

Larne YMCA
(A COMPANY LIMITED BY GURANTEE)

Trustees Annual Report and Unaudited Financial Statements
for the year ended 31 March 2025

Registered Charity in Northern Ireland (NIC100901)

Company Registration Number NI069370

Larne YMCA
(A COMPANY LIMITED BY GUARANTEE)

Financial Statements
Year ended 31 March 2025

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Larne YMCA
(A COMPANY LIMITED BY GUARANTEE)

Year ended 31 March 2025

CHARITY REFERENCE AND ADMINISTRATIVE DETAILS

Charity Registration Number	NIC 100901
Company Registration Number	NI 069370
Trustees	Mr R Tweed Mr R J Alexander Mrs S Loade Mrs F M Gray Mrs L Steele Mr G Hamilton Mr R J Elliot Mrs A E McAuley Mr M Buchan (Appointed 22 May 2024) Mrs I Culleton (Appointed 22 May 2024) Mrs D McCluggage (Appointed 22 May 2024) Mr J W Hodge (Appointed 4 September 2024) Mrs P Bradley (Resigned 10 April 2024) Dr B Dunn (Resigned 7 October 2024)
Company Secretary	Mr Dean Nutt
Registered Office	34A Pound Street Larne Co Antrim BT40 1SD
Auditors	MBS Chartered Accountants and Registered Auditors 3 High Street Larne Co Antrim BT40 1SD
Solicitors	J W McNinch & Son Solicitors 2 Cross Street Larne BT40 1JP

LARNE YMCA
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TRUSTEES REPORT
Year ended 31 March 2025

TRUSTEES' ANNUAL REPORT (INCLUDING DIRECTORS' REPORT AND STRATEGIC REPORT)

The Trustees who are also directors for the purposes of company law present their report and the unaudited financial statements of the charity for the year ended 31st March 2025. The directors have adopted the provisions of the Statement of Recommended Practice (SORP) "Accounting and Reporting by Charities " (FRS 102 Section 1A) in preparing the annual report and financial statements of the charity.

The financial statements have been prepared in accordance with the accounting policies set out in notes to the financial statements and applicable accounting standards, 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 issued in October 2019, the Financial Reporting Standard applicable in the United Kingdom and Republic of Ireland (FRS 102 Section 1A), the charity's governing document, the Charities Act (Northern Ireland) 2008, Charities Act (Northern Ireland) 2013, The Charities (Accounts and Reports) Regulations (Northern Ireland) 2015, Companies Act 2006 and UK Generally Accepted Practice.

TRUSTEES OF THE CHARITY

The directors of the charitable company are its trustees for the purposes of charity law. The terms "director" and "trustee" are used interchangeably throughout the financial statements. The trustees who have served during the year were as follows:

Mr R Tweed
Mr R J Alexander
Mrs S Loade
Mrs F M Gray
Mrs L Steele
Mr G Hamilton
Mr R J Elliot
Mrs A E McAuley
Mr M Buchan (Appointed 22 May 2024)
Mrs I Culleton (Appointed 22 May 2024)
Mrs D McCluggage (Appointed 22 May 2024)

REFERENCE AND ADMINISTRATIVE DETAILS

The registered name of the charity is Larne YMCA, charity registration number: NIC 100901 and company number: NI 069370

LARNE YMCA
(A COMPANY LIMITED BY GUARANTEE)
TRUSTEES REPORT (cont'd)
Year ended 31 March 2025

Trustees	Mr R Tweed Mr R J Alexander Mrs S Loade Mrs F M Gray Mrs L Steele Mr G Hamilton Mr R J Elliot Mrs A E McAuley Mr M Buchan (Appointed 22 May 2024) Mrs I Culleton (Appointed 22 May 2024) Mrs D McCluggage (Appointed 22 May 2024) Mr J W Hodge (Appointed 4 September 2024) Mrs P Bradley (Resigned 10 April 2024) Dr B Dunn (Resigned 7 October 2024)
Company Secretary	Mr Dean Nutt
Manager	Mr Dean Nutt
Registered Office	34A Pound Street Larne Co Antrim BT40 1SD
Auditors	MBS Chartered Accountants and Registered Auditors 3 High Street Larne Co Antrim BT40 1SD
Solicitors	J W McNinch & Son Solicitors 2 Cross Street Larne BT40 1JP

STRUCTURE AND MANAGEMENT

The charity is a company limited by guarantee and acceptable as charitable by HM Revenue & Customs under reference XR22162. The company was incorporated on 28 May 2008. The company was established under a Memorandum of Association which established the objects and powers of the company, and is governed by it's Articles of Association.

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TRUSTEES REPORT (cont'd)
Year ended 31 March 2025

The Directors of the company are also charity trustees for the purpose of charity law. Under the requirements of the Articles of Association, unless otherwise determined by the company in General meeting the number of trustees shall not be less than five.

One third of the trustees shall retire at each Annual General Meeting based on length of time in office. A retiring trustee shall be eligible for re-election.

None of the Trustees has any beneficial interest in the company. All of the Trustees are members of the company and guarantee to contribute £1 in the event of a winding up.

DESCRIPTION AND PURPOSE

Larne YMCA provides services for children and young people in the Larne borough area.

These include

- a) a daily After School project for children of primary school age which operates full time during school holidays. The project provides a varied programme of activities with the emphasis on the importance and benefit of play.
- b) Youth programme for 7-18 year olds; this programme supports their personal and social development through a range of activities and special projects such as health, leadership, sport, recreation, art etc.

Larne YMCA is also active in the local community working in partnership with other groups to deliver joint projects which enhance the lives of local people.

OBJECTIVES OF THE CHARITY

The charities Memorandum and Articles, (M&A), which were originally written in 1972, were reviewed and revised in 2019. The primary reasons for doing this were:-

1. To add clarity and make them more accessible to users through use of plain English and make our purpose/ objectives as clear as possible
2. To align Larne YMCA's M&A with the M&A of other YMCA associations to better enable joint project work and work in other geographical areas.
3. To ensure that it is clear that YMCA services and projects are open to all individuals and that perceived barriers are removed.
4. To enable membership/director roles to be open to anyone over the age of 18 who is in sympathy and agrees with Larne YMCA's objectives.

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Year ended 31 March 2025

The charity commission provided consent for the change in the objectives on the 10 May 2019 reference number CW/19/089

The charity's objects are:

1. To provide or assist in the provision of education, for people of all ages and in particular young people, with the object of developing their physical, mental and spiritual capacities.
2. To promote healthy living including emotional, mental and spiritual well-being through the provision of information, education and activities.
3. To promote community engagement and citizenship, for young people, their families and other adults for the purpose of family support, community relations and active citizenship.
4. To relieve or assist in the relief of need experienced by people of all ages and in particular young people, who are in conditions of hardship or distress by reason of their social, physical, emotional, spiritual or economic circumstances.

The Trustees have paid due regard to guidance issued by the Charity Commission in deciding what activities the charity should undertake.

Accommodation

Larne YMCA is based at 34a Pound Street, Larne in purpose built accommodation which was constructed in 2000. Age and increased use have led to growing repair and maintenance demands. The Trustees ensure compliance with portable appliance testing, fixed wiring testing and testing of emergency systems. The premises and activities are appropriately insured with cover reviewed and amended as need be on an annual basis.

Direct beneficiaries of Larne YMCA

The direct beneficiaries of Larne YMCA are children and young people aged 4 years and above. In the main they are resident within the Larne area with a few travelling from outside the town boundary to access particular projects. Larne YMCA has three main areas of activity:-

1. After school
2. Autism support
3. Youth club

ACHIEVEMENTS AND PERFORMANCE

After School's Aim of programme:-

To provide high quality affordable child care to children aged (4 years to 12 years Primary 1 until the end of Primary7) in a safe nurturing environment.

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Year ended 31 March 2025

Objectives of programme:-

To provide play opportunities and play spaces for children and resources under all play types.

To give each child play opportunities underpinned by playwork values and principles and provide resources in an all inclusive environment.

To provide affordable childcare while parents/guardians are working.

To build and support children's resilience and emotional well being and provide resources in an all inclusive environment.

To provide a healthy snack and look at nutritional needs in cooking activities.

To help children feel valued and support additional needs.

No of sessions delivered	No of participants	Age range
312	10,300 over 38 weeks of the year between April 2023 and March 2024	4-11/12 years P1 to P7

Events / Projects completed in this period:-

Disney on ice	Free time	W5 -Odyssey
Halloween	Free Play	Summer Fete
Bugs and Beasties	Football	Coffee morning
Roller skate disco	Role play/house corner	
Cooking	Sensory play	
Art	Halloween, Easter, Christmas	

Qualifications completed, (OCN's) :-

Basic Food and hygiene
 Paediatric first aid
 Autism NI
 Child Protection

Young Leaders and Volunteer programme

No of volunteer hours completed:- Spark programme

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TRUSTEES REPORT (cont'd)
Year ended 31 March 2025

Consultation:-

Who did we consult with?

Children, staff and parents

Why did we consult?

Views, likes and dislikes, reflection of changes

How many contributed?

All

What did we learn?

Space and storage has been identified with it being a shared building.

Quality Assurance:-

Toys and equipment up to standard /checked and cleaned daily

Play Opportunities provided

Inspection by NHSCT- Outstanding

Training provided by regulated training providers

Partnerships:-

Who do we partner with?

Early Years, Childcare partnership, Northern Health and Social Care Trust, CINI, Parents/carers, schools, Access Employment Learning, other providers, Child protection team, Gateway, Play resource, Playboard. Linn Primary School, Corran Primary School, St Anthony's Primary school, Moyle Primary School, Larne and Inver Primary School, ST MacNissi's Primary School, Larne Football Club, Cairncastle Primary School, YMCA Ireland

What do we do?

We liaise with social workers to improve links between home life and childcare. We work with other organisations to provide adequate up to date training for staff. We seek advice if needed from other organisations. We take feedback on board to improve our work and meet the needs of children and young people.

We completed staff training analysis, this highlighted that some of our staff needed to refresh child protection training, first aid and participate in play work courses. This has now been completed.

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Year ended 31 March 2025

ASP Aim of programme:-

To provide high quality youth provision to children with/waiting for a ASD/ADHD Diagnosis aged 4 years to 18 years old in a safe nurturing environment.

Objectives of programme:-

To create a safe space for young people with ASD/ADHD

Provide opportunities which they may not gain in mainstream provision

One to one support

Help build social skills and confidence

No of sessions delivered	No of participants	Age range
239	50 on average a week	18-21

Events / Projects completed in this period:-

Free time, Halloween, Free Play, Football, Cooking, Sensory play, Art, trip to Streamvale farm, W5, Cinema,

Qualifications completed, (OCN's)

Paediatric first aid

Autism NI

Child Protection

Staff completing OCN Level 2 in Youth Work Practise

Young Leaders and Volunteer programme

No of volunteer hours completed:- 4 young people gaining 100+ hours combined

Key pieces of work / learning achieved:-

Young people have come out of their shells because of this programme, they have gained confidence within themselves and also developed leadership skills along the way.

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Year ended 31 March 2025

Consultation:-

Who did we consult with?

parents, young people and staff

Why did we consult?

To allow us to find out young people's needs and how we can best support them.

How many contributed?

All

What did we learn?

Identified young people's needs, allowing us to facilitate targeted work to help. Able to see support parents felt they needed and offer support where needed. Allowed us to find different funding opportunities for us to apply to.

Quality Assurance:-

Staff completing OCN Level 2 in Youth Work Practise

Partnerships:-

Who do we partner with?

Peaceplayers, Extern, Start 360, PSNI, Education Authority, Linn Primary School, Corran Primary School, St Anthony's Primary school, Moyle Primary School, Larne and Inver Primary School, ST MacNissi's Primary School, Larne Football Club, YMCA Ireland,

What do we do?

We work with other organisations to provide adequate up to date training for staff. We seek advice if needed from other organisations. We take feedback on board to improve our work and meet the needs of children and young people.

How does this add value?

These partnerships add values by supporting programmes, providing funding opportunities, contributing to and leading targeted programme sessions,

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Year ended 31 March 2025

Youth Club Aim of programme:-

To provide high quality youth provision which is open and accessible to all young people aged 5-25

Objectives of programme:-

To provide a generic and targeted youth club based provision within the Larne Area as outlined by the EA Youth Service Funding opportunity

No of sessions delivered	No of participants	Age range
300	175 on an average week	5-25

Events / Projects completed in this period:-

Culture week
Environmental and Outdoor learning Programmes
Health and Well being programme -Start 360
Lawfulness Programme- pizza with the PSNI
Life Skills programme
Social Action Project

Qualifications completed, (OCN's)

Drugs and Alcohol OCN - 12 young people
Paediatric first aid
Autism NI
Child Protection
Staff completing OCN Level 2 in youth work practise

Young Leaders and Volunteer programme

No of volunteer hours completed:- 4,320

Key pieces of work / learning achieved:-

Young people have come out of their shells because of this programme, they have gained confidence within themselves and also developed leadership skills along the way.

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TRUSTEES REPORT (cont'd)
Year ended 31 March 2025

Targeted Programmes:-

Theme	No of sessions	No of participants
Social Action	6	13
Health and Wellbeing Programme	6	19
Life Skills Programme	6	15
Mental Health Awareness Programme	6	20
Lawfulness Programme	10	21

Consultation:-

Who did we consult with?

Young people, parents/carers

Why did we consult?

To help us better understand the young people's needs and how we can best support them.

How many contributed?

All

What did we learn?

Identified young people's needs, allowing us to facilitate targeted work to help. Able to see support parents felt they needed and offer support where needed. Allowed us to find different funding opportunities for us to apply to.

Quality Assurance:-

Staff completing OCN Level 2 in youth work practise

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TRUSTEES REPORT (cont'd)
Year ended 31 March 2025

Partnerships:-

Who do we partner with?

Peaceplayers, Extern, Start 360, PSNI, Education Authority, Linn Primary School, Corran Primary School, St Anthony's Primary school, Moyle Primary School, Larne and Inver Primary School, ST MacNissi's Primary School, Larne Football Club, YMCA Ireland,

What do we do?

All partnerships help us promote the service referring young people where they feel appropriate. We work with other organisations to provide adequate up to date training for staff. We seek advice if needed from other organisations. We take feedback on board to improve our work and meet the needs of children and young people.

How does this add value?

These partnerships add values by supporting programmes, providing funding opportunities, contributing to and leading targeted programme sessions,

Basketball Aim of programme:-

To provide an alternative grassroots sport to Larne and the surrounding area

Objectives of programme:-

Engage young males and Females in sport

Engage new young people not known to Larne YMCA

No of sessions delivered	No of participants	Age range
120	75	5-17

Events / Projects completed in this period:-

Training sessions

Match Days

Fundraising

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Year ended 31 March 2025

Qualifications completed, (OCN's)

2 Coaches completed intro to coaching course through Basketball Ireland

1 Referee completed intro to refereeing course through Basketball Ireland

Targeted Programmes:-

Theme	No of sessions	No of participants
Jr NBA (Through Basketball NI)	9	30

Consultation:-

Who did we consult with?

Local community and other Basketball clubs

Why did we consult?

To see if it was wanted/needed within Larne and how we should go about setting it up/delivering this new provision

How many contributed?

All

What did we learn?

We learnt that it would be costly to set up with fee etc, and that there was a big need for alternative sports within Larne and the surrounding area

Partnerships:-

Who do we partner with?

Curran Court, Kilwaughter, Inspire Gym Larne, Basketball NI/Ireland, Peaceplayers, Extern, Start 360, PSNI, Education Authority, Linn Primary School, Corran Primary School, St Anthony's Primary school, Moyle Primary School, Larne and Inver Primary School, ST MacNissi's Primary School, Larne Football Club, YMCA Ireland,

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TRUSTEES REPORT (cont'd)
Year ended 31 March 2025

What do we do?

Curran court sponsored our players kits, Kilwaughter gave a donation towards running costs and Inspire Gym sponsored coaches kits and allowed us to use their gym facility once a week free of charge. Basketball NI/Ireland helped us with the set up of the club and provision of the Jr NBA schools programme. Everyone else helps with promotion of the service and referring young people to the club.

How does this add value?

Helped us become more known and gave three partners sponsorship opportunities up and down the country.

PUBLIC BENEFIT STATEMENT

The Directors/ Trustees of Larne YMCA confirm that they have complied with their duty under the Charities Act (Northern Ireland) 2008 (the Charities Act) and The Charities (Accounts and Reports) Regulations (Northern Ireland) 2015 (the Regulations) to have regard to the Charity Commission's guidance on public benefit and that the public benefit requirement has informed the activities of the Society in the year to 31 March 2024.

Indirect beneficiaries of Larne YMCA

Parents/carers, families and the local community are indirect beneficiaries of Larne YMCA as follows:

A) Parents/carers and families:

- provision of additional recreation and informal education opportunities for their children and young people
- availability of safe recreational space outside the home
- networking with other parents/carers
- opportunities to participate in events and activities
- access to after school childcare enabling them to work or study
- access to specific support in times of need

8) Local community:

- availability of facilities for children and young people in the area
- provision of community events, volunteering opportunities, employment opportunities
- promotion of community action and civic pride
- networking with other providers, statutory agencies
- contribution to work in wider community through networking and partnerships
- support for other groups

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TRUSTEES REPORT (cont'd)
Year ended 31 March 2025

Funding bodies

Larne YMCA would like to take this opportunity to thank the funders of their programmes . They have been very supportive over the years and have actively engaged in discussion to improve delivery programs.

FINANCIAL REVIEW

The charity' s incoming recourse for the year amounted to £526,981 (2024: £586,556). Principal sources of funding are from grants and donations. The outgoing expenditure for the year amounted to £580,383 (2024 £576,805) The net outgoings for the year amounted to £53,402 (2024: incoming £9,751).

The Charity is extremely grateful to all its grant funders, without whose support YMCA would not be able to run a number of its activities.

GOING CONCERN

The activities of the trustees are dependent on ongoing contributions from its members. The Trustees are of the opinion that the trustees has sufficient resources at the date of approval of these financial statements to meet commitments which will arise in the year from the date of signing this report and subject to the continuing support from members to fund on an ongoing basis the trustee's current activities and other financial commitments.

RESERVES POLICY

The Trustees have established a policy whereby the unrestricted funds not committed or invested in tangible fixed assets ('the free reserves') held by the charity should amount to between 2 and 6 months worth of expected resources expended which equates to between £39,445 and £118,337 in general funds. At this level, the Trustees feel that they would be able to continue the current activities of the charity in the event of a significant drop in funding; however it would obviously be necessary to consider how the funding would be replaced or activities changed. At present the free reserves (which exclude designated funds), amount to £49,999 and is within the Trustees' target range. The Trustees continue to work towards maintaining their free reserves target.

RESPONSIBILITIES IN RESPECT OF THE FINANCIAL STATEMENTS

The trustees (who are also the directors of Larne YMCA for the purposes of company law) are responsible for preparing the Directors ' Report and the financial statements in accordance with applicable law and United Kingdom Accounting Standards (United Kingdom Generally Accepted Accounting Practice).

LARNE YMCA
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TRUSTEES REPORT (cont'd)
Year ended 31 March 2025

Company law requires the directors to prepare financial statements for each financial year which give a true and fair view of the state of affairs of the charitable company and of the incoming resources and application of resources, including the income and expenditure, of the charitable company for that period. In preparing these financial statements, the directors are required to:

- select suitable accounting policies and then apply them consistently;
- observe the methods and principles in the Charities SORP 2019 (FRS 102);
- make judgements and accounting estimates that are reasonable and prudent;
- state whether applicable UK Accounting Standards have been followed, subject to any material departures disclosed and explained in the financial statements; and
- prepare the financial statements on the going concern basis unless it is inappropriate to presume that the charitable company will continue to operate.

The directors are responsible for keeping adequate accounting records that disclose with reasonable accuracy at any time the financial position of the charitable company and enable them to ensure that the financial statements comply with the Companies Act 2006, Charities Act (Northern Ireland) 2008 and Charities Act (Northern Ireland) 2013 and Charities (Accounts and Reports) Regulations (Northern Ireland) 2015. They are also responsible for safeguarding the assets of the charitable company and hence for taking reasonable steps for the prevention and detection of fraud and other irregularities.

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

RISK REVIEW

A review of major risks has been undertaken by the Trustees and systems and procedures implemented to manage identified risks. The principal risks are in relation to the likelihood of reputational damage and financial risks associated with the expectation of ongoing financial support from funders. These risks are mitigated by the Trustees regularly monitoring the various activities of the charity at stated meetings and by reviewing available funding streams.

FUTURE PLANS

The Trustees are committed to advancing the charity's mission to provide services for children and young people in the Larne borough area. Our future plans focus on developing new programs, strengthening partnerships to deliver greater public benefit. Key strategic priorities for the next period include exploration of a social enterprise model to deliver long term strategic funding for the charity and building on the successes and lessons from this year's work. We will strategically allocate resources to

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maximize impact, while prudently managing risks and maintaining financial resilience to ensure the charity's long-term sustainability and ability to serve our beneficiaries effectively.

Disclosure of Information to Auditor

So far as each of the directors in office at the date of approval of these financial statements is aware:

- there is no relevant audit information of which the charitable company's Auditor is unaware; and
- they have taken all the steps that they ought to have taken as directors in order to make themselves aware of any relevant information for the independent examination and to establish that the charitable company's independent examiner is aware of that information.

Small Companies' Exemption

This report has been prepared in accordance with the special provisions relating to small companies within Part 15 of the Companies Act 2006 .

Auditor

In accordance with the company's articles, a resolution proposing that MBS Chartered Accountants be reappointed as auditor of the company will be put at a General Meeting.

Approved by the trustees at a meeting on 17th December 2025 and signed on its behalf by:



Mrs Laura Steele
Director & Trustee

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INDEPENDENT AUDITOR'S REPORT
Year ended 31 March 2025

INDEPENDENT AUDITOR'S REPORT TO THE TRUSTEES OF LARNE YMCA (A COMPANY LIMITED BY GUARANTEE)

Opinion

We have audited the financial statements of Larne YMCA (the 'charity') for the year ended 31 March 2025 which comprise the statement of financial activities, the balance sheet and the notes to the financial statements, including significant accounting policies. The financial reporting framework that has been applied in their preparation is applicable law and United Kingdom Accounting Standards, including FRS 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 2025 and of its incoming resources and application of resources, 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.

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INDEPENDENT AUDITOR'S REPORT
Year ended 31 March 2025

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 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.

Opinion on other matters prescribed by the Companies Act 2006

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

- the information given in the Trustees' Report for the financial year for which the financial statements are prepared is consistent with the financial statements; and
- the Trustees' Report has been prepared in accordance with applicable legal requirements.

Matters on which we are required to report by exception

We have nothing to report in respect of the following matters in relation to which the Charities (Accounts and Reports) Regulations 2008 require us to report to you if, in our opinion:

- the information given in the financial statements is inconsistent in any material respect with the Trustees' report; or
- sufficient accounting records have not been kept; or
- the financial statements are not in agreement with the accounting records; or
- we have not received all the information and explanations we require for our audit.

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

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Year ended 31 March 2025

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

We have been appointed as auditor under section 65 of the Charities Act (Northern Ireland) 2008 and report in accordance with the Act and relevant regulations made or having effect thereunder.

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.

Irregularities, including fraud, are instances of non-compliance with laws and regulations. We design procedures in line with our responsibilities, outlined above, to detect material misstatements in respect of irregularities, including fraud. The extent to which our procedures are capable of detecting irregularities, including fraud, is detailed below.

We considered the opportunities and incentives that may exist within the Charity for fraud and identified the greatest potential for fraud in relation to revenue recognition and payment of amounts from the Charity. In common with all audits under ISAs (UK), we are also required to perform specific procedures to respond to the risk of management override.

We also obtained an understanding of the legal and regulatory frameworks that the Charity operates in, focusing on provisions of those laws and regulations that had a direct effect on the determination of material amounts and disclosures in the financial statements. The key laws and regulations we considered in this context included Companies Act 2006, Charities Act (NI) 2008 and guidance provided by the Charity Commission for Northern Ireland.

In addition, we considered provisions of relevant laws and regulations that do not have a direct effect on the financial statements but compliance with which may be fundamental to the Charity's ability to operate or to avoid a material penalty.

LARNE YMCA
(A COMPANY LIMITED BY GUARANTEE)
INDEPENDENT AUDITOR'S REPORT
Year ended 31 March 2025

Our procedures to respond to risks identified included the following:

- reviewing the financial statement disclosures and testing to supporting documentation to assess compliance with provisions of relevant laws and regulations described as having a direct effect on the financial statements;
- enquiring of management regarding actual and potential litigation and claims;
- performing analytical procedures to identify any unusual or unexpected relationships that may indicate risks of material misstatement due to fraud;
- reading minutes of meetings of those charged with governance and reviewing regulatory correspondence with the Charity Commission for Northern Ireland;
- in addressing the risk of fraud through management override of controls we, tested the appropriateness of journal entries and other adjustments; assessed whether the judgements made in making accounting estimates are indicative of a potential bias; evaluated the business rationale of any significant transactions; and where possible obtained direct confirmation of balances independently from the relevant party.

We also communicated relevant identified laws and regulations and potential fraud risks to all engagement team members, and remained alert to any indications of fraud or non-compliance with laws and regulations throughout the audit.

Because of the inherent limitations of an audit, there is a risk that we will not detect all irregularities, including those leading to a material misstatement in the financial statements or non-compliance with regulation. This risk increases the more that compliance with a law or regulation is removed from the events and transactions reflected in the financial statements, as we will be less likely to become aware of instances of non-compliance. The risk is also greater regarding irregularities occurring due to fraud rather than error, as fraud involves intentional concealment, forgery, collusion, omission or misrepresentation.

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

Use of our report

This report is made solely to the charitable company's trustees, 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 charity's trustees 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 its trustees as a body, for our audit work, for this report, or for the opinions we have formed.

LARNE YMCA
(A COMPANY LIMITED BY GUARANTEE)
INDEPENDENT AUDITOR'S REPORT
Year ended 31 March 2025

Signed:

Simon Hopper (Senior Statutory Auditor)
MBS Chartered Accountants

3 High Street
Larne
Co. Antrim
BT40 1JN

18 December 2025

MBS Chartered Accountants is eligible for appointment as auditor of the charity by virtue of its eligibility for appointment as auditor of a company under of section 1212 of the Companies Act 2006.

LARNE YMCA
(A COMPANY LIMITED BY GUARANTEE)
STATEMENT OF FINANCIAL ACTIVITY (INCLUDING INCOME AND EXPENDITURE ACCOUNT)
for the year ended 31 March 2025

	Note	Unrestricted Funds	Restricted Funds	Total 2025	Total 2024
		£	£	£	£
Income from:					
Donations and legacies	3	1,028	330,348	331,376	397,217
Charitable activities	4	162,405	3,000	165,405	183,235
Investment Income	5	2,396	-	2,396	289
Other Income	6	15,589	12,215	27,804	5,815
		-----	-----	-----	-----
		-----	-----	-----	-----
Total Income		181,418	345,563	526,981	586,556
		-----	-----	-----	-----
Expenditure on:					
Charitable activities	7	236,674	343,709	580,383	576,805
		-----	-----	-----	-----
		-----	-----	-----	-----
Total Expenditure		236,674	343,709	580,383	576,805
		-----	-----	-----	-----
Net Income		(55,256)	1,854	(53,402)	9,751
Transfers between funds		(17,163)	17,163	-	-
		-----	-----	-----	-----
Net movement in funds		(72,419)	19,017	(53,402)	9,751
Funds brought forward		507,297	54,390	561,687	551,936
		-----	-----	-----	-----
Funds carried forward	18	434,878	73,407	508,285	561,687
		=====	=====	=====	=====

All income and expenditure derive from continuing activities.

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

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

LARNE YMCA
(A COMPANY LIMITED BY GUARANTEE)
BALANCE SHEET
As at 31 March 2025

	Note	2025	2024
		£	£
Fixed Assets			
Tangible Fixed Assets	13	393,813	416,838
Total fixed assets		<u>393,813</u>	<u>416,838</u>
Current Assets			
Debtors	14	13,503	56,656
Cash and cash equivalents		109,974	104,534
Total current assets		<u>123,477</u>	<u>161,190</u>
Creditors – amounts falling due within one year	15	9,005	16,341
Total creditors		<u>9,005</u>	<u>16,341</u>
Net Current Assets		<u>114,472</u>	<u>144,849</u>
Total net Assets		<u>508,285</u>	<u>561,687</u>
Funds of the charity	17		
Unrestricted funds			
General funds		434,878	507,297
Total unrestricted funds		<u>434,878</u>	<u>507,297</u>
Restricted Funds		73,407	54,390
Total charity funds		<u>508,285</u>	<u>561,687</u>

For the year ending 31 March 2025 the company was entitled to exemption from audit under section 477 of the Companies Act 2006 relating to small companies, although an audit has been carried out under section 65 of the Charities Act (Northern Ireland) 2008.

The directors acknowledge their responsibilities for ensuring that the charity keeps accounting records which comply with section 386 of the Act and for preparing financial statements which give a true and fair view of the state of affairs of the company as at the end of the financial year and of its incoming resources and application of resources, including its income and expenditure, for the financial year in accordance with the requirements of sections 394 and 395 and which otherwise comply with the requirements of the Companies Act 2006 relating to financial statements, so far as applicable to the company.

LARNE YMCA
(A COMPANY LIMITED BY GUARANTEE)
BALANCE SHEET
As at 31 March 2025

The members have not required the company to obtain an audit of its financial statements under the requirements of the Companies Act 2006, for the year in question in accordance with section 476, although an audit has been carried out under section 65 of the Charities Act (Northern Ireland) 2008.

These financial statements have been prepared in accordance with the provisions applicable to companies subject to the small companies' regime.

These financial statements were approved by the board of directors and authorised for issue on 17th December 2025 and are signed on behalf of the board by:



Mrs Laura Steele
Director & Trustee

The notes on pages 28 to 41 form part of these financial statements.

Company Registration Number: NI 069370

LARNE YMCA
(A COMPANY LIMITED BY GUARANTEE)
NOTES TO THE ACCOUNTS
for the year ended 31 March 2025

1. ACCOUNTING POLICIES

General information and basis of preparation

Larne YMCA is a charitable company limited by guarantee and not having a share capital and is registered in Northern Ireland. The address of the registered office is given in the charity information on page 3 of these financial statements.

The company was established under a Memorandum of Association which established the objects and powers of the charitable company and is governed under its Articles of Association.

The charitable company constitutes a public benefit entity as defined by FRS 102.

Statement of compliance

The financial statements have been prepared in accordance with the accounting policies set out in notes to the financial statements and applicable accounting standards, 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 issued in October 2019, the Financial Reporting Standard applicable in the United Kingdom and Republic of Ireland (FRS 102 Section 1A), the charity's governing document, the Charities Act (Northern Ireland) 2008, Charities Act (Northern Ireland) 2013, The Charities (Accounts and Reports) Regulations (Northern Ireland) 2015, Charities Act (Northern Ireland) 2022, Companies Act 2006 and UK Generally Accepted Practice.

The charity has taken advantage of the provisions in the SORP for charities applying FRS 102 Update Bulletin 1 not to prepare a Statement of Cash Flows.

The financial statements are prepared on a going concern basis under the historical cost convention. The financial statements are prepared in sterling which is the functional currency of the charity rounded to the nearest £1.

The significant accounting policies applied in the preparation of these financial statements are set out below. The directors consider that these policies are suitable, have been consistently applied and are supported by reasonable and prudent judgements and estimates.

FUND ACCOUNTING

The charity has various types of funds for which it is responsible, and which require separate disclosure. A definition of the various types of funds is as follows:

LARNE YMCA
(A COMPANY LIMITED BY GUARANTEE)
NOTES TO THE ACCOUNTS (cont'd)
31 March 2025

Restricted funds comprise (a) income from endowments which is to be expended only on the restricted purposes intended by the donor and (b) revenue donations or grants for a specific charitable activity intended by the donor. Where these funds have unspent balances, interest on their pooled investment is apportioned to the individual funds on an average balance basis.

Unrestricted funds are funds which are expendable at the discretion of the Charity in furtherance of its objectives. In addition to expenditure on activities such funds may be held in order to finance capital investment and working capital.

Designated funds are general funds set aside by the trustees for use in the future.

INCOMING RESOURCES

All incoming resources are included in the Statement of Financial Activities (SoFA) when the charity is legally entitled to the income after any performance conditions have been met, the amount can be measured reliably, and it is probable that the income will be received.

For donations to be recognised the charity will have been notified of the amounts and the settlement date in writing. If there are conditions attached to the donation and this requires a level of performance before entitlement can be obtained, then income is deferred until those conditions are fully met or the fulfilment of those conditions is within the control of the charity, and it is probable that they will be fulfilled.

Voluntary income received by way of donations and gift is credited to revenue on a receivable basis.

The charity receives grants in respect of support services. Income from government and other grants are recognised at fair value when the charity has entitlement after any performance conditions have been met, it is probable that the income will be received, and the amount can be measured reliably.

If entitlement is not met, then these amounts are deferred. Revenue grants are credited to incoming resources on the earlier date of when they are received or when they are receivable unless they relate to a specified future period.

Other income represents income that cannot be reported under the other analysis headings provided within the SoFA.

(i) Incoming resources with related expenditure

Where incoming resources have related expenditure (as with insurance proceeds) the incoming resources and related expenditure are reported gross in the SoFA.

LARNE YMCA
(A COMPANY LIMITED BY GUARANTEE)
NOTES TO THE ACCOUNTS (cont'd)
31 March 2025

(ii) Grants and donations

Grants and donations are only included in the SoFA when the charity has unconditional entitlement to the resources.

(iii) Tax reclaims on donations and gifts

Incoming resources from tax reclaims are included in the SoFA at the same time as the gift to which they relate.

(iv) Contractual income and performance related grants

This is only included in the SoFA once the related goods or services have been delivered.

(v) Gifts in kind

Gifts in kind are accounted for at a reasonable estimate of their value to the charity or the amount actually realised. Gifts in kind for sale or distribution are included in the accounts as gifts only when sold or distributed by the charity. Gifts in kind for use by the charity are included in the SoFA as incoming resources when receivable.

(vi) 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.

(vii) Investment income

This is included in the accounts in the period to which it relates.

(viii) Investment gains and losses

This includes any gain or loss on the sale of investments and any gain or loss resulting from revaluing investments to market value at the end of the year.

EXPENDITURE AND LIABILITIES

All expenditure is accounted for on an accruals basis and has been classified under headings that aggregate all costs related to the category. It is categorised under the following headings:

- Expenditure on charitable activities comprises those costs incurred by the charity in the delivery of its activities and services for its beneficiaries and includes salary costs, support service expenses, and an apportionment of support costs;
- Other expenditure represents those items not falling into the categories above.

LARNE YMCA
(A COMPANY LIMITED BY GUARANTEE)
NOTES TO THE ACCOUNTS (cont'd)
31 March 2025

(i) Liability recognition

Liabilities are recognised where there is a legal or constructive obligation to make payments to third parties, it is probable that the settlement will be required, and the amount of the obligation can be measured reliably.

(ii) Governance costs

These are shown within charitable activities and include the costs of preparation and examination of accounts, the costs of trustee meetings and cost of any legal advice to trustees on governance or constitutional matters.

(iii) Grants with performance conditions

Where the charity gives a grant with conditions for its payment being a specific level of service or output to be provided, such grants are only recognised in the SoFA once the recipient of the grant has provided the specified service or output.

(iv) Grants payable without performance conditions

These are only recognised in the accounts when a commitment has been made and there are no conditions to be met relating to the grant which remain in the control of the charity.

(v) Support costs

Support costs are those that assist the work of the charity but do not directly represent charitable activities and include office costs, governance costs and administrative payroll costs.

They are incurred directly in support of expenditure on the objects of the charity. Where support costs cannot be directly attributed to particular headings, they have been allocated to cost of raising funds and expenditure on charitable activities on a basis consistent with use of the resources. Premises overheads have been allocated on a basis consistent with the use of the resources. Staff costs and other overheads have been allocated based on time spent, per capita and activity.

Employee benefits

When employees have rendered service to the charity, short-term employee benefits to which the employees are entitled are recognised at the undiscounted amount expected to be paid in exchange for that service.

Value Added Tax

The charity is not registered for VAT purposes, therefore expenditure is shown gross of VAT.

LARNE YMCA
(A COMPANY LIMITED BY GUARANTEE)
NOTES TO THE ACCOUNTS (cont'd)
31 March 2025

ASSETS

(i) Tangible Fixed Assets

The cost of tangible fixed assets is their purchase cost, together with any incidental costs of acquisition. Depreciation is calculated so as to write off the cost of tangible fixed assets, less their estimated residual values, on a straight-line basis over the expected useful economic lives of the assets concerned. The principal annual rates used are as follows:

Freehold land and buildings	2% Straight line
Leasehold land and buildings	1% Straight line
Fixtures and fittings	10% & 33.33% Straight line
Motor vehicles	25% Reducing balance

In accordance with FRS102, assets under construction are not depreciated until such times as they are available for use.

Where the recoverable amount of a fixed asset is found to be below its net book value, the asset is written down to the recoverable figure and the loss on impairment is recognised in the SoFA.

(ii) Investments

Investments quoted on a recognised stock exchange are valued at market value at the year end. Other investment assets are included at trustees' best estimate of market value.

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).

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.

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.

LARNE YMCA
(A COMPANY LIMITED BY GUARANTEE)
NOTES TO THE ACCOUNTS (cont'd)
31 March 2025

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.

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.

Leases

Rentals payable under operating leases are charged to the SoFA on a straight-line basis over the period of the lease.

Tax

As a charity, the company benefits from various exemptions afforded by tax legislation. It is therefore not liable to corporation tax on income or gains falling due within those exemptions. Recovery is made of tax deducted from receipts under gift aid.

LARNE YMCA
(A COMPANY LIMITED BY GUARANTEE)
NOTES TO THE ACCOUNTS (cont'd)
31 March 2025

Going concern

The financial statements have been prepared on a going concern basis as the trustees believe that no material uncertainties exist. The trustees have considered the level of funds held and the expected level of income and expenditure for 12 months from authorising these financial statements. The budgeted income and expenditure is sufficient with the level of reserves for the charity to be able to continue as a going concern.

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 2025
	£	£	£
Donations and gifts	1,028	1,228	2,256
Grants	-	329,120	329,120
	-----	-----	-----
	1,028	330,348	331,376
	-----	-----	-----
	Unrestricted Funds	Restricted Funds	Total 2024
	£	£	£
Donations and gifts	500	-	500
Grants	-	396,717	396,717
	-----	-----	-----
	500	396,717	397,217
	-----	-----	-----

LARNE YMCA
(A COMPANY LIMITED BY GUARANTEE)
NOTES TO THE ACCOUNTS (cont'd)
31 March 2025

Grants Receivable

Restricted Funds:	2025	2024
	£	£
Northern Health & Social Services Trust	-	180
Education Authority	137,799	149,343
Children in Need	20,000	15,000
Mid & East Antrim Borough Council	9,035	29,596
The Executive Office	-	46,338
The BIG Lottery	113,432	107,033
Department For Communities	38,150	18,958
Halifax	5,500	-
Other Trust and Institutions	5,204	30,269
	-----	-----
	329,120	396,717
	-----	-----

4. CHARITABLE ACTIVITIES

	Unrestricted Funds	Restricted Funds	Total 2025	Total 2024
	£	£	£	£
After School fees	162,405	3,000	165,405	183,235
	-----	-----	-----	-----
	162,405	3,000	165,405	182,235
	-----	-----	-----	-----

5. INVESTMENTS

	Unrestricted Funds	Restricted Funds	Total 2025	Total 2024
	£	£	£	£
Bank Interest	2,396	-	2,396	289
	-----	-----	-----	-----
	2,396	-	2,396	289
	-----	-----	-----	-----

LARNE YMCA
(A COMPANY LIMITED BY GUARANTEE)
NOTES TO THE ACCOUNTS (cont'd)
31 March 2025

6. OTHER INCOME

	Unrestricted Funds £	Restricted Funds £	Total 2025 £	Total 2024 £
Rental Income	14,365	12,215	26,580	4,563
Solar Panel Income	1,224	-	1,224	1,252
	----- 15,589 -----	----- 12,215 -----	----- 27,804 -----	----- 5,815 -----

7. CHARITABLE ACTIVITIES

	Unrestricted Funds £	Restricted Funds £	Total 2025 £	Total 2024 £
Employment Costs	142,764	206,043	348,807	328,227
Training	-	7,916	7,916	796
Outings & Events	25,743	63,823	89,566	88,414
Food & Hospitality	3,771	6,006	9,777	15,549
Rent & Rates	898	-	898	2,782
Materials & Equipment	9,295	17,343	26,638	34,734
Insurance	2,630	998	3,628	6,061
Light & Heat	21,519	1,722	23,241	19,142
Repairs and Maintenance	3,752	18,856	22,608	21,243
Postage & Stationery	387	781	1,167	3,433
Telephone	3,138	5,009	8,146	4,371
Legal & Professional	5,509	-	5,509	12,417
Sundry Expenses	466	5,629	6,107	5,550
Depreciation & Impairment	13,442	9,583	23,025	30,526
Governance costs (note 8)	3,360	-	3,360	3,560
	----- 236,674 -----	----- 343,709 -----	----- 580,383 -----	----- 576,805 -----

LARNE YMCA
(A COMPANY LIMITED BY GUARANTEE)
NOTES TO THE ACCOUNTS (cont'd)
31 March 2025

8. GOVERNANCE COSTS

	Unrestricted Funds	Restricted Funds	Total 2025	Total 2024
	£	£	£	£
Auditors Fees	3,360	-	3,360	3,360
Legal & Professional fees	-	-	-	200
	-----	-----	-----	-----
	3,360	-	3,360	3,560
	-----	-----	-----	-----

9. TRUSTEES

None of the Trustees (or any persons connected with them) received any remuneration or benefits from the charity during the year.

10. EMPLOYEES

Employment Costs

	Total Funds 2025	Total Funds 2024
	£	£
Wages and Salaries (including social security)	338,620	328,227
	-----	-----
	338,620	328,227
	-----	-----

Number of Employees

The average number of employees expressed as full-time equivalents, during the year was;

	Total 2025	Total 2024
Average number of employees	30	27
	-----	-----

LARNE YMCA
(A COMPANY LIMITED BY GUARANTEE)
NOTES TO THE ACCOUNTS (cont'd)
31 March 2025

No Employees received total employee benefits (excluding pension costs) of more than £60,000

11. PENSION COSTS

The contributions made by the trustees to staff pension schemes during the year were;

	Total Funds 2025	Total Funds 2024
Contributions	9,785	9,286
	-----	-----

12. TAXATION

The charity is a registered charity, and as such is entitled to certain tax exemptions on income and profits from investments, and surpluses on any trading activities carried out in the furtherance of the charity's primary objectives, if these profits and surpluses are applied solely for charitable purposes. The charity is not registered for VAT and, accordingly, all their expenditure is inclusive of any VAT incurred.

13. TANGIBLE FIXED ASSETS

	Freehold Land and Buildings	Leashold Land and Buildings	Motor Vehicles	Fixtures & Fittings	Total
Cost	£	£	£	£	£
At beginning of the year	487,640	30,000	18,750	92,121	628,511
Additions	-	-	-	-	-
Disposals	-	-	-	-	-
At end of the year	487,640	30,000	18,750	92,121	628,511
Depreciation					
At beginning of the year	126,100	3,900	9,313	72,360	211,673
Depreciation	9,869	300	2,406	10,450	23,025
Disposals	-	-	-	-	-
At end of the year	135,969	4,200	11,719	82,810	234,698
Net book value at beginning of the year	361,540	26,100	9,437	19,761	416,838
Net book value at end of the year	351,671	25,800	7,031	9,311	393,813

LARNE YMCA
(A COMPANY LIMITED BY GUARANTEE)
NOTES TO THE ACCOUNTS (cont'd)
31 March 2025

14. DEBTORS

	2025	2024
	£	£
Trade Debtors	13,503	-
Other Debtors	-	56,656
	13,503	56,656
	13,503	56,656

15. CREDITORS

	2025	2024
	£	£
Trade Creditors	-	5,824
Accruals and Deferred Income	3,360	3,361
Other Creditors	5,645	7,156
	9,005	16,341
	9,005	16,341

16. CONTINGENT LIABILITIES

The charitable company has a contingent liability to repay grants received if the company fails to comply with certain conditions stipulated in the letter of offer and terms and conditions of contract under which the grants were paid. The directors do not expect any claims to be made in this respect.

LARNE YMCA
(A COMPANY LIMITED BY GUARANTEE)
NOTES TO THE ACCOUNTS (cont'd)
31 March 2025

17. FUND BALANCES

Fund	Balance at start £	Income £	Expenditur e £	Surplus / (Deficit) £	Transfer £	Balance at end £
Unrestricted Funds						
General fund	507,297	181,418	(236,674)	(55,256)	(17,163)	434,878
	-----	-----	-----	-----	-----	-----
	507,397	181,418	(236,674)	(55,256)	(17,163)	434,878
	-----	-----	-----	-----	-----	-----
Restricted Funds						
Organisational	(9,594)	64,459	(68,482)	(4,023)	17,163	3,546
Youth Club	11,511	137,874	(166,485)	(28,611)	18,676	1,576
Autism	17,400	96,432	(70,543)	25,889	-	43,289
Basketball club	1,395	1,153	(8,133)	(6,980)	6,476	891
Lottery Refurbishment	-	20,000	-	20,000	-	20,000
Spark	24,639	4,395	(9,072)	(4,677)	(18,676)	1,016
Greenland Community Centre	9,039	21,250	(20,994)	256	(6,476)	2,819
	-----	-----	-----	-----	-----	-----
	54,390	345,563	(343,709)	1,854	17,163	73,407
	-----	-----	-----	-----	-----	-----
	-----	-----	-----	-----	-----	-----
Total	561,687	526,981	(580,383)	(53,402)	-	508,285
	-----	-----	-----	-----	-----	-----

