

David Allen

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The Scottish Charity Regulator (OSCR)
Quadrant House
9 Riverside Drive
DUNDEE
DD1 4NY

9 August 2021

AM/ALW/D360/D391

Dear Sir

Dumfries YMCA (SC001590)
Dumfries YMCA SCIO (SC048903)

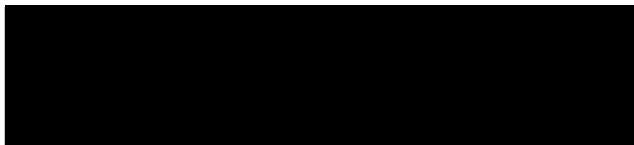
Please find enclosed amended signed accounts for the above organisations for the year ended 31 March 2020.

The accounts have been restated for grants received by Dumfries YMCA SCIO that had been accounted for in Dumfries YMCA.

I would be grateful if you could update your records accordingly.

If you require any further information, please do not hesitate to get in touch.

Yours faithfully



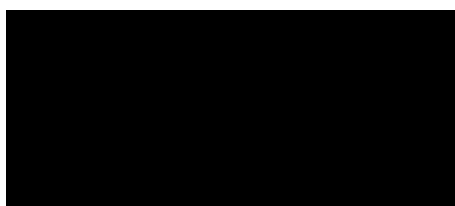
On behalf of David Allen

Enc

CHARITY REGISTRATION NUMBER: SC001590

AMENDED

DUMFRIES YMCA
ANNUAL REPORT AND
FINANCIAL STATEMENTS
FOR THE YEAR ENDED
31 MARCH 2020



DUMFRIES YMCA

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DUMFRIES YMCA

TRUSTEES' REPORT

The trustees present the annual report together with the financial statements of the charity for the year ended 31 March 2020.

OBJECTIVES AND ACTIVITIES

Objects and aims

Dumfries YMCA is part of the international YMCA Christian movement which aims to provide a welcome to young people, in a meeting place which is theirs to share, where friendships can be made and counsel sought. In addition, the aim is to develop activities which stimulate and challenge young people, physically, mentally and spiritually, in an environment that enables them to take responsibility and find a sense of achievement. Further objectives are to involve all service users in care and work for others, and to create opportunities for exchanging views, so that the young people can improve their understanding of the world, themselves and of one another.

Our vision is that through the YMCA's services, individuals, particularly young people, will be enriched in body, mind and spirit and enjoy the benefits of a balanced life. Consequently, the hope is that communities around Dumfries and Galloway will not only be safer, happier and more satisfying places to live, but will be filled with people who care for and respect each other and who contribute positively to the wider world of which they are part.

Over the last year these objectives have continued to be achieved through the move to The YMCA Centre in the former Lochside Primary School in North West Dumfries, the Macleod Pavilion on Kingholm Road and the partnerships, with Schools and Community Organisations in and around Dumfries.

Public benefit

The trustees have referred to the guidance contained in the Office of the Scottish Charity Regulator's general guidance on public benefit when reviewing their objectives and in planning their future activities. In particular, the trustees consider how planned activities will contribute to the objectives they have set.

DUMFRIES YMCA

TRUSTEES' REPORT (CONTINUED)

ACHIEVEMENTS AND PERFORMANCE

During the past year Dumfries YMCA consolidated the Community Asset Transfer to Dumfries YMCA SCIO of the former Lochside Primary School, beginning the process of converting it into a vibrant Community Hub focussed on supporting families, children and young people, mainly from the local Communities of Lochside and Lincluden.

The new YMCA Centre in Lochside is now the new base for delivery of services and administration. Youth Work Services have included:

- After-School & evening Drop-ins for young people aged between 9 and 16
- Daytime support to students and staff in North West Community Campus
- Educational workshops – provided as free 'Electives' to students of NWCC
- Radio Production Training in partnership with Alive Radio
- Youth Works Mentoring Project – helping young people aged 16+ into employment and/or further education in Partnership with Dumfries Job Centre, other local partners and other Scottish YMCA's
- Training and support for the 'KiVa' Anti-bullying Programme in local Primary Schools
- Running a trial of the new Secondary School 'KiVa' Relationship Programme in NWCC (1 of only 4 trials in the whole UK)
- Daytime School Holiday Programmes in Partnership with Summerhill Community Centre and other Youth Work Partners
- Supporting young people and families through the Holiday Hunger Programme
- Youth Volunteering opportunities, Young Leader development and creation of a Youth Committee
- Employment and Training Programme for new Youth Workers through Community Job Scotland
- Table-Top Strategy Games Clubs for different age groups
- 'One-off' Events with Community Partners including The Eid Festival, The Lochside Gala, Halloween Party and Christmas Dinner for lonely and isolated people.
- Working with Fare Share and Tesco to distribute excess food to families in need

The Youth Work Staff Team have continued their work with a range of partners, helping to deliver youth services with organisations such as Summerhill Community Association, LGBT Youth Scotland, Lochside Community Association, LIFT D&G, MOOL, Sleeping Giants, Creative Futures, LEADER, D&G Council, Jobcentre Plus, and Youth Scotland. They have been working with the community to deliver the Glentrool Park Development. Dumfries YMCA has also co-ordinated the annual Regional Youth Workers Get Together Conference and the local Youth Practitioners Forum for those who work with young people.

DUMFRIES YMCA

TRUSTEES' REPORT (CONTINUED)

Community Job Scotland trainees continue to bring an important contribution to the staffing team over the year: helping to deliver the variety of programmes while developing their own skills in the process. Some of these young people have stayed and become valuable permanent members of staff, others have successfully moved on to careers in associated children's and youth work.

The process of transfer of the Macleod Pavilion is ongoing and will be completed in conjunction with the preparation of a new lease with Dumfries & Galloway Council for use of the land.

The Board of Dumfries YMCA have debated the pro's and con's to sell or lease the YMCA building in Castle Street. Early last year it was decided to lease so as to provide the Association with important income and financial investment. Shepherds Estate Agents were engaged to find suitable tenants to take on the Lease of the building but unfortunately they have not been able to do so and the building continues to deteriorate. The decision has now been taken to sell the building and to invest the proceeds.

A successful application to the Scottish Governments 'Investing in Communities' Fund has led to the creation of a new post for a Facilities and Services Manager and additional hours for an Office Administrators post.

In February 2020, the whole Country was hit with the arrival of the Covid-19 virus and the YMCA Centre was closed in accordance with the Scottish Governments instructions on 'lock-down. As the Association went into full lock-down, Youth Services moved to full-time online provision and ZOOM and TEAMS took over as the 'normal' for meetings and get-togethers.

The ongoing challenge for the years ahead, starting with recovery after Lock-down, will be to ensure the financial viability of the new centre in Lochside, that all legal requirements are met, financial planning for general operation and maintenance of the Centre are robust, as well as developing a varied and challenging programme of activities for young people - the whole purpose of the move to North West Dumfries and what the YMCA is about. Within the premises there will be a Youth Centre for the delivery of YMCA activities for young people, the continued operations of the existing Family Centre, the opening of the new Maxwelltown Playcare facility, rooms leased to community organisations, partners and Charities and room lets for activities and special events.

STRUCTURE, GOVERNANCE AND MANAGEMENT

Nature of governing document

Dumfries YMCA is an unincorporated association legally constituted and recognised as a Scottish Charity originally founded in 1876 and entered on the OSCR register as a charity from 8 September 1948 with the charity number SC001590.

In December 2018 OSCR approved the YMCAs application to become an SCIO. The move to the new legal structure and the closure of the old Charity will take place during the later months of the financial year and beginning of the new financial year. This involves the legal transfer of property and resources which will take some time.

DUMFRIES YMCA

TRUSTEES' REPORT (CONTINUED)

Recruitment and appointment of trustees

Trustees are appointed for a three year period following election at the Annual General Meeting normally held in September or within 15 months of the previous AGM. Additionally further members are co-opted annually. Over the coming year the YMCA is going to focus on recruiting trustees with expertise presently lacking on the Board.

Induction and training of trustees

It continues to be the aim of the Association to ensure that all new Board members undergo an orientation and briefing on their legal obligations and the YMCA – locally and nationally. Board members are encouraged to attend appropriate external training events where these will facilitate their role on the Board.

Organisational structure

The trustees are responsible for the administration, strategic vision and investment policy of the Association. While overseeing the work and administration, the trustees may appoint sub-committees to oversee the detail.

Over the year the trustees have met at least monthly and sought to improve the overall management of the Association and the work delivered. The broad width of skills and experience of the trustees are an important resource to the management and growth.

While having its own Aims and Purposes, the Association is mindful of the Dumfries and Galloway Single Outcome Agreement, Local & National Strategies in relation to youth and community work, and national & international YMCA strategies/purposes. The Association continues to work in partnership with a large number of organisations locally in the town of Dumfries, throughout the region, nationally and internationally: playing an important role in bringing together organisations whose aim is to work with young people locally, regionally and internationally.

Major risks and management of those risks

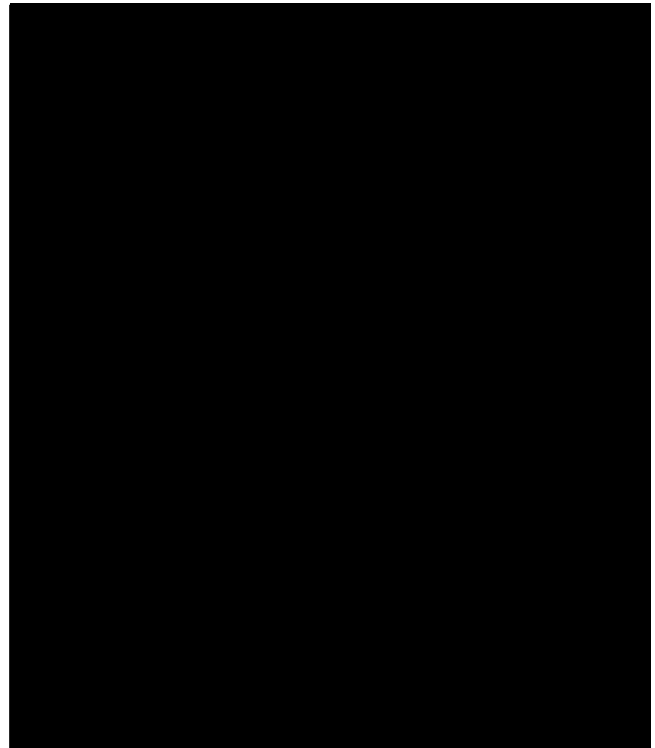
The trustees constantly examine the major strategic, business and operational risks which the Association faces and systems are established to enable regular reports to be produced so that the necessary steps can be taken to lesson these risks.

DUMFRIES YMCA

TRUSTEES' REPORT (CONTINUED)

REFERENCE AND ADMINISTRATIVE DETAILS

Trustees




Principal Office

YMCA Centre
Lochside Road
Dumfries
DG2 0NF

Charity Registration Number

SC001590

**Accountants and independent
examiner**


David Allen
Chartered Accountants
51 Newall Terrace
Dumfries
DG1 1LN

DUMFRIES YMCA

TRUSTEES' REPORT (CONTINUED)

FINANCIAL INSTRUMENTS

Objectives and policies

The charity's activities expose it to a number of financial risks including credit risk, cash flow risk and liquidity risk. The use of financial derivatives is governed by the charity's policies approved by the board of trustees, which provide written principles on the use of financial derivatives to manage these risks. The charity does not use derivative financial instruments for speculative purposes.

Cash flow risk

The charity's activities expose it primarily to the financial risks of changes in interest rates. Interest bearing assets and liabilities are held at fixed rate to ensure certainty of cash flows.

Credit risk

The charity's principal financial assets are bank balances and cash, and other receivables.

The charity's credit risk is primarily attributable to its receivables.

The credit risk on liquid funds and derivative financial instruments is limited because the counterparties are banks with high credit-ratings assigned by international credit-rating agencies.

The charity has no significant concentration of credit risk, with exposure spread over a large number of counterparties and customers.

Liquidity risk

In order to maintain liquidity to ensure that sufficient funds are available for ongoing operations and future developments, the charity uses a mixture of long-term and short-term debt finance.

Further details regarding liquidity risk can be found in the Statement of accounting policies in the financial statements.

DUMFRIES YMCA

TRUSTEES' REPORT (CONTINUED)

STATEMENT OF TRUSTEES' RESPONSIBILITIES

The charity trustees are responsible for preparing a trustees' annual report and financial statements in accordance with applicable law and United Kingdom Accounting Standards (United Kingdom Generally Accepted Accounting Practice).

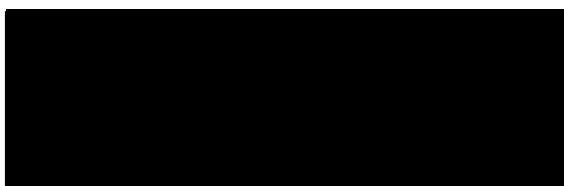
The law applicable to charities in Scotland requires the charity trustees to prepare financial statements for each year which give a true and fair view of the state of affairs of the charity and of the incoming resources and application of resources, of the charity for that period. In preparing the financial statements the trustees are required to:

- select suitable accounting policies and then apply them consistently;
- observe the methods and principles in the Charities SORP;
- make judgements and estimates that are reasonable and prudent;
- state whether applicable accounting standards have been followed, subject to any material departures disclosed and explained in the financial statements;
- prepare the financial statements on the going concern basis unless it is inappropriate to presume that the charity will continue in business.

The trustees are responsible for keeping proper accounting records that disclose with reasonable accuracy at any time the financial position of the charity and to enable them to ensure that the financial statements comply with the Charities and Trustee Investment (Scotland) Act 2005, the Charity Accounts (Scotland) Regulations 2006 (as amended), and the provisions of the Trust deed. They are also responsible for safeguarding the assets of the charity and hence for taking reasonable steps for the prevention and detection of fraud and other irregularities.

The trustees are responsible for the maintenance and integrity of the charity and financial information included on the charity's website. Legislation in the United Kingdom governing the preparation and dissemination of financial statements may differ from legislation in other jurisdictions.

The annual report was approved by the trustees of the charity on 13 July 2021 and signed on its behalf by:



Independent examiner's report to the trustees of Dumfries YMCA

I report on the accounts of the charity for the year ended 31 March 2020 which are set out on pages 9 to 21.

Respective responsibilities of trustees and examiner

The charity's trustees are responsible for the preparation of the accounts in accordance with the terms of the Charities and Trustee Investment (Scotland) Act 2005 and the Charities Accounts (Scotland) Regulations 2006. The charity trustees consider that the audit requirement of Regulation 10(1) (a) to (c) of the 2006 Accounts Regulations does not apply. It is my responsibility to examine the accounts as required under section 44(1) (c) of the Act and to state whether particular matters have come to my attention.

Basis of independent examiner's report

My examination is carried out in accordance with Regulation 11 of the 2006 Accounts Regulations. 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 seeks explanations from the trustees concerning any such matters. The procedures undertaken do not provide all the evidence that would be required in an audit, and consequently I do not express an audit opinion on the view given by the accounts.

Independent examiner's statement

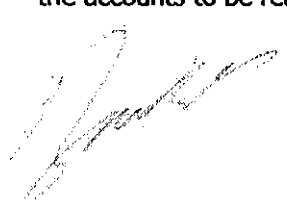
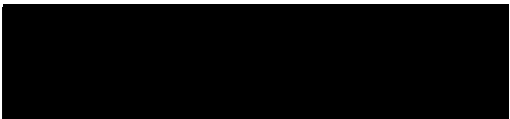
In connection with my examination, no matter has come to my attention:

(1) which gives me reasonable cause to believe that in any material respect the requirements:

- to keep accounting records in accordance with section 44(1) (a) of the 2005 Act and Regulation 4 of the 2006 Accounts Regulations
- to prepare accounts which accord with the accounting records and comply with Regulation 8 of the 2006 Accounts Regulations

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.



David Allen
Chartered Accountants
51 Newall Terrace
Dumfries
DG1 1LN

13 July 2021

DUMFRIES YMCA**STATEMENT OF FINANCIAL ACTIVITIES FOR THE YEAR ENDED 31 MARCH 2020**

	Note	Unrestricted £	Restricted £	Total 2020 £
Income from:				
Donations	2	1,800	-	1,800
Charitable activities	3	10,672	119,355	130,027
Other trading activities	4	47,360	-	47,360
Miscellaneous income	5	6,777	-	6,777
Total income		66,609	119,355	185,964
Expenditure on:				
Charitable activities	6	(86,904)	(100,574)	(187,478)
Total expenditure		(86,904)	(100,574)	(187,478)
Net movement in funds		(20,295)	18,781	(1,514)
Reconciliation of funds				
Total funds brought forward		92,362	-	92,362
Total funds carried forward	16	72,067	18,781	90,848
	Note	Unrestricted £	Restricted £	Total 2019 £
Income from:				
Donations	2	2,600	-	2,600
Charitable activities	3	-	155,293	155,293
Other trading activities	4	15,625	-	15,625
Miscellaneous income	5	12,533	-	12,533
Total income		30,758	155,293	186,051
Expenditure on:				
Charitable activities	6	(45,309)	(156,420)	(201,729)
Total expenditure		(45,309)	(156,420)	(201,729)
Net movement in funds		(14,551)	(1,127)	(15,678)
Reconciliation of funds				
Total funds brought forward		106,913	1,127	108,040
Total funds carried forward	16	92,362	-	92,362

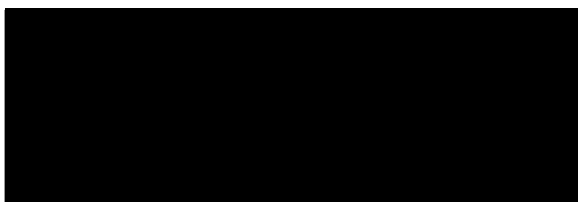
All of the charity's activities derive from continuing operations during the above two periods.

The funds breakdown for both years is shown in note 16.

DUMFRIES YMCA**BALANCE SHEET AS AT 31 MARCH 2020**

	Note	2020 £	2019 £
Fixed assets			
Tangible assets	12	78,692	76,972
Current assets			
Debtors	13	159	746
Cash at bank and in hand		<u>34,831</u>	<u>17,675</u>
		34,990	18,421
Creditors: Amounts falling due within one year	14	<u>(22,834)</u>	<u>(3,031)</u>
Net current assets		<u>12,156</u>	<u>15,390</u>
Net assets		<u>90,848</u>	<u>92,362</u>
Funds of the charity:			
Restricted income funds			
Restricted funds	16	18,781	-
Unrestricted income funds			
Unrestricted funds		<u>72,067</u>	<u>92,362</u>
Total funds	16	<u>90,848</u>	<u>92,362</u>

The financial statements on pages 9 to 21 were approved by the trustees, and authorised for issue on 13 July 2021 and signed on their behalf by:



NOTES TO THE FINANCIAL STATEMENTS FOR THE YEAR ENDED 31 MARCH 2020

1 ACCOUNTING POLICIES

Statement of compliance

The financial statements have been prepared in accordance with 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) - (Charities SORP (FRS 102)), the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102) and Charities and Trustee Investment (Scotland) Act 2005 and the Charity Accounts Scotland Regulations 2006 (as amended)

Basis of preparation

Dumfries YMCA meets the definition of a public benefit entity under FRS 102. Assets and liabilities are initially recognised at historical cost or transaction value unless otherwise stated in the relevant accounting policy notes.

The financial statements are prepared in sterling, which is the functional currency of the charity.

Going concern

The trustees consider that there are no material uncertainties about the charity's ability to continue as a going concern.

Judgements and key sources of estimation uncertainty

The preparation of the financial statements requires management to make judgements, estimates and assumptions that affect the amounts reported. These estimates and judgements are continually reviewed and are based on experience and other factors, including expectations of future events that are believed to be reasonable under the circumstances. Actual results may differ from these estimates.

Income

Voluntary income including donations, gifts, legacies and grants that provide core funding or are of a general nature is recognised when the charity has entitlement to the income, it is probable that the income will be received and the amount can be measured with sufficient reliability.

Donations and grants

Donations and grants are recognised on a receivable basis when receipt is probable and the amount can be reliably measured.

Other trading activities

Income is recognised when receipt is probable and its amount can be measured reliably.

DUMFRIES YMCA

NOTES TO THE FINANCIAL STATEMENTS FOR THE YEAR ENDED 31 MARCH 2020 (CONTINUED)

1 ACCOUNTING POLICIES (continued)

Charitable activities

Income from contracts for the supply of services is recognised with the delivery of the contracted service. This is classified as unrestricted funds unless there is a contractual requirement for it to be spent on a particular purpose and returned if unspent, in which case it may be regarded as restricted.

Other income

Miscellaneous income is recognised when receipt is probable and its amount can be measured reliably.

Expenditure

All expenditure is recognised once there is a legal or constructive obligation to that expenditure, it is probable settlement is required and the amount can be measured reliably. All costs are allocated to the applicable expenditure heading that aggregate similar costs to that category. Where costs cannot be directly attributed to particular headings they have been allocated on a basis consistent with the use of resources.

Charitable activities

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

Support costs

Support costs have been allocated to activity cost categories on a basis consistent with the use of resources.

Governance costs

These include the costs attributable to the charity's compliance with constitutional and statutory requirements, including audit, strategic management and trustees' meetings and reimbursed expenses.

Tangible fixed assets

Individual fixed assets are initially recorded at cost, less any subsequent accumulated depreciation and subsequent accumulated impairment losses.

Depreciation and amortisation

Depreciation is provided on tangible fixed assets so as to write off the cost or valuation, less any estimated residual value, over their expected useful economic life as follows:

Asset class	Depreciation method and rate
Motor vehicles	25% straight line
Equipment	25% straight line

DUMFRIES YMCA

NOTES TO THE FINANCIAL STATEMENTS FOR THE YEAR ENDED 31 MARCH 2020 (CONTINUED)

1 ACCOUNTING POLICIES (continued)

Fund structure

Unrestricted income funds are general funds that are available for use at the trustees' discretion in furtherance of the objectives of the charity.

Restricted income funds are those donated for use in a particular area or for specific purposes, the use of which is restricted to that area or purpose.

Pensions and other post retirement obligations

The charity operates a defined contribution scheme on behalf of its employees. Contributions payable are recognised in the statement of financial activities when due.

Financial Instruments

Classification

Financial assets and financial liabilities are recognised when the charity becomes a party to the contractual provisions of the instrument.

Financial liabilities and equity instruments are classified according to the substance of the contractual arrangements entered into.

Recognition and measurement

All financial assets and liabilities are initially measured at transaction price (including transaction costs), except for those financial assets classified as at fair value through profit or loss, which are initially measured at fair value (which is normally the transaction price excluding transaction costs), unless the arrangement constitutes a financing transaction. If an arrangement constitutes a financing transaction, the financial asset or financial liability is measured at the present value of the future payments discounted at a market rate of interest for a similar debt instrument.

Financial assets and liabilities are only offset in the statement of financial position when, and only when there exists a legally enforceable right to set off the recognised amounts and the charity intends either to settle on a net basis, or to realise the asset and settle the liability simultaneously.

Financial assets are derecognised when and only when a) the contractual rights to the cash flows from the financial asset expire or are settled, b) the charity transfers to another party substantially all of the risks and rewards of ownership of the financial asset, or c) the charity, despite having retained some, but not all, significant risks and rewards of ownership, has transferred control of the asset to another party.

Financial liabilities are derecognised only when the obligation specified in the contract is discharged, cancelled or expires.

DUMFRIES YMCA**NOTES TO THE FINANCIAL STATEMENTS FOR THE YEAR ENDED 31 MARCH 2020
(CONTINUED)****2 INCOME FROM DONATIONS AND LEGACIES**

	Unrestricted	Total	Total
	General	2020	2019
	£	£	£
Donations	1,800	1,800	2,600
	<u>1,800</u>	<u>1,800</u>	<u>2,600</u>

3 INCOME FROM CHARITABLE ACTIVITIES

	Unrestricted		Total	Total
	General	Restricted	2020	2019
	£	£	£	£
Hollywood Trust	-	-	-	18,750
Queen's Fund	-	8,037	8,037	10,716
The Robertson Trust	-	20,000	20,000	20,000
Scottish council of voluntary organisations	-	10,438	10,438	24,671
Youth Scotland	-	-	-	2,600
Dumfries & Galloway Council	-	-	-	17,060
Big lottery grant	-	-	-	18,990
Children in need	-	28,423	28,423	34,056
Greggs foundation	-	-	-	1,950
Tesco	-	-	-	6,000
Harper McLeod	-	-	-	500
Dumfries YMCA SCIO	10,672	52,457	63,129	-
	<u>10,672</u>	<u>119,355</u>	<u>130,027</u>	<u>155,293</u>

4 INCOME FROM OTHER TRADING ACTIVITIES

	Unrestricted	Total	Total
	General	2020	2019
	£	£	£
Hall let	47,360	47,360	610
Cafe let - Poika Dot	-	-	15,015
	<u>47,360</u>	<u>47,360</u>	<u>15,625</u>

DUMFRIES YMCA**NOTES TO THE FINANCIAL STATEMENTS FOR THE YEAR ENDED 31 MARCH 2020
(CONTINUED)****5 OTHER INCOME**

	Unrestricted	Total 2020	Total 2019
	General £	£	£
Miscellaneous income	<u>6,777</u>	<u>6,777</u>	<u>12,533</u>

6 EXPENDITURE ON CHARITABLE ACTIVITIES

	Unrestricted		Total 2020	Total 2019
	General £	Restricted £	£	£
Charitable activities	83,364	100,574	183,938	199,204
Support costs	<u>3,540</u>	<u>-</u>	<u>3,540</u>	<u>2,525</u>
	<u>86,904</u>	<u>100,574</u>	<u>187,478</u>	<u>201,729</u>

£86,904 (2019 - £45,309) of the above expenditure was attributable to unrestricted and £100,574 (2019 - £156,420) to restricted.

7 ANALYSIS OF GOVERNANCE AND SUPPORT COSTS**Support costs allocated to charitable activities**

	Governance costs £	Finance costs £	Total 2020 £	Total 2019 £
Finance costs	-	209	209	308
Governance costs	<u>3,331</u>	<u>-</u>	<u>3,331</u>	<u>2,217</u>
	<u>3,331</u>	<u>209</u>	<u>3,540</u>	<u>2,525</u>

DUMFRIES YMCA

**NOTES TO THE FINANCIAL STATEMENTS FOR THE YEAR ENDED 31 MARCH 2020
(CONTINUED)**

7 ANALYSIS OF GOVERNANCE AND SUPPORT COSTS (continued)

Governance costs

	Unrestricted		
	General	Total	Total
	£	2020	2019
		£	£
Independent examiner fees			
Examination of the financial statements	<u>3,331</u>	<u>3,331</u>	<u>2,217</u>
	<u>3,331</u>	<u>3,331</u>	<u>2,217</u>

8 NET INCOMING/OUTGOING RESOURCES

Net outgoing resources for the year include:

	2020	2019
	£	£
Operating leases - other assets	1,118	1,663
Depreciation of fixed assets	<u>1,075</u>	<u>94</u>

9 TRUSTEES REMUNERATION AND EXPENSES

No trustees, nor any persons connected with them, have received any remuneration from the charity during the year.

No trustees have received any reimbursed expenses or any other benefits from the charity during the year.

DUMFRIES YMCA

NOTES TO THE FINANCIAL STATEMENTS FOR THE YEAR ENDED 31 MARCH 2020 (CONTINUED)

10 STAFF COSTS

The aggregate payroll costs were as follows:

	2020 £	2019 £
Staff costs during the year were:		
Wages and salaries	99,939	113,808
Pension costs	<u>1,426</u>	<u>2,435</u>
	<u>101,365</u>	<u>116,243</u>

The monthly average number of persons (including senior management team) employed by the charity during the year was as follows:

	2020 No	2019 No
Number of administrative staff	1	1
Number of project staff	<u>5</u>	<u>5</u>
	<u>6</u>	<u>6</u>

No employee received emoluments of more than £60,000 during the year

The total employee benefits of the key management personnel of the charity were £31,672 (2019 - £33,831).

11 TAXATION

The charity is a registered charity and is therefore exempt from taxation.

DUMFRIES YMCA**NOTES TO THE FINANCIAL STATEMENTS FOR THE YEAR ENDED 31 MARCH 2020
(CONTINUED)****12 TANGIBLE FIXED ASSETS**

	Land and buildings £	Furniture and equipment £	Motor vehicles £	Total £
Cost				
At 1 April 2019	75,939	7,520	7,300	90,759
Additions	-	-	2,795	2,795
Disposals	-	-	(7,300)	(7,300)
At 31 March 2020	<u>75,939</u>	<u>7,520</u>	<u>2,795</u>	<u>86,254</u>
Depreciation				
At 1 April 2019	-	6,487	7,300	13,787
Charge for the year	-	376	699	1,075
Eliminated on disposals	-	-	(7,300)	(7,300)
At 31 March 2020	<u>-</u>	<u>6,863</u>	<u>699</u>	<u>7,562</u>
Net book value				
At 31 March 2020	<u>75,939</u>	<u>657</u>	<u>2,096</u>	<u>78,692</u>
At 31 March 2019	<u>75,939</u>	<u>1,033</u>	<u>-</u>	<u>76,972</u>

13 DEBTORS

	2020 £	2019 £
Other debtors	<u>159</u>	<u>746</u>

14 CREDITORS: amounts falling due within one year

	2020 £	2019 £
Bank loans	-	293
Other taxation and social security	1,635	1,538
Accruals	<u>21,199</u>	<u>1,200</u>
	<u>22,834</u>	<u>3,031</u>

DUMFRIES YMCA

NOTES TO THE FINANCIAL STATEMENTS FOR THE YEAR ENDED 31 MARCH 2020 (CONTINUED)

15 PENSIONS AND OTHER POST RETIREMENT BENEFITS

Pension

The amount recognised in income or expenditure as an expense in relation to defined contribution plans was £1,426 (2019: £2,435).

16 FUNDS

	Balance at 1 April 2019 £	Income £	Expenditure £	Balance at 31 March 2020 £
Unrestricted				
<i>General</i>				
General funds	92,362	66,609	(86,904)	72,067
Restricted				
Scottish Council of Voluntary Organisations	-	10,438	(10,438)	-
BBC Children in Need	-	28,423	(28,423)	-
Queen's Fund	-	8,037	(8,037)	-
The Robertson Trust	-	20,000	(20,000)	-
Dumfries YMCA SCIO	-	52,457	(33,676)	18,781
Total restricted	-	119,355	(100,574)	18,781
Total funds	92,362	185,964	(187,478)	90,848

DUMFRIES YMCA

NOTES TO THE FINANCIAL STATEMENTS FOR THE YEAR ENDED 31 MARCH 2020 (CONTINUED)

16 FUNDS (continued)

	Balance at 1 April 2018 £	Income £	Expenditure £	Balance at 31 March 2019 £
Unrestricted				
<i>General</i>				
General funds	106,913	30,758	(45,309)	92,362
Restricted				
Hollywood Trust	-	18,750	(18,750)	-
Scottish Council of Voluntary Organisations	-	24,671	(24,671)	-
Youth Scotland	-	2,600	(2,600)	-
BBC Children in Need	-	34,056	(34,056)	-
Dumfries and Galloway Council	1,127	17,060	(18,187)	-
Queen's Fund	-	10,716	(10,716)	-
The Robertson Trust	-	20,000	(20,000)	-
Big Lottery - Glentworth park project	-	18,990	(18,990)	-
Greggs Foundation	-	1,950	(1,950)	-
Tesco	-	6,000	(6,000)	-
Harper McLeod	-	500	(500)	-
Total restricted	<u>1,127</u>	<u>155,293</u>	<u>(156,420)</u>	<u>-</u>
Total funds	<u>108,040</u>	<u>186,051</u>	<u>(201,729)</u>	<u>92,362</u>

17 ANALYSIS OF NET ASSETS BETWEEN FUNDS

	Unrestricted funds General £	Restricted funds £	Total funds 2020 £
Tangible fixed assets	78,692	-	78,692
Current assets	16,209	18,781	34,990
Current liabilities	<u>(22,834)</u>	<u>-</u>	<u>(22,834)</u>
Total net assets	<u>72,067</u>	<u>18,781</u>	<u>90,848</u>

DUMFRIES YMCA

NOTES TO THE FINANCIAL STATEMENTS FOR THE YEAR ENDED 31 MARCH 2020 (CONTINUED)

17 ANALYSIS OF NET ASSETS BETWEEN FUNDS (continued)

	Unrestricted funds General £	Total funds 2019 £
Tangible fixed assets	76,972	76,972
Current assets	18,421	18,421
Current liabilities	<u>(3,031)</u>	<u>(3,031)</u>
Total net assets	<u>92,362</u>	<u>92,362</u>

18 ACCOUNTS RESTATEMENT

The accounts to 31 March 2020 have been amended to account for grants received by Dumfries YMCA SCIO that had been shown as received by Dumfries YMCA.