

**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 26<sup>th</sup> June 2020)  
Mr Anthony Gale (appointed 26<sup>th</sup> 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 9<sup>th</sup> 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**

**1<sup>st</sup> 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**

1<sup>st</sup> 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 31<sup>st</sup> MARCH 2021

	Notes	Unrestricted Funds £	Total 2021 £	Total 2020 £
<b>Income and Endowments from:</b>				
Charitable Activities	3	35125	35125	41016
Investments	3	2276	2276	2906
Government Grants	4	<u>26248</u>	<u>26248</u>	<u>761</u>
<b>Total</b>		<u>63649</u>	<u>63649</u>	<u>44683</u>
<b>Expenditure on:-</b>				
Charitable Activities	5	<u>39718</u>	<u>39718</u>	<u>42767</u>
<b>Total</b>		<u>39718</u>	<u>39718</u>	<u>42767</u>
<b>Net movement in funds</b>		23931	23931	1916
<b>Reconciliation of funds:</b>				
Total funds brought forward		<u>801937</u>	<u>801937</u>	<u>800021</u>
<b>Total Fund Carried Forward</b>		<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 £
<b>FIXED ASSETS</b>				
Tangible Assets	9	610366	610366	611267
<b>CURRENT ASSETS</b>				
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>
<b>CREDITORS:</b> 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>
<b>NET ASSETS</b>		825868	825868	801937
<b>FUNDS OF THE CHARITY</b>				
Unrestricted Funds		232312	232312	208381
Revaluation Reserve	13	<u>593556</u>	<u>593556</u>	<u>593556</u>
<b>TOTAL FUNDS</b>		<u>825868</u>	<u>825868</u>	<u>801937</u>

1<sup>st</sup> 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 1<sup>st</sup> 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 9<sup>th</sup> 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

<b>3</b>	<b>Income from:-</b>		<b>2021</b>	<b>2020</b>
	<b>Charitable Activities</b>	<b>Notes</b>	<b>£</b>	<b>£</b>
	Buffet		57	319
	Snooker Tables		53	313
	Rent Receivable		35000	39750
	Subscriptions		<u>15</u>	<u>634</u>
			<u>35125</u>	<u>41016</u>
	<b>Investments</b>		<b>2021</b>	<b>2020</b>
			<b>£</b>	<b>£</b>
	Bank Interest received		<u>2276</u>	<u>2906</u>
<b>4</b>	<b>Government Grants</b>		<b>2021</b>	<b>2020</b>
			<b>£</b>	<b>£</b>
	WMDC Support Grants		11751	-
	Job Retention Scheme		<u>14497</u>	<u>761</u>
			<u>26248</u>	<u>761</u>
<b>5</b>	<b>Expenditure on:-</b>		<b>2021</b>	<b>2020</b>
	<b>Charitable Activities</b>		<b>£</b>	<b>£</b>
	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		
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	250
Talking Newspapers for the Blind	500
Prince of Wales Hospice	500
❖ Castleford CGBA	( 480)
❖ Knottingley Concert Brasses	( 40)
	<u>1280</u>

❖ Last years donations were not presented and therefore cancelled.

### 9 TANGIBLE FIXED ASSETS

#### 9.1 COST OR VALUATION

	Freehold Property	Furniture & Fittings	Equipment	Total
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 10%	RB 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 9<sup>th</sup> 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

	<b>2021</b>	<b>2020</b>
	<b>£</b>	<b>£</b>
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

	<b>2021</b>	<b>2020</b>
	<b>£</b>	<b>£</b>
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

	<b>2021</b>	<b>2020</b>
	<b>£</b>	<b>£</b>
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.