preparation of the accounts. The charity’s trustees consider that an audit is not required for this year under section 144(2) of the Charities Act 2011 (the 2011 Act) and that an independent examination is needed.

It is my responsibility to:

- examine the accounts under section 145 of the 2011 Act;
- to follow the procedures laid down in the General Directions given by the Charity Commission under section 145(5)(b) of the 2011 Act; and
- to state whether particular matters have come to my attention.

BASIS OF INDEPENDENT EXAMINER’S REPORT

My examination was carried out in accordance with General Directions given by the Charity Commission. An 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 no opinion is given as to whether the accounts present a ‘true and fair view’ and the report is limited to those matters set out in the statement below.

INDEPENDENT EXAMINER’S STATEMENT

In the course of 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 130 of the 2011 Act; and

to prepare accounts which accord with the accounting records and comply with the accounting requirements of the 2011 Act and charities SORP FRS102.

have not been met; or

- (2) to which, in my opinion, attention should be drawn in order to enable a proper understanding of the accounts to be reached.

..... **HAIGH & CO**

8th April 2024
DATED

HAIGH & CO
Grange Cottage
Womersley
Doncaster
DN6 9BW

**CERTIFIED ACCOUNTANTS AND
REGISTERED AUDITORS**

CASTLEFORD AND DISTRICT YMCA

**STATEMENT OF FINANCIAL ACTIVITIES (INCLUDING INCOME AND EXPENDITURE ACCOUNT)
FOR THE YEAR ENDED 31ST MARCH 2023**

	Notes	Unrestricted Funds £	Total 2023 £	Total 2022 £
Income and Endowments from:				
Charitable Activities	3	34,968	34,968	36,072
Investments	3	2,906	2,906	1,690
Government Grants	4	<u>-</u>	<u>-</u>	<u>10,603</u>
Total		<u>37,874</u>	<u>37,874</u>	<u>48,365</u>
Expenditure on:-				
Charitable Activities	5	<u>41,442</u>	<u>41,442</u>	<u>44,019</u>
Total		<u>41,442</u>	<u>41,442</u>	<u>44,019</u>
Net movement in funds		(3,568)	(3,568)	4,346
Reconciliation of funds:				
Total funds brought forward		<u>830,214</u>	<u>830,214</u>	<u>825,868</u>
Total Fund Carried Forward		<u>826,646</u>	<u>826,646</u>	<u>830,214</u>

CASTLEFORD AND DISTRICT YMCA
BALANCE SHEET AT 31 MARCH 2023

	Notes	Unrestricted Funds £	Total 2023 £	Total 2022 £
FIXED ASSETS				
Tangible Assets	9	610,427	610,427	611,102
CURRENT ASSETS				
Debtors	10	2,373	2,373	1,161
Cash at Bank		217,716	217,716	223,653
Cash in Hand		<u>191</u>	<u>191</u>	<u>234</u>
Total Current Assets		<u>220,280</u>	<u>220,280</u>	<u>225,048</u>
CREDITORS: amounts falling due within one year	11	<u>4,061</u>	<u>4,061</u>	<u>5,936</u>
Net Current Assets		<u>216,219</u>	<u>216,219</u>	<u>219,112</u>
Total Assets Less Current Liabilities		<u>826,646</u>	<u>826,646</u>	<u>830,214</u>
NET ASSETS		<u>826,646</u>	<u>826,646</u>	<u>830,214</u>
FUNDS OF THE CHARITY				
Unrestricted Funds		233,090	233,090	236,658
Revaluation Reserve	13	<u>593,556</u>	<u>593,556</u>	<u>593,556</u>
TOTAL FUNDS		<u>826,646</u>	<u>826,646</u>	<u>830,214</u>

8th April 2024

The financial statements were approved by the Trustees on:

Signed on their behalf by:

..... **Signature**

..... **Print Name**

..... **Signature**

..... **Print Name**

CASTLEFORD AND DISTRICT YMCA

NOTES TO THE ACCOUNTS AT 31 MARCH 2023

1 BASIS OF PREPARATION

1.1 Basis of Accounting

These financial statements have been prepared in accordance with the Statement of Recommended Practice:- Accounting and Reporting by Charities preparing their accounts in accordance with the financial Reporting Standard applicable in the UK and Republic of Ireland (FRS102) (effective 1st January 2015) and with Charities Act 2011.

1.2 Changes to Previous Accounts

No changes have been made to accounts for previous years.

2 ACCOUNTING POLICIES

2.1 Recognition of Incoming Resources

These are included in the Statement of Financial Activities (SOFA) when:

- the charity becomes entitled to the resources;
- the trustees are virtually certain they will receive the resources; and
- the monetary value can be measured with sufficient reliability.

2.2 Incoming Resources with Related Expenditure

Where incoming resources have related expenditure the incoming resources and related expenditure are reported gross in the SOFA.

2.3 Investment Income

This is included in the accounts when receivable.

2.4 Expenditure

This is accounted for on an accruals basis.

2.5 Tangible Fixed Assets and Depreciation

Expenditure on tangible fixed assets is capitalised in the Balance Sheet at cost. The costs of minor additions or those costing below £100 are not capitalised.

Fixtures and Fittings - 10% reducing balance
Equipment - 10% reducing balance

No depreciation is provided on buildings.

2.6 Freehold Property

A professional valuation of the freehold property was undertaken by Abson Blaza Property Services on 9th March 2018 and considered the market value of the property at that time to be £600,000.

2.7 Going Concern

At the time of approving the financial statements the trustees have reasonable expectations that the charity has adequate resources to continue in operational existence for the foreseeable future. Thus the trustees continue to adopt the going concern basis of accounting in preparing the financial statements.

CASTLEFORD AND DISTRICT YMCA

NOTES TO THE ACCOUNTS AT 31 MARCH 2023

2.8 Creditors

The charity has creditors which are measured at settlement amounts less any trade discounts.

2.9 Basic Financial Instruments

The charity only has financial assets and financial liabilities of a kind that qualify as basic financial instruments. Basic financial instruments are initially recognised at transaction value and subsequently measured at their settlement value.

2.10 Debtors

Debtors are measured on initial recognition at settlement amount after any trade discounts or amount advanced by the charity. Subsequently they are measured at the cash or other consideration expected to be received.

2.11 Cash at Bank

Cash at bank and in hand are basic financial assets and include cash in hand and deposits held at call with banks.

CASTLEFORD AND DISTRICT YMCA

NOTES TO THE ACCOUNTS AT 31 MARCH 2023

3	Income from:-			
	Charitable Activities	Notes	2023	2022
			£	£
	Buffet		-	187
	Snooker Tables		-	191
	Rent Receivable		34,968	35,000
	Subscriptions		-	694
			<u>34,968</u>	<u>36,072</u>

Due to the sad passing of the charity's treasurer, Mr Geoff Robinson, unfortunately the whereabouts of the recorded cash income and expenditure for 2022/23 remains unknown despite the efforts of the trustees to try and locate this information. As a consequence of this these financial statements do not include the cash income and expenses for 2022/23, hence the reason no income is shown for Buffet, Snooker tables and subscriptions. Likewise the cash expenditure incurred has also not been included within these financial statements as they can not be verified.

Investments	2023	2022
	£	£
Bank Interest received	<u>2,906</u>	<u>1,690</u>

4	Government Grants	2023	2022
		£	£
	WMDC Support Grants	-	8,000
	Job Retention Scheme	-	2,603
		<u>-</u>	<u>10,603</u>

5	Expenditure on:-			
	Charitable Activities		2023	2022
			£	£
	Buffet		-	107
	Games Expenses		343	1,149
	Wages	7	23,361	26,930
	Rates and Insurance		5,433	4,059
	Light and Heat		2,107	1,545
	Repairs and Maintenance		6,264	3,779
	Tenancy Repairs		610	696
	Cleaning		-	11
	Telephone, Postage and Stationery		-	100
	Donations	8	50	1,940
	Depreciation		1,127	1,167
	Sundry Expenses		482	1,346
	Subscriptions		1,053	-
	Independent Examiner's Fees		612	576
	Legal Fees		-	234
	AGM Expenses		-	28
	Loss on disposal of assets		-	352
			<u>41,442</u>	<u>44,019</u>

6 EXPENDITURE

6.1 Trustee Expenses

No trustee received any payment or reimbursement of out of pocket expenses during the year.

CASTLEFORD AND DISTRICT YMCA

NOTES TO THE ACCOUNTS AT 31 MARCH 2023

7 STAFF COSTS

	2023	2022
	£	£
Gross Wages	<u>23,361</u>	<u>26,930</u>
Average number of part-time equivalent employees in the year		
	2023	2022
Administration	<u>2</u>	<u>2</u>
Cleaning	<u>2</u>	<u>1</u>
	<u>4</u>	<u>3</u>

No employee received remuneration of more than £60,000.

None of the trustees have been paid any remuneration or received any other benefits from an employment with their charity or a related entity.

8 GRANTMAKING

The charity made the following donations:-

	£
Men's Crown Green Bowling Association (Castleford)	300
Women's Crown Green Bowling Association (Castleford)	250
❖ Children's Heart Surgery Fund	<u>(500)</u>
	<u>50</u>

❖ Last years donations were not presented and therefore cancelled.

9 TANGIBLE FIXED ASSETS

	Freehold Property	Furniture & Fittings	Equipment	Total
9.1 COST OR VALUATION				
Balance Brought Forward	600,153	27,216	3,856	631,225
Additions	-	452	-	452
Revaluations	-	-	-	-
Disposals	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>
Balance Carried Forward	<u>600,153</u>	<u>27,668</u>	<u>3,856</u>	<u>631,677</u>

9.2 ACCUMULATED DEPRECIATION

	E	RB	RB	
	-	10%	10%	
Balance Brought Forward	153	17,191	2,779	20,123
Charge For The Year	-	1,019	108	1,127
Disposals	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>
Balance Carried Forward	<u>153</u>	<u>18,210</u>	<u>2,887</u>	<u>21,250</u>

CASTLEFORD AND DISTRICT YMCA

NOTES TO THE ACCOUNTS AT 31 MARCH 2023

9.3	NET BOOK VALUE				
	Brought Forward	<u>600,000</u>	<u>10,025</u>	<u>1,077</u>	<u>611,102</u>
	Carried Forward	<u>600,000</u>	<u>9,458</u>	<u>969</u>	<u>610,427</u>

9.4 REVALUATION

The freehold property was revalued on 9th March 2018 by Abson Blaza Property Services who considered the market value of the property at that time to be £600,000. The method of valuation adopted was an approach of capitalising the market rental value of the premises. This was based on the rents in relation to three parts of the property and a hypothetical rent in relation to the premises occupied by the charity. The trustees are not aware of any material changes since the last valuation.

10 DEBTORS

		2023	2022
		£	£
	Prepayments	<u>2,373</u>	<u>1,161</u>

11 CREDITORS: amounts falling due within one year

		2023	2022
		£	£
	Accruals and Deferred Income	<u>4,061</u>	<u>5,936</u>

12 RELATED PARTY TRANSACTIONS

There were no transactions to report during the year.

13 REVALUATION RESERVE

		2023	2022
		£	£
	Balance Brought Forward	<u>593,556</u>	<u>593,556</u>
	Balance Carried Forward	<u>593,556</u>	<u>593,556</u>

The revaluation reserve is effectively a further balance of unrestricted funds, however it is shown separately due to its size and unrealised nature.

CASTLEFORD AND DISTRICT YOUNG MENS CHRISTIAN ASSOCIATION

England & Wales - Charity number 504030

Accounts

CASTLEFORD AND DISTRICT YMCA

CHARITY REGISTRATION NUMBER 504030

**TRUSTEES' REPORT AND ACCOUNTS
FOR THE YEAR ENDED 31 MARCH 2022**

**HAIGH & CO
Certified Accountants
Grange Cottage
Womersley
Doncaster
DN6 9BW**

CASTLEFORD AND DISTRICT YMCA

TRUSTEES' ANNUAL REPORT FOR THE YEAR ENDED 31 MARCH 2022

REFERENCE AND ADMINISTRATION

Castleford and District Young Mens' Christian Association is an unincorporated association registered as a charity, number 504030. The registered office of the charity is Commercial Street, Castleford, West Yorkshire, WF10 1DG. The charity is also known as the YMCA.

The Charity Trustees who acted during the year ended 31 March 2022 were:-

Mr Clifford Purchon (Deceased July 2022)
Mrs Patricia Ann Batty
Mr John Ibbotson
Mr Philip Cawser
Mr Anthony Gale
Mr Roy Austin (Appointed 30th September 2022)

Details of the charity's main agents and advisors are as follows:-

BANKERS: Barclays Bank plc
5 Market Place
Pontefract
West Yorkshire
WF8 1AG

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The White House
16 Wesley Street
Castleford
WF10 1AE

INDEPENDENT EXAMINER: Haigh & Co
Certified Accountants
Grange Cottage
Womersley
Doncaster
DN6 9BW

PRESIDENT: Mr Roy Austin

VICE PRESIDENT: Mr Ian Instone

SECRETARY AND TREASURER: Mr Geoff Robinson

STRUCTURE, GOVERNANCE AND MANAGEMENT

The Charity's constitutional matters are set out in a Trust Deed dated 2 August 1927.

Trustees are appointed as and when required by the Committee Members, who look to appoint an equal share from both internal and external sources.

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Our objects are set to reflect our faith and community aims. Each year our trustees review our objectives and activities to ensure they continue to reflect our aims. In carrying out this review the trustees have considered the charity commission's general guidance on public benefit and in particular its supplementary public guidance on the advancement of religion for the public benefit.

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CASTLEFORD AND DISTRICT YMCA

TRUSTEES' ANNUAL REPORT FOR THE YEAR ENDED 31 MARCH 2022

REFERENCE AND ADMINISTRATION

AIMS AND OBJECTIVES CONTINUED

Involve all members in care and work for others.

Create opportunities for explaining views so that its Members can improve their understanding of the world, themselves and for one another.

ACHIEVEMENTS AND PERFORMANCE

The YMCA exists to provide opportunities for all people, through the provision of a range of services and facilities. The Trustees and Committee have continued to improve both the internal decoration and general standards in order to attract more people. The Committee approved further renovations within this year and further improvements will be made in the year ended 31 March 2023.

FINANCIAL REVIEW

The YMCA consider that the current level of reserves is required to maintain its current activities and to support the property. The Charity's principal source of income is derived from the rental of the freehold property. There were no funds materially in deficit.

A professional valuation of the freehold property was undertaken by Alison Blaza Property Services on 9th March 2018 and considered the market value of the property at that time to be £600,000.

The charity has also granted a temporary rent reduction until further notice of £3000 each during the year for two of its tenants to help ease their financial burden during these testing times. The trustees are confident that their existing tenants will continue to operate and fulfil their financial obligations to the charity and as such enable the charity to continue to operate and maintain its current level of activities.

Approved on behalf of the Trustees:

..... **Signature**

..... **Full Name**

14th December 2022
..... **Dated**

CASTLEFORD AND DISTRICT YMCA

INDEPENDENT EXAMINER’S REPORT TO THE TRUSTEES OF CASTLEFORD AND DISTRICT YMCA

I report on the accounts of the Trust for the year ended 31 March 2022 which are set out on pages 4 to 10.

RESPECTIVE RESPONSIBILITIES OF TRUSTEES AND EXAMINER

The charity’s trustees are responsible for the preparation of the accounts. The charity’s trustees consider that an audit is not required for this year under section 144(2) of the Charities Act 2011 (the 2011 Act) and that an independent examination is needed.

It is my responsibility to:

- examine the accounts under section 145 of the 2011 Act;
- to follow the procedures laid down in the General Directions given by the Charity Commission under section 145(5)(b) of the 2011 Act; and
- to state whether particular matters have come to my attention.

BASIS OF INDEPENDENT EXAMINER’S REPORT

My examination was carried out in accordance with General Directions given by the Charity Commission. An 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 no opinion is given as to whether the accounts present a ‘true and fair view’ and the report is limited to those matters set out in the statement below.

INDEPENDENT EXAMINER’S STATEMENT

In the course of 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 130 of the 2011 Act; and

to prepare accounts which accord with the accounting records and comply with the accounting requirements of the 2011 Act and charities SORP FRS102.

have not been met; or

(2) to which, in my opinion, attention should be drawn in order to enable a proper understanding of the accounts to be reached.

..... **HAIGH & CO**

HAIGH & CO
Grange Cottage
Womersley
Doncaster
DN6 9BW

14th December 2022
DATED

**CERTIFIED ACCOUNTANTS AND
REGISTERED AUDITORS**

CASTLEFORD AND DISTRICT YMCA

**STATEMENT OF FINANCIAL ACTIVITIES (INCLUDING INCOME AND EXPENDITURE ACCOUNT)
FOR THE YEAR ENDED 31ST MARCH 2022**

	Notes	Unrestricted Funds £	Total 2022 £	Total 2021 £
Income and Endowments from:				
Charitable Activities	3	36072	36072	35125
Investments	3	1690	1690	2276
Government Grants	4	<u>10603</u>	<u>10603</u>	<u>26248</u>
Total		<u>48365</u>	<u>48365</u>	<u>63649</u>
Expenditure on:-				
Charitable Activities	5	<u>44019</u>	<u>44019</u>	<u>39718</u>
Total		<u>44019</u>	<u>44019</u>	<u>39718</u>
Net movement in funds		4346	4346	23931
Reconciliation of funds:				
Total funds brought forward		<u>825868</u>	<u>825868</u>	<u>801937</u>
Total Fund Carried Forward		<u>830214</u>	<u>830214</u>	<u>825868</u>

CASTLEFORD AND DISTRICT YMCA

BALANCE SHEET AT 31 MARCH 2022

	Notes	Unrestricted Funds £	Total 2022 £	Total 2021 £
FIXED ASSETS				
Tangible Assets	9	611102	611102	610366
CURRENT ASSETS				
Debtors	10	1161	1161	3097
Cash at Bank		223653	223653	218431
Cash in Hand		<u>234</u>	<u>234</u>	<u>113</u>
Total Current Assets		<u>225048</u>	<u>225048</u>	<u>221641</u>
CREDITORS: amounts falling due within one year	11	<u>5936</u>	<u>5936</u>	<u>6139</u>
Net Current Assets		<u>219112</u>	<u>219112</u>	<u>215502</u>
Total Assets Less Current Liabilities		<u>830214</u>	<u>830214</u>	<u>825868</u>
NET ASSETS		<u>830214</u>	<u>830214</u>	<u>825868</u>
FUNDS OF THE CHARITY				
Unrestricted Funds		236658	236658	232312
Revaluation Reserve	13	<u>593556</u>	<u>593556</u>	<u>593556</u>
TOTAL FUNDS		<u>830214</u>	<u>830214</u>	<u>825868</u>

14th December 2022

The financial statements were approved by the Trustees on:

Signed on their behalf by:

..... Signature

..... Print Name

..... Signature

..... Print Name

CASTLEFORD AND DISTRICT YMCA

NOTES TO THE ACCOUNTS AT 31 MARCH 2022

1 BASIS OF PREPARATION

1.1 Basis of Accounting

These financial statements have been prepared in accordance with the Statement of Recommended Practice:- Accounting and Reporting by Charities preparing their accounts in accordance with the financial Reporting Standard applicable in the UK and Republic of Ireland (FRS102) (effective 1st January 2015) and with Charities Act 2011.

1.2 Changes to Previous Accounts

No changes have been made to accounts for previous years.

2 ACCOUNTING POLICIES

2.1 Recognition of Incoming Resources

These are included in the Statement of Financial Activities (SOFA) when:

- the charity becomes entitled to the resources;
- the trustees are virtually certain they will receive the resources; and
- the monetary value can be measured with sufficient reliability.

2.2 Incoming Resources with Related Expenditure

Where incoming resources have related expenditure the incoming resources and related expenditure are reported gross in the SOFA.

2.3 Investment Income

This is included in the accounts when receivable.

2.4 Expenditure

This is accounted for on an accruals basis.

2.5 Tangible Fixed Assets and Depreciation

Expenditure on tangible fixed assets is capitalised in the Balance Sheet at cost. The costs of minor additions or those costing below £100 are not capitalised.

Fixtures and Fittings	- 10% reducing balance
Equipment	- 10% reducing balance

No depreciation is provided on buildings.

2.6 Freehold Property

A professional valuation of the freehold property was undertaken by Abson Blaza Property Services on 9th March 2018 and considered the market value of the property at that time to be £600,000.

2.7 Going Concern

At the time of approving the financial statements the trustees have reasonable expectations that the charity has adequate resources to continue in operational existence for the foreseeable future. Thus the trustees continue to adopt the going concern basis of accounting in preparing the financial statements.

CASTLEFORD AND DISTRICT YMCA

NOTES TO THE ACCOUNTS AT 31 MARCH 2022

2.8 Creditors

The charity has creditors which are measured at settlement amounts less any trade discounts.

2.9 Basic Financial Instruments

The charity only has financial assets and financial liabilities of a kind that qualify as basic financial instruments. Basic financial instruments are initially recognised at transaction value and subsequently measured at their settlement value.

2.10 Debtors

Debtors are measured on initial recognition at settlement amount after any trade discounts or amount advanced by the charity. Subsequently they are measured at the cash or other consideration expected to be received.

2.11 Cash at Bank

Cash at bank and in hand are basic financial assets and include cash in hand and deposits held at call with banks.

CASTLEFORD AND DISTRICT YMCA

NOTES TO THE ACCOUNTS AT 31 MARCH 2022

3	Income from:-			
	Charitable Activities	Notes	2022	2021
			£	£
	Buffet		187	57
	Snooker Tables		191	53
	Rent Receivable		35000	35000
	Subscriptions		<u>694</u>	<u>15</u>
			<u>36072</u>	<u>35125</u>
	Investments		2022	2021
			£	£
	Bank Interest received		<u>1690</u>	<u>2276</u>
4	Government Grants		2022	2021
			£	£
	WMDC Support Grants		8000	11751
	Job Retention Scheme		<u>2603</u>	<u>14497</u>
			<u>10603</u>	<u>26248</u>
5	Expenditure on:-			
	Charitable Activities		2022	2021
			£	£
	Buffet		107	35
	Games Expenses		1149	918
	Wages	7	26930	26074
	Rates and Insurance		4059	3763
	Light and Heat		1545	1538
	Repairs and Maintenance		3779	1036
	Tenancy Repairs		696	1650
	Cleaning		11	-
	Telephone, Postage and Stationery		100	137
	Donations	8	1940	1280
	Depreciation		1167	1130
	Sundry Expenses		1346	582
	COVID-19 Costs		-	613
	Independent Examiner's Fees		576	576
	Legal Fees		234	210
	AGM Expenses		28	-
	Loss on disposal of assets		<u>352</u>	<u>176</u>
			<u>44019</u>	<u>39718</u>

6 EXPENDITURE

6.1 Trustee Expenses

No trustee received any payment or reimbursement of out of pocket expenses during the year.

CASTLEFORD AND DISTRICT YMCA

NOTES TO THE ACCOUNTS AT 31 MARCH 2022

7 STAFF COSTS

	2022	2021
	£	£
Gross Wages	<u>26930</u>	<u>26074</u>
Average number of part-time equivalent employees in the year		
	2022	2021
Administration	2	2
Cleaning	<u>1</u>	<u>1</u>
	<u>3</u>	<u>3</u>

No employee received remuneration of more than £60,000.

None of the trustees have been paid any remuneration or received any other benefits from an employment with their charity or a related entity.

8 GRANTMAKING

The charity made the following donations:-

	£
Childrens Heart Surgery Fund	500
Children with Cancer	50
Smawthorne Community Project	300
Talking Newspapers for the Blind	500
Prince of Wales Hospice	500
Castleford CGBA	250
Knottingley Concert Brass	40
❖ Pontefract Darby and Joan Club	<u>(200)</u>
	<u>1940</u>

❖ Last years donations were not presented and therefore cancelled.

9 TANGIBLE FIXED ASSETS

	Freehold Property	Furniture & Fittings	Equipment	Total
9.1 COST OR VALUATION				
Balance Brought Forward	600153	27090	4465	631708
Additions	-	2256	-	2256
Revaluations	-	-	-	-
Disposals	-	<u>(2130)</u>	<u>(609)</u>	<u>(2739)</u>
Balance Carried Forward	<u>600153</u>	<u>27216</u>	<u>3856</u>	<u>631225</u>

9.2 ACCUMULATED DEPRECIATION

	E	RB	RB	
	-	10%	10%	
Balance Brought Forward	153	17948	3242	21343
Charge For The Year	-	1047	120	1167
Disposals	-	<u>(1804)</u>	<u>(583)</u>	<u>(2387)</u>
Balance Carried Forward	<u>153</u>	<u>17191</u>	<u>2779</u>	<u>20123</u>

CASTLEFORD AND DISTRICT YMCA

NOTES TO THE ACCOUNTS AT 31 MARCH 2022

9.3 NET BOOK VALUE

Brought Forward	<u>600000</u>	9142	1223	<u>610365</u>
Carried Forward	<u>600000</u>	10025	1077	<u>611102</u>

9.4 REVALUATION

The freehold property was revalued on 9th March 2018 by Abson Blaza Property Services who considered the market value of the property at that time to be £600,000. The method of valuation adopted was an approach of capitalising the market rental value of the premises. This was based on the rents in relation to three parts of the property and a hypothetical rent in relation to the premises occupied by the charity. The trustees are not aware of any material changes since the last valuation.

10 DEBTORS

	2022	2021
	£	£
Prepayments	1161	1240
Other Debtors	<u>-</u>	<u>1857</u>
	<u>1161</u>	<u>3097</u>

11 CREDITORS: amounts falling due within one year

	2022	2021
	£	£
Accruals and Deferred Income	<u>5936</u>	<u>6139</u>

12 RELATED PARTY TRANSACTIONS

There were no transactions to report during the year.

13 REVALUATION RESERVE

	2022	2021
	£	£
Balance Brought Forward	<u>593556</u>	<u>593556</u>
Balance Carried Forward	<u>593556</u>	<u>593556</u>

The revaluation reserve is effectively a further balance of unrestricted funds, however it is shown separately due to its size and unrealised nature.

CASTLEFORD AND DISTRICT YOUNG MENS CHRISTIAN ASSOCIATION

England & Wales - Charity number 504030

Accounts

CASTLEFORD AND DISTRICT YMCA

CHARITY REGISTRATION NUMBER 504030

**TRUSTEES' REPORT AND ACCOUNTS
FOR THE YEAR ENDED 31 MARCH 2021**

**HAIGH & CO
Certified Accountants
Grange Cottage
Womersley
Doncaster
DN6 9BW**

CASTLEFORD AND DISTRICT YMCA

TRUSTEES' ANNUAL REPORT FOR THE YEAR ENDED 31 MARCH 2021

REFERENCE AND ADMINISTRATION

Castleford and District Young Mens' Christian Association is an unincorporated association registered as a charity, number 504030. The registered office of the charity is Commercial Street, Castleford, West Yorkshire, WF10 1DG. The charity is also known as the YMCA.

The Charity Trustees who acted during the year ended 31 March 2021 were:-

Mr Clifford Purchon
Mrs Patricia Ann Batty
Mr John Ibbotson
Mr Philip Cawser (appointed 26th June 2020)
Mr Anthony Gale (appointed 26th June 2020)

Details of the charity's main agents and advisors are as follows:-

BANKERS:	Barclays Bank plc 5 Market Place Pontefract West Yorkshire WF8 1AG
SOLICITORS:	Lofthouse & Co The White House 16 Wesley Street Castleford WF10 1AE
INDEPENDENT EXAMINER:	Haigh & Co Certified Accountants Grange Cottage Womersley Doncaster DN6 9BW
PRESIDENT:	Mr Roy Austin
VICE PRESIDENT:	Mr Ian Instone
SECRETARY AND TREASURER:	Mr Geoff Robinson

STRUCTURE, GOVERNANCE AND MANAGEMENT

The Charity's constitutional matters are set out in a Trust Deed dated 2 August 1927.

Trustees are appointed as and when required by the Committee Members, who look to appoint an equal share from both internal and external sources.

The YMCA is a Christian Movement who, Regarding Jesus Christ as Lord and Saviour, desire to share their faith with others and make Him known, believed, trusted, loved, served and exemplified in all human relationships. It welcomes into its fellowship persons of other religions, faiths and none. Accordingly, 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 and active concern for the needs of the community, united effort by Christians of different traditions.

AIMS AND OBJECTIVES

Our objects are set to reflect our faith and community aims. Each year our trustees review our objectives and activities to ensure they continue to reflect our aims. In carrying out this review the trustees have considered the charity commission's general guidance on public benefit and in particular its supplementary public guidance on the advancement of religion for the public benefit.

The YMCA aims to provide a welcome to members themselves in a meeting place which is theirs to share, where friendships can be made and counsel sought and develop activities which stimulate and challenge its members in an environment that enables them to take responsibility and find a sense of achievement.

CASTLEFORD AND DISTRICT YMCA

TRUSTEES' ANNUAL REPORT FOR THE YEAR ENDED 31 MARCH 2021

REFERENCE AND ADMINISTRATION

AIMS AND OBJECTIVES CONTINUED

Involve all members in care and work for others.

Create opportunities for explaining views so that its Members can improve their understanding of the world, themselves and for one another.

ACHIEVEMENTS AND PERFORMANCE

The YMCA exists to provide opportunities for all people, through the provision of a range of services and facilities. The Trustees and Committee have continued to improve both the internal decoration and general standards in order to attract more people. The Committee approved further renovations within this year and further improvements will be made in the year ended 31 March 2022.

FINANCIAL REVIEW

The YMCA consider that the current level of reserves is required to maintain its current activities and to support the property. The Charity's principal source of income is derived from the rental of the freehold property. There were no funds materially in deficit.

A professional valuation of the freehold property was undertaken by Alison Blaza Property Services on 9th March 2018 and considered the market value of the property at that time to be £600,000.

COVID 19

The worldwide coronavirus (COVID – 19 virus) is having a traumatic and negative effect on economies across the globe. At the present time, various actions have been taken by the UK to try and curtail its spread and manage the impact it will cause to businesses, charities and the economy. These are unprecedented times, and no one knows how long it will last and the implications and costs involved. As a result of following the Governments coronavirus guidelines the charity had to close its doors to its members from the end of March 2020 and did not reopen until October 2020. During this period the charity had to take the step of furloughing its staff and the trustees decided not to charge its members the yearly subscription fees. The charity has also incurred additional costs to comply with Government guidelines in providing social distancing measures, sanitising, and the purchase of a fogging machine.

The charity has also granted a temporary rent reduction until further notice of £3000 each during the year for two of its tenants to help ease their financial burden during these testing times. The trustees are confident that their existing tenants will continue to operate and fulfil their financial obligations to the charity and as such enable the charity to continue to operate and maintain its current level of activities.

Approved on behalf of the Trustees:

..... **Signature**

..... **Full Name**

1st December 2021
..... **Dated**

CASTLEFORD AND DISTRICT YMCA

INDEPENDENT EXAMINER'S REPORT TO THE TRUSTEES OF CASTLEFORD AND DISTRICT YMCA

I report on the accounts of the Trust for the year ended 31 March 2021 which are set out on pages 4 to 10.

RESPECTIVE RESPONSIBILITIES OF TRUSTEES AND EXAMINER

The charity's trustees are responsible for the preparation of the accounts. The charity's trustees consider that an audit is not required for this year under section 144(2) of the Charities Act 2011 (the 2011 Act) and that an independent examination is needed.

It is my responsibility to:

- examine the accounts under section 145 of the 2011 Act;
- to follow the procedures laid down in the General Directions given by the Charity Commission under section 145(5)(b) of the 2011 Act; and
- to state whether particular matters have come to my attention.

BASIS OF INDEPENDENT EXAMINER'S REPORT

My examination was carried out in accordance with General Directions given by the Charity Commission. An 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 no opinion is given as to whether the accounts present a 'true and fair view' and the report is limited to those matters set out in the statement below.

INDEPENDENT EXAMINER'S STATEMENT

In the course of 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 130 of the 2011 Act; and

to prepare accounts which accord with the accounting records and comply with the accounting requirements of the 2011 Act and charities SORP FRS102.

have not been met; or

(2) to which, in my opinion, attention should be drawn in order to enable a proper understanding of the accounts to be reached.

..... **HAIGH & CO**

1st December 2021
DATED

HAIGH & CO
Grange Cottage
Womersley
Doncaster
DN6 9BW

**CERTIFIED ACCOUNTANTS AND
REGISTERED AUDITORS**

CASTLEFORD AND DISTRICT YMCA

**STATEMENT OF FINANCIAL ACTIVITIES (INCLUDING INCOME AND EXPENDITURE ACCOUNT)
FOR THE YEAR ENDED 31st MARCH 2021**

	Notes	Unrestricted Funds £	Total 2021 £	Total 2020 £
Income and Endowments from:				
Charitable Activities	3	35125	35125	41016
Investments	3	2276	2276	2906
Government Grants	4	<u>26248</u>	<u>26248</u>	<u>761</u>
Total		<u>63649</u>	<u>63649</u>	<u>44683</u>
Expenditure on:-				
Charitable Activities	5	<u>39718</u>	<u>39718</u>	<u>42767</u>
Total		<u>39718</u>	<u>39718</u>	<u>42767</u>
Net movement in funds		23931	23931	1916
Reconciliation of funds:				
Total funds brought forward		<u>801937</u>	<u>801937</u>	<u>800021</u>
Total Fund Carried Forward		<u>825868</u>	<u>825868</u>	<u>801937</u>

CASTLEFORD AND DISTRICT YMCA

BALANCE SHEET AT 31 MARCH 2021

	Notes	Unrestricted Funds £	Total 2021 £	Total 2020 £
FIXED ASSETS				
Tangible Assets	9	610366	610366	611267
CURRENT ASSETS				
Debtors	10	3097	3097	2703
Cash at Bank		218431	218431	196656
Cash in Hand		<u>113</u>	<u>113</u>	<u>108</u>
Total Current Assets		<u>221641</u>	<u>221641</u>	<u>199467</u>
CREDITORS: amounts falling due within one year	11	<u>6139</u>	<u>6139</u>	<u>8797</u>
Net Current Assets		<u>215502</u>	<u>215502</u>	<u>190670</u>
Total Assets Less Current Liabilities		<u>825868</u>	<u>825868</u>	<u>801937</u>
NET ASSETS		825868	825868	801937
FUNDS OF THE CHARITY				
Unrestricted Funds		232312	232312	208381
Revaluation Reserve	13	<u>593556</u>	<u>593556</u>	<u>593556</u>
TOTAL FUNDS		<u>825868</u>	<u>825868</u>	<u>801937</u>

1st December 2021

The financial statements were approved by the Trustees on:

Signed on their behalf by:

..... **Signature**

..... **Print Name**

..... **Signature**

..... **Print Name**

CASTLEFORD AND DISTRICT YMCA

NOTES TO THE ACCOUNTS AT 31 MARCH 2021

1 BASIS OF PREPARATION

1.1 Basis of Accounting

These financial statements have been prepared in accordance with the Statement of Recommended Practice:- Accounting and Reporting by Charities preparing their accounts in accordance with the financial Reporting Standard applicable in the UK and Republic of Ireland (FRS102) (effective 1st January 2015) and with Charities Act 2011.

1.2 Changes to Previous Accounts

No changes have been made to accounts for previous years.

2 ACCOUNTING POLICIES

2.1 Recognition of Incoming Resources

These are included in the Statement of Financial Activities (SOFA) when:

- the charity becomes entitled to the resources;
- the trustees are virtually certain they will receive the resources; and
- the monetary value can be measured with sufficient reliability.

2.2 Incoming Resources with Related Expenditure

Where incoming resources have related expenditure the incoming resources and related expenditure are reported gross in the SOFA.

2.3 Investment Income

This is included in the accounts when receivable.

2.4 Expenditure

This is accounted for on an accruals basis.

2.5 Tangible Fixed Assets and Depreciation

Expenditure on tangible fixed assets is capitalised in the Balance Sheet at cost. The costs of minor additions or those costing below £100 are not capitalised.

Fixtures and Fittings	- 10% reducing balance
Equipment	- 10% reducing balance

No depreciation is provided on buildings.

2.6 Freehold Property

A professional valuation of the freehold property was undertaken by Abson Blaza Property Services on 9th March 2018 and considered the market value of the property at that time to be £600,000.

2.7 Going Concern

As detailed in the trustees annual report, the charity is still contending with the effects of the COVID-19 virus pandemic.

However at the time of approving the financial statements the trustees have reasonable expectations that the charity has adequate resources to continue in operational existence for the foreseeable future. Thus the trustees continue to adopt the going concern basis of accounting in preparing the financial statements.

CASTLEFORD AND DISTRICT YMCA

NOTES TO THE ACCOUNTS AT 31 MARCH 2021

2.8 Creditors

The charity has creditors which are measured at settlement amounts less any trade discounts.

2.9 Basic Financial Instruments

The charity only has financial assets and financial liabilities of a kind that qualify as basic financial instruments. Basic financial instruments are initially recognised at transaction value and subsequently measured at their settlement value.

2.10 Debtors

Debtors are measured on initial recognition at settlement amount after any trade discounts or amount advanced by the charity. Subsequently they are measured at the cash or other consideration expected to be received.

2.11 Cash at Bank

Cash at bank and in hand are basic financial assets and include cash in hand and deposits held at call with banks.

CASTLEFORD AND DISTRICT YMCA

NOTES TO THE ACCOUNTS AT 31 MARCH 2021

3	Income from:-		2021	2020
	Charitable Activities	Notes	£	£
	Buffet		57	319
	Snooker Tables		53	313
	Rent Receivable		35000	39750
	Subscriptions		<u>15</u>	<u>634</u>
			<u>35125</u>	<u>41016</u>
	Investments		2021	2020
			£	£
	Bank Interest received		<u>2276</u>	<u>2906</u>
4	Government Grants		2021	2020
			£	£
	WMDC Support Grants		11751	-
	Job Retention Scheme		<u>14497</u>	<u>761</u>
			<u>26248</u>	<u>761</u>
5	Expenditure on:-		2021	2020
	Charitable Activities		£	£
	Buffet		35	218
	Games Expenses		918	1578
	Wages	7	26074	26383
	Rates and Insurance		3763	3275
	Light and Heat		1538	2078
	Repairs and Maintenance		1036	3469
	Tenancy Repairs		1650	-
	Cleaning		-	26
	Telephone, Postage and Stationery		137	372
	Donations	8	1280	2260
	Depreciation		1130	1252
	Sundry Expenses		582	1203
	COVID-19 Costs		613	-
	Independent Examiner's Fees		576	576
	Legal Fees		210	-
	AGM Expenses		-	77
	Loss on disposal of assets		<u>176</u>	<u>-</u>
			<u>39718</u>	<u>42767</u>

6 EXPENDITURE

6.1 Trustee Expenses

No trustee received any payment or reimbursement of out of pocket expenses during the year.

CASTLEFORD AND DISTRICT YMCA

NOTES TO THE ACCOUNTS AT 31 MARCH 2021

7 STAFF COSTS

	2021	2020
	£	£
Gross Wages	<u>26074</u>	<u>26383</u>
Average number of part-time equivalent employees in the year		
	2021	2020
Administration	<u>2</u>	<u>2</u>
Cleaning	<u>1</u>	<u>1</u>
	<u>3</u>	<u>3</u>

No employee received remuneration of more than £60,000.

None of the trustees have been paid any remuneration or received any other benefits from an employment with their charity or a related entity.

8 GRANTMAKING

The charity made the following donations:-

	£
Childrens Heart Surgery Fund	500
Children with Cancer	50
Smawthorne Community Project	250
Talking Newspapers for the Blind	500
Prince of Wales Hospice	500
❖ Castleford CGBA	(480)
❖ Knottingley Concert Brass	(40)
	<u>1280</u>

❖ Last years donations were not presented and therefore cancelled.

9 TANGIBLE FIXED ASSETS

	Freehold Property	Furniture & Fittings	Equipment	Total
9.1 COST OR VALUATION				
Balance Brought Forward	600153	27794	4061	632008
Additions	-	-	404	404
Revaluations	-	-	-	-
Disposals	-	(704)	-	(704)
Balance Carried Forward	<u>600153</u>	<u>27090</u>	<u>4465</u>	<u>631708</u>

9.2 ACCUMULATED DEPRECIATION

	E	RB	RB	
		10%	10%	
Balance Brought Forward	153	17460	3128	20741
Charge For The Year	-	1016	114	1130
Disposals	-	(528)	-	(528)
Balance Carried Forward	<u>153</u>	<u>17948</u>	<u>3242</u>	<u>21343</u>

CASTLEFORD AND DISTRICT YMCA

NOTES TO THE ACCOUNTS AT 31 MARCH 2021

9.3	NET BOOK VALUE				
	Brought Forward	<u>600000</u>	<u>10334</u>	<u>993</u>	<u>611267</u>
	Carried Forward	<u>600000</u>	<u>9142</u>	<u>1223</u>	<u>610365</u>

9.4 REVALUATION

The freehold property was revalued on 9th March 2018 by Abson Blaza Property Services who considered the market value of the property at that time to be £600,000. The method of valuation adopted was an approach of capitalising the market rental value of the premises. This was based on the rents in relation to three parts of the property and a hypothetical rent in relation to the premises occupied by the charity. The trustees are not aware of any material changes since the last valuation.

10 DEBTORS

	2021	2020
	£	£
Prepayments	1240	1942
Other Debtors	<u>1857</u>	<u>761</u>
	<u>3097</u>	<u>2703</u>

11 CREDITORS: amounts falling due within one year

	2021	2020
	£	£
Accruals and Deferred Income	<u>6139</u>	<u>8797</u>

12 RELATED PARTY TRANSACTIONS

There were no transactions to report during the year.

13 REVALUATION RESERVE

	2021	2020
	£	£
Balance Brought Forward	<u>593556</u>	<u>593556</u>
Balance Carried Forward	<u>593556</u>	<u>593556</u>

The revaluation reserve is effectively a further balance of unrestricted funds, however it is shown separately due to its size and unrealised nature.