The Charity Registration Number is :-   1152585

Accounts prepared by:
Karen Nobes BA(hons), ACMA, CTA
Polden Accountants Ltd
Poplar Farm
Burtle Road
Burtle
Somerset
TA7 8NB

Polden
Accountants

YMCA Taunton

Report and accounts for the year ended 31 August 2019

Contents

YMCA Taunton
Report of the Trustees for the Year Ended 31 August 2019

Welcome to the Annual report for YMCA Taunton

The trustees present their report with the financial statements of the charity for the year ended 31st August 2019. The trustees have adopted the provisions of 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 1st January 2016) The legal name of the charity is: YMCA Taunton. YMCA Taunton, originally founded in 1855, is now constituted as a Charitable Incorporated Organisation. This status was established in 2013 and registered with the Charity Commission in England & Wales (CCEW) with charity number 1152585. The trustees of the charity are all individuals.

Our purpose - What We Do

YMCA Taunton aims to encourage and nurture the physical, spiritual and intellectual development of young people within the Taunton Deane catchment area. We are a Christian organisation but welcome those from all religious faiths and of none. As a voluntary Christian organisation, YMCA Taunton seeks to transform communities within the borough of Taunton Deane, so that children and young people, can truly belong, contribute and thrive. We do this by providing opportunity and challenge to our young people through training, activities and fellowship within a safe and supportive environment. We also offer support to the wider community through recreational and other leisure time activities and by developing innovative, inclusive, and community-

Our strategy for achieving our aims - How we make a difference

Youth work our main activity, and the focus of our charitable aims continues to grow. We seek opportunities to support young people through four key areas of work:

- Family work - We deliver a range of family services, including a preschool, soft play and holiday clubs.
- Support and advice - We support young people through difficult times through a variety of initiatives
- Training and education - We seek to support young people through education and skills-based training; and
- Promote health and wellbeing across a range of programmes and individual tailored work

The difference we make - How our charity's performance has influenced the lives of young people

The trustees have had regard to the Charity Commission's guidance on public benefit in managing the activities of the charity. Over the year, we have supported young people across 38 different initiatives covering a range of activities across the four different areas of our work [Family Work (2); Support and Advice (12); Training and Education (10) together with Individual Tailored Work (14)]. In addition, we also work with other organisations that use our facilities to provide support services to young people.

Fundraising activities during the year.

The associations financial performance continues to remain steady. To deliver our core objectives to support and nurture the development of young people, YMCA Taunton raises funds both through grants and through recreational activities at Lisieux Way Centre during the day and in the evenings. We provide a range of sporting activities, such as Parkour, Karate and other Martial Arts, 5-a-side Football, Squash, Badminton and Table Tennis. Opportunities to provide training, social and other recreational events have also been sought, thereby widening the scope of our income generating activities. Our Pre-School is also an important source of additional revenue and continues to thrive with a regular waiting list of children. Overall business income (including grants and donations) for the year ending 31st August 2019 reduced slightly from the previous year by £8,167 to £310,896 or 2.6%. Operating costs have been kept to a manageable level and the net result of the associations

In addition to our other fund-raising activities, Grants and Donations are also an important source of income and we would like to acknowledge and thank our supporters for their assistance in funding a variety of different

- Wessex Water
- YMCA South-West Trust Fund
- Muddy Faces
- Crimebeat / Somerset Community Foundation
- Nationwide
- Marks & Spencer
- National Lottery Community Fund / Dept of Culture Media and Sport
- Learning Through Landscapes
- Somerset County Council
- TK Maxx

Financial Management

All financial matters and policies are regularly reviewed by managers and the board of trustees. The trustees consider the financial performance by the charity during the year to have been satisfactory. Efforts will continue to be made to increase income and manage cash flow, which are reflected in the accounts presented. The association has clear and robust financial policies in relation to expenditure, investment management, and the security of the associations assets, which are scrutinised by outside agencies. All financial matters and policies are regularly reviewed by the board of trustees. This financial report was approved by the board of trustees on 10th March 2020.

Reserves policy

YMCA Taunton's Reserves Policy is to a maintain sufficient level of reserves to enable normal operating activities to continue over a period of up to 12 months should a shortfall in income occur, and to take account of potential risks and contingencies that may arise from time to time.

Excluded from the Reserves Policy is income associated with:

- Endowment Funds
- Restricted Funds

In order to make a judgement on the amount of reserve required, the trustees have considered the risks in respect of expenditure, unrestricted income, where appropriate restricted income and where funds can only be realised by the disposal of a fixed asset. Also taken into consideration are any external identified potential major risks to income and expenditure. Our reserves policy is reviewed each year and reserves are regularly monitored by trustees. The Board are committed to building reserves up which currently stand as:

Restricted Revenue Funds: £72,344

Endowment Revenue Funds: £105

Designated Funds: £85,000

Unrestricted Revenue Funds (Funds available for the general purposes of the charity excluding tangible fixed assets): £56,403

Governance and Trustees responsibilities

The trustees are responsible for maintaining adequate accounting records which disclose with reasonable accuracy at any time the financial position of the charity and which are sufficient to show and explain the charity's transactions and enable them to ensure that the financial statements comply with regulations made under the Charities Act 2011. 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 Board of Trustees is made up of trustees who live locally and have expressed a desire to further the work of the YMCA, being in sympathy with its aims and objectives. Trustees meet regularly throughout the year to review the progress of the association in meeting its charitable goals. The association is committed to attracting new board members and are actively seeking to increase the pool of Governance Members through which future trustees will be sought. The Trustees confirm that they have referred to the guidance contained in the Charity Commission's general guidance on public benefit when reviewing the charity's objectives and in planning future

Plans for the Future - Looking Ahead

The association will continue in our efforts to increase income and manage our cash flow, whilst maximising the impact of our activities on the youth and young people in the Taunton Deane area. In addition, longer term plans are being drawn together which will both further enhance the appearance and functionality of our building at Lisieux Way supporting residents of all ages within the local community, and maximise the potential revenue that

Finally, I would like to thank all of our team, that is, our employees, our volunteers and our trustees for their continual hard work and the support they have provided over the last 12 months. Our success would not have been achieved without your hard work and perseverance, and your commitment over the next challenging

Thank you

Dr Nick Low

Registered Charity number:
1152585
Principal address:
Lisieux Way
Taunton
Somerset
TA1 2LB

Trustees
The Trustees in office on the date the report was approved were:
N Low (Chair)
V Phillips
A White (Vice Chair)

The following persons served as Trustees during the year ended 31 August 2019:
N Low (Chair)
J Godley (Vice Chair) resigned 21/07/19
Fr J Laurence resigned 15/01/19
P Harper resigned 31/08/19
V Phillips
A White (Vice Chair)
N Telford Resigned 12/12/19
O Flowers Resigned 27/10/19

Independent examiner
Accounts prepared by:
Karen Nobes BA (hons), ACMA, CTA
Polden Accountants Ltd
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Burtle Road
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Somerset
TA7 8NB

YMCA Taunton

Report of the Independent Examiner to the Trustees of the charity on the accounts for the year ended 31 August 2019

I report to the Trustees on my examination of the financial statements of the charity on pages 6 to 27 for the year ended 31 August 2019 which have been prepared in accordance with the Charities Act 2011 (the Act) and with the Financial Reporting Standard 102, (effective 1st January 2016) as modified by FRS 102 SORP (Statement of Recommended Practice for Accounting and Reporting by Charities) 2015, (as amended by the Bulletin issued in February 2016), (The SORP), published by the Charity Commission in England & Wales (CCEW) , and under the historical cost convention and the accounting policies set out on page 12.

Respective responsibilities of the Trustees and the Independent Examiner and the basis of the report

As described on page 2, you, the charity's Trustees, are responsible for the preparation of the financial statements in accordance with the Charities Act 2011 and all other applicable law and with United Kingdom Generally Accepted Accounting Practice, applicable to smaller entities, and for being satisfied that the financial statements give a true and fair view.

The Trustees consider that the audit requirement of Section 144(1) of the Charities Act 2011 (the Act) does not apply, and that there is no requirement in the Governing Document for the conducting of an audit. As a consequence, the Trustees have elected that the financial statements be subject to independent examination.

Having satisfied myself that the financial statements are not required to be audited under any legal provision, or otherwise, and are eligible for independent examination, it is my responsibility to:-

a) examine the financial statements of the charity under Section 145 of the Act;

b) follow the applicable procedures in the Directions given by the Charity Commission under section 145(5)(b) of the Act.

Basis of Independent Examiner's Statement and scope of work undertaken

Since the charity's gross income exceeded £250,000, the charity's examiner must be a member of a body listed in section 145 of the Act. I confirm that I am qualified to undertake the examination because I am an authorised member of Chartered Management Accountant, which is one of the listed bodies.

I report in respect of my examination of the charity's financial statements carried out under s145 of the 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 Act setting out the duties of an independent examiner in relation to the conducting of an independent examination. An independent examination includes a review of the accounting records kept by the charity and of the accounting systems employed by the charity and a comparison of the financial statements presented with those records. It also includes consideration of any unusual items or disclosures in the financial statements, and seeking explanations from you, as Trustees, concerning such matters. The purpose of the examination is to establish as far as possible that there have been no breaches of charity legislation and that, on a test basis of evidence relevant to the amounts and disclosures made, the financial statements comply with the SORP.

The procedures undertaken do not provide all the evidence that would be required in an audit, and information supplied by the Trustees in the course of the examination is not subjected to audit tests or enquiries and does not cover all the matters that an auditor would consider in arriving at an opinion. The planning and conduct of an audit goes beyond the limited assurance that an independent examination can provide

Consequently, I do not express an audit opinion on the view given by the financial statements, and in particular, I express no opinion as to whether the financial statements give a true and fair view of the affairs of the charity, and my report is limited to the matters set out in the statement below.

I planned and performed my examination so as to satisfy myself that the objectives of the independent examination are achieved and before finalising the report I obtained written assurances from the Trustees of all material matters.

Independent Examiner's Statement, Report and Opinion

Subject to the limitations upon the scope of my work as detailed above, I have completed my examination: and can confirm that:-

The gross income of the charity in the year ended 31 August 2019 appears to exceed the sum specified in Section 145(3) of the Act, namely £250000, and that I am qualified to act as Independent Examiner in accordance with that section by virtue of my being a qualified member of Chartered Management Accountant;

This is a report in respect of an examination carried out under 145 of the Act and in accordance with Directions given by the Charity Commission under section 145(5)(b) of the Act which may be applicable;

and that no material matters have come to my attention in connection with the examination giving me cause to believe that in any material respect:-

accounting records were not kept in respect of the charity as required by with Section 130 of The Charities Act 2011;

the financial statements do not accord with those records; or

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;

have not been prepared in accordance with the methods and principles set out in the FRS 102 SORP (Statement of Recommended Practice for Accounting and Reporting by Charities) 2015, (as amended by the Bulletin issued in February 2016), (The SORP).

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.

Signed:-

Karen Nobes - Independent Examiner

Chartered Management Accountant

Poplar Farm
Burtle Road
Burtle
Somerset
TA7 8NB

This report was signed on 12 June 2020

Statement of Financial Activities for the year ended 31 August 2019

	SORP Ref	Current year Unrestricted Funds	Current year Restricted Funds	Current year Endowment Funds	Current year Total Funds	Prior Year Total Funds
		2019	2019	2019	2019	2018
		£	£	£	£	£
Income & Endowments from:						
Donations & Legacies	A1	6,443	55,637	-	**62,080**	77,991
Charitable activities	A2	241,099	-	-	**241,099**	236,122
Other trading activities	A3	7,557	-	-	**7,557**	4,902
Investments	A4	160	-	-	**160**	48
Total income	**A**	**255,259**	**55,637**	**-**	**310,896**	**319,063**
Expenditure on:						
Charitable activities	B2	237,061	69,557	-	**306,618**	286,606
Total expenditure	**B**	**237,061**	**69,557**	**-**	**306,618**	**286,606**
Net income for the year		**18,198**	**(13,920)**	**-**	**4,278**	**32,457**
Net income after transfers	**A-B-C**	**18,198**	**(13,920)**	**-**	**4,278**	**32,457**
Net movement in funds		**18,198**	**(13,920)**	**-**	**4,278**	**32,457**
Reconciliation of funds:-	**E**					
Total funds brought forward		245,664	86,264	105	**332,033**	299,576
Total funds carried forward		**263,862**	**72,344**	**105**	**336,311**	**332,033**

The 'SORP Ref' indicated above is the classification of income set out in the formal SORP documents. As required by paragraph 4.60 of the SORP, the brought forward and carried forward funds above have been agreed to the Balance Sheet.

A separate Statement of Total Recognised Gains and Losses is not required as this statement includes all recognised gains and losses.

All activities derive from continuing operations

The notes attached on pages 12 to 27 form an integral part of these accounts.

YMCA Taunton - Statement of Financial Activities for the year ended 31 August 2019

YMCA Taunton - Analysis of prior year total funds, as required by paragraph 4.2 of the SORP

	SORP Ref	Prior Year Unrestricted Funds 2018 £	Prior Year Restricted Funds 2018 £	Prior Year Endowment Funds 2018 £	Prior Year Total Funds 2018 £
Income & Endowments from:					
Donations & Legacies	A1	14,333	63,658	-	**77,991**
Charitable activities	A2	236,122	-	-	**236,122**
Other trading activities	A3	4,902	-	-	**4,902**
Investments	A4	48	-	-	**48**
Total income	**A**	255,405	63,658	-	319,063
Expenditure on:					
Charitable activities	B2	237,529	49,077	-	**286,606**
Total expenditure	**B**	**237,529**	**49,077**	**-**	**286,606**
Net income for the year		17,876	14,581	-	**32,457**
Net income after transfers		17,876	14,581	-	32,457
Net movement in funds		**17,876**	**14,581**	**-**	**32,457**
Reconciliation of funds:-	**E**				
Total funds brought forward		227,788	71,683	105	**299,576**
Total funds carried forward		**245,664**	**86,264**	**105**	**332,033**

All activities derive from continuing operations

A separate Statement of Total Recognised Gains and Losses is not required as this statement includes all recognised gains and losses.'

The notes attached on pages 12 to 27 form an integral part of these accounts.

YMCA Taunton - Statement of Financial Activities for the year ended 31 August 2019

YMCA Taunton - Resources applied in the year ended 31 August 2019 towards fixed assets for Charity use:-

	2019	2018
	£	£
Funds generated in the year as detailed in the SOFA	4,278	32,457
Resources applied on functional fixed assets	(980)	(7,053)
Net resources available to fund charitable activities	**3,298**	**25,404**

The notes attached on pages 12 to 27 form an integral part of these accounts.

YMCA Taunton - Statement of Financial Activities for the year ended 31 August 2019

Movements in revenue and capital funds for the year ended 31 August 2019
Revenue accumulated funds

	Unrestricted Funds 2019 £	Restricted Funds 2019 £	Endowment Funds 2019 £	Total Funds 2019 £	Last year Total Funds 2018 £
Accumulated funds brought forward	245,664	86,264	105	332,033	**299,576**
Recognised gains and losses before transfers	18,198	(13,920)	-	4,278	32,457
	263,862	**72,344**	**105**	**336,311**	**332,033**
Closing revenue funds	**263,862**	**72,344**	**105**	**336,311**	**332,033**

Summary of funds	Unrestricted and Designated funds 2019 £	Restricted Funds 2019 £	Endowment Funds 2019 £	Total Funds 2019 £	Last Year Total Funds 2018 £
Revenue accumulated funds	263,862	72,344	105	**336,311**	332,033

The notes attached on pages 12 to 27 form an integral part of these accounts.

YMCA Taunton - Statement of Financial Activities for the year ended 31 August 2019

YMCA Taunton
Income and Expenditure Account for the year ended 31 August 2019 as required by the Companies Act 2006

	2019	2018
	£	**£**
Income		
Income from operations	310,736	319,015
Investment income and interest		
Interest receivable	160	48
Gross income in the year before exceptional items	**310,896**	**319,063**
Gross income in the year including exceptional items	**310,896**	**319,063**
Expenditure		
Charitable expenditure, excluding depreciation and amortisation	**292,349**	**270,281**
Depreciation and amortisation	**12,212**	**13,587**
Governance costs	**2,000**	**2,738**
Interest payable	**57**	**-**
Realised losses on disposals of social investments which are programme related	-	-
Total expenditure in the year	**306,618**	**286,606**
Net income before tax in the financial year	4,278	32,457
Tax on surplus on ordinary activities	-	-
Net income after tax in the financial year	**4,278**	**32,457**
Retained surplus for the financial year	**4,278**	**32,457**

All activities derive from continuing operations

In accordance with the provisions of the Companies Act 2006, the headings and subheadings used in the Income and Expenditure account have been adapted to reflect the special nature of the charity's activities.

The notes attached on pages 12 to 27 form an integral part of these accounts.

YMCA Taunton - Balance Sheet as at 31 August 2019

	Note	SORP Ref		2019		2018
				£		£
Fixed assets		A				
Tangible assets	11	A2		122,459		133,691
Current assets		B				
Stocks		B1	100		100	
Debtors	13	B2	13,500		9,280	
Cash at bank and in hand		B4	235,212		229,338	
Total current assets			248,812		238,718	
Creditors: amounts falling due within one year	14	C1	(34,958)		(40,376)	
Net current assets				213,854		198,342
The total net assets of the charity				336,313		332,033

The total net assets of the charity are funded by the funds of the charity, as follows:-

	Note	SORP Ref	2019	2018
Endowment funds				
Endowment Revenue Funds	21	D1	105	105
Restricted funds				
Restricted Revenue Funds	21	D2	72,344	86,264
Unrestricted Funds				
Unrestricted Revenue Funds	21	D3	263,864	245,664
Designated Funds				
Total charity funds			336,313	332,033

The 'SORP Ref' indicated above is the classification of Balance Sheet items as set out in the formal SORP documents. As required by paragraph 4.60 of the SORP, the brought forward and carried forward funds above have been agreed to the SOFA..

The Trustees acknowledge their responsibilities for complying with the requirements of charity legislation with respect to accounting records and the preparation of accounts.

The charity is subject to Independent Examination under charity legislation, and the report of the Independent Examiner is on page 5.

The Trustees are satisfied that, although the charity is not registered under the Companies Acts, if it were so registered, it would be eligible to prepare accounts in accordance with the provisions in Part 15 of the Companies Act 2006. applicable to companies subject to the small companies regime.

Dr Nick Low
Trustee
Approved by the board of trustees on 8 April 2020

YMCA Taunton - Balance Sheet as at 31 August 2019

The notes attached on pages 12 to 27 form an integral part of these accounts.

YMCA Taunton

Notes to the Accounts for the year ended 31 August 2019

1 Accounting policies

Policies relating to the production of the accounts.

Basis of preparation and accounting convention

The accounts have been prepared on the accruals basis, under the historical cost convention, and in accordance with the Financial Reporting Standard 102, (effective 1st January 2016) and 'FRS 102 SORP (Statement of Recommended Practice for Accounting and Reporting by Charities) 2015, (as amended by the Bulletin issued in February 2016), (The SORP), published by the Charity Commission in England & Wales (CCEW) , effective January 2016, , and in accordance with all applicable law in the charity's jurisdiction of registration, except that the charity has prepared the financial statements in accordance with the FRS 102 SORP (Statement of Recommended Practice for Accounting and Reporting by Charities) 2015, (as amended by the Bulletin issued in February 2016), (The SORP), in preference to the previous SORP, the SORP 2005, which has been withdrawn, notwithstanding the fact that the extant statutory regulations, the Charities (Accounts and Reports) Regulations 2008 refer explicitly to the SORP 2005. This has been done to accord with current best practice.

Income

All income is recognised in the Statement of Financial Activities once the charity has entitlement to the funds, it is probable that the income will be received and the amount can be measured reliably. Income is deferred when the related expenditure is not incurred in the period.

Expenditure

Liabilities are recognised as expenditure as soon as there is a legal or constructive obligation committing the charity to that expenditure, 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 accounted for on an accruals basis and has been classified under headings that aggregate all cost related to the category. Where costs cannot be directly attributed to particular headings they have been allocated to activities on the basis consistant with the use of resources.

Risks and future assumptions

The charity is a public benefit entity. Charitable activities comprise all costs directly incurred in undertaking activities to fulfil the Charity's objects, together with any support costs allocated in accordance with the support cost accounting policy as described below.

Policies relating to categories of income and income recognition.

Nature of income

Gross income represents the value, net of value added tax and discounts, of goods provided to customers and work carried out in respect of services provided to customers.

Categories of Income

Income is categorised as income from exchange transactions (contract income) and income from non-exchange transactions (gifts), investment income and other income.

Income from exchange transactions is received by the charity for goods or services supplied under contract or where entitlement is subject to fulfilling performance related conditions. The income the charity receives is approximately equal in value to the goods or services supplied by the charity to the purchaser.

Income from a non-exchange transaction is where the charity receives value from the donor without providing equal value in exchange, and includes donations of money, goods and services freely given without giving equal value in exchange.

Income recognition

Income, whether from exchange or non exchange transactions, is recognised in the statement of financial activities (SOFA) on a receivable basis, when a transaction or other event results in an increase in the charity's assets or a reduction in its liabilities and only when the charity has legal entitlement, the income is probable and can be measured reliably.

Income subject to terms and conditions which must be met before the charity is entitled to the resources is not recognised until the conditions have been met.

All income is accounted for gross, before deducting any related fees or costs.

Accounting for deferred income and income received in advance

Where terms and conditions relating to income have not been met or uncertainty exists as to whether the charity can meet any terms or conditions otherwise within its control, income is not recognised but is deferred as a liability until it is probable that the terms or conditions imposed can be met.

Any grant that is subject to performance-related conditions received in advance of delivering the goods and services required by that condition, or is subject to unmet conditions wholly outside the control of the recipient charity, is accounted for as a liability and shown on the balance sheet as deferred income. Deferred income is released to income in the reporting period in which the performance-related or other conditions that limit recognition are met.

When income from a grant or donation has not been recognised due to the conditions applying to the gift not being wholly within the control of the recipient charity, it is disclosed as a contingent asset if receipt of the grant or donation is probable once those conditions are met.

Where time related conditions are imposed or implied by a funder, then the income is apportioned to the time periods concerned,and, where applicable, is accounted for as a liability and shown on the balance sheet as deferred income. When grants are received in advance of the expenditure on the activity funded by them, but there are no specific time related conditions, then the income is not deferred.

Any condition that allows for the recovery by the donor of any unexpended part of a grant does not prevent recognition of the income concerned, but a liability to any repayment is recognised when repayment becomes probable.

Donated goods, facilities and services

Donated fixed assets are recognised at the current fair value. All such donations are recognised as donation income, and debited to fixed assets.

Donated goods that are not fixed assets are accounted for at a fair value, unless it is impractical to reliably measure the value of the donated items.

In the absence of any direct evidence of fair value of donated goods, then a value is derived from the cost of the item to the donor or, in the case of goods that are expected to be sold, the estimated resale value after deducting any anticipated costs of sales.

If it is impracticable to measure the fair value of goods donated for resale, or the costs of valuation outweigh the benefits, the donated goods are recognised as income when sold, with an equivalent amount being recognised as an expense.

The costs of goods donated for distribution to beneficiaries is deemed to be the fair value of those goods upon receipt. When the goods are distributed freely or for a nominal consideration, then the carrying amount is adjusted at the time of sale, to the value at the point of distribution and the adjustment is shown as a cost of donations made.

The carrying amount of any stock held for distribution is assessed for impairment at the reporting date. All donated goods are recognised as donation income, and debited to trading stock.When trading stock is subsequently sold, or appropriated to meet an expense, then the carrying value of the stock is recognised as an expense. In accordance with the SORP, goods donated for distribution to beneficiaries, or for consumption by the charity are included in *'legacies and donations'*. Goods donated for resale are included in *'Income from other trading activities'*

The cost of any stock of goods donated for distribution to beneficiaries is deemed to be the fair value of those gifts at the time of their receipt. If the goods held are to be distributed freely or for a nominal consideration, then the carrying amount is subsequently adjusted to reflect the lower of deemed cost adjusted for any loss of service potential and replacement cost. Replacement cost is the economic cost incurred if the charity was to replace the service potential of the donated goods at its own expense in the most economic manner.

Donated services and facilities (including seconded staff and use of property) are included in the accounts on the basis of the value of the gift to the charity.

All donated services and facilities are recognised as donation income when received,(provided the value of the gift can be measured reliably) and recognised as an expense with an equivalent value.

Membership subscriptions

The income and any associated Gift Aid or other tax refund from a membership subscription received by the charity in the nature of a gift, is accounted for on the same basis as a donation.

The income from a membership subscription received by the charity where the subscription purchases the right to services or benefits is recognised as income from charitable activities.

Policies relating to expenditure on goods and services provided to the charity.

Recognition of liabilities and expenditure

A liability, and the related expenditure, is recognised when a legal or constructive obligation exists as a result of a past event, and when it is more likely than not that a transfer of economic benefits will be required in settlement, and when the amount of the obligation can be measured or reliably estimated..

Liabilities arising from future funding commitments and constructive obligations, including performance related grants, where the timing or the amount of the future expenditure required to settle the obligation are uncertain, give rise to a provision in the accounts, which is reviewed at the accounting year end. The provision is increased to reflect any increases in liabilities, and is decreased by the utilisation of any provision within the period, and reversed if any provision is no longer required. These movements are charged or credited to the respective funds and activities to which the provision relates.

Allocating costs to activities

Direct costs that are specifically related to an activity are allocated to that activity. Shared direct costs and support costs are apportioned between activities on the basis of income generated by activities.

Volunteers

In accordance with the SORP, and in recognition of the difficulties in placing a monetary value on the contribution from volunteers, the contribution of volunteers is not included within the income of the charity.
However, the trustees value the significant contribution made to the activities of the charity by unpaid volunteers and this is described more fully in Note7.

Fixed Asset Investments

Fixed asset investments in quoted shares, traded bonds, investment properties and similar investments are shown initially at cost upon acquisition and at their market value at the balance sheet date at the end of the financial period. Investment properties are not depreciated.

Fixed asset investments in unlisted equities are shown at the balance sheet date at the best estimate of their market value, where practicable. Where valuation techniques are considered unreliable or where, in the opinion of the trustees, the costs outweigh the benefits to the users of the accounts, the investment is included at cost, and a review is undertaken at each year end as to whether the asset should be written down.

All gains on fixed asset investments, whether realised or unrealised, are included in row B4 of the Statement of Financial Activities.

Social Investments

Any realised gains or losses on any programe related investment assets are included in row A5 of the Statement of Financial Activities (The SOFA). All gains on other social investments, whether realised or unrealised, are included in row B4 of the Statement of Financial Activities

Notes to the Accounts for the year ended 31 August 2019

Tangible fixed assets

Tangible fixed assets are measured at their original cost value, or subsequent revaluation, or if donated, as described above. Cost value includes all costs expended in bringing the asset into its intended working condition.

Depreciation has been provided at the following rates in order to write off the assets to their anticipated residual value over their estimated useful lives.

Leasehold premises	2	% straight line
Plant and machinery	20	% straight line
Improvements to property	2	% straight line

A regular annual review of the likelihood of asset impairment is undertaken.

Stocks and work in progress

Stock is valued at the lower of cost and net realisable value.

Debtors

Debtors are measured at their recoverable amounts at the balance sheet date.

Creditors and provisions

Creditors and provisions are recognised where a charity has a present obligation resulting from a past event that will probably result in the transfer of funds to a third party and the amount due to settle the obligation can be measured or estimated reliably. Creditors and provisions are recognised at their settlement amount.

Cash and bank balances

Cash held by the charity is included at the amount actually held and counted at the year end. Bank balances, whether in credit or overdrawn, are shown at the amounts properly reconciled to the bank statements.

Leasing and hire purchase contracts and commitments

Assets held under finance leases and hire purchase contracts, which are those where substantially all the risks and rewards of ownership of the asset have passed to the charity, are capitalised in the balance sheet and depreciated over their useful lives. The corresponding lease or hire purchase obligation is treated in the balance sheet as a liability.

The interest element of the rental obligations is charged to the profit and loss account over the period of the lease and represents a constant proportion of the balance of capital repayments outstanding.

Rentals paid under operating leases are charged to income on a straight line basis over the lease term.

Pensions - defined contribution schemes

The charity operates a defined contribution pension scheme. Contributions are charged to the profit and loss account as they become payable in accordance with the rules of the scheme.

Fund Accounting

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

Designated funds are unrestricted funds earmarked by the Trustees for particular purposes.

Restricted funds are subjected to restrictions on their expenditure imposed by the donor or through the terms of an appeal or as implied by law.

Endowment funds are funds donated to the charity, where the funds shall be invested and the charity shall enjoy the benefit of the income from the capital fund, but where restrictions are placed on the use of the capital.

Notes to the Accounts for the year ended 31 August 2019

2 Liability to taxation

The Trustees consider that the charity satisfies the tests set out in Paragraph 1 Schedule 6 of the Finance Act 2010 for UK corporation tax purposes. Accordingly, the Charity is potentially exempt from taxation in respect of income or capital gains received within categories covered by chapter 3 part 11 of the Corporation Tax Act 2010 or Section 256 of the Taxation of Chargeable Gains Act 1992, to the extent that such income or gains are applied exclusively on the specific charitable objects of the charity and for no other purpose. Value Added Tax is not recoverable by the charity, and is therefore included in the relevant costs in the Statement of Financial Activities.

3 Winding up or dissolution of the charity

If upon winding up or dissolution of the charity there remain any assets, after the satisfaction of all debts and liabilities, the assets represented by the accumulated fund shall be transferred to some other charitable body or bodies having similar objects to the charity.

4 Significance of financial instruments to the charity's position

There are no significant implications of financial instruments to the charity's financial position or performance

5 Net surplus before tax in the financial year

	2019	2018
	£	£
The net surplus before tax in the financial year is stated after charging:-		
Depreciation of owned fixed assets	12,212	13,587
Pension costs	5,193	-

6 Interest payable

	2019	2018
	£	£
Bank interest payable	57	-

7 The contribution of volunteers

The charity depends on the support of its volunteers, which is much appreciated. The charity had 10 Volunteers who donated hours of their time in various roles across our charity. The arrangements with volunteers are difficult to value precisely in monetary terms and have not been recognised in the Statement of Financial Activities. The volunteers and the charity accept and agree that no contract of employment is created by these arrangements.

8 Staff costs and emoluments

Salary costs	**2019**	**2018**
	£	£
Gross Salaries excluding trustees and key management personnel	58,949	58,310
Employer's National Insurance for all staff	8,641	-
Employer's operating costs of defined contribution pension schemes	5,193	-
Total salaries, wages and related costs	**72,783**	**58,310**

Numbers of full time employees or full time equivalents	**2019**	**2018**
The average number of total staff employed in the year was	**18**	9
The average number of part time staff employed in the year was	11	-
The average number of full time staff employed in the year was	7	-
The estimated full time equivalent number of all staff employed in the year was	11	9

The estimated equivalent number of full time staff deployed in different activities in the year was:-

Youth Club and Sports Activities	3	1
Pre-School	7	4
Administration and support staff	1	3
The estimated full time equivalent number of all staff employed as above	11	9

Neither the trustees nor any persons connected with them have received any remuneration from the charity or any related entity, either in the current or prior year.

No employees received emoluments (excluding pension costs) in excess of £60,000 per annum.

9 Defined contribution pension schemes

The charity operates a defined contribution pension scheme, the costs of which are shown above.

Any liabilites and assets associated with the scheme are shown under debtors and creditors.

10 Remuneration and payments to Trustees and persons connected with them

No trustees or persons connected with them received any remuneration from the charity, or any related entity.

11 Tangible fixed assets

	Land and Buildings	Plant & Machinery	Motor Vehicles	Total
	£	£	£	£
Cost				
At 1 September 2018	133,445	37,489	-	170,934
Additions	-	980	-	980
At 31 August 2019	**133,445**	**38,469**	**-**	**171,914**
Depreciation				
At 1 September 2018	14,949	22,294	-	37,243
Charge for the year	5,436	6,776	-	12,212
At 31 August 2019	**20,385**	**29,070**	**-**	**49,455**
Net book value				
At 31 August 2019	**113,060**	**9,399**	**-**	**122,459**
At 31 August 2018	**118,496**	**15,195**	**-**	**133,691**

The buildings are constructed on land belonging to Taunton Deane Borough Council. The land is leased to the Association for a term of 99 years, commencing 25th March 1974 at a nominal rent of £5 per annum

Notes to the Accounts for the year ended 31 August 2019

12 Stocks & Work in Progress

	2019	2018
	£	£
Stocks before write downs	100	100
	100	100

Analysis of the carrying value of stocks and work in progress by activities

	Work in Progress		*Stocks*	
	2019	2018	2019	2018
	£	£	£	£
Activity				
Pre School	-	-	100	100
	-	-	100	100

13 Debtors

	2019	2018
	£	£
Trade debtors	11,835	7,934
Prepayments and accrued income	1,665	1,346
	13,500	**9,280**

14 Creditors: amounts falling due within one year

	2019	2018
	£	£
Trade creditors	**1,778**	**1,313**
Accruals	**27,751**	**31,857**
PAYE, NIC VAT and other taxes	**1,429**	**3,206**
Other creditors	**4,000**	**4,000**
	34,958	**40,376**

15 Loans to trustees included in debtors

There are no loans to trustees.

16 Guarantees made by the charity on behalf of trustees

There have been no guarantees given by the charity on behalf of trustees

17 Financial commitments under operating leases

At the year end the charity had annual commitments under non-cancellable operating leases as set out below:

	2019	2018
	£	£
Operating leases which expire:		
within two to five years	2	-

18 Income and Expenditure account summary

	2019	2018
	£	£
At 1 September 2018	332,033	299,576
Surplus after tax for the year	4,278	32,457
At 31 August 2019	**336,311**	**332,033**

YMCA Taunton

Notes to the Accounts for the year ended 31 August 2019

19 No related party transactions

There were no transactions with related parties in the year.

20 Particulars of how particular funds are represented by assets and liabilities

At 31 August 2019	Unrestricted funds	Designated funds	Endowment funds	Restricted funds	Total Funds
	£	£	£	£	£
Tangible Fixed Assets	68,918	-	-	53,541	**122,459**
Current Assets	229,904		105	18,803	**248,812**
Current Liabilities	(34,958)	-	-	-	**(34,958)**
	263,864	**-**	**105**	**72,344**	**336,313**

At 1 September 2018	Unrestricted funds	Designated funds	Endowment funds	Restricted funds	Total Funds
	£	£	£	£	£
Tangible Fixed Assets	99,826	-	-	33,865	**133,691**
Current Assets	186,214	-	105	52,399	**238,718**
Current Liabilities	(40,376)	-	-	-	**(40,376)**
	245,664	**-**	**105**	**86,264**	**332,033**

21 Change in total funds over the year as shown in Note 20 , analysed by individual funds

	Funds brought forward from 2018	Movement in funds in 2019	Transfers between funds in 2019	Funds carried forward to 2020
		See Note 22	See Note 0	
	£	£	£	£
Unrestricted and designated funds:-				
Unrestricted Revenue Funds	245,664	18,198	**-**	**263,862**
Total unrestricted and designated funds	**245,664**	**18,198**	**-**	**263,862**
Restricted funds:-				
Building Fund	27,372	(2,009)	-	**25,363**
Projects and Equipment	8,338	(6,310)	-	**2,028**
3G Pitch Fund	28,811	(633)	-	**28,178**
YIF Fund	21,743	(4,968)	-	**16,775**
Total restricted funds	**86,264**	**(13,920)**	**-**	**72,344**
Endowment funds:-				
Endowment Fund	105	-	-	**105**
Total endowment funds	**105**	**-**	**-**	**105**
Total charity funds	**332,033**	**4,278**	**-**	**336,311**

YMCA Taunton

Notes to the Accounts for the year ended 31 August 2019

22 Analysis of movements in funds over the year as shown in Note 21

	Income	Expenditure	Other Gains & Losses	Movement in funds
	2019	2019	2019	2019
	£	£	£	£
Unrestricted and designated funds:-				
Unrestricted Revenue Funds	255,259	(237,061)	-	18,198
Restricted funds:-				
Building Fund	-	(2,009)	-	(2,009)
Projects and Equipment	14,637	(20,947)	-	(6,310)
3G Pitch Fund	-	(633)	-	(633)
YIF Fund	41,000	(45,968)	-	(4,968)
Endowment funds:-				
	310,896	(306,618)	-	4,278

23 The purposes for which the funds as detailed in note 21 are held by the charity are:-

Unrestricted and designated funds:-	
Unrestricted Revenue Funds	YMCA Taunton's Reserves Policy is to maintain sufficient level to enable normal operating activities to continue over a period of up to 12 months should a shortfall in income occur and to take account of potential risks and contingencies that may arise from time to time. These funds are held
Designated Revenue Funds	This fund represents the unrestricted surplus that has been designated by the Trustees for an essential spend or particular future purpose.
Restricted funds:-	
Building Fund	Funds were received towards the improvement to the building which is being depreciated on a straight line basis
Projects and Equipment	Funds were received towards the replacement of equipment which is being depreciated on a straight line basis
3G Pitch Fund	Funds were received towards the improvement of the 3g pitch which is being depreciated on a straight line basis
YIF Fund	Funds were received that directly related to spending on a youth initiative
-	
Endowment funds:-	
Endowment Fixed Asset Funds	The purpose of these funds is described under the accounting policy 'Accounting for capital grants and fixed asset funds'.

24 Ultimate controlling party

The charity is under the control of its legal members.

YMCA Taunton

Detailed analysis of income and expenditure for the year ended 31 August 2019 as required by the SORP 2015

This analysis is classsified by conventional nominal descriptions and not by activity.

25 Donations and Legacies

	Current year Unrestricted Funds 2019 £	Current year Restricted Funds 2019 £	Current year Endowment Funds 2019 £	Current year Total Funds 2019 £	Prior Year Total Funds 2018 £
Donations and gifts from individuals					
Small donations individually less than £1000	743	-	-	**743**	1,170
Total donations and gifts from individuals	**743**	**-**	**-**	**743**	**1,170**
Revenue grants from government and public bodies					
Youth Investment Fund	-	41,000	-	**41,000**	49,796
Lottery Award	-	-	-	**-**	8,292
Total public sector revenue grants	**-**	**41,000**	**-**	**41,000**	**58,088**
Revenue grants and donations from non public bodies					
Small grants individually less than £1000	500	500	-	**1,000**	-
Will Youth Social Action	-	-	-	**-**	4,832
Somerset Community Foundation	200	1,452	-	**1,652**	2,750
Taunton Deane Borough Council	-	-	-	**-**	1,000
Somerset County Council	-	-	-	**-**	500
YMCA England and Wales Movement Trust	-	-	-	**-**	2,856
Heard Woodland Trust	-	-	-	**-**	1,200
Douglas Wood Charity	-	-	-	**-**	1,514
National Lottery	-	-	-	**-**	1,600
Learning through Landscapes	-	9,065	-	**9,065**	-
Beyond our Rooftops	-	1,500	-	**1,500**	-
Nationwide	5,000	-	-	**5,000**	-
SW YMCA	-	2,120	-	**2,120**	-
Total private sector revenue grants	**5,700**	**14,637**	**-**	**20,337**	**16,252**
Membership subscriptions as donations	-	-	-	-	2,481
Total Donations and Legacies A1	**6,443**	**55,637**	**-**	**62,080**	**77,991**

YMCA Taunton

Detailed analysis of income and expenditure for the year ended 31 August 2019 as required by the SORP 2015

YMCA Taunton

Detailed analysis of income and expenditure for the year ended 31 August 2019 as required by the SORP 2015

26 Income from charitable activities - Trading Activities

	Current year Unrestricted Funds 2019 £	Current year Restricted Funds 2019 £	Current year Endowment Funds 2019 £	Current year Total Funds 2019 £	Prior Year Total Funds 2018 £
Primary purpose and ancillary trading					
Youth Club and Sports Activities	53,027	-	-	**53,027**	45,497
Pre-School	147,898	-	-	**147,898**	148,705
Letting of property for charitable purposes	40,174	-	-	**40,174**	41,920
Total Primary purpose and ancillary trading	**241,099**	**-**	**-**	**241,099**	**236,122**

27 Total Income from charitable activities

		Current year Unrestricted Funds £ 2019	Current year Restricted Funds £ 2019	Current year Endowment Funds £ 2019	Current year Total Funds £ 2019	Prior Year Total Funds £ 2018
Total income from charitable trading		241,099	-	-	**241,099**	236,122
Total from charitable activities	**A2**	**241,099**	**-**	**-**	**241,099**	**236,122**

28 Income from other, non charitable, trading activities

		Current year Unrestricted Funds 2019 £	Current year Restricted Funds 2019 £	Current year Endowment Funds 2019 £	Current year Total Funds 2019 £	Prior Year Total Funds 2018 £
Car Parking Income		1,709	-	-	**1,709**	2,068
Income from fundraising events		2,814	-	-	**2,814**	934
Canteen Sales		3,034	-	-	**3,034**	1,900
Total from other activities	**A3**	**7,557**	**-**	**-**	**7,557**	**4,902**

YMCA Taunton

Detailed analysis of income and expenditure for the year ended 31 August 2019 as required by the SORP 2015

29 Investment income

		Current year Unrestricted Funds 2019 £	Current year Restricted Funds 2019 £	Current year Endowment Funds 2019 £	Current year Total Funds 2019 £	Prior Year Total Funds 2018 £
Bank Interest Receivable		160	-	-	**160**	48
Total investment income	**A4**	**160**	**-**	**-**	**160**	**48**

30 Expenditure on charitable activities - Charitable trading

		Current year Unrestricted Funds 2019 £	Current year Restricted Funds 2019 £	Current year Endowment Funds 2019 £	Current year Total Funds 2019 £	Prior Year Total Funds 2018 £
Lettings		-	-	-	**-**	4,181
Youth Club Expenses		(15,255)	58,751	-	**43,496**	50,024
Pre School Expenses		123,747	500	-	**124,247**	121,566
Total charitable trading costs	**B2b**	**108,492**	**59,251**	**-**	**167,743**	**175,771**

31 Support costs for charitable activities

	Current year Unrestricted Funds 2019 £	Current year Restricted Funds 2019 £	Current year Endowment Funds 2019 £	Current year Total Funds 2019 £	Prior Year Total Funds 2018 £
Employee costs not included in direct costs					
Salaries - Administrative staff	58,949	-	-	**58,949**	58,310
Defined contribution pension cost - administrative staff	3,405	-	-	**3,405**	-
Employers' NI - Administrative staff	367	-	-	**367**	-
Training and welfare - staff	510	1,500	-	**2,010**	-
Employers NI Allowance	(3,000)	-	-	**(3,000)**	-
Travel and subsistence - staff	639	-	-	**639**	-
Premises Expenses					
Licence fees payable	717	-	-	**717**	-
Rates and water charges	4,237	-	-	**4,237**	-
Light heat and power	10,038	-	-	**10,038**	15,565
Cleaning and waste management	10,263	-	-	**10,263**	12,761
Premises repairs, renewals and	8,054	2,552	-	**10,606**	-
Property insurance	4,604	-	-	**4,604**	-

Detailed analysis of income and expenditure for the year ended 31 August 2019 as required by the SORP 2015

Administrative overheads					
Telephone, fax and internet	2,491	-	-	**2,491**	5,930
Postage	47	-	-	**47**	-
Stationery and printing	897	-	-	**897**	-
Hire of equipment	754	-	-	**754**	-
Advertising and marketing	84	-	-	**84**	-
Sundry expenses	3,971	-	-	**3,971**	1,339
Clothing	522	-	-	**522**	-
Professional fees paid to advisors other than the auditor or examiner					
Accountancy fees other than examination or audit fees	2,616	-	-	**2,616**	-
Consultancy fees	620	-	-	**620**	-
Other legal and professional	7,302	-	-	**7,302**	-
Affiliation Fees	1,657	-	-	**1,657**	-
Financial costs					
Bank charges	810	-	-	**810**	605
Depreciation & Amortisation in total	5,958	6,254	-	**12,212**	13,587
Bank interest payable	57	-	-	**57**	-
Support costs before reallocation	**126,569**	**10,306**	**-**	**136,875**	**108,097**
Total support costs	**126,569**	**10,306**	**-**	**136,875**	**108,097**

The basis of allocation of costs between activities is described under accounting policies

32 Other Expenditure - Governance costs

	Current year Unrestricted Funds 2019 £	Current year Restricted Funds 2019 £	Current year Endowment Funds 2019 £	Current year Total Funds 2019 £	Prior Year Total Funds 2018 £
Independent Examiner's fees	2,000	-	-	**2,000**	2,738
Total Governance costs	**2,000**	**-**	**-**	**2,000**	**2,738**

33 Total Charitable expenditure

		Current year Unrestricted Funds 2019 £	Current year Restricted Funds 2019 £	Current year Endowment Funds 2019 £	Current year Total Funds 2019 £	Prior Year Total Funds 2018 £
Total charitable trading costs	**B2b**	108,492	59,251	-	**167,743**	175,771
Total support costs	**B2d**	126,569	10,306	-	**136,875**	108,097
Total Governance costs	**B2e**	2,000	-	-	**2,000**	2,738
Total charitable expenditure	**B2**	**237,061**	**69,557**	**-**	**306,618**	**286,606**

YMCA Taunton

Activity analysis of Income and expenditure for the for the year ended 31 August 2019

This analysis is classsified by activity and not by conventional nominal descriptions.

34 Analysis of income by activity

	SOFA ref	2019	2018
		£	-
Activity			
Income from charitable activities			
Lettings		40,174	**41,920**
Youth Club and Sports Activities		53,027	**45,497**
Pre School		147,898	**148,705**
Total Income from charitable activities	**A2**	**241,099**	**236,122**
Income from other, non charitable, trading activities			
Fundraising activities		**2,814**	**934**
Canteen Sales		**3,034**	**1,900**
Car Park		**1,709**	**2,068**
Total Income from other, non charitable, trading activities	**A3**	**7,557**	**4,902**
Summary of Total Income, including the items above			
Charitable activities	**A2**	241,099	236,122
Other activities	**A3**	7,557	4,902
Donations & Legacies	**A1**	62,080	77,991
Investment income	**A4**	160	48
Total income as shown in the SOFA	**A**	**310,896**	**319,063**
Categories of income			
Income from exchange transactions		310,896	319,063

35 Analysis of charitable expenditure by activity

Activity	**Direct costs**	**Support costs**	**Grant funding of activities**	**Total**	**Total**
	2019	**2019**	**2019**	**2019**	**2018**
	£	**£**	**£**	**£**	**£**
Lettings					
Direct costs	-	-	-	**-**	4,181
Employee costs not included in direct cos	-	10,453	-	**10,453**	9,762
Premises expenses	-	6,782	-	**6,782**	4,854
Administrative overheads	-	1,469	-	**1,469**	1,217
Professional fees	-	2,044	-	**2,044**	-
Financial costs	-		-	**-**	1,759
Total Lettings	**-**	**20,748**	**-**	**20,748**	**21,773**

YMCA Taunton

Activity analysis of Income and expenditure for the for the year ended 31 August 2019

	Direct costs	Support costs	Grant funding of activities	Total	Total
	2019	2019	2019	2019	2018
	£	£	£	£	£
Youth Club and Sports Activities					
Charitable trading costs	43,496	-	-	**43,496**	50,024
Employee costs not included in direct cos	-	13,428	-	**13,428**	9,897
Premises expenses	-	8,712	-	**8,712**	4,696
Administrative overheads	-	1,887	-	**1,887**	1,233
Professional fees	-	2,626	-	**2,626**	-
Financial costs	-	2,816	-	**2,816**	1,812
Total Youth Club and Sports Activities	**43,496**	**29,469**	**-**	**72,965**	**67,662**

	Direct costs	Support costs	Grant funding of activities	Total	Total
	2019	2019	2019	2019	2018
	£	£	£	£	£
Pre School					
Charitable trading costs	124,247	-	-	**124,247**	125,227
Employee costs not included in direct cos	-	38,488	-	**38,488**	38,651
Premises expenses	-	24,971	-	**24,971**	18,776
Administrative overheads	-	5,409	-	**5,409**	4,819
Professional fees	-	7,525	-	**7,525**	-
Financial costs	-	8,071	-	**8,071**	6,960
Total Pre School	**124,247**	**84,464**	**-**	**208,711**	**194,433**

Summary of charitable costs by activity

	Direct costs	Support costs	Grant funding of activities	Total	Total
	2019	2019	2019	2019	2018
	£	£	£	£	£
Total Lettings	-	20,748	-	**20,748**	21,773
Total Youth Club and Sports Activities	43,496	29,469	-	**72,965**	67,662
Total Pre School	124,247	84,464	-	**208,711**	194,433
Total Governance costs as detailed in Note 32	-	2,000	-	**2,000**	2,738
Total charitable expenditure	**167,743**	**136,681**	**-**	**304,424**	**286,606**

The basis of allocation of costs between activities is described under accounting policies. Shared expenditure is allocated in proportion to income generated by each activity.

The breakdown of this expenditure by type of spending (ie nominal classification) is detailed in note 33

Activity analysis of Income and expenditure for the for the year ended 31 August 2019

Analysis of support and governance costs by charitable activities

Activity	Governance	Finance	Human Resources	Other Overheads	Total
Lettings	335	-	10,453	10,295	21,083
Youth Club and Sports Activities	431	2,816	13,428	13,225	29,900
Pre School	1,234	8,071	38,488	37,905	85,698
Grand Total	2,000	10,887	62,369	61,425	136,681

36 Analysis of non charitable expenditure by activity

Activity

Governance costs	Governance costs 2019 £	Governance costs 2018 £
Other Expenditure - Governance costs as detailed in Note 32	2,000	2,738

The breakdown of this expenditure by type of spending (ie by nominal classification and by fund) is detailed in note 0

37 Carrying value of work in progress analysed between activities

	2019 £	2018 £
Other non charitable activities	**100**	**100**