

**The Yews (Haywards Heath) Community Partnership
A Charitable Social Enterprise**

**TRUSTEES' ANNUAL REPORT AND
FINANCIAL STATEMENTS
FOR THE PERIOD ENDED
31ST MARCH 2023**



Registered Charity No. 1144700
Company Registration No. 07635719

The Yews (Haywards Heath) Community Partnership

TRUSTEES' ANNUAL REPORT

PERIOD ENDED 31 MARCH 2023

LEGAL AND ADMINISTRATIVE DETAILS

The Partnership was first registered as a Charity on 17th November 2011
Charity Commission Registration Number is 1144700. Company Ltd by Guarantee Number
07635719

Registered address The Yews
 55 Boltro Road
 Haywards Heath
 West Sussex
 RH16 1BJ

Trustees Ian Sanderson (Chairman)
 Susan Darnell
 Timothy Fraser
 Malcolm Hulatt
 Colin Darnell
 Richard Hornby

Hon President Position vacant

Bankers Barclays Bank PLC
 77 South Road
 Haywards Heath
 RH16 4LB

Independent Examiner Eric Bassett

1. Governing Document

The organisation is a charitable company limited by guarantee, incorporated in 2011. The company was established on 16th May 2011 under a Memorandum of Association which established the objects and powers of the charitable company and is governed under its Articles of Association. It is registered as a charity with the Charity Commission. In the event of the company being wound up, members are required to contribute an amount not exceeding £1.

The Yews (Haywards Heath) Community Partnership has adopted the model Memorandum and Articles of Association from Community Matters, a charity that champions voluntary and community action at neighbourhood level.

The directors of the company are also charity trustees for the purposes of charity law, and under the company's Articles, are known as members of the Board of Directors.

Aims and activities of the Charity

The objectives of the Charity are:

- a. to promote the benefit of the inhabitants of Haywards Heath and the neighbourhood without distinction of sex, sexual orientation, age, disability, nationality, race or of political, religious or other opinions, by associating together the said inhabitants and the statutory authorities, voluntary and other organisations in a common effort to advance education and to provide facilities in the interests of social welfare for recreation and leisure-time occupation with the object of improving the conditions of life for the said inhabitants;
- b. to establish, or secure the establishment of, a Community Centre and to maintain and manage the same (whether alone or in co-operation with any statutory authority or other person or body) in furtherance of the Objects;
- c. to promote such other charitable purposes as may from time to time be determined

The main activity of the Charity is the running of the Yews Centre in Haywards Heath and the promotion of those groups who use the Centre's facilities.

2. Public Benefit

The Trustees consider that the Charity's activities reflect our aims and objectives and that they are designed to provide accessible accommodation to benefit the public in accordance with our charitable objectives.

3. Achievements and Performance

The year under review saw a continued recovery after the enforced closure and effects of Covid-19 during the previous two years. Most of our longstanding user groups, many of which comprise vulnerable members have now returned – along with several new user groups. Room hire revenues have increased compared with the prior year and have returned to pre-pandemic levels. Part of this increase is due to price inflation. Consequently there is still a little way still to go until occupancy levels are fully restored.

Our office staff have done an excellent job in managing the return of our regular users and in attracting a number of new occupants over the course of the year. We are hopeful this trend will continue in that the coming year.

The large expenditure on essential capital projects in the prior year significantly depleted our cash reserves. This year we sought to begin the work of restoring those reserves on two fronts. Firstly, by controlling our discretionary expenditure as far as possible in the face of inflationary increases- particularly in our energy costs, which we mitigated as far as possible through a number of measures to enhance the efficiency of our energy usage. Secondly, we placed an increased focus on applications for grants and donations to supplement our room hire income. The success of these measures is reflected in the positive movement in our cash balance.

4. Risk Management

The Charity's Directors have conducted a review of the major risks to which the Charity is exposed. Where appropriate, systems or procedures have been established to mitigate the risks the charity might face. Procedures and policies have been implemented to meet the requirements of the General Data Protection Act.

Internal control risks have been minimised by the implementation of sub-committee structures with responsibilities for transactions and projects. Procedures are in place to ensure compliance with Health and Safety regulations and requirements. Such procedures are reviewed regularly.

5. Organisational Structure

The Board of Directors administers the Charity. The Board meets regularly, as required, with sub committees covering such areas as fund raising, maintenance and health and safety, Centre matters and liaison with users. The day to day activities of the Charity are managed by two part time office managers. The managers carry out certain delegated operational authorities within terms agreed by the Directors.

6. Financial Review

Throughout the year the Board of Directors has reviewed the activities of the Charity in the light of its Business Plan and the Budget set by the directors at commencement of the year.

7. Principal Funding Sources

The Charity's principal source of funding is the charges it levies for the use of the Yews premises, augmented by local authority grants and public donations from individuals and organisations.

8. Reserves Policy

The charity is mindful of the building under its charge and the uncertainty of its future income. In line with its responsibilities it has specific reserves totalling £31,000 (2022 £25,000) and, as mentioned above, intends to keep its reserve strategy under regular review.

9. Future Plans

The Board intends, in conjunction with its business plan and budget, to maintain its concept of the service it would like to deliver to the community and the enhancement to the Yews premises necessary to meet that challenge.

We saw a significant rise in our energy costs during this year and expect this to continue into the coming year and will continue to seek out ways to control our energy and costs.

We will also continue to work to maintain and enhance the facilities on offer at the Yews while, balancing this with the need to replenish our reserves.

The Yews financial position is, nevertheless, stable and the trustees are confident that the Partnership is financially secure for the foreseeable future.

10. Statement of Directors/Trustees Responsibilities

Company law requires the Directors/Trustees to prepare financial statements for each financial year which show a true and fair view of the state of affairs of the charitable company at the balance sheet date and its financial activities for that period. In preparing those financial statements, the Board is required to:

- select suitable accounting policies and then apply them consistently;

- make judgements and estimates that are reasonable and prudent;
- state whether applicable accounting standards and statements of recommended practice have been followed, subject to any 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 charity will continue in operational existence.

The Directors/Trustees are responsible for maintaining proper accounting records which disclose with reasonable accuracy at any time the financial position of the charitable company and to enable them to ensure that the financial statements comply with the Companies Act 2006. The Board of Directors is also responsible for safeguarding the assets of the charitable company and hence for taking reasonable steps for the prevention and detection of fraud and other irregularities.

The Directors/Trustees, who are directors for the purpose of company law and trustees for the purpose of charity law, who served during the year and up to the date of this report, are set out in page 2.

Ian Sanderson
Chairman

The Yews (Haywards Heath) Community Partnership
Financial Statement
Period to 31st March 2023

This financial statement has been prepared in accordance with the Companies Act 2006 and the Statement of Recommended Practice issued by the Charities Commission in March 2005.

The Directors acknowledge their responsibility for:

- a. Ensuring that the company keeps accounting records which comply with section 386 of the Act.
- b. Preparing accounts which give a true and fair view of the state of affairs of the company at 31st March 2022, and of its income and expenditure for the year then ended in accordance with section 393(1), and otherwise comply with the requirements of the Act relating to accounts, so far as applicable to the company.

For the period ended 31st March 2023 the company is entitled to exemption from the audit requirement contained in section 477(2) of the Companies Act 2006.

No member of the company has posted a notice pursuant to section 476 of the Companies Act 2006 requiring an audit of these accounts.

Approved by the Directors/Trustees on 2023.

And signed on their behalf by

Ian Sanderson
Chairman

Independent Examiner's report to the Directors/Trustees of the Yews (Haywards Heath) Community Partnership

I report on the accounts of the Yews (Haywards Heath) Community Partnership for the period ending 31st March 2023, as set out hereunder.

Respective responsibilities of the Directors/Trustees and Examiner:

As the charity's Directors/Trustees you are responsible for the preparation of the accounts; you consider the audit requirements of section 43(2) of the Charities Act 1993 (the Act) does not apply. It is my responsibility to state, on the basis of the procedures specified in the General Directions given by the Charity Commissioners under section 43(7)(b) of the Act, whether particular matters have come to my attention.

Basis of the Independent Examiner's report:

My examination was carried out in accordance with the General Directions given by the Charity Commissioners. An examination includes a review of the accounting records kept by the charity and a comparison of the accounts with those records. It also includes consideration of any unusual items or disclosures in the accounts, and seeking explanations for you as Directors/Trustees concerning any such matters. The procedures taken do not provide all the evidence required in an audit, and consequently I do not express an audit opinion on the view given by the accounts.

Independent Examiner's statement:

In connection with my examination, no matter has come to my attention:

1. Which gives me reasonable cause to believe that in any material respect the requirement to keep accounting records in accordance with section 41 of the Act, to prepare accounts which accord with the accounting records and to comply with the accounting requirements of the Act have not been met, or
2. To which, in my opinion, attention should be drawn in order to enable a proper understanding of the accounts to be reached.

Eric Bassett
90 Sunnywood Drive,
Haywards Heath,
RH16 4PB

2023

The Yews (Haywards Heath) Community Partnership
STATEMENT OF FINANCIAL ACTIVITIES (SOFA)
YEAR ENDED 31ST MARCH 2023

		Unrestrict ed Funds	Restric ted Funds	Total Funds	Total Funds
		YEAR ENDED 31st March 2023	YEAR END 31stMar ch 2023	YEAR ENDED 31st March 2023	YEAR ENDED 31st March 2022
<u>General Fund</u>	Note	£	£	£	£
	S				
<u>Income</u>					
Room hire	4	51,261		51,261	40,104
Grants		800			0
Donations Received	9	7,899		800 7, 899	950
Investment income		1			4
Fund Raising		0 96 4		10 9 64	360
<u>Total income</u>		60,934	0	60, 934	41,418
<u>Expenses</u>					
Staff Costs	3	28,251		28,251	25,678
Cleaning & cleaning supplies		6,169		6,169	7,503
Other supplies & Miscellaneous items		1,504		1,504	1,339
Insurance and Licences		1,711		1,711	1,774
Water, sewage & refuse		633		633	987
Gas and Electricity		9,768		9,768	4,259
Equipment Servicing		1,182		1,182	1,577
Telephone & internet		1,103		1,103	960
Repairs & renewals		997		997	1,326
Stationery		380		380	136
Fundraising Costs		218		218	
Donations Made		0	100	100	0
Contingency Provision		593	0	583	0

Structural Projects	1,103		1,103	33,966
Total expenses	53,612	100	53,712	78,975
Increase (Reduction) in General Fund	7,322		7,222	(37,557)
Transfer (to)/From General Reserve	(750)		(750)	0
Transfer (to)/From Capital Spending Reserve	(3,000)		(3,000)	17,800
Transfer (to)/From G. Cloake Memorial Reserve	0		0	16,000
Transfer (to)/From Dilapidations Reserve	(200)		(200)	0
Transfer (to)/From FOY Reserve (Restricted)	0	100	100	0
Net Increase (Reduction) in General Fund	1,572	(100)	1,472	(13,112)
General Fund brought forward	558		558	4,315
General Fund carried forward	2,130	(100)	2,030	558

The Yews (Haywards Heath Community Partnership)
STATEMENT OF FINANCIAL ACTIVITIES (SOFA)
YEAR ENDED 31ST MARCH 2023

Other Reserves

RESTRICTED FUNDS

Notes	Restricted Funds YEAR ENDED 31st March 2023	Restricted Funds YEAR ENDED 31st March 2022
	£	£
	14,190	14,190
	(100)	0
	14,090	14,190

Friends of Yews Reserve

Reserve brought forward
 Transfer From/(To) General Fund
 Reserve Carried Forward

UNRESTRICTED FUNDS

Capital Spending Reserve

7

Reserve brought forward
 Transfer From/(To) General Fund
 Reserve Carried Forward

Unrestricted Funds YEAR ENDED 31st March 2023	Unrestricted Funds YEAR ENDED 31st March 2022
£	£
3,000	20,800
3,000	(17,800)
6,000	3,000

G Cloake Legacy Reserve

Reserve Brought Forward
 Transfer From/(To) General Fund
 Reserve Carried Forward

4,000	20,000
0	(16,000)
4,000	4,000

General Reserve

Reserve brought forward
 Transfer From/(To) General Fund
 Reserve Carried Forward

9,250	9,250
750	0
10,000	9,250

Dilapidation Reserve

6

Reserve brought forward
 Transfer From/(To) General Fund
 Reserve Carried Forward

9,000	8,000
2,000	1,000
11,000	9,000

The Yews (Haywards Heath) Community Partnership

BALANCE SHEET AT MARCH 31ST 2023

		12 month PERIOD ENDED 31 st March 2023		12 month PERIOD ENDED 31 st March 2022	
	Note	£	£	£	£
Fixed Assets	S		0		0
Tangible assets			0		0
Investments			0		0
Current Assets					
Debtors: Room Hire	4	1,039		1,644	
Debtors: Accrued income	4	1,550		366	
Cash at bank and in hand		54,259		42,900	
		<u>56,848</u>		<u>44,921</u>	
Creditors: amounts falling due within one year	5	(9,728)		(5,129)	
		<u></u>		<u></u>	
Net Current Assets			47,120		39,792
Net Assets			47,120		39,792
Represented by:					
Restricted Funds	9				
Friends of Yews Reserve			14,090		14,190
Unrestricted Funds					
General Fund			2,030		352
G Cloake Legacy Reserve			4,000		4,000
Capital Spending Reserve			6,000		3,000
Dilapidation Reserve			11,000		9,000
General Reserve			10,000		9,250
Total Funds			47,120		39,792

Approved by the Directors/Trustees on

2023

and signed on their behalf by:

Ian Sanderson

Notes to the accounts

1. Accounting policies

In preparing the accounts the following accounting policies have been complied with:

- a) The accounts have been prepared on the historic cost convention with the exception that investments are valued at market value. The accounts are in accordance with applicable accounting standards, the Charities SORP 2005 (Accounting and Reporting by Charities) and comply with the Charities (Accounts and Reports) Regulations 2005 issued under the Charities Act 1993
- b) Investment income is recorded when receivable.
- c) The value of any voluntary help received is not included in the accounts but is described in the Trustees annual report.
- d) Other expenditure is included in the accounts on an accruals basis. Irrecoverable VAT is charged to the SOFA as incurred.
- f) Incoming resources from fundraising and related fundraising costs are reported gross in the SOFA.

2. Taxation

The Yews (Haywards Heath) Community Partnership is a registered charity and accordingly is exempt from taxation on its income and gains where they are applied for charitable purposes.

3. Analysis of employee costs:

	2022/23	2021/22
	£	£
Salaries	27,181	24,804
Social Security Costs	0	0
Pension Costs	1,070	874
Total	28,251	25,678

No employee received emoluments of over £60,000 during the year.

The average number of full-time equivalent employees for the year was 1.14 (2022 – 1.14), represented by two part time staff employed as development and administrative managers throughout the year.

4. Analysis of debtors

The room hire debtor figure is for room hire charges invoiced but not yet paid. Accrued income represents room hire bookings unbilled at the year end.

5. Analysis of creditors

The creditor figure is made up as follows:

	2022/23	2021/22
	£	£
Accrual for trade creditors.	8,589	4,923
Refundable deposits received	206	206
Deferred revenue	933	0
Total	9,728	5,129

6. Dilapidation Reserve

The dilapidation reserve is to provide for the obligations of making good dilapidations to the Yews building, such as external decoration.

7. Capital Spending Reserve

These are amounts committed but where work is not yet completed and for which no invoice has yet been received.

8. Restricted funds

The partnership received a donation during 2019 from the Friends of the Yews (FOY) with the stipulation that a part of this donation should be allocated specifically for the benefit of the Yews' charitable users. At the beginning of the current financial year £14,190 of the restricted amount remained and a further £100 donation was made during year.

9. Related party transactions

During the year, none of the Trustees were paid any remuneration by the charity. One Trustee made purchases totalling £5,027 for room hire. This was charged at standard arm's length rate. Out of pocket expenses of £240 and £80 were incurred by and reimbursed to a further 2 Trustees.

10. Grants and donations

The Yews is grateful to a number of individuals, organisations and groups, including the following, for their financial support during the year.

The Ernest Kleinwort Charitable Trust
Waitrose Plc

Cuckfield, Lindfield and Haywards Heath
Rotary
Other anonymous donors