

Charity number: 1197847



Unaudited

Trustees' report and financial statements

For the period 8 February 2022 to 31 December 2022

The Monday Group

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The Monday Group

Reference and administrative details of the charity, its trustees and advisers for the period 8 February 2022 to 31 December 2022.

Trustees

Stephen Brewis, Joint Chair
Brian Davies, Joint Chair
Ian Lambert
Steve Marshall

Charity registered number

1197847

Principal office

33 Church Mead, Hassocks, BN6 8BW

Bankers

Lloyds Bank, 36-38 Burgess Hill, West Sussex, RH15 9AH

The Monday Group

Trustees' report

For the period 8 February 2022 to 31 December 2022

The Trustees present their annual report together with the financial statements of the charity for the period 8 February 2022 to 31 December 2022.

Objectives and Activities

a. Policies and objectives

The preservation, maintenance and protection of public rights of way and other access routes in the countryside centred on Ditchling, for the benefit of the local community and visitors to the area in order to facilitate and encourage their use by all.

b. Activities for achieving objectives

Through the volunteers' undertaking activities including, but not restricted to, the clearance of overgrowth, the maintenance of path surfaces, the manufacture, assembly, installation and repair of suitable furniture such as stiles, gates, walkways and way markers, as requested by the landowner, and the provision of occasional seating etc.

Achievements and performance

a. Review of activities

We completed 241 jobs in the 2022 calendar year, a slight increase on the 2021 total of 227. Our current output is at about our current limit in terms of workshop and volunteer capacity. We are actively considering measures to increase our capacity, particularly in relation to workshop use.

In summary, in the 2022 calendar year we repaired 86 stiles and installed 30 new ones, we did 51 clearance jobs, did works to 12 causeways and installed 10 new ones, and did work to 28 waymarks. We worked in 22 parishes. Perhaps the most notable variation in work profile is the increase in causeway work, both new and repairs, reflecting our policy of addressing footpath surface improvements to improve accessibility for particularly intractable footpath surfaces. The causeway work we completed on the 'Roman Road' path, from Lodge Hill Lane towards Keymer, has been particularly successful, and many walkers have complemented us on this work as having made a significant improvement to the footpath network.

In 2022, for the first time, we received funding from the South Downs Trust towards our work in the South Downs National Park. Of our 241 completed jobs, 115, or 48% of our work was within the National Park, contributing directly to the National Park's purpose of promoting opportunities for the public understanding and enjoyment of the special qualities of the Parks while conserving and enhancing its wildlife and natural beauty. The footpath network is a key element in public enjoyment of, and participation in the National Park, and our weekly work increases accessibility to the National Park for all. It is therefore particularly fitting that in 2022 we commenced a significant project to create a new licenced path in the National Park, in Rodmell parish to enable walkers to avoid a dangerous stretch of the C7 road which had no footpath. The project was dedicated to the memory of local walker Lenny Littlechild, and was completed and opened in January 2023.

Other new work includes an engagement by the Friends of Chailey Common to install a series of substantial information boards on all 5 areas of Chailey Common, and these have been constructed at our St George's workshop and installed on site over the year.

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Trustees' report (continued)

For the period 8 February 2022 to 31 December 2022

We have also been very pleased to support an initiative in Twineham to get young children involved in the outdoors. We cleared a local footpath to enable the children of Twineham school to undertake their annual 'welly walk', for the first time since the pandemic. We have offered to help annually.

We have benefitted from the increased number of people using the Sussex rights of way during Covid and becoming interested in volunteering with us. Although our three workshop teams had to remain largely static in size as they are limited by workshop space, we welcomed a number of new volunteers into the 'Clearance' team during the year and re-structured its arrangements to create two sub-teams that focus on different parts of the area. Although the total team occasionally works together on a particularly big Clearance challenge, the two smaller teams are much easier to arrange parking for at worksites. We saw a number of the historic members transferring out to our 'retired' team for personal or partners' health reasons, but are pleased to see a number of these individuals at regular get-togethers like the AGM. At the time of writing this note we are pleased to celebrate one member reaching 101 and one hitting his centenary.

Financial review

a. Going concern

After making appropriate enquiries, the Trustees have a reasonable expectation that the charity has adequate resources to continue in operational existence for the foreseeable future. For this reason, they continue to adopt the going concern basis in preparing the financial statements. Further details regarding the adoption of the going concern basis can be found in the below financial review and the accounting policies in the accounts.

b. Financial review

The charity ended the period returning an overall surplus of £9,611.

The charity's work was severely restricted during the Covid period but benefited financially from a significant amount of public support because of an increase in numbers of people walking the countryside during and after the Covid restrictions. The public, local organisations and Parish Councils have continued to contribute generously to the charity to help provide and maintain the public rights of way with this re-awakening of the pleasure in walking the countryside.

The charity ends the financial period in a sound financial position.

c. Reserves policy

The Trustees wish to build sufficient resilience into the charity's finances to allow for unforeseen expenditure or shortfalls in income on an ongoing basis.

Having considered the current reserves position and projected risks the Trustees consider that it would be prudent to maintain a minimum unrestricted reserve of at least £25,000 to meet such eventualities. This figure will be reviewed annually.

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Trustees' report (continued) For the period 8 February 2022 to 31 December 2022

Structure, governance and management

a. Constitution

The charity was incorporated on 8 February 2022 as a Charitable Incorporated Organisation. It is governed by its constitution dated 8 February 2022.

b. Method of appointment or election of Trustees

The management of the charity is the responsibility of the Trustees who are elected under the terms of the Charitable Incorporated Organisation.

The minimum number of trustees is 3.

Trustees must retire from office at the conclusion of each Annual General Meeting. They may seek re-election if they wish at the same Annual General Meeting. The Chair is elected at the same Annual General Meeting until the next Annual General Meeting.

Plans for future periods

a. Future developments

Looking to the future, we see that the initiative to make footpaths more accessible by removing stiles or replacing them with kissing gates along their entire length has already met with public approval. Several other paths suitable for such improvement have been identified and negotiations with the landowners are underway.

Driven by public demand and as result of the increasing enclosure of footpaths leading to excessive wear, there is likely to be an increase in surfacing activity either by way of raised walkways or by infill with clean, approved materials.

To provide additional manufacturing capacity for gates, walkways and our traditional stiles, agreement has been reached to open the central workshops on Tuesdays as well as Mondays. This could also provide for an increase in surveying activity by which we are proactive in identifying opportunities for repair or improvement.

Public Benefit

In shaping our objectives and planning our activities for the year, the Trustees have given consideration to the duties set out in Section 17(5) of the Charities Act 2011, to have regard to public benefit. In particular, the Trustees have considered how the project's planned activities contribute to the overall aims and objects they have set.

Trustees' responsibilities statement

The Trustees are responsible for preparing the Trustees' report and the financial statements in accordance with applicable law and United Kingdom Accounting Standards (United Kingdom Generally Accepted Accounting Practice).

Trustees' report (continued)

For the period 8 February 2022 to 31 December 2022

The law applicable to charities in England & Wales 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 charity and of the incoming resources and application of resources of the charity 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 accounting estimates that are reasonable and prudent;
- state whether applicable UK Accounting Standards have been followed, subject to any material departures disclosed and explained in the financial statements;
- prepare the financial statements on the going concern basis unless it is inappropriate to presume that the charity will continue in operation.

The Trustees are responsible for keeping proper accounting records that are sufficient to show and explain the charity's transactions and disclose with reasonable accuracy at any time the financial position of the charity and enable them to ensure that the financial statements comply with the Charities Act 2011, the Charity (Accounts and Reports) Regulations 2008 and the provisions of the trust deed. They are also responsible for safeguarding the assets of the charity and hence for taking reasonable steps for the prevention and detection of fraud and other irregularities.

This report was approved by the Trustees, on 19 October 2023 and signed on their behalf by:

Chair: S.E. Brewis

Treasurer: S.D. Marshall

The Monday Group

Independent examiner's report

For the period 8 February 2022 to 31 December 2022

Independent examiner's report to the Trustees of The Monday Group (the 'charity')

I report to the charity Trustees on my examination of the accounts of the charity for the period 8 February to 31 December 2022.

This report is made solely to the charity's Trustees, as a body, in accordance with Part 4 of the Charities (Accounts and Reports) Regulations 2008. My work has been undertaken so that I might state to the charity's Trustees those matters I am required to state to them in an Independent examiner's report and for no other purpose. To the fullest extent permitted by law, I do not accept or assume responsibility to anyone other than the charity and the charity's Trustees as a body, for my work or for this report.

Responsibilities and basis of report

As the Trustees of the charity, you are responsible for the preparation of the accounts in accordance with the requirements of the Charities Act 2011 ('the 2011 Act').

I report in respect of my examination of the charity's accounts carried out under section 145 of the 2011 Act and in carrying out my examination I have followed all the applicable Directions given by the Charity Commission under section 145(5)(b) of the 2011 Act.

Independent examiner's statement

Your attention is drawn to the fact that the charity has prepared the accounts 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) in preference to the Accounting and Reporting by Charities: Statement of Recommended Practice issued on 1 April 2005 which is referred to in the extant regulations but has been withdrawn.

I understand that this has been done in order for the accounts to provide a true and fair view in accordance with the Generally Accepted Accounting Practice effective for reporting periods beginning on or after 1 January 2015.

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

1. accounting records were not kept in respect of the charity as required by section 130 of the 2011 Act; or
2. the accounts do not accord with those records; or
3. the accounts do not comply with the applicable requirements concerning the form and content of accounts set out in the Charities (Accounts and Reports) Regulations 2008 other than any requirement that the accounts give a 'true and fair' view which is not a matter considered as part of an independent examination.

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

Signed: D. Blackhall

Dated: 19 October 2023

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Statement of financial activities

For the period 8 February 2022 to 31 December 2022

	Note	Unrestricted funds 2022 £	Restricted funds 2022 £	Total funds 2022 £
Income from:				
Donations and legacies	2	18,174	9,447	27,621
Charitable activities	3	<u>542</u>	<u>-</u>	<u>542</u>
Total income		<u>18,716</u>	<u>9,447</u>	<u>28,163</u>
Expenditure on:				
Raising funds		-	-	-
Charitable activities	4	<u>9,105</u>	<u>9,447</u>	<u>18,552</u>
Total expenditure		<u>9,105</u>	<u>9,447</u>	<u>18,552</u>
Transfers between Funds	10	<u>-</u>	<u>-</u>	<u>-</u>
Net income before other recognised gains and losses		9,611	-	9,611
Net movement in funds		9,611	-	9,611
Reconciliation of funds:				
Total funds brought forward		<u>45,544</u>	<u>-</u>	<u>45,544</u>
Total funds carried forward		<u>55,155</u>	<u>-</u>	<u>55,155</u>

The notes on pages 9 to 13 form part of these financial statements.

The Monday Group

Balance sheet As at 31 December 2022

	Note	£	2022 £
Current assets			
Cash at bank and in hand			55,638
Creditors: amounts falling due within one year	9		(483)
Net assets			<u><u>55,155</u></u>
Charity Funds			
Restricted funds	10		-
Unrestricted funds	10		<u>55,155</u>
Total funds			<u><u>55,155</u></u>

The financial statements were approved by the Trustees on 19 October 2023 and signed on their behalf, by:

Chair: S.E. Brewis

Treasurer: S.D. Marshall

The notes on pages 9 to 13 form part of these financial statements.

Notes to the financial statements
For the period 8 February 2022 to 31 December 2022

1. Accounting policies

1.1 Basis of preparation of financial statements

The financial statements have been prepared to give a 'true and fair' view and have departed from the Charities (Accounts and Reports) Regulations 2008 only to the extent required to provide a 'true and fair' view. This departure has involved following the Charities SORP (FRS 102) published on 16 July 2014 rather than the Accounting and Reporting by Charities: Statement of Recommended Practice effective from 1 April 2005 which has since been withdrawn.

The financial statements have been prepared under the historical cost convention with items recognised at cost or transaction value unless otherwise stated in the relevant notes to these accounts. The financial statements have been prepared in accordance with the Statement of Recommended Practice: Accounting and Reporting by Charities preparing their accounts in accordance with the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102) issued on 16 July 2014 and Financial Reporting Standard applicable in the United Kingdom and Republic of Ireland (FRS 102) and Charities Act 2011.

The Monday Group constitutes a public benefit entity as defined by FRS 102.

These accounts are prepared in pounds sterling and rounded to the nearest whole pound.

1.2 Income

All income is recognised once the charity has entitlement to the income, it is probable that the income will be received and the amount of income receivable can be measured reliably.

1.3 Expenditure

Expenditure is recognised once there is a legal or constructive obligation to transfer economic benefit to a third party, it is probable that a transfer of economic benefits will be required in settlement and the amount of the obligation can be measured reliably. Expenditure is classified by activity. The costs of the activity are made up of the total of direct costs and shared costs, including support costs.

Support costs are those costs incurred directly in support of expenditure on the objects of the charity. Governance costs are those incurred in connection with administration of the charity and compliance with constitutional and statutory requirements.

Costs of generating funds are costs incurred in attracting voluntary income.

Charitable activities and Governance costs are costs incurred on the charity's operations, including support costs and costs relating to the governance of the charity apportioned to charitable activities.

1.4 Tangible fixed assets and depreciation

All assets costing more than £500 are capitalised.

Tangible fixed assets are carried at cost, net of depreciation. Depreciation is provided at rates calculated to write off the cost of fixed assets, less their estimated residual value, over their expected useful lives on the following bases:

Tools	-	25 % Straight line
Trailers	-	25 % Straight line
Computer equipment	-	33 % Straight line

Notes to the financial statements
For the period 8 February 2022 to 31 December 2022

1.5 Stock

Stock held, which comprises goods purchased for manufacture, repair and installation work is stated at the lower of cost and net realisable value and excludes donated goods.

1.6 Debtors

Trade and other debtors are recognised at the settlement amount.

1.7 Cash at Bank and in hand

Cash at bank and 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.

1.8 Liabilities

Liabilities are recognised when there is an obligation at the Balance Sheet date as a result of a past event, it is probable that a transfer of economic benefit will be required in settlement, and the amount of the settlement can be estimated reliably. Liabilities are recognised at the amount that the charity anticipates it will pay to settle the debt or the amount it has received as advanced payments for the goods or services it must provide.

1.9 Financial instruments

The charity only has financial assets and financial liabilities of a kind that qualify as basic financial instruments. Basic financial instruments are initially recognised at transaction value and subsequently measured at their settlement value.

1.10 Fund accounting

General funds are unrestricted funds which 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.

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 costs 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.

Notes to the financial statements
For the period 8 February 2022 to 31 December 2022

2. Income from donations and legacies

	Unrestricted funds 2022 £	Restricted funds 2022 £	Total funds 2022 £
Donations	14,824	6,694	21,518
Grants	3,350	2,753	6,103
	<u>18,174</u>	<u>9,447</u>	<u>27,621</u>
Total donations and legacies	<u>18,174</u>	<u>9,447</u>	<u>27,621</u>

3. Income from charitable activities

	Unrestricted funds 2022 £	Restricted funds 2022 £	Total funds 2022 £
Provision of bird boxes	<u>542</u>	<u>-</u>	<u>542</u>

4. Expenditure on charitable activities

	Unrestricted funds 2022 £	Restricted funds 2022 £	Total funds 2022 £
Direct costs - note 5	6,832	9,447	16,279
Support costs - note 6	2,273	-	2,273
Governance costs	-	-	-
Total	<u>9,105</u>	<u>9,447</u>	<u>18,552</u>

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Notes to the financial statements For the period 8 February to 31 December 2022

5. Direct costs

	Maintenance and Protection of Public Rights of Way £	Total 2022 £
Materials	12,638	12,638
Tools	2,351	2,351
Mileage	1,290	1,290
	<u>16,279</u>	<u>16,279</u>

6. Support costs

	Maintenance and Protection of Public Rights of Way £	Total 2022 £
General Expenses	2,241	2,241
Insurance	32	32
	<u>2,273</u>	<u>2,273</u>

7. Net income

During the year, no Trustees received any remuneration
During the year, no Trustees received any benefits in kind
During the year, no Trustees received any reimbursement of expenses

8. Management personnel

The Charity considers its key management personnel to be the Trustees.

9. Creditors: Amounts falling due within one year

	2022 £
Accruals	483
	<u>483</u>

The Monday Group

Notes to the financial statements For the period 8 February to 31 December 2022

10. Statement of funds

	Balance at 8 February 2022 £	Income £	Expenditure £	Transfers in/out £	Balance at 31 December 2022 £
Unrestricted funds					
General Funds	<u>45,544</u>	<u>18,716</u>	<u>(9,105)</u>	<u>-</u>	<u>55,155</u>
Restricted funds					
Ditchling Parish Council	-	1,513	(1,513)	-	-
Plumpton Parish Council	-	540	(540)	-	-
Hurstpierpoint Parish Council	-	200	(200)	-	-
Wivelsfield Parish Council	-	500	(500)	-	-
Batchelor Monkhouse Dumbrell	-	1,115	(1,115)	-	-
Other Funders	-	5,579	(5,579)	-	-
	<u>-</u>	<u>9,447</u>	<u>(9,447)</u>	<u>-</u>	<u>-</u>
Total of funds	<u>45,544</u>	<u>28,163</u>	<u>(18,552)</u>	<u>-</u>	<u>55,155</u>

11. Analysis of net assets between funds

Analysis of net assets between funds

	Unrestricted funds 2022 £	Restricted funds 2022 £	Total funds 2022 £
Current assets	55,638	-	55,638
Creditors due within one year	(483)	-	(483)
	<u>55,155</u>	<u>-</u>	<u>55,155</u>