

Charity number: 1197847



Unaudited

Trustees' report and financial statements

For the Year Ended 31 December 2023

The Monday Group

Contents

	Page
Reference and administrative details of the charity, its trustees and advisers	1
Trustees' report	2 - 5
Independent examiner's report	6
Statement of financial activities	7
Balance sheet	8
Notes to the financial statements	9 - 14

The Monday Group

Reference and administrative details of the charity, its trustees and advisers for the year ended 31 December 2023.

Trustees

Stephen Brewis, Chair
Brian Davies,
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 year ended 31 December 2023

The Trustees present their annual report together with the financial statements of the charity for the year ended 31 December 2023.

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

The Group's purpose has always been to preserve, maintain and protect Public Rights of Way, and other access routes in the countryside, for the benefit of walkers from the local community and visitors to the area in order to facilitate and encourage their use by all.

Members undertake a wide range of activities including the clearance of undergrowth, the maintenance and improvement of path surfaces, the making, installing and repairing of footpath "furniture" such as stiles, gates, and seating. Way-markers are also supplied and maintained to advertise the routes of the paths.

The initiative to facilitate access to the countryside for less mobile walkers whilst retaining control of stock, (consistent with the policies of most outdoor organisations, including the National Trust and the South Downs National Park Authority), by replacing stiles with gates (or gaps) continues. Paths suitable for the end-to-end removal of stiles, are being identified and several have been accomplished. Gates typically require significantly more maintenance than stiles during their life, so the regular surveying activities across the area incorporate inspections.

The Group has maintained its "Teams" structure working in a core area centered on Ditchling and expanding into nearby areas of East, Mid and West Sussex.

The three "construction" teams, building and installing a wide variety of "structures", each operate out of their own workshop, with the largest one being provided by The Order of St Augustine of the Mercy of Jesus at St Georges Park, Ditchling. The other two workshops are smaller, one being a domestic garage in Cooksbridge and the other, a share of a farm barn in Hurstpierpoint.

It should be noted that much of the work undertaken would be inaccessible without the 4WD transport services generously, and expertly, provided by John Shill and Don Johnson.

The "clearance" team, with its sub-group, continues to take on tasks, large or small, across the core area. At times the undergrowth seems to turn into overgrowth so they are active all year round. They also work regularly with the Turner Dumbrell Trust in keeping the local landmark of Lodge Hill clear and accessible.

The Monday Group

Trustees' Report (continued)

For the year ended 31 December 2023

During 2023, an additional central team, working on Tuesdays and based at the St George's workshop, was established to make better use of the facilities there which have been expanded to include specialist machinery including a heavy-duty mortice, a bench saw and a mechanical plane. This has allowed research and experimentation in gate manufacture to achieve a reliable and cost-effective design that retains the visual appeal of our traditional oak stiles.

A total of 291 jobs were completed in 2023, a 20% increase on the previous year's total of 241.

The programme of gate replacement, partly funded by the Friends of the South Downs, is reflected in the increase in gate installations from 2 in 2022 to 12 in 2023. Correspondingly, gate repairs are also up (from 4 to 11).

The increased capacity of the clearance team has increased the total completed clearance jobs from 51 to 68. The increase in causeway completions (10 to 16) reflects our policy of improving intractable footpath surfaces where funding allows.

The Group worked in 25 parishes including some more easterly parishes where our work has previously been limited, such as Alciston, Arlington, Buxted and Laughton. This work usually arises from problems that have been reported through our website.

Early in 2023, the Group was nominated by Ditchling residents for the King's Award for Voluntary Service.

In October the Committee was advised that the Group was one of 262 local charities, social enterprises and voluntary groups from across the UK and Channel Islands to receive this prestigious award in 2023.

The King's Award for Voluntary Service aims to recognise outstanding work by local volunteer groups to benefit their communities. As the Queen's Award, it was created in 2002 to celebrate Queen Elizabeth II's Golden Jubilee and, following his accession, His Majesty the King emphasised his desire to continue the Award. "Their work, along with others from across the UK, reminds us of all the ways fantastic volunteers are contributing to their local communities and working to make life better for those around them".

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 £3,301 (2022: £9,611).

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 enjoy the pleasure in walking the countryside.

The charity ended the financial year in a sound financial position.

Trustees' Report (continued)
For the year ended 31 December 2023

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 is reviewed annually.

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 met with widespread public approval this year and will be continued in 2024. 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.

Trustees' Report (continued)
For the year ended 31 December 2023

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).

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 14 September 2024, and signed on their behalf by:

Chair: S E Brewis

Treasurer: S D Marshall

The Monday Group

Independent examiner's report For the year ended 31 December 2023

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 year ended period 31 December 2023.

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: 15.10.2024

The Monday Group

Statement of financial activities For the period year ended 31 December 2023

	Note	Unrestricted funds 2023 £	Restricted funds 2023 £	Total funds 2023 £	Total funds 2022 £
Income from:					
Donations and legacies	2	16,420	13,896	30,316	27,621
Charitable activities	3	23	-	23	542
Investments	4	246	-	246	-
Total income		16,689	13,896	30,585	28,163
Expenditure on:					
Raising funds		-	-	-	-
Charitable activities	5	13,388	13,896	27,284	18,552
Total expenditure		13,388	13,896	27,284	18,552
Transfers between Funds	11	-	-	-	-
Net income before other recognised gains and losses		3,301	-	3,301	9,611
Net movement in funds		3,301	-	3,301	9,611
Reconciliation of funds:					
Total funds brought forward		55,155	-	55,155	45,544
Total funds carried forward		58,456	-	58,456	55,155

The notes on pages 9 to 14 form part of these financial statements.

The Monday Group

Balance sheet As at 31 December 2023

	Note	£	2023 £	£	2022 £
Current assets					
Debtors	10		173		-
Cash at bank and in hand			59,436		55,638
Creditors: amounts falling due within one year	11		(1,153)		(483)
Net assets			58,456		55,155
Charity Funds					
Restricted funds	12		-		-
Unrestricted funds	12		58,456		55,155
Total funds			58,456		55,155

The financial statements were approved by the Trustees on 14 September 2024 and signed on their behalf, by:

Chair: S E Brewis

Treasurer: S D Marshall

The notes on pages 9 to 14 form part of these financial statements.

**Notes to the financial statements
For the year ended 31 December 2023**

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 year ended 31 December 2023**

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 year ended 31 December 2023

2. Income from donations and legacies

	Unrestricted funds 2023 £	Restricted funds 2023 £	Total funds 2023 £	Total funds 2022 £
Donations	12,920	12,885	25,805	21,518
Grants	3,500	1,011	4,511	6,103
Total donations and legacies	16,420	13,896	30,316	27,621

3. Income from charitable activities

	Unrestricted funds 2023 £	Restricted funds 2023 £	Total funds 2023 £	Total funds 2022 £
Provision of bird boxes	23	-	23	542

4. Interest on bank deposits

	Unrestricted funds 2023 £	Restricted funds 2023 £	Total funds 2023 £	Total funds 2022 £
Interest on bank deposits	246	-	246	-

5. Expenditure on charitable activities

	Unrestricted funds 2023 £	Restricted funds 2023 £	Total funds 2023 £	Total funds 2022 £
Direct costs - note 6	10,692	13,896	24,588	16,279
Support costs - note 7	2,696	-	2,696	2,273
Governance costs	-	-	-	-
Total	13,388	13,896	27,284	18,552

The Monday Group

Notes to the financial statements For the year ended 31 December 2023

6. Direct costs

	Maintenance and Protection of Public Rights of Way 2023 £	Maintenance and Protection of Public Rights of Way 2022 £
Materials	18,263	12,638
Tools	5,197	2,351
Mileage	1,128	1,290
	<u>24,588</u>	<u>16,279</u>

7. Support costs

	Maintenance and Protection of Public Rights of Way 2023 £	Maintenance and Protection of Public Rights of Way 2022 £
General Expenses	2,479	2,241
Insurance	217	32
	<u>2,696</u>	<u>2,273</u>

8. 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

9. Management personnel

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

10. Debtors

	2023 £	2022 £
Prepayments & Accrued Income	<u>173</u>	-

Notes to the financial statements
For the year ended 31 December 2023

11. Creditors: Amounts falling due within one year

	2023 £	2022 £
Accruals & Deferred Income	<u>1,153</u>	<u>483</u>

12. Statement of funds - Current Year

	Balance at 1 January 2023 £	Income £	Expenditure £	Transfers in/out £	Balance at 31 December 2023 £
Unrestricted funds					
General Funds	<u>55,155</u>	<u>16,689</u>	<u>(13,388)</u>	<u>-</u>	<u>58,456</u>
Restricted funds					
Hassocks Parish Council	-	750	(750)	-	-
Wivelsfield Parish Council	-	200	(200)	-	-
Albourne Parish Council	-	61	(61)	-	-
Batchelor Monkhouse Dumbrell	-	1,563	(1,563)	-	-
Tomkins Farm	-	1,500	(1,500)	-	-
Other Funders	-	9,822	(9,822)	-	-
	<u>-</u>	<u>13,896</u>	<u>(13,896)</u>	<u>-</u>	<u>-</u>
Total of funds	<u>55,155</u>	<u>30,585</u>	<u>(30,585)</u>	<u>-</u>	<u>58,456</u>

The Monday Group

Notes to the financial statements For the year ended 31 December 2023

Statement of funds - Prior Year

	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>

13. Analysis of net assets between funds

Analysis of net assets between funds - Current Year

	Unrestricted funds 2023 £	Restricted funds 2023 £	Total funds 2023 £
Current assets	59,609	-	59,609
Creditors due within one year	(1,153)	-	(1,153)
	<u>58,456</u>	<u>-</u>	<u>58,456</u>

Analysis of net assets between funds – Prior Year

	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>