

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

**TRUSTEES' ANNUAL REPORT AND
FINANCIAL STATEMENTS
FOR THE PERIOD ENDED
31ST MARCH 2024**



Registered Charity No. 1144700
Company Registration No. 07635719

The Yews (Haywards Heath) Community Partnership

TRUSTEES' ANNUAL REPORT

PERIOD ENDED 31 MARCH 2024

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	Malcolm Hulatt (Chairman) Ian Sanderson Susan Darnell Timothy Fraser 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. Occupancy levels have almost returned to pre-pandemic levels. Room hire revenues have increased compared with the prior year although a significant proportion of this increase is due to price inflation .

Our office staff continue to do an excellent job in responding to the needs 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 the coming year.

Inflationary pressure has significantly increased the costs of operating the Yews. Despite the increased revenue and continued control of our discretionary expenditure on capital projects, there was no significant increase in our cash reserves. We cannot continue to defer major maintenance and improvement work indefinitely and we will need to address this in the coming year through seeking efficiency gains and increasing our income through a combination of increased room hire revenue.

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. The main risk is in our ability to find new trustees and volunteers to support the charity and this is being addressed.

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 maintenance, health and safety, and other ad hoc matters as necessary. 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 £32,900 (2023 £31,000) 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 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.

A handwritten signature in black ink, appearing to read 'm Hulatt', with a stylized flourish at the end.

Malcolm Hulatt
Chairman

The Yews (Haywards Heath) Community Partnership

Financial Statement

Period to 31st March 2024

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.

Approved by the Directors/Trustees on

18 July

2024.

And signed on their behalf by



Malcolm Hulatt
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.

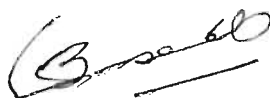
Basis of the Independent Examiner's report:

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

18 July 2024

The Yews (Haywards Heath) Community Partnership
STATEMENT OF FINANCIAL ACTIVITIES (SOFA)
YEAR ENDED 31ST MARCH 2024

		Unrestricted Funds	Restricted Funds	Total Funds	Total Funds
		YEAR ENDED	YEAR END	YEAR ENDED	YEAR ENDED
		31 st March 2024	31 st March 2024	31 st March 2024	31 st March 2023
		£	£	£	£
<u>General Fund</u>	Notes				
<u>Income</u>					
Room hire	4	58,426		58,426	51,261
Grants		250		250	800
Donations Received	9	2,859		2,859	7,899
Investment income		599		599	10
Fund Raising		1,588		1,588	964
<u>Total income</u>		63,722	0	63,722	60,934
<u>Expenses</u>					
Staff Costs	3	31,704		31,704	28,251
Cleaning & cleaning supplies		5,316		5,316	6,169
Other supplies & Miscellaneous items		1,816		1,916	1,504
Insurance and Licences		1,849		1,849	1,711
Water, sewage & refuse		1,207		1,207	633
Gas and Electricity		9,900		9,900	9,768
Equipment Servicing		2,079		2,079	1,182
Telephone & internet		1,065		1,065	1,103
Repairs & renewals		1,628		1,628	997
Stationery		380		380	380
Fundraising Costs		58		58	218
Donations Made		0	100	100	100
Contingency Provision		-98		-98	583
Structural Projects		3,424		3,424	1,103
<u>Total expenses</u>		60,328	100	60,428	53,712
Increase (Reduction) in General Fund		3,394		3,394	7,222
Transfer (to)/From General Reserve		(1,000)		(1,000)	(750)
Transfer (to)/From Capital Spending Reserve		100		100	(3,000)
Transfer (to)/From G. Cloake Memorial Reserve		0		0	0
Transfer (to)/From Dilapidations Reserve		(1000)			(2,000)
				(1,000)	
Transfer (to)/From FOY Reserve (Restricted)		0	100	100	100
Net Increase (Reduction) in General Fund		1,494	(100)	1,394	1,472
General Fund brought forward		2,030	0	2,030	558
General Fund carried forward		3,524	(100)	3,424	2,030

The Yews (Haywards Heath Community Partnership)
STATEMENT OF FINANCIAL ACTIVITIES (SOFA)
YEAR ENDED 31ST MARCH 2024

Other Reserves

RESTRICTED FUNDS

Friends of Yews Reserve

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

Notes	Restricted Funds YEAR ENDED 31 st March 2024 £	Restricted Funds YEAR ENDED 31 st March 2023 £
	14,090	14,190
	(100)	(100)
	13,990	14,090

UNRESTRICTED FUNDS

Capital Spending Reserve

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

7

Unrestricted Funds YEAR ENDED 31 st March 2024 £	Unrestricted Funds YEAR ENDED 31 st March 2023 £
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6000	3,000
-100	3,000
5,900	6,000

G Cloake Legacy Reserve

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

4,000	4,000
0	0
4,000	4,000

General Reserve

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

10,000	9,250
1,000	750
11,000	10,000

Dilapidation Reserve

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

6

11,000	9,000
1,000	2,000
12,000	11,000

The Yews (Haywards Heath) Community Partnership

BALANCE SHEET

AT MARCH 31ST 2024

		12 month PERIOD ENDED 31 st March 2024	12 month PERIOD ENDED 31 st March 2023
	Notes	£	£
Fixed Assets			
Tangible assets		0	0
Investments		0	0
Current Assets			
Debtors: Room Hire	4	2,135	1,039
Debtors: Accrued income	4	3,609	1,550
Cash at bank and in hand		55,521	54,259
		<u>61,265</u>	<u>56,848</u>
Creditors: amounts falling due within one year	5	<u>(10,951)</u>	<u>(9,728)</u>
Net Current Assets		<u>50,314</u>	<u>47,120</u>
Net Assets		<u>50,314</u>	<u>47,120</u>
Represented by:			
Restricted Funds	9		
Friends of Yews Reserve		13,990	14,090
Unrestricted Funds			
General Fund		3,424	2,030
G Cloake Legacy Reserve		4,000	4,000
Capital Spending Reserve		5,900	6,000
Dilapidation Reserve		12,000	11,000
General Reserve		11,000	10,000
Total Funds		<u>50,314</u>	<u>47,120</u>

For the financial year in question the company was entitled to exemption under section 477 of the Companies Act 2006 relating to small companies.

No member have required the company to obtain an audit of its accounts for the year in question in accordance with section 476 of the Companies Act 2006.

The directors acknowledge their responsibility for complying with the requirements of the Act with respect to accounting records and for the preparation of the accounts.

The accounts have been prepared in accordance with the micro-entity provisions.

Approved by the Directors/Trustees on
and signed on their behalf by:

18 July

2024



Malcolm Hulatt
Chairman

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:

	2023/24	2022/23
	£	£
Salaries	30,419	27,181
Social Security Costs	0	0
Pension Costs	1,285	1,070
Total	31,704	28,251

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 (2023 – 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:

	2023/24	2022/23
	£	£
Accrual for trade creditors.	6,297	8,589
Refundable deposits received	0	206
Deferred revenue	4,654	933
Total	10,951	9,728

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 £14,090 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 £4,271 for room hire. This was charged at standard arm’s length rate. Out of pocket expenses of £394 £180 and £58 were incurred by and reimbursed to a further 3 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.

Haywards Heath Masons
HSBC Plc

Haywards Heath Town Council
Other anonymous donors and legacies