BURTON UPON TRENT AND DISTRICT YMCA

England & Wales · Charity number 1077798

Details

Other names	BURTON YMCA
Status	Registered
Legal form	Charitable company
Company number	03646202
Registered	1999-10-14
Register	View on the Charity Commission register

Contact

Address	Northside House Northside Business Park Hawkins Lane Burton upon Trent Staffordshire DE14 1DB
Phone	01283538802
Email	office@burtonymca.org
Website	www.burtonymca.org

Activities

Objects: (A) TO UNITE THOSE WHO, REGARDING JESUS CHRIST AS THEIR GOD AND SAVIOUR ACCORDING TO THE HOLY SCRIPTURES, DESIRE TO BE HIS DISCIPLES IN THEIR FAITH AND IN THEIR LIFE, AND TO ASSOCIATE THEIR EFFORTS FOR THE EXTENSION OF HIS KINGDOM(B) TO LEAD PEOPLE TO THE LORD JESUS CHRIST AND TO FULLNESS OF LIFE IN HIM(C) TO PROVIDE OR ASSIST IN THE PROVISION IN THE INTERESTS OF SOCIAL WELFARE OF FACILITIES FOR RECREATION AND OTHER LEISURE TIME OCCUPATION FOR MEN AND WOMEN WITH THE OBJECT OF IMPROVING THEIR CONDITIONS OF LIFE(D) TO PROVIDE OR ASSIST IN THE PROVISION OF EDUCATION FOR PERSONS OF ALL AGES WITH THE OBJECT OF DEVELOPING THEIR PHYSICAL, MENTAL OR SPIRITUAL CAPACITIES(E) TO RELIEVE OR ASSIST IN THE RELIEF OF PERSONS OF ALL AGES WHO ARE IN CONDITIONS OF NEED, HARDSHIP OR DISTRESS BY REASON OF THEIR SOCIAL, PHYSICAL OR ECONOMIC CIRCUMSTANCES

Activities: Providing supported housing for people between ages 18-64Providing emergency accommodation for homeless people.Operating a furniture redistribution service for low income

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familiesProvision of emergency food parcel for the homeless and those in crisis.Provide a Family Mediation Service and a free Counselling Service for homeless people.

Classification

- **How:** Provides Services
- **What:** General Charitable Purposes, The Prevention Or Relief Of Poverty, Accommodation/housing, Religious Activities
- **Who:** Children/young People, The General Public/mankind

Geography

- Derbyshire
- Staffordshire

Finances

Period end	Income	Expenditure	Assets	Employees
2024-12-31	£2,183,986	£2,018,556	£1,714,712	55
2023-12-31	£2,046,865	£1,992,930	£1,549,243	52
2022-12-31	£1,749,601	£1,785,598	£1,386,622	50
2021-12-31	£1,806,099	£1,755,000	£1,422,618	56
2020-12-31	£1,921,322	£1,922,521	£1,371,509	51

Trustees

Name	Role	Appointed
Amie Helen-Anne Blockley		2021-06-10
Bernard Taylor		2025-06-02
Cheryl Ann Sherratt		2025-06-02
DARYL WILLIAMS		2023-06-05
David Lambourne		2023-06-05
Derek Noakes		2025-06-02
Lynn Chapman		2022-06-09
Patricia Ackroyd		2024-06-03
Stephen Beech		2026-06-01

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BURTON UPON TRENT AND DISTRICT YMCA

England & Wales - Charity number 1077798

Accounts

Registered Company Number: 03646202
Registered Charity Number: 1077798

BURTON UPON TRENT AND DISTRICT YMCA

ANNUAL REPORT AND FINANCIAL STATEMENTS

FOR THE YEAR ENDED 31 DECEMBER 2024

BURTON UPON TRENT AND DISTRICT YMCA

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BURTON UPON TRENT AND DISTRICT YMCA

LEGAL AND ADMINISTRATIVE INFORMATION
FOR THE YEAR TO 31 DECEMBER 2024

Legal and administrative information

Full name	Burton upon Trent and District YMCA
Registered company number	03646202
Registered charity number	1077798
Registered office	Northside House Northside Business Park Hawkins Lane Burton upon Trent Staffordshire DE14 1DB
Bankers	The Royal Bank of Scotland plc Bede House, 11 Western Boulevard Leicester LE2 7EJ Lloyds TSB Bank plc Ariel House, 2138 Coventy Road, Birmingham B26 3JW
Auditor	UHY Hacker Young 14 Park Row Nottingham NG1 6GR

BURTON UPON TRENT AND DISTRICT YMCA

TRUSTEES' ANNUAL REPORT (INCLUDING DIRECTORS REPORT) FOR THE YEAR TO 31 DECEMBER 2024

The Trustees present their report and the audited financial statements of the charity for the year ended 31 December 2024. The Trustees have adopted the provisions of the Statement of Recommended Practice (SORP) "Accounting and Reporting by Charities" (FRS 102) 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 accounts and comply with the charity's governing document, the Charities Act 2011 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) published in October 2019.

Trustees of the charity
The Directors of the charitable company are its Trustees for the purposes of charity law. The Trustees who have served during the year and since the year end were as follows:

Board of management

Mrs P Ackroyd	Elected 3rd June 2024
Ms A Bailey	Retired 3rd June 2024
Mrs A Blockley	
Ms L Chapman (Chair)	
Mr R Dougan	
Mr D Lambourne	
Dr C Pidsley (Treasurer)	
Ms C Plant	Retired 6th August 2024
Mr D Williams	

Company secretary
Mr P Laffey

Senior management team

Mr P Laffey	Chief Executive
Mr A Horsnail	Operations Manager

Structure, governance and management

Governing document

Burton upon Trent and District YMCA ("**BYMCA**") was incorporated as a charitable company limited by guarantee, on 7 October 1998 and registered as a charity on 14 October 1999. It is governed by a Memorandum and Articles of Association.

Recruitment and Appointment of Management Committee

The Directors of the company are also charity trustees for the purpose of charity law and under the company's articles are known as members of the Board of Management, there are no other directors or trustees. Under the requirements of the memorandum and articles of association the members of the Board of Management are elected to serve for a period of three years, after which they must be put forward for re-election at the next Annual General Meeting.

The Board of Management seeks to ensure that the diverse range of services and activities provided by the charity are represented by a broad skill mix of its members. The Board is made up of members that have backgrounds in business, finance, legal, health, marketing and communications, human resources and experience of working with young people. In the event of particular skills being lost due to retirements, individuals are approached to offer themselves for election to the Board of Management.

Trustee induction and training

Existing trustees are already familiar with the practical work of the charity. New trustees are invited and encouraged to attend short induction sessions to familiarise themselves with the charity and the context within which it operates. These are jointly led by the Chair of the Board of Management and the Chief Executive of the charity and cover:

- the obligations of the Board of Management members;
- the main documents which set out the operational framework for the charity including the Memorandum and Articles of Association; and
- resourcing and the current financial position as set out in the latest published accounts; and future plans and objectives.

Information and newsletters are also provided through the Charity Commission and YMCA England and Wales for all trustees. All Trustees receive a copy of the Governance & Leadership publication.

Risk management

The Board of Management has conducted a review of the major risks to which the charity is exposed. A risk register is in place and is updated and approved by the Board of Trustees.

In the opinion of the Trustees, the key risks to which the charity is exposed are external funding sources being unavailable and the loss of statutory funding.

Where appropriate, systems or procedures have been established to mitigate the risks the charity faces. Internal control risks are minimised by the implementation of procedures for the authorisation of all transactions and projects. Procedures are in place to ensure compliance with health and safety and safeguarding of staff, volunteers, clients and visitors to the projects. Policies and procedures are regularly reviewed to ensure that they continue to meet the needs of the charity and comply with statutory regulations.

Organisational structure

Burton Upon Trent YMCA has a Board of Management of up to ten members who meet seven times a year. They are responsible for the strategic direction, governance and policies of the charity. The Board of Management also has three sub-committees, which consist of a Personnel Committee, a Finance & Fundraising Committee, and a Housing Committee. Each sub-committee reports to the main Board of Management. The Chief Executive and Operations Manager also sits on the Board of Management but have no voting rights.

A scheme of delegation is in place and day-to-day responsibility for the provision of the services rests with the Chief Executive, Paul Laffey, along with the Operations Manager, Andy Horsnail.

The Board of Trustees reviews pay for staff on an annual basis. These are measured and considered against a range of factors such as government legislation, company performance, budgets, and Regional YMCA pay scales.

Our aims and objectives

Purposes and aims

The charity's objectives and principal activities are to benefit the public by promoting:

- housing and support for young people and adult homeless people;
- the redistribution or sale of donated furniture;
- an emergency food bank for people in crisis; and
- family mediation and counselling.

Vision
Our Vision is that everyone in our area will have enough to live on and a place to call home. This YMCA will work with others, defeating homelessness, poverty, disadvantage, and intolerance. We will achieve this through enterprising solutions, promoting faith and hope.

Mission
We are a Christian charity committed to making a positive difference to people's lives and providing a safe and supportive environment for those who are homeless.

Values

We seek out - We actively look for opportunities to make a transformative impact on lives in the communities where we work and believe that every person is of equal value.
We welcome - We offer people the space they need to feel secure, respected, heard and valued. We look to serve others through faith, hope, inspiration and enterprise.
We inspire - We strive to inspire each person we meet to nurture their body, mind and spirit, and to realise their full potential in all they do.
We speak out - We stand up for people, speak out on issues that affect their lives, and help them to find confidence in their own voice.
We serve others - We are committed to the wellbeing of the communities we serve.

Ensuring our work delivers our aims

We review our aims, objectives, and business plan each year. This review looks at what we achieved and the success of each key activity and the benefits they have brought to those groups of people we are set up to help. The review also helps us ensure our aims, objectives and activities remain focused on our stated purposes. 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 business planning our future activities. In particular, the trustees consider how planned programmes will contribute to the aims and objectives they have set.

The trustees are of the opinion that all the purposes of Burton upon Trent and District YMCA are for the benefit of the public. The trustees consider that they have complied with their duties under section 4 of the Charities Act 2011 to have due regard to public benefit guidance published by the Charities Commission.

Achievements and performance

Furniture redistribution (Happy Homes)

During 2024 our furniture redistribution service has continued to meet families' needs in the East Staffordshire, South Derbyshire, Tamworth and Derby communities. The Trustees review the performance of the shops and took the decision to close the Tamworth Shop in November 2024. This was because footfall had dropped considerably in Tamworth and we witnessed many retail units close nearby on the High Street.

During opening times, the furniture staff and volunteers handled a large volume of items of furniture and visited local homes for collections and deliveries. After safety testing, we provided many items including cookers, washing machines and fridges to families and individuals in need. Additional efforts have again been required to support a larger base of families in need of essential household furniture and effects.

Food bank for the homeless

The charity was able to assist with the provision of basic food, which had been donated by local churches, schools, businesses, community groups and individuals. Many families and single people do not have anywhere to turn in times of crisis and although support is restricted to 2-3 food bags per person, the charity endeavors to help in an emergency. Toiletries and sleeping bags are also supplied to people who are sleeping rough.

In 2024 we distributed 3,075 emergency food parcels to 4,075 people, of which 1,011 was under 18. Currently all Key Stage 1 school children receive free school dinners therefore the impact during the holidays on family budgets can be significant. Changes in benefits, sanctions, new benefit claims, unemployment, impact of the cost-of-living crisis and changes to family and individuals' income were cited as to why the food parcels were needed.

The food bank could not operate without the generosity of the local community with individuals, churches, schools, local businesses, Rotary Clubs regularly donating food. We also have a large quantity of food donated during the 'Harvest Festival' and Christmas period. We also purchased food items that people could not afford to donate from donations and funds given to the Charity.

Mediation for families and young people

Discovering potential and supporting young people describes what the charity's supported housing work is all about. It carries with it the idea of transforming a young person's life through a journey of discovery and of hope. The charity supports young residents (18-35) at its two housing projects: Milton House and George Williams House.

We understand that to help end homelessness we need to offer more than just accommodation and that we need to tackle the underlying cause of homelessness. During 2024 we met with many young people who were in danger of becoming homeless. We supported them with help from our outreach team and working with Housing Options.

The aim of Family Mediation is to strengthen and rebuild family relationships so that young people can remain living in the family home. The success of the program is for our mediation to be able to facilitate the adult and young person having that 'difficult conversation'.

Early, and strategic, intervention can stop family disputes from escalating to the point when a young person is asked to leave home. The ages of the young people range from 11 to 24 years old. The types of issues that families were dealing with include: Unexplained development of violent outbursts, the aftermath of the experience of family break-up, Young person returning to the family home, Tensions in single-parent families, Young person running away, the impact of safeguarding incidents on relationships, and the impact of the cost-of-living crisis.

The mediation sessions help people communicate effectively, allowing for honest and open discussion, in a non-judgmental and neutral environment. Mediation keeps families together and helps them to communicate and build stronger relationships leading to a stable and secure home life. As well as being able to stay at home, in a stable and loving environment, we also notice improvements in behavior and school attendance following family mediation.

There are some circumstances when it isn't safe for a young person to remain at home. Mediation is not offered in these cases and the appropriate organisations are informed to ensure the relevant support is in place.

When a young person is still living at home but the relationship between parent, stepparent or carer has become strained, we can offer Family Mediation to help keep the young person at home, where it is safe to do so. Our Mediators spend an average of five and a half hours with each family and 90% of our mediations have had a positive outcome.

Supported housing

The charity houses people with a genuine need and always explains the project set up to them. In order that the young people are aware from the start, of what they can expect, it is explained that there are rules with which they need to comply, and equally the charity has obligations to them, acting on behalf of our Social Housing Landlord, under a license agreement. Once housed, the housing staff assists with benefit applications, registering with a doctor, obtaining a bank account, paying utility bills, address changes, and making friends. They talk with and encourage the young person to work out their plans openly and honestly. This enables the best means of support to be determined, so that they can fully discover and achieve their goals. Regular support, usually one to one, is given and the support programmes vary to meet each person's needs. Most critical life skills, which include cooking, cleaning and budgeting, are covered and referral to more specialised support services arranged where applicable. Close liaison with other agencies is maintained to ensure people are receiving the external expertise they need to progress with their lives. The support staff and the Chaplain are available, so if a young person has a problem or issue, or just needs to see a friendly face, they always have someone they can approach. They are learning to live alone and stand on their own two feet, but if they slip, they have support staff to turn to. Three volunteer counsellors offer counselling support on a weekly basis to those young people that need the service. Activities are provided, residents with mental health issues are supported and a 'pathway' is developed to support young people grow, thrive, and belong.

Support for the young residents in preparing to move on accommodation is given. Many apply for Local Housing Association accommodation, and support is provided with applications. At this stage, many are successfully engaged in education, training or employment, and again, help to think about the next step is provided.

Reconnect – adult supported services

At James Court Housing Project and in partnership with our Landlord Midland Heart, we operate a housing and support facility called Reconnect. This project addresses the complex needs of homeless people coming directly off the streets. With this special facility in East Staffordshire homeless people have one location where they can have a shower, a change of clothing, a food parcel and a friendly person to talk to. We are grateful to all our funders and the many individuals that have supported our community fundraising for the development and running of the Reconnect Centre. Reconnect also offers 31 units of accommodation to single homeless people.

Financial review

The Net Income of £165,430, prior to accounting for the unrealized gain on investments, comes from unrestricted activities. The shortfall in restricted funds, amounting to £17,225, stems from our dedication to initiatives that go beyond the available restricted funding. For instance, our foodbank, which receives support from The National Lottery Community Fund – RC Midlands region grant, needed an infusion of unrestricted funds to cope with the heavy demand for emergency food parcels throughout the year. This trend is expected to persist in 2025, as the grant funding allocated through June 2025 has already been fully utilized. Additionally, our efforts to assist residents with complex needs surpass the funding provided by the 29 May 1961 Charitable Trust grant.

The surplus in unrestricted funds, totaling £182,655 (excluding the unrealized gain on investments), has been primarily allocated as designated funds. This largely represents an extended commitment to the operating leases for the George Williams House and James Court properties, now set to the 2027 break point rather than 2025.

Our fundraising and donation initiatives continued to thrive throughout the year, generating approximately £174K to fund our work—an increase of more than 16% compared to a strong 2023. Our consistent success in this area stands as a testament to our capabilities and collaboration with local businesses, charities and individuals. This achievement came even though a fundraiser, and media and comms officer left the Charity in the last quarter; temporary assistance was brought with a media and comms officer while we search for a permanent fundraising officer replacement.

In contrast to 2023, 2024 saw a decrease in the Happy Homes furniture store trading income due to tough market conditions, similar to other Charity Shops on the High Street. The Tamworth shop shut down in early November, contributing to a total income drop of about £47K. As a result, we couldn't fully meet our direct operating costs, ending up being roughly £31K short. Despite this, the Happy Homes project remains a vital part of our charitable mission, and our willingness to sustain it at this level underscores our dedication, even though we aim to at least break even on direct costs over time. Income generated at the start of 2025 has been far more promising, and we're actively assisting our staff and volunteers in boosting sales, through increased staff training, including through gift aid recovery—and raising awareness of our services within the broader community.

Our social housing services have continued to perform exceptionally well, achieving near-full occupancy throughout the year. This remarkable success reflects the team's hard work and commitment, particularly when it comes to turning around void properties. The 10-year operating leases for George Williams House and James Court provide lower short-term operating costs compared to the previous management agreements. We are committed to investing in our housing properties and securing their long-term operation. This includes Milton House, which currently operates under a management agreement with Midland Heart; Our objective is to replace this with an operating lease.

Reserves Policy

The Trustees have a policy whereby the unrestricted funds not committed in long term lease commitments or invested in tangible fixed assets (the free reserves) held by the charity would be up to 3 months average annual expenditure as defined in the following financial year's budget, excluding depreciation and doubtful debt provision, which equates to £513,776 (2023 – £508,021). At present the free reserves, as shown in note 23, stand at £288,683 (2023 – £283,532).

The trustees acknowledge the gap between actual and target free reserves as of 31st December 2024. This will be addressed by the appointment of a development manager in early 2025 to secure additional funding, supported by a strong Q1 performance that suggests the shortfall will reduce in the near to medium term. If necessary, funds allocated for building development could also be utilized to meet operational needs.

Investment Policy

Scope:
This policy applies to all cash reserves and investments held by BYMCA, including funds placed in savings or deposit accounts, which are considered investments as per Charity Commission guidance.

Objectives

1. Preservation of Capital: Protect the BYMCA's cash reserves to ensure funds are available for operational and programmatic needs.
2. Liquidity: Maintain sufficient liquidity to meet short-term operational requirements and unforeseen circumstances.
3. Income Generation: Maximize interest income on cash reserves within low-risk parameters to support the charity's activities.
4. Risk Management: Diversify deposits across multiple institutions to maximize Financial Services Compensation Scheme ("**FSCS**") protection and minimize risk.

Guidelines:
Funds will be placed in FCA-authorized UK banks or building societies using a mix of staggered 3- or 6-month fixed-term deposits and 30- or 90-day notice accounts to balance interest income with short-term accessibility. We may place deposits exceeding the £85,000 FSCS limit with well-funded, stable banks with strong credit ratings, diversifying across institutions to manage risk and prioritizing low-risk, FSCS-protected accounts where possible. Ethical considerations will guide bank selection, and a portion of reserves will remain in instant access accounts to meet immediate needs.

Principal funding sources

The Charity is registered with the Fundraising Regulator and complies with their code of practice. Income is generated by the furniture showrooms with the principal funding sources for the charity are currently by way of grants, housing rentals, contract income from East Staffordshire Borough Council and a number of Charitable Trusts. Our fundraising strategy now includes a whole range of activities that involve the community in local fundraising. As a result of the diverse services, we provide with the need to continually generate income, the charity will continue to identify new opportunities for a much wider range of community fundraising initiatives. The Charity has received no complaints related to fundraising. The Charity works to protect vulnerable people and will not conduct behavior which is an unreasonable intrusion on a person's privacy, is unreasonably persistent or places undue pressure on a person to give money or other property.

Volunteers

Volunteers, including our Trustees, form the backbone of our service, and of our community, providing dedicated hours of their time to support people transforming their lives. During our operational activities the YMCA is tremendously privileged to benefit from over 50 dedicated volunteers. Their value, whilst difficult to measure in strict financial terms, must be seen to be fully appreciated. Visit our shops, for example, and you will no doubt experience the benefit of what these amazing people offer.

Current and future periods

The charity plans to continue the activities outlined above in the forthcoming years, subject to satisfactory funding arrangements. The Trustees are reviewing our strategic plan and, in the meantime, the following areas of development remain a priority:

1. We will continue to review our strategic plan;
2. We will continue to consider and embed our 'values' in everything we do;
3. We will review our offer of accommodation and support for homeless people through recognising that statutory funding is time limited, and welfare reform continues to impact the client group;
4. With East Staffordshire Borough Council, we will continue to develop a partnership to tackle homelessness at a strategic level;
5. We will continue working with the policy team at YMCA England & Wales in responding strategically to government policy that impacts supported housing, young people and homelessness and vulnerable lives;
6. We will continue to review our risk register and mitigate where we can;
7. We will continue to monitor the growing needs of the free emergency food service in Burton and supported by a network of churches, schools, community groups and individuals;
8. We will continue to recruit, develop and equip the board of Trustees to ensure it meets the diverse and changing needs of our community;
9. Our local fundraising plans require imaginative ways of engaging with a wide and diverse supporter base. We will continue to develop new fundraising initiatives linked to widening the communication of our plans in meeting local people's needs; and
10. With our 17th annual fundraising sleep out planned we will look to attract a diverse range of supporters, raising awareness of homelessness and vital funds for the charity.

Auditor

The auditor, UHY Hacker Young LLP, will be proposed for reappointment in accordance with section 485 of the Companies Act 2006.

BURTON UPON TRENT AND DISTRICT YMCA

STATEMENT OF TRUSTEES' RESPONSIBILITIES FOR THE YEAR TO 31 DECEMBER 2024

The Trustees (who are also directors of the charity for the purposes of company law) are responsible for preparing the Trustees' Annual 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 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 Trustees are required to:

- select suitable accounting policies and then apply them consistently;
- observe the methods and principles in the Charities SORP;
- make judgments and 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 in operation.

The Trustees 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. 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.

In so far as the Trustees are aware:

- there is no relevant audit information of which the charitable company's auditor is unaware; and
- the trustees, having made enquiries of fellow directors and the group's auditor that they ought to have individually taken, have each taken all steps that he/she is obliged to take as a director in order to make themselves aware of any relevant audit information and to establish that the auditor is aware of that information.

Approved by the Board of Trustees on and signed on its behalf by:

Ms Lynn Chapman
Chair

Date: 19/5/2025

UHY Hacker Young LLP
14 Park Row
Nottingham NG1 6GR

BURTON UPON TRENT AND DISTRICT YMCA

INDEPENDENT AUDITOR'S REPORT TO THE TRUSTEES FOR THE YEAR TO 31 DECEMBER 2024

Opinion

We have audited the financial statements of Burton upon Trent and District YMCA (the 'charitable company') for the year ended 31st December 2024 which comprise the Statement of Financial Activities, the Balance Sheet, Statement of Cash Flows and 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 December 2024, and of its incoming resources and application of resources, including 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 charitable company 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 statement 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 charitable company'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 financial statements. 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 there is a material misstatement in the financial statements or a material misstatement of the other information. 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.

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 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
In the light of the knowledge and understanding of the charitable company and its environment obtained in the course of the audit, we have not identified material misstatements in the trustees' report. We have nothing to report in respect of the following matters where 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' exemption in preparing the trustees' report and from the requirement to prepare a strategic report.

Responsibilities of trustees
As explained more fully in the trustees' responsibilities statement set out on page 12, the trustees 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 charitable company'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.

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:

Based on our understanding of the charitable company and the industry in which it operates, we identified that the principal risks of non-compliance with laws and regulations related to the acts by the charitable company, which were contrary to applicable laws and regulations including fraud, and we considered the extent to which non-compliance might have a material effect on the financial statements. We also considered those laws and regulations that have a direct impact on the preparation of the financial statements such as the Companies Act 2006. We evaluated management's incentives and opportunities for fraudulent manipulation of the financial statements (including the risk of override of controls) and determined that the principal risks were related to rent income, debtors and grant income.

Audit procedures performed by the engagement team included:

- reviewing the systems, controls and procedures of the charity relevant to the preparation of the financial statements to ensure these were in place throughout the year;
- evaluating management's controls designed to prevent and detect irregularities;
- review of the financial statement disclosures to underlying supporting documentation;
- review of correspondence with and reports to the regulators, including correspondence with the Charity Commission;
- enquiries of management in so far as they related to the financial statements;
- testing of journals in particular journal entries posted by unusual users, postings with unusual descriptions, postings with unusual times and dates and postings with unusual and material amounts;
- evaluating whether there was evidence of bias by the trustees that represented a risk of material misstatement due to fraud;
- challenging assumptions and judgements made by management in their critical accounting estimates;
- reviewing the grant terms and conditions to ensure grant income is being recognised in line with the relevant performance obligations and correctly classified in line with the applicable financial reporting standards;
- reperforming bad debt calculations to ensure bad debt provisions are appropriate; and
- performing a detailed analytical review of income in total to ensure the completeness of rent, store and other revenue.

There are inherent limitations in the audit procedures described above and the further removed non-compliance with laws and regulations is from the events and transactions reflected in the financial

UHY Hacker Young LLP
14 Park Row
Nottingham NG1 6GR

statements, the less likely we would become aware of it. Also, the risk of not detecting a material misstatement due to fraud is higher than the risk of not detecting one resulting from error, as fraud may involve deliberate concealment by, for example, forgery or intentional misrepresentations, or through collusion.

A further description of our responsibilities for the audit of the financial statements is located on the Financial Reporting Council's website at: http://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 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 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.

...Chris...McKain.....
Chris McKain (Senior Statutory Auditor)
for and on behalf of UHY Hacker Young

Chartered Accountants
Statutory Auditor

Date: ...19...MAY...2025

BURTON UPON TRENT AND DISTRICT YMCA

STATEMENT OF FINANCIAL ACTIVITIES (INCORPORATING THE INCOME AND EXPENDITURE ACCOUNT)
FOR THE YEAR ENDED 31 DECEMBER 2024

	Note	2024 Unrestricted funds £	2024 Restricted funds £	2024 Total £	2023 Unrestricted funds £	2023 Restricted funds £	2023 Total £
Incoming resources: from generated funds:							
Donations and legacies	2	9,241	-	9,241	33,373	-	33,373
Activities for raising funds:							
Fundraising & Comms		164,984	-	164,984	115,650	-	115,650
Non housing rental income		5,963		5,963	5,850		5,850
Investment income	5	12,634	-	12,634	1,863	-	1,863
		192,822	-	192,822	156,736	-	156,736
From charitable activities:							
Happy Homes	4	447,650	8,000	455,650	502,329	-	502,329
Housing	4	1,262,694	247,674	1,510,368	1,117,191	245,785	1,362,976
Foodbank	4	-	25,146	25,146	875	23,949	24,824
Total incoming resources		1,903,166	280,820	2,183,986	1,777,131	269,734	2,046,865
Resources expended:							
Raising funds:							
Fundraising & Comms	7	64,339	-	64,339	71,511	-	71,511
Charitable Activities	6	1,634,008	298,045	1,932,053	1,706,657	194,934	1,901,591
Governance costs	6	22,164	-	22,164	19,828	-	19,828
Revaluation gain		-	-	-	(108,605)	-	(108,605)
Total expenditure		1,720,511	298,045	2,018,556	1,689,391	194,934	1,884,325
Net income/(expense)		182,655	(17,225)	165,430	87,740	74,800	162,540
Unrealised gain on investment	12	39	-	39	81	-	81
Transfers between funds	23	(4,000)	4,000	-	(11,738)	11,738	-
Net movement in funds		178,694	(13,225)	165,469	76,083	86,538	162,621
Reconciliation of funds:							
Total funds brought forward		1,377,965	171,278	1,549,243	1,301,882	84,740	1,386,622
Total funds carried forward		1,556,659	158,053	1,714,712	1,377,965	171,278	1,549,243

All income and expenditure derive from continuing activities. The charity has no recognised gains or losses other than the net movement in funds for the year.

BURTON UPON TRENT AND DISTRICT YMCA

BALANCE SHEET
AS AT 31 DECEMBER 2024

	Note	£	2024 £	£	2023 £
Fixed assets					
Tangible assets	11		490,433		492,628
Investments	12		369		330
			490,802		492,958
Current assets					
Debtors	13	290,998		247,277	
Investments	14	200,000		-	
Cash & cash equivalents	14	1,029,728		1,195,329	
		1,520,726		1,442,606	
Creditors: amounts falling due within one year	15	(253,697)		(208,852)	
Net current assets			1,267,029		1,233,754
Total assets less current liabilities			1,757,831		1,726,712
Creditors: amounts falling due after more one year	16		(43,119)		(177,469)
Net assets			1,714,712		1,549,243
Charity funds					
Unrestricted funds	23		1,556,659		1,377,965
Restricted funds	23		158,053		171,278
Total charity funds			1,714,712		1,549,243

These financial statements were approved by the Trustees on 19 MAY 2025 and were signed on their behalf by:

Ms Lynn Chapman
Chair

Dr Charles Pidsley
Treasurer

BURTON UPON TRENT AND DISTRICT YMCA

STATEMENT OF CASH FLOWS
FOR THE YEAR TO 31 DECEMBER 2024

	Note	£	2024 £	£	2023 (restated) £
Cash flow from operating activities					
Cash generated from operations	**19**	213,375		118,934	
Net cash flow from operating activities			213,375		118,934
Cash flow from investing activities					
Investment income		12,634		1,863	
Purchase of current investments		(200,000)		-	
Purchase of tangible fixed assets		(38,439)		(17,632)	
Net cash flow from investing activities			(225,805)		(15,769)
Cash flow from financing activities					
Mortgage interest paid		(8,545)		(16,108)	
Mortgage repayments		(144,626)		(14,065)	
Net cash flow from financing activities			(153,171)		(30,173)
Net increase/(decrease) in cash and cash equivalents			(165,601)		72,992
Cash and cash equivalents at beginning of the year			1,195,329		1,122,337
Cash and cash equivalents at end of the year			1,029,728		1,195,329
Cash and cash equivalents consists of:					
Cash at bank and in hand			1,029,728		1,195,329
Total cash and cash equivalents			1,029,728		1,195,329

1 Accounting policies

The following accounting policies have been applied consistently in dealing with items which are considered material in relation to the charity's financial statements.

(a) Basis of preparation

The charity constitutes a public benefit entity as defined by FRS 102. The financial statements have been prepared under the historical cost convention and in accordance with 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) published in October 2019 affecting reporting periods beginning on or after 1 January 2019, the Financial Reporting Standard applicable in the United Kingdom and Republic of Ireland (FRS 102), the Charities Act 2011, the Companies Act 2006 and UK Generally Accepted Accounting Practice as it applies from 1 January 2015.

The financial statements are prepared on a going concern basis under the historical cost convention, modified to include certain items at fair value. The financial statements are presented in sterling which is the functional currency of the charity and rounded to the nearest £.

The significant accounting policies applied in the preparation of these financial statements are set out below. These policies have been consistently applied to all years presented unless otherwise stated.

(b) Going concern

The trustees consider that there are no material uncertainties about the charitable company's ability to continue as a going concern. The most significant area of consideration is the the level of income which needs to be raised each and every year and is covered in more detail in the financial review and risk management sections of the trustees' annual report for more information. Accordingly, they continue to adopt the going concern concept in preparing these financial statements.

(c) Fund accounting

Unrestricted funds
Unrestricted funds are available for use at the discretion of the Trustees in furtherance of the general objectives of the charity and which have not been designated for other purposes.

Designated funds
Designated funds comprise unrestricted funds that have been set aside by the Trustees for particular purposes. The aim and use of each designated fund is set out in the notes to the financial statements. The Trustees have designated a value equal to fixed assets less related loans, to reflect the capital of the organisation. This will move annually in line with the movement of the capital assets of the charity.

Restricted funds
Restricted funds are funds which are to be used in accordance with specific restrictions imposed by donors or which have been raised by the charity for particular purposes. The cost of raising and administering such funds are charged against the specific fund. The aim and use of each restricted fund is set out in the notes to the financial statements. They are accounted for separately and the funds are held in the general bank account.

(d) Income

All income is 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.

Legacies – entitlement is the earlier of the charity being notified of an impending distribution of the legacy, or the legacy being received.

Donated facilities are included at the value to the charity where this can be quantified, and a third party is bearing the cost. No amounts are included in the financial statements for services donated by volunteers.

Grants for immediate expenditure are accounted for when they become receivable. Grants received for specific purposes are treated as restricted funds. Grants restricted to future accounting periods are deferred and recognised in those periods through restricted funds.

Happy Homes shop income is recorded within the accounts on receipt of payment.

Donations, fundraising and voluntary income are accounted for gross when received.

(e) Expenditure

All expenditure is accounted for on an accruals basis.

(f) Allocation of costs

Costs are allocated between expenditure categories according to the nature of the cost. Where items involve more than one category, they are apportioned between the categories on a basis consistent with the staff time.

(g) Operating leases

Rentals applicable to operating leases are charged to the SOFA over the period in which the cost is incurred.

(h) Support costs

Support costs include the cost of the governance arrangements of the charity such as external audit, legal advice for Trustees and costs associated with constitutional and statutory compliance, as well as marketing communications, PR and management accounting support.

Support costs are allocated across the association's client facing activities based upon consideration of the Support function's time and effort involved with each department/activity. This takes place during the budgeting process.

(i) Tangible fixed assets and depreciation

Fixed assets for use by the charity are capitalised at cost, where acquired, or market value as determined by the Trustees where donated. They are stated in the accounts at cost or original value less depreciation.

Depreciation is calculated to write off the cost of valuation of the fixed assets, less their estimated residual value, over their expected useful lives on the following basis:

(i) Tangible fixed assets and depreciation (continued)

Freehold land	Not depreciated
Freehold property	1% straight line basis
Housing project equipment	10% straight line basis
Equipment (excluding computers)	10% straight line basis or life of the project if project related
Computer and networking equipment	25% straight line basis or life of the project if project related
Furniture, fixtures and fittings	4% - 20% straight line basis on asset by asset basis
Motor vehicles	10% straight line basis
Happy homes Equipment	4% - 20% straight line basis on asset by asset basis

(j) Pensions

The charity operates defined contribution pension scheme. The assets of this scheme are held separately from those of the charity in independently administered funds. Contributions for the year are charged in the Statement of Financial Activities.

(k) Taxation

The company is considered to pass the tests set out in Sch. 6, para. 1 of the Finance Act 2010 and therefore it meets the definition of a charitable company for UK corporation tax purposes. Accordingly, the company is potentially exempt from taxation in respect of income or capital gains received within categories covered by Pt. 11, Ch. 3 of the Corporation Tax Act 2010 or s. 256 of the Taxation of Chargeable Gains Act 1992, to the extent that such income or gains are applied exclusively to charitable purposes.

(l) Cash at bank and in hand

Cash at bank and cash in hand includes cash and short term highly liquid investments with a short maturity of three months or less from the date of acquisition or opening of the deposit or similar account. Where deposits are made for a term greater than 90 days from the balance sheet date, these are shown as current asset investments rather than cash.

2 Donations and Legacies

	2024			2023		
	Unrestricted funds £	Restricted funds £	Total £	Unrestricted funds £	Restricted funds £	Total £
Donations & Legacies	999	-	999	507	-	507
Foodbank donations	8,242	-	8,242	32,866	-	32,866
	9,241	-	9,241	33,373	-	33,373

Gift aid on furniture donations is included within income from charitable activities in note 4 below

3 Grants receivable

	2024			2023		
	Unrestricted funds	Restricted funds	Total	Unrestricted funds	Restricted funds	Total
	£	£	£	£	£	£
Housing						
Community Foundation – J&O Lloyd fund	-	-	-	-	10,000	10,000
Positive Pathways						
Leathersellers	25,000	-	25,000	25,000	-	25,000
Wellbeing Hub						
National Lottery Community Fund – RC Midlands Region	-	104,674	104,674	-	97,785	97,785
Floating Support & Reconnect services						
Henry Smith Foundation	-	60,000	60,000	-	60,000	60,000
Improving Lives						
29 May 1961 Charitable Trust	-	5,000	5,000	-	-	-
Complex Needs support						
ESBC Navigator/Emergency beds grant	-	78,000	78,000	-	78,000	78,000
Total Housing	25,000	247,674	272,674	25,000	245,785	270,785
Foodbank						
To assist Foodbank						
National Lottery Community Fund – RC Midlands Region	-	25,146	25,146	-	23,949	23,949
Foodbank support						
Groundworks Grant	-	-	-	375	-	375
Sainsburys Neighbourly Grant	-	-	-	500	-	500
Total Foodbank	-	25,146	25,146	875	23,949	24,824
Happy Homes						
Consolidated Charities of Burton – Van Purchase	-	8,000	8,000	-	-	-
Foundation Derbyshire	-	-	-	1,000	-	1,000
Total Happy Homes	-	8,000	8,000	1,000	-	1,000
Total Grants Receivable	25,000	280,820	305,820	26,875	269,734	296,609

4 Income from charitable activities

	2024			2023		
	Unrestricted funds	Restricted funds	Total	Unrestricted funds	Restricted funds	Total
Housing:	£	£	£	£	£	£
James Court	537,761	-	537,761	472,542	-	472,542
Milton House	324,162	-	324,162	297,369	-	297,369
George Williams House	325,568	-	325,568	297,840	-	297,840
Grants	25,000	23,524	48,524	-	42,903	42,903
Service Level Agreements	49,903	-	49,903	24,122	-	24,122
Other Income	300	-	300	318	-	318
	1,262,694	23,524	1,286,218	1,092,191	42,903	1,135,094
Free to resident services:						
Wellbeing hub grants	-	65,000	65,000	25,000	70,000	95,000
Other resident services grants	-	159,150	159,150	-	132,882	132,882
	-	224,150	224,150	25,000	202,882	227,882
Total Housing	1,262,694	247,674	1,510,368	1,117,191	245,785	1,362,976
Happy homes:						
Store sales	429,538	-	429,538	480,841	-	480,841
Grants	-	8,000	8,000	1,000	-	1,000
Service Level agreements	1,418	-	1,418	2,808	-	2,808
Gift aid on furniture donations	16,414	-	16,414	17,680	-	17,680
Other income	280	-	280	-	-	-
Total Happy homes	447,650	8,000	455,650	502,329	-	502,329
Foodbank:						
Grants	-	25,146	25,146	875	23,949	24,824
	1,710,344	280,820	1,991,164	1,620,395	269,734	1,890,129

5 Investment Income

	2024			2023		
	Unrestricted funds	Restricted funds	Total	Unrestricted funds	Restricted funds	Total
	£	£	£	£	£	£
Interest on deposits	12,612	-	12,612	1,846	-	1,846
Investment dividend	22	-	22	17	-	17
	12,634	-	12,634	1,863	-	1,863

8 Staff costs

	2024 £	2023 £
Salaries and wages	1,121,407	1,051,971
Social security costs	83,690	82,975
Pension costs	23,579	20,555
Total direct employment costs	1,228,676	1,155,501
Other staff related costs:		
Recruitment and training	27,071	35,932
Travel expenses	7,662	6,970
	34,733	42,902
Average number of employees	55	52

1 employee received emoluments of more than £60,000 but less than £69,999 (2023 – 1).

Two (2023 – 2) members of the Senior Leadership Team served during the year. The aggregate payroll, social security and pension cost of the Senior Leadership Team was £120,908 (2023 – £117,484).

9 Trustees remuneration and expenses

In the current and prior year, no remuneration was paid or is payable out of the funds of the charity, either directly or indirectly, to any Trustees or to any person known to the connected to any Trustees.

In the current year there were no expense reimbursements made or due to Trustees (2023 – nil).

Trustee indemnity insurance is maintained by the charity.

10 Net income/(expenditure)

	Note	2024 £	2023 £
Net income/(expenditure) for the year is stated after charging:			
Rent due under operating leases		148,488	76,016
Auditors' remuneration – audit services (excluding VAT)		7,600	7,250
Depreciation of fixed assets	11	23,850	22,539
Loss on disposal of fixed assets		16,784	-
		196,722	105,805

11 Tangible fixed assets

	Freehold property £	Housing project equipment £	Fixtures, fittings, office & Happy homes equipment £	Computer equipment £	Motor vehicles £	Total £
Cost						
At 1 January 2024	390,000	28,281	75,815	49,057	74,029	617,182
Additions	-	-	1,314	3,745	33,380	38,439
Disposals	-	-	(2,851)	-	(25,065)	(27,916)
At 31 December 2024	390,000	28,281	74,278	52,802	82,344	627,705
Depreciation						
At 1 January 2024	-	18,171	48,758	30,177	27,448	124,554
Charge for the year	1,951	2,188	4,969	7,165	7,577	23,850
Disposals	-	-	(1,307)	-	(9,825)	(11,132)
At 31 December 2024	1,951	20,359	52,420	37,342	25,200	137,272
Net book value						
At 31 December 2024	388,049	7,922	21,858	15,460	57,144	490,433
At 31 December 2023	390,000	10,110	27,057	18,880	46,581	492,628

Included in the cost of freehold property is land with an estimated cost of £194,866 (2023 – £194,866) which is not depreciated.

Assets are all used for charitable purposes.

A revaluation of the freehold property took place on 6th December 2023 and was undertaken by Rushton Hickman Limited, property agents and chartered surveyors based in Burton upon Trent and is based on vacant possession.

Under the historic cost convention, the carrying value of the freehold property at December 31st 2024 would be £518,297.

12 Investments

Listed Investments – Valuation

	2024	2023
	£	£
At 1 January 2024	330	249
Revaluation	39	81
At 31 December 2024	369	330

13 Debtors

	2024	2023
	£	£
Trade debtors	84,852	52,218
Other debtors	169,679	156,632
Prepayments and accrued income	36,467	38,427
	290,998	247,277

14 Short Term Investments

During the year, the charity invested cash in short-term fixed deposits to generate additional interest income. These deposit investments amounted to £400,000 at the year end, which are analysed below.

	2024	2023
	£	£
Cash equivalents:		
Maturing in March 2025	200,000	-
	200,000	-
Cash on deposit	829,728	1,195,329
	1,029,728	1,195,329
Current asset investments:		
Maturing in May 2025	200,000	-

In January 2025, the charity deposited a further £312,000 in 30-day and 95-day notice period accounts.

15 Creditors: amounts falling due within one year

	2024	2023
	£	£
Mortgage loan	4,375	14,651
Trade creditors	12,268	7,940
Other creditors	158,165	73,929
Other taxation and social security	21,075	23,490
Accruals and deferred income	57,814	88,842
	253,697	208,852

The mortgage is secured against the property to which it relates.

16 Creditors: amounts falling due after more than one year

	2024	2023
	£	£
Mortgage loan	43,119	177,469
Mortgage maturity analysis:		
Due between one and two years	4,733	16,032
Due between two and five years	16,845	57,374
Due after five years	21,541	104,063
	43,119	177,469

The mortgage has an interest rate of 3.5% above base and is due to be fully repaid in December 2032. The mortgage loan is secured on the charity's freehold property at 24 Borough Road, Burton upon Trent. In April 2024, an additional payment of £137,378 was made to reduce the total interest payable over the loan period, substantially reducing monthly repayments. The total interest paid in the year amounted to £8,545 (2023 – £16,108)

17 Operating Lease Commitments

Non-cancellable operating leases relate to land and buildings and equipment.

At 31 December 2024 the charity had minimum lease payments under non-cancellable operating leases as set out below:

	2024 £	2023 £
Within one year	142,007	149,279
Within two and five years	279,031	225,646
Greater than 5 years	-	15,000
	421,038	389,925

In 2023, lease commitments were assessed based on the assumption that two property leases would expire in 2025 if their respective break clauses were exercised. However, following a recent review the trustees and management now expect the leases to continue to the next break clause in 2027.

18 Pensions

Defined Contribution Scheme

Contributions charged during the year total £23,579 (2023 – £20,555). £5,593 is outstanding as at the year-end (2023 – £6,049). The balance is included within other creditors.

19 Reconciliation of net income to net cash flow from operating activities

	2024 £	2023 (restated) £
Net movement in funds for the year	165,469	162,621
Depreciation	23,850	22,539
Loss on disposals and write offs	16,784	48,166
Revaluation of freehold property	-	(108,605)
Investment income	(12,634)	(1,863)
Mortgage interest paid	8,545	16,108
Gain on investment	(39)	(81)
Increase in debtors	(43,721)	(58,864)
Increase in creditors and provisions	55,121	38,913
	213,375	118,934

The 2023 year has been restated to reflect the cash mortgage repayments made from the movement in creditors.

20 Change in net debt

	1 January 2024	Cash flows	Other non-cash changes	31 December 2024
	£	£	£	£
Cash & equivalents	1,195,329	34,399	-	1,229,728
	1,195,329	34,399	-	1,229,728
Loans falling due within one year	(14,652)	7,249	3,028	(4,375)
Loans falling due after more than one year	(177,469)	137,378	(3,028)	(43,119)
	1,003,208	179,026	-	1,182,234

21 Transactions with Trustees or other related parties

There were no material transactions with Trustees or other related parties during the year.

22 Company limited by guarantee

The charity is a company limited by guarantee and as such does not have a share capital. The liability of the members is limited.

Every member of the company undertakes to contribute to the assets of the company in the event of the same being wound up while he is a member, or within one year after he ceases to be a member, for payment of the debts and liabilities of the company contracted before he ceased to be a member, and of the costs, charges and expenses of winding up, and for the adjustment of the rights of the contributories among themselves, such amount as may be required, not exceeding £1.

23 Movement in funds

Designated funds – capital assets

The Trustees have designated a value equal to fixed assets less related loans to reflect the capital of the organisation. This will move annually in line with the movements of the Capital assets of the charity. The transfers between the designated and unrestricted funds are in order to reflect this.

Designated funds – lease commitments

These reflect the minimum future commitments on existing operating leases per note 17. The transfers between the designated and unrestricted funds are in order to reflect this.

Designated funds – development projects

The Trustees have set aside £404,000 towards future planned developments. This could include a possible contribution towards the purchase of existing leased properties by a partner YMCA to secure Burton upon Trent YMCA's housing services for the long term.

Restricted funds

These funds can only be applied for purposes, as specified by the funders. They are accounted for separately and the funds are held in the general bank account. See below for details of each restricted fund.

Transfers between funds

During the year, a net amount of **£4,000** was transferred between **unrestricted and restricted funds**. This includes:

- **£9,806**, originally donated by ESBC in 2019-20 to fund the night shelter. Following approval from ESBC, the remaining balance was repurposed to support the association's ongoing provision of essential equipment for residents moving into YMCA accommodation.
- **£8,000**, received from Consolidated Charities of Burton toward the purchase of a new van. As the acquisition of the van fulfilled the restriction attached to the donation, the funds were transferred to unrestricted reserves.
- **£931**, transferred **to** restricted funds to support additional spending from the Foodbank restricted fund, provided by the National Lottery Community Fund – RC Midlands Region. This portion of the fund has now been fully spent, and as the funding received to date was intended to cover the period to June 2025, further overspending is expected.
- **£20,875,** transferred to restricted funds supporting the funding from 29 May 1961 Charitable Trust and dealing with the additional complex needs of our residents.

23 Movement in funds – summary

Current year

	1 January 2024	Incoming resources	Resources expended	Transfers	31 Dec 2024
	£	£	£	£	£
Unrestricted funds					
General funds ("free reserves")	283,532	1,903,205	(1,720,511)	(177,543)	288,683
Total free reserves	283,532	1,903,205	(1,720,511)	(177,543)	288,683
Designated funds					
Capital assets	300,508	-	-	142,430	442,938
Lease commitments	389,925	-	-	31,113	421,038
Development Projects	404,000	-	-	-	404,000
Total unrestricted funds 2024	1,377,965	1,903,205	(1,720,511)	(4,000)	1,556,659
Restricted funds					
Community Foundation (J&O Lloyd Trust)	10,000	-	(2,795)	-	7,205
Positive Pathways					
East Staffordshire Borough Council	9,806	-	-	(9,806)	-
Rough sleeper outreach					
ESBC grant	16,281	78,000	(78,353)	-	15,928
New Emergency beds & Navigator grant					
National Lottery Community Fund - RC Midlands region	67,565	129,820	(138,198)	931	60,118
Henry Smith Foundation	67,626	60,000	(52,824)	-	74,802
Improving Lives					
Consolidated charities of burton	-	8,000		(8,000)	-
Van purchase					
29 May 1961 Charitable Trust	-	5,000	(25,875)	20,875	-
Supporting Complex needs provision					
Total restricted funds 2024	171,278	280,820	(298,045)	4,000	158,053
Total funds 2024	1,549,243	2,184,025	(2,018,556)	-	1,714,712

23 Movement in funds (continued)

Comparative	1 January 2023	Incoming resources	Resources expended	Transfers	31 December 2023
	£	£	£	£	£
Unrestricted funds					
General funds ("free reserves")	379,992	1,777,131	(1,689,391)	(184,281)	283,451
Unrealised gain on investment	-	81	-	-	81
Total free reserves	379,992	1,777,212	(1,689,391)	(184,281)	283,532
Designated funds					
Capital assets	230,910	-	-	69,598	300,508
Lease commitments	286,980	-	-	102,945	389,925
Development Projects	404,000	-	-	-	404,000
Total unrestricted funds 2023	1,301,882	1,777,212	(1,689,391)	(11,738)	1,377,965
Restricted funds					
Community Foundation (J&O Lloyd Trust)	-	10,000	-	-	10,000
Positive Pathways					
East Staffordshire Borough Council	9,806	-	-	-	9,806
Rough sleeper outreach					
ESBC grant	16,013	78,000	(89,470)	11,738	16,281
New Emergency beds & Navigator grant					
National Lottery Community Fund - RC Midlands region	-	121,734	(54,169)	-	67,565
Henry Smith Foundation	58,921	60,000	(51,295)	-	67,626
Improving Lives					
Total restricted funds 2023	84,740	269,734	(194,934)	11,738	171,278
Total funds 2023	1,386,622	2,046,946	(1,884,325)	-	1,549,243

24 Analysis of Funds

Current year

	Fixed assets	Current assets	Current liabilities	Non-current liabilities	Total
	£	£	£	£	£
Unrestricted	369	537,636	(249,322)	-	288,683
Designated	490,433	825,037	(4,375)	(43,119)	1,267,976
Restricted	-	158,053	-	-	158,053
	490,802	1,520,726	(253,697)	(43,119)	1,714,712

Comparative

	Fixed assets	Current assets	Current liabilities	Non-current liabilities	Total
	£	£	£	£	£
Unrestricted	330	477,403	(194,201)	-	283,532
Designated	492,628	793,925	(14,651)	(177,469)	1,094,433
Restricted	-	171,278	-	-	171,278
	492,958	1,442,606	(208,852)	(177,469)	1,549,243

25 Description of funds

The Community foundation for Staffordshire - The J and O Lloyd fund - Positive Pathways

The fund has generously allocated £10,000 to bolster our focused efforts in engaging with young individuals for favorable outcomes. Research indicates that the younger someone experiences homelessness, the higher the likelihood of recurring instances. Early intervention is vital in breaking this cycle, and it involves offering a variety of activities. Through Positive Pathways, we will actively collaborate with young individuals to transition from supported housing to independent living. This initiative aims to diminish the risk of homelessness becoming a persistent issue.

East Staffordshire Borough Council – Rough Sleepers Outreach/night shelter

ESBC granted authority to redirect the balance of funds donated during 2019-20 funding the night shelter, to the association's ongoing provision of equipment essentials to those residents moving into YMCA accommodation. There are no terms and conditions associated with this authority, so the balance was transferred to unrestricted funds.

East Staffordshire Borough Council – Housing Navigator and Emergency Bed Space

The charity is contracted to provide an emergency bed and intensive support to homeless people including entrenched rough sleepers. The aim is to be able to enable a move into suitable accommodation while providing support for 12 weeks, or longer if in supported accommodation.

Consolidated Charities of Burton

This funding assisted the purchase of one of the two vans acquired in the year.

National Lottery Community Fund – RC Midlands Region

This funding, secured in July 2023 for a three-year term, bolsters BYMCA's essential services to the most vulnerable members of our community. It empowers us to enhance our support for rough sleepers and homeless individuals, facilitating crucial evening and weekend assistance for residents. Moreover, it enables the deployment of a floating support worker across our accommodations, along with a Foodbank coordinator and provisions to address the growing demand for food aid.

Henry Smith Foundation – Improving Lives

This is a valued family mediation and counselling service used extensively by YMCA clients and members of the wider community. The mediation service works closely with other agencies who refer into our service, along with local family support services and Staffordshire police. The counselling service is operated by a qualified counsellor and a number of volunteers developing their skills and expertise in the profession. The original grant was awarded for a period of three years, and along with mediation and counselling staff also includes volunteer costs associated with the project. The current funding expires in June 2022 and another application is currently being processed. This would allow a continuation of funding for a further three-year period if successful.

29 May 1961 Charitable Trust – Complex needs

The trust supported our investment in residents by helping us to provide personalized development opportunities for residents, tackling their complex needs and helping to build self-esteem, connections with others and determine a sense of purpose for a brighter future. Whilst no promises are given, the trust have signaled their intent to support our work for a further 2 years

Leathersellers – Unrestricted funding – Complex needs

Thanks to the valuable commitment of this unrestricted fund over a 4 year period we have great flexibility in how we invest the fund in support of our residents needs. In 2024 we invested the funds to support younger residents with more complex needs, helping to reduce chances of repeat homelessness.

BURTON UPON TRENT AND DISTRICT YMCA

England & Wales - Charity number 1077798

Accounts

Registered Company Number: 03646202
Registered Charity Number: 1077798

BURTON UPON TRENT AND DISTRICT YMCA

ANNUAL REPORT AND FINANCIAL STATEMENTS

FOR THE YEAR ENDED 31 DECEMBER 2023

BURTON UPON TRENT AND DISTRICT YMCA

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BURTON UPON TRENT AND DISTRICT YMCA

LEGAL AND ADMINISTRATIVE INFORMATION
FOR THE YEAR TO 31 DECEMBER 2022

Legal and administrative information

Full name	Burton upon Trent and District YMCA
Registered company number	03646202
Registered charity number	1077798
Registered office	Northside House Northside Business Park Hawkins Lane Burton upon Trent Staffordshire DE14 1DB
Bankers	The Royal Bank of Scotland plc Bede House, 11 Western Boulevard Leicester LE2 7EJ Lloyds TSB Bank plc Ariel House, 2138 Coventy Road, Birmingham B26 3JW
Auditor	UHY Hacker Young 14 Park Row Nottingham NG1 6GR

BURTON UPON TRENT AND DISTRICT YMCA

TRUSTEES' ANNUAL REPORT (INCLUDING DIRECTORS REPORT) FOR THE YEAR TO 31 DECEMBER 2023

The Trustees present their report and the audited financial statements of the charity for the year ended 31 December 2023. The Trustees have adopted the provisions of the Statement of Recommended Practice (SORP) "Accounting and Reporting by Charities" (FRS 102) 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 accounts and comply with the charity's governing document, the Charities Act 2011 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) published in October 2019.

Trustees of the charity
The Directors of the charitable company are its Trustees for the purposes of charity law. The Trustees who have served during the year and since the year end were as follows:

Board of management

Mrs P Ackroyd	co-opted 4th December 2023
Mr M Costelloe	retired 5th June 2023
Ms A Bailey	
Mrs A Blockley	
Mrs S Burnham	retired 30th January 2023
Ms L Chapman (Chair)	
Mr J Deeley	retired 5th June 2023
Mr R Dougan	
Mr D Harding	deceased 26th July 2023
Mr D Lambourne	elected 5th June 2023
Dr C Pidsley (Treasurer)	
Ms C Plant	
Mr D Williams	elected 5th June 2023

Company secretary
Mr P Laffey

Senior management team

Mr P Laffey	Chief Executive
Mr A Horsnail	Operations Manager

Structure, governance and management

Governing document

Burton upon Trent and District YMCA was incorporated as a charitable company limited by guarantee, on 7 October 1998 and registered as a charity on 14 October 1999. It is governed by a Memorandum and Articles of Association.

Recruitment and Appointment of Management Committee

The Directors of the company are also charity trustees for the purpose of charity law and under the company's articles are known as members of the Board of Management, there are no other directors or trustees. Under the requirements of the memorandum and articles of association the members of the Board of Management are elected to serve for a period of three years, after which they must be put forward for re-election at the next Annual General Meeting.

The Board of Management seeks to ensure that the diverse range of services and activities provided by the charity are represented by a broad skill mix of its members. The Board is made up of members that have backgrounds in business, finance, legal, health, marketing and communications, human resources and experience of working with young people. In the event of particular skills being lost due to retirements, individuals are approached to offer themselves for election to the Board of Management.

Trustee induction and training

Existing trustees are already familiar with the practical work of the charity. New trustees are invited and encouraged to attend short induction sessions to familiarise themselves with the charity and the context within which it operates. These are jointly led by the Chair of the Board of Management and the Chief Executive of the charity and cover:

- the obligations of the Board of Management members.
- the main documents which set out the operational framework for the charity including the Memorandum and Articles of Association.
- resourcing and the current financial position as set out in the latest published accounts; and future plans and objectives.

Information and newsletters are also provided through the Charity Commission and YMCA England and Wales for all trustees. All Trustees receive a copy of the Governance & Leadership publication.

Risk management

The Board of Management has conducted a review of the major risks to which the charity is exposed. A risk register is in place and is updated and approved by the Board of Trustees.

In the opinion of the Trustees, the key risks to which the charity is exposed are external funding sources being unavailable and the loss of statutory funding.

Where appropriate, systems or procedures have been established to mitigate the risks the charity faces. Internal control risks are minimised by the implementation of procedures for authorisation of all transactions and projects. Procedures are in place to ensure compliance with health and safety and safeguarding of staff, volunteers, clients and visitors to the projects. Policies and procedures are regularly reviewed to ensure that they continue to meet the needs of the charity and comply with statutory regulations.

Qualifying third party indemnity provision

The charity has made qualifying third-party indemnity provisions for the benefit of its trustees during the year. These provisions remain in force at the reporting date.

Organisational structure

Burton Upon Trent YMCA has a Board of Management of up to ten members who meet seven times a year. They are responsible for the strategic direction, governance and policies of the charity. The Board of Management also has three sub-committees, which consist of a Human Resource Committee, a Finance & Fundraising Committee, and a Housing Committee. Each sub-committee reports to the main Board of Management. The Chief Executive and Operations Manager also sits on the Board of Management but have no voting rights.

A scheme of delegation is in place and day-to-day responsibility for the provision of the services rests with the Chief Executive, Paul Laffey, along with the Operations Manager, Andy Horsnail.

The Human Resource Committee and Finance & Fundraising Committee review pay scales on an annual basis. These are measured and considered against a range of factors such as government legislation company performance, budgets, and Regional YMCA pay scales. A recommendation is made to the Finance Committee which in turn is considered by the Board of Trustees.

Our aims and objectives

Purposes and aims

The charity's objectives and principal activities are to benefit the public by promoting:

- housing and support for young people and adult homeless people.
- the redistribution or sale of donated furniture.
- an emergency food bank for people in crisis; and
- family mediation and counselling

Vision
Our Vision is that everyone in our area will have enough to live on and a place to call home. This YMCA will work with others, defeating homelessness, poverty, disadvantage, and intolerance. We will achieve this through enterprising solutions, promoting faith and hope.

Mission
We are a Christian charity committed to making a positive difference to people's lives and providing a safe and supportive environment for those who are homeless.

Values
We seek out - We actively look for opportunities to make a transformative impact on lives in the communities where we work and believe that every person is of equal value.
We welcome - We offer people the space they need to feel secure, respected, heard and valued. We look to serve others through faith, hope, inspiration and enterprise.
We inspire - We strive to inspire each person we meet to nurture their body, mind and spirit, and to realise their full potential in all they do.
We speak out - We stand up for people, speak out on issues that affect their lives, and help them to find confidence in their own voice.
We serve others - We are committed to the wellbeing of the communities we serve.

Ensuring our work delivers our aims

We review our aims, objectives, and business plan each year. This review looks at what we achieved and the success of each key activity and the benefits they have brought to those groups of people we are set up to help. The review also helps us ensure our aims, objectives and activities remain focused on our stated purposes. 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 business planning our future activities. In particular, the trustees consider how planned programmes will contribute to the aims and objectives they have set.

The trustees are of the opinion that all the purposes of Burton upon Trent and District YMCA are for the benefit of the public. The trustees consider that they have complied with their duties under section 4 of the Charities Act 2011 to have due regard to public benefit guidance published by the Charities Commission.

Achievements and performance

Furniture redistribution (Happy Homes)

During 2023 our furniture redistribution service has continued to meet families' needs in the East Staffordshire, South Derbyshire, and Tamworth and Derby communities. During opening times, the furniture staff and volunteers handled a large volume of items of furniture and visited local homes for collections and deliveries. After safety testing, we provided many items including cookers, washing machines and fridges to families and individuals in need. Additional efforts have again been required to support a larger base of families in need of essential household furniture and effects.

Food bank for the homeless

The charity was able to assist with the provision of basic food, which had been donated by local churches, schools, businesses, community groups and individuals. Many families and single people do not have anywhere to turn in times of crisis and although support is restricted to 2-3 food bags per person, the charity endeavors to help in an emergency. Toiletries and sleeping bags are also supplied to people who are sleeping rough.

During the cost of living crisis, the demand for emergency food has grown significantly. In 2023 we distributed 3,468 food parcels to families and individuals seeing the largest increase in our foodbank history. Currently all Key Stage 1 school children receive free school dinners therefore the impact during the holidays on family budgets can be significant. Changes in benefits, sanctions, new benefit claims, unemployment, impact of the cost of living crisis and changes to family and individuals income were cited as to why the food parcels were needed. We helped to feed over 6,000 people in the Burton on Trent area during 2023.

The food bank could not operate without the generosity of the local community with individuals, churches, schools, local businesses and Rotary Clubs regularly donating food. We also have a large quantity of food donated during the 'Harvest Festival' and Christmas period. We also purchased food items that people could not afford to donate from donations and funds given to the Charity.

Mediation for families and young people

Discovering potential and supporting young people describes what the charity's supported housing work is all about. It carries with it the idea of transforming a young person's life through a journey of discovery and of hope. The charity supports young residents (18-35) at its two housing projects: Milton House and George Williams House.

We understand that to help end homelessness we need to offer more than just accommodation and that we need to tackle the underlying cause of homelessness. During 2023 we met with many young people who were in danger of becoming homeless. We supported them with help from our outreach team and working with Housing Options.

The aim of Family Mediation is to strengthen and rebuild family relationships so that young people can remain living in the family home. The success of the program is for our mediation to be able to facilitate the adult and young person having that 'difficult conversation'.

Early, and strategic, intervention can stop family disputes from escalating to the point when a young person is asked to leave home. The ages of the young people range from 11 to 24 years old. The types of issues that families were dealing with include: Unexplained development of violent outbursts, the aftermath of the experience of family break-up, Young person returning to the family home, Tensions in single-parent families, Young person running away, the impact of safeguarding incidents on relationships, and the impact of the cost-of-living crisis.

The mediation sessions help people communicate effectively, allowing for honest and open discussion, in a non-judgmental and neutral environment. Mediation keeps families together and helps them to communicate and build stronger relationships leading to a stable and secure home life. As well as being able to stay at home, in a stable and loving environment, we also notice improvements in behavior and school attendance following family mediation.

There are some circumstances when it isn't safe for a young person to remain at home. Mediation is not offered in these cases and the appropriate organisations are informed to ensure the relevant support is in place.

When a young person is still living at home but the relationship between parent, stepparent or carer has become strained, we can offer Family Mediation to help keep the young person at home, where it is safe to do so. Our Mediators spend an average of five and a half hours with each family and 90% of our mediations have had a positive outcome.

Supported housing

The charity houses people with a genuine need, and always explains the project set-up to them. In order that the young people are aware from the start, of what they can expect, it is explained that there are rules with which they need to comply, and equally the charity has obligations to them, acting on behalf of our Social Housing Landlord, under a license agreement. Once housed, the housing staff assists with benefit applications, registering with a doctor, obtaining a bank account, paying utility bills, address changes, and making friends. They talk with and encourage the young person to work out their plans openly and honestly. This enables the best means of support to be determined, so that they can fully discover and achieve their goals. Regular support, usually one to one, is given and the support programmes vary to meet each person's needs. Most critical life skills, which include cooking, cleaning and budgeting, are covered and referral to more specialised support services arranged where applicable.

Close liaison with other agencies is maintained to ensure people are receiving the external expertise they need to progress with their lives. The support staff and the Chaplain are available, so if a young person has a problem or issue, or just needs to see a friendly face, they always have someone they can approach. They are learning to live alone and stand on their own two feet, but if they slip, they have support staff to turn to. Three volunteer counsellors offer counselling support on a weekly basis to those young people that need the service. Activities are provided, residents with mental health issues are supported and a 'pathway' is developed to support young people grow, thrive, and belong.

We provide support for residents in preparing them to move successfully into independent accommodation. Many apply to move to live with a local social housing provider, as their accommodation is more affordable. Our support staff assist these residents in making their application. By this stage, many are successfully engaged in education, training or employment, and again, help to think about the next step is provided.

Reconnect – adult supported services

At James Court Housing Project and in partnership with our Landlord Midland Heart, we operate a housing and support facility called Reconnect. This project addresses the complex needs of homeless people coming directly off the streets. With this special facility in East Staffordshire homeless people have one location where they can have a shower, a change of clothing, a food parcel and a friendly person to talk to. We are grateful to all our funders and the many individuals that have supported our community fundraising for the development and running of the Reconnect Centre. Reconnect also offers 31 units of accommodation to single homeless people.

Relationship Change with Midland Heart Housing Association

During the year we signed two long term leases for both James Court/Reconnect and George Willimas House with Midland Heart Housing Association. As a result, we have become the Landlord of these two properties which brings additional responsibilities towards our tenants and the maintenance of the properties. We continue to have a management agreement in place for Milton House and hope to take a long term lease on this property in the coming year.

Financial review

The Net Income of £162,540, is stated after the unrealized gain on investments, it is generated from both unrestricted and restricted activities. The surplus in restricted funds arises from the recognition of income supporting our free to resident services ahead of service delivery. Our work to secure further funding for the Reconnecting Lives Project, which expired in November 2022 ultimately proved successful. Whilst we had to support the project from reserves and/or unrestricted surpluses for the first six months of the year, we secured support from The National Lottery Community Fund – RC Midlands Region that not only continued the support of the project but extended it to other housing activities and the food bank until June 2026.

Our donation and fundraising efforts remained successful throughout the year, resulting in over £149K raised to support our work. Our proven track record in this area speaks for itself. Encouragingly, 2024 shows promising signs, with donations significantly surpassing our budget in the initial months, even without major fundraising events. This indicates that our investment in an additional fundraiser and work with local businesses is starting to yield positive results.

The Happy Homes furniture store's trading income saw a notable increase from last year, surpassing £0.5M, including gift aid refunds and donations of furniture for our use. The store's daily operations managed to pay for their immediate expenses and also contributed to the overall costs. The Happy Homes initiative is a core component of our charity work, not just a means to raise funds. Although retail sales have dropped considerably at the start of 2024, we are keeping a close eye on the situation and are supporting our staff and volunteers in their efforts to increase sales and promote the services to the wider community.

Our social housing services have continued to perform exceptionally well, with nearly full occupancy throughout the year. This is a fantastic achievement and a testament to everyone's hard work. Over the past year, we chose to step back from registering as a social housing provider and instead, decided to lease properties from Midland Heart. We signed two leases in the last quarter of 2023 and aim to lease the remaining property, Milton House, in 2024. We are committed to investing in the development of our housing properties and continue to seek more efficient ways to ensure their long-term operation.

The decrease in our free reserves is mainly due to two factors. First, we have invested more funds into fixed assets. Second, and more significantly, we have committed to higher lease payments after starting the two housing leases in the fourth quarter of 2023.

Reserves policy

The Trustees have a policy whereby the unrestricted funds not committed in long term lease commitments or invested in tangible fixed assets (the free reserves) held by the charity would be up to 3 months average annual expenditure as defined in the following financial year's budget, excluding depreciation and doubtful debt provision, which equates to £508,021 (2022 – £476,225). At present the free reserves, as shown in note 22, stand at £283,532 (2022 – £379,992).

Principal funding sources

The Charity is registered with the Fundraising Regulator and complies with their code of practice. Income is generated by the furniture showrooms with the principal funding sources for the charity are currently by way of grants, housing rentals, contract income from East Staffordshire Borough Council and a number of Charitable Trusts. Our fundraising strategy now includes a whole range of activities that involve the community in local fundraising. As a result of the diverse services, we provide with the need to continually generate income, the charity will continue to identify new opportunities for a much wider range of community fundraising initiatives. The Charity has received no complaints related to fundraising. The Charity works to protect vulnerable people and will not conduct behavior which is an unreasonable intrusion on a person's privacy, is unreasonably persistent or places undue pressure on a person to give money or other property.

Volunteers

Volunteers including our Trustees form the backbone of our service, and of our community, providing dedicated hours of their time to support people transforming their lives. During our operational activities the YMCA is tremendously privileged to benefit from over 60 dedicated volunteers. Their value, whilst difficult to measure in strict financial terms, must be seen to be fully appreciated. Visit our shops, for example, and you will no doubt experience the benefit. If we had to employ each of them then our wage bill would increase by approx. £330,000. Even if you consider more closely the roles undertaken by volunteers and scale the value down for other factors and were to halve this number, it still represents a magnificent contribution to our cause.

Current and future periods

The charity plans to continue the activities outlined above in the forthcoming years, subject to satisfactory funding arrangements. The Trustees are reviewing our strategic plan and in the meantime, the following areas of development remain a priority.

1. We will regularly review the impact that the cost of living has on the Charity Services and mitigate its impact wherever we can.
2. We will review our position following the decision to withdraw our application to become a Registered Social Landlord
3. We will comply with the YMCA England & Wales membership agreement.
4. We will continue to diversify our income streams to meet the growing demand for our community-based services.
5. We will continue to consider and embed our 'values' in everything we do.
6. We will review our offer of accommodation and support for homeless people through recognising that statutory funding is time limited, and welfare reform continues to impact the client group.
7. With the changing needs of our services at Reconnect - James Court and George Williams House we will review our staffing levels and seek new income to try to maintain and develop the service.
8. With East Staffordshire Borough Council, we will continue to develop a partnership to tackle homelessness at a strategic level.
9. We will continue working with the policy team at YMCA England & Wales in responding strategically to government policy that impacts supported housing, young people and homelessness and vulnerable lives. This includes promotion of the election manifesto which YMCA England & Wales launched in Parliament with support from our YMCA.
10. We will continue to review our risk register and mitigate where we can.
11. We will continue to monitor the growing needs of the free emergency food service in Burton and supported by a network of churches, schools, community groups and individuals.
12. We will continue to recruit, develop and equip the board of Trustees to ensure it meets the diverse and changing needs of our community.
13. Our local fundraising plans require imaginative ways of engaging with a wide and diverse supporter base. We will continue to develop new fundraising initiatives linked to widening the communication of our plans in meeting local people's needs.
14. With our 16th annual fundraising sleep out planned we will look to attract a diverse range of supporters, raising awareness of homelessness and vital funds for the charity.

BURTON UPON TRENT AND DISTRICT YMCA

STATEMENT OF TRUSTEES RESPONSIBILITES FOR THE YEAR TO 31 DECEMBER 2023

The Trustees (who are also directors of the charity for the purposes of company law) are responsible for preparing the Trustees' Annual 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 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 Trustees are required to:

- select suitable accounting policies and then apply them consistently;
- observe the methods and principles in the Charities SORP 2015 (FRS 102);
- make judgments and 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 in operation.

The Trustees 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. 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.

In so far as the Trustees are aware:

- there is no relevant audit information of which the charitable company's auditor is unaware; and
- the Trustees have taken all steps that they ought to have taken to make themselves aware of any relevant audit information and to establish that the auditor is aware of that information.

Approved by the Board of Trustees on and signed on its behalf by:

.....

Ms Lynn Chapman
Chair

Date: 15th May 2024

UHY Hacker Young LLP
14 Park Row
Nottingham NG1 6GR

BURTON UPON TRENT AND DISTRICT YMCA

INDEPENDENT AUDITOR'S REPORT FOR THE YEAR TO 31 DECEMBER 2023

Opinion

We have audited the financial statements of Burton upon Trent and District YMCA ('the charitable company') for the year ended 31 December 2023 which comprise the Statement of Financial Activities, the Balance Sheet and Statement of Cashflows and notes to the financial statement, 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 December 2023, and of its incoming resources and application of resources, including 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 charitable company 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 statement 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 charitable company'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 financial statements. 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 there is a material misstatement in the financial statements or a material misstatement of the other information. 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.

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 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
In the light of the knowledge and understanding of the charitable company and its environment obtained in the course of the audit, we have not identified material misstatements in the trustees' report. We have nothing to report in respect of the following matters where 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' exemption in preparing the trustees' report and from the requirement to prepare a strategic report.

Responsibilities of trustees
As explained more fully in the trustees' responsibilities statement set out on page 16, the trustees 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 charitable company'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.

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:

Based on our understanding of the charitable company and the industry in which it operates, we identified that the principal risks of non-compliance with laws and regulations related to the acts by the charitable company, which were contrary to applicable laws and regulations including fraud, and we considered the extent to which non-compliance might have a material effect on the financial statements. We also considered those laws and regulations that have a direct impact on the preparation of the financial statements such as the Companies Act 2006. We evaluated management's incentives and opportunities for fraudulent manipulation of the financial statements (including the risk of override of controls) and determined that the principal risks were related to rent income, debtors and grant income.

Audit procedures performed by the engagement team included:

- reviewing the systems, controls and procedures of the charity relevant to the preparation of the financial statements to ensure these were in place throughout the year;
- evaluating management's controls designed to prevent and detect irregularities;
- review of the financial statement disclosures to underlying supporting documentation;
- review of correspondence with and reports to the regulators, including correspondence with the Charity Commission;
- enquiries of management in so far as they related to the financial statements;
- testing of journals in particular journal entries posted by unusual users, postings with unusual descriptions, postings with unusual times and dates and postings with unusual and material amounts;
- evaluating whether there was evidence of bias by the trustees that represented a risk of material misstatement due to fraud;
- challenging assumptions and judgements made by management in their critical accounting estimates;
- reviewing the grant terms and conditions to ensure grant income is being recognised in line with the relevant performance obligations and correctly classified in line with the applicable financial reporting standards;
- reperforming bad debt calculations to ensure bad debt provisions are appropriate; and
- performing a detailed analytical review of income in total to ensure the completeness of rent, store and other revenue.

There are inherent limitations in the audit procedures described above and the further removed non-compliance with laws and regulations is from the events and transactions reflected in the financial

statements, the less likely we would become aware of it. Also, the risk of not detecting a material misstatement due to fraud is higher than the risk of not detecting one resulting from error, as fraud may involve deliberate concealment by, for example, forgery or intentional misrepresentations, or through collusion.

A further description of our responsibilities for the audit of the financial statements is located on the Financial Reporting Council's website at: http://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 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 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.

Chris McKain

.....

Chris McKain (Senior Statutory Auditor)
for and on behalf of UHY Hacker Young

Date: 13 MAY 2024

Chartered Accountants
Statutory Auditor

BURTON UPON TRENT AND DISTRICT YMCA

STATEMENT OF FINANCIAL ACTIVITIES (INCORPORATING THE INCOME AND EXPENDITURE ACCOUNT)
YEAR ENDED 31 DECEMBER 2023

	Note	2023 Unrestricted funds £	2023 Restricted funds £	2023 Total £	2022 Unrestricted funds £	2022 Restricted funds £	2022 Total £
Incoming resources: from generated funds:							
Donations and legacies	2	33,373	-	33,373	39,237	14,500	53,737
Activities for raising funds:							
Fundraising & Comms		115,650	-	115,650	87,543	-	87,543
Non housing rental income		5,850		5,850	5,850		5,850
Investment income	5	1,863	-	1,863	13	-	13
		156,736	-	156,736	132,643	14,500	147,143
From charitable activities:							
Happy Homes	4	502,329	-	502,329	383,502	-	383,502
Housing	4	1,117,191	245,785	1,362,976	1,069,634	98,900	1,168,534
Foodbank	4	875	23,949	24,824	39,647	-	39,647
Other	4	-	-	-	10,775	-	10,775
Total incoming res		1,777,131	269,734	2,046,865	1,636,201	113,400	1,749,601
Resources expended:							
Raising funds:							
Fundraising & Comms	7	71,511	-	71,511	55,486	-	55,486
Charitable Activities	6	1,706,657	194,934	1,901,591	1,531,980	165,733	1,697,713
Governance costs	6	19,828	-	19,828	32,399	-	32,399
Revaluation gain		(108,605)	-	(108,605)	-	-	-
Total expenditure		1,689,391	194,934	1,884,325	1,619,865	165,733	1,785,598
Net income/(expense)		87,740	74,800	162,540	16,336	(52,333)	(35,997)
Unrealised gain on investment	12	81	-	81	1	-	1
Transfers between funds	22	(11,738)	11,738	-	6,374	(6,374)	-
Net movement in funds		76,083	86,538	162,621	22,711	(58,707)	(35,996)
Reconciliation of funds:							
Total funds brought forward		1,301,882	84,740	1,386,622	1,279,171	143,447	1,422,618
Total funds carried forward		1,377,965	171,278	1,549,243	1,301,882	84,740	1,386,622

All income and expenditure derive from continuing activities. The charity has no recognised gains or losses other than the net movement in funds for the year.

BURTON UPON TRENT AND DISTRICT YMCA

BALANCE SHEET
FOR THE YEAR TO 31 DECEMBER 2023

	Note	£	2023 £	£	2022 £
Fixed assets					
Tangible assets	**11**		492,628		437,096
Investments	**12**		330		249
			492,958		437,345
Current assets					
Debtors	**13**	247,277		188,413	
Cash & current asset investments		1,195,329		1,122,337	
		1,442,606		1,310,750	
Creditors: amounts falling due within one year	**14**	(208,852)		(170,432)	
Net current assets			1,233,754		1,140,318
Total assets less current liabilities			1,726,712		1,577,663
Creditors: amounts falling due after more one year	**15**		(177,469)		(191,041)
Net assets			1,549,243		1,386,622
Charity funds					
Unrestricted funds	**22**		1,377,965		1,301,882
Restricted funds	**22**		171,278		84,740
Total charity funds			1,549,243		1,386,622

These financial statements were approved by the Trustees on ...13 MAY 2024... and were signed on their behalf by:

.....
Ms Lynn Chapman
Chair

.....
Dr Charles Pidsley
Treasurer

BURTON UPON TRENT AND DISTRICT YMCA

STATEMENT OF CASHFLOWS
FOR THE YEAR TO 31 DECEMBER 2023

	Note	£	2023 £	£	2022 £
Cash flow from operating activities					
Cash generated from operations	**18**	104,869		10,341	
Net cash flow from operating activities			104,869		10,341
Cash flow from investing activities					
Investment income		1,863		13	
Purchase of tangible fixed assets		(17,632)		(60,730)	
Net cash flow from investing activities			(15,769)		(60,717)
Cash flow from financing activities					
Mortgage interest paid		(16,108)		(10,224)	
Net cash flow from financing activities			(16,108)		(10,224)
Net increase/(Decrease) in cash and cash equivalents			72,992		(60,600)
Cash and cash equivalents at beginning of the year			1,122,337		1,182,937
Cash and cash equivalents at end of the year			1,195,329		1,122,337
Cash and cash equivalents consists of:					
Cash at bank and in hand			1,195,329		1,122,337
Total cash and cash equivalents			1,195,329		1,122,337

1 Accounting policies

The following accounting policies have been applied consistently in dealing with items which are considered material in relation to the charity's financial statements.

(a) Basis of preparation

The charity constitutes a public benefit entity as defined by FRS 102. The financial statements have been prepared under the historical cost convention and in accordance with 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) published in October 2019 affecting reporting periods beginning on or after 1 January 2019, the Financial Reporting Standard applicable in the United Kingdom and Republic of Ireland (FRS 102), the Charities Act 2011, the Companies Act 2006 and UK Generally Accepted Accounting Practice as it applies from 1 January 2015.

The financial statements are prepared on a going concern basis under the historical cost convention, modified to include certain items at fair value. The financial statements are presented in sterling which is the functional currency of the charity and rounded to the nearest £.

The significant accounting policies applied in the preparation of these financial statements are set out below. These policies have been consistently applied to all years presented unless otherwise stated.

(b) Fund accounting

Unrestricted funds
Unrestricted funds are available for use at the discretion of the Trustees in furtherance of the general objectives of the charity and which have not been designated for other purposes.

Designated funds
Designated funds comprise unrestricted funds that have been set aside by the Trustees for particular purposes. The aim and use of each designated fund is set out in the notes to the financial statements. The Trustees have designated a value equal to fixed assets less related loans, to reflect the capital of the organisation. This will move annually in line with the movement of the capital assets of the charity.

Restricted funds
Restricted funds are funds which are to be used in accordance with specific restrictions imposed by donors or which have been raised by the charity for particular purposes. The cost of raising and administering such funds are charged against the specific fund. The aim and use of each restricted fund is set out in the notes to the financial statements. They are accounted for separately and the funds are held in the general bank account.

(c) Income

All income is 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.

Legacies – entitlement is the earlier of the charity being notified of an impending distribution of the legacy, or the legacy being received.

(c) Income (continued)

Donated facilities are included at the value to the charity where this can be quantified, and a third party is bearing the cost. No amounts are included in the financial statements for services donated by volunteers.

Grants for immediate expenditure are accounted for when they become receivable. Grants received for specific purposes are treated as restricted funds. Grants restricted to future accounting periods are deferred and recognised in those periods through restricted funds.

Happy Homes shop income is recorded within the accounts on receipt of payment.

Donations, fundraising and voluntary income are accounted for gross when received.

(d) Expenditure

All expenditure is accounted for on an accruals basis.

(e) Allocation of costs

Costs are allocated between expenditure categories according to the nature of the cost. Where items involve more than one category, they are apportioned between the categories on a basis consistent with the staff time.

(f) Operating leases

Rentals applicable to operating leases are charged to the SOFA over the period in which the cost is incurred.

(g) Support costs

Support costs include the cost of the governance arrangements of the charity such as external audit, legal advice for Trustees and costs associated with constitutional and statutory compliance, as well as marketing communications, PR and management accounting support.

Support costs are allocated across the association's client facing activities based upon consideration of the Support function's time and effort involved with each department/activity. This takes place during the budgeting process.

(h) Tangible fixed assets and depreciation

Fixed assets for use by the charity are capitalised at cost, where acquired, or market value as determined by the Trustees where donated. They are stated in the accounts at cost or original value less depreciation.

Depreciation is calculated to write off the cost of valuation of the fixed assets, less their estimated residual value, over their expected useful lives on the following basis:

(h) Tangible fixed assets and depreciation (continued)

Freehold land	Not depreciated
Freehold property	1% straight line basis
Housing project equipment	10% straight line basis
Equipment (excluding computers)	10% straight line basis or life of the project if project related
Computer and networking equipment	25% straight line basis or life of the project if project related
Furniture, fixtures and fittings	4% - 20% straight line basis on asset by asset basis
Motor vehicles	10% straight line basis
Happy homes Equipment	4% - 20% straight line basis on asset by asset basis

(i) Pensions

The charity operates defined contribution pension scheme. The assets of this scheme are held separately from those of the charity in independently administered funds. Contributions for the year are charged in the Statement of Financial Activities.

(j) Taxation

Burton upon Trent and District YMCA is a registered charity, and its activities are such that it is not liable to corporation tax.

2 Donations and Legacies

	Unrestricted funds £	Restricted funds £	2023 Total £	Unrestricted funds £	Restricted funds £	2022 Total £
Donations & Legacies	507	-	507	160	14,500	14,660
Foodbank donations	32,866	-	32,866	39,077	-	39,077
	33,373	-	33,373	39,237	14,500	53,737

Gift aid on furniture donations is included within income from charitable activities in note 4 below

3 Grants receivable

	2023			2022		
	Unrestricted funds	Restricted funds	Total	Unrestricted funds	Restricted funds	Total
	£	£	£	£	£	£
Housing						
Community Foundation – J&O Lloyd fund	-	10,000	10,000	-	-	-
Positive Pathways						
Leathersellers	25,000	-	25,000	25,000	-	25,000
Wellbeing Hub						
Albert Hunt	-	-	-	7,000	-	7,000
Wellbeing Hub						
National Lottery Community Fund – RC Midlands Region	-	97,785	97,785	-	-	-
Floating Support & Reconnect services						
Henry Smith Foundation	-	60,000	60,000	-	59,900	59,900
Improving Lives						
Staffs Chamber	-	-	-	5,667	-	5,667
Kickstarter grant						
ESBC	-	-	-	533	-	533
Garden Renovation grant						
Morrisons grant	-	-	-	-	-	-
Alex Ferry Foundation	-	-	-	7,000	-	7,000
Complex Needs (SHINE)						
ESBC Navigator/Emergency beds grant	-	78,000	78,000	-	39,000	39,000
Coronavirus Job Retention Scheme	-	-	-	-	-	-
Total Housing	25,000	245,785	270,785	45,200	98,900	144,100
Foodbank						
Central England Co-op	-	-	-	3,000	-	3,000
To assist Foodbank						
National Lottery Community Fund – RC Midlands Region	-	23,949	23,949	-	-	-
Foodbank support						
Groundworks Grant	375	-	375	-	-	-
Sainsburys Neighbourly Grant	500	-	500	-	-	-
National Grid	-	-	-	2,000	-	2,000
To assist foodbank						
Consolidated Charities Burton	-	-	-	34,647	-	34,647
J&O Lloyd Trust	-	-	-	-	-	-
Total Foodbank	875	23,949	24,824	39,647	-	39,647
Happy Homes						
Foundation Derbyshire	1,000	-	1,000	-	-	-
Total Happy Homes	1,000	-	1,000	-	-	-
Other						
The Childs Charitable Trust	-	-	-	6,500	-	6,500
Chaplaincy						
The High Sherriff of staffs	-	-	-	3,881	-	3,881
Total Other	-	-	-	10,381	-	10,381
Total Grants Receivable	26,875	269,734	296,609	95,228	98,900	194,128

4 Income from charitable activities

	2023			2022		
	Unrestricted funds	Restricted funds	Total	Unrestricted funds	Restricted funds	Total
Housing:	£	£	£	£	£	£
James Court	472,542	-	472,542	416,330	-	416,330
Milton House	297,369	-	297,369	273,803	-	273,803
George Williams House	297,840	-	297,840	277,264	-	277,264
Grants	-	42,903	42,903	6,200	-	6,200
Service Level Agreements	24,122	-	24,122	56,559	-	56,559
Other Income	318	-	318	478	-	478
	1,092,191	42,903	1,135,094	1,030,634	-	1,030,634
Free to resident services:						
Wellbeing hub grants	25,000	70,000	95,000	39,000	59,900	98,900
Other resident services grants	-	132,882	132,882	-	39,000	39,000
	25,000	202,882	227,882	39,000	98,900	137,900
Total Housing	1,117,191	245,785	1,362,976	1,069,634	98,900	1,168,534
Happy homes:						
Store sales	480,841	-	480,841	356,566	-	356,566
Grants	1,000	-	1,000	-	-	-
Service Level agreements	2,808	-	2,808	3,068	-	3,068
Gift aid on furniture donations	17,680	-	17,680	23,613	-	23,613
Other income	-	-	-	255	-	255
Total Happy homes	502,329	-	502,329	383,502	-	383,502
Foodbank:						
Grants	875	23,949	24,824	39,647	-	39,647
Other						
Grants	-	-	-	10,381	-	10,381
Other	-	-	-	394	-	394
	1,620,395	269,734	1,890,129	1,503,558	98,900	1,602,458

5 Investment Income

	2023			2022		
	Unrestricted funds	Restricted funds	Total	Unrestricted funds	Restricted funds	Total
	£	£	£	£	£	£
Interest on deposit	1,846	-	1,846	-	-	-
Investment dividend	17	-	17	13	-	13
	1,863	-	1,863	13	-	13

6 Total Resources Expended on charitable activities & governance

	Basis of allocation	Housing	Happy homes	Foodbank	Governance	Total 2023	Total 2022
Directly incurred:		£	£	£	£	£	£
People related	Direct	683,180	253,225	13,586		949,991	864,013
Outsourced services	Direct	-	-	-	-	-	-
Premises related	Direct	78,215	97,069	-	-	175,284	150,095
Housing charges	Direct	157,463	-	-	-	157,463	185,564
Vehicle related	Direct	4,313	17,241	-	-	21,554	25,440
Office support costs	Direct	18,613	7,908	58	-	26,579	31,016
Overheads	Direct	26,374	18,058	-	15,445	59,877	25,150
Other expenses	Direct	21,853	106,151	20,963	-	148,967	93,491
Depreciation	Direct	8,461	8,766	-		17,227	15,162
		998,472	508,418	34,607	15,445	1,556,942	1,389,931
Support costs allocated to activities:							
People related	Usage	123,264	57,974	1,999	4,383	187,620	217,916
Premises related	Usage	10,197	4,796	165	-	15,158	14,690
Office support costs	Usage	9,553	4,493	155	-	14,201	9,914
Overheads	Usage	92,751	43,624	1,504	-	137,879	91,066
Other expenses	Usage	3,449	1,622	56	-	5,127	2,430
Depreciation	Usage	3,022	1,421	49	-	4,492	4,165
		242,236	113,930	3,928	4,383	364,477	340,181
Total		1,240,708	622,348	38,535	19,828	1,921,419	1,730,112
Restricted expenditure		179,735	-	15,199	-	194,934	165,733
Unrestricted expenditure		1,060,973	622,348	23,336	19,828	1,726,485	1,564,379

7 Total resources expended on raising funds:

	Basis of allocation	Directly incurred	Allocated support cost	2023 Total	2022 Total
		£	£	£	£
People related	Time	60,793	-	60,793	48,658
Office support costs		1,060	-	1,060	624
Overheads		8,390	-	8,390	5,591
Other expenses		448	-	448	312
Depreciation		820	-	820	301
		71,511	-	71,511	55,486
Restricted expenditure		-	-	-	-
Unrestricted expenditure		71,511	-	71,511	55,486

Activities for raising funds are also involved in securing grant income, see note 3 above.

8 Staff costs

	2023 £	2022 £
Salaries and wages	1,051,971	989,994
Social security costs	82,975	78,365
Pension costs	20,555	21,933
Total direct employment costs	1,155,501	1,090,292
Other staff related costs:		
Recruitment and training	35,932	34,955
Travel expenses	6,970	5,340
	42,902	40,295
Average number of employees	52	50

1 employee received emoluments of more than £60,000 (2022 – 1).

Two (2022 – 3) members of the Senior Leadership Team served during the year. The aggregate payroll, social security and pension cost of the Senior Leadership Team was £117,484 (2022 – £137,845).

9 Trustees remuneration and expenses

In the current and prior year, no remuneration was paid or is payable out of the funds of the charity, either directly or indirectly, to any Trustees or to any person known to the connected to any Trustees.

In the current year there were no expense reimbursements made or due to Trustees (2022 – nil).

10 Net income/(expenditure)

	Note	2023 £	2022 £
Net income/(expenditure) for the year is stated after charging:			
Rent due under operating leases		76,016	70,270
Auditors' remuneration – audit services (excluding VAT)		7,250	6,450
Depreciation of owned assets	11	22,539	19,626
		105,805	96,346

11 Tangible fixed assets

	Freehold property £	Housing project equipment £	Fixtures, fittings, office & Happy homes equipment £	Computer equipment £	Motor vehicles £	Total £
Cost						
At 1 January 2023	285,000	63,703	74,897	45,537	74,029	543,166
Additions	-	12,744	918	3,970	-	17,632
Revaluation	105,000	-	-	-	-	105,000
Disposals	-	-	-	(450)	-	(450)
Write offs & Adjustments	-	(48,166)	-	-	-	(48,166)
At 31 December 2023	390,000	28,281	75,815	49,057	74,029	617,182
Depreciation						
At 1 January 2023	2,704	15,675	43,585	23,681	20,425	106,070
Charge for the year	901	2,496	5,173	6,946	7,023	22,539
Eliminated on Reval	(3605)	-	-	-	-	(3,605)
Disposals	-	-	-	(450)	-	(450)
At 31 December 2023	-	18,171	48,758	30,177	27,448	124,554
Net book value						
At 31 December 2023	390,000	10,110	27,057	18,880	46,581	492,628
At 31 December 2022	282,296	48,028	31,312	21,856	53,604	437,096

Included in the cost of freehold property is land with an estimated cost of £194,866 (2022 – £194,866) which is not depreciated.

Assets are all used for charitable purposes.

The revaluation of the freehold property took place on 6th December 2023 and was undertaken by Rushton Hickman Limited, property agents and chartered surveyors based in Burton upon Trent and is based on vacant possession.

Under the historic cost convention, the carrying value of the freehold property at December 31st 2023 would be £518,297.

12 Investments

Listed Investments – Valuation

	2023	2022
	£	£
At 1 January 2023	249	248
Revaluation	81	1
At 31 December 2023	330	249

13 Debtors

	2023	2022
	£	£
Trade debtors	52,218	37,672
Other debtors	156,632	110,577
Prepayments and accrued income	38,427	40,164
	247,277	188,413

14 Creditors: amounts falling due within one year

	2023	2022
	£	£
Mortgage loan	14,651	15,145
Trade creditors	7,940	12,233
Other creditors	73,929	65,993
Other taxation and social security	23,490	18,629
Accruals and deferred income	88,842	58,432
	208,852	170,432

The mortgage is secured against the property to which it relates.

15 Creditors: amounts falling due after more than one year

	2023 £	2022 £
Mortgage loan	177,469	191,041
Mortgage maturity analysis:		
Due between one and two years	16,032	16,125
Due between two and five years	57,374	55,236
Due after five years	104,063	119,680
	177,469	191,041

The mortgage has an interest rate of 3.5% above base and is due to be fully repaid in December 2032. The mortgage loan is secured on the charity's freehold property at 24 Borough Road, Burton upon Trent. The total interest paid in the year amounted to £16,108 (2022 – £10,224)

16 Operating Lease Commitments

Non-cancellable operating leases relate to land and buildings and equipment.

At 31 December 2023 the charity had minimum lease payments under non-cancellable operating leases as set out below:

	2023 £	2022 £
Within one year	149,279	60,545
Within two and five years	225,646	191,435
Greater than 5 years	15,000	35,000
	389,925	286,980

17 Pensions

Defined Contribution Scheme

Contributions charged during the year total £20,555 (2022 – £21,933). £6,049 is outstanding as at the year end (2022 – £4,622). The balance is included within other creditors.

18 Reconciliation of net income to net cash flow from operating activities

	2023	2022
	£	£
Net movement in funds for the year	162,621	(35,996)
Depreciation	22,539	19,626
(Profit)/loss on disposals and write offs	48,166	95
Revaluation of freehold property	(108,605)	-
Investment income	(1,863)	(13)
Mortgage interest paid	16,108	10,224
(Gain)/Loss on investment	(81)	(1)
Decrease/(increase) in debtors	(58,864)	25,264
Increase/(decrease) in creditors and provisions	24,848	(8,858)
	104,869	10,341

19 Change in net debt

	1 January 2023	Cash flows	Other non-cash changes	31 December 2023
	£	£	£	£
Cash	1,122,337	72,992	-	1,195,329
	1,122,337	72,992	-	1,195,329
Loans falling due within one year	(15,145)	14,065	(13,572)	(14,652)
Loans falling due after more than one year	(191,041)	-	13,572	(177,469)
	916,151	87,057	-	1,003,208

20 Transactions with Trustees or other related parties

There were no material transactions with Trustees or other related parties during the year.

21 Company limited by guarantee

The charity is a company limited by guarantee and as such does not have a share capital. The liability of the members is limited.

Every member of the company undertakes to contribute to the assets of the company in the event of the same being wound up while he is a member, or within one year after he ceases to be a member, for payment of the debts and liabilities of the company contracted before he ceased to be a member, and of the costs, charges and expenses of winding up, and for the adjustment of the rights of the contributories among themselves, such amount as may be required, not exceeding £1.

22 Movement in funds

Designated funds – capital assets

The Trustees have designated a value equal to fixed assets less related loans to reflect the capital of the organisation. This will move annually in line with the movements of the Capital assets of the charity. The transfers between the designated and unrestricted funds are in order to reflect this.

Designated funds – lease commitments

These reflect the minimum future commitments on existing operating leases per note 16. The transfers between the designated and unrestricted funds are in order to reflect this.

Designated funds – development projects

The Trustees have set aside £404,000 towards future planned developments. This could include a possible contribution towards the purchase of existing leased properties by a partner YMCA to secure Burton upon Trent YMCA's housing services for the long term.

Restricted funds

These funds can only be applied for purposes, as specified by the funders. They are accounted for separately and the funds are held in the general bank account. See below for details of each restricted fund.

Transfers

During the year there was a net transfer of £11,738 to restricted funds from unrestricted funds. This is attributed to the ESBC Emergency beds and Navigator contract and is based on year to date costs incurred from the inception of the contract in Oct 2022 to Dec 31st 2023.

22 Movement in funds

Movement in funds – summary

Current year

	1 January 2023	Incoming resources	Resources expended	Transfers	31 Dec 2023
	£	£	£	£	£
Unrestricted funds					
General funds ("free reserves")	379,992	1,777,131	(1,689,391)	(184,281)	283,451
Unrealised gain on investment	-	81	-	-	81
Total free reserves	379,992	1,777,212	(1,689,391)	(184,281)	283,532
Designated funds					
Capital assets	230,910	-	-	69,598	300,508
Lease commitments	286,980	-	-	102,945	389,925
Development Projects	404,000	-	-	-	404,000
Total unrestricted funds 2023	1,301,882	1,777,212	(1,689,391)	(11,738)	1,377,965
Restricted funds					
Community Foundation (J&O Lloyd Trust)	-	10,000	-	-	10,000
Positive Pathways					
East Staffordshire County Council	9,806	-	-	-	9,806
Rough sleeper outreach					
ESBC grant	16,013	78,000	(89,470)	11,738	16,281
New Emergency beds & Navigator grant					
National Lottery Community Fund - RC Midlands region	-	121,734	(54,169)	-	67,565
Henry Smith Foundation	58,921	60,000	(51,295)	-	67,626
Improving Lives					
Total restricted funds 2023	84,740	269,734	(194,934)	11,738	171,278
Total funds 2023	1,386,622	2,046,946	(1,884,325)	-	1,549,243

22 Movement in funds (continued)

Comparative

	1 January 2022	Incoming resources	Resources expended	Transfers	31 December 2022
	£	£	£	£	£
Unrestricted funds					
General funds ("free reserves")	496,900	1,636,202	(1,619,865)	(133,245)	379,992
Designated funds					
Capital assets	173,997	-	-	56,913	230,910
Lease commitments	204,274	-	-	82,706	286,980
Development Projects	404,000	-	-	-	404,000
Total unrestricted funds 2022	1,279,171	1,636,202	(1,619,865)	6,374	1,301,882
Restricted funds					
Community Foundation (J&O Lloyd Trust)	15,000	-	(15,000)	-	-
Foodbank					
Balcombe Trust	18,809	-	(18,809)	-	-
Positive Pathways					
Duchy of Lancaster	-	3,977	(3,977)	-	-
Complex Needs (SHINE)					
East Staffordshire County Council	9,806	-	-	-	9,806
Rough Sleeper Outreach					
ESBC grant	-	39,000	(11,249)	(11,738)	16,013
New Emergency beds & Navigator grant					
National Lottery	60,309	-	(68,285)	7,976	-
Reconnecting Lives					
Henry Smith Foundation	27,286	59,900	(28,265)	-	58,921
Improving Lives					
Society of the holy child Jesus	12,237	-	(24,125)	11,888	-
Complex Needs (SHINE)					
Bretby Rotary Club	-	14,500	-	(14,500)	-
Donation towards Vehicle Purchase					
Total restricted funds 2022	143,447	113,400	(165,733)	(6,374)	84,740
Total funds 2022	1,422,618	1,749,602	(1,785,598)	-	1,386,622

23 Analysis of Funds

Current year

	Fixed assets	Current assets	Current liabilities	Non-current liabilities	Total
	£	£	£	£	£
Unrestricted	330	477,403	(194,201)	-	283,532
Designated	492,628	793,925	(14,651)	(177,469)	1,094,433
Restricted	-	171,278	-	-	171,278
	492,958	1,442,606	(208,852)	(177,469)	1,549,243

Comparative

	Fixed assets	Current assets	Current liabilities	Non-current liabilities	Total
	£	£	£	£	£
Unrestricted	249	535,030	(155,287)	-	379,992
Designated	437,096	690,980	(15,145)	(191,041)	921,890
Restricted	-	84,740	-	-	84,740
	437,345	1,310,750	(170,432)	(191,041)	1,386,622

24 Description of funds

The Community foundation for Staffordshire - The J and O Lloyd fund - Positive Pathways

The fund has generously allocated £10,000 to bolster our focused efforts in engaging with young individuals for favorable outcomes. Research indicates that the younger someone experiences homelessness, the higher the likelihood of recurring instances. Early intervention is vital in breaking this cycle, and it involves offering a variety of activities. Through Positive Pathways, we will actively collaborate with young individuals to transition from supported housing to independent living. This initiative aims to diminish the risk of homelessness becoming a persistent issue.

East Staffordshire Borough Council – Rough Sleepers Outreach

The Charity is contracted to locate and engage with rough sleepers throughout East Staffordshire and respond to all referrals received. The purpose is to encourage rough sleepers into suitable accommodation and services and maintain successful tenancies. Maintaining contact and building rapport and trust particularly with entrenched rough sleepers to enable them to engage with services in the local area.

East Staffordshire Borough Council – Housing Navigator and Emergency Bed Space

The charity is contracted to provide an emergency bed and intensive support to homeless people including entrenched rough sleepers. The aim is to be able to enable a move into suitable accommodation while providing support for 12 weeks, or longer if in supported accommodation.

National Lottery Community Fund – RC Midlands Region

This funding, secured in July 2023 for a three-year term, bolsters BYMCA's essential services to the most vulnerable members of our community. It empowers us to enhance our support for rough sleepers and homeless individuals, facilitating crucial evening and weekend assistance for residents. Moreover, it enables the deployment of a floating support worker across our accommodations, along with a Foodbank coordinator and provisions to address the growing demand for food aid.

Henry Smith Foundation – Improving Lives

This is a valued family mediation and counselling service used extensively by YMCA clients and members of the wider community. The mediation service works closely with other agencies who refer into our service, along with local family support services and Staffordshire police. The counselling service is operated by a qualified counsellor and a number of volunteers developing their skills and expertise in the profession. The original grant was awarded for a period of three years, and along with mediation and counselling staff also includes volunteer costs associated with the project. The current funding expires in June 2022 and another application is currently being processed. This would allow a continuation of funding for a further three-year period if successful.

Leathersellers – Unrestricted funding – Complex needs

Thanks to the valuable commitment of this unrestricted fund over a 4 year period we have great flexibility in how we invest the fund in support of our residents needs. In 2023 we invested the funds to support younger residents with more complex needs, helping to reduce chances of repeat homelessness.

J and O Lloyd trust (2022)

This has allowed us to continue the work of a food bank coordinator role. The initial application was for 12 months for £10,000 and they have generously granted us £15,000 for an 18 month period. This allows us to address the immediate and ongoing needs for the food bank in our local community. We have seen a dramatic increase in the need for food bank provisions particularly since the Covid outbreak, lockdown restrictions and emerging changes in the current financial situation of many families in the local area.

The Balcombe Charitable Trust - Positive Pathways (2022)

The project allows specific and targeted engagement with young people for positive outcomes. The younger a person becomes homeless the more likely they are to face repeat homelessness. Early intervention to break this cycle is crucial, and this is achieved by providing a range of activities. Positive Pathways will work intensively with young people to move from supported accommodation into independent living. This will reduce the risk of homelessness becoming a recurrent problem. Part of this additional funding is allocated specifically to activities with the residents and associated costs.

National Lottery – Reconnecting Lives (Expired 2022)

This is a wonderful programme that allows the Charity to develop our services in supporting rough sleepers and homeless individuals. Reconnecting lives was granted for a period of three years which ends in October 2022. The funding for this project, and agreement with the funders, has allowed the charity to be flexible in meeting needs since the covid outbreak and its subsequent restrictions.

The Society for the holy child Jesus (2022)

We were very pleased to be awarded a grant in contribution towards the Well-being Hub and associated project costs. The Wellbeing Hub consists of complex needs, participation, mediation and counselling services.

Bretby Rotary Club (2022)

Bretby Rotary Club, kindly donated £14.5K in 2022 towards a Van in support of our activities.

BURTON UPON TRENT AND DISTRICT YMCA

England & Wales - Charity number 1077798

Accounts

Registered Company Number: 03646202
Registered Charity Number: 1077798

BURTON UPON TRENT AND DISTRICT YMCA

ANNUAL REPORT AND FINANCIAL STATEMENTS

FOR THE YEAR ENDED 31 DECEMBER 2022

BURTON UPON TRENT AND DISTRICT YMCA

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Legal and administrative information

Full name	Burton upon Trent and District YMCA
Registered company number	03646202
Registered charity number	1077798
Registered office	Northside House Northside Business Park Hawkins Lane Burton upon Trent Staffordshire DE14 1DB
Bankers	The Royal Bank of Scotland plc Bede House, 11 Western Boulevard Leicester LE2 7EJ Lloyds TSB Bank plc Ariel House, 2138 Coventy Road, Birmingham B26 3JW
Auditor	UHY Hacker Young 14 Park Row Nottingham NG1 6GR

BURTON UPON TRENT AND DISTRICT YMCA

TRUSTEES' ANNUAL REPORT (INCLUDING DIRECTORS REPORT) FOR THE YEAR TO 31 DECEMBER 2022

The Trustees present their report and the audited financial statements of the charity for the year ended 31 December 2022. The Trustees have adopted the provisions of the Statement of Recommended Practice (SORP) "Accounting and Reporting by Charities" (FRS 102) 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 accounts and comply with the charity's governing document, the Charities Act 2011 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) published in October 2019.

Trustees of the charity
The Directors of the charitable company are its Trustees for the purposes of charity law. The Trustees who have served during the year and since the year end were as follows:

Board of management

Mr M Costelloe	Treasurer
Ms A Bailey	
Mrs S Burnham retired 30th January 2023	
Ms L Chapman appointed 9th June 2022	
Mr J Deeley	
Mr D Harding (Co-opted 5th December 2022)	
Dr C Pidsley	Chair
Ms C Plant	
Mr R Dougan	
Mrs A Blockley	

Company secretary
Mr P Laffey

Senior management team

Mr P Laffey	Chief Executive
Ms E Warrener	Service Development Manager – resigned 24th June 2022
Mr A Horsnail	Operations Manager

Structure, governance and management

Governing document

Burton upon Trent and District YMCA was incorporated as a charitable company limited by guarantee, on 7 October 1998 and registered as a charity on 14 October 1999. It is governed by a Memorandum and Articles of Association.

Recruitment and Appointment of Management Committee

The Directors of the company are also charity trustees for the purpose of charity law and under the company's articles are known as members of the Board of Management, there are no other directors or trustees. Under the requirements of the memorandum and articles of association the members of the Board of Management are elected to serve for a period of three years, after which they must be put forward for re-election at the next Annual General Meeting.

The Board of Management seeks to ensure that the diverse range of services and activities provided by the charity are represented by a broad skill mix of its members. The Board is made up of members that have backgrounds in business, finance, legal, health, marketing and communications, human resources and experience of working with young people. In the event of particular skills being lost due to retirements, individuals are approached to offer themselves for election to the Board of Management.

Trustee induction and training

Existing trustees are already familiar with the practical work of the charity. New trustees are invited and encouraged to attend short induction sessions to familiarise themselves with the charity and the context within which it operates. These are jointly led by the Chair of the Board of Management and the Chief Executive of the charity and cover:

- the obligations of the Board of Management members.
- the main documents which set out the operational framework for the charity including the Memorandum and Articles of Association.
- resourcing and the current financial position as set out in the latest published accounts; and future plans and objectives.

Information and newsletters are also provided through the Charity Commission and YMCA England and Wales for all trustees. All Trustees receive a copy of the Governance & Leadership publication.

Risk management

The Board of Management has conducted a review of the major risks to which the charity is exposed. A risk register is in place and is updated at least three times a year.

In the opinion of the Trustees, the key risks to which the charity is exposed are external funding sources being unavailable and the loss of statutory funding.

Where appropriate, systems or procedures have been established to mitigate the risks the charity faces. Internal control risks are minimised by the implementation of procedures for authorisation of all transactions and projects. Procedures are in place to ensure compliance with health and safety and safeguarding of staff, volunteers, clients and visitors to the projects. Policies and procedures are regularly reviewed to ensure that they continue to meet the needs of the charity and comply with statutory regulations.

Organisational structure

Burton Upon Trent YMCA has a Board of Management of up to ten members who meet seven times a year. They are responsible for the strategic direction, governance and policies of the charity. The Board of Management also has three sub-committees, which consist of a Personnel Committee, a Finance & Fundraising Committee, and a Housing Committee. Each sub-committee reports to the main Board of Management. The Chief Executive and Operations Manager also sits on the Board of Management but have no voting rights.

A scheme of delegation is in place and day-to-day responsibility for the provision of the services rests with the Chief Executive, Paul Laffey, along with the Operations Manager.

The Human Resource Committee and Finance & Fundraising Committee review pay scales on an annual basis. These are measured and considered against a range of factors such as government legislation company performance, budgets, and Regional YMCA pay scales.

Our aims and objectives

Purposes and aims

The charity's objectives and principal activities are to benefit the public by promoting:

- housing and support for young people and adult homeless people.
- the redistribution or sale of donated furniture.
- an emergency food bank for people in crisis; and
- family mediation and counselling

Vision
Our Vision is that everyone in our area will have enough to live on and a place to call home. This YMCA will work with others, defeating homelessness, poverty, disadvantage, and intolerance. We will achieve this through enterprising solutions, promoting faith and hope.

Mission
We are a Christian charity committed to making a positive difference to people's lives and providing a safe and supportive environment for those who are homeless.

Values

We seek out - We actively look for opportunities to make a transformative impact on lives in the communities where we work and believe that every person is of equal value.
We welcome - We offer people the space they need to feel secure, respected, heard and valued. We look to serve others through faith, hope, inspiration and enterprise.
We inspire - We strive to inspire each person we meet to nurture their body, mind and spirit, and to realise their full potential in all they do.
We speak out - We stand up for people, speak out on issues that affect their lives, and help them to find confidence in their own voice.
We serve others - We are committed to the wellbeing of the communities we serve.

Ensuring our work delivers our aims

We review our aims, objectives, and business plan each year. This review looks at what we achieved and the success of each key activity and the benefits they have brought to those groups of people we are set up to help. The review also helps us ensure our aims, objectives and activities remain focused on our stated purposes. 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 business planning our future activities. In particular, the trustees consider how planned programmes will contribute to the aims and objectives they have set.

The trustees are of the opinion that all the purposes of Burton upon Trent and District YMCA are for the benefit of the public. The trustees consider that they have complied with their duties under section 4 of the Charities Act 2011 to have due regard to public benefit guidance published by the Charities Commission.

Achievements and performance

Furniture redistribution (Happy Homes)

During 2022 our furniture redistribution service has continued to meet families' needs in the East Staffordshire, South Derbyshire, and Tamworth and Derby communities. During opening times, the furniture staff and volunteers handled a large volume of items of furniture and visited local homes for collections and deliveries. After safety testing, we provided many items including cookers, washing machines and fridges to families and individuals in need. Additional efforts have again been required to support a larger base of families in need of essential household furniture and effects.

Food bank for the homeless

The charity was able to assist with the provision of basic food, which had been donated by local churches, schools, businesses, community groups and individuals. Many families and single people do not have anywhere to turn in times of crisis and although support is restricted to 2-3 food bags per person, the charity endeavors to help in an emergency. Toiletries and sleeping bags are also supplied to people who are sleeping rough.

During the cost of living crisis, the demand for emergency food has grown significantly. During 2022 we distributed food parcels that provided 44,325 meals to families and individuals seeing the largest increase in our foodbank history. Currently all Key Stage 1 school children receive free school dinners therefore the impact during the holidays on family budgets can be significant. Changes in benefits, sanctions, new benefit claims, unemployment, impact of Covid-19 and the higher costs of living were reasons cited as to why the food bags were needed. We helped to feed almost 5,000 people in the Burton on Trent area during 2022.

The food bank could not operate without the generosity of the local community with individuals, churches, schools, local businesses, Rotary Clubs regularly donating food. We also have a large quantity of food donated during the 'Harvest Festival' and Christmas period.

Mediation for families and young people

Discovering potential and supporting young people describes what the charity's supported housing work is all about. It carries with it the idea of transforming a young person's life through a journey of discovery and of hope. The charity supports young residents (18-35) at its two housing projects: Milton House and George Williams House.

We understand that to help end homelessness we need to offer more than just accommodation and that we need to tackle the underlying cause of homelessness. During 2022 we met with many young people who were in danger of becoming homeless. We supported them with help from our outreach team and working with Housing Options.

The Shine Project is able to assist young people with complex needs and receive therapeutic support from a skilled worker. This area of work has grown significantly as we have seen more people with increased complex needs.

The aim of the Family Mediation is to strengthen and rebuild family relationships so that young people can remain living in the family home. The success of the program is for our mediation to be able to facilitate the adult and young person having that 'difficult conversation'.

Early, and strategic, intervention can stop family disputes from escalating to the point when a young person is asked to leave home. The ages of the young people range from 11 to 24 years old. The types of issues that families were dealing with include: Unexplained development of violent outbursts, the aftermath of the experience of family break-up, Young person returning to the family home, Tensions in single-parent families, Young person running away, The impact of safeguarding incidents on relationships.

The mediation sessions help people communicate effectively, allowing for honest and open discussion, in a non-judgmental and neutral environment. Mediation keeps families together and helps them to communicate and build stronger relationships leading to a stable and secure home life. As well as being able to stay at home, in a stable and loving environment, we also notice improvements in behavior and school attendance following family mediation.

There are some circumstances when it isn't safe for a young person to remain at home. Mediation is not offered in these cases and the appropriate organisations are informed to ensure the relevant support is in place.

When a young person is still living at home but the relationship between parent, stepparent or carer has become strained, we can offer Family Mediation to help keep the young person at home, where it is safe to do so. Our Mediators spend an average of five and a half hours with each family and 90% of our mediations have had a positive outcome.

Supported housing

The charity houses people with a genuine need, and always explains the project set-up to them. In order that the young people are aware from the start, of what they can expect, it is explained that there are rules with which they need to comply, and equally the charity has obligations to them, acting on behalf of our Social Housing Landlord, under a license agreement. Once housed, the housing staff assists with benefit applications registering with a Doctor, obtaining a bank account, paying utility bills, address changes, and making friends. They talk with and encourage the young person to work out their plans openly and honestly. This enables the best means of support to be determined, so that they can fully discover and achieve their goals. Regular support, usually one to one, is given and the support programmes vary to meet each person's needs. Most critical life skills, which include cooking, cleaning and budgeting, are covered and referral to more specialised support services arranged where applicable. Close liaison with other agencies is maintained to ensure people are receiving the external expertise they need to progress with their lives. The support staff and the Chaplain are available, so if a young person has a problem or issue, or just needs to see a friendly face, they always have someone they can approach. They are learning to live alone and stand on their own two feet, but if they slip, they have support staff to turn to. Three volunteer counsellors offer counselling support on a weekly basis to those young people that need the service. Activities are provided, residents with mental health issues are supported and a 'pathway' is developed to support young people grow, thrive, and belong.

Support for the young residents in preparing to move on accommodation is given. Many apply for Local Housing Association accommodation, and support is provided with applications. By this stage, many are successfully engaged in education, training or employment, and again, help to think about the next step is provided.

Reconnect – adult supported services

At James Court Housing Project and in partnership with our Landlord Midland Heart, we operate a housing and support facility called Reconnect. This project addresses the complex needs of homeless people coming directly off the streets. With this special facility in East Staffordshire homeless people have one location where they can have a shower, a change of clothing, a food parcel and a friendly person to talk to. We are grateful to all our funders and the many individuals that have supported our community fundraising for the development and running of the Reconnect Centre. Reconnect also offers 31 units of accommodation to single homeless people.

Financial review

The net movement in funds of £(35,996) is primarily caused by the exhaustion of restricted funds brought forward and consumed in delivering our free to resident services during the year, and where alternative future funding sources were not secured: The National Lottery grant supporting our Reconnecting Lives Project expired in November 2022, we're working to find replacement funding. The Henry Smith Grant supporting our Mediation and Counselling services expired in June 2022, whilst we successfully applied for an extension for a further 3 years, the fresh support commenced in December 2022, meaning we funded the project from our reserves and unrestricted surpluses for 5 months. There were a number of other funding sources present in 2021 but consumed and not replaced in 2022.

Our efforts generating donations continued to prove successful, during the year more than £140K was raised in support of our work, we have a proven track record in this area, with plans to grow this further through the successful recruitment of an additional fundraiser commencing work in Jan 2023.

Happy Homes store trading started well but saw a dramatic downturn after the first quarter. The decision to seek new premises for our Tamworth branch meant the store location was closed for 3 months whilst alternative, more attractive and better located premises were identified and the lease negotiated. This was completed and the store reopened mid-December, we expect this will improve store performance in 2023.

Our social housing provision continues to excel with occupancies consistently above 97%.
We made efforts to support staff through the cost-of-living crisis, sanctioning additional payments to help make ends meet.

Our free reserves are in line with the policy set by our trustees and can help us maintain services if the economic turmoil persists unabated in 2023.

Reserves policy

The Trustees have a policy whereby the unrestricted funds not committed in long term lease commitments or invested in tangible fixed assets (the free reserves) held by the charity would be up to 3 months unrestricted expenditure as defined in the following financial year's budget, excluding depreciation and doubtful debt provision, which equates to £476,225 (2021 – £510,461) in unrestricted funds. At present the free reserves, as shown in note 22, stand at £379,992 (2021 – £496,900).

Principal funding sources

The Charity is registered with the Fundraising Regulator and complies with their code of practice. Income is generated by the furniture showrooms with the principal funding sources for the charity are currently by way of grants, housing rentals, contract income from East Staffordshire Borough Council and a number of Charitable Trusts. Our fundraising strategy now includes a whole range of activities that involve the community in local fundraising. As a result of the diverse services, we provide with the need to continually generate income, the charity will continue to identify new opportunities for a much wider range of community fundraising initiatives. The Charity has received no complaints related to fundraising. The Charity works to protect vulnerable people and will not conduct behavior which is an unreasonable intrusion on a person's privacy, is unreasonably persistent or places undue pressure on a person to give money or other property. We were pleased that post pandemic our fundraising Annual Sleepout could once again go ahead attracting much needed funds and large voluntary efforts.

Volunteers

Volunteers including our Trustees form the backbone of our service, and of our community, providing dedicated hours of their time to support people transform their lives. Many of our volunteers were required to shield or stop working for the Charity due to Covid-19, particularly with the closure of our shops and some of our services going online.
During normal operational activities the YMCA was tremendously privileged to benefit from over 60 dedicated volunteers. Their value, whilst difficult to measure in strict financial terms, must be seen to be fully appreciated. Visit our shops, for example, and you will no doubt experience the benefit. If we had to employ each of them then our wage bill would increase by approx. £300,000. Even if you consider more closely the roles undertaken by volunteers and scaled the value down for other factors and were to halve this number, it still represents a magnificent contribution to our cause.

Current and future periods

The charity plans to continue the activities outlined above in the forthcoming years, subject to satisfactory funding arrangements. Following the Trustees approval of the strategic plans the following areas of developments have been agreed as a priority.

1. We will regularly review the impact that the cost of living has on the Charity Services and mitigate its impact wherever we can.
2. We will apply to become a Registered Social Landlord.
3. We will comply with YMCA England & Wales membership agreement.
4. We will continue to diversify our income streams to meet the growing demand for our community-based services.
5. We will continue to consider and embed our 'values' in everything we do.
6. We will review our offer of accommodation and support for homeless people through recognising that statutory funding is time limited, and welfare reform continues to impact the client group.
7. With the changing needs of our services at Reconnect - James Court and George Williams House we will review our staffing levels and seek new income to try maintaining and develop the service.
8. With East Staffordshire Borough Council, we will continue to develop a partnership to tackle homelessness at a strategic level.
9. We will continue working with the policy team at YMCA England & Wales in responding strategically to government policy that impact on supported housing, young people and homelessness and vulnerable lives.
10. We will continue to review our risk register.
11. We will continue to monitor the growing needs of the free emergency food service in Burton and supported by a network of churches, schools, community groups and individuals.
12. We will continue to recruit, develop and equip the board of Trustees to ensure it meets the diverse needs of our community.
13. Our local fundraising plans require imaginative ways of engaging with a wide and diverse supporter base. We will continue to develop new fundraising initiatives linked to widening the communication of our plans in meeting local people's needs.
14. With our 15th annual fundraising sleep out planned we will look to attract a diverse range of supporters, raising awareness of homelessness and vital funds for the charity.

BURTON UPON TRENT AND DISTRICT YMCA

STATEMENT OF TRUSTEES RESPONSIBILITIES FOR THE YEAR TO 31 DECEMBER 2022

The Trustees (who are also directors of the charity for the purposes of company law) are responsible for preparing the Trustees' Annual 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 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 Trustees are required to:

- select suitable accounting policies and then apply them consistently;
- observe the methods and principles in the Charities SORP 2015 (FRS 102);
- make judgments and 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 in operation.

The Trustees 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. 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.

In so far as the Trustees are aware:

- there is no relevant audit information of which the charitable company's auditor is unaware; and
- the Trustees have taken all steps that they ought to have taken to make themselves aware of any relevant audit information and to establish that the auditor is aware of that information.

Approved by the Board of Trustees on and signed on its behalf by:

.....

Dr Charles Pidsley
Chair

Date: 15.5.23

BURTON UPON TRENT AND DISTRICT YMCA

INDEPENDENT AUDITOR'S REPORT TO THE TRUSTEES FOR THE YEAR TO 31 DECEMBER 2022

Opinion

We have audited the financial statements of Burton upon Trent and District YMCA ('the charitable company') for the year ended 31st December 2022 which comprise the Statement of Financial Activities, the Balance Sheet and Cash Flow Statement and notes to the financial statement, 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 31st December 2022, and of its incoming resources and application of resources, including 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 charitable company 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 statement 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 charitable company'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 financial statements. 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 there is a material misstatement in the financial statements or a material misstatement of the other information. 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.

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 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
In the light of the knowledge and understanding of the charitable company and its environment obtained in the course of the audit, we have not identified material misstatements in the trustees' report. We have nothing to report in respect of the following matters where 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' exemption in preparing the trustees' report and from the requirement to prepare a strategic report.

Responsibilities of trustees
As explained more fully in the trustees' responsibilities statement set out on page 16, the trustees 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 charitable company'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.

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:

Based on our understanding of the charitable company and the industry in which it operates, we identified that the principal risks of non-compliance with laws and regulations related to the acts by the charitable company, which were contrary to applicable laws and regulations including fraud, and we considered the extent to which non-compliance might have a material effect on the financial statements. We also considered those laws and regulations that have a direct impact on the preparation of the financial statements such as the Companies Act 2006. We evaluated management's incentives and opportunities for fraudulent manipulation of the financial statements (including the risk of override of controls) and determined that the principal risks were related to rent income, debtors and grant income.

Audit procedures performed by the engagement team included:

- reviewing the systems, controls and procedures of the charity relevant to the preparation of the financial statements to ensure these were in place throughout the year
- evaluating management's controls designed to prevent and detect irregularities
- review of the financial statement disclosures to underlying supporting documentation
- review of correspondence with and reports to the regulators, including correspondence with the Charity Commission
- enquiries of management in so far as they related to the financial statements
- testing of journals in particular journal entries posted by unusual users, postings with unusual descriptions, postings with unusual times and dates and postings with unusual and material amounts
- evaluating whether there was evidence of bias by the trustees that represented a risk of material misstatement due to fraud
- challenging assumptions and judgements made by management in their critical accounting estimates
- reviewing the grant terms and conditions to ensure grant income is being recognised in line with the relevant performance obligations and correctly classified in line with the applicable financial reporting standards
- reperforming bad debt calculations to ensure bad debt provisions are appropriate
- performing a detailed analytical review of income in total to ensure the completeness of rent, store and other revenue

There are inherent limitations in the audit procedures described above and the further removed non-compliance with laws and regulations is from the events and transactions reflected in the financial statements, the less likely we would become aware of it. Also, the risk of not detecting a material misstatement due to fraud is higher than the risk of not detecting one resulting from error, as fraud may involve deliberate concealment by, for example, forgery or intentional misrepresentations, or through collusion.

A further description of our responsibilities for the audit of the financial statements is located on the Financial Reporting Council's website at: http://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 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 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.

Roger Merchant

Roger Merchant (Senior Statutory Auditor) Date: 23 May 2023

Chartered Accountants
Statutory Auditor

BURTON UPON TRENT AND DISTRICT YMCA

STATEMENT OF FINANCIAL ACTIVITIES (INCORPORATING THE INCOME AND EXPENDITURE ACCOUNT)
YEAR ENDED 31 DECEMBER 2022

	Note	Unrestricted funds £	Restricted funds £	2022 Total £	Unrestricted funds £	Restricted funds £	2021 Total £
Incoming resources: from generated funds:							
Donations and legacies	2	39,237	14,500	53,737	10,078	-	10,078
Activities for raising funds:							
Fundraising & Comms		87,543	-	87,543	98,888	-	98,888
Non housing rental income		5,850		5,850	5,850		5,850
Investments	5	13	-	13	9	-	9
		132,643	14,500	147,143	114,826	-	114,826
From charitable activities:							
Happy Homes	4	383,502	-	383,502	431,478	-	431,478
Housing	4	1,069,634	98,900	1,168,534	1082,137	162,658	1,244,795
Foodbank	4	39,647	-	39,647	-	15,000	15,000
Other	4	10,775	-	10,775	-	-	-
Total incoming res		1,636,201	113,400	1,749,601	1,628,441	177,658	1,806,099
Resources expended:							
Raising funds:							
Fundraising & Comms	7	55,486	-	55,486	60,612	-	60,612
Charitable Activities	6	1,531,980	165,733	1,697,713	1,440,092	219,408	1,659,500
Governance costs	6	32,399	-	32,399	34,888	-	34,888
Revaluation loss		-	-	-	-	-	-
Total expenditure		1,619,865	165,733	1,785,598	1,535,592	219,408	1,755,000
Net income/(expense)		16,336	(52,333)	(35,997)	92,849	(41,750)	51,099
Unrealised gain on investment	12	1	-	1	10	-	10
Transfers between funds	22	6,374	(6,374)	-	(2,370)	2,370	-
Net movement in funds		22,711	(58,707)	(35,996)	90,489	(39,380)	51,109
Reconciliation of funds:							
Total funds brought forward		1,279,171	143,447	1,422,618	1,188,682	182,827	1,371,509
Total funds carried forward		1,301,882	84,740	1,386,622	1,279,171	143,447	1,422,618

All income and expenditure derive from continuing activities. The charity has no recognised gains or losses other than the net movement in funds for the year.

BURTON UPON TRENT AND DISTRICT YMCA

BALANCE SHEET
FOR THE YEAR TO 31 DECEMBER 2022

	Note	£	2022 £	£	2021 £
Fixed assets					
Tangible assets	**11**		437,096		396,087
Investments	**12**		249		248
			437,345		396,335
Current assets					
Debtors	**13**	188,413		213,676	
Cash at bank and in hand		1,122,337		1,182,937	
		1,310,750		1,396,613	
Creditors: amounts falling due within one year	**14**	(170,432)		(164,894)	
Net current assets			1,140,318		1,231,719
Total assets less current liabilities			1,577,663		1,628,054
Creditors: amounts falling due after more one year	**15**		(191,041)		(205,436)
Net assets			1,386,622		1,422,618
Charity funds					
Unrestricted funds	**22**		1,301,882		1,279,171
Restricted funds	**22**		84,740		143,447
Total charity funds			1,386,622		1,422,618

These financial statements were approved by the Trustees on 15th May 2023 and were signed on their behalf by:

.....
Dr Charles Pidsley
Chair

.....
Mr M Costelloe
Treasurer

NOTES TO THE FINANCIAL STATEMENTS FOR THE YEAR TO 31 DECEMBER 2022

	Note	£	2022 £	£	2021 £
Cash flow from operating activities					
Cash generated from operations	**18**	10,341		52,158	
Net cash flow from operating activities			10,341		52,158
Cash flow from investing activities					
Investment income		13		9	
Purchase of tangible fixed assets		(60,730)		(42,711)	
Net cash flow from investing activities			(60,717)		(42,702)
Cash flow from financing activities					
Mortgage interest paid		(10,224)		(8,649)	
Net cash flow from financing activities			(10,224)		(8,649)
Net increase/(Decrease) in cash and cash equivalents			(60,600)		807
Cash and cash equivalents at beginning of the year			1,182,937		1,182,130
Cash and cash equivalents at end of the year			1,122,337		1,182,937
Cash and cash equivalents consists of:					
Cash at bank and in hand			1,122,337		1,182,937
Total cash and cash equivalents			1,122,337		1,182,937

1 Accounting policies

The following accounting policies have been applied consistently in dealing with items which are considered material in relation to the charity's financial statements.

(a) Basis of preparation

The charity constitutes a public benefit entity as defined by FRS 102. The financial statements have been prepared under the historical cost convention and in accordance with 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) published in October 2019 affecting reporting periods beginning on or after 1 January 2019, the Financial Reporting Standard applicable in the United Kingdom and Republic of Ireland (FRS 102), the Charities Act 2011, the Companies Act 2006 and UK Generally Accepted Accounting Practice as it applies from 1 January 2015.

The financial statements are prepared on a going concern basis under the historical cost convention, modified to include certain items at fair value. The financial statements are presented in sterling which is the functional currency of the charity and rounded to the nearest £.

The significant accounting policies applied in the preparation of these financial statements are set out below. These policies have been consistently applied to all years presented unless otherwise stated.

(b) Fund accounting

Unrestricted funds
Unrestricted funds are available for use at the discretion of the Trustees in furtherance of the general objectives of the charity and which have not been designated for other purposes.

Designated funds
Designated funds comprise unrestricted funds that have been set aside by the Trustees for particular purposes. The aim and use of each designated fund is set out in the notes to the financial statements. The Trustees have designated a value equal to fixed assets less related loans, to reflect the capital of the organisation. This will move annually in line with the movement of the capital assets of the charity.

Restricted funds
Restricted funds are funds which are to be used in accordance with specific restrictions imposed by donors or which have been raised by the charity for particular purposes. The cost of raising and administering such funds are charged against the specific fund. The aim and use of each restricted fund is set out in the notes to the financial statements. They are accounted for separately and the funds are held in the general bank account.

(c) Income

All income is 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.

Legacies – entitlement is the earlier of the charity being notified of an impending distribution of the legacy, or the legacy being received.

(c) Income (continued)

Donated facilities are included at the value to the charity where this can be quantified, and a third party is bearing the cost. No amounts are included in the financial statements for services donated by volunteers.

Grants for immediate expenditure are accounted for when they become receivable. Grants received for specific purposes are treated as restricted funds. Grants restricted to future accounting periods are deferred and recognised in those periods through restricted funds.

Happy Homes shop income is recorded within the accounts on receipt of payment.

Donations, fundraising and voluntary income are accounted for gross when received.

(d) Expenditure

All expenditure is accounted for on an accruals basis.

(e) Allocation of costs

Costs are allocated between expenditure categories according to the nature of the cost. Where items involve more than one category, they are apportioned between the categories on a basis consistent with the staff time.

(f) Operating leases

Rentals applicable to operating leases are charged to the SOFA over the period in which the cost is incurred.

(g) Support costs

Support costs include the cost of the governance arrangements of the charity such as external audit, legal advice for Trustees and costs associated with constitutional and statutory compliance, as well as marketing communications, PR and management accounting support.

Support costs are allocated across the association's client facing activities based upon consideration of the Support function's time and effort involved with each department/activity. This takes place during the budgeting process.

(h) Tangible fixed assets and depreciation

Fixed assets for use by the charity are capitalised at cost, where acquired, or market value as determined by the Trustees where donated. They are stated in the accounts at cost or original value less depreciation.

Depreciation is calculated to write off the cost of valuation of the fixed assets, less their estimated residual value, over their expected useful lives on the following basis:

(h) Tangible fixed assets and depreciation (continued)

Freehold land	Not depreciated
Freehold property	1% straight line basis
Housing project equipment	10% straight line basis
Equipment (excluding computers)	10% straight line basis or life of the project if project related
Computer and networking equipment	25% straight line basis or life of the project if project related
Furniture, fixtures and fittings	4% - 20% straight line basis on asset by asset basis
Motor vehicles	10% straight line basis
Happy homes Equipment	4% - 20% straight line basis on asset by asset basis

(i) Pensions

The charity operates defined contribution pension scheme. The assets of this scheme are held separately from those of the charity in independently administered funds. Contributions for the year are charged in the Statement of Financial Activities.

(j) Taxation

Burton upon Trent and District YMCA is a registered charity, and its activities are such that it is not liable to corporation tax.

2 Donations and Legacies

	2022			2021		
	Unrestricted funds £	Restricted funds £	Total £	Unrestricted funds £	Restricted funds £	Total £
Donations & Legacies	160	14,500	14,660	2,722	-	2,722
Foodbank donations	39,077	-	39,077	7,356	-	7,356
	39,237	14,500	53,737	10,078	-	10,078

Gift aid on furniture donations is included within income from charitable activities in note 4 below

3 Grants receivable

	2022			2021		
	Unrestricted funds	Restricted funds	Total	Unrestricted funds	Restricted funds	Total
	£	£	£	£	£	£
Housing						
Duchy of Lancaster	-	-	-	-	3,977	3,977
Complex Needs (SHINE)						
Balcombe Trust	-	-	-	-	17,346	17,346
Positive Pathways						
Leathersellers	25,000	-	25,000	25,000	-	25,000
Wellbeing Hub						
Albert Hunt	7,000	-	7,000	-	-	-
Wellbeing Hub						
National Lottery	-	-	-	-	67,235	67,235
Reconnecting Lives						
Henry Smith Foundation	-	59,900	59,900	-	49,100	49,100
Improving Lives						
Society of the Holy Child Jesus	-	-	-	-	25,000	25,000
Complex Needs (SHINE)						
Staffs Chamber	5,667	-	5,667	4,366	-	4,366
Kickstarter grant						
ESBC	533	-	533	-	-	-
Garden Renovation grant						
B&Q grant	-	-	-	500	-	500
Morrisons grant	-	-	-	777	-	777
Alex Ferry Foundation	7,000	-	7,000	-	-	-
Complex Needs (SHINE)						
Sainsburys Neighbourly grant	-	-	-	550	-	550
ESBC Navigator/Emergency beds grant	-	39,000	39,000	-	-	-
Coronavirus Job Retention Scheme	-	-	-	4,016	-	4,016
Total Housing	45,200	98,900	144,100	35,209	162,658	197,867
Foodbank						
Central England Co-op	3,000	-	3,000	-	-	-
To assist Foodbank						
National Grid	2,000	-	2,000	-	-	-
To assist foodbank						
Consolidated Charities Burton	34,647	-	34,647	-	-	-
J&O Lloyd Trust	-	-	-	-	15,000	15,000
Total Foodbank	39,647	-	39,647	-	15,000	15,000
Happy Homes						
Coronavirus Job Retention Scheme	-	-	-	31,916	-	35,932
Local Government Business Closure Grant	-	-	-	69,818	-	69,818
Total Happy Homes	-	-	-	101,734	-	101,734
Other						
The Childs Charitable Trust	6,500	-	6,500	-	-	-
Chaplaincy						
The High Sherriff of staffs	3,881	-	3,881	-	-	-
Total Other	10,381	-	10,381	-	-	-
Total Grants Receivable	95,228	98,900	194,128	136,943	177,658	314,601

4 Income from charitable activities

	2022			2021		
	Unrestricted funds	Restricted funds	Total	Unrestricted funds	Restricted funds	Total
Housing:	£	£	£	£	£	£
James Court	416,330	-	416,330	410,046	-	410,046
Milton House	273,803	-	273,803	262,013	-	262,013
George Williams House	277,264	-	277,264	267,068	-	267,068
Grants	6,200	-	6,200	10,209	-	10,209
Service Level Agreements	56,559	-	56,559	107,767	-	107,767
Other Income	478	-	478	34	-	34
	1,030,634	-	1,030,634	1,057,137	-	1,057,137
Free to resident services:						
Wellbeing hub grants	39,000	59,900	98,900	25,000	95,423	120,423
Other resident services grants	-	39,000	39,000	-	67,235	67,235
	39,000	98,900	137,900	25,000	162,658	187,658
Total Housing	1,069,634	98,900	1,168,534	1,082,137	162,658	1,244,795
Happy homes:						
Store sales	356,566	-	356,566	278,108	-	278,108
Grants	-	-	-	101,734	-	101,734
Service Level agreements	3,068	-	3,068	1,406	-	1,406
Gift aid on furniture donations	23,613	-	23,613	49,933	-	49,933
Other income	255	-	255	297	-	297
Total Happy homes	383,502	-	383,502	431,478	-	431,478
Foodbank:						
Grants	39,647	-	39,647	-	15,000	15,000
Other						
Grants	10,381	-	10,381	-	-	-
Other	394	-	394	-	-	-
	1,503,558	98,900	1,602,458	1,513,615	177,658	1,691,273

5 Investments

	2022			2021		
	Unrestricted funds	Restricted funds	Total	Unrestricted funds	Restricted funds	Total
	£	£	£	£	£	£
Listed investment dividend	13	-	13	9	-	9
	13	-	13	9	-	9

6 Total Resources Expended on charitable activities & governance

	Basis of allocation	Housing	Happy homes	Foodbank	Governance	Total 2022	Total 2021
Directly incurred:		£	£	£		£	£
People related	Direct	658,682	190,197	15,134		864,013	836,570
Outsourced services	Direct	-	-	-	-	-	16,460
Premises related	Direct	53,852	95,843	400	-	150,095	149,842
Housing charges	Direct	185,564	-	-	-	185,564	187,308
Vehicle related	Direct	6,012	19,428	-	-	25,440	22,504
Office support costs	Direct	22,778	8,238	-	-	31,016	25,605
Overheads	Direct	633	9,618	-	14,899	25,150	26,112
Other expenses	Direct	13,055	68,560	11,876	-	93,491	107,677
Depreciation	Direct	8,840	6,322	-		15,162	13,992
		949,416	398,206	27,410	14,899	1,389,931	1,386,070
Support costs allocated to activities:							
People related	Usage	129,875	68,189	2,351	17,500	217,915	193,674
Premises related	Usage	9,520	4,998	172	-	14,690	14,984
Office support costs	Usage	6,425	3,373	116	-	9,914	9,151
Overheads	Usage	59,013	30,984	1,069	-	91,066	79,668
Other expenses	Usage	1,575	827	29	-	2,430	6,088
Depreciation	Usage	2,699	1,417	49	-	4,165	4,753
		209,107	109,788	3,786	17,500	340,181	308,318
Total		1,158,523	507,994	31,196	32,399	1,730,112	1,694,388
Restricted expenditure		150,733	-	15,000	-	165,733	219,408
Unrestricted expenditure		1,007,790	507,994	16,196	32,399	1,564,379	1,474,980

7 Total resources expended on raising funds:

	Basis of allocation	Directly incurred	Allocated support cost	2022 Total	2021 Total
		£	£	£	£
People related	Time	32,711	15,947	48,658	57,111
Office support costs		624	-	624	545
Overheads		5,591	-	5,591	1,499
Other expenses		312	-	312	1,120
Depreciation		301	-	301	337
		39,539	15,947	55,486	60,612
Restricted expenditure		-	-	-	-
Unrestricted expenditure		39,539	15,947	55,486	60,612

Activities for raising funds are also involved in securing grant income, see note 3 above.

8 Staff costs

	2022 £	2021 £
Salaries and wages	989,994	969,966
Social security costs	78,365	68,529
Pension costs	21,933	22,138
Total direct employment costs	1,090,292	1,060,633
Other staff related costs:		
Recruitment and training	34,955	23,349
Travel expenses	5,340	3,374
	40,295	26,723
Average number of employees	50	56

1 employee received emoluments of more than £60,000 (2021 – 1).

Three (2021 – 3) members of the Senior Leadership Team served during the year with one member leaving part way through 2022, this person is yet to be replaced. The aggregate payroll, social security and pension cost of the Senior Leadership Team was £137,485 (2021 – £153,718).

9 Trustees remuneration and expenses

In the current and prior year, no remuneration was paid or is payable out of the funds of the charity, either directly or indirectly, to any Trustees or to any person known to the connected to any Trustees.

In the current year there were no expense reimbursements made or due to Trustees (2021 – nil).

No trustee indemnity insurance is maintained by the charity.

10 Net income/(expenditure)

	Note	2022 £	2021 £
Net income/(expenditure) for the year is stated after charging:			
Rent due under operating leases		70,270	73,254
Auditors' remuneration – audit services (excluding VAT)		6,450	5,880
Depreciation of owned assets	11	19,626	19,082
		98,436	98,216

11 Tangible fixed assets

	Freehold property	Housing project equipment	Fixtures, fittings and office equipment	Computer equipment	Motor vehicles	Total
	£	£	£	£	£	£
Cost						
At 1 January 2022	285,000	46,731	70,809	39,157	51,389	493,086
Additions	-	16,972	4,088	6,380	33,290	60,730
Disposals/Write offs	-	-	-	-	(10,650)	(10,650)
At 31 December 2022	285,000	63,703	74,897	45,537	74,029	543,166
Depreciation						
At 1 January 2022	1,802	12,976	38,823	17,355	26,043	96,999
Charge for the year	902	2,699	4,762	6,326	4,937	19,626
Disposals/Write offs	-	-	-	-	(10,555)	(10,555)
At 31 December 2022	2,704	15,675	43,585	23,681	20,425	106,070
Net book value						
At 31 December 2022	282,296	48,028	31,312	21,856	53,604	437,096
At 31 December 2021	283,198	33,755	31,986	21,802	25,346	396,087

Included in the cost of freehold property is land with an estimated cost of £194,866 (2021 – £194,866) which is not depreciated.

Assets are all used for charitable purposes.

12 Investments

Listed Investments – Valuation

	2022 £	2021 £
At 1 January 2022	248	238
Revaluation	1	10
At 31 December 2021	249	248

13 Debtors

	2022 £	2021 £
Trade debtors	37,672	34,179
Other debtors	110,577	149,557
Prepayments and accrued income	40,164	29,940
	188,413	213,676

14 Creditors: amounts falling due within one year

	2022 £	2021 £
Mortgage loan	15,145	16,652
Trade creditors	12,233	10,509
Other creditors	65,993	68,509
Other taxation and social security	18,629	22,355
Accruals and deferred income	58,432	46,869
	170,432	164,894

The mortgage is secured against the property to which it relates.

15 Creditors: amounts falling due after more than one year

	2022 £	2021 £
Mortgage loan	191,041	205,436
Mortgage maturity analysis:		
Due between one and two years	16,125	17,262
Due between two and five years	55,236	55,790
Due after five years	119,680	132,384
	191,041	205,436

The mortgage has an interest rate of 3.5% above base and is due to be fully repaid in December 2032. The mortgage loan is secured on the charity's freehold property at 24 Borough Road, Burton upon Trent. A lump sum repayment of £55,000 was made in Feb 2021 to maintain compliance with the Loan to Value covenant. The total interest paid in the year amounted to £10,224 (2021 – £8,649)

The mortgage is secured against the property to which it relates.

16 Operating Lease Commitments

Non-cancellable operating leases relate to land and buildings and equipment.

At 31 December 2022 the charity had minimum lease payments under non-cancellable operating leases as set out below:

	2022 £	2021 £
Within one year	60,545	45,795
Within two and five years	191,435	158,479
Greater than 5 years	35,000	-
	286,980	204,274

17 Pensions

Defined Contribution Scheme

Contributions charged during the year total £21,933 (2021 – £22,138). £4,622 is outstanding as at the year end (2021 – £5,863). The balance is included within other creditors.

18 Reconciliation of net income to net cash flow from operating activities

	2022	2021
	£	£
Net movement in funds for the year	(35,996)	51,109
Depreciation	19,626	19,082
(Profit)/loss on disposals and write offs	95	-
Revaluation of freehold property	-	-
Investment income	(13)	(9)
Mortgage interest paid	10,224	8,649
(Gain)/Loss on investment	(1)	(10)
Decrease/(increase) in debtors	25,264	58,075
Increase/(decrease) in creditors and provisions	(8,858)	(84,738)
	10,341	52,158

19 Change in net debt

	1 January 2022	Cash flows	Other non-cash changes	31 December 2022
	£	£	£	£
Cash	1,182,937	(60,600)	-	1,122,337
	1,182,937	(60,600)	-	1,122,337
Loans falling due within one year	(16,652)	15,903	(14,396)	(15,145)
Loans falling due after more than one year	(205,436)	-	14,395	(191,041)
	960,849	(44,697)	(1)	916,151

20 Transactions with Trustees or other related parties

There were no material transactions with Trustees or other related parties during the year.

21 Company limited by guarantee

The charity is a company limited by guarantee and as such does not have a share capital. The liability of the members is limited.

Every member of the company undertakes to contribute to the assets of the company in the event of the same being wound up while he is a member, or within one year after he ceases to be a member, for payment of the debts and liabilities of the company contracted before he ceased to be a member, and of

the costs, charges and expenses of winding up, and for the adjustment of the rights of the contributories among themselves, such amount as may be required, not exceeding £1.

22 Movement in funds

Designated funds – capital assets

The Trustees have designated a value equal to fixed assets less related loans to reflect the capital of the organisation. This will move annually in line with the movements of the Capital assets of the charity. The transfers between the designated and unrestricted funds are in order to reflect this.

Designated funds – lease commitments

These reflect the minimum future commitments on existing operating leases per note 16. The transfers between the designated and unrestricted funds are in order to reflect this.

Designated funds – development projects

The Trustees have set aside £404,000 towards future planned developments, including possible property acquisitions

Restricted funds

These funds can only be applied for particular purposes, as specified by the funders. They are accounted for separately and the funds are held in the general bank account. See below for details of each restricted fund.

Transfers

During the year there was a net transfer of £6,374 to unrestricted funds from restricted funds. This consisted of transfers to restricted funds to cover the excess expenses incurred on the ***Reconnecting Lives*** project, £7,976 supported by the National Lottery, and £11,888 incurred supporting ***Complex Needs*** clients supported in the year by the Society of the holy child Jesus. There were two projects that prompted transfers to unrestricted funds, these are described below:

ESBC Emergency beds and Navigator grant operational for 2 ½ years from Oct 2022:
This includes an element to ensure BYMCA recovers the opportunity cost of rents foregone for 3 units of accommodation placed at the disposal of ESBC. A transfer to unrestricted funds equivalent to 3 months (13 weeks) rental income is made to reflect this.

Bretby Rotary club Donation towards new Vehicle:
The vehicle was purchased during the year and a transfer from restricted funds to unrestricted funds made to reflect the consumption of the fund and the discharge of the restriction upon completing the purchase.

22 Movement in funds (continued)

Movement in funds – summary

Current year

	1 January 2022	Incoming resources	Resources expended	Transfers	31 December 202
	£	£	£	£	£
Unrestricted funds					
General funds ("free reserves")	496,900	1,636,202	(1,619,865)	(133,245)	379,992
Designated funds					
Capital assets	173,997	-	-	56,913	230,910
Lease commitments	204,274	-	-	82,706	286,980
Development Projects	404,000	-	-	-	404,000
Total unrestricted funds 2022	1,279,171	1,636,202	(1,619,865)	6,374	1,301,882
Restricted funds					
Community Foundation (J&O Lloyd Trust)	15,000	-	(15,000)	-	-
Foodbank					
Balcombe Trust	18,809	-	(18,809)	-	-
Positive Pathways					
East Staffordshire County Council	9,806	-	-	-	9,806
Rough sleeper outreach					
ESBC grant	-	39,000	(11,249)	(11,738)	16,013
New Emergency beds & Navigator grant					
National Lottery	60,309	-	(68,285)	7,976	-
Reconnecting Lives					
Henry Smith Foundation	27,286	59,900	(28,265)	-	58,921
Improving Lives					
Society of the holy child Jesus	12,237	-	(24,125)	11,888	-
Complex Needs (SHINE)					
Bretby Rotary Club	-	14,500	-	(14,500)	-
Donation towards Vehicle Purchase					
Total restricted funds 2022	143,447	113,400	(165,733)	(6,374)	84,740
Total funds 2022	1,422,618	1,749,602	(1,785,598)	-	1,386,622

22 Movement in funds (continued)

Comparative

	1 January 2021	Incoming resources	Resources expended	Transfers	31 December 2021
	£	£	£	£	£
Unrestricted funds					
General funds ("free reserves")	563,634	1,628,451	(1,535,592)	(159,593)	496,900
Designated funds					
Capital assets	134,063	-	-	39,934	173,997
Lease commitments	86,985	-	-	117,289	204,274
Development Projects	404,000	-	-	-	404,000
Total unrestricted funds 2021	1,188,682	1,628,451	(1,535,592)	(2,370)	1,279,171
Restricted funds					
Community Foundation (J&O Lloyd Trust)	-	15,000	-	-	15,000
Foodbank					
Balcombe Trust	28,083	17,346	(26,620)	-	18,809
Positive Pathways					
Duchy of Lancaster	-	3,977	(3,977)	-	-
Complex Needs (SHINE)					
East Staffordshire County Council	9,806	-	-	-	9,806
Rough Sleeper Outreach					
National Lottery	11,309	-	(11,309)	-	-
Complex Needs (SHINE)					
National Lottery	60,341	67,235	(67,267)	-	60,309
Reconnecting Lives					
Henry Smith Foundation	27,098	49,100	(48,912)	-	27,286
Improving Lives					
Society of the holy child Jesus	-	25,000	(12,763)	-	12,237
Complex Needs (SHINE)					
Big Lottery	23,600	-	(25,365)	1,765	-
Covid 19 support					
Homeless Link	22,590	-	(23,195)	605	-
Winter Transformation Fund					
Total restricted funds 2021	182,827	177,658	(219,408)	2,370	143,447
Total funds 2021	1,371,509	1,806,109	(1,755,000)	-	1,422,618

23 Analysis of Funds

Current year

	Fixed assets	Current assets	Current liabilities	Non-current liabilities	Total
	£	£	£	£	£
Unrestricted	249	535,030	(155,287)	-	379,992
Designated	437,096	690,980	(15,145)	(191,041)	921,890
Restricted	-	84,740	-	-	84,740
	437,345	1,310,750	(170,432)	(191,041)	1,386,622

Comparative

	Fixed assets	Current assets	Current liabilities	Non-current liabilities	Total
	£	£	£	£	£
Unrestricted	248	644,894	(148,242)	-	496,900
Designated	396,087	608,272	(16,652)	(205,436)	782,271
Restricted	-	143,447	-	-	143,447
	396,335	1,396,613	(164,894)	(205,436)	1,422,618

24 Description of funds

J and a Lloyd trust

This has allowed us to continue the work of a food bank coordinator role. The initial application was for 12 months for £10,000 and they have generously granted us £15,000 for an 18 month period. This allows us to address the immediate and ongoing needs for the food bank in our local community. We have seen a dramatic increase in the need for food bank provisions particularly since the Covid outbreak, lockdown restrictions and emerging changes in the current financial situation of many families in the local area.

The Balcombe Charitable Trust - Positive Pathways

The project allows specific and targeted engagement with young people for positive outcomes. The younger a person becomes homeless the more likely they are to face repeat homelessness. Early intervention to break this cycle is crucial, and this is achieved by providing a range of activities. Positive Pathways will work intensively with young people to move from supported accommodation into independent living. This will reduce the risk of homelessness becoming a recurrent problem. Part of this additional funding is allocated specifically to activities with the residents and associated costs.

East Staffordshire Borough Council – Rough Sleepers Outreach

The Charity is contracted to locate and engage with rough sleepers throughout East Staffordshire and respond to all referrals received. The purpose is to encourage rough sleepers into suitable accommodation and services and maintain successful tenancies. Maintaining contact and building rapport and trust particularly with entrenched rough sleepers to enable them to engage with services in the local area.

East Staffordshire Borough Council – Housing Navigator and Emergency Bed Space

The charity is contracted to provide an emergency bed and intensive support to homeless people including entrenched rough sleepers. The aim is to be able to enable a move into suitable accommodation while providing support for 12 weeks, or longer if in supported accommodation.

National Lottery – Reconnecting Lives

This is a wonderful programme that allows the Charity to develop our services in supporting rough sleepers and homeless individuals. Reconnecting lives was granted for a period of three years which ends in October 2022. The funding for this project, and agreement with the funders, has allowed the charity to be flexible in meeting needs since the covid outbreak and its subsequent restrictions.

Henry Smith Foundation – Improving Lives

This is a valued family mediation and counselling service used extensively by YMCA clients and members of the wider community. The mediation service works closely with other agencies who refer into our service, along with local family support services and Staffordshire police. The counselling service is operated by a qualified counsellor and a number of volunteers developing their skills and expertise in the profession. The original grant was awarded for a period of three years, and along with mediation and counselling staff also includes volunteer costs associated with the project. The current funding expires in June 2022 and another application is currently being processed. This would allow a continuation of funding for a further three-year period if successful.

National Lottery – Complex Needs (SHINE)

This project is a unique collaborative project led by Leicester YMCA. Burton upon Trent and District YMCA is one of six YMCAs delivering support to vulnerable young lives through this project. It allows the Charity to employ a dedicated worker to tackle complex needs with a number of young tenants and is key to reducing repeat homelessness.

The Society for the holy child Jesus

We were very pleased to be awarded a grant in contribution towards the Well-being Hub and associated project costs. The Wellbeing Hub consists of complex needs, participation, mediation and counselling services.

BURTON UPON TRENT AND DISTRICT YMCA

England & Wales - Charity number 1077798

Accounts

Registered Company Number: 03646202
Registered Charity Number: 1077798

BURTON UPON TRENT AND DISTRICT YMCA

ANNUAL REPORT AND AUDITED FINANCIAL STATEMENTS

FOR THE YEAR ENDED 31 DECEMBER 2021

BURTON UPON TRENT AND DISTRICT YMCA

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Legal and administrative information

Full name	Burton upon Trent and District YMCA
Registered company number	03646202
Registered charity number	1077798
Registered office	Northside House Northside Business Park Hawkins Lane Burton upon Trent Staffordshire DE14 1DB
Bankers	The Royal Bank of Scotland plc Bede House, 11 Western Boulevard Leicester LE2 7EJ Lloyds TSB Bank plc Ariel House, 2138 Coventy Road, Birmingham B26 3JW
Auditor	UHY Hacker Young 14 Park Row Nottingham NG1 6GR

BURTON UPON TRENT AND DISTRICT YMCA

TRUSTEES' ANNUAL REPORT (INCLUDING DIRECTORS REPORT) FOR THE YEAR TO 31 DECEMBER 2021

The Trustees present their report and the audited financial statements of the charity for the year ended 31 December 2021. The Trustees have adopted the provisions of the Statement of Recommended Practice (SORP) "Accounting and Reporting by Charities" (FRS 102) 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 accounts and comply with the charity's governing document, the Charities Act 2011 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) published in October 2019.

Trustees of the charity
The Directors of the charitable company are its Trustees for the purposes of charity law. The Trustees who have served during the year and since the year end were as follows:

Board of management

Mrs A Johnson (resigned 10 June 2021)	
Mrs J Lanham (resigned 10 June 2021)	Vice Chair
Mr M Costelloe	Treasurer
Ms A Bailey	
Mrs S Burnham	
Ms L Chapman (resigned 10 June 2021)	
Mr J Deeley	
Mr R Magill (resigned 10 June 2021)	
Dr C Pidsley	Chair
Ms C Plant	
Mr R Dougan	
Mrs A Blockley (appointed 10 June 2021)	
Ms R J Redfern (appointed 10 June 2021 and resigned 14 December 2021)	

Company secretary
Mr P Laffey

Senior management team

Mr P Laffey	Chief Executive
Ms E Warrener	Service Development Manager
Mr A Horsnail	Operations Manager

Structure, governance and management

Governing document

Burton upon Trent and District YMCA was incorporated as a charitable company limited by guarantee, on 7 October 1998 and registered as a charity on 14 October 1999. It is governed by a Memorandum and Articles of Association.

Recruitment and Appointment of Management Committee

The Directors of the company are also charity trustees for the purpose of charity law and under the company's articles are known as members of the Board of Management, there are no other directors or trustees. Under the requirements of the memorandum and articles of association the members of the Board of Management are elected to serve for a period of three years, after which they must be put forward for re-election at the next Annual General Meeting.

The Board of Management seeks to ensure that the diverse range of services and activities provided by the charity are represented by a broad skill mix of its members. The Board is made up of members that have backgrounds in business, finance, legal, health, marketing and communications, human resources and experience of working with young people. In the event of particular skills being lost due to retirements, individuals are approached to offer themselves for election to the Board of Management.

Global Pandemic- Covid-19

On 23 March 2020 the government introduced various restrictions and social distancing rules which resulted in the temporary closure of our four shops. The company's evaluation of the effects of these events is ongoing, however due to the timing of the pandemic in the United Kingdom, the trustees do not believe it to have a negative impact on the 2021 reporting period.

The trustees continue to actively work with our staff and stakeholders to manage and mitigate the impact to COVID-19 on the company's operations, liquidity and resulting net asset value and on review currently do not consider there to be a significant impact on their ability to continue as a going concern for the foreseeable future. The company is continually reviewing and monitoring the expected impact of COVID-19, and should it have any impact on the value of their assets and liabilities this will be recognised in the accounting period to which it relates.

The emergence of the global pandemic known as COVID-19 has raised significant uncertainty throughout the UK economy since the balance sheet date. In support of the Government's initiatives to bring the pandemic under control shop staff have been furloughed, office staff have worked from home and frontline staff have been operating in a Covid-19 secure environment providing 'essential services'.

During 2021 the company has reviewed and assessed in detail the potential impact of the COVID-19 pandemic, in order to satisfy the going concern test. Specifically, the company has prepared a number of scenarios for significantly reduced income levels and as a result have already implemented a number of actions to mitigate any loss of income. The company will continue to monitor the impact of the COVID-19 pandemic introducing further measures as needed.

Trustee induction and training

Existing trustees are already familiar with the practical work of the charity. New trustees are invited and encouraged to attend short induction sessions to familiarise themselves with the charity and the context within which it operates. These are jointly led by the Chair of the Board of Management and the Chief Executive of the charity and cover:

- the obligations of the Board of Management members.
- the main documents which set out the operational framework for the charity including the Memorandum and Articles of Association.

- resourcing and the current financial position as set out in the latest published accounts; and future plans and objectives.

Information and newsletters are also provided through the Charity Commission and YMCA England and Wales for all trustees. All Trustees receive a copy of the Governance & Leadership publication.

Risk management

The Board of Management has conducted a review of the major risks to which the charity is exposed. A risk register has been established and is updated at least three times a year.

In the opinion of the Trustees, the key risks to which the charity is exposed are external funding sources being unavailable and the loss of statutory funding.

Where appropriate, systems or procedures have been established to mitigate the risks the charity faces. Internal control risks are minimised by the implementation of procedures for authorisation of all transactions and projects. Procedures are in place to ensure compliance with health and safety and safeguarding of staff, volunteers, clients and visitors to the projects. Policies and procedures are regularly reviewed to ensure that they continue to meet the needs of the charity.

Organisational structure

Burton Upon Trent YMCA has a Board of Management of up to eleven members who meet seven times a year. They are responsible for the strategic direction, governance and policies of the charity. The Board of Management also has three sub-committees, which consist of a Personnel Committee, a Finance & Fundraising Committee, and a Housing Committee. Each sub-committee reports to the main Board of Management. The Chief Executive also sits on the Board of Management but has no voting rights.

A scheme of delegation is in place and day-to-day responsibility for the provision of the services rests with the Chief Executive, Paul Laffey, along with the Senior Management Team.

The Human Resource Committee and Finance & Fundraising Committee review pay scales on an annual basis. These are measured and considered against a range of factors such as government legislation company performance, budgets, and Regional YMCA pay scales.

Our aims and objectives

Purposes and aims

The charity's objectives and principal activities are to benefit the public by promoting:

- housing and support for young people and adult homeless people.
- the redistribution or sale of donated furniture.
- an emergency food bank for people in crisis; and
- family mediation and counselling

Ensuring our work delivers our aims

We review our aims, objectives, and business plan each year. This review looks at what we achieved and the success of each key activity and the benefits they have brought to those groups of people we are set up to help. The review also helps us ensure our aims, objectives and activities remain focused on our stated purposes. 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 business planning our future activities. In particular, the trustees consider how planned programmes will contribute to the aims and objectives they have set.

The trustees are of the opinion that all the purposes of Burton upon Trent and District YMCA are for the benefit of the public. The trustees consider that they have complied with their duties under section 4 of the Charities Act 2011 to have due regard to public benefit guidance published by the Charities Commission.

Achievements and performance

Furniture redistribution (Happy Homes)

During 2021 our furniture redistribution service has continued to meet families' needs in the East Staffordshire, South Derbyshire, and Tamworth and Derby communities. The shops closed during the year in line with Government requirements due to the global pandemic Covid 19. The furniture staff were furloughed during this time. During opening times, the furniture staff and volunteers handled a large volume of items of furniture and visited local homes for collections and deliveries. After safety testing, we provided many items including cookers, washing machines and fridges to families and individuals in need. Additional efforts have again been required to support a larger base of families in need of essential household furniture and effects.

Food bank for the homeless

The charity was able to assist with the provision of basic food, which had been donated by local churches, schools, businesses, community groups and individuals. Many families and single people do not have anywhere to turn in times of crisis and although support is restricted to 2-3 food bags per person, the charity endeavours to help in an emergency. Toiletries and sleeping bags are also supplied to people who are sleeping rough.

During the pandemic the demand for emergency food has grown significantly. During 2021 1,860 food parcels were issued to families and individuals with notable rises for demand during the first couple of months during Covid-19. Currently all Key Stage 1 school children receive free school dinners therefore the impact during the holidays on family budgets can be significant. Changes in benefits, sanctions, new benefit claims, unemployment, impact of Covid-19 and the higher costs of living were reasons cited as to why the food bags were needed. We helped to feed almost 3,000 people in the Burton on Trent area during 2021.

The food bank could not operate without the generosity of the local community with individuals, churches, schools, local businesses, Rotary Clubs regularly donating food. We also have a large quantity of food donated during the 'Harvest Festival' and Christmas period.

Mediation for families and young people

Discovering potential and supporting young people describes what the charity's supported housing work is all about. It carries with it the idea of transforming a young person's life through a journey of discovery and of hope. The charity supports young residents (18-35) at its two housing projects: Milton House and George Williams House.

We understand that to help end homelessness we need to offer more than just accommodation and that we need to tackle the underlying cause of homelessness. During 2021 we met with many young people under 21 who approached us for help because of a breakdown in family relationships that led to them becoming homeless.

The Shine Project is able to assist young people with complex needs and receive therapeutic support from a skilled worker.

The aim of the Family Mediation is to strengthen and rebuild family relationships so that young people can remain living in the family home.

Early, and strategic, intervention can stop family disputes from escalating to the point when a young person is asked to leave home. The ages of the young people range from 11 to 24 years old. The types of issues that families were dealing with include: Unexplained development of violent outbursts, the aftermath of the experience of family break-up, Young person returning to the family home, Tensions in single-parent families, Young person running away, The impact of safeguarding incidents on relationships.

The mediation sessions help people communicate effectively, allowing for honest and open discussion, in a non-judgmental and neutral environment. Mediation keeps families together and helps them to communicate and build stronger relationships leading to a stable and secure home life. As well as being able to stay at home, in a stable and loving environment, we also notice improvements in behaviour and school attendance following family mediation.

There are some circumstances when it isn't safe for a young person to remain at home. Mediation is not offered in these cases and the appropriate organisations are informed to ensure the relevant support is in place.

When a young person is still living at home but the relationship between parent, stepparent or carer has become strained, we can offer Family Mediation to help keep the young person at home, where it is safe to do so. Our Mediators spend an average of five and a half hours with each family and 90% of our mediations have had a positive outcome.

Supported housing

The charity houses people with a genuine need, and always explains the project set-up to them. In order that the young people are aware from the start, of what they can expect, it is explained that there are rules with which they need to comply, and equally the charity has obligations to them, acting on behalf of our Social Housing Landlord, under a license agreement. Once housed, the housing staff assists with benefit applications registering with a Doctor, obtaining a bank account, paying utility bills, address changes, and making friends. They talk with and encourage the young person to work out their plans openly and honestly. This enables the best means of support to be determined, so that they can fully discover and achieve their goals. Regular support, usually one to one, is given and the support programmes vary to

meet each person's needs. Most critical life skills, which include cooking, cleaning and budgeting, are covered and referral to more specialised support services arranged where applicable. Close liaison with other agencies is maintained to ensure people are receiving the external expertise they need to progress with their lives. The support staff and the Chaplain are available, so if a young person has a problem or issue, or just needs to see a friendly face, they always have someone they can approach. They are learning to live alone and stand on their own two feet, but if they slip, they have support staff to turn to. Three volunteer counsellors offer counselling support on a weekly basis to those young people that need the service. Activities are provided, residents with mental health issues are supported and a 'pathway' is developed to support young people grow, thrive and belong.

Support for the young residents in preparing for move on accommodation is given. Many apply for Local Housing Association accommodation, and support is provided with applications. By this stage, many are successfully engaged in education, training or employment, and again, help to think about the next step is provided.

Reconnect – adult supported services

At James Court Housing Project and in partnership with our Landlord Midland Heart, we operate a housing and support facility called Reconnect. This project addresses the complex needs of homeless people coming directly off the streets. With this special facility in East Staffordshire homeless people have one location where they can have a shower, a change of clothing a food parcel and a friendly person to talk to. We are grateful to Consolidated Charity and the many individuals that have supported our community fundraising for the development and running of the Reconnect Centre. Reconnect also offers 31 units of accommodation to single homeless people.

Due to the global pandemic Covid-19, the Winter Night Shelter closed on the 23rd March 2020 following Government instructions. Our Housing Navigator and Outreach team worked with East Staffordshire Borough Council and other Agencies to relocate the remaining homeless from the Night Shelter into local hotels. We also assisted to temporary accommodate any entrenched homeless individuals into hotels as per the Ministry of Housing, Communities and Local Government to all Local Authorities. This was done to protect vulnerable homeless people from catching the virus and helped to save lives. Support for the homeless continued throughout 2021.

Financial review

The Covid-19 pandemic continued to disrupt our services in 2021, with our Happy Homes stores remaining closed for the whole of Q1. Nevertheless, we were able to continue to serve our community and deliver a sound financial performance. Our net income of £51,109 (2020: £(1,277)) represents a surplus of £92,859, including an unrealized gain on investments, from activities sourced from unrestricted funds (before transfers) whilst expenditures in our restricted fund activities exceeded the year's income by £(41,750) consuming resources received prior.
We're grateful to all agencies, supporters and funding bodies that provided vital support during the year, ensuring our services were maintained, our reserves sustained, and our shops able to open as soon as restrictions ceased.

Reserves policy

The Trustees have a policy whereby the unrestricted funds not committed in long term lease commitments or invested in tangible fixed assets (the free reserves) held by the charity would be up to 3 months unrestricted expenditure as defined in the following financial year's budget, excluding depreciation and

doubtful debt provision, which equates to £510,461 (2020 – £443,885) in unrestricted funds. At present the free reserves, as shown in note 22, stand at £496,900 (2020 – £563,634).

Principal funding sources

The Charity is registered with the Fundraising Regulator and complies with their code of practice. Income is generated by the furniture showrooms with the principal funding sources for the charity are currently by way of grants, housing rentals, contract income from East Staffordshire Borough Council, Consolidated Charity of Burton Upon Trent and a number of Charitable Trusts. Our fundraising strategy now includes a whole range of activities that involve the community in local fundraising. As a result of the diverse services, we provide with the need to continually generate income, the charity will continue to identify new opportunities for a much wider range of community fundraising initiatives. The Charity has received no complaints related to fundraising. The Charity works to protect vulnerable people and will not conduct behaviour which is unreasonable intrusion on a person's privacy, is unreasonably persistent or places undue pressure on a person to give money or other property. Covid-19 restricted a number of local fundraising events from taking place during 2021. However, we were pleased that our fundraising Annual Sleepout could once again go ahead attracting much needed funds and large voluntary efforts.

Volunteers

Volunteers including our Trustees form the backbone of our service, and of our community, providing dedicated hours of their time to support people transform their lives. Many of our volunteers were required to shield or stop working for the Charity due to Covid-19, particularly with the closure of our shops and some of our services going online.

During normal operational activities and pre-covid19 the YMCA was tremendously privileged to benefit from over 60 dedicated volunteers. Their value, whilst difficult to measure in strict financial terms, must be seen to be fully appreciated. Visit our shops, for example, and you will no doubt experience the benefit. If we had to employ each of them then our wage bill would increase by approx. £300,000. Even if you consider more closely the roles undertaken by volunteers and scaled the value down for other factors and were to halve this number, it still represents a magnificent contribution to our cause.

Current and future periods

The charity plans to continue the activities outlined above in the forthcoming years, subject to satisfactory funding arrangements. Following the Trustees approval of the strategic plans the following areas of developments have been agreed as a priority.

1. We will regularly review the impact COVID-19 has on the Charity Services and mitigate its impact wherever we can.
2. We will apply to become a Registered Social Landlord.
3. We will comply with YMCA England & Wales membership agreement.
4. We will continue to diversify our income streams to meet the growing demand for our community-based services.
5. We will review our offer of accommodation and support for homeless people through recognising that statutory funding is time limited, and welfare reform continues to impact the client group.
6. With the changing needs of our services at Reconnect - James Court and George Williams House we will review our staffing levels and seek new income to try maintaining and develop the service.

7. With East Staffordshire Borough Council, we will continue to develop a partnership to tackle homelessness at a strategic level.
8. We will continue working with the policy team at YMCA England & Wales in responding strategically to government policy that impact on supported housing, young people and homelessness and vulnerable lives.
9. We will continue to review our risk register.
10. We will continue to monitor the growing needs of the free emergency food service in Burton and supported by a network of churches, schools, community groups and individuals.
11. We will continue to develop and equip the board of Trustees to ensure it meets the diverse needs of our community.
12. Our local fundraising plans require imaginative ways of engaging with a wide and diverse supporter base. We will continue to develop new fundraising initiatives linked to widening the communication of our plans in meeting local people's needs.
13. With our 14th annual fundraising sleep out planned we will look to attract a diverse range of supporters raising awareness of homelessness and vital funds for the charity.

BURTON UPON TRENT AND DISTRICT YMCA

STATEMENT OF TRUSTEES RESPONSIBILITIES FOR THE YEAR TO 31 DECEMBER 2021

The Trustees (who are also directors of the charity for the purposes of company law) are responsible for preparing the Trustees' Annual 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 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 Trustees are required to:

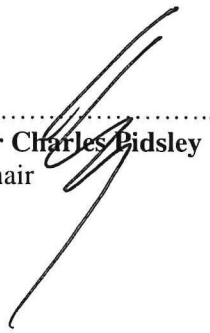
- select suitable accounting policies and then apply them consistently;
- observe the methods and principles in the Charities SORP 2015 (FRS 102);
- make judgments and estimates that are reasonable and prudent;
- state whether applicable UK Accounting Standards have been followed, subject to any material 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 in operation.

The Trustees 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. 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.

In so far as the Trustees are aware:

- there is no relevant audit information of which the charitable company's auditor is unaware; and
- the Trustees have taken all steps that they ought to have taken to make themselves aware of any relevant audit information and to establish that the auditor is aware of that information.

Approved by the Board of Trustees on and signed on its behalf by:



.....
Dr Charles Pidsley
Chair

Date: 16-5-22.....

BURTON UPON TRENT AND DISTRICT YMCA

INDEPENDENT AUDITOR'S REPORT TO THE TRUSTEES FOR THE YEAR TO 31 DECEMBER 2021

Opinion

We have audited the financial statements of Burton upon Trent and District YMCA ('the charitable company') for the year ended 31st December 2021 which comprise the Statement of Financial Activities, the Balance Sheet and Cash Flow Statement and notes to the financial statement, 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 31st December 2021, and of its incoming resources and application of resources, including 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 charitable company 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 statement 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 charitable company'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 financial statements. 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 there is a material misstatement in the financial statements or a material misstatement of the other information. 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.

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 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
In the light of the knowledge and understanding of the charitable company and its environment obtained in the course of the audit, we have not identified material misstatements in the trustees' report. We have nothing to report in respect of the following matters where 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' exemption in preparing the trustees' report and from the requirement to prepare a strategic report.

Responsibilities of trustees
As explained more fully in the trustees' responsibilities statement set out on page 12, the trustees 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 charitable company'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.

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:

Based on our understanding of the charitable company and the industry in which it operates, we identified that the principal risks of non-compliance with laws and regulations related to the acts by the charitable company, which were contrary to applicable laws and regulations including fraud, and we considered the extent to which non-compliance might have a material effect on the financial statements. We also considered those laws and regulations that have a direct impact on the preparation of the financial statements such as the Companies Act 2006. We evaluated management's incentives and opportunities for fraudulent manipulation of the financial statements (including the risk of override of controls) and determined that the principal risks were related to rent income and debtors and grant income.

Audit procedures performed by the engagement team included:

- reviewing the systems, controls and procedures of the charity relevant to the preparation of the financial statements to ensure these were in place throughout the year
- evaluating management's controls designed to prevent and detect irregularities
- review of the financial statement disclosures to underlying supporting documentation
- review of correspondence with and reports to the regulators, including correspondence with the Charity Commission
- enquiries of management in so far as they related to the financial statements
- testing of journals in particular journal entries posted by unusual users, postings with unusual descriptions, postings with unusual times and dates and postings with unusual and material amounts
- evaluating whether there was evidence of bias by the trustees that represented a risk of material misstatement due to fraud
- challenging assumptions and judgements made by management in their critical accounting estimates

There are inherent limitations in the audit procedures described above and the further removed non-compliance with laws and regulations is from the events and transactions reflected in the financial statements, the less likely we would become aware of it. Also, the risk of not detecting a material misstatement due to fraud is higher than the risk of not detecting one resulting from error, as fraud may involve deliberate concealment by, for example, forgery or intentional misrepresentations, or through collusion.

A further description of our responsibilities for the audit of the financial statements is located on the Financial Reporting Council's website at: http://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 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 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.

.....Roger Merchant.....

Roger Merchant (Senior Statutory Auditor)
for and on behalf of UHY Hacker Young

Date: 24.5.22

Chartered Accountants
Statutory Auditor

BURTON UPON TRENT AND DISTRICT YMCA

STATEMENT OF FINANCIAL ACTIVITIES (INCORPORATING THE INCOME AND EXPENDITURE ACCOUNT)
YEAR ENDED 31 DECEMBER 2021

	Note	2021 Unrestricted funds £	2021 Restricted funds £	2021 Total £	2020 Unrestricted funds £	2020 Restricted funds £	2020 Total £
Incoming resources: from generated funds:							
Donations and legacies	2	10,078	-	10,078	14,546	-	14,546
Activities for raising funds:							
Fundraising & Comms		98,888	-	98,888	122,923	-	122,923
Non housing rental income		5,850		5,850	5,850		5,850
Investments	5	9	-	9	1	-	1
		114,826	-	114,826	143,320	-	143,320
From charitable activities:							
Happy Homes	4	431,478	-	431,478	426,800	-	426,800
Housing	4	1082,137	162,658	1,244,795	1,033,246	304,656	1,337,902
Foodbank	4	-	15,000	15,000	10,000	-	10,000
Other	4	-	-	-	3,300	-	3,300
Total incoming res		1,628,441	177,658	1,806,099	1,616,666	304,656	1,921,322
Resources expended:							
Raising funds:							
Fundraising & Comms	7	60,612	-	60,612	60,154	-	60,154
Charitable Activities	6	1,440,092	219,408	1,659,500	1,317,858	300,819	1,618,677
Governance costs	6	34,888	-	34,888	37,671	-	37,671
Revaluation loss		-	-	-	206,019	-	206,019
Total expenditure		1,535,592	219,408	1,755,000	1,621,702	300,819	1,922,521
Net income/(expense)		92,849	(41,750)	51,099	(5,036)	3,837	(1,199)
Unrealised gain on investment	12	10	-	10	(78)	-	(78)
Transfers between funds	22	(2,370)	2,370	-	34,545	(34,545)	-
Net movement in funds		90,489	(39,380)	51,109	29,431	(30,708)	(1,277)
Reconciliation of funds:							
Total funds brought forward		1,188,682	182,827	1,371,509	1,159,251	213,535	1,372,786
Total funds carried forward		1,279,171	143,447	1,422,618	1,188,682	182,827	1,371,509

All income and expenditure derive from continuing activities. The charity has no recognised gains or losses other than the net movement in funds for the year. The notes on pages 20 to 36 form part of these financial statements

BURTON UPON TRENT AND DISTRICT YMCA

BALANCE SHEET
FOR THE YEAR TO 31 DECEMBER 2021

	Note	£	2021 £	£	2020 £
Fixed assets					
Tangible assets	**11**		396,087		372,459
Investments	**12**		248		238
			396,335		372,697
Current assets					
Debtors	**13**	213,676		271,751	
Cash at bank and in hand		1,182,937		1,182,130	
		1,396,613		1,453,881	
Creditors: amounts falling due within one year	**14**	(164,894)		(181,588)	
Net current assets			1,231,719		1,272,293
Total assets less current liabilities			1,628,054		1,644,990
Creditors: amounts falling due after more one year	**15**		(205,436)		(273,481)
Provisions for liabilities			-		-
Net assets			1,422,618		1,371,509
Charity funds					
Unrestricted funds	**22**		1,279,171		1,188,682
Restricted funds	**22**		143,447		182,827
Total charity funds			1,422,618		1,371,509

These financial statements were approved by the Trustees on 16.5.22 and were signed on their behalf by:

.....
Dr Charles Pidsley
Chair

.....
Mr M Costelloe 16/5/22
Treasurer

The notes on page 20 to 36 form part of these financial statements

BURTON UPON TRENT AND DISTRICT YMCA

STATEMENT OF CASH FLOWS
FOR THE YEAR TO 31 DECEMBER 2021

	Note	£	2021 £	£	2020 £
Cash flow from operating activities					
Cash generated from operations	**18**	52,158		178,761	
Net cash flow from operating activities			52,158		178,761
Cash flow from investing activities					
Investment income		9		-	
Purchase of tangible fixed assets		(42,711)		(31,611)	
Net cash flow from investing activities			(42,702)		(31,611)
Cash flow from financing activities					
Mortgage interest paid		(8,649)		(11,476)	
Net cash flow from financing activities			(8,649)		(11,476)
Net increase in cash and cash equivalents			807		135,674
Cash and cash equivalents at beginning of the year			1,182,130		1,046,456
Cash and cash equivalents at end of the year			1,182,937		1,182,130
Cash and cash equivalents consists of:					
Cash at bank and in hand			1,182,937		1,182,130
Total cash and cash equivalents			1,182,937		1,182,130

The notes on page 20 to 36 form part of these financial statements

1 Accounting policies

The following accounting policies have been applied consistently in dealing with items which are considered material in relation to the charity's financial statements.

(a) Basis of preparation

The charity constitutes a public benefit entity as defined by FRS 102. The financial statements have been prepared under the historical cost convention and in accordance with 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) published in October 2019 affecting reporting periods beginning on or after 1 January 2019, the Financial Reporting Standard applicable in the United Kingdom and Republic of Ireland (FRS 102), the Charities Act 2011, the Companies Act 2006 and UK Generally Accepted Accounting Practice as it applies from 1 January 2015.

The financial statements are prepared on a going concern basis under the historical cost convention, modified to include certain items at fair value. The financial statements are presented in sterling which is the functional currency of the charity and rounded to the nearest £.

The significant accounting policies applied in the preparation of these financial statements are set out below. These policies have been consistently applied to all years presented unless otherwise stated.

(b) Fund accounting

Unrestricted funds
Unrestricted funds are available for use at the discretion of the Trustees in furtherance of the general objectives of the charity and which have not been designated for other purposes.

Designated funds
Designated funds comprise unrestricted funds that have been set aside by the Trustees for particular purposes. The aim and use of each designated fund is set out in the notes to the financial statements. The Trustees have designated a value equal to fixed assets less related loans, to reflect the capital of the organisation. This will move annually in line with the movement of the capital assets of the charity.

Restricted funds
Restricted funds are funds which are to be used in accordance with specific restrictions imposed by donors or which have been raised by the charity for particular purposes. The cost of raising and administering such funds are charged against the specific fund. The aim and use of each restricted fund is set out in the notes to the financial statements. They are accounted for separately and the funds are held in the general bank account.

(c) Income

All income is 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.

Legacies – entitlement is the earlier of the charity being notified of an impending distribution of the legacy, or the legacy being received.

(c) Income (continued)

Donated facilities are included at the value to the charity where this can be quantified, and a third party is bearing the cost. No amounts are included in the financial statements for services donated by volunteers.

Grants for immediate expenditure are accounted for when they become receivable. Grants received for specific purposes are treated as restricted funds. Grants restricted to future accounting periods are deferred and recognised in those periods through restricted funds.

Happy Homes shop income is recorded within the accounts on receipt of payment.

Donations, fundraising and voluntary income are accounted for gross when received.

(d) Expenditure

All expenditure is accounted for on an accruals basis.

(e) Allocation of costs

Costs are allocated between expenditure categories according to the nature of the cost. Where items involve more than one category, they are apportioned between the categories on a basis consistent with the staff time.

(f) Operating leases

Rentals applicable to operating leases are charged to the SOFA over the period in which the cost is incurred.

(g) Support costs

Support costs include the cost of the governance arrangements of the charity such as external audit, legal advice for Trustees and costs associated with constitutional and statutory compliance, as well as marketing communications, PR and management accounting support.

Support costs are allocated across the association's client facing activities based upon consideration of the Support function's time and effort involved with each department/activity. This takes place during the budgeting process.

(h) Tangible fixed assets and depreciation

Fixed assets for use by the charity are capitalised at cost, where acquired, or market value as determined by the Trustees where donated. They are stated in the accounts at cost or original value less depreciation.

Depreciation is calculated to write off the cost of valuation of the fixed assets, less their estimated residual value, over their expected useful lives on the following basis:

(h) Tangible fixed assets and depreciation (continued)

Freehold land	Not depreciated
Freehold property	1% straight line basis
Housing project equipment	10% straight line basis
Equipment (excluding computers)	10% straight line basis or life of the project if project related
Computer and networking equipment	25% straight line basis or life of the project if project related
Furniture, fixtures and fittings	4% - 20% straight line basis on asset by asset basis
Motor vehicles	10% straight line basis
Happy homes Equipment	4% - 20% straight line basis on asset by asset basis

(i) Pensions

The charity operates defined contribution pension scheme. The assets of this scheme are held separately from those of the charity in independently administered funds. Contributions for the year are charged in the Statement of Financial Activities.

(j) Taxation

Burton upon Trent and District YMCA is a registered charity, and its activities are such that it is not liable to corporation tax.

(k) **Government grants**

Government grants are recognised at the fair value of the asset received or receivable when there is reasonable assurance that the grant conditions will be met and the grants will be received.

A grant that specifies performance conditions is recognised in income when the performance conditions are met. Where a grant does not specify performance conditions it is recognised in income when the proceeds are received or receivable. A grant received before the recognition criteria are satisfied is recognised as a liability.

2 Donations and Legacies

	2021			2020		
	Unrestricted funds £	Restricted funds £	Total £	Unrestricted funds £	Restricted funds £	Total £
Donations & Legacies	2,722	-	2,722	7,533	-	7,533
Foodbank donations	7,356	-	7,356	7,013	-	7,013
	10,078	-	10,078	14,546	-	14,546

Gift aid on furniture donations is included within income from charitable activities in note 4 below

3 Grants receivable

	2021			2020		
	Unrestricted funds	Restricted funds	Total	Unrestricted funds	Restricted funds	Total
	£	£	£	£	£	£
Duchy of Lancaster	-	3,977	3,977	-	-	-
Complex Needs (SHINE)						
Balcombe Trust	-	17,346	17,346	-	23,000	23,000
Positive Pathways						
Leathersellers	25,000	-	25,000	-	-	-
Wellbeing Hub						
National Lottery	-	-	-	-	28,638	28,638
Complex Needs (SHINE)						
National Lottery	-	67,235	67,235	-	67,235	67,235
Reconnecting Lives						
Henry Smith Foundation	-	49,100	49,100	-	49,100	49,100
Improving Lives						
Society of the Holy Child Jesus	-	25,000	25,000	-	-	-
Complex Needs (SHINE)						
J&O Lloyd Trust	-	15,000	15,000	-	-	-
Food bank						
Staffs Chamber	4,366	-	4,366	-	-	-
Kickstarter grant						
Big Lottery	-	-	-	-	114,093	114,093
Covid 19 support						
B&Q grant	500	-	500	-	-	-
Morrisons grant	777	-	777	-	-	-
Homeless Link	-	-	-	-	22,590	22,590
Winter Transformation Fund						
Trent & Dove Housing	-	-	-	10,000	-	10,000
Community Foundation	-	-	-	5,000	-	5,000
Coronavirus Job Retention Scheme	35,932	-	35,932	51,296	-	51,296
Local Government Business Closure Grant	69,818	-	69,818	103,668	-	103,668
Donation for Staff Vouchers	-	-	-	1,300	-	1,300
Sainsburys Neighbourly grant	550	-	550	-	-	-
Garfield Weston	-	-	-	2,000	-	2,000
	136,943	177,658	314,601	173,264	304,656	477,920

4 Income from charitable activities

	2021			2020		
	Unrestricted funds	Restricted funds	Total	Unrestricted funds	Restricted funds	Total
Housing:	£	£	£	£	£	£
James Court	410,046	-	410,046	411,816	-	411,816
Milton House	262,013	-	262,013	252,101	-	252,101
George Williams House	267,068	-	267,068	263,621	-	263,621
Grants	10,209	-	10,209	12,518	-	12,518
Service Level Agreements	107,767	-	107,767	93,167	-	93,167
Other Income	34	-	34	23	-	23
	1,057,137	-	1,057,137	1,033,246	-	1,033,246
Free to resident services:						
Wellbeing hub grants	25,000	95,423	120,423	-	100,738	100,738
Other resident services grants	-	67,235	67,235	-	203,918	203,918
	25,000	162,658	187,658	-	304,656	304,656
Total Housing	1,082,137	162,658	1,244,795	1,033,246	304,656	1,337,902
Happy homes:						
Store sales	278,108	-	278,108	249,606	-	249,606
Grants	101,734	-	101,734	147,445	-	147,445
Service Level agreements	1,406	-	1,406	1,192	-	1,192
Gift aid on furniture donations	49,933	-	49,933	28,233	-	28,233
Other income	297	-	297	324	-	324
Total Happy homes	431,478	-	431,478	426,800	-	426,800
Foodbank:						
Grants	-	15,000	15,000	10,000	-	10,000
Other						
Grants	-	-	-	3,300	-	3,300
	1,513,615	177,658	1,691,273	1,473,346	304,656	1,778,002

5 Investments

	2021			2020		
	Unrestricted funds	Restricted funds	Total	Unrestricted funds	Restricted funds	Total
	£	£	£	£	£	£
Bank interest received	9	-	9	1	-	1
	9	-	9	1	-	1

6 Total Resources Expended on charitable activities & governance

	Basis of allocation	Housing	Happy homes	Foodbank	Governance	Total 2021	Total 2020
Directly incurred:		£	£	£		£	£
People related	Direct	640,013	187,790	8,767		836,570	821,318
Outsourced services	Direct	16,460	-	-	-	16,460	54,381
Premises related	Direct	57,324	92,358	160	-	149,842	150,885
Housing charges	Direct	187,308	-	-	-	187,308	188,105
Vehicle related	Direct	3,129	19,375	-	-	22,504	17,482
Office support costs	Direct	18,298	7,264	43	-	25,605	35,876
Overheads	Direct	2,449	6,275	-	17,388	26,112	35,728
Other expenses	Direct	46,389	57,352	3,936	-	107,677	106,705
Depreciation	Direct	7,664	6,328	-		13,992	15,470
		979,034	376,742	12,906	17,388	1,386,070	1,425,950
Support costs allocated to activities:							
People related	Usage	125,020	47,748	3,406	17,500	193,674	131,271
Premises related	Usage	10,633	4,061	290	-	14,984	8,727
Office support costs	Usage	6,494	2,480	177	-	9,151	8,041
Overheads	Usage	56,536	21,592	1,540	-	79,668	70,985
Other expenses	Usage	4,320	1,650	118	-	6,088	7,314
Depreciation	Usage	3,373	1,288	92	-	4,753	4,060
		206,376	78,819	5,623	17,500	308,318	230,398
Total		1,185,410	455,561	18,529	34,888	1,694,388	1,656,348
Restricted expenditure		219,408	-	-	-	219,408	300,819
Unrestricted expenditure		966,002	455,561	18,529	34,888	1,474,980	1,355,529

7 Total resources expended on raising funds:

	Basis of allocation	Directly incurred	Allocated support cost	2021 Total	2020 Total
		£	£	£	£
People related	Time	26,561	30,550	57,111	56,569
Office support costs		545	-	545	838
Overheads		1,499	-	1,499	1,805
Other expenses		1,120	-	1,120	547
Depreciation		337	-	337	395
		30,062	30,550	60,612	60,154
Restricted expenditure		-	-	-	-
Unrestricted expenditure		30,062	30,550	60,612	60,154

Activities for raising funds are also involved in securing grant income, see note 3 above.

8 Staff costs

	2021 £	2020 £
Salaries and wages	969,966	905,164
Social security costs	68,529	64,733
Pension costs	22,138	20,400
Total direct employment costs	1,060,633	990,297
Other staff related costs:		
Recruitment and training	23,349	13,846
Travel expenses	3,374	5,015
	26,723	18,861
Average number of employees	56	51

1 employee received emoluments of more than £60,000 (2020 – 1).

There are 3 (2020 – 3) members of the Senior Leadership Team. The aggregate payroll, social security and pension cost of the Senior Leadership Team was £153,718 (2020 – £149,547).

9 Trustees remuneration and expenses

In the current and prior year, no remuneration was paid or is payable out of the funds of the charity, either directly or indirectly, to any Trustees or to any person known to the connected to any Trustees.

In the current year there were no expense reimbursements made or due to Trustees (2020 – nil).

No trustee indemnity insurance is maintained by the charity.

10 Net income/(expenditure)

	Note	2021 £	2020 £
Net income/(expenditure) for the year is stated after charging:			
Auditors' remuneration – audit services (excluding VAT)		5,880	4,920
Depreciation of owned assets	11	19,082	19,924

11 Tangible fixed assets

	Freehold property £	Housing project equipment £	Fixtures, fittings and office equipment £	Computer equipment £	Motor vehicles £	Total £
Cost						
At 1 January 2021	285,000	30,780	70,259	34,213	30,124	450,376
Additions	-	15,951	550	4,944	21,265	42,710
Disposals	-	-	-	-	-	-
At 31 December 2021	285,000	46,731	70,809	39,157	51,389	493,086
Depreciation						
At 1 January 2021	901	10,324	32,677	11,894	22,121	77,917
Charge for the year	901	2,652	6,146	5,461	3,922	19,082
At 31 December 2021	1,802	12,976	38,823	17,355	26,043	96,999
Net book value						
At 31 December 2021	283,198	33,755	31,986	21,802	25,346	396,087
At 31 December 2020	284,099	20,456	37,582	22,319	8,003	372,459

Included in the cost of freehold property is land with an estimated cost of £194,866 (2020 – £194,866) which is not depreciated.

Assets are all used for charitable purposes.

12 Investments

Listed Investments – Valuation

	2021 £	2020 £
At 1 January 2021	238	316
Revaluation	10	(78)
At 31 December 2021	248	238

13 Debtors

	2021 £	2020 £
Trade debtors	34,179	28,288
Other debtors	149,557	211,413
Prepayments and accrued income	29,940	32,050
	213,676	271,751

14 Creditors: amounts falling due within one year

	2021 £	2020 £
Mortgage loan	16,652	19,913
Trade creditors	10,509	25,656
Other creditors	68,509	58,648
Other taxation and social security	22,355	22,916
Accruals and deferred income	46,869	54,455
	164,894	181,588

The mortgage is secured against the property to which it relates.

15 Creditors: amounts falling due after more than one year

	2021 £	2020 £
Mortgage loan	205,436	273,481
Mortgage maturity analysis:		
Due between one and two years	17,262	20,642
Due between two and five years	55,790	66,547
Due after five years	132,384	186,292
	205,436	273,481

The mortgage has an interest rate of 3.5% above base and is due to be fully repaid in December 2032. The mortgage loan is secured on the charity's freehold property at 24 Borough Road, Burton upon Trent. A lump sum repayment of £55,000 (2020: nil) was made in Feb 2021 to maintain compliance with the Loan to Value covenant. The total interest paid in the year amounted to £8,649 (2020 – £11,476)

The mortgage is secured against the property to which it relates.

16 Operating Lease Commitments

Non-cancellable operating leases relate to land and buildings and equipment.

At 31 December 2021 the charity had minimum lease payments under non-cancellable operating leases as set out below:

	2021 £	2020 £
Within one year	45,795	45,961
Within two and five years	158,479	41,024
	204,274	86,985

17 Pensions

Defined Contribution Scheme

Contributions charged during the year total £22,138 (2020 – £20,400). £5,863 is outstanding as at the year end (2020 – £4,862). The balance is included within other creditors.

18 Reconciliation of net income to net cash flow from operating activities

	2021	2020
	£	£
Net movement in funds for the year	51,109	(1,277)
Depreciation	19,082	19,924
(Profit)/loss on disposals and write offs	-	9,697
Revaluation of freehold property	-	206,019
Investment income	(9)	-
Mortgage interest paid	8,649	11,476
(Gain)/Loss on investment	(10)	78
Decrease/(increase) in debtors	58,075	2,951
Increase/(decrease) in creditors and provisions	(84,738)	(70,107)
	52,158	178,761

19 Change in net debt

	1 January 2021	Cash flows	Other non-cash changes	31 December 2021
	£	£	£	£
Cash	1,182,130	807	-	1,182,937
	1,182,130	807	-	1,182,937
Loans falling due within one year	(19,913)	19,913	(16,652)	(16,652)
Loans falling due after more than one year	(273,481)	55,000	13,045	(205,436)
	888,736	75,720	(3,607)	960,849

A lump sum repayment of £55,000 (2020: nil) was made in Feb 2021 to maintain compliance with the Loan to Value covenant.

20 Transactions with Trustees or other related parties

There were no material transactions with Trustees or other related parties during the year.

21 Company limited by guarantee

The charity is a company limited by guarantee and as such does not have a share capital. The liability of the members is limited.

Every member of the company undertakes to contribute to the assets of the company in the event of the same being wound up while he is a member, or within one year after he ceases to be a member, for

payment of the debts and liabilities of the company contracted before he ceased to be a member, and of the costs, charges and expenses of winding up, and for the adjustment of the rights of the contributories among themselves, such amount as may be required, not exceeding £1.

22 Movement in funds

Designated funds – capital assets

The Trustees have designated a value equal to fixed assets less related loans to reflect the capital of the organisation. This will move annually in line with the movements of the Capital assets of the charity. The transfers between the designated and unrestricted funds are in order to reflect this.

Designated funds – lease commitments

These reflect the minimum future commitments on existing operating leases per note 16. The transfers between the designated and unrestricted funds are in order to reflect this.

Restricted funds

These funds can only be applied for particular purposes, as specified by the funders. They are accounted for separately and the funds are held in the general bank account. See below for details of each restricted fund.

Transfers

During the year there was a transfer of £2,370 from unrestricted funds to restricted funds in order to cover the excess expenses incurred on the Big Lottery Covid 19 support grant and the Homeless Link Winter Transformation Fund.

22 Movement in funds (continued)

Movement in funds – summary

Current year

	1 January 2021	Incoming resources	Resources expended	Transfers	31 December 2021
	£	£	£	£	£
Unrestricted funds					
General funds ("free reserves")	563,634	1,628,451	(1,535,592)	(159,593)	496,900
Designated funds					
Capital assets	134,063	-	-	39,934	173,997
Lease commitments	86,985	-	-	117,289	204,274
Development Projects	404,000	-	-	-	404,000
Total unrestricted funds 2021	1,188,682	1,628,451	(1,535,592)	(2,370)	1,279,171
Restricted funds					
Community Foundation (J&O Lloyd Trust)	-	15,000	-	-	15,000
Foodbank					
Balcombe Trust	28,083	17,346	(26,620)	-	18,809
Positive Pathways					
Duchy of Lancaster	-	3,977	(3,977)	-	-
Complex Needs (SHINE)					
East Staffordshire County Council	9,806	-	-	-	9,806
Burton Night Shelter					
National Lottery	11,309	-	(11,309)	-	-
Complex Needs (SHINE)					
National Lottery	60,341	67,235	(67,267)	-	60,309
Reconnecting Lives					
Henry Smith Foundation	27,098	49,100	(48,912)	-	27,286
Improving Lives					
Society of the holy child Jesus	-	25,000	(12,763)	-	12,237
Complex Needs (SHINE)					
Big Lottery	23,600	-	(25,365)	1,765	-
Covid 19 support					
Homeless Link	22,590	-	(23,195)	605	-
Winter Transformation Fund					
Total restricted funds 2021	182,827	177,658	(219,408)	2,370	143,447
Total funds 2021	1,371,509	1,806,109	(1,755,000)	-	1,422,618

22 Movement in funds (continued)

Comparative

	1 January 2020 £	Incoming resources £	Resources expended £	Transfers £	31 December 2020 £
Unrestricted funds					
General funds ("free reserves")	744,898	1,616,666	(1,621,780)	(176,150)	563,634
Designated funds					
Capital assets	264,070	-	-	(130,007)	134,063
Lease commitments	150,283	-	-	(63,298)	86,985
Development Projects	-	-	-	404,000	404,000
Total unrestricted funds 2020	1,159,251	1,616,666	(1,621,780)	34,545	1,188,682
Restricted funds					
Consolidated Charity of Burton upon Trent	22,604	-	(22,604)	-	-
Reconnecting Services					
Balcombe Trust	40,964	23,000	(35,881)	-	28,083
Positive Pathways					
Crime Commissioner Fund	-	-	-	-	-
Burton Night Shelter					
East Staffordshire Borough Council	30,000	-	(20,194)	-	9,806
Burton Night Shelter					
National Lottery	10,714	28,638	(28,043)	-	11,309
Complex Needs (SHINE)					
National Lottery	55,754	67,235	(62,648)	-	60,341
Reconnecting Lives					
Henry Smith Foundation	25,607	49,100	(47,609)	-	27,098
Improving Lives					
Mercer Trust	17,896	-	(17,896)	-	-
Burton Night Shelter					
J&O Lloyd Trust	3,333	-	(3,333)	-	-
Rough Sleepers					
Lottery Community Fund	6,663	-	(6,663)	-	-
Rough Sleepers					
Big Lottery	-	114,093	(55,948)	(34,545)	23,600
Covid 19 support					
Homeless Link	-	22,590	-	-	22,590
Winter Transformation Fund					
Total restricted funds 2020	213,535	304,656	(300,819)	(34,545)	182,827
Total funds 2020	1,372,786	1,921,322	(1,922,599)	-	1,371,509

23 Analysis of Funds

Current year

	Fixed assets	Current assets	Current liabilities	Non-current liabilities	Total
	£	£	£	£	£
Unrestricted	248	644,894	(148,242)	-	496,900
Designated	396,087	608,272	(16,652)	(205,436)	782,271
Restricted	-	143,447	-	-	143,447
	396,335	1,396,613	(164,894)	(205,436)	1,422,618

Comparative

	Fixed assets	Current assets	Current liabilities	Non-current liabilities	Total
	£	£	£	£	£
Unrestricted	238	725,071	(161,675)	-	563,634
Designated	372,459	545,983	(19,913)	(273,481)	625,048
Restricted	-	182,827	-	-	182,827
	372,697	1,453,881	(181,588)	(273,481)	1,371,509

24 Description of funds

East Staffordshire Borough Council – Rough Sleepers Outreach

The Charity is contracted to locate and engage with rough sleepers throughout East Staffordshire and respond to all referrals received. The purpose is to encourage rough sleepers into suitable accommodation and services and maintain successful tenancies. Maintaining contact and building rapport and trust particularly with entrenched rough sleepers to enable them to engage with services in the local area.

East Staffordshire Borough Council – Housing Navigator and Emergency Bed Space

The charity is contracted to provide an emergency bed and intensive support to homeless people including entrenched rough sleepers. The aim is to be able to enable a move into suitable accommodation while providing support for 12 weeks, or longer if in supported accommodation.

The Balcombe Charitable Trust - Positive Pathways

The project allows specific and targeted engagement with young people for positive outcomes. The younger a person becomes homeless the more likely they are to face repeat homelessness. Early intervention to break this cycle is crucial, and this is achieved by providing a range of activities. Positive Pathways will work intensively with young people to move from supported accommodation into independent living. This will reduce the risk of homelessness becoming a recurrent problem. Part of this additional funding is allocated specifically to activities with the residents and associated costs.

Duchy of Lancaster

A donation was awarded towards funding the SHINE project and salary cost for a period of two months. It was a contribution towards the shortfall in costs since the original funding had expired and the covid situation had restricted many funding applications from being made. The SHINE projects support residents with complex needs.

Leathersellers Company

This is four years of funding towards the cost associated with the Well-being Hub. This includes the complex needs worker, the participation worker and associated activity costs, mediation and counselling services.

Complex Needs (SHINE)

It allows the Charity to employ a dedicated worker to tackle complex needs with a number of young tenants and is key to reducing repeat homelessness.

National Lottery – Reconnecting Lives

This is a wonderful programme that allows the Charity to develop our services in supporting rough sleepers and homeless individuals. Reconnecting lives was granted for a period of three years which ends in October 2022. The funding for this project, and agreement with the funders, has allowed the charity to be flexible in meeting needs since the covid outbreak and its subsequent restrictions.

Henry Smith Foundation – Improving Lives

This is a valued family mediation and counselling service used extensively by YMCA clients and members of the wider community. The mediation service works closely with other agencies who refer into our service, along with local family support services and Staffordshire police. The counselling service is operated by a qualified counsellor and a number of volunteers developing their skills and expertise in the profession. The original grant was awarded for a period of three years, and along with mediation and counselling staff also includes volunteer costs associated with the project. The current funding expires in June 2022 and another application is currently being processed. This would allow a continuation of funding for a further three-year period if successful.

The Society for the holy child Jesus
We were very pleased to be awarded a grant in contribution towards the Well-being Hub and associated project costs. The Wellbeing Hub consists of complex needs, participation, mediation and counselling services.

J and O Lloyd trust

This has allowed us to continue the work of a food bank coordinator role. The initial application was for 12 months for £10,000 and they have generously granted us £15,000 for an 18 month period. This allows us to address the immediate and ongoing needs for the food bank in our local community. We have seen a dramatic increase in the need for food bank provisions particularly since the Covid outbreak, lockdown restrictions and emerging changes in the current financial situation of many families in the local area.

Kickstart Programme

Staffordshire Chamber of Commerce were the lead provider of a consortium of organisations who wished to be part of the government's kickstart programme. This program was set up to encourage young people into the workplace and provide a kickstart into employment. We successfully appointed one young person and the agreement was for a six-month placement with ongoing training provision and support during this time. The government initiative gave a young person some good experience in the world of work within the charity. We provided employability skills training for them to further equip them into seeking work and give them confidence to be able to demonstrate new skills learnt. The government initiative allowed us to claim back wages and training costs for the period of 6months during the placement.

B&Q Neighbourly

This grant of £500 enabled us to improve the outside and garden area at the back of Reconnect for the benefit of our residents. This area is also where visitors and food bank donations are made. This was greatly received and has allowed us to make the area interesting and appealing.

Morrisons

We received a grant of £777 from Morrison's and this was specifically for adult support services to buy equipment, craft materials, yoga mats etc. This was gratefully received, and our support workers have been able to encourage participation among our adult residents.

Sainsbury's neighbourly grant

We were pleased to receive a grant award of £550 and this is specifically for lunch clubs and associated food costs (not food bank).

National Lottery – Complex Needs (SHINE)

This project is a unique collaborative project led by Leicester YMCA. Burton upon Trent and District YMCA is one of six YMCAs delivering support to vulnerable young lives through this project. It allows the Charity to employ a dedicated worker to tackle complex needs with a number of young tenants and is key to reducing repeat homelessness.

National Lottery – Reconnecting Lives

This is a wonderful programme that allows the Charity to develop our services in supporting rough sleepers and homeless individuals.

J & O Lloyd – Rough Sleepers

This fund allows the Charity to enhance and develop the outreach work delivered with rough sleepers.

Lottery Community Fund – Rough Sleepers

This fund allows the Charity to enhance and develop the outreach work delivered with rough sleepers.

BURTON UPON TRENT AND DISTRICT YMCA

England & Wales - Charity number 1077798

Accounts

Registered Company Number: 03646202
Registered Charity Number: 1077798

BURTON UPON TRENT AND DISTRICT YMCA

ANNUAL REPORT AND FINANCIAL STATEMENTS

FOR THE YEAR ENDED 31 DECEMBER 2020

BURTON UPON TRENT AND DISTRICT YMCA

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BURTON UPON TRENT AND DISTRICT YMCA

TRUSTEES' ANNUAL REPORT (INCLUDING DIRECTORS' REPORT) FOR THE YEAR TO 31 DECEMBER 2020

Legal and administrative information

Full name	Burton upon Trent and District YMCA
Registered company number	03646202
Registered charity number	1077798
Registered office	Northside House Northside Business Park Hawkins Lane Burton upon Trent Staffordshire DE14 1DB
Bankers	The Royal Bank of Scotland plc Bede House, 11 Western Boulevard Leicester LE2 7EJ Lloyds TSB Bank plc Ariel House, 2138 Coventy Road, Birmingham B26 3JW
Auditor	UHY Hacker Young 14 Park Row Nottingham NG1 6GR

BURTON UPON TRENT AND DISTRICT YMCA

TRUSTEES' ANNUAL REPORT (INCLUDING DIRECTORS' REPORT) FOR THE YEAR TO 31 DECEMBER 2020

The Trustees present their report and the audited financial statements of the charity for the year ended 31 December 2020. The Trustees have adopted the provisions of the Statement of Recommended Practice (SORP) "Accounting and Reporting by Charities" (FRS 102) 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 accounts and comply with the charity's governing document, the Charities Act 2011 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) published in October 2019.

Trustees of the charity
The Directors of the charitable company are its Trustees for the purposes of charity law. The Trustees who have served during the year and since the year end were as follows:

Board of management

Mrs A Johnson	Chair
Mrs J Lanham	Vice Chair
Mr M Costelloe	Treasurer
Ms A Bailey	
Mrs S Burnham	
Ms L Chapman	
Mr J Deeley	
Mr R Magill	
Dr. C Pidsley	Acting Chair
Ms C Plant	
Mr R Dougan	Co-opted Oct 2020

Company secretary
Mr P Laffey

Senior management team

Mr P Laffey	Chief Executive
Ms E Warrener	Service Development Manager
Mr A Horsnail	Operations Manager

Structure, governance and management

Governing document

Burton upon Trent and District YMCA was incorporated as a charitable company limited by guarantee, on 7 October 1998 and registered as a charity on 14 October 1999. It is governed by a Memorandum and Articles of Association.

Recruitment and Appointment of Management Committee

The Directors of the company are also charity trustees for the purpose of charity law and under the company's articles are known as members of the Board of Management, there are no other directors or trustees. Under the requirements of the memorandum and articles of association the members of the

Board of Management are elected to serve for a period of three years, after which they must be put forward for re-election at the next Annual General Meeting.

The Board of Management seeks to ensure that the diverse range of services and activities provided by the charity are represented by a broad skill mix of its members. The Board is made up of members that have backgrounds in business, finance, legal, health, marketing and communications, human resources and experience of working with young people. In the event of particular skills being lost due to retirements, individuals are approached to offer themselves for election to the Board of Management.

Global Pandemic- Covid-19

In the first several months of 2020, the virus, SARS-CoV-2, and resulting disease COVID-19, spread to the United Kingdom.

On 23 March 2020 the government introduced various restrictions and social distancing rules which resulted in the temporary closure of our four shops. The company's evaluation of the effects of these events is ongoing, however due to the timing of the pandemic in the United Kingdom, the trustees do not believe it to have a negative impact on the 2020 reporting period.

The trustees are actively working with our staff and stakeholders to manage and mitigate the impact to COVID-19 on the company's operations, liquidity and resulting net asset value and on review currently do not consider there to be a significant impact on their ability to continue as a going concern for the foreseeable future. The company is continually reviewing and monitoring the expected impact of COVID-19 and should it have any impact on the value of their assets and liabilities this will be recognised in the accounting period to which it relates. The Trustees secured a number of Government grants to mitigate the impact of losses following the temporary closure of the shops.

The emergence of the global pandemic known as COVID-19 has raised significant uncertainty throughout the UK economy since the balance sheet date. In support of the Government's initiatives to bring the pandemic under control shop staff have been furloughed, office staff have worked from home and frontline staff have been operating in a Covid-19 secure environment providing 'essential services.

During the first few months of 2020 the company has reviewed and assessed in detail the potential impact of the COVID-19 pandemic, in order to satisfy the going concern test. Specifically, the company has prepared a number of scenarios for significantly reduced income levels and as a result have already implemented a number of actions to mitigate any loss of income. The company will continue to monitor the impact of the COVID-19 pandemic introducing further measures as needed.

Trustee induction and training

Existing trustees are already familiar with the practical work of the charity. New trustees are invited and encouraged to attend short induction sessions to familiarise themselves with the charity and the context within which it operates. These are jointly led by the Chair of the Board of Management and the Chief Executive of the charity and cover:

- the obligations of the Board of Management members;
- the main documents which set out the operational framework for the charity including the Memorandum and Articles of Association;
- resourcing and the current financial position as set out in the latest published accounts; and

- future plans and objectives.

Information and newsletters are also provided through the Charity Commission and YMCA England and Wales for all trustees. All Trustees receive a copy of the Governance & Leadership publication.

Risk management

The Board of Management has conducted a review of the major risks to which the charity is exposed. A risk register has been established and is updated at least annually.

In the opinion of the Trustees, the key risks to which the charity is exposed are external funding sources being unavailable and the loss of statutory funding.

Where appropriate, systems or procedures have been established to mitigate the risks the charity faces. Internal control risks are minimised by the implementation of procedures for authorisation of all transactions and projects. Procedures are in place to ensure compliance with health and safety and safeguarding of staff, volunteers, clients and visitors to the projects. Policies and procedures are periodically reviewed to ensure that they continue to meet the needs of the charity.

Organisational structure

Burton Upon Trent YMCA has a Board of Management of up to eleven members who meet seven times a year. They are responsible for the strategic direction, governance and policies of the charity. The Board of Management also has three sub-committees, which consist of a Personnel Committee, a Finance & Fundraising Committee, and a Housing Committee. Each sub-committee reports to the main Board of Management. The Chief Executive also sits on the Board of Management but has no voting rights.

A scheme of delegation is in place and day-to-day responsibility for the provision of the services rests with the Chief Executive, Paul Laffey, along with the Senior Management Team.

The Human Resource Committee and Finance & Fundraising Committee review pay scales on an annual basis. These are measured and considered against a range of factors such as government legislation company performance, budgets, and Regional YMCA pay scales.

Our aims and objectives

Purposes and aims

The charity's objectives and principal activities are to benefit the public by promoting:

- housing and support for young people and adult homeless people;
- the redistribution or sale of donated furniture;
- an emergency food bank for people in crisis; and
- family mediation and counselling

Ensuring our work delivers our aims

We review our aims, objectives, and business plan each year. This review looks at what we achieved and the success of each key activity and the benefits they have brought to those groups of people we are set up

to help. The review also helps us ensure our aims, objectives and activities remain focused on our stated purposes. 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 business planning our future activities. In particular, the trustees consider how planned programmes will contribute to the aims and objectives they have set.

The trustees are of the opinion that all the purposes of Burton upon Trent and District YMCA are for the benefit of the public. The trustees consider that they have complied with their duties under section 4 of the Charities Act 2011 to have due regard to public benefit guidance published by the Charities Commission.

Achievements and performance

Furniture redistribution (Happy Homes)

During 2020 our furniture redistribution service has continued to meet families' needs in the East Staffordshire, South Derbyshire, and Tamworth and Derby communities. The shops closed during the year in line with Government requirements due to the global pandemic Covid 19. The furniture staff were furloughed during this time. During opening times, the furniture staff and volunteers handled a large volume of items of furniture and visited local homes for collections and deliveries. After safety testing, we provided many items including cookers, washing machines and fridges to families and individuals in need. Additional efforts have again been required to support a larger base of families in need of essential household furniture and effects.

Food bank for the homeless

The charity was able to assist with the provision of basic food, which had been donated by local churches, schools, businesses, community groups and individuals. Many families and single people do not have anywhere to turn in times of crisis and although support is restricted to 2-3 food bags per person, the charity endeavours to help in an emergency. Toiletries and sleeping bags are also supplied to people who are sleeping rough.

The demand for emergency food has grown significantly. During 2020 2,130 food parcels were issued to families and individuals with notable rises for demand during the first couple of months during Covid-19. Currently all Key Stage 1 school children receive free school dinners therefore the impact during the holidays on family budgets can be significant. Changes in benefits, sanctions, new benefit claims, unemployment, impact of Covid-19 and the higher costs of living were reasons cited as to why the food bags were needed. We helped to feed over 3,000 people in the Burton on Trent area during 2020.

The food bank could not operate without the generosity of the local community with individuals, churches, schools, local businesses, Rotary Clubs regularly donating food. We also have a large quantity of food donated during the 'Harvest Festival' and Christmas period.

Mediation for families and young people

Discovering potential and supporting young people describes what the charity's supported housing work is all about. It carries with it the idea of transforming a young person's life through a journey of discovery and of hope. The charity supports young residents (18-35) at its two housing projects: Milton House and George Williams House.

We understand that to help end homelessness we need to offer more than just accommodation and that we need to tackle the underlying cause of homelessness. During 2020 we met with many young people under 21 who approached us for help because of a breakdown in family relationships that led to them becoming homeless.

The Shine Project is able to assist young people with complex needs and receive therapeutic support from a skilled worker.

The aim of the Family Mediation is to strengthen and rebuild family relationships so that young people can remain living in the family home.

Early, and strategic, intervention can stop family disputes from escalating to the point when a young person is asked to leave home. The ages of the young people range from 11 to 24 years old. The types of issues that families were dealing with include: Unexplained development of violent outbursts, the aftermath of the experience of family break-up, Young person returning to the family home, Tensions in single-parent families, Young person running away, The impact of safeguarding incidents on relationships.

The mediation sessions help people communicate effectively, allowing for honest and open discussion, in a non-judgmental and neutral environment. Mediation keeps families together and helps them to communicate and build stronger relationships leading to a stable and secure home life. As well as being able to stay at home, in a stable and loving environment, we also notice improvements in behavior and school attendance following family mediation.

There are some circumstances when it isn't safe for a young person to remain at home. Mediation is not offered in these cases and the appropriate organisations are informed to ensure the relevant support is in place.

When a young person is still living at home but the relationship between parent, stepparent or carer has become strained, we can offer Family Mediation to help keep the young person at home, where it is safe to do so. Our Mediators spend an average of five and a half hours with each family and 90% of our mediations have had a positive outcome.

Supported housing

The charity houses people with a genuine need, and always explains the project set-up to them. In order that the young people are aware from the start, of what they can expect, it is explained that there are rules with which they need to comply, and equally the charity has obligations to them, acting on behalf of our Social Housing Landlords, under a license agreement. Once housed, the housing staff assists with benefit applications registering with a Doctor, obtaining a bank account, paying utility bills, address changes, and making friends. They talk with and encourage the young person to work out their plans openly and honestly. This enables the best means of support to be determined, so that they can fully discover and achieve their goals. Regular support, usually one to one, is given and the support programmes vary to meet each person's needs. Most critical life skills, which include cooking, cleaning and budgeting, are covered and referral to more specialised support services arranged where applicable. Close liaison with other agencies is maintained to ensure people are receiving the external expertise they need to progress with their lives. The support staff and the Chaplain are available, so if a young person has a problem or issue, or just needs to see a friendly face, they always have someone they can approach. They are learning to live alone and stand on their own two feet, but if they slip, they have support staff to turn to. Three volunteer counsellors offer counselling support on a weekly basis to those young people that need the

service. Activities are provided, residents with mental health issues are supported and a 'pathway' is developed to support young people grow, thrive and belong.

Support for the young residents in preparing for move on accommodation is given. Many apply for Local Housing Association accommodation, and support is provided with applications. By this stage, many are successfully engaged in education, training or employment, and again, help to think about the next step is provided.

Reconnect – adult supported services

At James Court Housing Project and in partnership with our Landlord Midland Heart, we operate a housing and support facility called Reconnect. This project addresses the complex needs of homeless people coming directly off the streets. With this special facility in East Staffordshire homeless people have one location where they can have a shower, a change of clothing a food parcel and a friendly person to talk to. We are grateful to Consolidated Charity and the many individuals that have supported our community fundraising for the development and running of the Reconnect Centre. Reconnect also offers 31 units of accommodation to single homeless people.

As a result of the increased number of homeless people living on the streets, with the Burton Churches we entered a collaboration of setting up and running a Night Shelter. For the third year this operated at St Paul's Parish Church Hall in Burton. The YMCA worked with many partner agencies in launching the services. Through the Burton Church network funding was secured and the Night Shelter and opened on the 1st December 2019. The objective was to ensure that homeless people didn't have to sleep on the streets during the cold weather. The YMCA employed staff to support the homeless that came in off the streets. Over 100 volunteers were recruited to cook meals, clean the Hall, interact with the homeless and develop new skills. Due to the global pandemic Covid-19, the Shelter closed on the 23rd March 2020 following Government instructions. Our Housing Navigator and Outreach team worked with East Staffordshire Borough Council and other Agencies to relocate the remaining homeless from the Night Shelter into local hotels. We also assisted to temporary accommodate any entrenched homeless individuals into hotels as per the Ministry of Housing, Communities and Local Government to all Local Authorities. This was done to protect vulnerable homeless people from catching the virus and helped to save lives.

Financial review

The Covid-19 pandemic disrupted services and meant new ways of supporting our residents, customers and employees were required. Nevertheless we were able to continue to serve our community and deliver a sound financial performance. Our net income of £(1,277) (2019:£300,028) is after charging a revaluation loss of £206,019 against our Burton Store, so our operating performance in 2020 is £204,742, Unrestricted Funds £229,528 , Restricted Funds £(24,786). The key contributors to this were:

1. Government support for our stores through retail grants during forced closures and the Job Retention Scheme.
2. Our strong financial position at the beginning of 2020 enabling us to maintain 100% payment of salaries to Furloughed staff.
3. Our relationship with partners, existing grant providers and the local community, willing to respond with support of all kinds in the unprecedented conditions.

We're grateful to all agencies and funders that provided vital support during the year, ensuring our services were maintained, our reserves sustained, and our shops remain set to re-open when conditions allow.

Reserves policy

The Trustees have a policy whereby the unrestricted funds not committed in long term lease commitments or invested in tangible fixed assets (the free reserves) held by the charity would be up to 3 months unrestricted expenditure as defined in the following financial year's budget, excluding depreciation and doubtful debt provision, which equates to £443,885 (2019 – £375,965) in unrestricted funds. At present the free reserves, as shown in note 28, stand at £557,712 (2019 – £744,898). During the year Funds were designated for development projects of £404,000, demonstrating our commitment to the continued investment in services for the community during challenging times.

Principal funding sources

The Charity is registered with the Fundraising Regulator and complies with their code of practice. Income is generated by the furniture showrooms with the principal funding sources for the charity are currently by way of grants, housing rentals, contract income from East Staffordshire Borough Council, Consolidated Charity of Burton Upon Trent and a number of Charitable Trusts. Our fundraising strategy now includes a whole range of activities that involve the community in local fundraising. As a result of the diverse services, we provide with the need to continually generate income, the charity will continue to identify new opportunities for a much wider range of community fundraising initiatives. The Charity has received no complaints related to fundraising. The Charity works to protect vulnerable people and will not conduct behavior which is unreasonable intrusion on a person's privacy, is unreasonably persistent or places undue pressure on a person to give money or other property. Covid-19 restricted a number of local fundraising events from taking place during 2020. However, we were pleased that our fundraising Annual Sleepout could go ahead with volunteers sleeping in their own gardens, sheds, outhouses, cars etc. for one night only.

Volunteers

Volunteers form the backbone of our service, and of our community, providing dedicated hours of their time to support people transform their lives. Many of our volunteers were required to shield or stop working for the Charity due to Covid-19, particularly with the closure of our shops and some of our services going online.

During normal operational activities and pre-covid19 the YMCA was tremendously privileged to benefit from over 180 dedicated volunteers. Their value, whilst difficult to measure in strict financial terms, must be seen to be fully appreciated. Visit our shops, for example, and you will no doubt experience the benefit. If we had to employ each of them then our wage bill would increase by approx. £500,000. Even if you consider more closely the roles undertaken by volunteers and scaled the value down for other factors and were to halve this number, it still represents a magnificent contribution to our cause.

Current and future periods

The charity plans to continue the activities outlined above in the forthcoming years, subject to satisfactory funding arrangements. Following the Trustees approval of the strategic plans the following areas of developments have been agreed as a priority.

1. We will regularly review the impact COVID-19 has on the Charity Services and mitigate its impact wherever we can.
2. We will apply to become a Registered Social Landlord.
3. We will comply with YMCA England & Wales membership agreement.
4. We will continue to diversify our income streams to meet the growing demand for our community-based services.
5. We will review our offer of accommodation and support for homeless people through recognising that statutory funding is time limited, and welfare reform continues to impact the client group.
6. With the changing needs of our services at Reconnect - James Court and George Williams House we will review our staffing levels and seek new income to try maintain and develop the service.
7. With East Staffordshire Borough Council, we will continue to develop a partnership to provide a night shelter for another winter.
8. We will continue working with the policy team at YMCA England & Wales in responding strategically to government policy that impact on supported housing, young people and homelessness and vulnerable lives.
9. We will continue to review our risk register.
10. We will continue to monitor the growing needs of the free emergency food service in Burton and supported by a network of churches, schools, community groups and individuals.
11. We will continue to develop and equip the board of Trustees to ensure it meets the diverse needs of our community.
12. Our local fundraising plans require imaginative ways of engaging with a wide and diverse supporter base. We will continue to develop new fundraising initiatives linked to widening the communication of our plans in meeting local people's needs.
13. With our 13th annual fundraising sleep out planned we will look to attract a diverse range of supporters raising awareness of homelessness and vital funds for the charity.

BURTON UPON TRENT AND DISTRICT YMCA

STATEMENT OF TRUSTEES RESPONSIBILITIES FOR THE YEAR TO 31 DECEMBER 2020

The Trustees (who are also directors of the charity for the purposes of company law) are responsible for preparing the Trustees' Annual 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 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 Trustees are required to:

- select suitable accounting policies and then apply them consistently;
- observe the methods and principles in the Charities SORP 2015 (FRS 102);
- make judgments and 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 in operation.

The Trustees 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. 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.

In so far as the Trustees are aware:

- there is no relevant audit information of which the charitable company's auditor is unaware; and
- the Trustees have taken all steps that they ought to have taken to make themselves aware of any relevant audit information and to establish that the auditor is aware of that information.

Approved by the Board of Trustees on and signed on its behalf by:

.....

Dr. C Pidsley
Acting Chair

Date: 17-5-2021

BURTON UPON TRENT AND DISTRICT YMCA

INDEPENDENT AUDITOR'S REPORT TO THE TRUSTEES FOR THE YEAR TO 31 DECEMBER 2020

Opinion

We have audited the financial statements of Burton upon Trent and District YMCA ('the charitable company') for the year ended 31st December 2020 which comprise the Statement of Financial Activities, the Balance Sheet and Cash Flow Statement and notes to the financial statement, 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 31st December 2020, and of its incoming resources and application of resources, including 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 charitable company 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 statement 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 charitable company'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 financial statements. 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 there is a material misstatement in the financial statements or a material misstatement of the other information. 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.

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 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
In the light of the knowledge and understanding of the charitable company and its environment obtained in the course of the audit, we have not identified material misstatements in the trustees' report. We have nothing to report in respect of the following matters where 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' exemption in preparing the trustees' report and from the requirement to prepare a strategic report.

Responsibilities of trustees
As explained more fully in the trustees' responsibilities statement set out on page 16, the trustees 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 charitable company'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.

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:

Based on our understanding of the charitable company and the industry in which it operates, we identified that the principal risks of non-compliance with laws and regulations related to the acts by the charitable company, which were contrary to applicable laws and regulations including fraud, and we considered the extent to which non-compliance might have a material effect on the financial statements. We also considered those laws and regulations that have a direct impact on the preparation of the financial statements such as the Companies Act 2006. We evaluated management's incentives and opportunities for fraudulent manipulation of the financial statements (including the risk of override of controls), and determined that the principal risks were related to inflated revenue and the charitable company's net income for the year.

Audit procedures performed included: review of the financial statement disclosures to underlying supporting documentation, review of correspondence with and reports to the regulators, including correspondence with the Charity Commission, review of correspondence with legal advisors, enquiries of management and review of internal audit reports in so far as they related to the financial statements, and testing of journals and evaluating whether there was evidence of bias by the trustees that represented a risk of material misstatement due to fraud.

There are inherent limitations in the audit procedures described above and the further removed non-compliance with laws and regulations is from the events and transactions reflected in the financial statements, the less likely we would become aware of it. Also, the risk of not detecting a material misstatement due to fraud is higher than the risk of not detecting one resulting from error, as fraud may involve deliberate concealment by, for example, forgery or intentional misrepresentations, or through collusion.

A further description of our responsibilities for the audit of the financial statements is located on the Financial Reporting Council's website at: http://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 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 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.

Roger Merchant

.....
Roger Merchant (Senior Statutory Auditor)
for and on behalf of UHY Hacker Young

Chartered Accountants
Statutory Auditor

Date: 25 May 2021

BURTON UPON TRENT AND DISTRICT YMCA

STATEMENT OF FINANCIAL ACTIVITIES (INCORPORATING THE INCOME AND EXPENDITURE ACCOUNT)
YEAR ENDED 31 DECEMBER 2020

	Note	2020 Unrestricted funds £	2020 Restricted funds £	2020 Total £	2019 Unrestricted funds £	2019 Restricted funds £	2019 Total £
Income and endowments from:							
Donations and legacies	2	42,779	-	42,779	58,497	-	58,497
Grants receivable	3	173,264	304,656	477,920	46,700	331,211	377,911
Charitable activities	4	1,271,141	-	1,271,141	1,336,716	-	1,336,716
Investments	5	1	-	1	25	-	25
Other	6	129,481	-	129,481	130,399	-	130,399
Total income and endowments		1,616,666	304,656	1,921,322	1,572,337	331,211	1,903,548
Expenditure on:							
Charitable activities	7	1,421,605	294,897	1,716,502	1,377,015	226,466	1,603,481
Impairment loss	16	206,019	-	206,019	-	-	-
Total expenditure		1,627,624	294,897	1,922,521	1,377,015	226,466	1,603,481
Net income/ (expenditure)		(10,958)	9,759	(1,199)	195,322	104,745	300,067
Unrealised (loss) on investment	17	(78)	-	(78)	(39)	-	(39)
Transfers between funds	28	34,545	(34,545)	-	(67)	67	-
Net movement in funds		23,509	(24,786)	(1,277)	195,216	104,812	300,028
Reconciliation of funds:							
Total funds brought forward	28	1,159,251	213,535	1,372,786	964,035	108,723	1,072,758
Total funds carried forward	28	1,182,760	188,749	1,371,509	1,159,251	213,535	1,372,786

All income and expenditure derive from continuing activities. The charity has no recognised gains or losses other than the net movement in funds for the year.

The notes on pages 19 to 37 form part of these financial statements.

BURTON UPON TRENT AND DISTRICT YMCA

BALANCE SHEET
FOR THE YEAR TO 31 DECEMBER 2020

	Note	£	2020 £	£	2019 £
Fixed assets					
Tangible assets	16		372,459		576,429
Investments	17		238		316
			372,697		576,745
Current assets					
Debtors	18	271,751		274,702	
Cash at bank and in hand		1,182,130		1,046,456	
		1,453,881		1,321,158	
Creditors: amounts falling due within one year	19	(181,588)		(145,293)	
Net current assets			1,272,293		1,175,865
Total assets less current liabilities			1,644,990		1,752,610
Creditors: amounts falling due after more one year	20		(273,481)		(293,994)
Provisions for liabilities	23		-		(85,830)
Net assets			1,371,509		1,372,786
Charity funds					
Unrestricted funds	28		1,182,760		1,159,251
Restricted funds	28		188,749		213,535
Total charity funds			1,371,509		1,372,786

These financial statements were approved by the Trustees on ...17-5-2021..... and were signed on their behalf by:

.....
Dr. C Pidsley
Acting Chair

M. Costelloe
.....
Mr M Costelloe
Treasurer

The notes on page 19 to 37 form part of these financial statements

BURTON UPON TRENT AND DISTRICT YMCA

STATEMENT OF CASH FLOWS
FOR THE YEAR TO 31 DECEMBER 2020

	Note	£	2020 £	£	2019 £
Cash flow from operating activities					
Cash generated from operations	24	178,761		217,893	
Net cash flow from operating activities			178,761		217,893
Cash flow from investing activities					
Investment income		-		25	
Purchase of tangible fixed assets		(31,611)		(8,871)	
Net cash flow from investing activities			(31,611)		(8,846)
Cash flow from financing activities					
Mortgage interest paid		(11,476)		(13,683)	
Net cash flow from financing activities			(11,476)		(13,683)
Net increase in cash and cash equivalents			135,674		195,364
Cash and cash equivalents at beginning of the year			1,046,456		851,092
Cash and cash equivalents at end of the year			1,182,130		1,046,456
Cash and cash equivalents consists of:					
Cash at bank and in hand			1,182,130		1,046,456
Total cash and cash equivalents			1,182,130		1,046,456

The notes on page 19 to 37 form part of these financial statements

1 Accounting policies

The following accounting policies have been applied consistently in dealing with items which are considered material in relation to the charity's financial statements.

(a) Basis of preparation

The charity constitutes a public benefit entity as defined by FRS 102. The financial statements have been prepared under the historical cost convention and in accordance with 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) published in October 2019 affecting reporting periods beginning on or after 1 January 2019, the Financial Reporting Standard applicable in the United Kingdom and Republic of Ireland (FRS 102), the Charities Act 2011, the Companies Act 2006 and UK Generally Accepted Accounting Practice as it applies from 1 January 2015.

The financial statements are prepared on a going concern basis under the historical cost convention, modified to include certain items at fair value. The financial statements are presented in sterling which is the functional currency of the charity and rounded to the nearest £.

The significant accounting policies applied in the preparation of these financial statements are set out below. These policies have been consistently applied to all years presented unless otherwise stated.

(b) Fund accounting

Unrestricted funds
Unrestricted funds are available for use at the discretion of the Trustees in furtherance of the general objectives of the charity and which have not been designated for other purposes.

Designated funds
Designated funds comprise unrestricted funds that have been set aside by the Trustees for particular purposes. The aim and use of each designated fund is set out in the notes to the financial statements. The Trustees have designated a value equal to fixed assets less related loans, to reflect the capital of the organisation. This will move annually in line with the movement of the capital assets of the charity.

Restricted funds
Restricted funds are funds which are to be used in accordance with specific restrictions imposed by donors or which have been raised by the charity for particular purposes. The cost of raising and administering such funds are charged against the specific fund. The aim and use of each restricted fund is set out in the notes to the financial statements. They are accounted for separately and the funds are held in the general bank account.

(c) Income

All income is 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.

Legacies – entitlement is the earlier of the charity being notified of an impending distribution of the legacy, or the legacy being received.

(c) Income (continued)

Donated facilities are included at the value to the charity where this can be quantified and a third party is bearing the cost. No amounts are included in the financial statements for services donated by volunteers.

Grants for immediate expenditure are accounted for when they become receivable. Grants received for specific purposes are treated as restricted funds. Grants restricted to future accounting periods are deferred and recognised in those periods through restricted funds.

Happy Homes shop income is recorded within the accounts on receipt of payment.

Donations, fundraising and voluntary income are accounted for gross when received.

(d) Expenditure

All expenditure is accounted for on an accruals basis.

(e) Allocation of costs

Costs are allocated between expenditure categories according to the nature of the cost. Where items involve more than one category, they are apportioned between the categories on a basis consistent with the staff time.

(f) Operating leases

Rentals applicable to operating leases are charged to the SOFA over the period in which the cost is incurred.

(g) Support costs

Support costs include the cost of the governance arrangements of the charity such as external audit, legal advice for Trustees and costs associated with constitutional and statutory compliance, as well as marketing communications, PR and management accounting support.

Support costs are allocated across the association's client facing activities based upon consideration of the Support function's time and effort involved with each department/activity. This takes place during the budgeting process.

(h) Tangible fixed assets and depreciation

Fixed assets for use by the charity are capitalised at cost, where acquired, or market value as determined by the Trustees where donated. They are stated in the accounts at cost or original value less depreciation.

Depreciation is calculated to write off the cost of valuation of the fixed assets, less their estimated residual value, over their expected useful lives on the following basis:

(h) Tangible fixed assets and depreciation (continued)

Freehold land	Not depreciated
Freehold property	1% straight line basis
Housing project equipment	10% straight line basis
Equipment (excluding computers)	10% straight line basis or life of the project if project related
Computer and networking equipment	25% straight line basis or life of the project if project related
Furniture, fixtures and fittings	4% - 20% straight line basis on asset by asset basis
Motor vehicles	10% straight line basis
Happy homes Equipment	4% - 20% straight line basis on asset by asset basis

(i) Pensions

The charity operates defined contribution pension scheme. The assets of this scheme are held separately from those of the charity in independently administered funds. Contributions for the year are charged in the Statement of Financial Activities.

(j) Taxation

Burton upon Trent and District YMCA is a registered charity and its activities are such that it is not liable to corporation tax.

2 Income from donations and legacies

			2020			2019
	Unrestricted funds	Restricted funds	Total	Unrestricted funds	Restricted funds	Total
	£	£	£	£	£	£
Donations including gift aid	42,779	-	42,779	50,987	-	50,987
Furniture donations	-	-	-	7,510	-	7,510
	42,779	-	42,779	58,497	-	58,497

3 Grants receivable

	2020			2019		
	Unrestricted funds	Restricted funds	Total	Unrestricted funds	Restricted funds	Total
	£	£	£	£	£	£
Consolidated Charity of Burton upon Trent *Reconnecting Services*	-	-	-	-	54,250	54,250
Consolidated Charity of Burton upon Trent *Burton Night Shelter*	-	-	-	-	28,598	28,598
Balcombe Trust *Positive Pathways*	-	23,000	23,000	-	35,000	35,000
East Staffordshire County Council *Burton Night Shelter*	-	-	-	-	30,000	30,000
National Lottery *Complex Needs (SHINE)*	-	28,638	28,638	-	33,140	33,140
National Lottery *Reconnecting Lives*	-	67,235	67,235	-	57,860	57,860
Henry Smith Foundation *Improving Lives*	-	49,100	49,100	-	49,100	49,100
Mercer Trust *Burton Night Shelter*	-	-	-	-	23,268	23,268
J&O Lloyd Trust *Rough Sleepers*	-	-	-	-	10,000	10,000
Lottery Community Fund *Rough Sleepers*	-	-	-	-	9,995	9,995
Big Lottery *Covid 19 support*	-	114,093	114,093	-	-	-
Homeless Link *Winter Transformation Fund*	-	22,590	22,590	-	-	-
Trent & Dove Housing	10,000	-	10,000	-	-	-
Community Foundation	5,000	-	5,000	-	-	-
Coronavirus Job Retention Scheme	51,296	-	51,296	-	-	-
Local Government Business Closure Grant	103,668	-	103,668	-	-	-
Donation for Staff Vouchers	1,300	-	1,300	-	-	-
Pilotlight	-	-	-	6,700	-	6,700
Garfield Weston	2,000	-	2,000	40,000	-	40,000
	173,264	304,656	477,920	46,700	331,211	377,911

4 Income from charitable activities

	2020			2019		
	Unrestricted funds £	Restricted funds £	Total £	Unrestricted funds £	Restricted funds £	Total £
Housing	926,852	-	926,852	976,040	-	976,040
Happy Homes	251,122	-	251,122	360,676	-	360,676
Service Contracts	93,167	-	93,167	-	-	-
	1,271,141	-	1,271,141	1,336,716	-	1,336,716

5 Investments

	2020			2019		
	Unrestricted funds £	Restricted funds £	Total £	Unrestricted funds £	Restricted funds £	Total £
Bank interest received	1	-	1	25	-	25
	1	-	1	25	-	25

6 Other

	2020			2019		
	Unrestricted funds £	Restricted funds £	Total £	Unrestricted funds £	Restricted funds £	Total £
Fundraising events	122,923	-	122,923	127,097	-	127,097
Other	6,558	-	6,558	3,302	-	3,302
	129,481	-	129,481	130,399	-	130,399

7 Expenditure on charitable activities

	Note	2020 Unrestricted funds £	Restricted funds £	Total £	2019 Unrestricted funds £	Restricted funds £	Total £
Housing	8	987,376	294,897	1,282,273	933,369	226,466	1,159,835
Happy Homes	9	434,229	-	434,229	443,646	-	443,646
		1,421,605	294,897	1,716,502	1,377,015	226,466	1,603,481

Split into direct and support costs:

	Note	2020 Housing £	Happy Homes £	Total £	2019 Housing £	Happy Homes £	Total £
Direct costs	10	1,034,946	370,833	1,405,779	911,351	369,687	1,281,038
Support costs (incl gov costs)	11	247,327	63,396	310,723	248,484	73,959	322,443
		1,282,273	434,229	1,716,502	1,159,835	443,646	1,603,481

8 Housing expenditure

	Note	2020 Unrestricted funds £	Restricted funds £	Total £	2019 Unrestricted funds £	Restricted funds £	Total £
Staff costs	13	585,125	184,405	769,530	508,911	200,710	709,621
Vehicle running		719	-	719	2,942	-	2,942
Premises expenses		65,604	3,782	69,386	64,874	496	65,370
Office expenses		24,128	11,667	35,795	19,308	903	20,211
Other expenses		76,134	48,420	124,554	68,611	14,603	83,214
Outsourced services		8,687	45,694	54,381	21	8,568	8,589
Depreciation		8,737	929	9,666	24,731	1,186	25,917
Housing association charges		188,105	-	188,105	203,085	-	203,085
Furniture donation		-	-	-	7,510	-	7,510
Governance costs	12	30,137	-	30,137	33,376	-	33,376
		987,376	294,897	1,282,273	933,369	226,466	1,159,835

Capital housing expenditure from restricted funds during the year amounted to £5,922 (£nil 2019).

9 Happy Homes expenditure

	Note	2020 Unrestricted funds £	Restricted funds £	Total £	2019 Unrestricted funds £	Restricted funds £	Total £
Staff costs	13	222,127	-	222,127	214,523	-	214,523
Vehicle running		16,764	-	16,764	15,228	-	15,228
Premises expenses		90,225	-	90,225	102,078	-	102,078
Office expenses		8,960	-	8,960	10,160	-	10,160
Other expenses		66,884	-	66,884	73,771	-	73,771
Mortgage interest		11,476	-	11,476	13,683	-	13,683
Depreciation		10,259	-	10,259	14,203	-	14,203
Governance		7,534		7,534			
		434,229	-	434,229	443,646	-	443,646

10 Direct costs

	Note	2020 Housing £	Happy Homes £	Total £	2019 Housing £	Happy Homes £	Total £
Staff costs	13	633,059	188,259	821,318	590,810	173,673	764,483
Vehicle running		719	16,764	17,483	2,942	15,228	18,170
Premises expenses		62,405	88,480	150,885	44,134	94,777	138,911
Office expenses		28,692	7,184	35,876	12,833	7,623	20,456
Other expenses		60,030	50,754	110,784	29,586	55,332	84,918
Outsourced services		54,381	-	54,381	8,588	-	8,588
Mortgage interest		-	11,476	11,476	-	13,683	13,683
Depreciation		7,554	7,916	15,470	11,863	9,371	21,234
Housing association charges		188,106	-	188,106	203,085	-	203,085
Furniture donation		-	-	-	7,510	-	7,510
		1,034,946	370,833	1,405,779	911,351	369,687	1,281,038

11 Support costs (including Governance Costs)

	Note	2020 Housing £	Happy Homes £	Total £	2019 Housing £	Happy Homes £	Total £
Staff costs	13	136,472	33,868	170,340	118,811	40,850	159,661
Premises expenses		6,981	1,745	8,726	21,236	7,301	28,537
Offices expenses		7,103	1,776	8,879	7,378	2,537	9,915
Other expenses		64,523	16,130	80,653	53,629	18,439	72,068
Depreciation		2,111	2,343	4,454	14,054	4,832	18,886
Governance costs	12	30,137	7,534	37,671	33,376	-	33,376
		247,327	63,396	310,723	248,484	73,959	322,443

12 Governance costs

	Note	2020 Unrestricted funds £	Restricted funds £	Total £	2019 Unrestricted funds £	Restricted funds £	Total £
Audit fee		4,920	-	4,920	4,925	-	4,925
Affiliation fees		5,247	-	5,247	7,081	-	7,081
Staff costs	13	15,000	-	15,000	17,500	-	17,500
Travel		2,500	-	2,500	-	-	-
AGM and other costs		10,004	-	10,004	3,870	-	3,870
		37,671	-	37,671	33,376	-	33,376

13 Staff costs

	2020 £	2019 £
Salaries and wages	905,164	836,413
Social security costs	64,733	61,399
Pension costs	20,400	17,791
Total direct employment costs	990,297	915,603
Other staff related costs:		
Recruitment and training	13,846	17,115
Travel expenses	5,015	8,926
	18,861	941,644
Average number of employees	51	48

1 employee received emoluments of more than £60,000 (2019 – 1).

There are 3 (2019 – 3) members of the Senior Leadership Team. The aggregate payroll, social security and pension cost of the Senior Leadership Team was £149,547 (2019 – £146,917).

14 Trustees remuneration and expenses

In the current and prior year, no remuneration was paid or is payable out of the funds of the charity, either directly or indirectly, to any Trustees or to any person known to the connected to any Trustees.

In the current year there were no expense reimbursements made or due to Trustees (2019 – nil).

No trustee indemnity insurance is maintained by the charity.

15 Net income/(expenditure)

	Note	2020 £	2019 £
Net income/(expenditure) for the year is stated after charging:			
Auditors remuneration – audit (excluding VAT)	12	4,920	4,925
Depreciation of owned assets	16	19,924	40,120

16 Tangible fixed assets

	Freehold property £	Housing project equipment £	Fixtures, fittings and office equipment £	Computer equipment £	Motor vehicles £	Total £
Cost						
At 1 January 2020	584,541	63,238	115,605	25,242	44,541	833,167
Additions	-	9,575	2,851	19,185	-	31,611
Disposals	-	-	-	-	-	-
Impairment	(299,541)	-	-	-	-	(299,541)
Write off old balances	-	(42,033)	(48,197)	(10,214)	(14,417)	(114,861)
At 31 December 2020	285,000	30,780	70,259	34,213	30,124	450,376
Depreciation						
At 1 January 2020	93,522	56,346	51,405	15,808	39,657	256,738
Charge for the year	901	1,724	9,298	5,569	2,432	19,924
Eliminated on disposals	-	-	-	-	-	-
Impairment	(93,522)	-	-	-	-	(93,522)
Write off old balances	-	(47,746)	(28,026)	(9,483)	(19,968)	(105,223)
At 31 December 2020	901	10,324	32,677	11,894	22,121	77,917
Net book value						
At 31 December 2020	284,099	20,456	37,582	22,318	8,003	372,459
At 31 December 2019	491,019	6,892	64,200	9,434	4,884	576,429

Included in the cost of freehold property is land with an estimated cost of £194,866 (2019 – £194,847) which is not depreciated.

Freehold property was valued during the year by Mark Richardson, a registered RICS valuer from Rushton Hickman. The revised valuation represents the market value with vacant possession as at the year end.

Assets are all used for charitable purposes.

17 Investments

Listed Investments – Valuation

	2020 £	2019 £
At 1 January 2020	316	355
Revaluation	(78)	(39)
At 31 December 2020	238	316

18 Debtors

	2020 £	2019 £
Trade debtors	28,288	43,569
Other debtors	211,413	205,863
Prepayments and accrued income	32,050	25,270
	271,751	274,702

19 Creditors: amounts falling due within one year

	2020 £	2019 £
Mortgage loan	19,913	18,366
Trade creditors	25,656	15,889
Other creditors	58,648	52,630
Other taxation and social security	22,916	17,206
Accruals and deferred income	54,455	41,202
	181,588	145,293

The mortgage is secured against the property to which it relates.

20 Creditors: amounts falling due after more than one year

	2020 £	2019 £
Mortgage loan	273,481	293,994
	273,481	293,994

	2020 £	2019 £
Mortgage maturity analysis:		
Due between one and two years	20,642	19,198
Due between two and five years	66,547	62,705
Due after five years	186,292	212,091
	273,481	293,994

The mortgage has an interest rate of 3.5% above base and is due to be fully repaid in December 2032. The mortgage loan is secured on the charity's freehold property at 24 Borough Road, Burton upon Trent. The total interest paid in the year amounted to £11,476 (2019 – £13,683)

The mortgage is secured against the property to which it relates.

21 Operating Lease Commitments

Non-cancellable operating leases relate to land and buildings and equipment.

At 31 December 2020 the charity had minimum lease payments under non-cancellable operating leases as set out below:

	2020 £	2019 £
Within one year	45,961	533
Within two and five years	41,024	149,750
	86,985	150,283

22 Pensions

Defined Contribution Scheme

Contributions charged during the year total £20,400 (2019 – £17,791). £4,862 is outstanding as at the year end (2019 – £4,280). The balance is included within other creditors.

23 Provisions for liabilities

	2020	2019
	£	£
HMRC VAT dispute	-	85,830
	-	85,830

24 Reconciliation of net income to net cash flow from operating activities

	2020	2019
	£	£
Net movement in funds for the year	(1,277)	300,028
Depreciation	19,924	40,120
(Profit)/loss on disposals and write offs	9,697	5,588
Revaluation of freehold property	206,019	219,000
Prospective adjustments to tangible fixed assets	-	(352)
Investment income	-	(25)
Mortgage interest paid	11,476	13,683
Loss on investment	78	39
Decrease/(increase) in debtors	2,951	(140,085)
Increase/(decrease) in creditors and provisions	(70,107)	(1,103)
	178,761	217,893

25 Change in net debt

	1 January 2020	Cash flows	Other non-cash changes	31 December 2020
	£	£	£	£
Cash	1,046,456	135,674	-	1,182,130
	1,046,456	135,674	-	1,182,130
Loans falling due within one year	(18,366)	18,366	(19,913)	(19,913)
Loans falling due after more than one year	(293,994)	-	20,513	(273,481)
	734,096	154,040	600	888,736

26 Transactions with Trustees or other related parties

There were no material transactions with Trustees or other related parties during the year.

27 Company limited by guarantee

The charity is a company limited by guarantee and as such does not have a share capital. The liability of the members is limited.

Every member of the company undertakes to contribute to the assets of the company in the event of the same being wound up while he is a member, or within one year after he ceases to be a member, for payment of the debts and liabilities of the company contracted before he ceased to be a member, and of the costs, charges and expenses of winding up, and for the adjustment of the rights of the contributories among themselves, such amount as may be required, not exceeding £1.

28 Movement in funds

Designated funds – capital assets

The Trustees have designated a value equal to fixed assets less related loans to reflect the capital of the organisation. This will move annually in line with the movements of the Capital assets of the charity. The transfers between the designated and unrestricted funds are in order to reflect this.

Designated funds – lease commitments

These reflect the minimum future commitments on existing operating leases per note 21. The transfers between the designated and unrestricted funds are in order to reflect this.

Designated Fund – Development Fund

The Trustees have set aside £404,000 towards future planned developments, including possible property acquisitions.

Restricted funds

These funds can only be applied for particular purposes, as specified by the funders. They are accounted for separately and the funds are held in the general bank account. See below for details of each restricted fund.

Transfers

During the year there was a transfer of £34,545 from restricted funds to unrestricted funds relating to the donation from the Big Lottery for the element of Covid-19 support to cover projected deterioration of net income due to the pandemic.

28 Movement in funds (continued)

Movement in funds – summary

Current year	1 January 2020 £	Incoming resources £	Resources expended £	Transfers £	31 December 2020 £
Unrestricted funds					
General funds ("free reserves")	744,898	1,616,666	(1,627,702)	(176,150)	557,712
Designated funds					
Capital assets	264,070	-	-	(130,007)	134,063
Lease commitments	150,283	-	-	(63,298)	86,985
Development Projects	-	-	-	404,000	404,000
Total unrestricted funds 2020	1,159,251	1,616,666	(1,627,702)	34,545	1,182,760
Restricted funds					
Consolidated Charity of Burton upon Trent *Reconnecting Services*	22,604	-	(22,604)	-	-
Balcombe Trust *Positive Pathways*	40,964	23,000	(35,881)	-	28,083
Crime Commissioner Fund *Burton Night Shelter*	-	-	-	-	-
East Staffordshire County Council *Burton Night Shelter*	30,000	-	(20,194)	-	9,806
National Lottery *Complex Needs (SHINE)*	10,714	28,638	(28,043)	-	11,309
National Lottery *Reconnecting Lives*	55,754	67,235	(62,648)	-	60,341
Henry Smith Foundation *Improving Lives*	25,607	49,100	(47,609)	-	27,098
Mercer Trust *Burton Night Shelter*	17,896	-	(17,896)	-	-
J&O Lloyd Trust *Rough Sleepers*	3,333	-	(3,333)	-	-
Lottery Community Fund *Rough Sleepers*	6,663	-	(6,663)	-	-
Big Lottery *Covid 19 support*	-	114,093	(55,948)	(34,545)	23,600
Homeless Link *Winter Transformation Fund*	-	22,590	-	-	22,590
Total restricted funds 2020	213,535	304,656	(294,897)	(34,545)	188,749
Total funds 2020	1,372,786	1,921,322	(1,922,599)	-	1,371,509

28 Movement in funds (continued)

Comparative	1 January 2019 £	Incoming resources £	Resources expended £	Transfers £	31 December 2019 £
Unrestricted funds					
General funds ("free reserves")	465,279	1,572,337	(1,377,054)	84,336	744,898
Designated funds					
Capital assets	282,916	-	-	(18,846)	264,070
Lease commitments	215,840	-	-	(65,557)	150,283
Total unrestricted funds 2019	964,035	1,572,337	(1,377,054)	(67)	1,159,251
Restricted funds					
East Staffordshire Borough Council *Rough Sleepers*	20,834	-	(20,834)	-	-
Consolidated Charity of Burton upon Trent *Reconnecting Services*	22,604	54,250	(54,250)	-	22,604
Consolidated Charity of Burton upon Trent *Burton Night Shelter*	14,306	28,598	(42,904)	-	-
Balcombe Trust *Positive Pathways*	35,014	35,000	(29,050)	-	40,964
Crime Commissioner Fund *Burton Night Shelter*	576	-	(576)	-	-
East Staffordshire County Council *Burton Night Shelter*	15,389	30,000	(15,456)	67	30,000
National Lottery *Complex Needs (SHINE)*	-	33,140	(22,426)	-	10,714
National Lottery *Reconnecting Lives*	-	57,860	(2,106)	-	55,754
Henry Smith Foundation *Improving Lives*	-	49,100	(23,493)	-	25,607
Mercer Trust *Burton Night Shelter*	-	23,268	(5,372)	-	17,896
J&O Lloyd Trust *Rough Sleepers*	-	10,000	(6,667)	-	3,333
Lottery Community Fund *Rough Sleepers*	-	9,995	(3,332)	-	6,663
Total restricted funds 2019	108,723	331,211	(226,466)	67	213,535
Total funds 2019	1,072,758	1,903,548	(1,603,520)	-	1,372,786

29 Analysis of Funds

Current year

	Fixed assets	Current assets	Current liabilities	Non-current liabilities	Total
	£	£	£	£	£
Unrestricted	238	719,149	(161,675)	-	557,712
Designated	372,459	545,983	(19,913)	(273,481)	625,048
Restricted		188,749	-	-	188,749
	372,697	1,453,881	(181,588)	(273,481)	1,371,509

Comparative

	Fixed assets	Current assets	Current liabilities	Non-current liabilities	Total
	£	£	£	£	£
Unrestricted	316	957,340	(126,928)	(85,830)	744,898
Designated	576,429	150,283	(18,365)	(293,994)	414,353
Restricted	-	213,535	-	-	213,535
	576,745	1,321,158	(145,293)	(379,824)	1,372,786

30 Description of funds

East Staffordshire Borough Council – Rough Sleepers

The Charity is contracted to locate and engage with rough sleepers in East Staffordshire and respond to all referrals received. The purpose is to encourage rough sleepers into suitable accommodation and services and maintain successful tenancies. Maintaining contact and building rapport and trust particularly with entrenched rough sleepers to enable them to engage with services in the local area.

Consolidated Charities of Burton upon Trent - Reconnecting Services

Opening hours and staffing at our homelessness centre, Reconnect, were reduced following the cessation of government funding. This meant that rough sleepers were excluded from our services in the evening and weekends. This funding has allowed us to re-open Reconnect in the evenings between 7-10pm and also provide a better service over the weekend. The support from the funder also meant that we could appoint to a new volunteer coordinator role. This allowed us to plan for future growth and support needs in recruiting and developing much needed volunteers for the whole organisation.

Consolidated Charity of Burton upon Trent - Burton Night Shelter

A much-needed project for Burton to address the issue of street homelessness during the winter months. This is a collaborative project between the YMCA and Burton Churches to meet the immediate needs of people sleeping rough over winter, to ensure 'no second night out' for homeless people, to engage with entrenched rough sleepers, and help provide a more permanent solution to homelessness. Provision of a safe and warm place to stay each night ensures that lives are saved during this critical time of year.

30 Description of funds (continued)

The Balcombe Charitable Trust - Positive Pathways

This project has allowed the appointment of a participation officer to engage with young people for positive outcomes. The younger a person becomes homeless the more likely they are to face repeat homelessness. Early intervention to break this cycle is crucial, and this is achieved by providing a range of activities. Positive Pathways will work intensively with young people to move from supported accommodation into independent living. This will reduce the risk of homelessness becoming a recurrent problem.

Crime Commissioner Fund – Burton Night Shelter

A much needed project for Burton to address the issue of street homelessness during the winter months. This is a collaborative project between the YMCA and Burton Churches to meet the immediate needs of people sleeping rough over winter, to ensure 'no second night out' for homeless people, to engage with entrenched rough sleepers, and help provide a more permanent solution to homelessness. Provision of a safe and warm place to stay each night ensures that lives are saved during this critical time of year.

East Staffordshire Borough Council - Burton Night Shelter

A much needed project for Burton to address the issue of street homelessness during the winter months. This is a collaborative project between the YMCA and Burton Churches to meet the immediate needs of people sleeping rough over winter, to ensure 'no second night out' for homeless people, to engage with entrenched rough sleepers, and help provide a more permanent solution to homelessness. Provision of a safe and warm place to stay each night ensures that lives are saved during this critical time of year.

National Lottery – Complex Needs (SHINE)

This project is a unique collaborative project led by Leicester YMCA. Burton upon Trent and District YMCA is one of six YMCAs delivering support to vulnerable young lives through this project. It allows the Charity to employ a dedicated worker to tackle complex needs with a number of young tenants, and is key to reducing repeat homelessness.

National Lottery – Reconnecting Lives

This is a wonderful programme that allows the Charity to develop our services in supporting rough sleepers and homeless individuals.

Henry Smith Foundation – Improving Lives

This is a valued family mediation and counselling service used extensively by YMCA clients and members of the wider community. The mediation service works closely with schools, colleges, family services and Staffordshire police. The counselling service is operated by a qualified counsellor and a number of volunteers developing their skills and expertise in the profession.

30 **Description of funds (continued)**

The National Lottery Community Fund – Coronavirus Community Support Fund

COVID19 Maintaining Essential Support Services

This funding was provided to allow us to respond to the increased demands on our finances and services as a direct result of COVID19.

- Organisations supporting people who are at high risk from COVID-19
- Organisations supporting communities most likely to face increased demand and challenges as a direct result of measures to prevent the result of COVID-19,
- Organisations with high potential to support communities with the direct and indirect impact of COVID-19

MHCLG Homelessness Winter Transformation Fund – Homeless Link

This funding was granted to allow us to provide single room, COVID19-secure accommodation for people experiencing homelessness over the winter period. It was granted to support services that prevent rough sleeping and work with people sleeping rough in innovative ways. It links well with our existing Outreach Support Work, and the funds allowed us to refurbish our emergency bed space provision whilst providing secure accommodation to reduce the spread of COVID19 during winter.

Mercer Trust – Burton Night Shelter

A much needed project for Burton to address the issue of street homelessness during the winter months. This is a collaborative project between the YMCA and Burton Churches to meet the immediate needs of people sleeping rough over winter, to ensure 'no second night out' for homeless people, to engage with entrenched rough sleepers, and help provide a more permanent solution to homelessness. Provision of a safe and warm place to stay each night ensures that lives are saved during this critical time of year.

J & O Lloyd – Rough Sleepers

This fund allows the Charity to enhance and develop the outreach work delivered with rough sleepers.

Lottery Community Fund – Rough Sleepers

This fund allows the Charity to enhance and develop the outreach work delivered with rough sleepers.