

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

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 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		
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

9.1 COST OR VALUATION

	<u>Freehold Property</u>	<u>Furniture & Fittings</u>	<u>Equipment</u>	<u>Total</u>
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

	<u>E</u>	<u>RB</u>	<u>RB</u>	
	-	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>	<u>9142</u>	<u>1223</u>	<u>610365</u>
Carried Forward	<u>600000</u>	<u>10025</u>	<u>1077</u>	<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.