REGISTERED CHARITY NUMBER: 523587

UNAUDITED FINANCIAL STATEMENTS FOR THE YEAR ENDED 31 DECEMBER 2025

FOR

YORKSHIRE MAIN COMMUNITY CENTRE

Xeinadin
Sidings House
Sidings Court
Lakeside
Doncaster
South Yorkshire
DN4 5NU

YORKSHIRE MAIN COMMUNITY CENTRE

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FOR THE YEAR ENDED 31 DECEMBER 2025

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REFERENCE AND ADMINISTRATIVE DETAILS
FOR THE YEAR ENDED 31 DECEMBER 2025

TRUSTEES	M McGuire M Tennison S Siddall J Eaton J Kelly W Mcguire M Adamson
PRINCIPAL ADDRESS	Edlington Lane Edlington Doncaster South Yorkshire DN12 1AB
REGISTERED CHARITY NUMBER	523587
INDEPENDENT EXAMINER	Xeinadin Sidings House Sidings Court Lakeside Doncaster South Yorkshire DN4 5NU

The trustees present their report with the financial statements of the charity for the year ended 31 December 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 1 January 2019).

OBJECTIVES AND ACTIVITIES

Objectives and aims

The objects are to provide a community centre for the benefit of residents in and around the town of Doncaster.

Public benefit

In setting and confirming these objectives, the trustees consider that they have complied with the duty in section 17(5) of the Charities Act 2011 to have due regard to public benefit guidance issued by the Charity Commission and that the rest of this demonstrates that the Association delivers public benefit.

ACHIEVEMENTS AND PERFORMANCE

Charitable activities

The trust continues to hire out rooms and our main hall within the centre to be used by local community groups or organisations.

ECO and Holistic Care 4 U continue to provide valuable services to the community such as personal care and food provisions and our main hall is used 7 days per week with a bustling timetable of activities including bingo, exercise classes, performing arts, children's provisions, peer support groups and more.

FINANCIAL REVIEW

Financial overview

2025 has been another challenging year as we are seeing a rise in the cost of utilities and general maintenance costs around the building and we are mindful and somewhat fearful of the continued rise in these costs but remain hopeful that we will bring new projects and services into the community centre and create a legacy for many generations to come.

This year we have received grant support from:
- DMBC Ward Cllr Fund £800 Remedial work to drains
- Charles & Elsie Sykes £3,600 New freezers and tables for the communal hall
- DMBC Capital Grants £5,000 Remedial works to disabled access door
- Miller Homes £1000 New chairs for the communal hall

We would like to thanks all grant providers for their support in helping building a stronger and more inclusive community centre.

Reserves policy

It is the policy of the trustees to maintain unrestricted funds which are the free reserves of the charity at a level to provide sufficient funds to cover anticipated administration and support.

At the balance sheet date the charity held £18,132 free reserves, which represents approximately 10 months of activities.

STRUCTURE, GOVERNANCE AND MANAGEMENT

Governing document

The charity is controlled by its governing document, Scheme of the Commissioners, dated 30 March 2004.

STRUCTURE, GOVERNANCE AND MANAGEMENT

Recruitment and appointment of new trustees

Trustees are recruited having regard to the skills, knowledge and experience required to ensure the effective governance of the charity. Potential trustees may be identified through existing trustee networks, members of the local community and recommendations from stakeholders. New trustees are appointed in accordance with the provisions of the Constitution and are subject to approval by the charity's members where applicable.

The trustees seek to maintain an appropriate balance of skills and experience across the board to support the charity's activities and future development.

Organisational structure

The community centre is run by a committee. Trustees are nominated by interested parties or co-opted by the existing trustees in accordance with the constitution.

Decision making

The trustees are responsible for all significant decisions affecting the charity. Decisions are made collectively at trustee meetings, with matters reserved to the board including approval of budgets, review of financial performance, significant contracts, risk management and strategic planning.

When making decisions, the trustees have regard to the Charity Commission's guidance on public benefit and their duties as charity trustees.

Induction and training of new trustees

All new trustees receive an induction covering the charity's objectives, activities, governance arrangements, governing document, financial position and trustee responsibilities. Trustees are provided with relevant Charity Commission guidance and are encouraged to undertake additional training to ensure they remain up to date with developments in charity law, governance, safeguarding and financial management.

Related parties

The charity maintains a register of trustees' interests and related party relationships. Trustees are required to declare any actual or potential conflicts of interest and to withdraw from discussions and decision-making where appropriate. All related party transactions are conducted at arm's length and are disclosed in the financial statements in accordance with the requirements of FRS 102 and the Charities SORP.

Risk management

The trustees have a duty to identify and review the risks to which the charity is exposed and to ensure appropriate controls are in place to provide reasonable assurance against fraud and error.

Approved by order of the board of trustees on ..... and signed on its behalf by:

.....
S Siddall - Trustee

Independent examiner's report to the trustees of Yorkshire Main Community Centre
I report to the charity trustees on my examination of the accounts of Yorkshire Main Community Centre (the Trust) for the year ended 31 December 2025.

Responsibilities and basis of report
As the charity trustees of the Trust you are responsible for the preparation of the accounts in accordance with the requirements of the Charities Act 2011 ('the Act').

I report in respect of my examination of the Trust's accounts carried out under Section 145 of the Act and in carrying out my examination I have followed all applicable Directions given by the Charity Commission under Section 145(5)(b) of the Act.

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

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

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

Claire Docherty FCCA

Xeinadin
Sidings House
Sidings Court
Lakeside
Doncaster
South Yorkshire
DN4 5NU

Date: .....

STATEMENT OF FINANCIAL ACTIVITIES
FOR THE YEAR ENDED 31 DECEMBER 2025

	Notes	Unrestricted funds	Restricted funds	**2025 Total funds**	2024 Total funds as restated
		£	£	**£**	£
INCOME AND ENDOWMENTS FROM					
Donations and legacies		**1,790**	**10,400**	**12,190**	-
Charitable activities					
Social, learning & welfare activities		**10,263**	**-**	**10,263**	7,350
Other trading activities	2	**4,800**	**-**	**4,800**	3,301
Investment income	3	**41**	**-**	**41**	43
Total		**16,894**	**10,400**	**27,294**	10,694
EXPENDITURE ON					
Charitable activities					
Social, learning & welfare activities		**16,348**	**5,518**	**21,866**	24,383
NET INCOME/(EXPENDITURE)		**546**	**4,882**	**5,428**	(13,689)
RECONCILIATION OF FUNDS					
Total funds brought forward		**17,585**	**155,620**	**173,205**	186,894
TOTAL FUNDS CARRIED FORWARD		**18,131**	**160,502**	**178,633**	173,205

The notes form part of these financial statements

BALANCE SHEET
31 DECEMBER 2025

	Notes	Unrestricted funds	Restricted funds	**2025 Total funds**	2024 Total funds as restated
		£	£	**£**	£
FIXED ASSETS					
Tangible assets	7	**-**	**158,171**	**158,171**	155,004
CURRENT ASSETS					
Cash at bank and in hand		**20,281**	**2,331**	**22,612**	22,186
CREDITORS					
Amounts falling due within one year	8	**(2,150)**	**-**	**(2,150)**	(3,985)
NET CURRENT ASSETS		**18,131**	**2,331**	**20,462**	18,201
TOTAL ASSETS LESS CURRENT LIABILITIES		**18,131**	**160,502**	**178,633**	173,205
NET ASSETS		**18,131**	**160,502**	**178,633**	173,205
FUNDS	9				
Unrestricted funds				**18,131**	17,585
Restricted funds:					
Restricted				**615**	615
Capital funds				**159,887**	155,005
				160,502	155,620
TOTAL FUNDS				**178,633**	173,205

The financial statements were approved by the Board of Trustees and authorised for issue on ..... and were signed on its behalf by:

.....
S Siddall - Trustee

The notes form part of these financial statements

1. ACCOUNTING POLICIES

Basis of preparing the financial statements
The financial statements of the charity, which is a public benefit entity under FRS 102, have been prepared in accordance with the Charities SORP (FRS 102) '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)', Financial Reporting Standard 102 'The Financial Reporting Standard applicable in the UK and Republic of Ireland' and the Charities Act 2011. The financial statements have been prepared under the historical cost convention.

Going concern
The financial statements have been prepared on a going concern basis.

The directors have assessed the company's ability to continue as a going concern and have reviewed forecasts and cash flow projections covering a period of at least twelve months from the date of approval of the financial statements. The assessment includes consideration of student recruitment, funding arrangements, liquidity requirements and other operational and financial risks.

The directors are satisfied that the company has adequate resources to continue in operational existence for the foreseeable future and accordingly continue to adopt the going concern basis in preparing the financial statements.

Incoming resources
All income is recognised in the Statement of Financial Activities once the charity has entitlement to the funds, it is probable that the income will be received and the amount can be measured reliably.

Grant income
Income from government and other grants is recognised when the company has entitlement to the income, any performance-related conditions have been met, receipt is probable and the amount can be measured reliably.

Grants, including grants for the purchase of fixed assets, are recognised in full within income when the recognition criteria are met. Where grants are received prior to satisfying any performance-related conditions, the amounts are carried forward as deferred income within creditors until the conditions have been met.

Donations
Donations are recognised when the company has entitlement to the income, receipt is probable and the amount can be measured reliably.

Trading income
Income from trading activities, including room hire provided in the furtherance of the company's objectives, is recognised when the company is entitled to the income, the amount can be measured reliably and receipt is probable.

Income received in advance of the delivery of goods or services is recognised as deferred income and released to income in the period in which the related goods are supplied or services are provided.

Investment income
Investment income is recognised when the company's right to receive the income is established, receipt is probable and the amount can be measured reliably.

Interest receivable is accounted for on an accruals basis.

1. ACCOUNTING POLICIES - continued

Resources exended
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.

Expenditure includes any VAT which cannot be recovered, and is included as part of the expenditure to which it relates. They have been analysed using a natural classification.

Grants offered subject to conditions which have not been met at the year end date are noted as a commitment but not accrued as expenditure.

Donated services and facilities
These are only included in incoming resources (with an equivalent amount in resources expended) where the benefit to the charity is reasonably quantifiable, measurable and material. The value placed on these resources is the estimated value to the charity of the service or facility received.

Governance costs
Include costs of the preparation and examination of statutory accounts, the costs of trustee meetings and the cost of any legal advice to trustees on governance or constitutional matters.

Tangible fixed assets
Depreciation is provided at the following annual rates in order to write off each asset over its estimated useful life.

Improvements to property	-	2% on cost
Fixtures and fittings	-	15% on reducing balance

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

Fund accounting
Unrestricted funds can be used in accordance with the charitable objectives at the discretion of the trustees.

Restricted funds can only be used for particular restricted purposes within the objects of the charity. Restrictions arise when specified by the donor or when funds are raised for particular restricted purposes.

Restricted capital funds represent grants received for capital expenditure. The related assets are recognised within tangible fixed assets and depreciated in accordance with the charity's depreciation policy. The balance on the capital funds is released as depreciation is charged, resulting in a corresponding reduction in the fund over the useful life of the asset. This reflects the consumption of the asset acquired from the capital funding received.

Hire purchase and leasing commitments
Rentals paid under operating leases are charged to the Statement of Financial Activities on a straight line basis over the period of the lease.

2. OTHER TRADING ACTIVITIES

	2025	2024 as restated
	£	£
Room Hire	4,800	3,301

3. INVESTMENT INCOME

	2025	2024 as restated
	£	£
Bank Interest	41	43

4. TRUSTEES' REMUNERATION AND BENEFITS

There were no trustees' remuneration or other benefits for the year ended 31 December 2025 nor for the year ended 31 December 2024.

Trustees' expenses

There were no trustees' expenses paid for the year ended 31 December 2025 nor for the year ended 31 December 2024.

5. COMPARATIVES FOR THE STATEMENT OF FINANCIAL ACTIVITIES

	Unrestricted funds	Restricted funds	Total funds as restated
	£	£	£
INCOME AND ENDOWMENTS FROM			
Charitable activities			
Social, learning & welfare activities	7,350	-	7,350
Other trading activities	3,301	-	3,301
Investment income	43	-	43
Total	10,694	-	10,694
EXPENDITURE ON			
Charitable activities			
Social, learning & welfare activities	18,729	5,654	24,383
NET INCOME/(EXPENDITURE)	(8,035)	(5,654)	(13,689)
Transfers between funds	(230)	230	-
Net movement in funds	(8,265)	(5,424)	(13,689)
RECONCILIATION OF FUNDS			
Total funds brought forward	25,850	161,044	186,894
TOTAL FUNDS CARRIED FORWARD	17,585	155,620	173,205

continued...

6. PRIOR YEAR ADJUSTMENT

In accordance with FRS 102 and the Charities SORP, the prior year comparatives have been restated to provide a more appropriate presentation of income, expenditure and fund balances.

The restatements comprise:

- A credit balance of £3,247 recognised within other income has been reclassified to other creditors at 31 December 2025. As a result, net deficit has increased by £3,247 and unrestricted funds decreased by £3,247;
- expenditure of £2,000, previously offset within other income, reclassified to charitable activities expenditure;
- income of £7,350, previously reported as trading income, reclassified to income from charitable activities;
- expenditure of £22,380, previously reported within costs of raising funds, reclassified to charitable activities and support costs; and
- net assets of £3,547, previously presented within restricted funds, reclassified to unrestricted funds.

The reclassifications described above, other than the £3,247 adjustment relating to other creditors, affect presentation in the comparatives included in the statement of financial activities only, and have no impact on net movement in funds or total funds for the comparative year.

The reclassification between restricted and unrestricted funds has no effect on total funds.

7. TANGIBLE FIXED ASSETS

	Improvements to property £	Fixtures and fittings £	Totals £
COST			
At 1 January 2025	**227,833**	**38,205**	**266,038**
Additions	**-**	**8,684**	**8,684**
At 31 December 2025	**227,833**	**46,889**	**274,722**
DEPRECIATION			
At 1 January 2025	**79,218**	**31,816**	**111,034**
Charge for year	**4,557**	**960**	**5,517**
At 31 December 2025	**83,775**	**32,776**	**116,551**
NET BOOK VALUE			
At 31 December 2025	**144,058**	**14,113**	**158,171**
At 31 December 2024	148,615	6,389	155,004

The charity occupies its principal address premises under a leasehold arrangement. The property is used in furtherance of the charity's charitable objectives.

Included within tangible fixed assets are property improvements and other capital expenditure incurred in respect of the property. These assets were funded through restricted capital grants and donations and are capitalised in accordance with the charity's accounting policies.

The associated funding is reflected within the Restricted Capital Fund, which is reduced over the useful lives of the related assets in line with the depreciation charged.

8. CREDITORS: AMOUNTS FALLING DUE WITHIN ONE YEAR

	2025	2024 as restated
	£	£
Trade creditors	**1,050**	740
Other creditors	**1,100**	3,245
	2,150	3,985

9. MOVEMENT IN FUNDS

	At 1.1.25	Net movement in funds	At 31.12.25
	£	£	£
Unrestricted funds			
Unrestricted Funds	**17,585**	**546**	**18,131**
Restricted funds			
Restricted	**615**	**-**	**615**
Capital funds	**155,005**	**4,882**	**159,887**
	155,620	**4,882**	**160,502**
TOTAL FUNDS	**173,205**	**5,428**	**178,633**

Net movement in funds, included in the above are as follows:

	Incoming resources	Resources expended	Movement in funds
	£	£	£
Unrestricted funds			
Unrestricted Funds	**16,894**	**(16,348)**	**546**
Restricted funds			
Capital funds	**10,400**	**(5,518)**	**4,882**
TOTAL FUNDS	**27,294**	**(21,866)**	**5,428**

continued...

9. MOVEMENT IN FUNDS - continued

Comparatives for movement in funds

	At 1.1.24	Net movement in funds	Transfers between funds	At 31.12.24
	£	£	£	£
Unrestricted funds	25,850	(8,035)	(230)	17,585
Restricted funds				
Restricted	615	-	-	615
Capital funds	160,429	(5,654)	230	155,005
	161,044	(5,654)	230	155,620
TOTAL FUNDS	186,894	(13,689)	-	173,205

Comparative net movement in funds included in the above are as follows:

	Incoming resources	Resources expended	Movement in funds
	£	£	£
Unrestricted funds	10,694	(18,729)	(8,035)
Restricted funds			
Capital funds	-	(5,654)	(5,654)
TOTAL FUNDS	10,694	(24,383)	(13,689)

Restricted funds relate to the Dennis Memorial Fund.

10. RELATED PARTY DISCLOSURES

There were no related party transactions for the year ended 31 December 2025.

DETAILED STATEMENT OF FINANCIAL ACTIVITIES
FOR THE YEAR ENDED 31 DECEMBER 2025

	2025	2024 as restated
	£	£
INCOME AND ENDOWMENTS		
Donations and legacies		
Donations	**1,790**	-
Grants	**10,400**	-
	12,190	-
Other trading activities		
Room Hire	**4,800**	3,301
Investment income		
Bank Interest	**41**	43
Charitable activities		
Hall hire	**4,952**	3,587
Eco rent	**5,311**	3,763
	10,263	7,350
Total incoming resources	**27,294**	10,694
EXPENDITURE		
Charitable activities		
Other operating leases	**107**	107
Rates and water	**2,655**	1,729
Insurance	**2,304**	2,155
Light and heat	**9,032**	7,925
Premises expenditure	**780**	3,688
Depreciation of tangible fixed assets	**5,518**	5,654
Grants to institutions	**-**	2,000
	20,396	23,258
Support costs		
Finance		
Bank charges	**60**	60
Governance costs		
Auditors' remuneration	**1,410**	1,065
Total resources expended	**21,866**	24,383
Net income/(expenditure)	**5,428**	(13,689)

This page does not form part of the statutory financial statements