

Charity registration number 1000601

Company registration number 02534811 (England and Wales)

BIRKENHEAD YOUNG MEN'S CHRISTIAN ASSOCIATION
ANNUAL REPORT AND FINANCIAL STATEMENTS
FOR THE YEAR ENDED 31 MARCH 2022

BIRKENHEAD YOUNG MEN'S CHRISTIAN ASSOCIATION

LEGAL AND ADMINISTRATIVE INFORMATION

Trustees

Mr V Hessey
Mr M Huston
Mr R Leslie
Ms S Nicholas
Mr E Decorte
Mr K Greenop
Councillor A C Hodson

Charity number 1000601

Company number 02534811

Registered office

56 Whetstone Lane
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Auditor

Xeinadin Audit Limited
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Bankers

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Birkenhead
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BIRKENHEAD YOUNG MEN'S CHRISTIAN ASSOCIATION

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BIRKENHEAD YOUNG MEN'S CHRISTIAN ASSOCIATION

TRUSTEES' REPORT (INCLUDING DIRECTORS' REPORT)

FOR THE YEAR ENDED 31 MARCH 2022

The trustees present their annual report and financial statements for the year ended 31 March 2022.

The financial statements have been prepared in accordance with the accounting policies set out in note 1 to the financial statements and comply with the charity's Articles of Association, the Companies Act 2006 and "Accounting and Reporting by Charities: Statement of Recommended Practice applicable to charities preparing their accounts in accordance with the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102)" (as amended for accounting periods commencing from 1 January 2016)

Objectives and activities

The charity's Mission remains:

"Helping to build positive futures and overcome barriers for people of all ages"

YMCAW examines its strategy and revisits each year its core charitable goals and objectives, set against the benchmarks of good practice, best value and legislative compliance and in keeping with its financial resources.

In practical terms, the contribution to public benefit of YMCAW is summarised as:

1. The provision of supported housing for homeless people, many of whom present with a range of complex health and mental health issues and addictions;
2. Training and other support services to aid residents to progress towards "move-on" to a permanent residence, employment and independent living within a defined timescale;
3. Additional services to young people and the wider community in the locality.

The review below looks at the success of each key activity and the benefits the charity has brought to those groups of people we are set up to help and support. The review also helps us ensure our aim, objectives and activities remain focused on our stated charitable objective. We have referred to the guidance contained in the Charity Commission's general guidance on public benefit when reviewing our aims and objectives and in planning our future activities. In particular, the Trustees consider how planned activities will contribute to the aims and objectives determined for the charity.

All objectives and activities fall within the legal remit of the charity and are defined in detail in the company's Memorandum and Articles of Association.

Environmental policy

The charity operates a policy which defines the manner and processes linked to energy efficiency and waste control and environmental issues. In November 2009 the Charity successfully gained the business standards of excellence awards - ISO 9001 Business Management Systems and ISO 14001 Environmental Management Systems and has since been accredited with ISO 45001 also.

BIRKENHEAD YOUNG MEN'S CHRISTIAN ASSOCIATION

TRUSTEES' REPORT (INCLUDING DIRECTORS' REPORT) (CONTINUED)

FOR THE YEAR ENDED 31 MARCH 2022

Diversity policy

The Birkenhead Young Men's Christian Association (BYMCA) believes that excellence will be achieved through recognising the value of every individual by creating an environment that respects the diversity of staff, residents and learners and enables them to achieve their full potential, to contribute fully, and to derive maximum benefit and enjoyment from their involvement of the life of the BYMCA.

To this end, the BYMCA acknowledges the following basic rights for all members and prospective members of this community:

- to be treated with respect and dignity;
- to be treated fairly with regard to all procedures, assessments and choices;
- to receive encouragement to reach their full potential.

These rights carry with them responsibilities and the BYMCA requires all members of the community to recognise these rights and to act in accordance with them in all dealings with fellow staff, resident's, learners and members of the BYMCA. In addition, the BYMCA will comply with all relevant legislation and good practice.

No individual will be unjustifiably discriminated against. This includes but not exclusively, on the basis of gender, race, nationality, ethnic or national origin, religious or political beliefs, disability, marital status, social background, family circumstance, sexual orientation, gender reassignment, spent criminal convictions, age or for any other reason.

BIRKENHEAD YOUNG MEN'S CHRISTIAN ASSOCIATION

TRUSTEES' REPORT (INCLUDING DIRECTORS' REPORT) (CONTINUED)

FOR THE YEAR ENDED 31 MARCH 2022

Achievements and performance

Charitable activities

Birkenhead YMCA t/a YMCA Wirral (YMCAW) is a Registered Charity and is committed to providing a range of high-quality supported housing and life skills programmes that engage and inspire disadvantaged individuals in their life journey towards meaningful and sustainable independence.

The voluntary sector provides a range of services that support people in a number of different ways. All registered charitable organisations such as YMCAW are part of the voluntary sector, which is predominantly driven by community need.

On Wirral, the voluntary sector is made up of a variety of organisations that provide a wide range of services to the community such as advice & guidance, housing; social care, advocacy and many more community led and informed services.

Although not a Registered Provider, YMCAW sits amongst RP's and other Housing Services as an additional charitable housing resource.

YMCAW provides on behalf of these partners specialist supported housing services for homeless people, using skilled staff that are trained to manage people presenting with a variety of social and personal problems. Management Agreements are currently in place with two local RPs; Sanctuary Group and One Vision. YMCAW has a Supporting People contract issued by Wirral Metropolitan Borough Council (WMBC) to manage and support homeless male and females over 18 years of age and presenting for emergency accommodation and resettlement. The contract called for the organisation to implement a 'Psychologically Informed Environment' (PIE) across the organisation and focus on Trauma informed Care support.

At first glance PIE may sound complicated, but the principle of it is actually relatively simple: at its most basic, PIE is a particular approach to the development, delivery and evaluation of our services. Good Practice suggests that staff trained within this psychological framework work more efficiently with clients experiencing complex trauma, helping them to better understand their behaviour, take responsibility for themselves and develop positive relationships. This in turn helps our clients move away from rough sleeping. Essentially, PIE provides psychological safety and security for our clients. One of the prominent reasons young people end up homeless is because of the breakdown of family relationships – this particular approach aims to help them rebuild those damaged connections. Because of this, it's a strategy that's being adopted more and more across the whole homelessness sector.

Relationships are at the heart of how YMCAW operates. The relationship between our multi-skilled key workers and the people that access our services is particularly important, so therefore our framework for PIE will focus on this aspect of the business in particular.

BIRKENHEAD YOUNG MEN'S CHRISTIAN ASSOCIATION

TRUSTEES' REPORT (INCLUDING DIRECTORS' REPORT) (CONTINUED)

FOR THE YEAR ENDED 31 MARCH 2022

While it's vital for our vulnerable people to understand why they feel certain ways and have the tools to be able to process and control those feelings, it's also essential that YMCAW staff are able to recognise and describe their needs in psychological terms – to understand the connection between thoughts, feelings and behaviours, for example, or the impact of the client's early experiences on later life. PIE doesn't necessarily create a new way of working, but instead builds on the knowledge our staff already hold, encourages a more reflective way of working. Therefore, our PIE is more of an evolution than a revolution, simply enhancing the good practice that already exists within our services.

Clients are referred by way of the Merseyside Mainstay programme which matches clients to specific accommodation. YMCAW also works closely with:

- Probation Service
- HMP Liverpool / HMP Altcourse
- Youth Offending Teams
- Response
- Other Hostels
- Other Housing Providers
- Parents and relatives
- Churches and faith organisations
- Primary Care Trusts
- Police

On admission a Specialist Keyworker develops a Personal Development and Support Plan that focuses on the following core areas:

- Health & Wellbeing
- Education
- Employability Skills
- Life Skills
- Suitability to secure a future tenancy for own accommodation

Within these areas any issues that can in themselves create social barriers such as dependency, mental health, anti-social behaviour or disability are assessed and action taken to address these by way of internal key-work and specialised support providers. This action planning is a two-way process between the client and the Keyworker and relies upon the building of an excellent professional relationship. Programmes and activities are devised to meet each individual's personal need and a progression plan (Outcomes Star) is plotted and regularly updated to highlight the identified life goals that have been achieved.

In August 2007 the YMCAW moved into a new purpose-built property, built on the site of the former building, which dated from 1937 and was in chronic need of significant capital improvement.

The new project was developed by way of a partnership arrangement between YMCAW and Cosmopolitan Housing Association (who have since been absorbed by Sanctuary Group [SG]). The scheme ownership is jointly split 68% Housing (SG) and 32% Community (YMCAW) with ownership of the entire complex moving to YMCAW in 2037.

BIRKENHEAD YOUNG MEN'S CHRISTIAN ASSOCIATION

TRUSTEES' REPORT (INCLUDING DIRECTORS' REPORT) (CONTINUED)

FOR THE YEAR ENDED 31 MARCH 2022

YMCA Wirral has been a key community organisation for 147 years and today is a key player and partner within the voluntary sector of Wirral. The organisation continues to develop innovative services to meet the needs of its service users and continues to strive for efficiency savings in a number of areas of its operations.

YMCAW is fortunate to have a range of modern accommodation and facilities that reflect the key elements of excellence in modern day supported accommodation. All 56 bedrooms have en-suite shower, washing and wc facilities that are specifically designed to give a sense of individuality, security and comfort with access to in-house recreational, training and personal development tutoring and mentoring that is structured to meet the needs of each individual client. The aims of this service provision are two-fold - one to reduce those caught in the "revolving door of homelessness" and two to ensure that individuals have a stronger chance of gaining sustainable accommodation, employment outcomes and access to further education.

YMCAW has a range of specially furnished and well-equipped rooms that create the best ambience for relaxed participation or observation in training and acquiring new knowledge and skills. These air-conditioned rooms are furnished with audio visual technology and facilities, lap top computers and fully comply with the needs of less-abled persons. The scope of courses available range from employability skills, catering and hospitality, customer service and care, marine industries, retailing, drug awareness. As a community resource the rooms and facilities are available at discounted or pro-bono rates. Training courses at the YMCAW aim to develop a wide variety of important personal real-life skills such as:

- Employability skills
- Team Working
- Confidence building
- Good neighbouring skills
- Social Responsibility
- Peer Support and Mentoring
- Confidence Building
- Numeracy and Literacy Skills
- Improving Self-Esteem
- Understanding Safety Issues
- Greater Understanding of others Needs
- Effective Communication
- Leadership
- Environmental Issues

Revenue streams come via a variety of sources:

- Supporting People Contract
- Housing Benefit
- Income from Training activities and boats
- Revenues from external YMCAW Housing Projects
- Charitable Donations
- Capital Grants for one off items of equipment or furniture

YMCAW has for a long-time used waterways-based activities as a therapeutic escape for service users to assist in developing team spirit, better communications and self-esteem and breaking down potential barriers in the working relationships with its clients. The boats have proved highly popular and their introduction has led to them being used in partnership with a number of organisations and charities, including primary and senior schools, Spider Project, Merseyside Police, further enhancing collaborative work and reputation. YMCAW have forged links with a number of key stakeholders and the boats and their associated training programmes for service users have won a number of awards.

BIRKENHEAD YOUNG MEN'S CHRISTIAN ASSOCIATION

TRUSTEES' REPORT (INCLUDING DIRECTORS' REPORT) (CONTINUED)

FOR THE YEAR ENDED 31 MARCH 2022

Training has been a strong feature of much of YMCAW's service delivery in the last 15 years and in 2008 the organisation gained accreditation by the NCFE that enables the organisation to audit and classify their programmes to Level 1 and 2 NVQ standards. The training emphasises personal safety and what is expected of individuals whilst on-board. All who have taken part in the programmes have learned a huge amount not only about themselves and their capability to learn new skills but also have shown a marked improvement in their wellbeing and motivation to progress to better things.

In 2021 YMCAW gained funding to develop what has become a very successful triage service to street homeless persons. This year-round provision provides a high standard of accommodation to up to 5 persons at any one time and works in conjunction with Wirral MBC Housing Options Team.

Supported Housing - success and challenges

Homeless persons can access accommodation at YMCAW via a number of routes but all require initial referral via the greater Merseyside Mainstay programme. This programme matches suitable accommodation to clients in need and once accommodated they can access a range of services that aim to address many social issues that include isolation from friendly and caring faces and structured holistic services and support.

Housing benefit covers a large proportion of the cost of staying at the project, with residents paying a small personal charge for their meals, light and heat costs.

The successful Housing Priority Panel which YMCAW participates aims to ease the transition of clients through various levels of service provision and address the former issues of bed blocking due to clients who are ready to move on not being able to find permanent accommodation.

To meet the needs of clients and ease "bed-blocking" YMCAW have invested in two 3 bed-roomed "move-on" properties, and one lease/managed house which are now let on a shared tenancy basis to former clients of the YMCA. More move on accommodation is planned.

Over the last few years YMCAW has continued to establish strong working links with agencies dealing with substance misuse, alcohol and mental health. Thanks to the dedicated work professionals offer, clients have access to specialist support and realistic time frames to address their more complex underlying issues, whilst the YMCAW staff team deliver structured key work and inspirational project work that engages clients in life-skills, sports and healthy lifestyles and welfare rights.

The project also has a WMBC contract to deliver a seven day a week Controlled Drinking Environment (CDE) which has made a significant impact in reducing street drinking in the town centre area. Our highly successful CDE has delivered some outstanding results supporting and helping those with alcohol dependency. For some the results have been life changing - either partial or total abstinence of alcohol and also drugs, dramatically improved health and well-being, reconciliation with families and loved ones, returning to independent lifestyles.

During the period of this report, much effort has gone into raising awareness and marketing the organisation and the facilities and services on offer from its new building and in so doing the charity achieves its charitable objectives and continuing public benefit contribution.

In July 2019, Wirral Borough Council in partnership with YMCA Wirral were successful in its bid for a Rough Sleeper initiative programme funding which was made available through Ministry of Housing, Communities and Local Government (MHCLG)

The bid proposed various interventions that would assist in reducing the number of rough sleepers in Wirral. A further key element of the Assertive Outreach service will be to develop and maintain close links with the Council's Housing Options Team, Private and Social Landlords. The aim is to ensure there is a range of longer-term, permanent housing options that can be offered to rough sleepers, to ensure that intelligence regarding new and entrenched rough sleepers of those on the streets have access to appropriate emergency accommodation

BIRKENHEAD YOUNG MEN'S CHRISTIAN ASSOCIATION

TRUSTEES' REPORT (INCLUDING DIRECTORS' REPORT) (CONTINUED)

FOR THE YEAR ENDED 31 MARCH 2022

Training

During 2021-2022 the charity continued to offer training and develop standards of excellence in the delivery of training that focuses on the development of individuals personal skills.

All YMCAW courses are carefully tailored to meet the wide range of learning levels and issues that confront clients and literacy and numeracy training is "softly" embedded into the programmes. Training is broken down into easy to understand highly interactive sessions that both inspire and interest the learners.

Controlled Drinking Environment – Alcohol Awareness Hub

The YMCA Wirral Controlled Drinking Environment (CDE) offers service users from the established YMCA accommodation along with, Night Triage Service and RSI Rough Sleepers, a safe place to drink indoors in a supervised and controlled, but friendly and supportive environment which is more dignified and far less detrimental to them drinking on the street.

The CDE works in collaboration with a number of external agencies and CDE service users are actively encouraged to engage with the key partners – CGL Drug and Alcohol Service, Tomorrow's Women, Local Addiction Support Groups, and both Denise Lewis – Mental Health Practitioner, and Kerry Greenop – Clinical Nurse for Hostel/ Homelessness.

The provision has been a refuge and valuable intervention for many services users to use and also formed a useful pathway to treatment through CGL and other external service providers. It has been a vital part of positive engagement for chronic drinkers entering both detoxification and rehabilitation. Additionally, it has helped reduce visible street drinking, litter and anti-social linked behaviour in the Birkenhead Town Centre area and has been praised by local senior Police Officers as having significantly reduced alcohol fuelled criminality and anti-social behaviour.

Emergency bedspace Triage and In-Reach Service

In March 2021, thanks to funding from MHC&LG and WMBC funding, YMCA Wirral opened a new service that offered enhanced standards of overnight accommodation for those in crisis finding themselves on the streets and with no-where to go.

Five en-suite bedrooms are grouped around a communal kitchen (one of the rooms is specially adapted for less abled persons). The rooms are furnished to a high standard and offer comfortable safe surroundings as a short-term measure until more appropriate accommodation can be found. A dedicated In-reach worker and direct links into WMBC Housing Options Team and the RSI Team ensure that a seamless wrap around support is offered to those accessing this service.

24 Hour On Call Service

The RSI Team works between the hours of 6.00pm and 2.00am, and outside of these hours anyone in crisis can access help and support by using the dedicated support helpline for help and assistance.

North Road Supported Living Project

This emergency accommodation scheme is designed to meet the needs of service users who require urgent accommodation at very short notice with low to medium level support needs.

It has proven to be an excellent intervention and progression towards individuals achieving a fully independent lifestyle, free from barriers that prevent them from achieving their life goals and ambitions.

The scheme enables former residents who have stayed at YMCA Wirral or on occasions individuals needing "short term emergency accommodation" for whom hostel type accommodation would not be appropriate.

Volunteering

Whilst the organisation sees volunteering as a key opportunity for many, during the past year all volunteering activity was curtailed due to Covid requirements, however once times allow, volunteering will again form a key part of YMCAW offer, helping volunteers build up their skills and knowledge and helping them develop employability skills. As mentioned previously high importance is placed on the value of partnerships and collaborative activities.

BIRKENHEAD YOUNG MEN'S CHRISTIAN ASSOCIATION

TRUSTEES' REPORT (INCLUDING DIRECTORS' REPORT) (CONTINUED)

FOR THE YEAR ENDED 31 MARCH 2022

The challenges of the last 12 months

Working in the post-pandemic period has presented a number of challenges. Many of the people we support do not have someone they can rely on in their lives or a secure place to call home. They often lack a routine or structure as they try and find their way in life. All our work is developed and delivered with these people in mind. The first lockdown created rapid change across our areas of work. The resilience we have sought to build within our staff team is part of the YMCA Wirral mindset – a firm conviction to believe in ourselves and our ability to adapt and deliver head on, whatever the situation. Compared to many others, we are still a small charity, but by working on our growth and developing our own self-belief as a team, we have created additional organisational resilience. During COVID-19, our supported housing skills came into their own and at a critical point where Local Authority and housing association options were totally exhausted.

Many of the new measures adopted during the Covid lock-downs have now become normal operational work practices. Telephone and 'virtual' have become the new way of working. However, these are not options for everyone and certainly not where face to face working is the priority. Much of our work, particularly our CDE, requires regular face to face support, and practical help. In response to this we worked closely with our Local Authority – Wirral Borough Council, to develop a Rough Sleeper Initiative providing rapid responses to those in the greatest need who were living on the streets. Over the summer as restrictions eased, our teams adapted again. In resuming much of our 'pre-lockdown' provision we responded to the increased demand for services as problems and issues, hidden in lockdown, soon emerged. However, the onset of autumn gave us the greatest challenges.

The wellbeing of everyone YMCA Wirral comes into contact with has been central to our work and our local responses and many achievements and successes in the period of this report.

Financial review

Financial position

The charity's income increased from £1,852,651 to £1,932,403 during the year. The surplus for the year was £76,793 compared to a surplus of £174,400 in the previous year.

Net assets for the year were £1,899,201 (2021: £1,822,408). Cash reserves were £465,059 (2021: £479,128) after repaying £24,039 against the Future Builders England property loan and £127,985 against CHA Building Finance lease.

Reserves policy

The reserves policy is based on free reserves equal to three months hostel and administration operating costs which are approximately £250,000. Currently our free reserves are £297,874 (2021: £340,944). Unrestricted cash reserves were £446,029 (2021: £421,724).

BIRKENHEAD YOUNG MEN'S CHRISTIAN ASSOCIATION

TRUSTEES' REPORT (INCLUDING DIRECTORS' REPORT) (CONTINUED)

FOR THE YEAR ENDED 31 MARCH 2022

Financial risk management objectives and policies

The charity uses various financial instruments including loans, cash and various items, such as operating debtors and operating creditors that arise directly from its charitable operations. The main purposes of these financial instruments are to raise finance for the charity's operations.

The existence of these financial instruments exposes the charity to a number of financial risks, which are described in more detail below. The policies have remained unchanged from previous years.

Liquidity risk

The charity seeks to manage financial risk by ensuring sufficient liquidity is available to meet the foreseeable needs and to invest cash assets safely and profitably. Short-term flexibility if required is achieved by overdraft facilities.

Market risk

Market risk encompasses for the charity mainly price risk. The charity's policies for managing fair value interest rate risk are considered along with those for managing cash flow interest rate risk and are set out in the subsection entitled "interest rate risk" below.

Interest rate risk

The charity finances its operations through a mixture of unrestricted funds and bank borrowings. In 2006, the charity entered into an agreement with Future Builders England (now known as The Social Investment Business) to borrow funds to complete the new BYMCA building, occupied since August 2007. The rate of interest on this loan is fixed at 6% over a three year term which concluded in October 2013, but has since been extended.

Credit risk

The charity's principal financial assets are cash and operating debtors. The risk associated with cash is limited. The principal credit risk arises therefore from its operating debtors.

In order to manage credit risk the Trustees, under the direction and advice of their Senior Management, set limits for customers based on a combination of payment history and third party credit references. Credit limits are reviewed by the deputy chief executive on a regular basis in conjunction with debt ageing and collection history.

BIRKENHEAD YOUNG MEN'S CHRISTIAN ASSOCIATION

TRUSTEES' REPORT (INCLUDING DIRECTORS' REPORT) (CONTINUED)

FOR THE YEAR ENDED 31 MARCH 2022

Plans for the future

Throughout the whole time a client resides at the YMCAW, they are offered support, training and opportunities for personal development to ensure that they gain the maximum help to enable them to move on into sustainable independent lifestyles and realistic employment opportunities and all delivered within the permitted length of stay as required by Supporting People contract.

The organisations night-time safe refuge, continues to support "Street-homeless" persons and this work reflects the YMCAW's commitment to its client groups and those in crisis. During 2019/2020 over 3,800 bed night spaces were provided to "street homeless" persons with a Wirral connection, to 296 individuals.

In the current economic climate the future remains a challenging one and YMCAW remains ever mindful of the need to demonstrate clear outcomes, meet targets and offer best value to all stakeholders and to the local community.

Covid-19

The Covid-19 crisis and the first lock-down period affected every community and had profound effects on everyone's lives.

YMCA Wirral works with and supports people who are experiencing homelessness and rough sleeping. In addition to these difficult circumstances, a high percentage of our clients suffer from an array of other problems including mental health issues and addiction.

The pandemic brought about swift action by central and local government with the 'Everyone In' emergency programme. This required a significant number of measures and alterations to services.

With the collective efforts of government, public and private sectors, charities and voluntary organisations the pandemic has illustrated we can collaborate to provide a safe place to people in our society.

Going concern

The trustees have a reasonable expectation that the charity has adequate resources to continue in operational existence for the foreseeable future. For this reason the charity continues to adopt the going concern basis in preparing the financial statements.

BIRKENHEAD YOUNG MEN'S CHRISTIAN ASSOCIATION

TRUSTEES' REPORT (INCLUDING DIRECTORS' REPORT) (CONTINUED)

FOR THE YEAR ENDED 31 MARCH 2022

Structure, governance and management

Governing document

The charity is a charitable company limited by guarantee incorporated in England on 28 August 1990 and is established under a Memorandum of Association which sets out its objectives and powers and is governed by its Articles of Association.

There are no activities outside England.

The charity is managed by a Board of Trustees whose members are the directors for the purposes of company law and Charity Trustees for the purposes of charity law.

The trustees, who are also the directors for the purpose of company law, and who served during the year and up to the date of signature of the financial statements were:

| | |
|-----------------------|-------------------------|
| Mr V Hessey | |
| Mr M Huston | |
| Mr R Leslie | |
| Ms S Nicholas | |
| Mr E Decorte | |
| Ms C Williams | (Resigned 20 July 2022) |
| Mr K Greenop | |
| Councillor A C Hodson | |
| Rev. Dr S G Gitonga | (Resigned 20 July 2022) |

Recruitment and appointment of new trustees

Trustees are recruited by way of public advertisements, verbal recommendations or offers from key interested individuals who wish to be considered for Board membership. Such people are considered in respect of their skills, experience and capabilities and represent a cross section of professional and lay people representing public, private, voluntary, community and faith sectors. After formal invitation to attend a number of meetings as "observers" the process of formal acceptance takes place and is noted at the charity's Annual General Meeting (AGM). All new Trustees are registered at Companies House.

Organisational structure

The charity is governed by a Board of Trustees with a maximum of 12 Trustees appointed at any given time. The Trustees normally meet 6 times per year as a full committee and at specified periods throughout the year as sub-committees. There are currently three sub-committees representing key areas of operation covering Finance & Audit, Human Resources and Residential & Community. The Trustees in attendance at both full and sub-committee meetings have full voting powers whilst staff members attend in a non-voting capacity.

The sub-committees act with the authority of the Main Board, working to clear terms of reference, membership criteria and meeting procedures as detailed in the charity's Articles of Association. Each committee has responsibility to report to the Board and to seek approval of the full Board for key decisions. Implicit on each meeting agenda are key items of discussion, which include health and safety, equal opportunities, risk management and declarations of interest.

The trustees delegate the day to day running of the charity to the chief executive, Nigel Hughes and deputy chief executive, Jackie Miles. Regular meetings are held to ensure that the charity's objectives continue to be met, including the review of monthly financial reports which are compared and monitored against the annual budgets.

BIRKENHEAD YOUNG MEN'S CHRISTIAN ASSOCIATION

TRUSTEES' REPORT (INCLUDING DIRECTORS' REPORT) (CONTINUED)

FOR THE YEAR ENDED 31 MARCH 2022

Induction and training of new trustees

The Trustees induction procedure includes training in relation to governance, the role of a Trustee and their responsibilities and any other matters that support their role.

The current Trustees bring a diverse range of skills, from wide-ranging backgrounds that include Housing, Business, Drugs Support, Banking, Medicine, Legal Services and Youth & Community work. A recruitment drive successfully brought additional new Trustees to the Board who will stand for formal election at this year's AGM.

Key management remuneration

The trustees consider the senior management team comprise the key personnel of the charity in charge of controlling, running and operating the charity on a day to day basis.

The pay of the senior staff is reviewed annually and normally increased to the same extent as the rest of the staff. All the directors give all of their time freely and no director received remuneration in the year.

Disclosure of information to auditor

Each of the trustees has confirmed that there is no information of which they are aware which is relevant to the audit, but of which the auditor is unaware. They have further confirmed that they have taken appropriate steps to identify such relevant information and to establish that the auditor is aware of such information.

The trustees' report was approved by the Board of Trustees.



Ms S Nicholas

Trustee

Dated: 24 November 2022

BIRKENHEAD YOUNG MEN'S CHRISTIAN ASSOCIATION

STATEMENT OF TRUSTEES' RESPONSIBILITIES

FOR THE YEAR ENDED 31 MARCH 2022

The trustees, who are also the directors of Birkenhead Young Men's Christian Association for the purpose of company law, are responsible for preparing the Trustees' Report and the financial statements in accordance with applicable law and United Kingdom Accounting Standards (United Kingdom Generally Accepted Accounting Practice).

Company Law requires the trustees to prepare financial statements for each financial year which give a true and fair view of the state of affairs of the charity and of the incoming resources and application of resources, including the income and expenditure, of the charitable company for that year.

In preparing these financial statements, the trustees are required to:

- select suitable accounting policies and then apply them consistently;
- observe the methods and principles in the Charities SORP;
- make judgements and estimates that are reasonable and prudent; and
- prepare the financial statements on the going concern basis unless it is inappropriate to presume that the charity will continue in operation.

The trustees are responsible for keeping adequate accounting records that disclose with reasonable accuracy at any time the financial position of the charity and enable them to ensure that the financial statements comply with the Companies Act 2006. 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.

BIRKENHEAD YOUNG MEN'S CHRISTIAN ASSOCIATION

INDEPENDENT AUDITOR'S REPORT

TO THE MEMBERS OF BIRKENHEAD YOUNG MEN'S CHRISTIAN ASSOCIATION

Opinion

We have audited the financial statements of Birkenhead Young Men's Christian Association (the 'charity') for the year ended 31 March 2022 which comprise the statement of financial activities, the balance sheet, the statement of cash flows and the notes to the financial statements, including a summary of significant accounting policies. The financial reporting framework that has been applied in their preparation is applicable law and United Kingdom Accounting Standards, including Financial Reporting Standard 102 *The Financial Reporting Standard applicable in the UK and Republic of Ireland* (United Kingdom Generally Accepted Accounting Practice).

In our opinion, the financial statements:

- give a true and fair view of the state of the charitable company's affairs as at 31 March 2022 and of its incoming resources and application of resources, including its income and expenditure, for the year then ended;
- have been properly prepared in accordance with United Kingdom Generally Accepted Accounting Practice; and
- have been prepared in accordance with the requirements of the Companies Act 2006.

Basis for opinion

We conducted our audit in accordance with International Standards on Auditing (UK) (ISAs (UK)) and applicable law. Our responsibilities under those standards are further described in the *Auditor's responsibilities for the audit of the financial statements* section of our report. We are independent of the charity in accordance with the ethical requirements that are relevant to our audit of the financial statements in the UK, including the FRC's Ethical Standard, and we have fulfilled our other ethical responsibilities in accordance with these requirements. We believe that the audit evidence we have obtained is sufficient and appropriate to provide a basis for our opinion.

Conclusions relating to going concern

In auditing the financial statements, we have concluded that the trustees' use of the going concern basis of accounting in the preparation of the financial statements is appropriate.

Based on the work we have performed, we have not identified any material uncertainties relating to events or conditions that, individually or collectively, may cast significant doubt on the charity's ability to continue as a going concern for a period of at least twelve months from when the financial statements are authorised for issue.

Our responsibilities and the responsibilities of the trustees with respect to going concern are described in the relevant sections of this report.

Other information

The other information comprises the information included in the annual report other than the financial statements and our auditor's report thereon. The trustees are responsible for the other information contained within the annual report. Our opinion on the financial statements does not cover the other information and, except to the extent otherwise explicitly stated in our report, we do not express any form of assurance conclusion thereon. Our responsibility is to read the other information and, in doing so, consider whether the other information is materially inconsistent with the financial statements or our knowledge obtained in the course of the audit, or otherwise appears to be materially misstated. If we identify such material inconsistencies or apparent material misstatements, we are required to determine whether this gives rise to a material misstatement in the financial statements themselves. If, based on the work we have performed, we conclude that there is a material misstatement of this other information, we are required to report that fact.

We have nothing to report in this regard.

BIRKENHEAD YOUNG MEN'S CHRISTIAN ASSOCIATION

INDEPENDENT AUDITOR'S REPORT (CONTINUED)

TO THE MEMBERS OF BIRKENHEAD YOUNG MEN'S CHRISTIAN ASSOCIATION

Opinions on other matters prescribed by the Companies Act 2006

In our opinion, based on the work undertaken in the course of our audit:

- the information given in the trustees' report for the financial year for which the financial statements are prepared, which includes the directors' report prepared for the purposes of company law, is consistent with the financial statements; and
- the directors' report included within the trustees' report has been prepared in accordance with applicable legal requirements.

Matters on which we are required to report by exception

In the light of the knowledge and understanding of the charity and its environment obtained in the course of the audit, we have not identified material misstatements in the directors' report included within the trustees' report.

We have nothing to report in respect of the following matters in relation to which the Companies Act 2006 requires us to report to you if, in our opinion:

- adequate accounting records have not been kept, or returns adequate for our audit have not been received from branches not visited by us; or
- the financial statements are not in agreement with the accounting records and returns; or
- certain disclosures of trustees' remuneration specified by law are not made; or
- we have not received all the information and explanations we require for our audit; or
- the trustees were not entitled to prepare the financial statements in accordance with the small companies regime and take advantage of the small companies' exemptions in preparing the trustees' report and from the requirement to prepare a strategic report.

Responsibilities of trustees

As explained more fully in the statement of trustees' responsibilities, the trustees, who are also the directors of the charity for the purpose of company law, are responsible for the preparation of the financial statements and for being satisfied that they give a true and fair view, and for such internal control as the trustees determine is necessary to enable the preparation of financial statements that are free from material misstatement, whether due to fraud or error. In preparing the financial statements, the trustees are responsible for assessing the charity's ability to continue as a going concern, disclosing, as applicable, matters related to going concern and using the going concern basis of accounting unless the trustees either intend to liquidate the charitable company or to cease operations, or have no realistic alternative but to do so.

Auditor's responsibilities for the audit of the financial statements

Our objectives are to obtain reasonable assurance about whether the financial statements as a whole are free from material misstatement, whether due to fraud or error, and to issue an auditor's report that includes our opinion. Reasonable assurance is a high level of assurance but is not a guarantee that an audit conducted in accordance with ISAs (UK) will always detect a material misstatement when it exists. Misstatements can arise from fraud or error and are considered material if, individually or in the aggregate, they could reasonably be expected to influence the economic decisions of users taken on the basis of these financial statements.

The extent to which our procedures are capable of detecting irregularities, including fraud, is detailed below.

BIRKENHEAD YOUNG MEN'S CHRISTIAN ASSOCIATION

INDEPENDENT AUDITOR'S REPORT (CONTINUED)

TO THE MEMBERS OF BIRKENHEAD YOUNG MEN'S CHRISTIAN ASSOCIATION

Extent to which the audit was considered capable of detecting irregularities, including fraud

Our approach to identifying and assessing the risks of material misstatement in respect of irregularities, including fraud and non-compliance with laws and regulations, was as follows:

- the engagement partner ensured that the engagement team collectively had the appropriate competence, capabilities and skills to identify or recognise non-compliance with applicable laws and regulations;
- we identified the laws and regulations applicable to the charity through discussions with trustees and other management, and from our knowledge and experience of charity sector;
- we focused on specific laws and regulations which we considered may have a direct material effect on the financial statements or the operations of the charity, including the Companies Act 2006, Charities Act 2011, data protection, anti-bribery, employment, food hygiene and health and safety legislation;
- we assessed the extent of compliance with the laws and regulations identified above through making enquiries of management team and inspecting legal correspondence; and identified laws and regulations were communicated within the audit team regularly and the team remained alert to instances of non-compliance throughout the audit.

We assessed the susceptibility of the charity's financial statements to material misstatement, including obtaining an understanding of how fraud might occur, by:

- making enquiries of management team as to where they considered there was susceptibility to fraud, their knowledge of actual, suspected and alleged fraud; and
- considering the internal controls in place to mitigate risks of fraud and non-compliance with laws and regulations.

To address the risk of fraud through management bias and override of controls, we:

- performed analytical procedures to identify any unusual or unexpected relationships;
- tested journal entries to identify unusual transactions;
- assessed whether judgements and assumptions made in determining the accounting estimates were indicative of potential bias; and
- investigated the rationale behind significant or unusual transactions.

In response to the risk of irregularities and non-compliance with laws and regulations, we designed procedures which included, but were not limited to:

- agreeing financial statement disclosures to underlying supporting documentation;
- enquiring of management as to actual and potential litigation and claims; and
- reviewing correspondence with HMRC and relevant regulators.

There are inherent limitations in our audit procedures described above. The more removed that laws and regulations are from financial transactions, the less likely it is that we would become aware of non-compliance. Auditing standards also limit the audit procedures required to identify non-compliance with laws and regulations to enquiry of the trustees and other management and the inspection of regulatory and legal correspondence, if any.

Material misstatements that arise due to fraud can be harder to detect than those that arise from error as they may involve deliberate concealment or collusion.

A further description of our responsibilities is available on the Financial Reporting Council's website at: <https://www.frc.org.uk/auditorsresponsibilities>. This description forms part of our auditor's report.


BIRKENHEAD YOUNG MEN'S CHRISTIAN ASSOCIATION

INDEPENDENT AUDITOR'S REPORT (CONTINUED)

TO THE MEMBERS OF BIRKENHEAD YOUNG MEN'S CHRISTIAN ASSOCIATION

Use of our report

This report is made solely to the charitable company's members, as a body, in accordance with Chapter 3 of Part 16 of the Companies Act 2006. Our audit work has been undertaken so that we might state to the charitable company's members those matters we are required to state to them in an auditor's report and for no other purpose. To the fullest extent permitted by law, we do not accept or assume responsibility to anyone other than the charitable company and the charitable company's members as a body, for our audit work, for this report, or for the opinions we have formed.



**Helen Furlong FCCA (Senior Statutory Auditor)
for and on behalf of Xeinadin Audit Limited**

Statutory Auditor

24 November 2022

2 Hilliards Court
Chester Business Park
Chester
Cheshire
CH4 9QP

BIRKENHEAD YOUNG MEN'S CHRISTIAN ASSOCIATION

STATEMENT OF FINANCIAL ACTIVITIES INCLUDING INCOME AND EXPENDITURE ACCOUNT

FOR THE YEAR ENDED 31 MARCH 2022

| | Notes | Unrestricted funds 2022 £ | Restricted funds 2022 £ | Total 2022 £ | Unrestricted funds 2021 £ | Restricted funds 2021 £ | Total 2021 £ |
|---|-------|---------------------------------|-------------------------------|--------------------|---------------------------------|-------------------------------|--------------------|
| Income and endowments from: | | | | | | | |
| Donations and legacies | 3 | 22,615 | 18,066 | 40,681 | 14,471 | 96,827 | 111,298 |
| Charitable activities | 4 | 1,601,268 | 286,134 | 1,887,402 | 1,503,046 | 224,192 | 1,727,238 |
| Investments | 5 | 395 | - | 395 | 414 | - | 414 |
| Other income | 6 | 3,925 | - | 3,925 | 13,701 | - | 13,701 |
| Total income | | 1,628,203 | 304,200 | 1,932,403 | 1,531,632 | 321,019 | 1,852,651 |
| Expenditure on: | | | | | | | |
| Charitable activities | 7 | 1,545,518 | 310,092 | 1,855,610 | 1,413,090 | 240,990 | 1,654,080 |
| Net incoming/(outgoing) resources before transfers | | 82,685 | (5,892) | 76,793 | 118,542 | 80,029 | 198,571 |
| Gross transfers between funds | | 100,000 | (100,000) | - | (3,111) | 3,111 | - |
| Net incoming/(outgoing) resources | | 182,685 | (105,892) | 76,793 | 115,431 | 83,140 | 198,571 |
| Other recognised gains and losses | | | | | | | |
| Revaluation of tangible fixed assets | | - | - | - | 55,862 | (80,033) | (24,171) |
| Net movement in funds | | 182,685 | (105,892) | 76,793 | 171,293 | 3,107 | 174,400 |
| Fund balances at 1 April 2021 | | 1,469,743 | 352,665 | 1,822,408 | 1,298,450 | 349,558 | 1,648,008 |
| Fund balances at 31 March 2022 | | 1,652,428 | 246,773 | 1,899,201 | 1,469,743 | 352,665 | 1,822,408 |

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

All income and expenditure derive from continuing activities.

The statement of financial activities also complies with the requirements for an income and expenditure account under the Companies Act 2006.

BIRKENHEAD YOUNG MEN'S CHRISTIAN ASSOCIATION

BALANCE SHEET

AS AT 31 MARCH 2022

| | Notes | 2022 £ | £ | 2021 £ | £ |
|--|-------|------------------|-------------------------|------------------|-------------------------|
| Fixed assets | | | | | |
| Tangible assets | 11 | | 4,113,103 | | 4,143,315 |
| Current assets | | | | | |
| Stocks | 12 | 3,694 | | 3,903 | |
| Debtors | 13 | 96,663 | | 148,455 | |
| Cash at bank and in hand | | 465,059 | | 479,128 | |
| | | <u>565,416</u> | | <u>631,486</u> | |
| Creditors: amounts falling due within one year | 16 | <u>(417,498)</u> | | <u>(438,548)</u> | |
| Net current assets | | | <u>147,918</u> | | <u>192,938</u> |
| Total assets less current liabilities | | | <u>4,261,021</u> | | <u>4,336,253</u> |
| Creditors: amounts falling due after more than one year | 17 | | <u>(2,361,820)</u> | | <u>(2,513,845)</u> |
| Net assets | | | <u><u>1,899,201</u></u> | | <u><u>1,822,408</u></u> |
| Income funds | | | | | |
| Restricted funds | 19 | | 246,773 | | 352,665 |
| Unrestricted funds | | | 1,652,428 | | 1,469,743 |
| | | | <u><u>1,899,201</u></u> | | <u><u>1,822,408</u></u> |

The financial statements were approved by the Trustees on 24 November 2022



Ms S Nicholas
Trustee

Company Registration No. 02534811

BIRKENHEAD YOUNG MEN'S CHRISTIAN ASSOCIATION

STATEMENT OF CASH FLOWS

FOR THE YEAR ENDED 31 MARCH 2022

| | Notes | 2022 £ | £ | 2021 £ | £ |
|---|-------|-----------|----------------|-----------|----------------|
| Cash flows from operating activities | | | | | |
| Cash generated from operations | 24 | | 230,136 | | 408,890 |
| Investing activities | | | | | |
| Purchase of tangible fixed assets | | (96,045) | | (129,762) | |
| Proceeds from disposal of tangible fixed assets | | 471 | | - | |
| Investment income received | | 395 | | 414 | |
| Net cash used in investing activities | | | (95,179) | | (129,348) |
| Financing activities | | | | | |
| Repayment of borrowings | | (24,195) | | (23,551) | |
| Payment of obligations under finance leases | | (124,831) | | (121,785) | |
| Net cash used in financing activities | | | (149,026) | | (145,336) |
| Net (decrease)/increase in cash and cash equivalents | | | (14,069) | | 134,206 |
| Cash and cash equivalents at beginning of year | | | 479,128 | | 344,922 |
| Cash and cash equivalents at end of year | | | <u>465,059</u> | | <u>479,128</u> |

BIRKENHEAD YOUNG MEN'S CHRISTIAN ASSOCIATION

NOTES TO THE FINANCIAL STATEMENTS

FOR THE YEAR ENDED 31 MARCH 2022

1 Accounting policies

Charity information

Birkenhead Young Men's Christian Association is a private company limited by guarantee incorporated in England and Wales. The registered office is 56 Whetstone Lane, Birkenhead, Wirral, Merseyside, CH41 2TJ. In the event of a winding up, the liability in respect of the guarantee is limited to £1 per member.

1.1 Accounting convention

The financial statements have been prepared in accordance with the charity's [governing document], the Companies Act 2006, FRS 102 "The Financial Reporting Standard applicable in the UK and Republic of Ireland" ("FRS 102") and the Charities SORP "Accounting and Reporting by Charities: Statement of Recommended Practice applicable to charities preparing their accounts in accordance with the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102)" (effective 1 January 2019). The charity is a Public Benefit Entity as defined by FRS 102.

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

The financial statements have been prepared under the historical cost convention, [modified to include the revaluation of freehold properties and to include investment properties and certain financial instruments at fair value]. The principal accounting policies adopted are set out below.

1.2 Going concern

At the time of approving the financial statements, the trustees have a reasonable expectation that the charity has adequate resources to continue in operational existence for the foreseeable future. Thus the trustees continue to adopt the going concern basis of accounting in preparing the financial statements.

The financial statements have been prepared in accordance with the charity's [governing document], the Companies Act 2006, FRS 102 "The Financial Reporting Standard applicable in the UK and Republic of Ireland" ("FRS 102") and the Charities SORP "Accounting and Reporting by Charities: Statement of Recommended Practice applicable to charities preparing their accounts in accordance with the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102)" (effective 1 January 2019). The charity is a Public Benefit Entity as defined by FRS 102.

1.3 Charitable funds

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

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

BIRKENHEAD YOUNG MEN'S CHRISTIAN ASSOCIATION

NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)

FOR THE YEAR ENDED 31 MARCH 2022

1 Accounting policies

(Continued)

1.4 Income

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

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

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

Income from charitable activities includes income received under contract or where entitlement to the grant funding is subject to performance conditions. Income is recognised in the Statement of Financial Activities when the related services have been provided, income in advance of those services being provided is deferred.

1.5 Expenditure

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

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

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 a basis consistent with the use of resources.

Irrecoverable VAT is charged as a cost against the activity for which the expenditure was incurred.

Support costs are those that assist the work of the charity but are not directly attributable to the charitable activities. Support costs include office costs, administrative payroll costs and governance costs which support the charity's activities. Where the support costs cannot be attributable to a direct activity they have been allocated to the costs of raising funds and charitable activities on a pro-rata basis.

Governance costs represent costs associated with meeting the constitutional and statutory requirements of the charity and include the audit fees and costs linked to the strategic management of the charity.

BIRKENHEAD YOUNG MEN'S CHRISTIAN ASSOCIATION

NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)

FOR THE YEAR ENDED 31 MARCH 2022

1 Accounting policies (Continued)

1.6 Tangible fixed assets

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

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

| | |
|-----------------------------|-------------------|
| Freehold land and buildings | 2% on cost |
| Fixtures and fittings | 33% & 20% on cost |
| Motor vehicles | 25% on cost |
| Boat | 6.5% on cost |

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

1.7 Impairment of fixed assets

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

1.8 Stocks

Stocks are valued at the lower of cost and net realisable value, after making due allowance for obsolete and slow moving items.

1.9 Cash and cash equivalents

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

1.10 Financial instruments

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

Financial instruments are recognised in the charity's balance sheet when the charity becomes party to the contractual provisions of the instrument.

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

Basic financial assets

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

BIRKENHEAD YOUNG MEN'S CHRISTIAN ASSOCIATION

NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)

FOR THE YEAR ENDED 31 MARCH 2022

1 Accounting policies

(Continued)

Basic financial liabilities

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

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

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

Derecognition of financial liabilities

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

1.11 Taxation

The charity is exempt from corporation tax on its charitable activities.

1.12 Employee benefits

The cost of any unused holiday entitlement is recognised in the period in which the employee's services are received.

Termination benefits are recognised immediately as an expense when the charity is demonstrably committed to terminate the employment of an employee or to provide termination benefits.

1.13 Retirement benefits

Payments to defined contribution retirement benefit schemes are charged as an expense as they fall due.

1.14 Leases

Leases are classified as finance leases whenever the terms of the lease transfer substantially all the risks and rewards of ownership to the lessees. All other leases are classified as operating leases.

Assets held under finance leases are recognised as assets at the lower of the assets fair value at the date of inception and the present value of the minimum lease payments. The related liability is included in the balance sheet as a finance lease obligation. Lease payments are treated as consisting of capital and interest elements. The interest is charged to net income/(expenditure) for the year so as to produce a constant periodic rate of interest on the remaining balance of the liability.

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

BIRKENHEAD YOUNG MEN'S CHRISTIAN ASSOCIATION

NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)

FOR THE YEAR ENDED 31 MARCH 2022

2 Critical accounting estimates and judgements

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

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

3 Donations and legacies

| | Unrestricted funds | Restricted funds | Total Unrestricted funds | Restricted funds | Total |
|---------------------|--------------------|------------------|--------------------------|------------------|----------------|
| | 2022 | 2022 | 2022 | 2021 | 2021 |
| | £ | £ | £ | £ | £ |
| Donations and gifts | 16,698 | - | 16,698 | 13,281 | 102,108 |
| Grants receivable | 5,917 | 18,066 | 23,983 | 1,190 | 9,190 |
| | <u>22,615</u> | <u>18,066</u> | <u>40,681</u> | <u>14,471</u> | <u>111,298</u> |

BIRKENHEAD YOUNG MEN'S CHRISTIAN ASSOCIATION

NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)

FOR THE YEAR ENDED 31 MARCH 2022

4 Charitable activities

| | Charitable Services for the Community 2022 £ | Charitable Services for the Community 2021 £ |
|-----------------------------------|---|---|
| Hostel & related income | 1,518,383 | 1,459,087 |
| Grants | 369,019 | 267,613 |
| Garden project | - | 538 |
| | <u>1,887,402</u> | <u>1,727,238</u> |
| | | |
| Analysis by fund | | |
| Unrestricted funds | 1,601,268 | 1,503,046 |
| Restricted funds | 286,134 | 224,192 |
| | <u>1,887,402</u> | <u>1,727,238</u> |
| | | |
| Performance related grants | | |
| Alcohol Project Grant | 46,560 | 46,560 |
| Assertive Outreach | 169,376 | 132,094 |
| Night Shelter | - | 308 |
| Triage | 57,751 | - |
| Lottery Triage | 4,088 | 2,612 |
| Cold Weather Grant | - | 42,617 |
| Covid-19 Grants | 82,885 | 40,534 |
| Sport England | 1,150 | - |
| Talent Match | - | 2,888 |
| National Lottery Bike project | 2,579 | - |
| Social Science Group | 3,630 | - |
| Acc. Liverpool Foundation | 1,000 | - |
| | <u>369,019</u> | <u>267,613</u> |

5 Investments

| | Unrestricted funds 2022 £ | Unrestricted funds 2021 £ |
|---------------------|------------------------------------|------------------------------------|
| Interest receivable | <u>395</u> | <u>414</u> |

BIRKENHEAD YOUNG MEN'S CHRISTIAN ASSOCIATION

NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)

FOR THE YEAR ENDED 31 MARCH 2022

6 Other income

Unrestricted Unrestricted
funds funds

2022 2021
£ £

Other income 3,925 13,701

7 Charitable activities

Charitable Charitable
Services for Services for
the the
Community Community
2022 2021
£ £

| | | |
|---|------------------|------------------|
| Staff costs | 916,176 | 771,273 |
| Depreciation and impairment | 125,786 | 116,343 |
| Rent, rates & water | 76,790 | 41,937 |
| Heat & light | 54,189 | 53,163 |
| Insurance | 8,566 | 13,782 |
| Advertising & printing postage & stationery | 20,718 | 16,279 |
| Computers & phone | 27,657 | 25,275 |
| Motor & travel | 8,292 | 5,374 |
| Other costs | 80,195 | 84,534 |
| Repairs & maintenance | 98,697 | 91,616 |
| Fees & subscriptions | 11,401 | 10,129 |
| Other staff costs | 8,909 | 4,723 |
| Hospitality | 8,384 | 7,566 |
| Hostel catering | 40,971 | 44,031 |
| Residents benefits & outings | 3,673 | 4,739 |
| Projects expenditure | 113,453 | 84,684 |
| Profit/loss on fixed asset disposals | 471 | - |
| | <u>1,604,328</u> | <u>1,375,448</u> |

Share of support costs (see note 8) 232,157 260,334

Share of governance costs (see note 8) 19,125 18,298

1,855,610 1,654,080

Analysis by fund

Unrestricted funds 1,545,518 1,413,090

Restricted funds 310,092 240,990

1,855,610 1,654,080

BIRKENHEAD YOUNG MEN'S CHRISTIAN ASSOCIATION

NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)

FOR THE YEAR ENDED 31 MARCH 2022

8 Support costs

| | Support costs | Governance costs | 2022 | Support costs | Governance costs | 2021 |
|--|----------------|------------------|----------------|----------------|------------------|----------------|
| | £ | £ | £ | £ | £ | £ |
| Staff costs | 90,284 | - | 90,284 | 115,679 | - | 115,679 |
| Bank charges | 2,658 | - | 2,658 | 2,883 | - | 2,883 |
| Loan & finance lease interest | 121,013 | - | 121,013 | 120,448 | - | 120,448 |
| Legal & professional fees | 18,202 | - | 18,202 | 21,324 | - | 21,324 |
| Audit fees | - | 6,000 | 6,000 | - | 6,000 | 6,000 |
| Accountancy fees | - | 12,525 | 12,525 | - | 12,076 | 12,076 |
| Trustees expenses | - | 600 | 600 | - | 222 | 222 |
| | <u>232,157</u> | <u>19,125</u> | <u>251,282</u> | <u>260,334</u> | <u>18,298</u> | <u>278,632</u> |
| Analysed between Charitable activities | <u>232,157</u> | <u>19,125</u> | <u>251,282</u> | <u>260,334</u> | <u>18,298</u> | <u>278,632</u> |

9 Trustees

During the year trustees expenses of £600 were incurred (2021: £223).

The charitable company has incurred a cost of £1,296 (2021: £1,108) in providing indemnity insurance to the trustees. The insurance covers protection for the charity from loss arising from the neglect or defaults of its trustees, employees or agents, and to indemnify the trustee against the consequences of any neglect or default on their part.

10 Employees

The average monthly number of employees during the year was:

| | 2022 Number | 2021 Number |
|-----------------------------|----------------|----------------|
| Project staff | 18 | 16 |
| Management & administration | 7 | 6 |
| Support staff | 19 | 18 |
| Total | <u>44</u> | <u>40</u> |

BIRKENHEAD YOUNG MEN'S CHRISTIAN ASSOCIATION

NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)

FOR THE YEAR ENDED 31 MARCH 2022

| 10 Employees | (Continued) | |
|-----------------------|------------------|----------------|
| Employment costs | 2022 £ | 2021 £ |
| Wages and salaries | 927,006 | 803,804 |
| Social security costs | 56,718 | 58,355 |
| Other pension costs | 22,736 | 24,793 |
| | <u>1,006,460</u> | <u>886,952</u> |

The key management personnel of the charity comprise the Chief Executive, the Deputy Chief Executive and Senior Support Manager whose employee benefits total £158,531 (2021: £165,387).

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

| 11 Tangible fixed assets | Freehold land and buildings £ | Fixtures and fittings £ | Motor vehicles £ | Boat £ | Total £ |
|------------------------------------|-------------------------------------|----------------------------|---------------------|----------------|------------------|
| Cost or valuation | | | | | |
| At 1 April 2021 | 4,070,548 | 313,011 | 43,184 | 123,240 | 4,549,983 |
| Additions | 67,196 | 28,849 | - | - | 96,045 |
| Disposals | - | (95,970) | - | (3,077) | (99,047) |
| At 31 March 2022 | <u>4,137,744</u> | <u>245,890</u> | <u>43,184</u> | <u>120,163</u> | <u>4,546,981</u> |
| Depreciation and impairment | | | | | |
| At 1 April 2021 | 15,226 | 280,508 | 27,273 | 83,658 | 406,665 |
| Depreciation charged in the year | 109,278 | 12,395 | 4,068 | 48 | 125,789 |
| Eliminated in respect of disposals | - | (95,645) | - | (2,931) | (98,576) |
| At 31 March 2022 | <u>124,504</u> | <u>197,258</u> | <u>31,341</u> | <u>80,775</u> | <u>433,878</u> |
| Carrying amount | | | | | |
| At 31 March 2022 | <u>4,013,240</u> | <u>48,632</u> | <u>11,843</u> | <u>39,388</u> | <u>4,113,103</u> |
| At 31 March 2021 | <u>4,055,322</u> | <u>32,500</u> | <u>15,911</u> | <u>39,582</u> | <u>4,143,315</u> |

The net carrying value of tangible fixed assets includes the following in respect of assets held under finance leases or hire purchase contracts. The depreciation charge in respect of such assets amounted to £89,244 (2021 - £84,504)

| | 2022 £ | 2021 £ |
|-------------------|------------------|------------------|
| Freehold property | <u>3,160,756</u> | <u>3,250,000</u> |

BIRKENHEAD YOUNG MEN'S CHRISTIAN ASSOCIATION

NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)

FOR THE YEAR ENDED 31 MARCH 2022

11 Tangible fixed assets (Continued)

56 Whetstone Lane property was revalued to its market value as at 31 March 2021 by Thomson & Associates who are independent chartered surveyors.

At 31 March 2022, had the revalued assets been carried at historic cost less accumulated depreciation and accumulated impairment losses, their carrying amount would have been £3,075,256 (2021: £3,144,172).

12 Stocks

| | 2022 £ | 2021 £ |
|-------------------------------------|-----------|-----------|
| Finished goods and goods for resale | 3,694 | 3,903 |

13 Debtors

| | 2022 £ | 2021 £ |
|---|---------------|----------------|
| Amounts falling due within one year: | | |
| Trade debtors | 4,371 | 59,399 |
| Other debtors | 3,164 | - |
| Prepayments and accrued income | 89,128 | 89,056 |
| | <u>96,663</u> | <u>148,455</u> |

14 Loans and overdrafts

| | 2022 £ | 2021 £ |
|--|----------------|----------------|
| Other loans | 174,148 | 198,343 |
| Payable within one year | 21,971 | 22,126 |
| Payable after one year | 152,177 | 176,217 |
| | <u>348,296</u> | <u>396,686</u> |
| Amounts included above which fall due after five years: | | |
| Payable by instalments | 40,694 | 74,691 |
| | <u>40,694</u> | <u>74,691</u> |

The loan from Future Builders England (FBE) is secured against the charity's freehold property. The current interest is 3.75% (3% over base) and the loan is repayable over 25 years from October 2007. The change in interest rates and repayments made in the year result in a change in the repayment profile from 2013.

BIRKENHEAD YOUNG MEN'S CHRISTIAN ASSOCIATION

NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)

FOR THE YEAR ENDED 31 MARCH 2022

15 Finance lease commitments

Future minimum lease payments due under finance leases:

| | 2022 £ | 2021 £ |
|---------------------------|------------------|------------------|
| Within one year | 127,985 | 124,831 |
| Within two and five years | 545,103 | 531,671 |
| In over five years | 1,664,540 | 1,805,957 |
| | <u>2,337,628</u> | <u>2,462,459</u> |

16 Creditors: amounts falling due within one year

| | Notes | 2022 £ | 2021 £ |
|------------------------------------|-------|----------------|----------------|
| Obligations under finance leases | 15 | 127,985 | 124,831 |
| Other loans | | 21,971 | 22,126 |
| Other taxation and social security | | 20,068 | 16,760 |
| Deferred income | 18 | 19,030 | 103,831 |
| Trade creditors | | 125,767 | 101,883 |
| Pension control | | 3,767 | 3,807 |
| Other creditors | | 2,271 | 1,658 |
| Accruals and deferred income | | 96,639 | 63,652 |
| | | <u>417,498</u> | <u>438,548</u> |

17 Creditors: amounts falling due after more than one year

| | Notes | 2022 £ | 2021 £ |
|----------------------------------|-------|------------------|------------------|
| Obligations under finance leases | 15 | 2,209,643 | 2,337,628 |
| Other loans | | 152,177 | 176,217 |
| | | <u>2,361,820</u> | <u>2,513,845</u> |

18 Deferred income

| | 2022 £ | 2021 £ |
|---|---------------|----------------|
| Arising from Performance related grants | <u>19,030</u> | <u>103,831</u> |

Deferred income is included in the financial statements as follows:

BIRKENHEAD YOUNG MEN'S CHRISTIAN ASSOCIATION

NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)

FOR THE YEAR ENDED 31 MARCH 2022

| 18 Deferred income | (Continued) | |
|-------------------------------------|---------------|----------------|
| | 2022 | 2021 |
| | £ | £ |
| Deferred income is included within: | | |
| Current liabilities | 19,030 | 103,831 |
| | <u>19,030</u> | <u>103,831</u> |
| Movements in the year: | | |
| Deferred income at 1 April 2021 | 103,831 | 45,096 |
| Released from previous periods | 122,491 | 226,633 |
| Resources deferred in the year | (207,292) | (167,898) |
| | <u>19,030</u> | <u>103,831</u> |
| Deferred income at 31 March 2022 | <u>19,030</u> | <u>103,831</u> |

BIRKENHEAD YOUNG MEN'S CHRISTIAN ASSOCIATION

NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)

FOR THE YEAR ENDED 31 MARCH 2022

19 Restricted funds

The income funds of the charity include restricted funds comprising the following unexpended balances of donations and grants held on trust for specific purposes:

| | Movement in funds | | | | | Balance at 31 March 2022 £ |
|------------------------------------|---------------------------------|----------------------------|----------------------------|------------------|---|-------------------------------------|
| | Balance at 1 April 2021 £ | Incoming resources £ | Resources expended £ | Transfers £ | Revaluations, gains and losses £ | |
| Boat Fund | 37,915 | - | - | - | - | 37,915 |
| Property Development Fund | 214,750 | - | (5,892) | - | - | 208,858 |
| WBC - Alcohol Project | - | 46,560 | (46,560) | - | - | - |
| WBC - Assertive Outreach | - | 169,376 | (169,376) | - | - | - |
| Triage | - | 61,839 | (61,839) | - | - | - |
| Social Science Grant | - | 6,430 | (6,430) | - | - | - |
| National Lottety - Bike Project | - | 2,579 | (2,579) | - | - | - |
| Sport England - Y Get Active | - | 1,150 | (1,150) | - | - | - |
| WWI Heritage Grant | - | 4,859 | (4,859) | - | - | - |
| Acc. Liverpool Foundation | - | 1,000 | (1,000) | - | - | - |
| Arnold Clark | - | 1,000 | (1,000) | - | - | - |
| Wirral Together Fund | - | 500 | (500) | - | - | - |
| Steel Charitable Trust | - | 5,370 | (5,370) | - | - | - |
| Morrisons Foundation | - | 3,537 | (3,537) | - | - | - |
| Care Fund | 100,000 | - | - | (100,000) | - | - |
| | <u>352,665</u> | <u>304,200</u> | <u>(310,092)</u> | <u>(100,000)</u> | <u>-</u> | <u>246,773</u> |

The Property Development Fund is for the development of the Whetstone Lane site, which was opened in September 2007. Funds have been classified as restricted as the charity is required to fulfil certain conditions from each of the respective funding bodies for varying time periods following the initial purchase and the assets are required to be used for specific purposes within the wider objects of the charity. The reserves transfer is required to reallocate the depreciation split between restricted and unrestricted funds.

The Boat Fund represents grant funding received for the purchase of boats to be used on specific charitable activities within the wider objects of the charity.

Next Steps Accommodation Project Funding and Next Better Care Fund funding were received towards the construction of the Triage Assessment Unit.

BIRKENHEAD YOUNG MEN'S CHRISTIAN ASSOCIATION

NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)

FOR THE YEAR ENDED 31 MARCH 2022

19 Restricted funds

(Continued)

| | Movement in funds | | | | | Balance at 31 March 2021 £ |
|------------------------------|---------------------------------|----------------------------|----------------------------|----------------|---|-------------------------------------|
| | Balance at 1 April 2020 £ | Incoming resources £ | Resources expended £ | Transfers £ | Revaluations, gains and losses £ | |
| Boat Fund | 39,774 | - | - | (1,859) | - | 37,915 |
| Property Development Fund | 309,784 | - | (8,298) | 6 | (86,742) | 214,750 |
| Night Shelter | - | 308 | (308) | - | - | - |
| WBC - Alcohol Project | - | 46,560 | (46,560) | - | - | - |
| WBC - Assertive Outreach | - | 132,095 | (132,095) | - | - | - |
| Tesco Groundwork Grant | - | 500 | (500) | - | - | - |
| WBC-Cold Weather Fund | - | 42,617 | (42,617) | - | - | - |
| Archbald Bathgate | - | 8,000 | (8,000) | - | - | - |
| Lottery Triage Unit | - | 2,612 | (2,612) | - | - | - |
| Care Fund | - | 88,327 | - | 4,964 | 6,709 | 100,000 |
| | <u>349,558</u> | <u>321,019</u> | <u>(240,990)</u> | <u>3,111</u> | <u>(80,033)</u> | <u>352,665</u> |

The Property Development Fund is for the development of the Whetstone Lane site, which was opened in September 2007. Funds have been classified as restricted as the charity is required to fulfil certain conditions from each of the respective funding bodies for varying time periods following the initial purchase and the assets are required to be used for specific purposes within the wider objects of the charity. The reserves transfer is required to reallocate the depreciation split between restricted and unrestricted funds.

The Boat Fund represents grant funding received for the purchase of boats to be used on specific charitable activities within the wider objects of the charity.

Next Steps Accommodation Project Funding and Next Better Care Fund funding were received towards the construction of the Triage Assessment Unit.

BIRKENHEAD YOUNG MEN'S CHRISTIAN ASSOCIATION

NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)

FOR THE YEAR ENDED 31 MARCH 2022

20 Unrestricted funds - Charity

| | Balance at 1 April 2021 £ | Incoming resources £ | Resources expended £ | Movement in funds | | Balance at 31 March 2022 £ |
|----------------------------|------------------------------------|----------------------------|----------------------------|-------------------|----------------------------------|-------------------------------------|
| | | | | Transfers £ | Revaluation gains/losses £ | |
| General unrestricted funds | 1,469,743 | 1,628,203 | (1,545,518) | 100,000 | - | 1,652,428 |
| | <u>1,469,743</u> | <u>1,628,203</u> | <u>(1,545,518)</u> | <u>100,000</u> | <u>-</u> | <u>1,652,428</u> |

Comparative information in respect of the preceding year is as follows:

| | Balance at 1 April 2020 £ | Incoming resources £ | Resources expended £ | Movement in funds | | Balance at 31 March 2021 £ |
|----------------------------|------------------------------------|----------------------------|----------------------------|-------------------|----------------------------------|-------------------------------------|
| | | | | Transfers £ | Revaluation gains/losses £ | |
| General unrestricted funds | 1,298,450 | 1,531,632 | (1,413,090) | (3,111) | (55,862) | 1,469,743 |
| | <u>1,298,450</u> | <u>1,531,632</u> | <u>1,413,090</u> | <u>(3,111)</u> | <u>55,862</u> | <u>1,469,743</u> |

21 Analysis of net assets between funds

| | Unrestricted 2022 £ | Restricted 2022 £ | Total 2022 £ | Unrestricted 2021 £ | Restricted 2021 £ | Total 2021 £ |
|--|---------------------------|-------------------------|--------------------|---------------------------|-------------------------|--------------------|
| Fund balances at 31 March 2022 are represented by: | | | | | | |
| Tangible assets | 3,866,330 | 246,773 | 4,113,103 | 3,790,650 | 352,665 | 4,143,315 |
| Current assets/(liabilities) | 147,918 | - | 147,918 | 192,938 | - | 192,938 |
| Long term liabilities | (2,361,820) | - | (2,361,820) | (2,513,845) | - | (2,513,845) |
| | <u>1,652,428</u> | <u>246,773</u> | <u>1,899,201</u> | <u>1,469,743</u> | <u>352,665</u> | <u>1,822,408</u> |

BIRKENHEAD YOUNG MEN'S CHRISTIAN ASSOCIATION

NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)

FOR THE YEAR ENDED 31 MARCH 2022

22 Operating lease commitments

At the reporting end date the charity had outstanding commitments for future minimum lease payments under non-cancellable operating leases, which fall due as follows:

| | 2022 £ | 2021 £ |
|----------------------------|---------------|---------------|
| Within one year | 15,790 | 9,040 |
| Between two and five years | 24,790 | 13,580 |
| | <u>40,580</u> | <u>22,620</u> |

23 Related party transactions

On 1 April 2019 the charity entered into a 5 year lease on a residential property with CCH Properties Limited. During the year under review the charity paid an annual rent of £5,100 (2021: £5,100), agreed as being a 15% discount to the market rent for the property. Mr M Huston, a trustee of the charity, is a minority shareholder in CCH Properties Limited.

24 Cash generated from operations

| | 2022 £ | 2021 £ |
|---|----------------|----------------|
| Surplus for the year | 76,793 | 198,571 |
| Adjustments for: | | |
| Investment income recognised in statement of financial activities | (395) | (414) |
| Depreciation and impairment of tangible fixed assets | 125,786 | 116,343 |
| Movements in working capital: | | |
| Decrease/(increase) in stocks | 209 | (784) |
| Decrease/(increase) in debtors | 51,792 | (30,612) |
| Increase in creditors | 60,752 | 67,051 |
| (Decrease)/increase in deferred income | (84,801) | 58,735 |
| Cash generated from operations | <u>230,136</u> | <u>408,890</u> |

25 Analysis of changes in net (debt)/funds

| | At 1 April 2021 £ | Cash flows | At 31 March 2022 £ |
|--|----------------------|----------------|-----------------------|
| Cash at bank and in hand | 479,128 | (14,069) | 465,059 |
| Loans falling due within one year | (22,126) | 155 | (21,971) |
| Loans falling due after more than one year | (176,217) | 24,040 | (152,177) |
| Obligations under finance leases | (2,462,459) | 124,831 | (2,337,628) |
| | <u>(2,181,674)</u> | <u>134,957</u> | <u>(2,046,717)</u> |

