

CHARITY REGISTRATION NUMBER 523702

HALLAM COMMUNITY AND YOUTH ASSOCIATION

UNAUDITED FINANCIAL STATEMENTS

FOR THE YEAR ENDED 31 AUGUST 2025



HALLAM COMMUNITY AND YOUTH ASSOCIATION

LEGAL AND ADMINISTRATIVE INFORMATION

Trustees	Mr G Blincow Mr A G Bone Mr P E Curtis Mr I P Saunders Mr J A Coomer Dr N J Brown	(Appointed 6 March 2025)
Chair	Dr N J Brown	
Treasurer	Mr J A Coomer	
Secretary	Mrs H Shenton	
Charity number	523702	
Principal address	Hallam Grange Crescent Fulwood Sheffield S10 4BD	
Independent examiner	M Mealing BSc FCCA UHY Hacker Young 6 Broadfield Court Broadfield Way Sheffield S8 0XF	
Bankers	NatWest Bank plc 42 High Street Sheffield S1 2GE	

HALLAM COMMUNITY AND YOUTH ASSOCIATION

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HALLAM COMMUNITY AND YOUTH ASSOCIATION

TRUSTEES' REPORT

FOR THE YEAR ENDED 31 AUGUST 2025

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

The accounts have been prepared in accordance with the accounting policies set out in note 1 to the accounts and comply with the charity's trust deed, the Charities Act 2011 and "Accounting and Reporting by Charities: Statement of Recommended Practice applicable to charities preparing their accounts in accordance with the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102) (effective 1 January 2019)".

Objectives and activities

The objects of the association are to promote the benefit of the inhabitants of the districts of Lodge Moor and Fulwood, Sheffield and the neighbourhood, to acquire and maintain land for development and use as a playground and sports field and to establish a community centre for activities promoted by the association in the furtherance of the above object.

The trustees have paid due regard to guidance issued by the Charity Commission in deciding what activities the charity should undertake.

An annual magazine outlining all the section activities is produced and distributed to approximately 3000 homes within the local area. Almost all the groups are organised and run by volunteers whose work is much appreciated by the trustees. The trustees openly encourage all sections to look for new ideas to improve their sections and to maintain their high level of results within their activities.

Applications for employment by disabled persons are always fully considered, bearing in mind the aptitudes of the applicant concerned. In the event of members of staff becoming disabled, every effort is made to ensure that their employment within the charity continues and that the appropriate training is arranged. It is the policy of the charity that the training, career development and promotion of disabled persons should, as far as possible, be identical to that of other employees.

HALLAM COMMUNITY AND YOUTH ASSOCIATION

TRUSTEES' REPORT (CONTINUED)

FOR THE YEAR ENDED 31 AUGUST 2025

Achievements and performance

It's been another busy year for the Association with further major improvements to Hallam Hall. In December the 15 year old central heating boiler failed and was duly replaced. In the Spring remote sensing to control both heating and water was fitted. The additional solar photovoltaic panels installed last year with funding from the government *Low Carbon Community and Culture* initiative, have reduced both utility costs and the carbon output by 2 tonnes thus far. Earlier in the year a comprehensive fire risk assessment of the building was undertaken and following a few relatively minor repairs we are fully compliant with the fire regulations. Other minor maintenance has included patio and deck repair and cleaning, replacement of window panels and cleaning the curtains in the three main areas.

New membership software has recently been implemented to manage the membership database and annual subscription payment. The on-line software package which has been customised for our needs by our Membership Secretary and his wife.

The Associations' Sections continue to thrive, welcoming a number of new members over the last year, maintaining the overall numbers. Hallam Hall is increasingly popular to hire for a wide variety of celebrations and events, with a large rise in bookings. The AV facilities installed last year are well used by our members and are attractive for external hires. Feedback on the facilities is excellent.

Our aim to increase community-based initiatives is continuing. The newly formed Wildspaces Section has established their first community project on the grass verge in front of local shops with funding from the Council (Southwest local area committee SWLAC). Bulbs were planted in the autumn, wild flower seed sown in the spring and a rope fence demarcating the area erected. Further projects to involve local residents are under discussion. The Association was also awarded funding towards a Community Bench which has now been installed. Coffee and Chat every Wednesday morning continues to thrive with increasing numbers of local residents attending. We have regular visits from a Community Development Worker of Age UK who assists us in a number of areas. This will continue into 2026. The annual fete, this year led by Hallam School PTFA and supported by HCYA, was extremely successful and well-attended. We also supported the circus held in May, another successful community event. We continue to explore the idea of a Community Cinema.

Looking ahead to 2026. We have decided to refurbish our catering facilities. The kitchen is a very well used space by members and hirers and was last renovated in 2013. It is showing signs of wear-and-tear and requires updating, for both safety and aesthetic reasons. The work is scheduled for Spring 2026 and part funding has been secured.

The age demographic of our members is increasing. We need to somehow encourage younger members to join the Association, which will in time allow for succession planning of the administration. This is a challenging area to navigate but we must continue to discuss and action all possibilities to ensure that HCYA exists for future generations.

We look forward to another successful year.

Financial review

The trustees consider the financial position of the charity overall to be satisfactory.

The trustees aim to keep sufficient working reserves to cover six months unrestricted expenditure. This is considered adequate should major repairs to the premises be required that are not covered by insurance.

At 31 August 2025 the actual level of reserves was £165,047 (2024: £141,308), consisting of unrestricted reserves of £134,809, designated reserves of £11,098 and restricted reserves of £19,140. The freely available unrestricted reserves amounted to £36,445.

HALLAM COMMUNITY AND YOUTH ASSOCIATION

TRUSTEES' REPORT (CONTINUED)

FOR THE YEAR ENDED 31 AUGUST 2025

It is the policy of the charity that unrestricted funds which have not been designated for a specific use should be maintained at a level equivalent to between three and six month's expenditure. The trustees consider that reserves at this level will ensure that, in the event of a significant drop in funding, they will be able to continue the charity's current activities while consideration is given to ways in which additional funds may be raised. This level of reserves has been maintained throughout the year.

The trustees have assessed the major risks to which the charity is exposed and are satisfied that systems are in place to mitigate exposure to the major risks.

Structure, governance and management

The charity was established by a charitable trust deed.

The trustees who served during the year were:

Mr G Blincow

Mr A G Bone

Mr P E Curtis

Mr I P Saunders

Mr J A Coomer

Dr N J Brown

(Appointed 6 March 2025)

New trustees are appointed to the committee as considered necessary by a majority of existing trustees.

The association is managed by monthly meetings of the trustees, officers, representatives of sections and other appointed members.

The association's constitution states that it is to be non-party in politics and non-sectarian in religion. There are no political or charitable contributions made by the association.

Asset cover for funds

Note 19 sets out an analysis of the assets attributable to the various funds and a description of any trusts. These assets are sufficient to meet the charity's obligations on a fund by fund basis.

The trustees' report was approved by the Trustees.

Dr N J Brown

Chairman

Dated: 6 November 2025

INDEPENDENT EXAMINER'S REPORT TO THE TRUSTEES OF HALLAM COMMUNITY AND YOUTH ASSOCIATION

I report to the trustees on my examination of the financial statements of Hallam Community and Youth Association (the charity) for the year ended 31 August 2025.

Responsibilities and basis of report

As the trustees of the charity you are responsible for the preparation of the financial statements in accordance with the requirements of the Charities Act 2011 (the 2011 Act).

I report in respect of my examination of the charity's financial statements carried out under section 145 of the 2011 Act. In carrying out my examination I have followed all the applicable Directions given by the Charity Commission under section 145(5)(b) of the 2011 Act.

Independent examiner's statement

I have completed my examination. I confirm that no matters have come to my attention in connection with the examination giving me cause to believe that in any material respect:

- 1 accounting records were not kept in respect of the charity as required by section 130 of the 2011 Act; or
- 2 the financial statements do not accord with those records; or
- 3 the financial statements do not comply with the applicable requirements concerning the form and content of accounts set out in the Charities (Accounts and Reports) Regulations 2008 other than any requirement that the accounts give a true and fair view which is not a matter considered as part of an independent examination.

I have no concerns and have come across no other matters in connection with the examination to which attention should be drawn in this report in order to enable a proper understanding of the financial statements to be reached.

UHY Hacker Young

Chartered Accountants

Dated: 6 November 2025

HALLAM COMMUNITY AND YOUTH ASSOCIATION

STATEMENT OF FINANCIAL ACTIVITIES INCLUDING INCOME AND EXPENDITURE ACCOUNT FOR THE YEAR ENDED 31 AUGUST 2025

		Unrestricted funds general £	Unrestricted funds designated £	Restricted funds £	Total 2025 £	Unrestricted funds general £	Unrestricted funds designated £	Restricted funds £	Total 2024 £
	Notes								
<u>Income from:</u>									
Donations and grants	3	9,512	-	20,000	29,512	10,324	-	1,996	12,320
Charitable activities	4	37,387	30,408	-	67,795	32,557	27,885	-	60,442
Bar income and fundraising activities	5	10,031	-	-	10,031	17,521	-	-	17,521
Interest received	6	473	-	-	473	894	-	-	894
Total income		57,403	30,408	20,000	107,811	61,296	27,885	1,996	91,177
<u>Expenditure on:</u>									
Raising funds	7	4,128	-	-	4,128	11,236	-	-	11,236
Charitable activities	8	56,100	21,163	2,681	79,944	85,364	20,438	175	105,977
Total resources expended		60,228	21,163	2,681	84,072	96,600	20,438	175	117,213
Net (outgoing)/incoming resources before transfers		(2,825)	9,245	17,319	23,739	(35,304)	7,447	1,821	(26,036)

HALLAM COMMUNITY AND YOUTH ASSOCIATION

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

FOR THE YEAR ENDED 31 AUGUST 2025

Net (outgoing)/incoming resources before transfers	(2,825)	9,245	17,319	23,739	(35,304)	7,447	1,821	(26,036)
Gross transfers between funds	<u>8,307</u>	<u>(8,307)</u>	<u>-</u>	<u>-</u>	<u>7,524</u>	<u>(7,524)</u>	<u>-</u>	<u>-</u>
Net income/(expenditure) for the year/ Net movement in funds	5,482	938	17,319	23,739	(27,780)	(77)	1,821	(26,036)
Fund balances at 1 September 2024	<u>129,327</u>	<u>10,160</u>	<u>1,821</u>	<u>141,308</u>	<u>157,107</u>	<u>10,237</u>	<u>-</u>	<u>167,344</u>
Fund balances at 31 August 2025	<u><u>134,809</u></u>	<u><u>11,098</u></u>	<u><u>19,140</u></u>	<u><u>165,047</u></u>	<u><u>129,327</u></u>	<u><u>10,160</u></u>	<u><u>1,821</u></u>	<u><u>141,308</u></u>

The statement of financial activities includes all gains and losses recognised in the year.

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

HALLAM COMMUNITY AND YOUTH ASSOCIATION

BALANCE SHEET

AS AT 31 AUGUST 2025

	Notes	2025 £	2024 £
Fixed assets			
Tangible assets	14	98,364	87,340
Current assets			
Stocks	16	1,834	1,743
Debtors	17	6,446	10,838
Cash at bank and in hand		60,253	44,120
		<u>68,533</u>	<u>56,701</u>
Creditors: amounts falling due within one year			
Other creditors	18	<u>1,850</u>	<u>2,733</u>
Net current assets		66,683	53,968
Total assets less current liabilities		<u>165,047</u>	<u>141,308</u>
Income funds			
Restricted funds	19	19,140	1,821
<u>Unrestricted funds</u>			
Designated funds	20	11,098	10,160
General unrestricted funds		<u>134,809</u>	<u>129,327</u>
		145,907	139,487
		<u>165,047</u>	<u>141,308</u>

The financial statements were approved by the Trustees on 6 November 2025

Dr N J Brown
Trustee

HALLAM COMMUNITY AND YOUTH ASSOCIATION

NOTES TO THE FINANCIAL STATEMENTS FOR THE YEAR ENDED 31 AUGUST 2025

1 Accounting policies

Charity information

Hallam Community and Youth Association is a registered charity. The principal address is Hallam Grange Crescent, Fulwood, Sheffield, S10 4BD.

1.1 Accounting convention

The accounts have been prepared in accordance with the charity's governing document, the Charities Act 2011 and "Accounting and Reporting by Charities: Statement of Recommended Practice applicable to charities preparing their accounts in accordance with the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102)" (as amended for accounting periods commencing from 1 January 2019). The charity is a Public Benefit Entity as defined by FRS 102.

The charity has taken advantage of the provisions in the SORP for charities applying FRS 102 Update Bulletin 1 not to prepare a Statement of Cash Flows.

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

The financial statements have been prepared under the historical cost convention. The principal accounting policies adopted are set out below.

1.2 Going concern

At the time of approving the financial statements, the trustees have a reasonable expectation 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.

1.3 Charitable funds

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

Designated funds comprise funds which have been set aside at the discretion of the trustees for specific purposes. The purposes and uses of the designated funds are set out in the notes to the financial statements.

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

1.4 Incoming resources

Income is recognised when the charity is legally entitled to it after any performance conditions have been met, the amounts can be measured reliably, and it is probable that income will be received.

Cash donations are recognised on receipt. Other donations are recognised once the charity has been notified of the donation, unless performance conditions require deferral of the amount. Income tax recoverable in relation to donations received under Gift Aid or deeds of covenant is recognised at the time of the donation.

HALLAM COMMUNITY AND YOUTH ASSOCIATION

NOTES TO THE FINANCIAL STATEMENTS (CONTINUED) FOR THE YEAR ENDED 31 AUGUST 2025

1 Accounting policies

(Continued)

Legacies are recognised on receipt or otherwise if the charity has been notified of an impending distribution, the amount is known, and receipt is expected. If the amount is not known, the legacy is treated as a contingent asset.

Government grants are recognized at the fair value of the asset received or receivable when there is reasonable assurance that the grant conditions will be met and the grants will be received.

A grant that specifies performance conditions is recognised in income when the performance conditions are met. Where a grant does not specify performance conditions it is recognised in income when the proceeds are received or receivable. A grant received before the recognition criteria are satisfied is recognised as a liability.

Turnover is measured at the fair value of the consideration received or receivable and represents amounts receivable for goods and services provided in the normal course of business, net of discounts and other sales related taxes.

1.5 Resources expended

Expenditure is recognised once there is a legal or constructive obligation to transfer economic benefit to a third party, it is probable that a transfer of economic benefits will be required in settlement, and the amount of the obligation can be measured reliably.

Expenditure is classified by activity. The costs of each activity are made up of the total of direct costs and shared costs, including support costs involved in undertaking each activity. Direct costs attributable to a single activity are allocated directly to that activity. Shared costs which contribute to more than one activity and support costs which are not attributable to a single activity are apportioned between those activities on a basis consistent with the use of resources. Central staff costs are allocated on the basis of time spent, and depreciation charges are allocated on the portion of the asset's use.

Resources expended, inclusive of irrecoverable VAT, are recognised in the year in which they are incurred and are analysed in the statement of financial activities according to the nature of the expense. No costs have been apportioned.

Costs of generating funds comprises those costs directly attributable to specific fundraising events and are included in bar and fundraising costs.

Charitable activities comprises those costs incurred by the charity in the delivery of its activities and services for its beneficiaries. It includes costs that can be directly allocated to such activities and those costs of an indirect nature that are necessary to support them.

Governance costs include those costs associated with meeting the constitutional and statutory requirements of the charity and include the independent examination fees and costs linked to the strategic management of the charity.

HALLAM COMMUNITY AND YOUTH ASSOCIATION

NOTES TO THE FINANCIAL STATEMENTS (CONTINUED) FOR THE YEAR ENDED 31 AUGUST 2025

1 Accounting policies

(Continued)

1.6 Tangible fixed assets

Tangible fixed assets are initially measured at cost and subsequently measured at cost or valuation, net of depreciation and any impairment losses.

Depreciation is recognised so as to write off the cost or valuation of assets less their residual values over their useful lives on the following bases:

Leasehold property	All leasehold property costs are depreciated over the remaining term of the lease - 40 years from September 1996
Fixtures, fittings & equipment	15% reducing balance

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

1.7 Impairment of fixed assets

At each reporting end date, the charity reviews the carrying amounts of its tangible and intangible assets to determine whether there is any indication that those assets have suffered an impairment loss. If any such indication exists, the recoverable amount of the asset is estimated in order to determine the extent of the impairment loss, if any.

Recoverable amount is the higher of fair value less costs to sell and value in use. In assessing value in use, the estimated future cash flows are discounted to their present value using a pre-tax discount rate that reflects current market assessments of the time value of money and the risks specific to the asset for which the estimates of future cash flows have not been adjusted.

If the recoverable amount of an asset is estimated to be less than its carrying amount, the carrying amount of the asset is reduced to its recoverable amount. An impairment loss is recognised immediately in income/(expenditure) for the year, unless the relevant asset is carried at a revalued amount, in which case the impairment loss is treated as a revaluation decrease.

Recognised impairment losses are reversed if, and only if, the reasons for the impairment loss have ceased to apply. Where an impairment loss subsequently reverses, the carrying amount of the asset is increased to the revised estimate of its recoverable amount, but so that the increased carrying amount does not exceed the carrying amount that would have been determined had no impairment loss been recognised for the asset in prior years. A reversal of an impairment loss is recognised immediately, unless the relevant asset is carried in at a revalued amount, in which case the reversal of the impairment loss is treated as a revaluation increase.

HALLAM COMMUNITY AND YOUTH ASSOCIATION

NOTES TO THE FINANCIAL STATEMENTS (CONTINUED) FOR THE YEAR ENDED 31 AUGUST 2025

1 Accounting policies

(Continued)

1.8 Stocks

Stocks are stated at the lower of cost and estimated selling price less costs to complete and sell. Cost comprises direct materials and, where applicable, direct labour costs and those overheads that have been incurred in bringing the stocks to their present location and condition. Items held for distribution at no or nominal consideration are measured at the lower of replacement cost and cost.

Net realisable value is the estimated selling price less all estimated costs of completion and costs to be incurred in marketing, selling and distribution.

1.9 Cash and cash equivalents

Cash and cash equivalents include cash in hand, deposits held at call with banks, other short-term liquid investments with original maturities of three months or less, and bank overdrafts. Bank overdrafts are shown within borrowings in current liabilities.

1.10 Financial instruments

The Charity has elected to apply the provisions of Section 11 'Basic Financial Instruments' and Section 12 'Other Financial Instruments Issues' of FRS 102 to all of its financial instruments.

Financial instruments are recognised when the charity becomes party to the contractual provisions of the instrument.

Financial assets are offset, with the net amounts presented in the accounts when there is a legally enforceable right to set off the recognised amounts and there is an intention to settle on a net basis or to realise the asset and settle the liability simultaneously.

Basic financial assets

Basic financial assets, which include debtors and cash and bank balances, are initially measured at transaction price including transaction costs and are subsequently carried at amortised cost using the effective interest method unless the arrangement constitutes a financing transaction, where the transaction is measured at the present value of the future receipts discounted at a market rate of interest. Financial assets classified as receivable within one year are not amortised.

Impairment of financial assets

Financial assets, other than those held at fair value through income and expenditure, are assessed for indicators of impairment at each reporting date. Financial assets are impaired where there is objective evidence that, as a result of one or more events that occurred after the initial recognition of the financial asset, the estimated future cash flows have been affected.

If an asset is impaired, the impairment loss is the difference between the carrying amount and the present value of the estimated cash flows discounted at the asset's original effective interest rate. The impairment loss is recognised in net income/(expenditure) for the year.

If there is a decrease in the impairment loss arising from an event occurring after the impairment was recognised, the impairment is reversed. The reversal is such that the current carrying amount does not exceed what the carrying amount would have been, had the impairment not previously been recognised. The impairment reversal is recognised in net income/(expenditure) for the year.

HALLAM COMMUNITY AND YOUTH ASSOCIATION

NOTES TO THE FINANCIAL STATEMENTS (CONTINUED) FOR THE YEAR ENDED 31 AUGUST 2025

1 Accounting policies

(Continued)

Derecognition of financial assets

Financial assets are derecognised only when the contractual rights to the cash flows from the asset expire or are settled, or when the charity transfers the financial asset and substantially all the risks and rewards of ownership to another entity, or if some significant risks and rewards of ownership are retained but control of the asset has transferred to another party that is able to sell the asset in its entirety to an unrelated third party.

Basic financial liabilities

Basic financial liabilities, including creditors and bank loans are initially recognised at transaction price unless the arrangement constitutes a financing transaction, where the debt instrument is measured at the present value of the future payments discounted at a market rate of interest. Financial liabilities classified as payable within one year are not amortised.

Debt instruments are subsequently carried at amortised cost, using the effective interest rate method.

Trade creditors are obligations to pay for goods or services that have been acquired in the ordinary course of operations from suppliers. Amounts payable are classified as current liabilities if payment is due within one year or less. If not, they are presented as non-current liabilities. Trade creditors are recognised initially at transaction price and subsequently measured at amortised cost using the effective interest method.

Derecognition of financial liabilities

Financial liabilities are derecognised when the charity's contractual obligations expire or are discharged or cancelled.

1.11 Leases

Rentals payable under operating leases, including any lease incentives received, are charged to income on a straight line basis over the term of the relevant lease.

2 Critical accounting estimates and judgements

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

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

HALLAM COMMUNITY AND YOUTH ASSOCIATION

NOTES TO THE FINANCIAL STATEMENTS (CONTINUED) FOR THE YEAR ENDED 31 AUGUST 2025

3 Donations and grants

	Unrestricted funds 2025 £	Restricted funds 2025 £	Total 2025 £	Unrestricted funds 2024 £	Restricted funds 2024 £	Total 2024 £
Donations and gifts	7,528	-	7,528	8,414	-	8,414
Grants	1,984	20,000	21,984	1,910	1,996	3,906
	<u>9,512</u>	<u>20,000</u>	<u>29,512</u>	<u>10,324</u>	<u>1,996</u>	<u>12,320</u>
Grants						
Sheffield City Council- Ward Pot	984	-	984	-	1,996	1,996
Zest	-	-	-	350	-	350
Sheffield City Council- South West Local Area Committee	1,000	-	1,000	1,560	-	1,560
Sheffield City Council- Low Carbon Community and Culture initiative	-	20,000	20,000	-	-	-
	<u>1,984</u>	<u>20,000</u>	<u>21,984</u>	<u>1,910</u>	<u>1,996</u>	<u>3,906</u>

4 Charitable activities

	2025 £	2024 £
Community centre activities and hall hire	<u>67,795</u>	<u>60,442</u>
Analysis by fund		
Unrestricted funds - general	37,387	32,557
Unrestricted funds - designated	30,408	27,885
	<u>67,795</u>	<u>60,442</u>

HALLAM COMMUNITY AND YOUTH ASSOCIATION

NOTES TO THE FINANCIAL STATEMENTS (CONTINUED) FOR THE YEAR ENDED 31 AUGUST 2025

5 Bar income and fundraising activities

	2025 £	2024 £
Non-charitable trading activities	10,031	17,521

6 Interest received

	2025 £	2024 £
Interest receivable	473	894

7 Raising funds

	2025 £	2024 £
Other bar and fundraising costs	3,626	10,546
Staff costs	502	690
Bar and fundraising costs	4,128	11,236
	4,128	11,236

HALLAM COMMUNITY AND YOUTH ASSOCIATION

NOTES TO THE FINANCIAL STATEMENTS (CONTINUED) FOR THE YEAR ENDED 31 AUGUST 2025

8 Charitable activities

	2025	2024
	£	£
Depreciation and impairment	11,755	8,259
Section activity expenditure	21,163	20,438
Maintenance of building	7,873	43,921
Cleaning	10,324	8,969
Repairs and renewals	6,521	3,516
Hire of facilities	2,460	1,575
Light, heat and water	6,402	9,521
Ground rent	1,000	1,000
Insurance	1,595	2,509
Postage and stationery	1,855	2,279
Bank charges	281	359
Miscellaneous	6,162	859
Broadband	1,065	1,344
	<u>78,456</u>	<u>104,549</u>
Share of governance costs (see note 9)	1,488	1,428
	<u>79,944</u>	<u>105,977</u>
Analysis by fund		
Unrestricted funds - general	56,100	85,364
Unrestricted funds - designated	21,163	20,438
Restricted funds	2,681	175
	<u>79,944</u>	<u>105,977</u>

9 Support costs

	Support costs	Governance costs	2025	Support costs	Governance costs	2024
	£	£	£	£	£	£
Independent examiner's fee	-	1,488	1,488	-	1,428	1,428
	<u>-</u>	<u>1,488</u>	<u>1,488</u>	<u>-</u>	<u>1,428</u>	<u>1,428</u>
Analysed between Charitable activities	-	1,488	1,488	-	1,428	1,428
	<u>-</u>	<u>1,488</u>	<u>1,488</u>	<u>-</u>	<u>1,428</u>	<u>1,428</u>

HALLAM COMMUNITY AND YOUTH ASSOCIATION

NOTES TO THE FINANCIAL STATEMENTS (CONTINUED) FOR THE YEAR ENDED 31 AUGUST 2025

10 Net movement in funds

2025**2024****£****£**

The net movement in funds is stated after charging/(crediting):

Fees payable for the independent examination of the charity's financial statements

1,488

1,428

Depreciation of owned tangible fixed assets

11,755

8,259

11 Trustees

None of the trustees (or any persons connected with them) received any remuneration or any other benefits from employment with the charity or any related entity during the year. Expenses incurred on behalf of the charity by four (2024: two) trustees during the year totalling £1,787 (2024: £1,252) were reimbursed.

12 Employees

Number of employees

The average monthly number of employees during the year was:

**2025
Number****2024
Number**

Bar Staff

1

1

Employment costs

2025**2024****£****£**

Wages and salaries

502

690

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

13 Taxation

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

HALLAM COMMUNITY AND YOUTH ASSOCIATION

NOTES TO THE FINANCIAL STATEMENTS (CONTINUED) FOR THE YEAR ENDED 31 AUGUST 2025

14 Tangible fixed assets

	Leasehold property £	Fixtures, fittings & equipment £	Total £
Cost			
At 1 September 2024	247,154	47,675	294,829
Additions	22,778	-	22,778
At 31 August 2025	269,932	47,675	317,607
Depreciation and impairment			
At 1 September 2024	178,622	28,866	207,488
Depreciation charged in the year	8,934	2,821	11,755
At 31 August 2025	187,556	31,687	219,243
Carrying amount			
At 31 August 2025	82,376	15,988	98,364
At 31 August 2024	68,532	18,808	87,340

15 Financial instruments

	2025 £	2024 £
Carrying amount of financial assets		
Debt instruments measured at amortised cost	4,645	8,753
Carrying amount of financial liabilities		
Measured at amortised cost	1,850	2,733

16 Stocks

	2025 £	2024 £
Bar stock	1,834	1,743

HALLAM COMMUNITY AND YOUTH ASSOCIATION

NOTES TO THE FINANCIAL STATEMENTS (CONTINUED) FOR THE YEAR ENDED 31 AUGUST 2025

17 Debtors

	2025 £	2024 £
Amounts falling due within one year:		
Trade debtors	4,645	8,753
Prepayments and accrued income	1,801	2,085
	<u>6,446</u>	<u>10,838</u>

18 Other creditors falling due within one year

	2025 £	2024 £
Trade creditors	360	1,303
Accruals and deferred income	1,490	1,430
	<u>1,850</u>	<u>2,733</u>

19 Restricted funds

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

	Movement in funds			Movement in funds		
	Incoming resources	Resources expended	Balance at 1 September 2024	Incoming resources	Resources expended	Balance at 31 August 2025
	£	£	£	£	£	£
Sheffield City Council- Ward Pot	1,996	(175)	1,821	-	(273)	1,548
Sheffield City Council- Low Carbon Community and Culture initiative	-	-	-	20,000	(2,408)	17,592
	<u>1,996</u>	<u>(175)</u>	<u>1,821</u>	<u>20,000</u>	<u>(2,681)</u>	<u>19,140</u>

A grant of £1,996 was received from Sheffield City Council Ward Pot during the previous year, as a contribution towards the new AV, screens and projector sound system.

A grant of £20,000 was received from Sheffield City Council Low Carbon Community and Culture Initiative during the year, as a contribution towards the new solar panels installed during the year.

HALLAM COMMUNITY AND YOUTH ASSOCIATION

NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)

FOR THE YEAR ENDED 31 AUGUST 2025

20 Designated funds

The income of the charity includes the following designated funds which have been set aside out of unrestricted funds for specific sections:

	Movement in funds				Movement in funds				
	Balance at 1 September 2023	Incoming resources	Resources expended	Transfers	Balance at 1 September 2024	Incoming resources	Resources expended	Transfers	Balance at 31 August 2025
	£	£	£	£	£	£	£	£	£
Art group	8,079	5,429	(3,996)	(1,650)	7,862	4,217	(2,369)	(1,650)	8,060
Badminton	5	1,600	-	(1,605)	-	2,489	-	(2,317)	172
Bowling	-	534	-	(534)	-	479	-	(479)	-
Gardening	277	-	-	-	277	20	(9)	-	288
Pilates	-	1,300	-	(1,300)	-	1,420	-	(1,420)	-
Yoga	10	-	-	-	10	3,558	(2,700)	(858)	10
Tai Chi	-	731	(17)	(714)	-	756	-	(756)	-
Westside Wine	859	7,438	(7,171)	(277)	849	9,504	(8,658)	(277)	1,418
Wine Guild	1,007	7,033	(6,328)	(550)	1,162	7,965	(7,427)	(550)	1,150
	<u>10,237</u>	<u>27,884</u>	<u>(20,437)</u>	<u>(7,524)</u>	<u>10,160</u>	<u>30,408</u>	<u>(21,163)</u>	<u>(8,307)</u>	<u>11,098</u>

Income received by each section is treated as designated income by the trustees. Excess funds not required to cover section expenditure are remitted to the unrestricted fund at the discretion of the trustees periodically.

Sufficient resources are held in an appropriate form to enable the funds to be applied in accordance with their purpose.

HALLAM COMMUNITY AND YOUTH ASSOCIATION

NOTES TO THE FINANCIAL STATEMENTS (CONTINUED) FOR THE YEAR ENDED 31 AUGUST 2025

21 Analysis of net assets between funds

	Unrestricted funds 2025 £	Designated funds 2025 £	Restricted funds 2025 £	Total 2025 £	Unrestricted funds 2024 £	Designated funds 2024 £	Restricted funds 2024 £	Total 2024 £
Fund balances at 31 August 2025 are represented by:								
Tangible assets	79,224	-	19,140	98,364	85,519	-	1,821	87,340
Current assets/(liabilities)	55,585	11,098	-	66,683	43,808	10,160	-	53,968
	<u>134,809</u>	<u>11,098</u>	<u>19,140</u>	<u>165,047</u>	<u>129,327</u>	<u>10,160</u>	<u>1,821</u>	<u>141,308</u>

HALLAM COMMUNITY AND YOUTH ASSOCIATION

NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)

FOR THE YEAR ENDED 31 AUGUST 2025

22	Capital commitments	2025 £	2024 £
	Amounts contracted for but not provided in the financial statements:		
	Acquisition of property, plant and equipment	-	22,778
		=====	=====

Solar panels were ordered during the 2024 and were fitted and paid in 2025. A grant of £20,000 was received during the year as a contribution towards these costs.