YMCA TAUNTON

Reports & Accounts

31st August 2025

YMCA Taunton
Lisieux Way
Taunton
Somerset
TA1 2LB

ymcataunton.co.uk
Registered charity number: 1152585

Here for young people
Here for communities
Here for you

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

OUR YEAR IN NUMBERS 24/25

1209 YOUTH CLUB Interactions

603 Session interactions with our young carers

We supported **56** YOUNG CARERS

112 Seasonal gifts were given to our young carers

We provided **340** Safe Holiday Spaces

We provided **860** Children's Hot Meals

7334 COMMUNITY MEALS

4544 Young People **INTERACTIONS**

Youth Clubs, Groups, Holiday Activities, HAF and Sports

2498 Cook at home meals

5 COMMUNITY PANTRY EVENTS helped to feed **300+** Families

13% increase in the total number of **Young Carers** we support

13%

PRESCHOOL

49 Children Educated

28,729 Preschool Education Hours

24 Different sports and weekly classes for all ages

1605 Adult Sport Sessions

474 Sport Sessions for Young People

Day Support

117 hours We provided space for adults with learning disabilities to receive support.

Alt Education

625 hours We provided space for alternative education provision.

Events

11 We held 11 events that were open to the whole community to enjoy.

19 Staff | 29 Volunteers | 6 Corporate Partners | 2 Community Cooks | 3 Mental Health First Aiders | 1 ASIST Caregiver

INCOME	EXPENDITURE
£369,202	£371,776

15% increase in net turnover

15%

150 People Supported with the GDN Project

Advice, information and support as part of this collaborate cost of living project.

YMCA Taunton

Report and accounts for the year ended 31 August 2025

Contents

Report of the Trustees

Year Ended 31st August 2025

Welcome to the Annual report for YMCA Taunton

The trustees present their report with the financial statements of the charity YMCA Taunton for the year ended 31st August 2025. 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 2022). 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 and 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 all religious faiths and beliefs. The trustees have had regard to the Charity Commission's guidance on public benefit, in managing the activities of the charity.

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.

As a small charity, we feel we are more in touch with our local community and able to react quickly when situations and problems arise. As a member of a National Federation however, we also benefit from the extensive lobbying work carried out by the National Policy and Research Centre and through access to data that this centre is able to provide.

To achieve our objectives, we focus on providing opportunity and challenge to young people within a safe and supportive environment, through four key areas of work:

- Family work - We deliver a range of family services, including a preschool and holiday clubs.
- Support and advice - We support young people during 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 well-being across a range of programmes and individual tailored work.

The year saw the continued delivery of our transformational Youth Investment Fund programme following the award of £2.1 million funding through the Department for Culture, Media and Sport. This investment, delivered across multiple years, has enabled significant improvements to our facilities and services and will provide lasting benefits for young people in our community for many years to come.

This funding has enabled us to renovate our facility, adding an extra 230m2 of space which will enable us to extend our youth service offer to over 270 young people per week. The refurbishment however, did create major operational issues which impacted the level and depth of the service we were able to provide our local community. Despite the disruption bought about by the building work throughout the year, the charity was still able to deliver 474 sport sessions with young people through for instance Judo, Parkour, and Kickboxing. Over 1500 interactions also occurred through attendance at our youth club and during holiday club activities. In addition, the charity has interacted with young carers on 603 occasions and provided 340 Safe Holiday spaces. Our Preschool provided early years education for 49 young children, and space was allocated to partner organisations to facilitate 742 hrs of alternative education and support for young adults with learning disabilities. To support our local community through difficult times, 860 hot meals were provided to children in the local area together with over 340 children's breakfasts. Our community pantry also provided 7334 free meals together and 2498 "take and make" meal solutions.

Raising funds to support charitable activities

To deliver our core objectives, to support and nurture the development of young people, YMCA Taunton raises funds through grants and room hire and through the income generated from a range of 24 different Sports and Fitness Classes including Badminton, Basketball, Football, Parkour, Judo and Kickboxing. In addition our new climbing wall will be available from winter 2025. Activities to improve strength, balance and flexibility, focused predominantly on adults over 50, are also provided including Aerobics, Short Tennis and Table Tennis.

Overall business income, excluding the grant provided through the Youth Investment Fund (£1,623,607), for the year ending 31st August 2025 was £369,202. This was an increase on the previous year, (excluding the 2024 grant from the Youth Investment Fund - £227,922) of £47,706 or 14.84%. Operating costs were kept to manageable levels, however the cost to provide our charitable services whilst conducting a major refit, resulted in a slight short fall (loss) in the year of £2574. Notwithstanding this small deficit, unrestricted funds increased during the year and the charity maintained a strong cash position.

The Trustees would like to thank everyone who supported YMCA Taunton through fundraising activities during the year. From local businesses and community partners to those attending events, making donations or contributing through collection pots, every contribution has helped us continue our work with children, young people and families across our community. We are particularly grateful to Pophams Saddlery, Arty Rugs, Bargain Buys Taunton, its customers and all those who supported our bingo events and other fundraising initiatives.

Along with fund-raising activities, Grants and Donations are also an important source of income.

In addition to our 6 corporate partners (ASDA, Marks and Spencer, Lidl, Sainsburys, Morrisons and Co-op) we would also like to acknowledge and thank our sponsors for their financial assistance in funding a variety of different initiatives:

- **Kings College**
- **Pophams Saddlery**
- **Legacy Paul Harper**
- **Somerset Community Foundation**
- **Ridge & Partners**
- **YMCA England & Wales**
- **Tesco Stronger Starts**
- **High Sherriff**
- **Taunton Town Council**
- **Somerset Council**
- **Citizens**
- **YMCA England & Wales Cadent Gas Distribution Network**
- **Youth Investment Fund funded by the UK Government. With thanks to the Department of Culture, Media and Sport and the fund's delivery partners: Social Investment Business**

Financial Management

All financial matters and policies are regularly reviewed by managers and the board of trustees and we continue to look for opportunities to increase our income and manage cash flow. The trustees consider the financial performance by the charity during the year to have been Satisfactory. The association has clear and robust financial policies in relation to expenditure and the security of the associations assets. All financial matters and policies are regularly reviewed by the board of trustees. Despite the significant increase in activity associated with the Youth Investment Fund programme, the charity remained financially stable throughout the year. Cash balances remained strong, unrestricted funds increased and the Board remains confident in the charity's ability to continue as a going concern whilst pursuing future growth and development opportunities. This financial report was approved by the board of trustees at the Annual General Meeting on 23rd June 2026**.**

Reserves Policy

YMCA Taunton's Reserves Policy sets out to maintain sufficient levels 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 and Restricted Funds. In order to make a judgement on the level of reserves 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. Whilst current free reserves remain below the Board's long-term aspiration, they continue to provide a solid foundation from which to manage risk and support future development. The Board are committed to building reserves up which currently stand as:

- Restricted Revenue Funds: £55,508
- Endowment Revenue Funds: £105
- Designated Funds: £93,035
- Funds available for the general purposes of the charity:
  - Unrestricted Revenue Funds: £243,000
  - Including Free Reserves £162,556

Volunteers Contribution

I would like to extend my sincere thanks to the many volunteers who supported YMCA Taunton. During the year, 29 volunteers contributed more than 1,300 hours of their time to the charity. Using the National Living Wage applicable during the reporting period, this represents a contribution valued at over £16,000.

Trustees collectively contributed many additional hours throughout the year through governance, strategic planning, project oversight and attendance at meetings, all on a voluntary basis and without remuneration.

Our volunteers bring a wealth of skills, experience and commitment to the organisation, helping us to enhance our services, strengthen our governance and extend our reach within the community. On behalf of the Board, I would like to thank every volunteer for their generosity, dedication and continued support.

I would also like to recognise the commitment of our staff team, many of whom willingly contribute additional time to support events and activities throughout the year. Their dedication to YMCA Taunton and the people we serve is greatly appreciated.

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. These records are sufficient to show and explain the charity's transactions and enable them to ensure that their 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 individuals 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 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 activities for the year. The association will continue in their efforts to increase income and manage cash flow, whilst maximising the impact of activities on the young people in the Taunton Deane area, and support residents of all ages within the local community.

Whilst the investment provided will significantly increase the scope and reach of our charitable activities, the refurbishment process would not have progressed without the support of the team, our employees, our volunteers and trustees. Managing to maintain the service we provided was not easy and your hard work, understanding and perseverance throughout the year was very much appreciated. With this work behind us, with your help the charity will continue to grow bringing meaningful change to young people within our catchment area. Thank you for your efforts.

Dr Nick Low

Chair

Registered Charity number:

1152585

Principal address:

Lisieux Way

Taunton

Somerset

TA1 2LB

Trustees

Z. Coulson (Vice Chair)

A. Winch

G. Le Piquet

The following persons served as Trustees during the year ended 31st August 2025:

N. Low (Chair)

Z. Coulson (Vice Chair)

A. Winch

G. Le Piquet

Independent examiner

Accounts prepared by:

Karen Nobes BA (hons), ACMA, CTA

Polden Accountants Ltd

Poplar Farm

Burtle Road

Burtle

Somerset

TA7 8NB

Chief Executive Officer's Report

Year Ended 31 August 2025

The 2024/25 year has been one of the most significant in YMCA Taunton's recent history.

It has been a year of transformation, challenge, resilience and opportunity, laying the foundations for a stronger and more sustainable future for the charity and the communities we serve.

Throughout the year our focus remained firmly on supporting children, young people and families across Taunton and the surrounding area. Whilst much of our attention was understandably directed towards the delivery of the Youth Investment Fund (YIF) project, our commitment to providing high-quality services and opportunities for our community never wavered.

Following the award of £2.1 million through the Youth Investment Fund, funded by the Department for Culture, Media and Sport and delivered through the Social Investment Business partnership, work commenced on a major refurbishment and extension of our community centre. This investment represents the largest single capital project undertaken by YMCA Taunton and will create lasting benefits for generations of young people and families. The project has delivered significant improvements to our facilities, including increased space, enhanced accessibility, modernised infrastructure and new opportunities for youth work, sport, health and wellbeing, training and community engagement.

Whilst the project is ultimately about creating better opportunities for young people, the journey to achieve this was not without challenge. During much of the year, the majority of YMCA centre staff operated from a temporary 20-foot shipping container located in the car park. Working conditions were basic and often difficult, with staff adapting to limited facilities and significant disruption whilst continuing to deliver services to the community. Despite these challenges, our team remained focused, professional and determined to ensure that support remained available to those who needed it most.

The commitment shown by our staff throughout this period cannot be overstated. Their resilience, adaptability and unwavering dedication enabled YMCA Taunton to continue delivering services whilst simultaneously managing one of the largest projects in the charity's history. I would like to place on record my sincere appreciation for their professionalism and commitment throughout a demanding and often challenging year.

I would also like to recognise the patience, understanding and encouragement shown by the children, young people, families, partners and community groups who continued to engage with us throughout the refurbishment programme. Their support reinforced the importance of the services we provide and demonstrated the strength of the relationships that YMCA Taunton has built within its community.

Our thanks also extend to Wrencon Ltd, our principal contractor, whose professionalism, flexibility and collaborative approach were instrumental in the successful delivery of the project. Throughout the programme they demonstrated a genuine understanding of the operational requirements of a working charity and worked with us to minimise disruption wherever possible. Their support helped ensure that services could continue alongside construction activity and contributed significantly to the success of the project.

Despite the challenges associated with the refurbishment programme, YMCA Taunton continued to deliver a broad range of services and activities throughout the year. Across all areas of the charity, thousands of interactions were recorded with children, young people and families, reflecting both the continued demand for our services and the dedication of our staff, volunteers and partners. A summary of the charity's impact and key performance indicators for the year can be found within the Impact in Numbers section of this report.

Our preschool continued to perform strongly throughout the year and remains an important part of YMCA Taunton's work with children and families. Building on the positive outcomes of its recent Ofsted inspection, the team maintained a high-quality, inclusive and nurturing environment that supports children to learn, develop and thrive.

Whilst overall child numbers remained broadly consistent with the previous year, income increased through effective management of occupancy, session planning and the allocation of funded hours. This reflects a strong understanding that long-term sustainability is influenced not only by the number of children attending, but also by ensuring that available places and funded provision are managed effectively to meet both the needs of families and the financial requirements of the setting.

This achievement is particularly noteworthy given the increasing complexity of needs within the early years sector. The preschool continues to support a significant number of children with special educational needs and disabilities, requiring enhanced levels of support, partnership working and specialist expertise. I am extremely proud of the dedication, professionalism and compassion demonstrated by the preschool team in ensuring that every child is given the opportunity to reach their full potential.

The preschool's success during the year is testament to the skill and commitment of the team, whose focus on quality, inclusion and effective management has enabled the provision to remain both impactful and financially sustainable.

Volunteers remain an essential part of YMCA Taunton. During the year, 29 volunteers, including members of our Board of Trustees, contributed more than 1,300 hours in support of our work. Their contribution covered a wide range of activities including events, photography, videography, information technology, public relations, hospitality, youth activities and practical support across the organisation. Based on the National Living Wage applicable during the reporting period, this contribution was valued at more than £16,000. We are deeply grateful for the commitment, expertise and generosity that our volunteers bring to the charity.

We are equally grateful to our many supporters, donors, funders and local businesses who have contributed to our fundraising efforts throughout the year. Whether through attending events, making donations, supporting fundraising initiatives or contributing through collection pots and community campaigns, every contribution has helped us continue our work and extend our reach within the community.

I would also like to thank our Board of Trustees for their continued guidance, oversight and support throughout a period of significant organisational change. Their commitment, expertise and willingness to provide challenge and strategic direction have been invaluable during one of the most ambitious periods in the charity's history.

Financially, the charity remained stable throughout a year of exceptional activity. The financial statements reflect a significant increase in both income and expenditure, primarily due to the phased delivery of the multi-year Youth Investment Fund programme. This should be viewed as a transformational investment project rather than a permanent increase in normal operating activity. Despite the scale of work undertaken, the charity maintained a strong cash position and healthy unrestricted reserves, providing a solid platform from which to continue developing services and responding to future opportunities.

One of the most important outcomes of the Youth Investment Fund programme extends beyond the physical improvements to our facilities. Through the support available alongside the capital investment, YMCA Taunton has been able to strengthen its organisational capacity, recruit new staff, develop leadership capability, invest in systems and processes and undertake significant staff training and development. The programme has helped us build new skills, expertise and confidence across the organisation, leaving a lasting legacy that will benefit the charity long after the building works have been completed.

As a result, YMCA Taunton is emerging from this period not only with improved facilities, but also with a stronger, more capable and more resilient organisation. The knowledge, experience and capacity developed through the programme will support future sustainability, strengthen governance and place us in a better position to respond to the changing needs of our community.

Whilst the Youth Investment Fund investment has transformed our facilities, it is important to recognise the scale of the challenge that the project sought to address. At the point the funding application was developed, the building required substantial investment to secure its long-term future. By the time construction commenced, several years had elapsed and the construction sector had experienced unprecedented increases in labour and material costs, significantly exceeding normal inflationary pressures.

Through careful planning, strong project management and effective partnership working, we successfully delivered the core objectives of the programme and achieved the outcomes that we set out to deliver. However, as is often the case with the refurbishment of older buildings, additional works and unforeseen issues emerged during the project. Whilst contingency funding was built into the programme and supplemented by investment from the charity's own reserves, the project has not addressed every aspect of the building that we would ultimately wish to improve.

As a result, there remain areas of the centre that will require further refurbishment and investment in the years ahead. Whilst these areas do not affect the safe operation of the building or the delivery of services, completing this work remains an important objective as we seek to ensure that the entire facility reflects the same high standard as the newly refurbished spaces. We view this not as a shortcoming of the project, but as the next stage in a longer-term programme of investment that will continue to strengthen YMCA Taunton's ability to serve the community for many years to come.

Looking ahead, our focus will be on maximising the benefits of the investment that has been made. The enhanced facilities provide opportunities to expand our youth offer, develop new programmes, strengthen partnerships and increase our impact. We recognise that achieving this will require continued investment in people as well as buildings. New services and activities cannot be introduced overnight and we expect the coming year to bring both opportunities and challenges as we build participation, develop programmes and realise the full potential of our facilities.

As we reflect on the year, one theme stands out above all others: partnership. The achievements of the past year have been made possible through the combined efforts of our staff, volunteers, trustees, service users, partners, funders, supporters and contractors. Together, we have delivered far more than a building project.

Whilst the refurbishment has transformed our physical environment, its true legacy extends far beyond bricks and mortar. It has strengthened relationships, increased organisational capacity, developed skills, created opportunities and established a platform from which YMCA Taunton can continue to grow and increase its impact for many years to come.

The year has not been without challenge, but it has placed YMCA Taunton in a stronger position for the future. With enhanced facilities, committed people and a clear focus on our charitable purpose, we are well placed to continue helping children, young people and families to belong, contribute and thrive.

Clare Langley
Chief Executive Officer

Report of the Independent Examiner to the Trustees of the charity on the accounts for the year ended 31 August 2025

I report to the Trustees on my examination of the financial statements of the charity on pages 13 to 37 for the year ended 31 August 2025 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 October 2018 and applicable to all accounting periods beginning on or after 1st January 2019), (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 19.

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

As described on page 7, 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 have applied for, and been granted a dispensation under Regulation 34(3)(b) of the Charities (Accounts and Reports) Regulations 2008. This dispensation from the audit requirtements of section 144(2) permits an independent examination in place of an audit for this particular financial year.

Having satisfied myself that the financial statements are not required to be audited as a result of the dispensation, 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 Accountants, 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 2025 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 Accountants;

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 October 2018 and applicable to all accounting periods beginning on or after 1st January 2019), (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 Accountants

Poplar Farm
Burtle Road
Burtle
Somerset
TA7 8NB

This report was signed on 12 February 2026

YMCA Taunton - Statement of Financial Activities for the year ended 31 August 2025

Statement of Financial Activities for the year ended 31 August 2025

	SORP Ref	Current year Unrestricted Funds	Current year Restricted Funds	Current year Endowment Funds	Current year Total Funds	Prior Year Total Funds
		2025	2025	2025	2025	2024
		£	£	£	£	£
Income & Endowments from:						
Donations & Legacies	A1	31,167	1,643,548	-	**1,674,715**	252,675
Charitable activities	A2	300,192	-	-	**300,192**	278,939
Other trading activities	A3	7,067	-	-	**7,067**	7,840
Investments	A4	10,835	-	-	**10,835**	9,479
Other	A5	-	-	-	**-**	485
Total income	**A**	**349,261**	**1,643,548**	**-**	**1,992,809**	**549,418**
Expenditure on:						
Charitable activities	B2	309,908	1,685,475	-	**1,995,383**	547,749
Total expenditure	**B**	**309,908**	**1,685,475**	**-**	**1,995,383**	**547,749**
Net income for the year		**39,353**	**(41,927)**	**-**	**(2,574)**	**1,669**
Net income after transfers	**A-B-C**	**39,353**	**(41,927)**	**-**	**(2,574)**	**1,669**
Net movement in funds		**39,353**	**(41,927)**	**-**	**(2,574)**	**1,669**
Reconciliation of funds:-	**E**					
Total funds brought forward		296,679	97,435	105	**394,219**	392,550
Total funds carried forward		**336,032**	**55,508**	**105**	**391,645**	**394,219**

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 the prior year transactions were unrestricted items, and no further analysis is required

All activities derive from continuing operations

The notes attached on pages 19 to 37 form an integral part of these accounts.

YMCA Taunton - Statement of Financial Activities for the year ended 31 August 2025

	SORP Ref	Prior Year Unrestricted Funds 2024 £	Prior Year Restricted Funds 2024 £	Prior Year Endowment Funds 2024 £	Prior Year Total Funds 2024 £
Income & Endowments from:					
Donations & Legacies	A1	252,675	-	-	**252,675**
Charitable activities	A2	278,939	-	-	**278,939**
Other trading activities	A3	7,840	-	-	**7,840**
Investments	A4	9,479	-	-	**9,479**
Other	A5	485	-	-	**485**
Total income	**A**	549,418	-	-	**549,418**
Expenditure on:					
Raising funds	B1	-	-	-	**-**
Charitable activities	B2	547,749	-	-	**547,749**
Other	B3	-	-	-	**-**
Tax on surplus on ordinary activiti	B3	-	-	-	**-**
Other taxation	B3	-	-	-	**-**
Total expenditure	**B**	**547,749**	**-**	**-**	**547,749**
Net gains on investments	B4	-	-	-	-
Net income for the year		1,669	-	-	1,669
Transfers between funds	**C**	-	-	-	**-**
Net income after transfers		1,669	-	-	1,669
Net movement in funds		**1,669**	**-**	**-**	**1,669**
Reconciliation of funds:-	**E**				
Total funds brought forward		295,010	97,435	105	**392,550**
Total funds carried forward		**296,679**	**97,435**	**105**	**394,219**

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 19 to 37 form an integral part of these accounts.

YMCA Taunton - Statement of Financial Activities for the year ended 31 August 2025

YMCA Taunton - Resources applied in the year ended 31 August 2025 towards fixed assets for Charity use:-

	2025	2024
	£	£
Funds generated in the year as detailed in the SOFA	(2,574)	1,669
Net resources available to fund charitable activities	**(2,574)**	**1,669**

The notes attached on pages 19 to 37 form an integral part of these accounts.

YMCA Taunton - Statement of Financial Activities for the year ended 31 August 2025

Movements in revenue and capital funds for the year ended 31 August 2025

Revenue accumulated funds

	Unrestricted Funds 2025 £	Restricted Funds 2025 £	Endowment Funds 2025 £	Total Funds 2025 £	Last year Total Funds 2024 £
Accumulated funds brought forward	296,679	97,435	105	394,219	**392,550**
Recognised gains and losses before transfers	39,353	(41,927)	-	(2,574)	1,669
	336,032	**55,508**	**105**	**391,645**	**394,219**
Closing revenue funds	**336,032**	**55,508**	**105**	**391,645**	**394,219**

Designated revenue funds included within the unrestricted funds above

	Total Funds 2025 £	Last year Total Funds 2024 £
At 1 September	93,035	113,035
Transfer (to)/from revenue accumulated funds	-	(20,000)
At 31 August	93,035	93,035

The purposes for which these funds have been designated are described in Note 21 to the accounts.

Summary of funds	Unrestricted and Designated funds 2025 £	Restricted Funds 2025 £	Endowment Funds 2025 £	Total Funds 2025 £	Last Year Total Funds 2024 £
Revenue accumulated funds	242,997	55,508	105	**298,610**	301,184
Revenue designated funds	93,035	-	-	**93,035**	93,035
Total funds	**336,032**	**55,508**	**105**	**391,645**	**394,219**

The notes attached on pages 19 to 37 form an integral part of these accounts.

YMCA Taunton - Statement of Financial Activities for the year ended 31 August 2025

YMCA Taunton
Income and Expenditure Account for the year ended 31 August 2025 as required by the Companies Act 2006

	2025	2024
	£	£
Income		
Income from operations	1,981,974	539,454
Investment income		
Interest receivable	10,835	9,479
Other operating income	-	485
Gross income in the year before exceptional items	**1,992,809**	**549,418**
Gross income in the year including exceptional items	**1,992,809**	**549,418**
Expenditure		
Charitable expenditure, excluding depreciation and amortisation	1,985,947	540,313
Depreciation and amortisation	5,436	5,436
Governance costs	4,000	2,000
Realised losses on disposals of social investments which are programme related	-	-
Total expenditure in the year	**1,995,383**	**547,749**
Net income before tax in the financial year	**(2,574)**	**1,669**
Tax on surplus on ordinary activities	-	-
Net income after tax in the financial year	**(2,574)**	**1,669**
Retained surplus for the financial year	**(2,574)**	**1,669**

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 19 to 37 form an integral part of these accounts.

YMCA Taunton - Balance Sheet as at 31 August 2025

	Note	SORP Ref		2025		2024
				£		£
Fixed assets		A				
Tangible assets	10	A2		80,444		85,880
Current assets		B				
Stocks		B1	100		100	
Debtors	12	B2	112,034		42,585	
Cash at bank and in hand		B4	515,034		564,581	
Total current assets			627,168		607,266	
Creditors: amounts falling due within one year	13	C1	(315,967)		(298,927)	
Net current assets				311,201		308,339
The total net assets of the charity				**391,645**		**394,219**

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

	Note	SORP Ref		2025		2024
Endowment funds						
Endowment Revenue Funds	19	D1	105		105	
				105		105
Restricted funds						
Restricted Revenue Funds	19	D2	55,508		97,435	
				55,508		97,435
Unrestricted Funds						
Unrestricted Revenue Funds	19	D3	242,997		203,644	
				242,997		203,644
Designated Funds						
Designated Revenue Funds	19	D3	93,035		93,035	
				93,035		93,035
Total charity funds				**391,645**		**394,219**

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 12.

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.

Mr Nicolas Low

Trustee

Approved by the board of trustees on 12 February 2026

The notes attached on pages 19 to 37 form an integral part of these accounts.

YMCA Taunton

Notes to the Accounts for the year ended 31 August 2025

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 October 2018 and applicable to all accounting periods beginning on or after 1st January 2019), (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 October 2018 and applicable to all accounting periods beginning on or after 1st January 2019), (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.

All income and expenses have been included in the accounts in so far as they can be measured with reasonable accuracy and there is a fair expectation of their value and certainty.

Going Concern

The charitable activities are entirely dependent on continuing grant aid and voluntary donations as well as trading revenues. As a consequence, the going concern basis is dependent on the future flow of these uncertain funding streams. Accordingly, the Trustees have obtained forecasts and, after reviewing the financial forecasts for future periods to 31st August 2027, the Trustees are satisfied that, at the time of approving the financial statements, it is appropriate to adopt the going concern basis in preparing the financial statements. Other than these matters, the Trustees are not aware of any material uncertainites about the charity's ability to continue as a going concern.

Risks and future assumptions

The charity is a public benefit entity.

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.

Dividends are accrued when the shareholder's right to receive payment is established.

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.

The basis for apportionment, which is consistently applied, and proportionate to the circumstances, is :-

Staffing - on the basis of time spent in connection with any particular activity.

Premises related costs - on the proportion of income generated.

Non specific support costs - on the proportion of income generated.

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 Note6.

Policies relating to assets, liabilities and provisions and other matters.

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.

Accounting for capital grants and fixed asset funds.

Gifts of tangible fixed assets or grants of a capital nature, given for the purposes of acquiring specific assets to be fully utilised in the furtherance of the objects of the charity, are credited to fixed asset funds after the donated asset has been received or sums have been properly expended on the restricted purpose.

Where the terms of the gift require the charity to hold the asset on an ongoing basis for a specific purpose, then the fixed asset fund so created is categorised as a restricted fixed asset fund, and the relevant restrictions are noted in the fixed asset note 10.

Where the terms of the gift are met once the asset is acquired, so allowing the charity to use the asset on an unrestricted basis, including the right to receive the proceeds of any future sale of the asset on an unrestricted basis, then the fixed asset fund so created is categorised as a designated fixed asset fund.

When assets are acquired for the furtherance of the charity's objects, utilising the charity's own unrestricted funds, a transfer is made from unrestricted funds to a designated fixed asset fund.

Whether acquired with unrestricted or restricted funds, the asset acquired is initially shown in the balance sheet at the full cost of acquisition or subsequent revaluation.

As the related assets are depreciated, in accordance with the depreciation policy,in order to reflect the dimunition in the asset,a transfer is made from the relevant fixed asset funds to either unrestricted or restricted revenue funds, as appropriate to the terms of the original gift, if any.

The effect of this policy is that the aggregate of all fixed asset funds shall equate to the net book value of fixed assets.

In the first year that this policy was adopted, a transfer to fixed asset funds was made equivalent to the net book value of the assets.
Any residual liability to the donor arising from, for example, the asset's future sale, is disclosed as a contingent liability unless the event that would trigger repayment of the grant becomes probable in which case a liability for repayment is recognised.

Insofar as this policy relates to Government grants and to the extent that it may be a departure from the FRS 102 SORP (Statement of Recommended Practice for Accounting and Reporting by Charities) 2015, (as amended by the Bulletin issued in October 2018 and applicable to all accounting periods beginning on or after 1st January 2019), (The SORP), such departure is justified on the basis that it is in order to comply with the SORP.

YMCA Taunton

Notes to the Accounts for the year ended 31 August 2025

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 the 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.

Financial instruments including 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 2025

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 financial instruments that have a significant effect on the charity's financial position.

5 Net surplus before tax in the financial year

	2025	2024
	£	£
The net surplus before tax in the financial year is stated after charging:-		
Depreciation of owned fixed assets	5,436	5,436
Pension costs	7,722	6,970

6 The contribution of volunteers

The charity depends on the support of its volunteers, which is much appreciated. The charity had 29 Volunteers (including 4 Trustees) supporting with events, programs, administration. Contributing over 1,300 hours. Trustees collectively contributed many hours through Governance. All volunteers receive no remuneration. The volunteers and the charity accept and agree that no contract of employment is created by these arrangements.

7 Staff costs and emoluments

Salary costs	**2025**	**2024**
	£	£
Gross Salaries excluding trustees and key management personnel	284,054	241,400
Employer's National Insurance for all staff	25,581	17,567
Employer's operating costs of defined contribution pension schemes	7,722	6,970
Total salaries, wages and related costs	**317,357**	**265,937**

YMCA Taunton

Notes to the Accounts for the year ended 31 August 2025

The average number of part time staff employed in the year was	**8**	**8**
The average number of full time staff employed in the year was	**9**	**9**
The estimated full time equivalent number of all staff employed in the year was	**14**	**14**

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

Youth Club and Sports Activities	**2**	2
Pre School	**9**	9
Administration and Support Staff	**3**	3
The estimated full time equivalent number of all staff employed as above	**14**	14

Salary costs relating to the YIF project are included in the YIF costs reported in note 20

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.

8 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.

9 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.

10 Tangible fixed assets

Current Year	**Land and Buildings**	**Plant & Machinery**	**Motor Vehicles**	**Total**
	£	£	£	£
Cost				
At 1 September 2024	133,445	38,469	-	171,914
At 31 August 2025	**133,445**	**38,469**	**-**	**171,914**
Depreciation				
At 1 September 2024	47,565	38,469	-	86,034
Charge for the year	5,436	-	-	5,436
At 31 August 2025	**53,001**	**38,469**	**-**	**91,470**
Net book value				
At 31 August 2025	**80,444**	**-**	**-**	**80,444**
At 31 August 2024	**85,880**	**-**	**-**	**85,880**

Prior Year	Land and Buildings	Plant & Machinery	Motor Vehicles	Total
	£	£	£	£
Cost				
02 September 2023	133,445	38,469	-	171,914
31 August 2024	**133,445**	**38,469**	**-**	**171,914**
Depreciation				
02 September 2023	42,129	38,469	-	80,598
Charge for the year	5,436	-	-	5,436
31 August 2024	**47,565**	**38,469**	**-**	**86,034**
Net book value				
31 August 2024	**85,880**	**-**	**-**	**85,880**
01 September 2023	**91,316**	**-**	**-**	**91,316**

11 Stocks & Work in Progress

	2025	2024
	£	£
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*	
	2025	2024	2025	2024
	£	£	£	£
Activity				
Youth Club and Sports Activities	-	-	100	100
	-	-	100	100

12 Debtors

	2025	2024
	£	£
Trade debtors	43,595	27,328
Prepayments and accrued income	67,463	14,033
Other debtors	976	1,225
	112,034	**42,586**

Notes to the Accounts for the year ended 31 August 2025

13 Creditors: amounts falling due within one year

	2025	2024
	£	£
Trade creditors	127,984	124,175
Accruals	170,756	160,844
PAYE, NIC VAT and other taxes	9,922	6,971
Other creditors	7,303	6,937
	315,965	**298,927**

14 Loans to trustees included in debtors

There have been no loans to trustees

15 Guarantees made by the charity on behalf of trustees

There have been no guarantees to trustees

16 Income and Expenditure account summary

	2025	2024
	£	£
At 1 September 2024	394,219	392,550
Surplus after tax for the year	(2,574)	1,669
At 31 August 2025	**391,645**	**394,219**

17 No related party transactions

There were no transactions with related parties in the year.

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

At 31 August 2025	Unrestricted funds	Designated funds	Endowment funds	Restricted funds	Total Funds
	£	£	£	£	£
Tangible Fixed Assets	80,444	-	-	-	**80,444**
Current Assets	478,520	93,035	105	55,508	**627,168**
Current Liabilities	(315,965)	-	-	-	**(315,965)**
	242,999	**93,035**	**105**	**55,508**	**391,647**

At 1 September 2024	Unrestricted funds	Designated funds	Endowment funds	Restricted funds	Total Funds
	£	£	£	£	£
Tangible Fixed Assets	85,880	-	-	-	**85,880**
Current Assets	416,691	93,035	105	97,435	**607,266**
Current Liabilities	(298,927)	-	-	-	**(298,927)**
	203,644	**93,035**	**105**	**97,435**	**394,219**

YMCA Taunton

Notes to the Accounts for the year ended 31 August 2025

19 Change in total funds over the year as shown in Note 18 , analysed by individual funds

	Funds brought forward from 2024	Movement in funds in 2025	Transfers between funds in 2025	Funds carried forward to 2026
		See Note 20	See Note 0	
	£	£	£	£
Unrestricted and designated funds:-				
Unrestricted Revenue Funds	203,644	39,356	**-**	**243,000**
Designated Revenue Funds	93,035	-	**-**	**93,035**
Total unrestricted and designated funds	**296,679**	**39,356**	**-**	**336,035**
Restricted funds:-				
Building Fund	45,133	(35,000)	-	**10,133**
Projects and Equipment	17,362	(1,604)	-	**15,758**
3G Pitch Fund	27,545	-	-	**27,545**
YIF Fund	7,395	(5,323)	-	**2,072**
Total restricted funds	**97,435**	**(41,927)**	**-**	**55,508**
Endowment funds:-				
Sundry other funds	105	-	-	**105**
Total endowment funds	**105**	**-**	**-**	**105**
Total charity funds	**394,219**	**(2,571)**	**-**	**391,648**

20 Analysis of movements in funds over the year as shown in Note 19

	Income	Expenditure	Other Gains & Losses	Movement in funds
	2025	2025	2025	2025
	£	£	£	£
Unrestricted and designated funds:-				
Unrestricted Revenue Funds	349,261	(309,908)	-	**39,353**
Restricted funds:-				
Building Fund		(35,000)	-	**(35,000)**
Projects and Equipment	19,941	(21,545)	-	**(1,604)**
YIF Fund	1,623,607	(1,628,930)	-	**(5,323)**
	1,992,809	**(1,995,383)**	**-**	**(2,574)**

21 The purposes for which the funds

Unrestricted and designated funds:-	
Unrestricted Revenue Funds	YMCA Taunton's Reserve Policy is to maintain sufficient levels to ensure normal operating activities continue over a period of up to 12 months, should a shortfall in income occur and to take into account potnential risks
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 improvements to the building which are being depreciated on a straight line basis
Projects and Equipment	Funds were received towards the replacement of equipment which are being depreciated on a straight line basis
3G Pitch Fund	Funds were received towards the replacement of 3G pitch which are being depreciated on a straight line basis
YIF Fund	Funds were received that directly related to the spending on a youth initiative
	-
Endowment funds:-	
Endowment Revaluation Reserve	This fund represents the restricted surplus relating to endowment funds arising on the revaluation of the charity's assets.

22 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 2025 as required by the SORP 2015

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

23 Donations, Grants and Legacies

	Current year Unrestricted Funds 2025 £	Current year Restricted Funds 2025 £	Current year Endowment Funds 2025 £	Current year Total Funds 2025 £	Prior Year Total Funds 2024 £
Donations and gifts from individuals					
Small donations individually less than £1000	2,859	-	-	**2,859**	1,785
0	-	-	-	**-**	-
Total donations and gifts from individuals	**2,859**	**-**	**-**	**2,859**	**1,785**

	Current year Unrestricted Funds 2025 £	Current year Restricted Funds 2025 £	Current year Endowment Funds 2025 £	Current year Total Funds 2025 £	Prior Year Total Funds 2024 £
Revenue grants from government and public bodies					
Small grants individually less than £1000	-	-	-	**-**	990
Somerset Communities	1,650	3,500	-	**5,150**	1,400
Somerset Council Young Carers	12,157	-	-	**12,157**	9,752
Somerset Council	-	11,570	-	**11,570**	-
Social Investment Business/YIF2 D.C.M.S	-	1,623,607	-	**1,623,607**	227,922
Taunton Town Council	-	4,871	-	**4,871**	-
Taunton Deane Borough Council	1,481	-	-	**1,481**	-
Total public sector revenue grants	**15,288**	**1,643,548**	**-**	**1,658,836**	**240,064**

	Current year Unrestricted Funds 2025 £	Current year Restricted Funds 2025 £	Current year Endowment Funds 2025 £	Current year Total Funds 2025 £	Prior Year Total Funds 2024 £
Revenue grants and donations from non public bodies					
Small grants individually less than £1000	1,000	-	-	**1,000**	-
National Grid	-	-	-	**-**	6,584
South West Trust Fund	-	-	-	**-**	2,000
YMCA England	11,520	-	-	**11,520**	1,010
Total private sector revenue grants	**12,520**	**-**	**-**	**12,520**	**9,594**

Detailed analysis of income and expenditure for the year ended 31 August 2025 as required by the SORP 2015

		Current year Unrestricted Funds 2025 £	Current year Restricted Funds 2025 £	Current year Endowment Funds 2025 £	Current year Total Funds 2025 £	Prior Year Total Funds 2024 £
Membership subscriptions as donations		-	-	-	-	1,232

Total Donations, Grants and Legacies

Total Donations, Grants and Legacies	**A1**	**31,167**	**1,643,548**	**-**	**1,674,715**	**252,675**

24 Income from charitable activities - Trading Activities

Current year	Current year Unrestricted Funds 2025 £	Current year Restricted Funds 2025 £	Current year Endowment Funds 2025 £	Current year Total Funds 2025 £	Prior Year Total funds 2024 £
Primary purpose and ancillary trading					
Youth Club and Social Activities	69,185	-	-	**69,185**	69,415
Pre School	194,266	-	-	**194,266**	158,734
Letting of property for charitable purposes	36,741	-	-	**36,741**	50,790
Total Primary purpose and ancillary trading	**300,192**	**-**	**-**	**300,192**	**278,939**

25 Total Income from charitable activities

Current year		Current year Unrestricted Funds 2025 £	Current year Restricted Funds 2025 £	Current year Endowment Funds 2025 £	Current year Total Funds 2025 £	Prior Year Total Funds 2024 £
Total income from charitable trading		300,192	-	-	**300,192**	278,939
Total from charitable activities	**A2**	**300,192**	**-**	**-**	**300,192**	**278,939**

26 Income from other, non charitable, trading activities

		Current year Unrestricted Funds 2025 £	Current year Restricted Funds 2025 £	Current year Endowment Funds 2025 £	Current year Total Funds 2025 £	Prior Year Total Funds 2024 £
Car Parking Income		2,495	-	-	**2,495**	2,805
Income from fundraising events		3,258	-	-	**3,258**	1,909
Canteen Sales		1,314	-	-	**1,314**	2,381
Profit from disposal of assets		-	-	-	**-**	745
Total from other activities	**A3**	**7,067**	**-**	**-**	**7,067**	**7,840**

Detailed analysis of income and expenditure for the year ended 31 August 2025 as required by the SORP 2015

27 Investment income

		Current year Unrestricted Funds	Current year Restricted Funds	Current year Endowment Funds	Current year Total Funds	Prior Year Total Funds
		2025	2025	2025	2025	2024
		£	£	£	£	£
Bank Interest Receivable		10,835	-	-	**10,835**	9,479
Total investment income	**A4**	**10,835**	**-**	**-**	**10,835**	**9,479**

28 Other income and gains

Current year		Current year Unrestricted Funds	Current year Restricted Funds	Current year Endowment Funds	Current year Total Funds	Prior Year Total Funds
		2025	2025	2025	2025	2024
		£	£	£	£	£
Insurance claims - Revenue items		-	-	-	-	485
Total other income	**A5**	**-**	**-**	**-**	**-**	**485**

29 Expenditure on charitable activities - Direct spending

Current Year		Current year Unrestricted Funds	Current year Restricted Funds	Current year Endowment Funds	Current year Total Funds	Prior Year Total Funds
		2025	2025	2025	2025	2024
		£	£	£	£	£
Grant Expenditure		13,349	1,650,475	-	**1,663,824**	**232,831**
Total direct spending	**B2a**	**13,349**	**1,650,475**	**-**	**1,663,824**	**232,831**

30 Expenditure on charitable activities - Charitable trading

Current Year		Current year Unrestricted Funds	Current year Restricted Funds	Current year Endowment Funds	Current year Total Funds	Prior Year Total Funds
		2025	2025	2025	2025	2024
		£	£	£	£	£
Youth Club Expenditure		**42,302**	**-**	**-**	**42,302**	**41,336**
Pre School Expenditure		**144,546**	**-**	**-**	**144,546**	**139,644**
Total charitable trading costs	**B2b**	**186,848**	**-**	**-**	**186,848**	**180,980**

Detailed analysis of income and expenditure for the year ended 31 August 2025 as required by the SORP 2015

31 Support costs for charitable activities

Current Year	Current year Unrestricted Funds	Current year Restricted Funds	Current year Endowment Funds	Current year Total Funds	Prior Year Total Funds
	2025	2025	2025	2025	2024
	£	£	£	£	£
Employee costs not included in direct costs					
Salaries - Administrative staff	58,576	-	-	**58,576**	**58,225**
Defined contribution pension cost - administrative staff	4,110	-	-	**4,110**	**3,862**
Employers' NI - Administrative staff	5,334	-	-	**5,334**	**4,085**
Employers NI Allowance	(10,500)	-	-	**(10,500)**	**(5,000)**
Travel and subsistence - staff	548	-	-	**548**	**852**
Premises Expenses					
Licence fees payable	371	-	-	**371**	**310**
Rates and water charges	3,396	-	-	**3,396**	**2,698**
Light heat and power	3,626	-	-	**3,626**	**3,249**
Cleaning and waste management	7,751	-	-	**7,751**	**10,169**
Premises repairs, renewals and maintenance	5,265	35,000	-	**40,265**	**24,945**
Property insurance	8,231	-	-	**8,231**	**8,109**
Administrative overheads					
Telephone, fax and internet	3,782	-	-	**3,782**	**3,297**
Postage	56	-	-	**56**	**38**
Stationery and printing	25	-	-	**25**	**194**
Equipment expenses	706	-	-	**706**	**523**
Hire of equipment	448	-	-	**448**	**439**
Sundry expenses	1,711	-	-	**1,711**	**1,279**
Professional fees paid to advisors other than the auditor or examiner					
Accountancy fees other than examination or audit fees	664	-	-	**664**	**664**
Other legal and professional	4,182	-	-	**4,182**	**6,663**
Affiliation Fees	1,600	-	-	**1,600**	**1,497**
Financial costs					
Bank charges	393	-	-	**393**	**404**
Depreciation & Amortisation in total for	5,436	-	-	**5,436**	**5,436**
Support costs before reallocation	**105,711**	**35,000**	**-**	**140,711**	**131,938**
Total support costs - Current Year	**105,711**	**35,000**	**-**	**140,711**	**131,938**

-

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

-

All the expenditure in the prior year was unrestricted.

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

32 Other Expenditure - Governance costs

Current Year	Current year Unrestricted Funds	Current year Restricted Funds	Current year Endowment Funds	Current year Total Funds	Prior Year Total Funds
	2025	2025	2025	2025	2024
	£	£	£	£	£
Independent Examiner's fees	2,000	-	-	**2,000**	**2,000**
Auditor's fees	2,000	-	-	**2,000**	**-**
Total Governance costs	**4,000**	**-**	**-**	**4,000**	**2,000**

Detailed analysis of income and expenditure for the year ended 31 August 2025 as required by the SORP 2015

All the expenditure in the prior year was unrestricted.

33 Total Charitable expenditure

Current Year		Current year Unrestricted Funds 2025 £	Current year Restricted Funds 2025 £	Current year Endowment Funds 2025 £	Current year Total Funds 2025 £	Prior Year Total Funds 2024 £
Total direct spending	**B2a**	13,349	1,650,475	-	**1,663,824**	**232,831**
Total charitable trading costs	**B2b**	186,848	-	-	**186,848**	**180,980**
Total support costs	**B2d**	105,711	35,000	-	**140,711**	**131,938**
Total Governance costs	**B2e**	4,000	-	-	**4,000**	**2,000**
Total charitable expenditure	**B2**	**309,908**	**1,685,475**	**-**	**1,995,383**	**547,749**

All the expenditure in the prior year was unrestricted.

Prior Year		Prior Year Unrestricted Funds 2024 £	Prior Year Restricted Funds 2024 £	Prior Year Endowment Funds 2024 £	Prior Year Total Funds 2024 £
Total direct spending	**B2a**	232,831	-	-	**232,831**
Total charitable trading costs	**B2b**	180,980	-	-	**180,980**
Total support costs	**B2d**	131,938	-	-	**131,938**
Total Governance costs	**B2e**	2,000	-	-	**2,000**
Total charitable expenditure	**B2**	**547,749**	**-**	**-**	**547,749**

YMCA Taunton

Activity analysis of Income and expenditure for the for the year ended 31 August 2025

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

34 Analysis of income by activity

	SOFA ref	2025	2024
		£	£
Activity			
Income from charitable activities			
Letting		36,741	**50,790**
Youth Club and Sports Activities		69,185	**69,415**
Pre School		194,266	**158,734**
Total Income from charitable activities	**A2**	**300,192**	**278,939**
Income from other, non charitable, trading activities			
Fundraising activities		**3,258**	**1,909**
Canteen Sales		**1,314**	**2,381**
Car Park		**2,495**	**2,805**
Other non charitable activities		**-**	**745**
Total Income from other, non charitable, trading activities	A3	**7,067**	**7,840**
Summary of Total Income, including the items above			
Charitable activities	**A2**	300,192	278,939
Other activities	**A3**	7,067	7,840
Donations & Legacies	**A1**	1,674,715	252,675
Investment income	**A4**	10,835	9,479
Other income	**A5**	-	485
Total income as shown in the SOFA	**A**	**1,992,809**	**549,418**
Categories of income			
Income from exchange transactions		1,992,809	549,418
		1,992,809	**549,418**

YMCA Taunton

Activity analysis of Income and expenditure for the for the year ended 31 August 2025

35 Analysis of charitable expenditure by activity

Activity

	Direct costs	Support costs	Grant funding of activities	Total	Total
	2025	2025	2025	2025	2024
	£	£	£	£	£
Letting					
Employee costs not included in direct cos	-	7,119	-	**7,119**	11,288
Premises expenses	-	7,802	-	**7,802**	9,005
Administrative overheads	-	825	-	**825**	955
Professional fees	-	790	-	**790**	1,606
Financial costs	-	715	-	**715**	1,063
Total Letting	**-**	**17,251**	**-**	**17,251**	**23,917**

	Direct costs	Support costs	Grant funding of activities	Total	Total
	2025	2025	2025	2025	2024
	£	£	£	£	£
Youth Club and Sports Activities					
Direct costs	1,663,824	-	-	**1,663,824**	231,999
Charitable trading costs	42,302	-	-	**42,302**	41,336
Employee costs not included in direct cos	-	13,274	-	**13,274**	15,444
Premises expenses	-	14,548	-	**14,548**	12,320
Administrative overheads	-	1,538	-	**1,538**	1,307
Professional fees	-	1,474	-	**1,474**	2,197
Financial costs	-	1,332	-	**1,332**	1,454
Total Youth Club and Sports Activities	**1,706,126**	**32,166**	**-**	**1,738,292**	**306,057**

	Direct costs	Support costs	Grant funding of activities	Total	Total
	2025	2025	2025	2025	2024
	£	£	£	£	£
Pre School					
Charitable trading costs	144,546	-	-	**144,546**	140,477
Employee costs not included in direct cos	-	37,674	-	**37,674**	35,292
Premises expenses	-	41,289	-	**41,289**	28,154
Administrative overheads	-	4,365	-	**4,365**	3,508
Professional fees	-	4,182	-	**4,182**	5,021
Financial costs	-	3,782	-	**3,782**	3,323
Total Pre School	**144,546**	**91,292**	**-**	**235,838**	**215,775**

Activity analysis of Income and expenditure for the for the year ended 31 August 2025

Summary of charitable costs by activity

	Direct costs	Support costs	Grant funding of activities	Total	Total
	2025	2025	2025	2025	2024
	£	£	£	£	£
Total Letting	-	17,251	-	17,251	23,917
Total Youth Club and Sports Activities	1,706,126	32,166	-	1,738,292	306,057
Total Pre School	144,546	91,292	-	235,838	215,775
Total Governance costs as detailed in Note 32	-	4,000	-	4,000	2,000
Total charitable expenditure	**1,850,672**	**144,709**	**-**	**1,995,381**	**547,749**

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

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

Analysis of support and governance costs by charitable activities

Activity	Governance	Finance	Human Resources	Other Overheads	Total
Letting	728	715	7,119	9,417	17,979
Youth Club and Sports Activities	996	1,332	13,274	17,560	33,162
Pre School	2,276	3,782	37,674	49,836	93,568
Grand Total	4,000	5,829	58,067	76,813	144,709

Governance costs	Governance costs	Governance costs
	2025	2024
	£	£
Other Expenditure - Governance costs as detailed in Note 32	4,000	2,000

36 Carrying value of work in progress analysed between activities

	2025	2024
	£	£
Pre School	100	100
	100	**100**