

YOUTH COMMEMORATION GROUND

England & Wales - Charity number 301401

Details

Status Registered

Legal form Trust

Registered 1963-10-30

Register [View on the Charity Commission register](#)

Contact

Address Civic Centre
Victoria Avenue
Southend
Essex
SS2 6ER

Phone 01702215000

Email council@southend.gov.uk

Website www.southend.gov.uk

Activities

Objects: THE PROVISION AND MAINTENCE OF A RECREATION GROUND FOR THE BENEFIT OF CHILDREN AND YOUNG PERSONS WHO HAVE NOT REACHED THE AGE OF 25 YEARS AND ARE RESIDENT IN THE DISTRICT OF SOUTHEND-ON-SEA.

Activities: The provision and maintenance of a recreation ground for the benefit of children and young persons who have not reached the age of 25 years and are resident in the Borough of Southend-on-Sea.

Classification

- **How:** Provides Buildings/facilities/open Space
- **What:** Amateur Sport
- **Who:** Children/young People

Geography

- **Area of benefit:** DISTRICT OF SOUTHEND-ON-SEA
- Southend-on-sea

Finances

Period end	Income	Expenditure	Assets	Employees
2025-03-31	£495,768	£494,161	-	-
2024-03-31	£477,778	£201,162	-	-
2023-03-31	£673,997	£775,210	£14,450,225	0
2022-03-31	£291,482	£458,035	-	-
2021-03-31	£397,658	£555,427	-	-

Trustees

Name	Role	Appointed
SOUTHEND ON SEA BOROUGH COUNCIL		

YOUTH COMMEMORATION GROUND

England & Wales - Charity number 301401

Accounts

YOUTH COMMEMORATION GROUND

Charity Registration No 301401

ANNUAL REPORT & ACCOUNTS

YEAR ENDED 31st MARCH 2025

YOUTH COMMEMORATION GROUND

Charity Registration No 301401

Year Ended 31st March 2025

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Charity Registration No 301401

Year Ended 31st March 2025

Trustees Annual Report

The Trustee is pleased to present their report and accounts for the year ended 31 March 2025.

The accounts have been prepared in accordance with the accounting policies set out in note 2 to the accounts and comply with the Trust's governing document, the Charities Act 2011 and the Statement of Recommended Practice (Charities SORP) and FRS102.

Objectives and activities

The provision and maintenance of a recreation ground for the benefit of children and young persons who have not reached the age of 25 years and are resident in the borough [*sic*] of Southend-on-Sea.

The trust currently provides sports and leisure facilities for all sections of the community, together with fulfilling its original role of providing sporting and recreation facilities for the young people within the city.

The Youth Commemoration Ground contains five football pitches, a cricket square, and a modern changing pavilion.

Southend Leisure and Tennis Centre (SLTC) opened to the public in late March 1996 and in 2010 benefitted from the addition of a swimming and diving pool. The range of facilities now available are summarised below.

- 150 Station Fitness Suite
- 25m Swimming Pool
- World Class Diving Pool with 10m diving board
- Teaching Pool
- 8 x Court Sports Hall
- 2 x Court Sports Hall
- Dry Dive Gym
- 4 x Indoor Tennis Courts
- 4 x Outdoor Tennis Courts
- Athletics Track
- Creche/Nursery
- Café Vita
- Function Room
- Health Suite
- Disabled Changing Facilities

Activities available include aerobics, martial arts, indoor and outdoor tennis, badminton, volleyball, five a side football, indoor cricket nets, basketball, netball, gymnastics, trampolining, table tennis, aromatherapy, reflexology, physiotherapy, and beauty treatments.

The centre has also become a venue for high profile regional and national events as well as hosting regular craft and antique fairs.

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The Youth Commemoration Ground is administered and maintained for the objects set out in its governing document by the City Council, which meets any deficit incurred each year on operating the facility.

The Trustees in making decisions about the Trust make those decisions with due regard to the objects of the Trust.

In addition, they have due regard to their legal duty to carry out the Trust's charitable purposes for the Public Benefit and the Charity Commissions' guidance thereon.

The Youth Commemoration Ground has remained available for all members of the public to benefit from and use freely for the purposes of recreation and pleasure throughout the period.

Achievements and performance

The Youth Commemoration Ground is currently maintained to allow the purposes in its Governing document set out below to take place during the financial year 2024-25.

The Youth Commemoration Ground is maintained by the Council's Amenity Services Organisation (ASO)

Fusion Lifestyle operated Southend Leisure and Tennis Centre (SLTC) as part of a contract covering all leisure centres under the control of the City council until 30 June 2025. The contract generated an income which is paid to the Council monthly. The proportion of the income which is related to SLTC is received by the Trust.

From 1 July 2025 a new partnership with Freedom Leisure covers the operation of three leisure centres - Belfairs Swim Centre, Shoeburyness Leisure Centre, and Southend Leisure and Tennis Centre. The decision to award the contract follows a competitive procurement process, now marking the start of an exciting new chapter for leisure facilities and programmes in Southend-on-Sea.

Freedom Leisure is one of the UK's leading charitable not-for-profit leisure trusts, managing over 130 leisure and cultural venues on behalf of local authority partners across England and Wales.

The Youth Commemoration Ground's field remained open for all members of the public to make use of for exercise, within Government guidelines.

The Trustee considers that the performance of the charity during the year was good.

Plans for the future

The Trustees intend to continue with the current activity and maintain the standards of the Youth Commemoration Ground.

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Financial review

The cost of maintaining the sports ground exceeded the net income from trading activities and the operating deficit of £98,403 (2024 £81,019) has been funded from the Southend City Council General Fund.

Reserves Policy

The trust does not need to hold reserves as any deficit which arises on the operation of the trust, should the trust have no funds to meet it, is funded by Southend on Sea City Council, which is sole trustee of the trust.

A recoupment fund has been set up to ensure funds are available to replace the Leisure and Tennis Centre and Youth Commemoration Ground when the current facilities reach the end of their useful life.

Going concern

The Youth Commemoration Ground meets the definition of a public benefit entity under FRS102. There are no material uncertainties about the charity's ability to continue as a going concern.

Structure, governance, and management

Governing documents

The Trust's Governing document is in the form of a Scheme made by the Charity Commissioners on 14 August 1974.

Trustee recruitment and training

Southend City Council elected members are corporate Trustees. Therefore, Councillors once elected become a corporate Trustee of the Trust.

Risk Assessment

The city council, when carrying out risk assessments for its own activities, includes within the assessment the activities of the trust, so any major risks applicable to the trust are covered by the council arranging appropriate insurance or having in place strategies to cover other contingencies.

Background

The Youth Commemoration Ground derives from a deed of Trust dated 1 March 1954 made between Edward Cecil Jones and the Corporation of the County Borough [sic] of Southend-on-Sea.

Mr Jones donated the sum of £6,000 to the Corporation upon trust to purchase what was then known as the British Legion Memorial Ground. Mr Jones' purpose was "to establish a permanent memorial to all those in the County Borough of Southend-on-Sea who being of the age of young people served their King, Queen and Country in the 1939-45 world war and in subsequent wars and military actions, by presenting to the County Borough this ground to be laid out as a recreation or sports ground for the use and benefit of young people resident within the County Borough of the ages of 15-20 both inclusive such memorial to be called the 'Youth Commemoration Ground'

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The money donated by Mr Jones was solely for the purpose of purchasing the ground and the incidental legal and other costs, any balance remaining was to be returned to him. Consequently, there was no endowment in the form of a Trust Fund relating to this ground and the Council was authorised to accept the donation and to expend money on laying out and maintaining the ground only by virtue of the fact that it had powers to do so under Section 268 of the Local Government Act 1933. The present council has a similar power enabling it to continue to maintain the ground under Section 139 of the Local Government Act 1972.

The original Trust Deed was replaced by a scheme made by the Charity Commissioners on 14 August 1974. Amongst other things, the scheme changed the object of the charity to the provision and maintenance of a recreation ground for the benefit of children and young persons who have not reached the age of 25 years and are resident in the city of Southend-on-Sea.

In 1993 the permission of the Charity Commissioners was obtained to sell the then current Youth Commemoration Ground in conjunction with Higgs and Hill Developments and to use the sale proceeds to construct a new Youth Commemoration Ground providing facilities at least as adequate as those provided at the old site with the balance of the sale proceeds being used to construct a new sports and leisure centre which opened to the public in March 1996. The replacement Youth Commemoration Ground had its first football game in 1997.

With the expenditure on the construction of the sports and leisure centre and the New Youth Commemoration Ground exceeding the trust funds available and the annual running costs exceeding any income due to the trust, the City Council funds any deficits which arise.

With the City Council acting as charity trustee for the trust, it was agreed with H.M. Customs and Excise that for Value Added Tax purposes all income and expenditure of the trust could be considered income and expenditure of the City Council. Therefore, no separate VAT registration is required for the trust.

Reference and administrative details

Trustees

Southend-on-Sea City Council

Secretary/Treasurer to the Trust

Southend-on-Sea City Council

Address

Civic Centre
Victoria Avenue
Southend-on-Sea
Essex
SS2 6ER

Statutory Auditors

TC Group
The Courtyard
Shoreham Road
Upper Beeding
Steyning
West Sussex
BN44 3TN

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Year Ended 31st March 2025

Statement of Trustees' Responsibilities

The Trustees are responsible for preparing accounts which give a true and fair view of the state of affairs of the Charity as at the end of each financial year and the income and expenditure of the Charity for that period.

In preparing those accounts, the Trustees are required to:

- Select suitable and applicable accounting policies and then apply them consistently.
- Make judgement and estimates that are reasonable and prudent.
- Prepare the financial statements on a going concern basis unless it is inappropriate to presume that the organisation will continue in business.

The Trustees are also responsible for keeping proper accounting records which disclose with reasonable accuracy at any time the financial position of the Charity and enable it to ensure that the financial statements comply with charity legislation and the relevant governing instruments. They are responsible for safeguarding the Charity's assets and hence for taking reasonable steps for the prevention and detection of fraud and other irregularities.

Results

The Trust's financial results are as per the annexed accounts.

By order of the Trustees

Signed

Joe Chesterton

Joe Chesterton (Jan 27, 2026 16:36:58 GMT)

Joe Chesterton, Executive Director (Finance & Resources)

Date 27/01/26

YOUTH COMMEMORATION GROUND

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Year Ended 31st March 2025

Independent Auditors Report to the Members of Youth Commemoration Ground

We have audited the financial statements of Youth Commemoration Ground for the year ended 31 March 2025. The financial reporting framework that has been applied in their preparation is applicable law and United Kingdom Accounting Standards, including Financial Reporting Standard 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 charity's affairs as at 31 March 2025 and of its incoming resources and application of resources, including its 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 Charities Act 2011.

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 charity 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 Trustee's use of the going concern basis of accounting in the preparation of the financial statements 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 charity'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 Trustee's with respect to going concern are described in the relevant sections of this report.

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Other information

The trustees are responsible for the other information. The other information comprises the information included in the trustees' annual report, other than the financial statements and our auditor's report thereon. 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.

In connection with our audit of the financial statements, 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 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.

Matters on which we are required to report by exception

In the light of our knowledge and understanding of the charity 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 in relation to which the Charities Act 2011 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.

Responsibilities of trustees

As explained more fully in the trustees' responsibilities statement, 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 charity'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 charity or to cease operations, or have no realistic alternative but to do so.

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Year Ended 31st March 2025

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. The extent to which our procedures are capable of detecting irregularities, including fraud, is detailed below.

Extent to which the audit was considered capable of detecting irregularities, including fraud

The objectives of our audit, in respect to fraud, are: to identify and assess the risks of material misstatement of the financial statements due to fraud; to obtain sufficient appropriate audit evidence regarding the assessed risks of material misstatement due to fraud, through designing and implementing appropriate responses; and to respond appropriately to fraud or suspected fraud identified during the audit. However, the primary responsibility for the prevention and detection of fraud rests with both those charged with governance of the entity and its management.

Our approach was as follows:

- We identified areas of laws and regulations that could reasonably be expected to have a material effect on the financial statements from our general sector experience, and through discussion with the trustees and other management (as required by auditing standards), and discussed with the trustees and other management the policies and procedures regarding compliance with laws and regulations (see below);
- We identified the following areas as those most likely to have such an effect: health and safety, General Data Protection Regulation (GDPR), fraud, bribery and corruption. Auditing standards limit the required audit procedures to identify non-compliance with these laws and regulations to enquiry of the trustees and other management and inspection of regulatory and legal correspondence, if any. The identified actual or suspected non-compliance was not sufficiently significant to our audit to result in our response being identified as a key audit matter.
- We considered the legal and regulatory frameworks directly applicable to the financial statements reporting framework (FRS 102 and the Charities Act 2011) and the relevant tax compliance regulations in the UK;
- We considered the nature of the charity's operations, the control environment and financial performance.
- We communicated identified laws and regulations throughout our team and remained alert to any indications of non-compliance throughout the audit;
- We considered the procedures and controls that the group has established to address risks identified, or that otherwise prevent, deter and detect fraud; and how senior management monitors those procedures and controls.

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Based on this understanding we designed our audit procedures to identify non-compliance with such laws and regulations. Where the risk was considered to be higher, we performed audit procedures to address each identified fraud risk. These procedures included: testing manual journals; reviewing the financial statement disclosures and testing to supporting documentation; performing analytical procedures; and enquiring of management and were designed to provide reasonable assurance that the financial statements were free from fraud or error.

Owing to the inherent limitations of an audit, there is an unavoidable risk that we may not have detected some material misstatements in the financial statements, even though we have properly planned and performed our audit in accordance with auditing standards. For example, the further removed non-compliance with laws and regulations (irregularities) is from the events and transactions reflected in the financial statements, the less likely the inherently limited procedures required by auditing standards would identify it. The risk is also greater regarding irregularities occurring due to fraud rather than error, as fraud involves intentional concealment, forgery, collusion, omission or misrepresentation. We are not responsible for preventing non-compliance and cannot be expected to detect non-compliance with all laws and regulations.

A further description of our responsibilities for the audit of the financial statements is located on the Financial Reporting Council's website at: <https://www.frc.org.uk/Our-Work/Audit/Audit-and-assurance/Standards-and-guidance/Standards-and-guidance-for-auditors/Auditors-responsibilities-for-audit/Description-of-auditors-responsibilities-for-audit.aspx>. This description forms part of our auditor's report.

Use of our report

This report is made solely to the charity's members, as a body. Our audit work has been undertaken so that we might state to the charity'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 charity and the charity's members as a body, for our audit work, for this report, or for the opinions we have formed.

TC Group

Mark Cummins FCCA (Senior Statutory Auditor)

For and on behalf of TC Group

Statutory Auditors

Office: Steyning, West Sussex

Date: 29th January 2026

YOUTH COMMEMORATION GROUND

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Year Ended 31st March 2025

Statement of Financial Activities

		2024/25 Unrestricted Funds £	2024/25 Restricted Funds £	2024/25 Endowment Funds £	2024/25 Total Funds £	2023/24 Total Funds £
Income from						
Donations	3	98,403	103,750	-	202,153	184,769
Investments	4	-	193,999	-	193,999	186,895
Charitable Activities	5	99,616	-	-	99,616	106,114
Total Income		198,019	297,749	-	495,768	477,778
Resources Expended						
Charitable activities	6	198,019	-	296,142	494,161	201,162
Total Expenditure		198,019	-	296,142	494,161	201,162
Net income/(expenditure)		-	297,749	(296,142)	1,607	276,616
Revaluation	9	-	-	-	-	1,975,304
Net movement in funds		-	297,749	(296,142)	1,607	2,251,920
Reconciliation of Funds						
Total funds brought forward		7,862,454	3,980,834	4,858,857	16,702,145	14,450,225
Total funds carried forward		7,862,454	4,278,583	4,562,715	16,703,752	16,702,145

All income and gains for the year are recognised on the statement of financial activities. All the Charity's activities are classified as continuing.

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Year Ended 31st March 2025

Balance Sheet

	Note	2024/25 Total Funds £	2023/24 Total Funds £
Fixed Assets			
Tangible Assets	7, 9	12,425,169	12,721,311
Total Fixed Assets		12,425,169	12,721,311
Current Assets			
Cash at bank and in hand		4,283,333	3,985,139
Total Current Assets		4,283,333	3,985,139
Liabilities			
Creditors: Amounts falling due within one year	8	(4,750)	(4,305)
Net current assets		4,278,583	3,980,834
Net assets		16,703,752	16,702,145
The funds of the charity			
Endowment funds	10	4,562,715	4,858,857
Restricted income funds	11	4,278,583	3,980,834
Revaluation reserve	17	7,862,454	7,862,454
Total charity funds		16,703,752	16,702,145

Approved by the Trustee and signed on its behalf by an authorised signatory.

Signed

Joe Chesterton

Joe Chesterton (Jan 27, 2026 16:36:58 GMT)

Joe Chesterton, Executive Director (Finance & Resources)

Date 27/01/26

YOUTH COMMEMORATION GROUND

Charity Registration No 301401

Year Ended 31st March 2025

Statement of Cash Flows

		2024/25	2023/24
		Total	Total
		Funds	Funds
	Note	£	£
Cash flows from operating activities:			
<i>Net cash provided by (used in) operating expenses</i>	12	104,195	104,675
Cash flows from investing activities:			
Dividends, interest and rents from investments		193,999	186,895
<i>Net cash provided by (used in) investing activities</i>		193,999	186,895
Change in cash and cash equivalents in the reporting period		298,194	291,570
Cash and cash equivalents at the beginning of the reporting period	13	3,985,139	3,693,569
Cash and cash equivalents at the end if the reporting period	13	4,283,333	3,985,139

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Year Ended 31st March 2025

Notes to the accounts

Note 1 Legal Status

Youth Commemoration Ground is an unincorporated charity registered in England and Wales (charity number 301401).

Note 2 Accounting Policies

Basis of preparation

The accounts have been prepared 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) (effective 1 January 2019) – (Charities SORP (FRS 102)), and the Charities Act 2011.

Youth Commemoration Ground meets the definition of a public benefit entity under FRS 102. Assets and liabilities are initially recognised at historical cost or transaction value unless otherwise stated in the relevant accounting policy note(s). There are no material uncertainties about the charity's ability to continue as a going concern given the continued support of Southend City Council.

The financial statements are prepared in pounds sterling, which is the functional currency of the charity. Monetary amounts in these financial statements are rounded to the nearest pound.

Income

Donations and other forms of voluntary income are recognised as incoming resources when receivable, except insofar as they are incapable of financial measurement.

Charitable activities - represent income from the operator and are recognised when receivable.

Investment income is accounted for when receivable.

Expenditure

Expenditure is accounted for on an accruals basis exclusive of the element of VAT which is recoverable by Southend City Council in accordance with VAT Notice 749 para 7.5.

Charitable expenditure comprises those costs incurred by the charity in the delivery of its activities and services for its beneficiaries.

Tangible fixed assets and depreciation

Tangible fixed assets are capitalised at cost. Land is not depreciated. Buildings are depreciated over 60 years on a straight-line basis. Plant and machinery is depreciated on a straight-line basis at various rates.

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Note 2 Accounting Policies (continued)

Revaluation

Assets included in the Balance Sheet at current value are revalued or have indexation adjustments applied sufficiently regularly to ensure that their carrying amount is not materially different from their current value at the year-end, but as a minimum are revalued every five years. Increases in valuations are matched by credits to the Revaluation Reserve to recognise unrealised gains.

Where decreases in value are identified, they are accounted for by:

- where there is a balance of revaluation gains for the asset in the Revaluation Reserve, the carrying amount of the asset is written down against that balance (up to the amount of the accumulated gains).
- where there is no balance in the Revaluation Reserve or an insufficient balance, the carrying amount of the asset is written down against in the Statement of Financial Activities.

Cash at bank and in hand

Cash at bank and in hand includes cash and short term highly liquid investments. No separate bank account is maintained by the Trust, therefore all income and expenditure pass through the City Council's account, and its cash balances are held within the City Council's general bank account.

Creditors and provisions

Creditors and provisions are recognised where the charity has present obligation resulting from a past event that will probably result in a transfer of funds to a third party and the amount due to settle the obligation can be measured or estimated reliably.

Critical accounting estimates and judgements

In the application of the charity's accounting policies, the trustees are required to make judgements, estimates and assumptions about the carrying amount of assets and liabilities that are not readily apparent from other sources. The estimates and associated assumptions are based on historical experience and other factors considered to be relevant. Actual results may differ from these estimates.

The estimates and underlying assumptions are reviewed on an ongoing basis. Revisions to accounting estimates are recognised in the period in which the estimate is revised.

The trustees do not consider that there are any critical estimates or areas of judgement that need to be brought to the attention of the readers of the financial statements.

Note 3 Income from Donations

Donations of £98,403 (2024 £81,019) were received from Southend City Council as the funding required to make up the operational deficit for the year. This donation is equitably apportioned across all operational trust expenditure.

The donation of £103,750 (2024 £103,750) to the restricted funds is an annual payment by Southend City Council to the Trust, as agreed with the Charity Commission to enable the capital value of the property to be maintained within the Trust funds.

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Note 4 Investment Income

The investment income of £193,999 (2024 £186,895) relates to the interest received in respect of the cash deposited with Southend City Council.

Note 5 Income from Charitable Activities

The proportion of income from the contract with Fusion Lifestyle which relates to SLTC, and Youth Commemoration Ground is received quarterly, in addition to 100% of the income from the football pitch hire.

		2025	2024
		£	£
Youth Commemoration Ground	Football	7,091	16,089
SLTC	Fees & Charges	21,023	18,523
	Management Fee	71,502	71,502
		99,616	106,114

Note 6 Cost of Charitable Activities

	SLTC	Youth Comm. Ground	Total 2025	Total 2024
	£	£	£	£
Employees	22,726	13,317	36,043	40,102
Building/Ground Maintenance	117,202	-	117,202	93,931
Utilities	5,183	-	5,183	8,472
Supplies & Services	2,183	-	2,183	9,278
Transport	469	-	469	486
Insurance	29,443	-	29,443	27,992
Governance Fees	4,750	-	4,750	4,305
Depreciation	296,142	-	296,142	14,029
Administration	2,746	-	2,746	2,567
	480,844	13,317	494,161	201,162

The support costs incurred are the administration services provided by Southend City Council and governance costs. Total support costs for the year were £7,496 (2024 £6,872).

Governance costs comprise solely of fees paid to the auditors. During the year £4,750 (2024 £4,305) was paid to the auditors in respect of audit services.

Employee costs relate to employees of the Council.

No staff are remunerated over £60,000 in the year.

The charity is managed by Southend City Council and doesn't have any key management personnel.

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Year Ended 31st March 2025

Note 7 Fixed Assets

	Freehold Land & Buildings £	Plant & Machinery £	Total £
Asset cost, valuation, or revalued amount			
Balance as at 01/04/24 and 31/03/25	10,710,924	2,101,554	12,812,478
Accumulated depreciation and impairment reviews			
Balance brought forward @ 01/04/24	22,668	68,499	91,167
Charge for the year	186,505	109,637	296,142
Balance carried forward @ 31/03/25	209,173	178,136	387,309
Net Book Value			
Brought forward @ 01/04/24	10,688,256	2,033,055	12,721,311
Carried forward @ 31/03/25	10,501,751	1,923,418	12,425,169

Note 8 Creditors

Amounts falling due within one year.

	2025 £	2024 £
Accruals	4,750	4,305

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Year Ended 31st March 2025

Note 9 Revaluation

The fixed assets represent the value of the Southend Leisure and Tennis Centre (SLTC) which was revalued by Jamie Redden MRICS on 31 March 2024. The valuation only provides for a replacement of the service delivery accommodation provided by the existing accommodation area. No formal revaluation was performed in 2025, but the trustees consider the value remains appropriate.

Revaluation Reserve

	Amount
Description	£
Closing balance 31/03/2024 and 31/03/2025	7,862,454

The carrying amounts under the cost model represent the historical cost of the assets less accumulated depreciation and impairment losses and would be £4,858,857 in both 2025 and 2024.

Note 10 Endowment Fund

The endowment fund arose from the donation of the original Youth Commemoration Ground by Mr Jones. Following the sale of the original land in 1993 the sale proceeds were used to construct the new Youth Commemoration Ground which continues to be held in the endowment fund.

Note 11 Restricted Fund

The restricted fund is comprised of the annual payments from Southend City Council and interest on cash balances.

YOUTH COMMEMORATION GROUND

Charity Registration No 301401

Year Ended 31st March 2025

Note 12 Reconciliation of net income/(expenditure) to net cash flow from operating activities

	2024/25	2023/24
	Total	Total
	Funds	Funds
	£	£
<i>Net income for the reporting period (as per the statement of financial activities)</i>	1,607	2,251,920
Adjustments for:		
Depreciation charges	296,142	14,029
Revaluations	-	(1,975,304)
Dividends, interest and rents from investments	(193,999)	(186,895)
Increase in creditors	445	925
<i>Net cash provided by operating activities</i>	104,195	104,675

Note 13 Analysis of cash and cash equivalents

	2024/25	2023/24
	Total	Total
	Funds	Funds
	£	£
Cash in hand	4,283,333	3,985,139
<i>Total cash and cash equivalents</i>	4,283,333	3,985,139

Note 14 Related Party Transactions

During the year the trustee (Southend City Council) donated £202,153 (2024: £184,769) to the Trust in respect of the funding required to cover the operational deficit for the year and its annual payment to the restricted fund. Southend City Council collected a further £193,999 (2024: £293,009) on behalf of the Trust in respect of investment income and income generated from facilities hire. The Trust paid the Council £193,269 in respect of operating costs for the year (2024: £180,261).

Note 15 Trustee remuneration

No trustee was paid in respect of their services as a trustee in 2024 or 2025 and no expenditure was reimbursed.

YOUTH COMMEMORATION GROUND

Charity Registration No 301401

Year Ended 31st March 2025

Note 16 Comparative Funds

	2023/24 Unrestricted Funds £	2023/24 Restricted Funds £	2023/24 Endowment Funds £	2023/24 Total Funds £
Income from				
Donations	81,019	103,750	-	184,769
Investments	-	186,895	-	186,895
Charitable Activities	106,114	-	-	106,114
Total Income	187,133	290,645	-	477,778
Resources Expended				
Charitable activities	187,133	-	14,029	201,162
Total Expenditure	187,133	-	14,029	201,162
Net income/(expenditure)	-	290,645	(14,029)	276,616
Revaluation	1,975,304	-	-	1,975,304
Net movement in funds	1,975,304	290,645	(14,029)	2,251,920
Reconciliation of Funds				
Total funds brought forward	5,887,150	3,690,189	4,872,886	14,450,225
Total funds carried forward	7,862,454	3,980,834	4,858,857	16,702,145

YOUTH COMMEMORATION GROUND

Charity Registration No 301401

Year Ended 31st March 2025

Note 17 Net Assets Between Funds

Year Ending 31st March 2025

	Unrestricted	Restricted	Endowment	Total
Fixed Assets	7,862,454	-	4,562,715	12,425,169
Current Assets	4,750	4,278,583	-	4,278,583
Current Liabilities	(4,750)	-	-	(4,750)
Total	7,862,454	4,278,583	4,562,715	16,703,752

Year Ending 31st March 2024

	Unrestricted	Restricted	Endowment	Total
Fixed Assets	7,862,454	-	4,858,857	12,721,311
Current Assets	4,305	3,980,834	-	3,985,139
Current Liabilities	(4,305)	-	-	(4,305)
Total	7,862,454	3,980,834	4,858,857	16,702,145

Note 18 Taxation

As a charity, the trust is exempt from tax on their income and gains to the extent that they do not constitute trading and are applied to the organisation's charitable objectives.

YOUTH COMMEMORATION GROUND

Charity Registration No 301401

ANNUAL REPORT & ACCOUNTS

YEAR ENDED 31st MARCH 2025

YOUTH COMMEMORATION GROUND

Charity Registration No 301401

Year Ended 31st March 2025

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YOUTH COMMEMORATION GROUND

Charity Registration No 301401

Year Ended 31st March 2025

Trustees Annual Report

The Trustee is pleased to present their report and accounts for the year ended 31 March 2025.

The accounts have been prepared in accordance with the accounting policies set out in note 2 to the accounts and comply with the Trust's governing document, the Charities Act 2011 and the Statement of Recommended Practice (Charities SORP) and FRS102.

Objectives and activities

The provision and maintenance of a recreation ground for the benefit of children and young persons who have not reached the age of 25 years and are resident in the borough [*sic*] of Southend-on-Sea.

The trust currently provides sports and leisure facilities for all sections of the community, together with fulfilling its original role of providing sporting and recreation facilities for the young people within the city.

The Youth Commemoration Ground contains five football pitches, a cricket square, and a modern changing pavilion.

Southend Leisure and Tennis Centre (SLTC) opened to the public in late March 1996 and in 2010 benefitted from the addition of a swimming and diving pool. The range of facilities now available are summarised below.

- 150 Station Fitness Suite
- 25m Swimming Pool
- World Class Diving Pool with 10m diving board
- Teaching Pool
- 8 x Court Sports Hall
- 2 x Court Sports Hall
- Dry Dive Gym
- 4 x Indoor Tennis Courts
- 4 x Outdoor Tennis Courts
- Athletics Track
- Creche/Nursery
- Café Vita
- Function Room
- Health Suite
- Disabled Changing Facilities

Activities available include aerobics, martial arts, indoor and outdoor tennis, badminton, volleyball, five a side football, indoor cricket nets, basketball, netball, gymnastics, trampolining, table tennis, aromatherapy, reflexology, physiotherapy, and beauty treatments.

The centre has also become a venue for high profile regional and national events as well as hosting regular craft and antique fairs.

YOUTH COMMEMORATION GROUND

Charity Registration No 301401

Year Ended 31st March 2025

The Youth Commemoration Ground is administered and maintained for the objects set out in its governing document by the City Council, which meets any deficit incurred each year on operating the facility.

The Trustees in making decisions about the Trust make those decisions with due regard to the objects of the Trust.

In addition, they have due regard to their legal duty to carry out the Trust's charitable purposes for the Public Benefit and the Charity Commissions' guidance thereon.

The Youth Commemoration Ground has remained available for all members of the public to benefit from and use freely for the purposes of recreation and pleasure throughout the period.

Achievements and performance

The Youth Commemoration Ground is currently maintained to allow the purposes in its Governing document set out below to take place during the financial year 2024-25.

The Youth Commemoration Ground is maintained by the Council's Amenity Services Organisation (ASO)

Fusion Lifestyle operated Southend Leisure and Tennis Centre (SLTC) as part of a contract covering all leisure centres under the control of the City council until 30 June 2025. The contract generated an income which is paid to the Council monthly. The proportion of the income which is related to SLTC is received by the Trust.

From 1 July 2025 a new partnership with Freedom Leisure covers the operation of three leisure centres - Belfairs Swim Centre, Shoeburyness Leisure Centre, and Southend Leisure and Tennis Centre. The decision to award the contract follows a competitive procurement process, now marking the start of an exciting new chapter for leisure facilities and programmes in Southend-on-Sea.

Freedom Leisure is one of the UK's leading charitable not-for-profit leisure trusts, managing over 130 leisure and cultural venues on behalf of local authority partners across England and Wales.

The Youth Commemoration Ground's field remained open for all members of the public to make use of for exercise, within Government guidelines.

The Trustee considers that the performance of the charity during the year was good.

Plans for the future

The Trustees intend to continue with the current activity and maintain the standards of the Youth Commemoration Ground.

YOUTH COMMEMORATION GROUND

Charity Registration No 301401

Year Ended 31st March 2025

Financial review

The cost of maintaining the sports ground exceeded the net income from trading activities and the operating deficit of £98,403 (2024 £81,019) has been funded from the Southend City Council General Fund.

Reserves Policy

The trust does not need to hold reserves as any deficit which arises on the operation of the trust, should the trust have no funds to meet it, is funded by Southend on Sea City Council, which is sole trustee of the trust.

A recoupment fund has been set up to ensure funds are available to replace the Leisure and Tennis Centre and Youth Commemoration Ground when the current facilities reach the end of their useful life.

Going concern

The Youth Commemoration Ground meets the definition of a public benefit entity under FRS102. There are no material uncertainties about the charity's ability to continue as a going concern.

Structure, governance, and management

Governing documents

The Trust's Governing document is in the form of a Scheme made by the Charity Commissioners on 14 August 1974.

Trustee recruitment and training

Southend City Council elected members are corporate Trustees. Therefore, Councillors once elected become a corporate Trustee of the Trust.

Risk Assessment

The city council, when carrying out risk assessments for its own activities, includes within the assessment the activities of the trust, so any major risks applicable to the trust are covered by the council arranging appropriate insurance or having in place strategies to cover other contingencies.

Background

The Youth Commemoration Ground derives from a deed of Trust dated 1 March 1954 made between Edward Cecil Jones and the Corporation of the County Borough [*sic*] of Southend-on-Sea.

Mr Jones donated the sum of £6,000 to the Corporation upon trust to purchase what was then known as the British Legion Memorial Ground. Mr Jones' purpose was "to establish a permanent memorial to all those in the County Borough of Southend-on-Sea who being of the age of young people served their King, Queen and Country in the 1939-45 world war and in subsequent wars and military actions, by presenting to the County Borough this ground to be laid out as a recreation or sports ground for the use and benefit of young people resident within the County Borough of the ages of 15-20 both inclusive such memorial to be called the 'Youth Commemoration Ground'

YOUTH COMMEMORATION GROUND

Charity Registration No 301401

Year Ended 31st March 2025

The money donated by Mr Jones was solely for the purpose of purchasing the ground and the incidental legal and other costs, any balance remaining was to be returned to him. Consequently, there was no endowment in the form of a Trust Fund relating to this ground and the Council was authorised to accept the donation and to expend money on laying out and maintaining the ground only by virtue of the fact that it had powers to do so under Section 268 of the Local Government Act 1933. The present council has a similar power enabling it to continue to maintain the ground under Section 139 of the Local Government Act 1972.

The original Trust Deed was replaced by a scheme made by the Charity Commissioners on 14 August 1974. Amongst other things, the scheme changed the object of the charity to the provision and maintenance of a recreation ground for the benefit of children and young persons who have not reached the age of 25 years and are resident in the city of Southend-on-Sea.

In 1993 the permission of the Charity Commissioners was obtained to sell the then current Youth Commemoration Ground in conjunction with Higgs and Hill Developments and to use the sale proceeds to construct a new Youth Commemoration Ground providing facilities at least as adequate as those provided at the old site with the balance of the sale proceeds being used to construct a new sports and leisure centre which opened to the public in March 1996. The replacement Youth Commemoration Ground had its first football game in 1997.

With the expenditure on the construction of the sports and leisure centre and the New Youth Commemoration Ground exceeding the trust funds available and the annual running costs exceeding any income due to the trust, the City Council funds any deficits which arise.

With the City Council acting as charity trustee for the trust, it was agreed with H.M. Customs and Excise that for Value Added Tax purposes all income and expenditure of the trust could be considered income and expenditure of the City Council. Therefore, no separate VAT registration is required for the trust.

Reference and administrative details

Trustees

Southend-on-Sea City Council

Secretary/Treasurer to the Trust

Southend-on-Sea City Council

Address

Civic Centre
Victoria Avenue
Southend-on-Sea
Essex
SS2 6ER

Statutory Auditors

TC Group
The Courtyard
Shoreham Road
Upper Beeding
Steyning
West Sussex
BN44 3TN

YOUTH COMMEMORATION GROUND

Charity Registration No 301401

Year Ended 31st March 2025

Statement of Trustees' Responsibilities

The Trustees are responsible for preparing accounts which give a true and fair view of the state of affairs of the Charity as at the end of each financial year and the income and expenditure of the Charity for that period.

In preparing those accounts, the Trustees are required to:

- Select suitable and applicable accounting policies and then apply them consistently.
- Make judgement and estimates that are reasonable and prudent.
- Prepare the financial statements on a going concern basis unless it is inappropriate to presume that the organisation will continue in business.

The Trustees are also responsible for keeping proper accounting records which disclose with reasonable accuracy at any time the financial position of the Charity and enable it to ensure that the financial statements comply with charity legislation and the relevant governing instruments. They are responsible for safeguarding the Charity's assets and hence for taking reasonable steps for the prevention and detection of fraud and other irregularities.

Results

The Trust's financial results are as per the annexed accounts.

By order of the Trustees

Signed

Joe Chesterton

Joe Chesterton (Jan 27, 2026 16:36:58 GMT)

Joe Chesterton, Executive Director (Finance & Resources)

Date 27/01/26

YOUTH COMMEMORATION GROUND

Charity Registration No 301401

Year Ended 31st March 2025

Independent Auditors Report to the Members of Youth Commemoration Ground

We have audited the financial statements of Youth Commemoration Ground for the year ended 31 March 2025. The financial reporting framework that has been applied in their preparation is applicable law and United Kingdom Accounting Standards, including Financial Reporting Standard 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 charity's affairs as at 31 March 2025 and of its incoming resources and application of resources, including its 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 Charities Act 2011.

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 charity 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 Trustee's use of the going concern basis of accounting in the preparation of the financial statements 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 charity'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 Trustee's with respect to going concern are described in the relevant sections of this report.

YOUTH COMMEMORATION GROUND

Charity Registration No 301401

Year Ended 31st March 2025

Other information

The trustees are responsible for the other information. The other information comprises the information included in the trustees' annual report, other than the financial statements and our auditor's report thereon. 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.

In connection with our audit of the financial statements, 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 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.

Matters on which we are required to report by exception

In the light of our knowledge and understanding of the charity 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 in relation to which the Charities Act 2011 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.

Responsibilities of trustees

As explained more fully in the trustees' responsibilities statement, 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 charity'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 charity or to cease operations, or have no realistic alternative but to do so.

YOUTH COMMEMORATION GROUND

Charity Registration No 301401

Year Ended 31st March 2025

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. The extent to which our procedures are capable of detecting irregularities, including fraud, is detailed below.

Extent to which the audit was considered capable of detecting irregularities, including fraud

The objectives of our audit, in respect to fraud, are: to identify and assess the risks of material misstatement of the financial statements due to fraud; to obtain sufficient appropriate audit evidence regarding the assessed risks of material misstatement due to fraud, through designing and implementing appropriate responses; and to respond appropriately to fraud or suspected fraud identified during the audit. However, the primary responsibility for the prevention and detection of fraud rests with both those charged with governance of the entity and its management.

Our approach was as follows:

- We identified areas of laws and regulations that could reasonably be expected to have a material effect on the financial statements from our general sector experience, and through discussion with the trustees and other management (as required by auditing standards), and discussed with the trustees and other management the policies and procedures regarding compliance with laws and regulations (see below);
- We identified the following areas as those most likely to have such an effect: health and safety, General Data Protection Regulation (GDPR), fraud, bribery and corruption. Auditing standards limit the required audit procedures to identify non-compliance with these laws and regulations to enquiry of the trustees and other management and inspection of regulatory and legal correspondence, if any. The identified actual or suspected non-compliance was not sufficiently significant to our audit to result in our response being identified as a key audit matter.
- We considered the legal and regulatory frameworks directly applicable to the financial statements reporting framework (FRS 102 and the Charities Act 2011) and the relevant tax compliance regulations in the UK;
- We considered the nature of the charity's operations, the control environment and financial performance.
- We communicated identified laws and regulations throughout our team and remained alert to any indications of non-compliance throughout the audit;
- We considered the procedures and controls that the group has established to address risks identified, or that otherwise prevent, deter and detect fraud; and how senior management monitors those procedures and controls.

YOUTH COMMEMORATION GROUND

Charity Registration No 301401

Year Ended 31st March 2025

Based on this understanding we designed our audit procedures to identify non-compliance with such laws and regulations. Where the risk was considered to be higher, we performed audit procedures to address each identified fraud risk. These procedures included: testing manual journals; reviewing the financial statement disclosures and testing to supporting documentation; performing analytical procedures; and enquiring of management and were designed to provide reasonable assurance that the financial statements were free from fraud or error.

Owing to the inherent limitations of an audit, there is an unavoidable risk that we may not have detected some material misstatements in the financial statements, even though we have properly planned and performed our audit in accordance with auditing standards. For example, the further removed non-compliance with laws and regulations (irregularities) is from the events and transactions reflected in the financial statements, the less likely the inherently limited procedures required by auditing standards would identify it. The risk is also greater regarding irregularities occurring due to fraud rather than error, as fraud involves intentional concealment, forgery, collusion, omission or misrepresentation. We are not responsible for preventing non-compliance and cannot be expected to detect non-compliance with all laws and regulations.

A further description of our responsibilities for the audit of the financial statements is located on the Financial Reporting Council's website at: <https://www.frc.org.uk/Our-Work/Audit/Audit-and-assurance/Standards-and-guidance/Standards-and-guidance-for-auditors/Auditors-responsibilities-for-audit/Description-of-auditors-responsibilities-for-audit.aspx>. This description forms part of our auditor's report.

Use of our report

This report is made solely to the charity's members, as a body. Our audit work has been undertaken so that we might state to the charity'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 charity and the charity's members as a body, for our audit work, for this report, or for the opinions we have formed.

TC Group

Mark Cummins FCCA (Senior Statutory Auditor)

For and on behalf of TC Group

Statutory Auditors

Office: Steyning, West Sussex

Date: 29th January 2026

YOUTH COMMEMORATION GROUND

Charity Registration No 301401

Year Ended 31st March 2025

Statement of Financial Activities

		2024/25 Unrestricted Funds £	2024/25 Restricted Funds £	2024/25 Endowment Funds £	2024/25 Total Funds £	2023/24 Total Funds £
Income from						
Donations	3	98,403	103,750	-	202,153	184,769
Investments	4	-	193,999	-	193,999	186,895
Charitable Activities	5	99,616	-	-	99,616	106,114
Total Income		198,019	297,749	-	495,768	477,778
Resources Expended						
Charitable activities	6	198,019	-	296,142	494,161	201,162
Total Expenditure		198,019	-	296,142	494,161	201,162
Net income/(expenditure)		-	297,749	(296,142)	1,607	276,616
Revaluation	9	-	-	-	-	1,975,304
Net movement in funds		-	297,749	(296,142)	1,607	2,251,920
Reconciliation of Funds						
Total funds brought forward		7,862,454	3,980,834	4,858,857	16,702,145	14,450,225
Total funds carried forward		7,862,454	4,278,583	4,562,715	16,703,752	16,702,145

All income and gains for the year are recognised on the statement of financial activities. All the Charity's activities are classified as continuing.

YOUTH COMMEMORATION GROUND

Charity Registration No 301401

Year Ended 31st March 2025

Balance Sheet

	Note	2024/25 Total Funds £	2023/24 Total Funds £
Fixed Assets			
Tangible Assets	7, 9	12,425,169	12,721,311
Total Fixed Assets		12,425,169	12,721,311
Current Assets			
Cash at bank and in hand		4,283,333	3,985,139
Total Current Assets		4,283,333	3,985,139
Liabilities			
Creditors: Amounts falling due within one year	8	(4,750)	(4,305)
Net current assets		4,278,583	3,980,834
Net assets		16,703,752	16,702,145
The funds of the charity			
Endowment funds	10	4,562,715	4,858,857
Restricted income funds	11	4,278,583	3,980,834
Revaluation reserve	17	7,862,454	7,862,454
Total charity funds		16,703,752	16,702,145

Approved by the Trustee and signed on its behalf by an authorised signatory.

Signed

Joe Chesterton

Joe Chesterton (Jan 27, 2026 16:36:58 GMT)

Joe Chesterton, Executive Director (Finance & Resources)

Date 27/01/26

YOUTH COMMEMORATION GROUND

Charity Registration No 301401

Year Ended 31st March 2025

Statement of Cash Flows

		2024/25	2023/24
		Total	Total
		Funds	Funds
	Note	£	£
Cash flows from operating activities:			
<i>Net cash provided by (used in) operating expenses</i>	12	104,195	104,675
Cash flows from investing activities:			
Dividends, interest and rents from investments		193,999	186,895
<i>Net cash provided by (used in) investing activities</i>		193,999	186,895
Change in cash and cash equivalents in the reporting period		298,194	291,570
Cash and cash equivalents at the beginning of the reporting period	13	3,985,139	3,693,569
Cash and cash equivalents at the end if the reporting period	13	4,283,333	3,985,139

YOUTH COMMEMORATION GROUND

Charity Registration No 301401

Year Ended 31st March 2025

Notes to the accounts

Note 1 Legal Status

Youth Commemoration Ground is an unincorporated charity registered in England and Wales (charity number 301401).

Note 2 Accounting Policies

Basis of preparation

The accounts have been prepared 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) (effective 1 January 2019) – (Charities SORP (FRS 102)), and the Charities Act 2011.

Youth Commemoration Ground meets the definition of a public benefit entity under FRS 102. Assets and liabilities are initially recognised at historical cost or transaction value unless otherwise stated in the relevant accounting policy note(s). There are no material uncertainties about the charity's ability to continue as a going concern given the continued support of Southend City Council.

The financial statements are prepared in pounds sterling, which is the functional currency of the charity. Monetary amounts in these financial statements are rounded to the nearest pound.

Income

Donations and other forms of voluntary income are recognised as incoming resources when receivable, except insofar as they are incapable of financial measurement.

Charitable activities - represent income from the operator and are recognised when receivable.

Investment income is accounted for when receivable.

Expenditure

Expenditure is accounted for on an accruals basis exclusive of the element of VAT which is recoverable by Southend City Council in accordance with VAT Notice 749 para 7.5.

Charitable expenditure comprises those costs incurred by the charity in the delivery of its activities and services for its beneficiaries.

Tangible fixed assets and depreciation

Tangible fixed assets are capitalised at cost. Land is not depreciated. Buildings are depreciated over 60 years on a straight-line basis. Plant and machinery is depreciated on a straight-line basis at various rates.

YOUTH COMMEMORATION GROUND

Charity Registration No 301401

Year Ended 31st March 2025

Note 2 Accounting Policies (continued)

Revaluation

Assets included in the Balance Sheet at current value are revalued or have indexation adjustments applied sufficiently regularly to ensure that their carrying amount is not materially different from their current value at the year-end, but as a minimum are revalued every five years. Increases in valuations are matched by credits to the Revaluation Reserve to recognise unrealised gains.

Where decreases in value are identified, they are accounted for by:

- where there is a balance of revaluation gains for the asset in the Revaluation Reserve, the carrying amount of the asset is written down against that balance (up to the amount of the accumulated gains).
- where there is no balance in the Revaluation Reserve or an insufficient balance, the carrying amount of the asset is written down against in the Statement of Financial Activities.

Cash at bank and in hand

Cash at bank and in hand includes cash and short term highly liquid investments. No separate bank account is maintained by the Trust, therefore all income and expenditure pass through the City Council's account, and its cash balances are held within the City Council's general bank account.

Creditors and provisions

Creditors and provisions are recognised where the charity has present obligation resulting from a past event that will probably result in a transfer of funds to a third party and the amount due to settle the obligation can be measured or estimated reliably.

Critical accounting estimates and judgements

In the application of the charity's accounting policies, the trustees are required to make judgements, estimates and assumptions about the carrying amount of assets and liabilities that are not readily apparent from other sources. The estimates and associated assumptions are based on historical experience and other factors considered to be relevant. Actual results may differ from these estimates.

The estimates and underlying assumptions are reviewed on an ongoing basis. Revisions to accounting estimates are recognised in the period in which the estimate is revised.

The trustees do not consider that there are any critical estimates or areas of judgement that need to be brought to the attention of the readers of the financial statements.

Note 3 Income from Donations

Donations of £98,403 (2024 £81,019) were received from Southend City Council as the funding required to make up the operational deficit for the year. This donation is equitably apportioned across all operational trust expenditure.

The donation of £103,750 (2024 £103,750) to the restricted funds is an annual payment by Southend City Council to the Trust, as agreed with the Charity Commission to enable the capital value of the property to be maintained within the Trust funds.

YOUTH COMMEMORATION GROUND

Charity Registration No 301401

Year Ended 31st March 2025

Note 4 Investment Income

The investment income of £193,999 (2024 £186,895) relates to the interest received in respect of the cash deposited with Southend City Council.

Note 5 Income from Charitable Activities

The proportion of income from the contract with Fusion Lifestyle which relates to SLTC, and Youth Commemoration Ground is received quarterly, in addition to 100% of the income from the football pitch hire.

		2025	2024
		£	£
Youth Commemoration Ground	Football	7,091	16,089
SLTC	Fees & Charges	21,023	18,523
	Management Fee	71,502	71,502
		99,616	106,114

Note 6 Cost of Charitable Activities

	SLTC	Youth Comm. Ground	Total 2025	Total 2024
	£	£	£	£
Employees	22,726	13,317	36,043	40,102
Building/Ground Maintenance	117,202	-	117,202	93,931
Utilities	5,183	-	5,183	8,472
Supplies & Services	2,183	-	2,183	9,278
Transport	469	-	469	486
Insurance	29,443	-	29,443	27,992
Governance Fees	4,750	-	4,750	4,305
Depreciation	296,142	-	296,142	14,029
Administration	2,746	-	2,746	2,567
	480,844	13,317	494,161	201,162

The support costs incurred are the administration services provided by Southend City Council and governance costs. Total support costs for the year were £7,496 (2024 £6,872).

Governance costs comprise solely of fees paid to the auditors. During the year £4,750 (2024 £4,305) was paid to the auditors in respect of audit services.

Employee costs relate to employees of the Council.

No staff are remunerated over £60,000 in the year.

The charity is managed by Southend City Council and doesn't have any key management personnel.

YOUTH COMMEMORATION GROUND

Charity Registration No 301401

Year Ended 31st March 2025

Note 7 Fixed Assets

	Freehold Land & Buildings £	Plant & Machinery £	Total £
Asset cost, valuation, or revalued amount			
Balance as at 01/04/24 and 31/03/25	10,710,924	2,101,554	12,812,478
Accumulated depreciation and impairment reviews			
Balance brought forward @ 01/04/24	22,668	68,499	91,167
Charge for the year	186,505	109,637	296,142
Balance carried forward @ 31/03/25	209,173	178,136	387,309
Net Book Value			
Brought forward @ 01/04/24	10,688,256	2,033,055	12,721,311
Carried forward @ 31/03/25	10,501,751	1,923,418	12,425,169

Note 8 Creditors

Amounts falling due within one year.

	2025 £	2024 £
Accruals	4,750	4,305

YOUTH COMMEMORATION GROUND

Charity Registration No 301401

Year Ended 31st March 2025

Note 9 Revaluation

The fixed assets represent the value of the Southend Leisure and Tennis Centre (SLTC) which was revalued by Jamie Redden MRICS on 31 March 2024. The valuation only provides for a replacement of the service delivery accommodation provided by the existing accommodation area. No formal revaluation was performed in 2025, but the trustees consider the value remains appropriate.

Revaluation Reserve

	Amount
Description	£
Closing balance 31/03/2024 and 31/03/2025	7,862,454

The carrying amounts under the cost model represent the historical cost of the assets less accumulated depreciation and impairment losses and would be £4,858,857 in both 2025 and 2024.

Note 10 Endowment Fund

The endowment fund arose from the donation of the original Youth Commemoration Ground by Mr Jones. Following the sale of the original land in 1993 the sale proceeds were used to construct the new Youth Commemoration Ground which continues to be held in the endowment fund.

Note 11 Restricted Fund

The restricted fund is comprised of the annual payments from Southend City Council and interest on cash balances.

YOUTH COMMEMORATION GROUND

Charity Registration No 301401

Year Ended 31st March 2025

Note 12 Reconciliation of net income/(expenditure) to net cash flow from operating activities

	2024/25	2023/24
	Total	Total
	Funds	Funds
	£	£
<i>Net income for the reporting period (as per the statement of financial activities)</i>	1,607	2,251,920
Adjustments for:		
Depreciation charges	296,142	14,029
Revaluations	-	(1,975,304)
Dividends, interest and rents from investments	(193,999)	(186,895)
Increase in creditors	445	925
<i>Net cash provided by operating activities</i>	104,195	104,675

Note 13 Analysis of cash and cash equivalents

	2024/25	2023/24
	Total	Total
	Funds	Funds
	£	£
Cash in hand	4,283,333	3,985,139
<i>Total cash and cash equivalents</i>	4,283,333	3,985,139

Note 14 Related Party Transactions

During the year the trustee (Southend City Council) donated £202,153 (2024: £184,769) to the Trust in respect of the funding required to cover the operational deficit for the year and its annual payment to the restricted fund. Southend City Council collected a further £193,999 (2024: £293,009) on behalf of the Trust in respect of investment income and income generated from facilities hire. The Trust paid the Council £193,269 in respect of operating costs for the year (2024: £180,261).

Note 15 Trustee remuneration

No trustee was paid in respect of their services as a trustee in 2024 or 2025 and no expenditure was reimbursed.

YOUTH COMMEMORATION GROUND

Charity Registration No 301401

Year Ended 31st March 2025

Note 16 Comparative Funds

	2023/24 Unrestricted Funds £	2023/24 Restricted Funds £	2023/24 Endowment Funds £	2023/24 Total Funds £
Income from				
Donations	81,019	103,750	-	184,769
Investments	-	186,895	-	186,895
Charitable Activities	106,114	-	-	106,114
Total Income	187,133	290,645	-	477,778
Resources Expended				
Charitable activities	187,133	-	14,029	201,162
Total Expenditure	187,133	-	14,029	201,162
Net income/(expenditure)	-	290,645	(14,029)	276,616
Revaluation	1,975,304	-	-	1,975,304
Net movement in funds	1,975,304	290,645	(14,029)	2,251,920
Reconciliation of Funds				
Total funds brought forward	5,887,150	3,690,189	4,872,886	14,450,225
Total funds carried forward	7,862,454	3,980,834	4,858,857	16,702,145

YOUTH COMMEMORATION GROUND

Charity Registration No 301401

Year Ended 31st March 2025

Note 17 Net Assets Between Funds

Year Ending 31st March 2025

	Unrestricted	Restricted	Endowment	Total
Fixed Assets	7,862,454	-	4,562,715	12,425,169
Current Assets	4,750	4,278,583	-	4,278,583
Current Liabilities	(4,750)	-	-	(4,750)
Total	7,862,454	4,278,583	4,562,715	16,703,752

Year Ending 31st March 2024

	Unrestricted	Restricted	Endowment	Total
Fixed Assets	7,862,454	-	4,858,857	12,721,311
Current Assets	4,305	3,980,834	-	3,985,139
Current Liabilities	(4,305)	-	-	(4,305)
Total	7,862,454	3,980,834	4,858,857	16,702,145

Note 18 Taxation

As a charity, the trust is exempt from tax on their income and gains to the extent that they do not constitute trading and are applied to the organisation's charitable objectives.



Audit Findings Report
Youth Commemoration Ground
For the year ended 31 March 2025
Presented to the Trustees and Management Team

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Your contacts in connection with this report are:

Mark Cummins – Partner
markcummins@TC-Group.com

Miles Blackwell – Audit Assistant
milesblackwell@TC-Group.com

1. INTRODUCTION AND COVERAGE

Purpose of this Report

The purpose of this report is to set out certain matters that came to our attention during the course of the audit of Youth Commemoration Ground for the year ended 31 March 2025.

In order to comply with the provisions of International Standards on Auditing we are required to report to you our audit findings and in particular:

- The nature and scope of the audit work we have undertaken;
- Views about the qualitative aspects of your accounting practices and financial reporting;
- Unadjusted and adjusted misstatements;
- Matters specifically required by Auditing Standards to be communicated to those charged with governance (such as fraud and error);
- Expected modifications to our auditor's report;
- Material weaknesses in the accounting and internal control systems; and
- Any other relevant and material matters relating to the audit.

Limitations

Our audit procedures, which have been designed to enable us to express an opinion on the Financial Statements, have included an examination of the transactions and the controls thereon of the charity. The work that we have done was not primarily directed towards identifying weaknesses in the charity's accounting systems other than those that would affect our audit opinion, nor to the detection of fraud.

We have included in this report only those matters that have come to our attention as a result of our normal audit procedures and, consequently, our comments should not be regarded as a comprehensive record of all weaknesses that may exist or improvements that could be made.

To a certain extent the content of this paper comprises general information that has been provided by, or is based on discussions with, management and staff. Except to the extent necessary for the purposes of the audit, this information has not been independently verified.

Responsibilities

The Trustees are responsible for preparing the Trustees' Report and Financial Statements. TC Group, as auditors of Youth Commemoration Ground, are responsible for forming an opinion on the Financial Statements.

This report is to be regarded as confidential to the Trustees and is intended for use by them and staff of the charity only. No responsibility is accepted to any other person in respect of the whole or part of its contents. Before this report, or any part of it, is disclosed to a third party our consent must be obtained.

2. INDEPENDENCE

Auditing Standards require us to communicate at least once a year regarding all relationships between TC Group and the charity that may reasonably be thought to have a bearing on our independence.

We have reviewed our independence and confirm that TC Group is independent within the meaning of regulatory and professional requirements. In particular the objectivity of our partner, Mark Cummins, and his audit team is not impaired.

Our review included consideration of whether:

- The firm is dependent on the charity as a client due to the significance of the audit fee to the firm;
- The firm is owed significant overdue fees;
- There is any actual or threatened litigation between the firm and the charity;
- Any benefits have been received by the audit team which are not modest;
- The firm has any mutual business interest with the charity;
- Any members of the audit team have any personal or family; connections with the charity or officers; or
- Independence is impaired through the provision of services other than the statutory audit.

3. THE AUDIT PROCESS

SCOPE

As auditors we are responsible for forming and expressing an opinion on whether the financial statements of the charity show a true and fair view of the state of the charity's affairs at 31 March 2025.

Our audit work is designed to provide the required assurance that the financial statements are free from material error. However, our audit of the financial statements is not a comprehensive report covering all systems and controls.

AUDIT APPROACH

Our general audit approach was based on a thorough understanding of the charity's business and determined by our assessment of the audit risk. In particular this included:

- An evaluation of the charity's internal control environment; and
- Substantive testing on significant transactions and material account balances.

We would like to take this opportunity to thank Fiz Anslow and the team for all of their support and assistance during the audit.

The audit work on the financial statements is now substantially complete and we anticipate issuing an unqualified audit opinion for the year ended 31 March 2025 for the charity, following:

- Receipt of approved financial statements signed by the Board;
- Receipt of a signed letter of representation; and
- Receipt of the signed adjusted and unadjusted misstatements schedules to confirm the Trustees are in agreement with the accounting treatment of these.

We consider that the audit approach adopted will provide the Trustees with the required confidence that a thorough and robust audit has been carried out.

Matters arising from our audit that we wish to bring to your attention are set out in Section 5.

MATERIALITY

We apply the concept of materiality in planning and performing the audit, and in evaluating the effect of identified misstatements on the audit and the impact of uncorrected misstatements.

We have assessed materiality for this assignment by considering the total income of the charity. Where individual errors, or accumulated errors found during the course of the audit, are in excess of materiality, these are discussed with you and adjustments are made to the financial statements.

3. THE AUDIT PROCESS

AUDIT MISSTATEMENTS

As part of the requirements of International Standards on Auditing we are required to report any audit misstatements identified by our work which have been adjusted in the accounts. These are detailed in section 6 of this report.

We are also required to separately report any audit misstatements identified which are unadjusted, other than those which are "clearly trivial" to users of the Financial Statements. These are also set out in Section 6.

RISK OF FRAUD AND ERROR IN THE FINANCIAL STATEMENTS

We are required under international auditing standards to consider fraud risk throughout the audit. In particular we must consider management arrangements for preventing and detecting fraud and error.

Fraud risks may include asset sales at under value, suppliers over billing for goods or services, misappropriation of assets and cheque frauds, as well as manipulation of financial results.

This work is now complete and has not identified any matters which we wish to draw to your attention.

LETTER OF REPRESENTATION

We have included a letter of representation (Appendix i) for your review and approval. It is important that this is reviewed and approved by 'those charged with governance'.

4. QUALITATIVE ASPECTS OF ACCOUNTING PRACTICES AND FINANCIAL REPORTING

ACCOUNTING POLICIES

Financial Reporting Standard 102 requires that entities should review their accounting policies regularly to ensure that they are appropriate to their particular circumstances for the purpose of giving a true and fair view.

We have reviewed the charity's accounting policies, as stated in the financial statements, and confirm that they are appropriate to provide relevant, reliable, comparable and understandable information.

RELATED PARTY TRANSACTIONS

We are required to focus on the identification and assessment of the risks of material misstatement associated with related party relationships and transactions.

We are required as an audit team to discuss the risks of fraud associated with related parties and to perform specific procedures on any related party transactions outside the normal course of business.

Transactions with related parties have been adequately disclosed in the accounts.

ACCOUNTING ESTIMATES

As auditors, we are aware that the selected basis of an accounting estimate may have a significant impact on the financial statements so in our work we need to identify all accounting estimates and the basis of the estimate and, where we consider there to be a high estimation uncertainty, we must ensure our audit work challenges the basis of the estimate.

We are also required to consider the outcome of accounting estimates in prior periods as a basis for our risk assessment in the current year.

The most significant accounting estimates concern depreciation of fixed assets, recognition of revenue, cost allocation, and the basis and calculation of the provision for bad and doubtful debts.




We have reviewed these accounting estimates for the charity and conclude that they have been calculated on a basis that is consistent with our knowledge of the charity and the sector as a whole.

GOING CONCERN

We have considered the charity's ability to continue as a going concern for a period of at least 12 months from the date of approving the accounts. We are pleased to report that there is no modification to our audit report.

5. AUDIT AND ACCOUNTING ISSUES IDENTIFIED DURING THE AUDIT

We have prioritised our recommendations into the following categories:

-  - matters that we consider fundamental and recommend addressing as soon as possible
-  - matters we consider significant that should be addressed within a reasonable timeframe
-  - matters that would improve overall control or promote a more efficient practice

5.1 UPDATE ON PRIOR YEAR FINDINGS

1. Board meeting minutes

Issue	In prior years it came to our attention that minutes from meetings are not formally documented for the charity. It was recommended that the trust introduce a formal system for documenting these in order to operate in line with good governance.
--------------	---

Update	A formal system hasn't been introduced, therefore this action remains outstanding.
---------------	--

1. Land registry

Issue	We have noted that the land used by Youth Commemoration Ground is not registered under the Trust's name in the land registry documents but instead is registered under Southend Council. This raises concerns regarding ownership rights and control of the asset.
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Update	No update, land registry to be updated.
---------------	---

5.2 CURRENT YEAR FINDINGS

There are no current year findings to bring to your attention.

- These matters are limited to those which we have concluded are of sufficient importance to merit being reported to you.
- As the purpose of the audit is for us to express an opinion on the charity's financial statements, you will appreciate that our audit cannot necessarily be expected to disclose all matters that may be of interest to you and, as a result, the matters reported may not be the only ones which exist.
- As part of our work, we considered internal control relevant to the preparation of the financial statements, such that we were able to design appropriate audit procedures.
- This work was not for the purpose of expressing an opinion on the effectiveness of internal control.

6. AUDIT MISSTATEMENTS

We are required to communicate all adjusted and unadjusted misstatements, other than those that we believe are clearly trivial, to the Trustees.

	<i>Increase or (decrease) to surplus</i>	<i>Increase or (decrease) to Net Assets</i>
Unadjusted Audit Misstatements	£	£
Understatement of audit accrual	(950)	(950)
Understatement of capital expenditure	(1,434)	(1,434)
Total unadjusted misstatements	(2,384)	(2,384)

	<i>Increase or (decrease) to surplus</i>	<i>Increase or (decrease) to Net Assets</i>
Adjusted Audit Misstatements	£	£
None	-	-
Total adjusted misstatements	-	-

We approve the accounting treatment of the above unadjusted misstatements.

Trustee *Joe Chesterton* Date 27/01/26
[Joe Chesterton \(Jan 27, 2026 16:49:55 GMT\)](#)

On behalf of behalf of the Board

APPENDIX I LETTER OF REPRESENTATION

TC Group
The Courtyard
Shoreham Road
Upper Beeding
Steyning
West Sussex
BN44 3TN

Dear Sirs

During the course of your audit of our financial statements for Youth Commemoration Ground for the year ended 31 March 2025, the following representations were made to you by management and Trustees.

1. We acknowledge as Trustees our responsibilities under the Companies Act 2006 and Charities Act 2011 for preparing Financial Statements in accordance with the applicable accounting framework, SORP 2019 - Financial Reporting Standard 102, and for making accurate representations to you as auditors.
2. We confirm that in our opinion the financial statements give a true and fair view and in particular that where any additional information must be disclosed in order to give a true and fair view that information has in fact been disclosed.
3. We confirm that all accounting records have been made available to you for the purposes of your audit, in accordance with your terms of engagement, and that all transactions undertaken by the charity have been properly reflected and recorded in the accounting records. All other records and related information, including minutes of all management and Trustees' meetings, have been made available to you. We have given you unrestricted access to persons within the charity in order to obtain evidence and have provided any additional information that you have requested for the purposes of your audit.
4. We acknowledge our responsibility for the design, implementation and maintenance of internal control systems to prevent and detect fraud and error. We have disclosed to you the results of our risk assessment that the financial statements may be misstated as a result of fraud. We have disclosed to you all instances of known or suspected fraud affecting the entity involving management, employees who have a significant role in internal control or others that could have a material effect on the financial statements. We have also disclosed to you all information in relation to allegations of fraud or suspected fraud affecting the entity's financial statements communicated by current or former employees, analysis, regulators or others.
5. The effects of uncorrected misstatements (as set out in the audit findings report) are immaterial both individually and in total.
6. The financial statements are free of material misstatements, including omissions.

APPENDIX I LETTER OF REPRESENTATION

7. The charity has satisfactory title to all assets and there are no liens or encumbrances on the charity's assets, except for those that are disclosed in the notes to the financial statements.
8. We have recorded or disclosed, as appropriate, all liabilities, both actual and contingent, and have disclosed in the notes to the financial statements all guarantees that we have given to third parties.
9. We have no plans or intentions that may materially alter the carrying value and where relevant the fair value measurements or classification of assets and liabilities reflected in the financial statements.
10. We have sufficient insurance cover over all assets held and for common threats to the charity such as business interruption or cyber-attacks.
11. The methods, data and significant assumptions used by us in making accounting estimates, and their related disclosures, are appropriate to achieve recognition, measurement and disclosure that is reasonable in the context of the applicable financial reporting framework.
12. We confirm that the charity has had, at no time during the year, any arrangement, transaction or agreement to provide credit facilities (including loans, quasi-loans or credit transactions) for Trustees, nor to guarantee nor provide security for such matters, except as already disclosed in the accounts.
13. We have disclosed to you all claims in connection with litigation that have been, or are expected to be, received and such matters, as appropriate, have been properly accounted for, and disclosed in, the Financial Statements and that these have been accounted for in accordance with the applicable financial reporting framework.
14. We confirm that we are not aware of any possible or actual instances of non-compliance with those laws and regulations which provide a legal framework within which the charity conducts its activities and which are central to the charity's ability to conduct its activities, except as explained to you and as disclosed in the financial statements.
15. We confirm that there have been no events since the balance sheet date which require disclosing or which would materially affect the amounts in the financial statements, other than those already disclosed or included in the financial statements.
16. We confirm that the charity has not contracted for any capital expenditure other than as disclosed in the financial statements.
17. We confirm that the freehold land and buildings do not require impairment as at the year end.

APPENDIX I LETTER OF REPRESENTATION

18. We believe that the charity's financial statements should be prepared on a going concern basis on the grounds that current and future sources of funding or support will be more than adequate for the charity's needs. We also confirm our plans for future action(s) required to enable the charity to continue as a going concern are feasible. We have considered a period of twelve months from the date of approval of the financial statements. We believe that no further disclosures relating to the charity's ability to continue as a going concern need to be made in the financial statements.
19. We confirm that all related party relationships and transactions have been accounted for and disclosed in accordance with the applicable accounting framework.
20. We confirm that the related party relationships and transactions set out below are a complete list of such relationships and transactions and that we are not aware of any further related parties or transactions:

Party	Relationship	Nature of transaction
Southend-on-Sea Borough Council	Trustee	<p>Donations to cover operating deficits and to enable the capital value of property to be maintained (2025: £202,153, 2024: £184,769).</p> <p>Transfer of bank interest generated in respect of funds deposited with the council (2025: £193,999, 2024: £186,895).</p> <p>Transfer of proportion of Fusion contract income attributable to Youth Commemoration Ground (2025: £99,616, 2024: £106,114).</p>

21. We acknowledge our legal responsibilities regarding disclosure of information to you as auditors and confirm that:
- So far as each Trustee is aware, there is no relevant audit information that you as auditors are unaware of; and
 - Each Trustee has taken all the steps that they ought to have taken as trustee to make themselves aware of any relevant audit information and to establish that you are aware of that information.
22. We confirm that we have reviewed the UK Sanctions list and confirm that to our knowledge the charity has not had any transactions with any entity connected to those listed. We confirm we have complied with the requirements of the UK sanctions regime throughout the financial year and subsequently.
(<https://www.gov.uk/government/publications/the-uk-sanctions-list>).

APPENDIX I LETTER OF REPRESENTATION

We confirm that the above representations are made on the basis of enquiries of management and staff with relevant knowledge and expertise (and, where appropriate of supporting documentation) sufficient to satisfy ourselves that we can properly make these representations to you and that to the best of our knowledge and belief they accurately reflect the representations made to you by the Trustees during the course of the audit.

Yours faithfully

Joe Chesterton

.....[Joe Chesterton \(Jan 27, 2026 16:49:55 GMT\)](#).....Trustee

27/01/26

.....Date

Signed on behalf of the board of Trustees

APPENDIX II EMERGING ISSUES

FRS 102 PERIODIC REVIEW | REVISIONS TO THE SORP

The Financial Reporting Council (FRC) has issued Amendments to FRS 102 The Financial Reporting Standard applicable in the UK and Republic of Ireland. The amendments will affect all UK GAAP reporters and are effective for accounting periods commencing on or after 1 January 2026. Whenever UK GAAP is amended The Charities Statement of Recommended Practice (SORP) is also redrafted to align with these changes. The SORP is also amended for any recent feedback received. These changes are expected to be published in October 2025 and be effective from January 2026.

Early adoption is permitted providing that all amendments are adopted at the same time. The principal changes that relate to your charity are listed below along with their potential impact.

The first year the changes will apply to you is year ending 31 March 2027.

EMERGING ISSUE

Lease accounting

WHAT IS CHANGING?

Lessees will now generally be required to recognise most leases on the balance sheet. This removes the previous distinction between operating and finance leases. Exemptions may be given for short-term (less than 12 months) or low value leases.

IMPLICATIONS FOR YOUTH COMMEMORATION GROUND

Currently there is no impact.

If any leases are entered into, they will be required to be recorded as a right-of-use asset and a lease liability at the present value of future lease payments.

Rental expenses under operating leases will be replaced by the depreciation of the right-of-use asset and an interest expense over the lease term.

In year of transition no restatement of the prior year is required.

EMERGING ISSUE

Revenue from contracts with customers

WHAT IS CHANGING?

The way in which revenue from contracts with customer is recognised is changing from the existing risk and rewards based model to a new five step model aligned with IFRS 15. The five steps are:

- (i) Identify the contracts with the customer;
- (ii) Identify the performance obligations;
- (iii) Determine the transaction price;
- (iv) Allocate the transaction price to performance obligations; and
- (v) Recognise revenue when performance obligations are satisfied.

IMPLICATIONS FOR YOUTH COMMEMORATION GROUND

We recommend that income streams are reviewed to highlight any potential contract revenue that this change will impact.

APPENDIX II EMERGING ISSUES

EMERGING ISSUE

Three tier reporting framework based on income levels

WHAT IS CHANGING?

The new three tier system is designed to align more closely with the Companies Act's reporting standards for small, medium and large companies.

Tier 1 – Charities with gross income of up to £500,000, who apply accruals accounting.

Tier 2 – Charities with income between £500,000 and £15m.

Tier 3 – Charities with incomes above £15m.

IMPLICATIONS FOR YOUTH COMMEMORATION GROUND

The Trust currently falls into Tier 1 but is likely to be considered Tier 2 for the year ended 31st March 2026 with a small increase in turnover.

Charities in Tier 2 must now explain the impact they are making and the long-term effect of their activities.

Disclosure around the Trust's reserves is also expected to be tightened, with disclosure required where there is a difference between reserve policy and level of reserves held at the year end.

EMERGING ISSUE

Cash flow statement

WHAT IS CHANGING?

Charities who are deemed small based on section 7 of FRS 102 are now exempt from publishing a cashflow statement.

IMPLICATIONS FOR YOUTH COMMEMORATION GROUND

If the Trust is deemed small by section 7 of FRS 102, a cashflow statement will no longer be a requirement.






YouthCommemorationGround_2025_AuditFindingsReport

Final Audit Report

2026-01-27

Created:	2026-01-26
By:	Elizabeth Anslow (elizabethanslow@southend.gov.uk)
Status:	Signed
Transaction ID:	CBJCHBCAABAAfkmP4HxQsmtuClyWJkiZWaX0IFLWXNdn

"YouthCommemorationGround_2025_AuditFindingsReport" History

-  Document created by Elizabeth Anslow (elizabethanslow@southend.gov.uk)
2026-01-26 - 6:05:21 PM GMT
-  Document emailed to Joe Chesterton (joechesterton@southend.gov.uk) for signature
2026-01-26 - 6:05:25 PM GMT
-  Email viewed by Joe Chesterton (joechesterton@southend.gov.uk)
2026-01-27 - 4:49:16 PM GMT
-  Document e-signed by Joe Chesterton (joechesterton@southend.gov.uk)
Signature Date: 2026-01-27 - 4:49:55 PM GMT - Time Source: server
-  Agreement completed.
2026-01-27 - 4:49:55 PM GMT

YOUTH COMMEMORATION GROUND

England & Wales - Charity number 301401

Accounts

YOUTH COMMEMORATION GROUND

Charity Registration No 301401

ANNUAL REPORT & ACCOUNTS

YEAR ENDED 31st MARCH 2024

YOUTH COMMEMORATION GROUND

Charity Registration No 301401

Year Ended 31st March 2024

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YOUTH COMMEMORATION GROUND

Charity Registration No 301401

Year Ended 31st March 2024

Trustees Annual Report

The Trustee is pleased to present their report and accounts for the year ended 31 March 2024.

The accounts have been prepared in accordance with the accounting policies set out in note 2 to the accounts and comply with the Trust's governing document, the Charities Act 2011 and the Statement of Recommended Practice, Charities SORP (FRS102).

Objectives and activities

The provision and maintenance of a recreation ground for the benefit of children and young persons who have not reached the age of 25 years and are resident in the borough [*sic*] of Southend-on-Sea.

The trust currently provides sports and leisure facilities for all sections of the community, together with fulfilling its original role of providing sporting and recreation facilities for the young people within the city.

The Youth Commemoration Ground contains five football pitches, a cricket square, and a modern changing pavilion.

Southend Leisure and Tennis Centre (SLTC) opened to the public in late March 1996 and in 2010 benefitted from the addition of a swimming and diving pool. The range of facilities now available are summarised below.

- 150 Station Fitness Suite
- 25m Swimming Pool
- World Class Diving Pool with 10m diving board
- Teaching Pool
- 8 x Court Sports Hall
- 2 x Court Sports Hall
- Dry Dive Gym
- 4 x Indoor Tennis Courts
- 4 x Outdoor Tennis Courts
- Athletics Track
- Creche/Nursery
- Café Vita
- Function Room
- Health Suite
- Disabled Changing Facilities

Activities available include aerobics, martial arts, indoor and outdoor tennis, badminton, volleyball, five a side football, indoor cricket nets, basketball, netball, gymnastics, trampolining, table tennis, aromatherapy, reflexology, physiotherapy, and beauty treatments.

The centre has also become a venue for high profile regional and national events as well as hosting regular craft and antique fairs.

YOUTH COMMEMORATION GROUND

Charity Registration No 301401

Year Ended 31st March 2024

The Youth Commemoration Ground is administered and maintained for the objects set out in its governing document by the City Council, which meets any deficit incurred each year on operating the facility.

The Trustees in making decisions about the Trust make those decisions with due regard to the objects of the Trust.

In addition, they have due regard to their legal duty to carry out the Trust's charitable purposes for the Public Benefit and the Charity Commissions' guidance thereon.

The Youth Commemoration Ground has remained available for all members of the public to benefit from and use freely for the purposes of recreation and pleasure throughout the period.

Achievements and performance

The Youth Commemoration Ground is currently maintained to allow the purposes in its Governing document set out below to take place during the financial year 2023-24.

The Youth Commemoration Ground is maintained by the Council's Amenity Services Organisation (ASO)

Fusion Lifestyle operate Southend Leisure and Tennis Centre (SLTC) as part of a contract covering all leisure centres under the control of the City council. The contract generates an income which is paid to the Council monthly. The proportion of the income which is related to SLTC is received by the Trust.

The Youth Commemoration Ground's field remained open for all members of the public to make use of for exercise, within Government guidelines.

The Trustee considers that the performance of the charity during the year was good.

Plans for the future

The Trustees intend to continue with the current activity and maintain the standards of the Youth Commemoration Ground.

Financial review

The cost of maintaining the sports ground exceeded the net income from trading activities and the operating deficit of £81,019 (2023 £482,570) has been funded from the Southend City Council General Fund.

Reserves Policy

The trust does not need to hold reserves as any deficit which arises on the operation of the trust, should the trust have no funds to meet it, is funded by Southend on Sea City Council, which is sole trustee of the trust.

A recoupment fund has been set up to ensure funds are available to replace the Leisure and Tennis Centre and Youth Commemoration Ground when the current facilities reach the end of their useful life.

YOUTH COMMEMORATION GROUND

Charity Registration No 301401

Year Ended 31st March 2024

Going concern

The Youth Commemoration Ground meets the definition of a public benefit entity under FRS102. There are no material uncertainties about the charity's ability to continue as a going concern.

Structure, governance, and management

Governing documents

The Trust's Governing document is in the form of a Scheme made by the Charity Commissioners on 14th August 1974.

Trustee recruitment and training

Southend City Council elected members are corporate Trustees. Therefore, Councillors once elected become a corporate Trustee of the Trust.

Risk Assessment

The city council, when carrying out risk assessments for its own activities, includes within the assessment the activities of the trust, so any major risks applicable to the trust are covered by the council arranging appropriate insurance or having in place strategies to cover other contingencies.

Background

The Youth Commemoration Ground derives from a deed of Trust dated 1st March 1954 made between Edward Cecil Jones and the Corporation of the County Borough [sic] of Southend-on-Sea.

Mr Jones donated the sum of £6,000 to the Corporation upon trust to purchase what was then known as the British Legion Memorial Ground. Mr Jones' purpose was "to establish a permanent memorial to all those in the County Borough of Southend-on-Sea who being of the age of young people served their King, Queen and Country in the 1939-45 world war and in subsequent wars and military actions, by presenting to the County Borough this ground to be laid out as a recreation or sports ground for the use and benefit of young people resident within the County Borough of the ages of 15-20 both inclusive such memorial to be called the 'Youth Commemoration Ground'

The money donated by Mr Jones was solely for the purpose of purchasing the ground and the incidental legal and other costs, any balance remaining was to be returned to him. Consequently, there was no endowment in the form of a Trust Fund relating to this ground and the Council was authorised to accept the donation and to expend money on laying out and maintaining the ground only by virtue of the fact that it had powers to do so under Section 268 of the Local Government Act 1933. The present council has a similar power enabling it to continue to maintain the ground under Section 139 of the Local Government Act 1972.

The original Trust Deed was replaced by a scheme made by the Charity Commissioners on 14th August 1974. Amongst other things, the scheme changed the object of the charity to the provision and maintenance of a recreation ground for the benefit of children and young persons who have not reached the age of 25 years and are resident in the city of Southend-on-Sea.

YOUTH COMMEMORATION GROUND

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Year Ended 31st March 2024

In 1993 the permission of the Charity Commissioners was obtained to sell the then current Youth Commemoration Ground in conjunction with Higgs and Hill Developments and to use the sale proceeds to construct a new Youth Commemoration Ground providing facilities at least as adequate as those provided at the old site with the balance of the sale proceeds being used to construct a new sports and leisure centre which opened to the public in March 1996. The replacement Youth Commemoration Ground had its first football game in 1997.

With the expenditure on the construction of the sports and leisure centre and the New Youth Commemoration Ground exceeding the trust funds available and the annual running costs exceeding any income due to the trust, the City Council funds any deficits which arise.

With the City Council acting as charity trustee for the trust, it was agreed with H.M. Customs and Excise that for Value Added Tax purposes all income and expenditure of the trust could be considered income and expenditure of the City Council. Therefore, no separate VAT registration is required for the trust.

Reference and administrative details

Trustees

Southend-on-Sea City Council

Secretary/Treasurer to the Trust

Southend-on-Sea City Council

Address

Civic Centre
Victoria Avenue
Southend-on-Sea
Essex
SS2 6ER

Statutory Auditors

TC Group
The Courtyard
Shoreham Road
Upper Beeding
Steyning
West Sussex
BN44 3TN

YOUTH COMMEMORATION GROUND

Charity Registration No 301401

Year Ended 31st March 2024

Statement of Trustees' Responsibilities

The Trustees are responsible for preparing accounts which give a true and fair view of the state of affairs of the Charity as at the end of each financial year and the income and expenditure of the Charity for that period.

In preparing those accounts, the Trustees are required to:

- Select suitable and applicable accounting policies and then apply them consistently.
- Make judgement and estimates that are reasonable and prudent.
- Prepare the financial statements on a going concern basis unless it is inappropriate to presume that the organisation will continue in business.

The Trustees are also responsible for keeping proper accounting records which disclose with reasonable accuracy at any time the financial position of the Charity and enable it to ensure that the financial statements comply with charity legislation and the relevant governing instruments. They are responsible for safeguarding the Charity's assets and hence for taking reasonable steps for the prevention and detection of fraud and other irregularities.

Results

The Trust's financial results are as per the annexed accounts.

By order of the Trustees

Signed



J Chesterton (Feb 10, 2025 18:54 GMT)

Joe Chesterton, Executive Director (Finance & Resources)

Date Feb 10, 2025

YOUTH COMMEMORATION GROUND

Charity Registration No 301401

Year Ended 31st March 2024

Independent Auditors Report to the Members of Youth Commemoration Ground

We have audited the financial statements of Youth Commemoration Ground for the year ended 31 March 2024. The financial reporting framework that has been applied in their preparation is applicable law and United Kingdom Accounting Standards, including Financial Reporting Standard 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 charity's affairs as at 31 March 2024 and of its incoming resources and application of resources, including its 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 Charities Act 2011.

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 charity 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 Trustee's use of the going concern basis of accounting in the preparation of the financial statements 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 charity'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 Trustee's with respect to going concern are described in the relevant sections of this report.

YOUTH COMMEMORATION GROUND

Charity Registration No 301401

Year Ended 31st March 2024

Other information

The trustees are responsible for the other information. The other information comprises the information included in the trustees' annual report, other than the financial statements and our auditor's report thereon. 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.

In connection with our audit of the financial statements, 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 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.

Matters on which we are required to report by exception

In the light of our knowledge and understanding of the charity 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 in relation to which the Charities Act 2011 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.

Responsibilities of trustees

As explained more fully in the trustees' responsibilities statement, 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 charity'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 charity or to cease operations, or have no realistic alternative but to do so.

YOUTH COMMEMORATION GROUND

Charity Registration No 301401

Year Ended 31st March 2024

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. The extent to which our procedures are capable of detecting irregularities, including fraud, is detailed below.

Extent to which the audit was considered capable of detecting irregularities, including fraud

The objectives of our audit, in respect to fraud, are: to identify and assess the risks of material misstatement of the financial statements due to fraud; to obtain sufficient appropriate audit evidence regarding the assessed risks of material misstatement due to fraud, through designing and implementing appropriate responses; and to respond appropriately to fraud or suspected fraud identified during the audit. However, the primary responsibility for the prevention and detection of fraud rests with both those charged with governance of the entity and its management.

Our approach was as follows:

- We identified areas of laws and regulations that could reasonably be expected to have a material effect on the financial statements from our general sector experience, and through discussion with the trustees and other management (as required by auditing standards), and discussed with the trustees and other management the policies and procedures regarding compliance with laws and regulations (see below);
- We identified the following areas as those most likely to have such an effect: health and safety, General Data Protection Regulation (GDPR), fraud, bribery and corruption. Auditing standards limit the required audit procedures to identify non-compliance with these laws and regulations to enquiry of the trustees and other management and inspection of regulatory and legal correspondence, if any. The identified actual or suspected non-compliance was not sufficiently significant to our audit to result in our response being identified as a key audit matter.
- We considered the legal and regulatory frameworks directly applicable to the financial statements reporting framework (FRS 102 and the Charities Act 2011) and the relevant tax compliance regulations in the UK;
- We considered the nature of the charity's operations, the control environment and financial performance.
- We communicated identified laws and regulations throughout our team and remained alert to any indications of non-compliance throughout the audit;
- We considered the procedures and controls that the group has established to address risks identified, or that otherwise prevent, deter and detect fraud; and how senior management monitors those programmes and controls.

YOUTH COMMEMORATION GROUND

Charity Registration No 301401

Year Ended 31st March 2024

Based on this understanding we designed our audit procedures to identify non-compliance with such laws and regulations. Where the risk was considered to be higher, we performed audit procedures to address each identified fraud risk. These procedures included: testing manual journals; reviewing the financial statement disclosures and testing to supporting documentation; performing analytical procedures; and enquiring of management, and were designed to provide reasonable assurance that the financial statements were free from fraud or error.

Owing to the inherent limitations of an audit, there is an unavoidable risk that we may not have detected some material misstatements in the financial statements, even though we have properly planned and performed our audit in accordance with auditing standards. For example, the further removed non-compliance with laws and regulations (irregularities) is from the events and transactions reflected in the financial statements, the less likely the inherently limited procedures required by auditing standards would identify it. The risk is also greater regarding irregularities occurring due to fraud rather than error, as fraud involves intentional concealment, forgery, collusion, omission or misrepresentation. We are not responsible for preventing non-compliance and cannot be expected to detect non-compliance with all laws and regulations.

A further description of our responsibilities for the audit of the financial statements is located on the Financial Reporting Council's website at: <https://www.frc.org.uk/Our-Work/Audit/Audit-and-assurance/Standards-and-guidance/Standards-and-guidance-for-auditors/Auditors-responsibilities-for-audit/Description-of-auditors-responsibilities-for-audit.aspx>. This description forms part of our auditor's report.

Use of our report

This report is made solely to the charity's members, as a body. Our audit work has been undertaken so that we might state to the charity'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 charity and the charity's members as a body, for our audit work, for this report, or for the opinions we have formed.



Mark Cummins FCCA (Senior Statutory Auditor)

For and on behalf of TC Group

Statutory Auditors

Office: Steyning, West Sussex

Date: 24 February 2025

YOUTH COMMEMORATION GROUND

Charity Registration No 301401

Year Ended 31st March 2024

Statement of Financial Activities

		2023/24	2023/24	2023/24	2023/24	2022/23
		Unrestricted Funds £	Restricted Funds £	Endowment Funds £	Total Funds £	Total Funds £
Income from						
Donations	3	81,019	103,750	-	184,769	586,320
Investments	4	-	186,895	-	186,895	70,386
Charitable Activities	5	106,114	-	-	106,114	17,291
Total Income		187,133	290,645	-	477,778	673,997
Resources Expended						
Charitable activities	6	187,133	-	14,029	201,162	775,210
Total Expenditure		187,133	-	14,029	201,162	775,210
Net income/(expenditure)		-	290,645	(14,029)	276,616	(101,213)
Revaluation	8	1,975,304	-	-	1,975,304	-
Net movement in funds		1,975,304	290,645	(14,029)	2,251,920	(101,213)
Reconciliation of Funds						
Total funds brought forward		5,887,150	3,690,189	4,872,886	14,450,225	14,551,438
Total funds carried forward		7,862,454	3,980,834	4,858,857	16,702,145	14,450,225

All income and gains for the year are recognised on the statement of financial activities. All the Charity's activities are classified as continuing.

YOUTH COMMEMORATION GROUND

Charity Registration No 301401

Year Ended 31st March 2024

Balance Sheet

	Note	2023/24 Total Funds £	2022/23 Total Funds £
Fixed Assets			
Tangible Assets	7, 8	12,721,311	10,760,036
Total Fixed Assets		12,721,311	10,760,036
Current Assets			
Cash at bank and in hand		3,985,139	3,693,569
Total Current Assets		3,985,139	3,693,569
Liabilities			
Creditors: Amounts falling due within one year	9	(4,305)	(3,380)
Net current assets		3,980,834	3,690,189
Total assets		16,702,145	14,450,225
The funds of the charity			
Endowment funds	10	4,858,857	4,872,886
Restricted income funds	11	3,980,834	3,690,189
Revaluation reserve	8	7,862,454	5,887,150
Total charity funds		16,702,145	14,450,225

Approved by the Trustee and signed on its behalf by an authorised signatory.

Signed

J Chesterton

J Chesterton (Feb 10, 2025 18:54 GMT)

Joe Chesterton, Executive Director (Finance & Resources)

Date Feb 10, 2025

YOUTH COMMEMORATION GROUND

Charity Registration No 301401

Year Ended 31st March 2024

Statement of Cash Flows

		2023/24	2022/23
		Total	Total
		Funds	Funds
	Note	£	£
Cash flows from operating activities:			
<i>Net cash provided by (used in) operating expenses</i>	12	104,675	103,905
Cash flows from investing activities:			
Dividends, interest and rents from investments		186,895	70,386
<i>Net cash provided by (used in) investing activities</i>		186,895	70,386
Change in cash and cash equivalents in the reporting period		291,570	174,291
Cash and cash equivalents at the beginning of the reporting period	13	3,693,569	3,519,278
Cash and cash equivalents at the end if the reporting period	13	3,985,139	3,693,569

YOUTH COMMEMORATION GROUND

Charity Registration No 301401

Year Ended 31st March 2024

Notes to the accounts

Note 1 Legal Status

Youth Commemoration Ground is an unincorporated charity registered in England and Wales (charity number 301401).

Note 2 Accounting Policies

Basis of preparation

The accounts have been prepared 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) (effective 1 January 2015) – (Charities SORP (FRS 102)), and the Charities Act 2011.

Youth Commemoration Ground meets the definition of a public benefit entity under FRS 102. Assets and liabilities are initially recognised at historical cost or transaction value unless otherwise stated in the relevant accounting policy note(s). There are no material uncertainties about the charity's ability to continue as a going concern given the continued support of Southend City Council.

The financial statements are prepared in pounds sterling, which is the functional currency of the charity. Monetary amounts in these financial statements are rounded to the nearest pound.

Income

Donations and other forms of voluntary income are recognised as incoming resources when receivable, except insofar as they are incapable of financial measurement.

Charitable activities - represent income from the operator and are recognised when receivable.

Investment income is accounted for when receivable.

Expenditure

Expenditure is accounted for on an accruals basis exclusive of the element of VAT which is recoverable by Southend City Council in accordance with VAT Notice 749 para 7.5.

Charitable expenditure comprises those costs incurred by the charity in the delivery of its activities and services for its beneficiaries.

Tangible fixed assets and depreciation

Tangible fixed assets are capitalised at cost. Land is not depreciated. Buildings are depreciated over 60 years on a straight-line basis. Plant and machinery is depreciated on a straight-line basis at various rates.

YOUTH COMMEMORATION GROUND

Charity Registration No 301401

Year Ended 31st March 2024

Note 2 Accounting Policies (continued)

Revaluation

Assets included in the Balance Sheet at current value are revalued or have indexation adjustments applied sufficiently regularly to ensure that their carrying amount is not materially different from their current value at the year-end, but as a minimum are revalued every five years. Increases in valuations are matched by credits to the Revaluation Reserve to recognise unrealised gains.

Where decreases in value are identified, they are accounted for by:

- where there is a balance of revaluation gains for the asset in the Revaluation Reserve, the carrying amount of the asset is written down against that balance (up to the amount of the accumulated gains).
- where there is no balance in the Revaluation Reserve or an insufficient balance, the carrying amount of the asset is written down against in the Statement of Financial Activities.

Cash at bank and in hand

Cash at bank and in hand includes cash and short term highly liquid investments. No separate bank account is maintained by the Trust, therefore all income and expenditure pass through the City Council's account, and its cash balances are held within the City Council's general bank account.

Creditors and provisions

Creditors and provisions are recognised where the charity has present obligation resulting from a past event that will probably result in a transfer of funds to a third party and the amount due to settle the obligation can be measured or estimated reliably.

Critical accounting estimates and judgements

In the application of the charity's accounting policies, the trustees are required to make judgements, estimates and assumptions about the carrying amount of assets and liabilities that are not readily apparent from other sources. The estimates and associated assumptions are based on historical experience and other factors considered to be relevant. Actual results may differ from these estimates.

The estimates and underlying assumptions are reviewed on an ongoing basis. Revisions to accounting estimates are recognised in the period in which the estimate is revised.

The trustees do not consider that there are any critical estimates or areas of judgement that need to be brought to the attention of the readers of the financial statements.

Note 3 Income from Donations

Donations of £81,019 (2023 £482,570) were received from Southend City Council as the funding required to make up the operational deficit for the year. This donation is equitably apportioned across all operational trust expenditure.

The donation of £103,750 (2023 £103,750) to the restricted funds is an annual payment by Southend City Council to the Trust, as agreed with the Charity Commission to enable the capital value of the property to be maintained within the Trust funds.

YOUTH COMMEMORATION GROUND

Charity Registration No 301401

Year Ended 31st March 2024

Note 4 Investment Income

The investment income of £186,895 (2023 £70,386) relates to the interest received in respect of the cash deposited with Southend City Council.

Note 5 Income from Charitable Activities

The proportion of income from the new contract with Fusion Lifestyle which relates to SLTC, and Youth Commemoration Ground is received quarterly, in addition to 100% of the income from the football pitch hire.

		2024	2023
		£	£
Youth Commemoration Ground	Football	16,089	6,584
SLTC	Fees & Charges	18,523	10,707
	Management Fee	71,502	-
		106,114	17,291

Note 6 Cost of Charitable Activities

	SLTC	Youth Comm. Ground	Total 2024	Total 2023
	£	£	£	£
Employees	26,785	13,317	40,102	37,130
Building/Ground Maintenance	93,931	-	93,931	422,053
Utilities	8,472	-	8,472	7,449
Supplies & Services	9,278	-	9,278	5,372
Transport	-	486	486	144
Insurance	27,992	-	27,992	22,073
Governance Fees	-	4,305	4,305	3,380
Depreciation	14,029	-	14,029	275,349
Administration	-	2,567	2,567	2,260
	180,487	20,675	201,162	775,210

The support costs incurred are the administration services provided by Southend City Council and governance costs. Total support costs for the year were £6,872 (2023 £5,640).

Governance costs comprise solely of fees paid to the auditors. During the year £4,305 (2023 £3,380) was paid to the auditors in respect of audit services.

Employee costs relate to employees of the Council.

No staff are remunerated over £60,000 in the year.

The charity is managed by Southend City Council and doesn't have any key management personnel.

YOUTH COMMEMORATION GROUND

Charity Registration No 301401

Year Ended 31st March 2024

Note 7 Fixed Assets

	Freehold Land & Buildings	Plant & Machinery	Total
	£	£	£
Asset cost, valuation, or revalued amount			
Balance brought forward @ 01/04/23	9,924,633	1,957,821	11,882,454
Revaluations	786,291	143,733	930,024
Balance carried forward @ 31/03/24	10,710,924	2,101,554	12,812,478
Accumulated depreciation and impairment reviews			
Balance brought forward @ 01/04/23	704,815	417,603	1,122,418
Revaluations	(684,036)	(361,244)	(1,045,280)
Charge for the year	1,889	12,140	14,029
Balance carried forward @ 31/03/24	22,668	68,499	91,167
Net Book Value			
Brought forward @ 01/04/23	9,219,818	1,540,218	10,760,036
Carried forward @ 31/03/24	10,688,256	2,033,055	12,721,311

YOUTH COMMEMORATION GROUND

Charity Registration No 301401

Year Ended 31st March 2024

Note 8 Revaluation

The fixed assets represent the value of the Southend Leisure and Tennis Centre (SLTC) which was revalued by Jamie Redden MRICS on 31 March 2024. The valuation only provides for a replacement of the service delivery accommodation provided by the existing accommodation area.

Revalued Amounts

	Revalued Amount	Carrying Amount under Cost Model
Asset Description	£	£
Freehold Land & Buildings	10,688,256	4,803,088
Plant & Machinery	2,033,055	55,769

The revaluation surplus of £1,975,304 has been credited to the revaluation reserve.

Revaluation Reserve

	Amount
Description	£
Opening balance 01/04/2023	5,887,150
Revaluation Surplus	1,975,304
Closing balance 31/03/2024	7,862,454

The carrying amounts under the cost model represent the historical cost of the assets less accumulated depreciation and impairment losses.

Note 9 Creditors

Amounts falling due within one year.

	2024	2023
	£	£
Other Creditors	4,305	3,380

Note 10 Endowment Fund

The endowment fund arose from the donation of the original Youth Commemoration Ground by Mr Jones. Following the sale of the original land in 1993 the sale proceeds were used to construct the new Youth Commemoration Ground which continues to be held in the endowment fund.

Note 11 Restricted Fund

The restricted fund is comprised of the annual payments from Southend City Council and interest on cash balances.

YOUTH COMMEMORATION GROUND

Charity Registration No 301401

Year Ended 31st March 2024

Note 12 Reconciliation of net income/(expenditure) to net cash flow from operating activities

	2023/24	2022/23
	Total	Total
	Funds	Funds
	£	£
<i>Net income/(expenditure) for the reporting period (as per the statement of financial activities)</i>	2,251,920	(101,213)
Adjustments for:		
Depreciation charges	14,029	275,349
Revaluations	(1,975,304)	-
Dividends, interest and rents from investments	(186,895)	(70,386)
Increase in creditors	925	155
<i>Net cash provided by (used in) operating activities</i>	104,675	103,905

Note 13 Analysis of cash and cash equivalents

	2023/24	2022/23
	Total	Total
	Funds	Funds
	£	£
Cash in hand	3,985,139	3,693,569
<i>Total cash and cash equivalents</i>	3,985,139	3,693,569

Note 14 Related Party Transactions

During the year the trustee (Southend City Council) donated £184,769 (2023: £586,320) to the Trust in respect of the funding required to cover the operational deficit for the year and its annual payment to the restricted fund. Southend City Council collected a further £293,009 (2023: £70,386) on behalf of the Trust in respect of investment income and income generated from facilities hire. The Trust paid the Council £180,261 in respect of operating costs for the year (2023: £496,481).

Note 15 Trustee remuneration

No trustee was paid in respect of their services as a trustee in 2023 or 2024 and no expenditure was reimbursed.

YOUTH COMMEMORATION GROUND

Charity Registration No 301401

Year Ended 31st March 2024

Note 16 Comparative Funds

		2022/23 Unrestricted Funds £	2022/23 Restricted Funds £	2022/23 Endowment Funds £	2022/23 Total Funds £
Income From					
Donations	3	482,570	103,750	-	586,320
Investments	4	-	70,386	-	70,386
Charitable activities	5	17,291	-	-	17,291
Total Income		499,861	174,136	-	673,997
Expenditure on					
Charitable activities	6	499,861	-	275,349	775,210
Total expenditure		499,861	-	275,349	775,210
Net income/expenditure and movement in funds		-	174,136	(275,349)	(101,213)
Reconciliation of funds					
Total funds brought forward		5,887,150	3,516,053	5,148,235	14,551,438
Total funds carried forward		5,887,150	3,690,189	4,872,886	14,450,225

Note 17 Net Assets Between Funds

Year Ending 31st March 2024

	Unrestricted	Restricted	Endowment	Total
Fixed Assets	7,862,454	-	4,858,857	12,721,311
Current Assets	4,305	3,980,834	-	3,985,139
Current Liabilities	(4,305)	-	-	(4,305)
Total	7,862,454	3,980,834	4,858,857	16,702,145

Year Ending 31st March 2023

	Unrestricted	Restricted	Endowment	Total
Fixed Assets	5,887,150	-	4,872,886	10,760,036
Current Assets	3,380	3,690,189	-	3,693,569
Current Liabilities	(3,380)	-	-	(3,380)
Total	5,887,150	3,690,189	4,872,886	14,450,225

YOUTH COMMEMORATION GROUND

Charity Registration No 301401

Year Ended 31st March 2024

Note 18 Taxation

As a charity, the trust is exempt from tax on their income and gains to the extent that they do not constitute trading and are applied to the organisation's charitable objectives.

YOUTH COMMEMORATION GROUND

Charity Registration No 301401

ANNUAL REPORT & ACCOUNTS

YEAR ENDED 31st MARCH 2024

YOUTH COMMEMORATION GROUND

Charity Registration No 301401

Year Ended 31st March 2024

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YOUTH COMMEMORATION GROUND

Charity Registration No 301401

Year Ended 31st March 2024

Trustees Annual Report

The Trustee is pleased to present their report and accounts for the year ended 31 March 2024.

The accounts have been prepared in accordance with the accounting policies set out in note 2 to the accounts and comply with the Trust's governing document, the Charities Act 2011 and the Statement of Recommended Practice, Charities SORP (FRS102).

Objectives and activities

The provision and maintenance of a recreation ground for the benefit of children and young persons who have not reached the age of 25 years and are resident in the borough [*sic*] of Southend-on-Sea.

The trust currently provides sports and leisure facilities for all sections of the community, together with fulfilling its original role of providing sporting and recreation facilities for the young people within the city.

The Youth Commemoration Ground contains five football pitches, a cricket square, and a modern changing pavilion.

Southend Leisure and Tennis Centre (SLTC) opened to the public in late March 1996 and in 2010 benefitted from the addition of a swimming and diving pool. The range of facilities now available are summarised below.

- 150 Station Fitness Suite
- 25m Swimming Pool
- World Class Diving Pool with 10m diving board
- Teaching Pool
- 8 x Court Sports Hall
- 2 x Court Sports Hall
- Dry Dive Gym
- 4 x Indoor Tennis Courts
- 4 x Outdoor Tennis Courts
- Athletics Track
- Creche/Nursery
- Café Vita
- Function Room
- Health Suite
- Disabled Changing Facilities

Activities available include aerobics, martial arts, indoor and outdoor tennis, badminton, volleyball, five a side football, indoor cricket nets, basketball, netball, gymnastics, trampolining, table tennis, aromatherapy, reflexology, physiotherapy, and beauty treatments.

The centre has also become a venue for high profile regional and national events as well as hosting regular craft and antique fairs.

YOUTH COMMEMORATION GROUND

Charity Registration No 301401

Year Ended 31st March 2024

The Youth Commemoration Ground is administered and maintained for the objects set out in its governing document by the City Council, which meets any deficit incurred each year on operating the facility.

The Trustees in making decisions about the Trust make those decisions with due regard to the objects of the Trust.

In addition, they have due regard to their legal duty to carry out the Trust's charitable purposes for the Public Benefit and the Charity Commissions' guidance thereon.

The Youth Commemoration Ground has remained available for all members of the public to benefit from and use freely for the purposes of recreation and pleasure throughout the period.

Achievements and performance

The Youth Commemoration Ground is currently maintained to allow the purposes in its Governing document set out below to take place during the financial year 2023-24.

The Youth Commemoration Ground is maintained by the Council's Amenity Services Organisation (ASO)

Fusion Lifestyle operate Southend Leisure and Tennis Centre (SLTC) as part of a contract covering all leisure centres under the control of the City council. The contract generates an income which is paid to the Council monthly. The proportion of the income which is related to SLTC is received by the Trust.

The Youth Commemoration Ground's field remained open for all members of the public to make use of for exercise, within Government guidelines.

The Trustee considers that the performance of the charity during the year was good.

Plans for the future

The Trustees intend to continue with the current activity and maintain the standards of the Youth Commemoration Ground.

Financial review

The cost of maintaining the sports ground exceeded the net income from trading activities and the operating deficit of £81,019 (2023 £482,570) has been funded from the Southend City Council General Fund.

Reserves Policy

The trust does not need to hold reserves as any deficit which arises on the operation of the trust, should the trust have no funds to meet it, is funded by Southend on Sea City Council, which is sole trustee of the trust.

A recoupment fund has been set up to ensure funds are available to replace the Leisure and Tennis Centre and Youth Commemoration Ground when the current facilities reach the end of their useful life.

YOUTH COMMEMORATION GROUND

Charity Registration No 301401

Year Ended 31st March 2024

Going concern

The Youth Commemoration Ground meets the definition of a public benefit entity under FRS102. There are no material uncertainties about the charity's ability to continue as a going concern.

Structure, governance, and management

Governing documents

The Trust's Governing document is in the form of a Scheme made by the Charity Commissioners on 14th August 1974.

Trustee recruitment and training

Southend City Council elected members are corporate Trustees. Therefore, Councillors once elected become a corporate Trustee of the Trust.

Risk Assessment

The city council, when carrying out risk assessments for its own activities, includes within the assessment the activities of the trust, so any major risks applicable to the trust are covered by the council arranging appropriate insurance or having in place strategies to cover other contingencies.

Background

The Youth Commemoration Ground derives from a deed of Trust dated 1st March 1954 made between Edward Cecil Jones and the Corporation of the County Borough [sic] of Southend-on-Sea.

Mr Jones donated the sum of £6,000 to the Corporation upon trust to purchase what was then known as the British Legion Memorial Ground. Mr Jones' purpose was "to establish a permanent memorial to all those in the County Borough of Southend-on-Sea who being of the age of young people served their King, Queen and Country in the 1939-45 world war and in subsequent wars and military actions, by presenting to the County Borough this ground to be laid out as a recreation or sports ground for the use and benefit of young people resident within the County Borough of the ages of 15-20 both inclusive such memorial to be called the 'Youth Commemoration Ground'

The money donated by Mr Jones was solely for the purpose of purchasing the ground and the incidental legal and other costs, any balance remaining was to be returned to him. Consequently, there was no endowment in the form of a Trust Fund relating to this ground and the Council was authorised to accept the donation and to expend money on laying out and maintaining the ground only by virtue of the fact that it had powers to do so under Section 268 of the Local Government Act 1933. The present council has a similar power enabling it to continue to maintain the ground under Section 139 of the Local Government Act 1972.

The original Trust Deed was replaced by a scheme made by the Charity Commissioners on 14th August 1974. Amongst other things, the scheme changed the object of the charity to the provision and maintenance of a recreation ground for the benefit of children and young persons who have not reached the age of 25 years and are resident in the city of Southend-on-Sea.

YOUTH COMMEMORATION GROUND

Charity Registration No 301401

Year Ended 31st March 2024

In 1993 the permission of the Charity Commissioners was obtained to sell the then current Youth Commemoration Ground in conjunction with Higgs and Hill Developments and to use the sale proceeds to construct a new Youth Commemoration Ground providing facilities at least as adequate as those provided at the old site with the balance of the sale proceeds being used to construct a new sports and leisure centre which opened to the public in March 1996. The replacement Youth Commemoration Ground had its first football game in 1997.

With the expenditure on the construction of the sports and leisure centre and the New Youth Commemoration Ground exceeding the trust funds available and the annual running costs exceeding any income due to the trust, the City Council funds any deficits which arise.

With the City Council acting as charity trustee for the trust, it was agreed with H.M. Customs and Excise that for Value Added Tax purposes all income and expenditure of the trust could be considered income and expenditure of the City Council. Therefore, no separate VAT registration is required for the trust.

Reference and administrative details

Trustees

Southend-on-Sea City Council

Secretary/Treasurer to the Trust

Southend-on-Sea City Council

Address

Civic Centre
Victoria Avenue
Southend-on-Sea
Essex
SS2 6ER

Statutory Auditors

TC Group
The Courtyard
Shoreham Road
Upper Beeding
Steyning
West Sussex
BN44 3TN

YOUTH COMMEMORATION GROUND

Charity Registration No 301401

Year Ended 31st March 2024

Statement of Trustees' Responsibilities

The Trustees are responsible for preparing accounts which give a true and fair view of the state of affairs of the Charity as at the end of each financial year and the income and expenditure of the Charity for that period.

In preparing those accounts, the Trustees are required to:

- Select suitable and applicable accounting policies and then apply them consistently.
- Make judgement and estimates that are reasonable and prudent.
- Prepare the financial statements on a going concern basis unless it is inappropriate to presume that the organisation will continue in business.

The Trustees are also responsible for keeping proper accounting records which disclose with reasonable accuracy at any time the financial position of the Charity and enable it to ensure that the financial statements comply with charity legislation and the relevant governing instruments. They are responsible for safeguarding the Charity's assets and hence for taking reasonable steps for the prevention and detection of fraud and other irregularities.

Results

The Trust's financial results are as per the annexed accounts.

By order of the Trustees

Signed

J Chesterton

J Chesterton (Feb 10, 2025 18:54 GMT)

Joe Chesterton, Executive Director (Finance & Resources)

Date Feb 10, 2025

YOUTH COMMEMORATION GROUND

Charity Registration No 301401

Year Ended 31st March 2024

Independent Auditors Report to the Members of Youth Commemoration Ground

We have audited the financial statements of Youth Commemoration Ground for the year ended 31 March 2024. The financial reporting framework that has been applied in their preparation is applicable law and United Kingdom Accounting Standards, including Financial Reporting Standard 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 charity's affairs as at 31 March 2024 and of its incoming resources and application of resources, including its 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 Charities Act 2011.

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 charity 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 Trustee's use of the going concern basis of accounting in the preparation of the financial statements 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 charity'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 Trustee's with respect to going concern are described in the relevant sections of this report.

YOUTH COMMEMORATION GROUND

Charity Registration No 301401

Year Ended 31st March 2024

Other information

The trustees are responsible for the other information. The other information comprises the information included in the trustees' annual report, other than the financial statements and our auditor's report thereon. 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.

In connection with our audit of the financial statements, 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 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.

Matters on which we are required to report by exception

In the light of our knowledge and understanding of the charity 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 in relation to which the Charities Act 2011 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.

Responsibilities of trustees

As explained more fully in the trustees' responsibilities statement, 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 charity'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 charity or to cease operations, or have no realistic alternative but to do so.

YOUTH COMMEMORATION GROUND

Charity Registration No 301401

Year Ended 31st March 2024

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. The extent to which our procedures are capable of detecting irregularities, including fraud, is detailed below.

Extent to which the audit was considered capable of detecting irregularities, including fraud

The objectives of our audit, in respect to fraud, are: to identify and assess the risks of material misstatement of the financial statements due to fraud; to obtain sufficient appropriate audit evidence regarding the assessed risks of material misstatement due to fraud, through designing and implementing appropriate responses; and to respond appropriately to fraud or suspected fraud identified during the audit. However, the primary responsibility for the prevention and detection of fraud rests with both those charged with governance of the entity and its management.

Our approach was as follows:

- We identified areas of laws and regulations that could reasonably be expected to have a material effect on the financial statements from our general sector experience, and through discussion with the trustees and other management (as required by auditing standards), and discussed with the trustees and other management the policies and procedures regarding compliance with laws and regulations (see below);
- We identified the following areas as those most likely to have such an effect: health and safety, General Data Protection Regulation (GDPR), fraud, bribery and corruption. Auditing standards limit the required audit procedures to identify non-compliance with these laws and regulations to enquiry of the trustees and other management and inspection of regulatory and legal correspondence, if any. The identified actual or suspected non-compliance was not sufficiently significant to our audit to result in our response being identified as a key audit matter.
- We considered the legal and regulatory frameworks directly applicable to the financial statements reporting framework (FRS 102 and the Charities Act 2011) and the relevant tax compliance regulations in the UK;
- We considered the nature of the charity's operations, the control environment and financial performance.
- We communicated identified laws and regulations throughout our team and remained alert to any indications of non-compliance throughout the audit;
- We considered the procedures and controls that the group has established to address risks identified, or that otherwise prevent, deter and detect fraud; and how senior management monitors those programmes and controls.

YOUTH COMMEMORATION GROUND

Charity Registration No 301401

Year Ended 31st March 2024

Based on this understanding we designed our audit procedures to identify non-compliance with such laws and regulations. Where the risk was considered to be higher, we performed audit procedures to address each identified fraud risk. These procedures included: testing manual journals; reviewing the financial statement disclosures and testing to supporting documentation; performing analytical procedures; and enquiring of management, and were designed to provide reasonable assurance that the financial statements were free from fraud or error.

Owing to the inherent limitations of an audit, there is an unavoidable risk that we may not have detected some material misstatements in the financial statements, even though we have properly planned and performed our audit in accordance with auditing standards. For example, the further removed non-compliance with laws and regulations (irregularities) is from the events and transactions reflected in the financial statements, the less likely the inherently limited procedures required by auditing standards would identify it. The risk is also greater regarding irregularities occurring due to fraud rather than error, as fraud involves intentional concealment, forgery, collusion, omission or misrepresentation. We are not responsible for preventing non-compliance and cannot be expected to detect non-compliance with all laws and regulations.

A further description of our responsibilities for the audit of the financial statements is located on the Financial Reporting Council's website at: <https://www.frc.org.uk/Our-Work/Audit/Audit-and-assurance/Standards-and-guidance/Standards-and-guidance-for-auditors/Auditors-responsibilities-for-audit/Description-of-auditors-responsibilities-for-audit.aspx>. This description forms part of our auditor's report.

Use of our report

This report is made solely to the charity's members, as a body. Our audit work has been undertaken so that we might state to the charity'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 charity and the charity's members as a body, for our audit work, for this report, or for the opinions we have formed.



Mark Cummins FCCA (Senior Statutory Auditor)

For and on behalf of TC Group

Statutory Auditors

Office: Steyning, West Sussex

Date: 24 February 2025

YOUTH COMMEMORATION GROUND

Charity Registration No 301401

Year Ended 31st March 2024

Statement of Financial Activities

		2023/24	2023/24	2023/24	2023/24	2022/23
		Unrestricted Funds £	Restricted Funds £	Endowment Funds £	Total Funds £	Total Funds £
Income from						
Donations	3	81,019	103,750	-	184,769	586,320
Investments	4	-	186,895	-	186,895	70,386
Charitable Activities	5	106,114	-	-	106,114	17,291
Total Income		187,133	290,645	-	477,778	673,997
Resources Expended						
Charitable activities	6	187,133	-	14,029	201,162	775,210
Total Expenditure		187,133	-	14,029	201,162	775,210
Net income/(expenditure)		-	290,645	(14,029)	276,616	(101,213)
Revaluation	8	1,975,304	-	-	1,975,304	-
Net movement in funds		1,975,304	290,645	(14,029)	2,251,920	(101,213)
Reconciliation of Funds						
Total funds brought forward		5,887,150	3,690,189	4,872,886	14,450,225	14,551,438
Total funds carried forward		7,862,454	3,980,834	4,858,857	16,702,145	14,450,225

All income and gains for the year are recognised on the statement of financial activities. All the Charity's activities are classified as continuing.

YOUTH COMMEMORATION GROUND

Charity Registration No 301401

Year Ended 31st March 2024

Balance Sheet

	Note	2023/24 Total Funds £	2022/23 Total Funds £
Fixed Assets			
Tangible Assets	7, 8	12,721,311	10,760,036
Total Fixed Assets		12,721,311	10,760,036
Current Assets			
Cash at bank and in hand		3,985,139	3,693,569
Total Current Assets		3,985,139	3,693,569
Liabilities			
Creditors: Amounts falling due within one year	9	(4,305)	(3,380)
Net current assets		3,980,834	3,690,189
Total assets		16,702,145	14,450,225
The funds of the charity			
Endowment funds	10	4,858,857	4,872,886
Restricted income funds	11	3,980,834	3,690,189
Revaluation reserve	8	7,862,454	5,887,150
Total charity funds		16,702,145	14,450,225

Approved by the Trustee and signed on its behalf by an authorised signatory.

Signed

J Chesterton

J Chesterton (Feb 10, 2025 18:54 GMT)

Joe Chesterton, Executive Director (Finance & Resources)

Date Feb 10, 2025

YOUTH COMMEMORATION GROUND

Charity Registration No 301401

Year Ended 31st March 2024

Statement of Cash Flows

		2023/24	2022/23
		Total	Total
		Funds	Funds
	Note	£	£
Cash flows from operating activities:			
<i>Net cash provided by (used in) operating expenses</i>	12	104,675	103,905
Cash flows from investing activities:			
Dividends, interest and rents from investments		186,895	70,386
<i>Net cash provided by (used in) investing activities</i>		186,895	70,386
Change in cash and cash equivalents in the reporting period		291,570	174,291
Cash and cash equivalents at the beginning of the reporting period	13	3,693,569	3,519,278
Cash and cash equivalents at the end if the reporting period	13	3,985,139	3,693,569

YOUTH COMMEMORATION GROUND

Charity Registration No 301401

Year Ended 31st March 2024

Notes to the accounts

Note 1 Legal Status

Youth Commemoration Ground is an unincorporated charity registered in England and Wales (charity number 301401).

Note 2 Accounting Policies

Basis of preparation

The accounts have been prepared 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) (effective 1 January 2015) – (Charities SORP (FRS 102)), and the Charities Act 2011.

Youth Commemoration Ground meets the definition of a public benefit entity under FRS 102. Assets and liabilities are initially recognised at historical cost or transaction value unless otherwise stated in the relevant accounting policy note(s). There are no material uncertainties about the charity's ability to continue as a going concern given the continued support of Southend City Council.

The financial statements are prepared in pounds sterling, which is the functional currency of the charity. Monetary amounts in these financial statements are rounded to the nearest pound.

Income

Donations and other forms of voluntary income are recognised as incoming resources when receivable, except insofar as they are incapable of financial measurement.

Charitable activities - represent income from the operator and are recognised when receivable.

Investment income is accounted for when receivable.

Expenditure

Expenditure is accounted for on an accruals basis exclusive of the element of VAT which is recoverable by Southend City Council in accordance with VAT Notice 749 para 7.5.

Charitable expenditure comprises those costs incurred by the charity in the delivery of its activities and services for its beneficiaries.

Tangible fixed assets and depreciation

Tangible fixed assets are capitalised at cost. Land is not depreciated. Buildings are depreciated over 60 years on a straight-line basis. Plant and machinery is depreciated on a straight-line basis at various rates.

YOUTH COMMEMORATION GROUND

Charity Registration No 301401

Year Ended 31st March 2024

Note 2 Accounting Policies (continued)

Revaluation

Assets included in the Balance Sheet at current value are revalued or have indexation adjustments applied sufficiently regularly to ensure that their carrying amount is not materially different from their current value at the year-end, but as a minimum are revalued every five years. Increases in valuations are matched by credits to the Revaluation Reserve to recognise unrealised gains.

Where decreases in value are identified, they are accounted for by:

- where there is a balance of revaluation gains for the asset in the Revaluation Reserve, the carrying amount of the asset is written down against that balance (up to the amount of the accumulated gains).
- where there is no balance in the Revaluation Reserve or an insufficient balance, the carrying amount of the asset is written down against in the Statement of Financial Activities.

Cash at bank and in hand

Cash at bank and in hand includes cash and short term highly liquid investments. No separate bank account is maintained by the Trust, therefore all income and expenditure pass through the City Council's account, and its cash balances are held within the City Council's general bank account.

Creditors and provisions

Creditors and provisions are recognised where the charity has present obligation resulting from a past event that will probably result in a transfer of funds to a third party and the amount due to settle the obligation can be measured or estimated reliably.

Critical accounting estimates and judgements

In the application of the charity's accounting policies, the trustees are required to make judgements, estimates and assumptions about the carrying amount of assets and liabilities that are not readily apparent from other sources. The estimates and associated assumptions are based on historical experience and other factors considered to be relevant. Actual results may differ from these estimates.

The estimates and underlying assumptions are reviewed on an ongoing basis. Revisions to accounting estimates are recognised in the period in which the estimate is revised.

The trustees do not consider that there are any critical estimates or areas of judgement that need to be brought to the attention of the readers of the financial statements.

Note 3 Income from Donations

Donations of £81,019 (2023 £482,570) were received from Southend City Council as the funding required to make up the operational deficit for the year. This donation is equitably apportioned across all operational trust expenditure.

The donation of £103,750 (2023 £103,750) to the restricted funds is an annual payment by Southend City Council to the Trust, as agreed with the Charity Commission to enable the capital value of the property to be maintained within the Trust funds.

YOUTH COMMEMORATION GROUND

Charity Registration No 301401

Year Ended 31st March 2024

Note 4 Investment Income

The investment income of £186,895 (2023 £70,386) relates to the interest received in respect of the cash deposited with Southend City Council.

Note 5 Income from Charitable Activities

The proportion of income from the new contract with Fusion Lifestyle which relates to SLTC, and Youth Commemoration Ground is received quarterly, in addition to 100% of the income from the football pitch hire.

		2024	2023
		£	£
Youth Commemoration Ground	Football	16,089	6,584
SLTC	Fees & Charges	18,523	10,707
	Management Fee	71,502	-
		106,114	17,291

Note 6 Cost of Charitable Activities

	SLTC	Youth Comm. Ground	Total 2024	Total 2023
	£	£	£	£
Employees	26,785	13,317	40,102	37,130
Building/Ground Maintenance	93,931	-	93,931	422,053
Utilities	8,472	-	8,472	7,449
Supplies & Services	9,278	-	9,278	5,372
Transport	-	486	486	144
Insurance	27,992	-	27,992	22,073
Governance Fees	-	4,305	4,305	3,380
Depreciation	14,029	-	14,029	275,349
Administration	-	2,567	2,567	2,260
	180,487	20,675	201,162	775,210

The support costs incurred are the administration services provided by Southend City Council and governance costs. Total support costs for the year were £6,872 (2023 £5,640).

Governance costs comprise solely of fees paid to the auditors. During the year £4,305 (2023 £3,380) was paid to the auditors in respect of audit services.

Employee costs relate to employees of the Council.

No staff are remunerated over £60,000 in the year.

The charity is managed by Southend City Council and doesn't have any key management personnel.

YOUTH COMMEMORATION GROUND

Charity Registration No 301401

Year Ended 31st March 2024

Note 7 Fixed Assets

	Freehold Land & Buildings	Plant & Machinery	Total
	£	£	£
Asset cost, valuation, or revalued amount			
Balance brought forward @ 01/04/23	9,924,633	1,957,821	11,882,454
Revaluations	786,291	143,733	930,024
Balance carried forward @ 31/03/24	10,710,924	2,101,554	12,812,478
Accumulated depreciation and impairment reviews			
Balance brought forward @ 01/04/23	704,815	417,603	1,122,418
Revaluations	(684,036)	(361,244)	(1,045,280)
Charge for the year	1,889	12,140	14,029
Balance carried forward @ 31/03/24	22,668	68,499	91,167
Net Book Value			
Brought forward @ 01/04/23	9,219,818	1,540,218	10,760,036
Carried forward @ 31/03/24	10,688,256	2,033,055	12,721,311

YOUTH COMMEMORATION GROUND

Charity Registration No 301401

Year Ended 31st March 2024

Note 8 Revaluation

The fixed assets represent the value of the Southend Leisure and Tennis Centre (SLTC) which was revalued by Jamie Redden MRICS on 31 March 2024. The valuation only provides for a replacement of the service delivery accommodation provided by the existing accommodation area.

Revalued Amounts

	Revalued Amount	Carrying Amount under Cost Model
Asset Description	£	£
Freehold Land & Buildings	10,688,256	4,803,088
Plant & Machinery	2,033,055	55,769

The revaluation surplus of £1,975,304 has been credited to the revaluation reserve.

Revaluation Reserve

	Amount
Description	£
Opening balance 01/04/2023	5,887,150
Revaluation Surplus	1,975,304
Closing balance 31/03/2024	7,862,454

The carrying amounts under the cost model represent the historical cost of the assets less accumulated depreciation and impairment losses.

Note 9 Creditors

Amounts falling due within one year.

	2024	2023
	£	£
Other Creditors	4,305	3,380

Note 10 Endowment Fund

The endowment fund arose from the donation of the original Youth Commemoration Ground by Mr Jones. Following the sale of the original land in 1993 the sale proceeds were used to construct the new Youth Commemoration Ground which continues to be held in the endowment fund.

Note 11 Restricted Fund

The restricted fund is comprised of the annual payments from Southend City Council and interest on cash balances.

YOUTH COMMEMORATION GROUND

Charity Registration No 301401

Year Ended 31st March 2024

Note 12 Reconciliation of net income/(expenditure) to net cash flow from operating activities

	2023/24	2022/23
	Total	Total
	Funds	Funds
	£	£
<i>Net income/(expenditure) for the reporting period (as per the statement of financial activities)</i>	2,251,920	(101,213)
Adjustments for:		
Depreciation charges	14,029	275,349
Revaluations	(1,975,304)	-
Dividends, interest and rents from investments	(186,895)	(70,386)
Increase in creditors	925	155
<i>Net cash provided by (used in) operating activities</i>	104,675	103,905

Note 13 Analysis of cash and cash equivalents

	2023/24	2022/23
	Total	Total
	Funds	Funds
	£	£
Cash in hand	3,985,139	3,693,569
<i>Total cash and cash equivalents</i>	3,985,139	3,693,569

Note 14 Related Party Transactions

During the year the trustee (Southend City Council) donated £184,769 (2023: £586,320) to the Trust in respect of the funding required to cover the operational deficit for the year and its annual payment to the restricted fund. Southend City Council collected a further £293,009 (2023: £70,386) on behalf of the Trust in respect of investment income and income generated from facilities hire. The Trust paid the Council £180,261 in respect of operating costs for the year (2023: £496,481).

Note 15 Trustee remuneration

No trustee was paid in respect of their services as a trustee in 2023 or 2024 and no expenditure was reimbursed.

YOUTH COMMEMORATION GROUND

Charity Registration No 301401

Year Ended 31st March 2024

Note 16 Comparative Funds

		2022/23 Unrestricted Funds £	2022/23 Restricted Funds £	2022/23 Endowment Funds £	2022/23 Total Funds £
Income From					
Donations	3	482,570	103,750	-	586,320
Investments	4	-	70,386	-	70,386
Charitable activities	5	17,291	-	-	17,291
Total Income		499,861	174,136	-	673,997
Expenditure on					
Charitable activities	6	499,861	-	275,349	775,210
Total expenditure		499,861	-	275,349	775,210
Net income/expenditure and movement in funds		-	174,136	(275,349)	(101,213)
Reconciliation of funds					
Total funds brought forward		5,887,150	3,516,053	5,148,235	14,551,438
Total funds carried forward		5,887,150	3,690,189	4,872,886	14,450,225

Note 17 Net Assets Between Funds

Year Ending 31st March 2024

	Unrestricted	Restricted	Endowment	Total
Fixed Assets	7,862,454	-	4,858,857	12,721,311
Current Assets	4,305	3,980,834	-	3,985,139
Current Liabilities	(4,305)	-	-	(4,305)
Total	7,862,454	3,980,834	4,858,857	16,702,145

Year Ending 31st March 2023

	Unrestricted	Restricted	Endowment	Total
Fixed Assets	5,887,150	-	4,872,886	10,760,036
Current Assets	3,380	3,690,189	-	3,693,569
Current Liabilities	(3,380)	-	-	(3,380)
Total	5,887,150	3,690,189	4,872,886	14,450,225

YOUTH COMMEMORATION GROUND

Charity Registration No 301401

Year Ended 31st March 2024

Note 18 Taxation

As a charity, the trust is exempt from tax on their income and gains to the extent that they do not constitute trading and are applied to the organisation's charitable objectives.



Audit Findings Report
Youth Commemoration Ground
For the year ended 31 March 2024
Presented to the Trustees and Management Team

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Your contacts in connection with this report are:

Mark Cummins – Partner
markcummins@TC-Group.com

Miles Blackwell – Audit Assistant
milesblackwell@TC-Group.com

1. INTRODUCTION AND COVERAGE

Purpose of this Report

The purpose of this report is to set out certain matters that came to our attention during the course of the audit of Youth Commemoration Ground for the year ended 31 March 2024.

In order to comply with the provisions of International Standards on Auditing we are required to report to you our audit findings and in particular:

- The nature and scope of the audit work we have undertaken;
- Views about the qualitative aspects of your accounting practices and financial reporting;
- Unadjusted and adjusted misstatements;
- Matters specifically required by Auditing Standards to be communicated to those charged with governance (such as fraud and error);
- Expected modifications to our auditor's report;
- Material weaknesses in the accounting and internal control systems; and
- Any other relevant and material matters relating to the audit.

Limitations

Our audit procedures, which have been designed to enable us to express an opinion on the Financial Statements, have included an examination of the transactions and the controls thereon of the charity. The work that we have done was not primarily directed towards identifying weaknesses in the charity's accounting systems other than those that would affect our audit opinion, nor to the detection of fraud.

We have included in this report only those matters that have come to our attention as a result of our normal audit procedures and, consequently, our comments should not be regarded as a comprehensive record of all weaknesses that may exist or improvements that could be made.

To a certain extent the content of this paper comprises general information that has been provided by, or is based on discussions with, management and staff. Except to the extent necessary for the purposes of the audit, this information has not been independently verified.

Responsibilities

The Trustees are responsible for preparing the Trustees' Report and Financial Statements. TC Group, as auditors of Youth Commemoration Ground, are responsible for forming an opinion on the Financial Statements.

This report is to be regarded as confidential to the Trustees and is intended for use by them and staff of the charity only. No responsibility is accepted to any other person in respect of the whole or part of its contents. Before this report, or any part of it, is disclosed to a third party our consent must be obtained.

2. INDEPENDENCE

Auditing Standards require us to communicate at least once a year regarding all relationships between TC Group and the charity that may reasonably be thought to have a bearing on our independence.

We have reviewed our independence and confirm that TC Group is independent within the meaning of regulatory and professional requirements. In particular the objectivity of our partner, Mark Cummins, and his audit team is not impaired.

Our review included consideration of whether:

- The firm is dependent on the charity as a client due to the significance of the audit fee to the firm;
- The firm is owed significant overdue fees;
- There is any actual or threatened litigation between the firm and the charity;
- Any benefits have been received by the audit team which are not modest;
- The firm has any mutual business interest with the charity;
- Any members of the audit team have any personal or family; connections with the charity or officers; or
- Independence is impaired through the provision of services other than the statutory audit.

3. THE AUDIT PROCESS

SCOPE

As auditors we are responsible for forming and expressing an opinion on whether the financial statements of the charity show a true and fair view of the state of the charity's affairs at 31 March 2024.

Our audit work is designed to provide the required assurance that the financial statements are free from material error. However, our audit of the financial statements is not a comprehensive report covering all systems and controls.

AUDIT APPROACH

Our general audit approach was based on a thorough understanding of the charity's business and determined by our assessment of the audit risk. In particular this included:

- An evaluation of the charity's internal control environment; and
- Substantive testing on significant transactions and material account balances.

We would like to take this opportunity to thank Fiz Anslow and the team for all of their support and assistance during the audit.

The audit work on the financial statements is now substantially complete and we anticipate issuing an unqualified audit opinion for the year ended 31 March 2024 for the charity, following:

- Receipt of approved financial statements signed by the Board;
- Receipt of a signed letter of representation; and
- Receipt of the signed adjusted and unadjusted misstatements schedules to confirm the Trustees are in agreement with the accounting treatment of these.

We consider that the audit approach adopted will provide the Trustees with the required confidence that a thorough and robust audit has been carried out.

Matters arising from our audit that we wish to bring to your attention are set out in Section 5.

MATERIALITY

We apply the concept of materiality in planning and performing the audit, and in evaluating the effect of identified misstatements on the audit and the impact of uncorrected misstatements.

We have assessed materiality for this assignment by considering the total income of the charity. Where individual errors, or accumulated errors found during the course of the audit, are in excess of materiality, these are discussed with you and adjustments are made to the financial statements.

3. THE AUDIT PROCESS

AUDIT MISSTATEMENTS

As part of the requirements of International Standards on Auditing we are required to report any audit misstatements identified by our work which have been adjusted in the accounts. These are detailed in section 6 of this report.

We are also required to separately report any audit misstatements identified which are unadjusted, other than those which are "clearly trivial" to users of the Financial Statements. These are also set out in Section 6.

RISK OF FRAUD AND ERROR IN THE FINANCIAL STATEMENTS

We are required under international auditing standards to consider fraud risk throughout the audit. In particular we must consider management arrangements for preventing and detecting fraud and error.

Fraud risks may include asset sales at under value, suppliers over billing for goods or services, misappropriation of assets and cheque frauds, as well as manipulation of financial results.

This work is now complete and has not identified any matters which we wish to draw to your attention.

LETTER OF REPRESENTATION

We have included a letter of representation (Appendix i) for your review and approval. It is important that this is reviewed and approved by 'those charged with governance'.

4. QUALITATIVE ASPECTS OF ACCOUNTING PRACTICES AND FINANCIAL REPORTING

ACCOUNTING POLICIES

Financial Reporting Standard 102 requires that entities should review their accounting policies regularly to ensure that they are appropriate to their particular circumstances for the purpose of giving a true and fair view.

We have reviewed the charity's accounting policies, as stated in the financial statements, and confirm that they are appropriate to provide relevant, reliable, comparable and understandable information.

RELATED PARTY TRANSACTIONS

We are required to focus on the identification and assessment of the risks of material misstatement associated with related party relationships and transactions.

We are required as an audit team to discuss the risks of fraud associated with related parties and to perform specific procedures on any related party transactions outside the normal course of business.

Transactions with related parties have been adequately disclosed in the accounts.

ACCOUNTING ESTIMATES

As auditors, we are aware that the selected basis of an accounting estimate may have a significant impact on the financial statements so in our work we need to identify all accounting estimates and the basis of the estimate and, where we consider there to be a high estimation uncertainty, we must ensure our audit work challenges the basis of the estimate.

We are also required to consider the outcome of accounting estimates in prior periods as a basis for our risk assessment in the current year.

The most significant accounting estimates concern depreciation of fixed assets, recognition of revenue, cost allocation, and the basis and calculation of the provision for bad and doubtful debts.




We have reviewed these accounting estimates for the charity and conclude that they have been calculated on a basis that is consistent with our knowledge of the charity and the sector as a whole.

GOING CONCERN

We have considered the charity's ability to continue as a going concern for a period of at least 12 months from the date of approving the accounts, with additional emphasis on the continued impact of the current economic situation. We are pleased to report that there is no modification to our audit report.

5. AUDIT AND ACCOUNTING ISSUES IDENTIFIED DURING THE AUDIT

We have prioritised our recommendations into the following categories:

-  - matters that we consider fundamental and recommend addressing as soon as possible
-  - matters we consider significant that should be addressed within a reasonable timeframe
-  - matters that would improve overall control or promote a more efficient practice

5.1 UPDATE ON PRIOR YEAR FINDINGS

1. Board meeting minutes

Issue	In prior years it came to our attention that minutes from meetings are not formally documented for the charity. It was recommended that the trust introduce a formal system for documenting these in order to operate in line with good governance.
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Update	A formal system hasn't been introduced, therefore this action remains outstanding.
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5.2 CURRENT YEAR FINDINGS

1. Land registry

Issue	We have noted that the land used by Youth Commemoration Ground is not registered under the Trust's name in the land registry documents but instead is registered under Southend Council. This raises concerns regarding ownership rights and control of the asset.
--------------	--

Recommendation	The land registry should be updated with correct ownership.
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Update	
---------------	--

- These matters are limited to those which we have concluded are of sufficient importance to merit being reported to you.
- As the purpose of the audit is for us to express an opinion on the charity's financial statements, you will appreciate that our audit cannot necessarily be expected to disclose all matters that may be of interest to you and, as a result, the matters reported may not be the only ones which exist.
- As part of our work, we considered internal control relevant to the preparation of the financial statements, such that we were able to design appropriate audit procedures.
- This work was not for the purpose of expressing an opinion on the effectiveness of internal control.

6. AUDIT MISSTATEMENTS

We are required to communicate all adjusted and unadjusted misstatements, other than those that we believe are clearly trivial, to the Trustees. For this purpose we consider 'clearly trivial' to be any matter less than £235.

There were no adjusted or unadjusted misstatements identified which we consider more than clearly trivial.

Trustee J Chesterton Date Feb 10, 2025
J Chesterton (Feb 10, 2025 18:53 GMT)

On behalf of behalf of the Board

APPENDIX I LETTER OF REPRESENTATION

TC Group
The Courtyard
Shoreham Road
Upper Beeding
Steyning
West Sussex
BN44 3TN

Dear Sirs

During the course of your audit of our financial statements for Youth Commemoration Ground for the year ended 31 March 2024, the following representations were made to you by management and Trustees.

1. We acknowledge as Trustees our responsibilities under the Companies Act 2006 and Charities Act 2011 for preparing Financial Statements in accordance with the applicable accounting framework, SORP 2015 - Financial Reporting Standard 102, and for making accurate representations to you as auditors.
2. We confirm that in our opinion the financial statements give a true and fair view and in particular that where any additional information must be disclosed in order to give a true and fair view that information has in fact been disclosed.
3. We confirm that all accounting records have been made available to you for the purposes of your audit, in accordance with your terms of engagement, and that all transactions undertaken by the charity have been properly reflected and recorded in the accounting records. All other records and related information, including minutes of all management and Trustees' meetings, have been made available to you. We have given you unrestricted access to persons within the charity in order to obtain evidence and have provided any additional information that you have requested for the purposes of your audit.
4. We acknowledge our responsibility for the design, implementation and maintenance of internal control systems to prevent and detect fraud and error. We have disclosed to you the results of our risk assessment that the financial statements may be misstated as a result of fraud. We have disclosed to you all instances of known or suspected fraud affecting the entity involving management, employees who have a significant role in internal control or others that could have a material effect on the financial statements. We have also disclosed to you all information in relation to allegations of fraud or suspected fraud affecting the entity's financial statements communicated by current or former employees, analysis, regulators or others.
5. The effects of uncorrected misstatements (as set out in the audit findings report) are immaterial both individually and in total.
6. The financial statements are free of material misstatements, including omissions.

APPENDIX I LETTER OF REPRESENTATION

7. The charity has satisfactory title to all assets and there are no liens or encumbrances on the charity's assets, except for those that are disclosed in the notes to the financial statements.
8. We have recorded or disclosed, as appropriate, all liabilities, both actual and contingent, and have disclosed in the notes to the financial statements all guarantees that we have given to third parties.
9. We have no plans or intentions that may materially alter the carrying value and where relevant the fair value measurements or classification of assets and liabilities reflected in the financial statements.
10. We have sufficient insurance cover over all assets held and for common threats to the charity such as business interruption or cyber-attacks.
11. The methods, data and significant assumptions used by us in making accounting estimates, and their related disclosures, are appropriate to achieve recognition, measurement and disclosure that is reasonable in the context of the applicable financial reporting framework.
12. We confirm that the charity has had, at no time during the year, any arrangement, transaction or agreement to provide credit facilities (including loans, quasi-loans or credit transactions) for Trustees, nor to guarantee nor provide security for such matters, except as already disclosed in the accounts.
13. We have disclosed to you all claims in connection with litigation that have been, or are expected to be, received and such matters, as appropriate, have been properly accounted for, and disclosed in, the Financial Statements and that these have been accounted for in accordance with the applicable financial reporting framework.
14. We confirm that we are not aware of any possible or actual instances of non-compliance with those laws and regulations which provide a legal framework within which the charity conducts its activities and which are central to the charity's ability to conduct its activities, except as explained to you and as disclosed in the financial statements.
15. We confirm that there have been no events since the balance sheet date which require disclosing or which would materially affect the amounts in the financial statements, other than those already disclosed or included in the financial statements.
16. We confirm that the charity has not contracted for any capital expenditure other than as disclosed in the financial statements.
17. We believe that the charity's financial statements should be prepared on a going concern basis on the grounds that current and future sources of funding or support will be more than adequate for the charity's needs. We also confirm our plans for future action(s) required to enable the charity to continue as a going concern are

APPENDIX I LETTER OF REPRESENTATION

feasible. We have considered a period of twelve months from the date of approval of the financial statements. We believe that no further disclosures relating to the charity's ability to continue as a going concern need to be made in the financial statements.

18. We confirm that all related party relationships and transactions have been accounted for and disclosed in accordance with the applicable accounting framework.
19. We confirm that the related party relationships and transactions set out below are a complete list of such relationships and transactions and that we are not aware of any further related parties or transactions:

Party	Relationship	Nature of transaction
Southend-on-Sea Borough Council	Trustee	<p>Donations to cover operating deficits and to enable the capital value of property to be maintained (2024: £184,769, 2023: £586,320).</p> <p>Transfer of bank interest generated in respect of funds deposited with the council (2024: £293,009, 2023: £70,386).</p> <p>Transfer of proportion of Fusion contract income attributable to Youth Commemoration Ground (2024: £180,261, 2023: £496,481).</p>

20. We acknowledge our legal responsibilities regarding disclosure of information to you as auditors and confirm that:

- So far as each Trustee is aware, there is no relevant audit information that you as auditors are unaware of; and
- Each Trustee has taken all the steps that they ought to have taken as trustee to make themselves aware of any relevant audit information and to establish that you are aware of that information.

21. We confirm that we have reviewed the UK Sanctions list and confirm that to our knowledge the charity has not had any transactions with any entity connected to those listed. We confirm we have complied with the requirements of the UK sanctions regime throughout the financial year and subsequently. (<https://www.gov.uk/government/publications/the-uk-sanctions-list>).

We confirm that the above representations are made on the basis of enquiries of management and staff with relevant knowledge and expertise (and, where appropriate of

APPENDIX I LETTER OF REPRESENTATION

supporting documentation) sufficient to satisfy ourselves that we can properly make these representations to you and that to the best of our knowledge and belief they accurately reflect the representations made to you by the Trustees during the course of the audit.

Yours faithfully

J Chesterton
J.Chesterton.(Feb 10, 2025, 18:53 GMT).....Trustee

Feb 10, 2025
.....Date

Signed on behalf of the board of Trustees




120 YCG Audit Findings Report

Final Audit Report

2025-02-10

Created:	2025-02-10
By:	Elizabeth Anslow (elizabethanslow@southend.gov.uk)
Status:	Signed
Transaction ID:	CBJCHBCAABAAoz0JtbyLDwDdIdQXNulK9vUNgEeJ2osq

"120 YCG Audit Findings Report" History

-  Document created by Elizabeth Anslow (elizabethanslow@southend.gov.uk)
2025-02-10 - 3:27:48 PM GMT
-  Document emailed to joechesterton@southend.gov.uk for signature
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-  Email viewed by joechesterton@southend.gov.uk
2025-02-10 - 6:53:15 PM GMT
-  Signer joechesterton@southend.gov.uk entered name at signing as J Chesterton
2025-02-10 - 6:53:40 PM GMT
-  Document e-signed by J Chesterton (joechesterton@southend.gov.uk)
Signature Date: 2025-02-10 - 6:53:42 PM GMT - Time Source: server
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YOUTH COMMEMORATION GROUND

England & Wales - Charity number 301401

Accounts

YOUTH COMMEMORATION GROUND

Charity Registration No 301401

ANNUAL REPORT & ACCOUNTS

YEAR ENDED 31st MARCH 2023

YOUTH COMMEMORATION GROUND

Charity Registration No 301401

Year Ended 31st March 2023

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YOUTH COMMEMORATION GROUND

Charity Registration No 301401

Year Ended 31st March 2023

Trustees Annual Report

The Trustee is pleased to present their report and accounts for the year ended 31 March 2023.

The accounts have been prepared in accordance with the accounting policies set out in note 2 to the accounts and comply with the Trust's governing document, the Charities Act 2011 and the Statement of Recommended Practice, Charities SORP (FRS102).

Objectives and activities

The provision and maintenance of a recreation ground for the benefit of children and young persons who have not reached the age of 25 years and are resident in the borough of Southend-on-Sea.

The trust currently provides sports and leisure facilities for all sections of the community, together with fulfilling its original role of providing sporting and recreation facilities for the young people within the City.

The Youth Commemoration Ground contains five football pitches, a cricket square, and a modern changing pavilion.

Southend Leisure and Tennis Centre (SLTC) opened to the public in late March 1996 and in 2010 benefitted from the addition of a swimming and diving pool. The range of facilities now available are summarised below.

- 150 Station Fitness Suite
- 25m Swimming Pool
- World Class Diving Pool with 10m diving board
- Teaching Pool
- 8 x Court Sports Hall
- 2 x Court Sports Hall
- Dry Dive Gym
- 4 x Indoor Tennis Courts
- 4 x Outdoor Tennis Courts
- Athletics Track
- Creche/Nursery
- Café Vita
- Function Room
- Health Suite
- Disabled Changing Facilities

Activities available include aerobics, martial arts, indoor and outdoor tennis, badminton, volleyball, five a side football, indoor cricket nets, basketball, netball, gymnastics, trampolining, table tennis, aromatherapy, reflexology, physiotherapy, and beauty treatments.

The centre has also become a venue for high profile regional and national events as well as hosting regular craft and antique fairs.

YOUTH COMMEMORATION GROUND

Charity Registration No 301401

Year Ended 31st March 2023

The Youth Commemoration Ground is administered and maintained for the objects set out in its governing document by the City Council, which meets any deficit incurred each year on operating the facility.

The Trustees in making decisions about the Trust make those decisions with due regard to the objects of the Trust.

In addition, they have due regard to their legal duty to carry out the Trust's charitable purposes for the Public Benefit and the Charity Commissions' guidance thereon.

The Youth Commemoration Ground has remained available for all members of the public to benefit from and use freely for the purposes of recreation and pleasure throughout the period.

Achievements and performance

The Youth Commemoration Ground is currently maintained to allow the purposes in its Governing document set out below to take place during the financial year 2022-23.

The Youth Commemoration Ground is maintained by the Council's Amenity Services Organisation (ASO)

Fusion Lifestyle operate Southend Leisure and Tennis Centre (SLTC) as part of a contract covering all leisure centres under the control of the City council. The contract generates an income which is paid to the Council monthly. The proportion of the income which is related to SLTC is received by the Trust.

In recognition of the difficult environment in which leisure companies continued to operate Southend City Council took the decision to waive the management fee payable by Fusion Lifestyle for the period April 2022 to December 2022, as they had since April 2020 when the Coronavirus pandemic began. This has had no impact on the Trusts financial position as the operating deficit, which would normally be reduced by the management fee income, is funded in full by a donation from the Southend City Council General Fund.

With the withdrawal of restrictions on outdoor sports facilities on 29th March 2021 as part of Step 1 of the Government's roadmap for lifting lockdown the Trust was able to generate facilities hire income of £17,291 (2022: £58).

The Youth Commemoration Ground's field remained open for all members of the public to make use of for exercise, within Government guidelines.

The Trustee considers that, under difficult circumstance, the performance of the charity during the year was good.

Plans for the future

The Trustees intend to continue with the current activity and maintain the standards of the Youth Commemoration Ground. The Trustees will restore the Youth Commemoration Ground facilities availability to all members of the public as soon as it is possible.

YOUTH COMMEMORATION GROUND

Charity Registration No 301401

Year Ended 31st March 2023

At the time of writing, Fusion Lifestyle have not set a date for reopening SLTC but in the intervening period the Trustees will continue to work with them and Council officers to respond to Government guidelines appropriately with the aim to reopen as soon as it is practicably possible.

Financial review

The cost of maintaining the sports ground exceeded the net income from trading activities and the operating deficit of £482,570 (2022 £182,628) has been funded from the Southend City Council General Fund.

Reserves Policy

The trust does not need to hold reserves as any deficit which arises on the operation of the trust, should the trust have no funds to meet it, is funded by Southend on Sea City Council, which is sole trustee of the trust.

A recoupment fund has been set up to ensure funds are available to replace the Leisure and Tennis Centre and Youth Commemoration Ground when the current facilities reach the end of their useful life.

Going concern

The Youth Commemoration Ground meets the definition of a public benefit entity under FRS102. There are no material uncertainties about the charity's ability to continue as a going concern.

Structure, governance, and management

Governing documents

The Trust's Governing document is in the form of a Scheme made by the Charity Commissioners on 14th August 1974.

Trustee recruitment and training

Southend City Council elected members are corporate Trustees. Therefore, Councillors once elected become a corporate Trustee of the Trust.

YOUTH COMMEMORATION GROUND

Charity Registration No 301401

Year Ended 31st March 2023

Risk Assessment

The city council, when carrying out risk assessments for its own activities, includes within the assessment the activities of the trust, so any major risks applicable to the trust are covered by the council arranging appropriate insurance or having in place strategies to cover other contingencies.

Background

The Youth Commemoration Ground derives from a deed of Trust dated 1st March 1954 made between Edward Cecil Jones and the Corporation of the County Borough of Southend-on-Sea.

Mr Jones donated the sum of £6,000 to the Corporation upon trust to purchase what was then known as the British Legion Memorial Ground. Mr Jones' purpose was "to establish a permanent memorial to all those in the County Borough of Southend-on-Sea who being of the age of young people served their King, Queen and Country in the 1939-45 world war and in subsequent wars and military actions, by presenting to the County Borough this ground to be laid out as a recreation or sports ground for the use and benefit of young people resident within the County Borough of the ages of 15-20 both inclusive such memorial to be called the 'Youth Commemoration Ground'

The money donated by Mr Jones was solely for the purpose of purchasing the ground and the incidental legal and other costs, any balance remaining was to be returned to him. Consequently, there was no endowment in the form of a Trust Fund relating to this ground and the Council was authorised to accept the donation and to expend money on laying out and maintaining the ground only by virtue of the fact that it had powers to do so under Section 268 of the Local Government Act 1933. The present council has a similar power enabling it to continue to maintain the ground under Section 139 of the Local Government Act 1972.

The original Trust Deed was replaced by a scheme made by the Charity Commissioners on 14th August 1974. Amongst other things, the scheme changed the object of the charity to the provision and maintenance of a recreation ground for the benefit of children and young persons who have not reached the age of 25 years and are resident in the city of Southend-on-Sea.

In 1993 the permission of the Charity Commissioners was obtained to sell the then current Youth Commemoration Ground in conjunction with Higgs and Hill Developments and to use the sale proceeds to construct a new Youth Commemoration Ground providing facilities at least as adequate as those provided at the old site with the balance of the sale proceeds being used to construct a new sports and leisure centre which opened to the public in March 1996. The replacement Youth Commemoration Ground had its first football game in 1997.

With the expenditure on the construction of the sports and leisure centre and the New Youth Commemoration Ground exceeding the trust funds available and the annual running costs exceeding any income due to the trust, the City Council funds any deficits which arise.

With the City Council acting as charity trustee for the trust, it was agreed with H.M. Customs and Excise that for Value Added Tax purposes all income and expenditure of the trust could be considered income and expenditure of the City Council. Therefore, no separate VAT registration is required for the trust.

YOUTH COMMEMORATION GROUND

Charity Registration No 301401

Year Ended 31st March 2023

Reference and administrative details

Trustees

Southend-on-Sea City Council

Secretary/Treasurer to the Trust

Southend-on-Sea City Council

Address

Civic Centre

Victoria Avenue

Southend-on-Sea

Essex SS2 6EP

Statutory Auditors

TC Group

The Courtyard

Shoreham Road

Upper Beeding

Steyning

West Sussex

BN44 3TN

YOUTH COMMEMORATION GROUND

Charity Registration No 301401

Year Ended 31st March 2023

Statement of Trustees' Responsibilities

The Trustees are responsible for preparing accounts which give a true and fair view of the state of affairs of the Charity as at the end of each financial year and the income and expenditure of the Charity for that period.

In preparing those accounts, the Trustees are required to:

- Select suitable and applicable accounting policies and then apply them consistently.
- Make judgement and estimates that are reasonable and prudent.
- Prepare the financial statements on a going concern basis unless it is inappropriate to presume that the organisation will continue in business.

The Trustees are also responsible for keeping proper accounting records which disclose with reasonable accuracy at any time the financial position of the Charity and enable it to ensure that the financial statements comply with charity legislation and the relevant governing instruments. They are responsible for safeguarding the Charity's assets and hence for taking reasonable steps for the prevention and detection of fraud and other irregularities.

Results

The Trust's financial results are as per the annexed accounts.

By order of the Trustees

Signed

J Chesterton

[J Chesterton \(Mar 14, 2024 17:18 GMT\)](#)

Joe Chesterton, Executive Director (Finance & Resources)

Date Mar 14, 2024

YOUTH COMMEMORATION GROUND

Charity Registration No 301401

Year Ended 31st March 2023

Independent Auditors Report to the Members of Youth Commemoration Ground

We have audited the financial statements of Youth Commemoration Ground for the year ended 31 March 2023. The financial reporting framework that has been applied in their preparation is applicable law and United Kingdom Accounting Standards, including Financial Reporting Standard 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 charity's affairs as at 31 March 2023 and of its incoming resources and application of resources, including its 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 Charities Act 2011.

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 charity 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 Trustee's use of the going concern basis of accounting in the preparation of the financial statements 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 charity'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 Trustee's with respect to going concern are described in the relevant sections of this report.

YOUTH COMMEMORATION GROUND

Charity Registration No 301401

Year Ended 31st March 2023

Other information

The trustees are responsible for the other information. The other information comprises the information included in the trustees' annual report, other than the financial statements and our auditor's report thereon. 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.

In connection with our audit of the financial statements, 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 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.

Matters on which we are required to report by exception

In the light of our knowledge and understanding of the charity 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 in relation to which the Charities Act 2011 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.

Responsibilities of trustees

As explained more fully in the trustees' responsibilities statement, 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 charity'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 charity or to cease operations, or have no realistic alternative but to do so.

YOUTH COMMEMORATION GROUND

Charity Registration No 301401

Year Ended 31st March 2023

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. The extent to which our procedures are capable of detecting irregularities, including fraud, is detailed below.

Extent to which the audit was considered capable of detecting irregularities, including fraud

The objectives of our audit, in respect to fraud, are: to identify and assess the risks of material misstatement of the financial statements due to fraud; to obtain sufficient appropriate audit evidence regarding the assessed risks of material misstatement due to fraud, through designing and implementing appropriate responses; and to respond appropriately to fraud or suspected fraud identified during the audit. However, the primary responsibility for the prevention and detection of fraud rests with both those charged with governance of the entity and its management.

Our approach was as follows:

- We identified areas of laws and regulations that could reasonably be expected to have a material effect on the financial statements from our general sector experience, and through discussion with the trustees and other management (as required by auditing standards), and discussed with the trustees and other management the policies and procedures regarding compliance with laws and regulations (see below);
- We identified the following areas as those most likely to have such an effect: health and safety, General Data Protection Regulation (GDPR), fraud, bribery and corruption. Auditing standards limit the required audit procedures to identify non-compliance with these laws and regulations to enquiry of the trustees and other management and inspection of regulatory and legal correspondence, if any. The identified actual or suspected non-compliance was not sufficiently significant to our audit to result in our response being identified as a key audit matter.
- We considered the legal and regulatory frameworks directly applicable to the financial statements reporting framework (FRS 102 and the Charities Act 2011) and the relevant tax compliance regulations in the UK;
- We considered the nature of the charity's operations, the control environment and financial performance.
- We communicated identified laws and regulations throughout our team and remained alert to any indications of non-compliance throughout the audit;
- We considered the procedures and controls that the group has established to address risks identified, or that otherwise prevent, deter and detect fraud; and how senior management monitors those programmes and controls.

YOUTH COMMEMORATION GROUND

Charity Registration No 301401

Year Ended 31st March 2023

Based on this understanding we designed our audit procedures to identify non-compliance with such laws and regulations. Where the risk was considered to be higher, we performed audit procedures to address each identified fraud risk. These procedures included: testing manual journals; reviewing the financial statement disclosures and testing to supporting documentation; performing analytical procedures; and enquiring of management, and were designed to provide reasonable assurance that the financial statements were free from fraud or error.

Owing to the inherent limitations of an audit, there is an unavoidable risk that we may not have detected some material misstatements in the financial statements, even though we have properly planned and performed our audit in accordance with auditing standards. For example, the further removed non-compliance with laws and regulations (irregularities) is from the events and transactions reflected in the financial statements, the less likely the inherently limited procedures required by auditing standards would identify it. The risk is also greater regarding irregularities occurring due to fraud rather than error, as fraud involves intentional concealment, forgery, collusion, omission or misrepresentation. We are not responsible for preventing non-compliance and cannot be expected to detect non-compliance with all laws and regulations.

A further description of our responsibilities for the audit of the financial statements is located on the Financial Reporting Council's website at: <https://www.frc.org.uk/Our-Work/Audit/Audit-and-assurance/Standards-and-guidance/Standards-and-guidance-for-auditors/Auditors-responsibilities-for-audit/Description-of-auditors-responsibilities-for-audit.aspx>. This description forms part of our auditor's report.

Use of our report

This report is made solely to the charity's members, as a body. Our audit work has been undertaken so that we might state to the charity'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 charity and the charity's members as a body, for our audit work, for this report, or for the opinions we have formed.

TC Group

Mark Cummins FCCA (Senior Statutory Auditor)

For and on behalf of TC Group

Statutory Auditors

Office: Steyning, West Sussex

Date: 15 March 2024

YOUTH COMMEMORATION GROUND

Charity Registration No 301401

Year Ended 31st March 2023

Statement of Financial Activities

		2022/23	2022/23	2022/23	2022/23	2021/22
		Unrestricted Funds £	Restricted Funds £	Endowment Funds £	Total Funds £	Total Funds £
Income from						
Donations	3	482,570	103,750	-	586,320	286,378
Investments	4	-	70,386	-	70,386	5,046
Charitable Activities	5	17,291	-	-	17,291	58
Total Income		499,861	174,136	-	673,997	291,482
Resources Expended						
Charitable activities	6	499,861	-	275,349	775,210	458,035
Total Expenditure		499,861	-	275,349	775,210	458,035
Net income/(expenditure)		-	174,136	(275,349)	(101,213)	(166,553)
Reconciliation of Funds						
Total funds brought forward		5,887,150	3,516,053	5,148,235	14,551,438	14,717,991
Total funds carried forward		5,887,150	3,690,189	4,872,886	14,450,225	14,551,438

All income and gains for the year are recognised on the statement of financial activities. All the Charity's activities are classified as continuing.

YOUTH COMMEMORATION GROUND

Charity Registration No 301401

Year Ended 31st March 2023

Balance Sheet

		2022/23 Total Funds £	2021/22 Total Funds £
Fixed Assets			
Tangible Assets	7	10,760,036	11,035,385
Total Fixed Assets		<u>10,760,036</u>	<u>11,035,385</u>
Current Assets			
Cash at bank and in hand		3,693,569	3,519,278
Total Current Assets		<u>3,693,569</u>	<u>3,519,278</u>
Liabilities			
Creditors: Amounts falling due within one year	8	(3,380)	(3,225)
Net current assets/(liabilities)		<u>3,690,189</u>	<u>3,516,053</u>
Total assets less current liabilities		<u>14,450,225</u>	<u>14,551,438</u>
The funds of the charity			
Endowment funds	9	4,872,886	5,148,235
Restricted income funds	10	3,690,189	3,516,053
Revaluation reserve		5,887,150	5,887,150
Total charity funds		<u>14,450,225</u>	<u>14,551,438</u>

YOUTH COMMEMORATION GROUND

Charity Registration No 301401

Year Ended 31st March 2023

Statement of Cash Flows

	Note	2022/23 Total Funds £	2021/22 Total Funds £
Cash flows from operating activities:			
<i>Net cash provided by (used in) operating expenses</i>	11	103,905	103,825
Cash flows from investing activities:			
Dividends, interest and rents from investments		70,386	5,046
<i>Net cash provided by (used in) investing activities</i>		70,386	5,046
Cash flows from financing activities:			
<i>Net cash provided by (used in) financing activities</i>		-	-
Change in cash and cash equivalents in the reporting period		174,291	108,871
Cash and cash equivalents at the beginning of the reporting period	12	3,519,278	3,410,407
Cash and cash equivalents at the end if the reporting period	12	3,693,569	3,519,278

Approved by the Trustee and signed on its behalf by an authorised signatory.

Signed

J Chesterton

J Chesterton (Mar 14, 2024 17:18 GMT)

Joe Chesterton, Executive Director (Finance & Resources)

Date **Mar 14, 2024**

YOUTH COMMEMORATION GROUND

Charity Registration No 301401

Year Ended 31st March 2023

Notes to the accounts

Note 1 Legal Status

Youth Commemoration Ground is an unincorporated charity registered in England and Wales (charity number 301401).

Note 2 Accounting Policies

Basis of preparation

The accounts have been prepared 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) (effective 1 January 2015) – (Charities SORP (FRS 102)), and the Charities Act 2011.

Youth Commemoration Ground meets the definition of a public benefit entity under FRS 102. Assets and liabilities are initially recognised at historical cost or transaction value unless otherwise stated in the relevant accounting policy note(s). There are no material uncertainties about the charity's ability to continue as a going concern given the continued support of Southend City Council.

Income

Donations and other forms of voluntary income are recognised as incoming resources when receivable, except insofar as they are incapable of financial measurement.

Charitable activities - represent income from the operator and are recognised when receivable.

Investment income is accounted for when receivable.

Expenditure

Expenditure is accounted for on an accruals basis exclusive of the element of VAT which is recoverable by Southend City Council in accordance with VAT Notice 749 para 7.5.

Charitable expenditure comprises those costs incurred by the charity in the delivery of its activities and services for its beneficiaries.

Tangible fixed assets and depreciation

Tangible fixed assets are capitalised at cost. Land is not depreciated. Buildings are depreciated over 60 years on a straight-line basis. Plant and machinery is depreciated on a straight-line basis at various rates.

Cash at bank and in hand

Cash at bank and in hand includes cash and short term highly liquid investments. No separate bank account is maintained by the Trust, therefore all income and expenditure pass through the City Council's account, and its cash balances are held within the City Council's general bank account.

YOUTH COMMEMORATION GROUND

Charity Registration No 301401

Year Ended 31st March 2023

Creditors and provisions

Creditors and provisions are recognised where the charity has present obligation resulting from a past event that will probably result in a transfer of funds to a third party and the amount due to settle the obligation can be measured or estimated reliably.

Critical accounting estimates and judgements

In the application of the charity's accounting policies, the trustees are required to make judgements, estimates and assumptions about the carrying amount of assets and liabilities that are not readily apparent from other sources. The estimates and associated assumptions are based on historical experience and other factors considered to be relevant. Actual results may differ from these estimates.

The estimates and underlying assumptions are reviewed on an ongoing basis. Revisions to accounting estimates are recognised in the period in which the estimate is revised.

The trustees do not consider that there are any critical estimates or areas of judgement that need to be brought to the attention of the readers of the financial statements.

Note 3 Income from Donations

Donations of £482,570 (2022 £182,628) were received from Southend City Council as the funding required to make up the operational deficit for the year. This donation is equitably apportioned across all operational trust expenditure.

The donation of £103,750 (2022 £103,750) to the restricted funds is an annual payment by Southend City Council to the Trust, as agreed with the Charity Commission to enable the capital value of the property to be maintained within the Trust funds.

Note 4 Investment Income

The investment income of £70,386 (2022 £5,046) relates to the interest received in respect of the cash deposited with Southend City Council.

Note 5 Income from Charitable Activities

The proportion of income from the new contract with Fusion Lifestyle which relates to SLTC, and Youth Commemoration Ground is received monthly, in addition to 100% of the income from the football pitch hire.

		2023	2022
		£	£
Youth Commemoration Ground	Football	6,584	-
SLTC	Fees & Charges	10,707	58
		<u>17,291</u>	<u>-</u>

YOUTH COMMEMORATION GROUND

Charity Registration No 301401

Year Ended 31st March 2023

Note 6 Cost of Charitable Activities

	SLTC	Youth Comm. Ground	Total 2023	Total 2022
	£	£	£	£
Employees	23,813	13,317	37,130	35,369
Building/Ground Maintenance	422,053	-	422,053	115,959
Utilities	7,449	-	7,449	1,899
Supplies & Services	5,372	-	5,372	5,066
Transport	-	144	144	34
Insurance	22,073	-	22,073	19,281
Governance Fees	-	3,380	3,380	3,225
Depreciation	275,349	-	275,349	275,349
Administration	-	2,260	2,260	1,853
	756,109	19,101	775,210	458,035

The support costs incurred are the administration services provided by Southend City Council and governance costs. Total support costs for the year were £5,640 (2022 £5,078).

Governance costs comprise solely of fees paid to the auditors. During the year £3,380 (2022 £3,225) was paid to the auditors in respect of audit services.

Employee costs relate to employees of the Council.

No staff are remunerated over £60,000 in the year.

The charity is managed by Southend City Council and doesn't have any key management personnel.

YOUTH COMMEMORATION GROUND

Charity Registration No 301401

Year Ended 31st March 2023

Note 7 Fixed Assets

	Freehold Land & Buildings £	Plant & Machinery £	Total £
Asset cost, valuation, or revalued amount			
Balance brought forward @ 01/04/22 and carried forward @ 31/03/23	9,924,633	1,957,821	11,882,454
Accumulated depreciation and impairment reviews			
Balance brought forward @ 01/04/22	531,917	315,152	847,069
Charge for the year	172,898	102,451	275,349
Balance carried forward @ 31/03/23	704,815	417,603	1,122,418
Net Book Value			
Brought forward @ 01/04/22	9,392,716	1,642,669	11,035,385
Carried forward @ 31/03/23	9,219,818	1,540,218	10,760,036

Note 8 Creditors

Amounts falling due within one year.

	2023 £	2022 £
Other Creditors	3,380	3,225

Note 9 Endowment Fund

The endowment fund arose from the donation of the original Youth Commemoration Ground by Mr Jones. Following the sale of the original land in 1993 the sale proceeds were used to construct the new Youth Commemoration Ground which continues to be held in the endowment fund.

Note 10 Restricted Fund

The restricted fund is comprised of the annual payments from Southend City Council and interest on cash balances.

YOUTH COMMEMORATION GROUND

Charity Registration No 301401

Year Ended 31st March 2023

Note 11 Reconciliation of net income/(expenditure) to net cash flow from operating activities

	2022/23	2021/22
	Total	Total
	Funds	Funds
	£	£
<i>Net income/(expenditure) for the reporting period (as per the statement of financial activities)</i>	(101,213)	(166,553)
Adjustments for:		
Depreciation charges	275,349	275,349
Dividends, interest and rents from investments	(70,386)	(5,046)
Increase/(decrease) in creditors	155	75
<i>Net cash provided by (used in) operating activities</i>	103,905	103,825

Note 12 Analysis of cash and cash equivalents

	2022/23	2021/22
	Total	Total
	Funds	Funds
	£	£
Cash in hand	3,693,569	3,519,278
<i>Total cash and cash equivalents</i>	3,693,569	3,519,278

Note 13 Related Party Transactions

During the year the trustee (Southend City Council) donated £586,320 (2022: £286,378) to the Trust in respect of the funding required to cover the operational deficit for the year and its annual payment to the restricted fund. Southend City Council collected a further £70,386 (2022: £5,046) on behalf of the Trust in respect of investment income and income generated from facilities hire. The Trust paid the Council £496,481 in respect of operating costs for the year (2022: £179,461).

Note 14 Trustee remuneration

No trustee was paid in respect of their services as a trustee in 2022 or 2023 and no expenditure was reimbursed.

YOUTH COMMEMORATION GROUND

Charity Registration No 301401

Year Ended 31st March 2023

Note 15 Comparative Funds

		2021/22	2021/22	2021/22	2021/22
		Unrestricted	Restricted	Endowment	Total
		Funds	Funds	Funds	Funds
		£	£	£	£
Income From					
Donations	3	182,628	103,750	-	286,378
Investments	4	-	5,046	-	5,046
Charitable activities	5	58	-	-	58
Total Income		182,686	108,796	-	291,482
Expenditure on					
Charitable activities	6	182,686	-	275,349	458,035
Total expenditure		182,686	-	275,349	458,035
Net income/expenditure and movement in funds		-	108,796	(275,349)	(166,553)

Note 16 Net Assets Between Funds

Year Ending 31st March 2023

	Unrestricted	Restricted	Endowment	Total
Fixed Assets	5,887,150	-	4,872,886	10,760,036
Current Assets	3,380	3,690,189	-	3,693,569
Current Liabilities	(3,380)	-	-	(3,380)
Total	5,887,150	3,690,189	4,872,886	14,450,225

Year Ending 31st March 2022

	Unrestricted	Restricted	Endowment	Total
Fixed Assets	5,887,150	-	5,148,235	11,035,385
Current Assets	3,225	3,516,053	-	3,519,278
Current Liabilities	(3,225)	-	-	(3,225)
Total	5,887,150	3,516,053	5,148,235	14,551,438

YOUTH COMMEMORATION GROUND

Charity Registration No 301401

Year Ended 31st March 2023

Note 17 Taxation

As a charity, the trust is exempt from tax on their income and gains to the extent that they do not constitute trading and are applied to the organisation's charitable objectives.

YOUTH COMMEMORATION GROUND

Charity Registration No 301401

ANNUAL REPORT & ACCOUNTS

YEAR ENDED 31st MARCH 2023

YOUTH COMMEMORATION GROUND

Charity Registration No 301401

Year Ended 31st March 2023

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YOUTH COMMEMORATION GROUND

Charity Registration No 301401

Year Ended 31st March 2023

Trustees Annual Report

The Trustee is pleased to present their report and accounts for the year ended 31 March 2023.

The accounts have been prepared in accordance with the accounting policies set out in note 2 to the accounts and comply with the Trust's governing document, the Charities Act 2011 and the Statement of Recommended Practice, Charities SORP (FRS102).

Objectives and activities

The provision and maintenance of a recreation ground for the benefit of children and young persons who have not reached the age of 25 years and are resident in the borough of Southend-on-Sea.

The trust currently provides sports and leisure facilities for all sections of the community, together with fulfilling its original role of providing sporting and recreation facilities for the young people within the City.

The Youth Commemoration Ground contains five football pitches, a cricket square, and a modern changing pavilion.

Southend Leisure and Tennis Centre (SLTC) opened to the public in late March 1996 and in 2010 benefitted from the addition of a swimming and diving pool. The range of facilities now available are summarised below.

- 150 Station Fitness Suite
- 25m Swimming Pool
- World Class Diving Pool with 10m diving board
- Teaching Pool
- 8 x Court Sports Hall
- 2 x Court Sports Hall
- Dry Dive Gym
- 4 x Indoor Tennis Courts
- 4 x Outdoor Tennis Courts
- Athletics Track
- Creche/Nursery
- Café Vita
- Function Room
- Health Suite
- Disabled Changing Facilities

Activities available include aerobics, martial arts, indoor and outdoor tennis, badminton, volleyball, five a side football, indoor cricket nets, basketball, netball, gymnastics, trampolining, table tennis, aromatherapy, reflexology, physiotherapy, and beauty treatments.

The centre has also become a venue for high profile regional and national events as well as hosting regular craft and antique fairs.

YOUTH COMMEMORATION GROUND

Charity Registration No 301401

Year Ended 31st March 2023

The Youth Commemoration Ground is administered and maintained for the objects set out in its governing document by the City Council, which meets any deficit incurred each year on operating the facility.

The Trustees in making decisions about the Trust make those decisions with due regard to the objects of the Trust.

In addition, they have due regard to their legal duty to carry out the Trust's charitable purposes for the Public Benefit and the Charity Commissions' guidance thereon.

The Youth Commemoration Ground has remained available for all members of the public to benefit from and use freely for the purposes of recreation and pleasure throughout the period.

Achievements and performance

The Youth Commemoration Ground is currently maintained to allow the purposes in its Governing document set out below to take place during the financial year 2022-23.

The Youth Commemoration Ground is maintained by the Council's Amenity Services Organisation (ASO)

Fusion Lifestyle operate Southend Leisure and Tennis Centre (SLTC) as part of a contract covering all leisure centres under the control of the City council. The contract generates an income which is paid to the Council monthly. The proportion of the income which is related to SLTC is received by the Trust.

In recognition of the difficult environment in which leisure companies continued to operate Southend City Council took the decision to waive the management fee payable by Fusion Lifestyle for the period April 2022 to December 2022, as they had since April 2020 when the Coronavirus pandemic began. This has had no impact on the Trusts financial position as the operating deficit, which would normally be reduced by the management fee income, is funded in full by a donation from the Southend City Council General Fund.

With the withdrawal of restrictions on outdoor sports facilities on 29th March 2021 as part of Step 1 of the Government's roadmap for lifting lockdown the Trust was able to generate facilities hire income of £17,291 (2022: £58).

The Youth Commemoration Ground's field remained open for all members of the public to make use of for exercise, within Government guidelines.

The Trustee considers that, under difficult circumstance, the performance of the charity during the year was good.

Plans for the future

The Trustees intend to continue with the current activity and maintain the standards of the Youth Commemoration Ground. The Trustees will restore the Youth Commemoration Ground facilities availability to all members of the public as soon as it is possible.

YOUTH COMMEMORATION GROUND

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At the time of writing, Fusion Lifestyle have not set a date for reopening SLTC but in the intervening period the Trustees will continue to work with them and Council officers to respond to Government guidelines appropriately with the aim to reopen as soon as it is practicably possible.

Financial review

The cost of maintaining the sports ground exceeded the net income from trading activities and the operating deficit of £482,570 (2022 £182,628) has been funded from the Southend City Council General Fund.

Reserves Policy

The trust does not need to hold reserves as any deficit which arises on the operation of the trust, should the trust have no funds to meet it, is funded by Southend on Sea City Council, which is sole trustee of the trust.

A recoupment fund has been set up to ensure funds are available to replace the Leisure and Tennis Centre and Youth Commemoration Ground when the current facilities reach the end of their useful life.

Going concern

The Youth Commemoration Ground meets the definition of a public benefit entity under FRS102. There are no material uncertainties about the charity's ability to continue as a going concern.

Structure, governance, and management

Governing documents

The Trust's Governing document is in the form of a Scheme made by the Charity Commissioners on 14th August 1974.

Trustee recruitment and training

Southend City Council elected members are corporate Trustees. Therefore, Councillors once elected become a corporate Trustee of the Trust.

YOUTH COMMEMORATION GROUND

Charity Registration No 301401

Year Ended 31st March 2023

Risk Assessment

The city council, when carrying out risk assessments for its own activities, includes within the assessment the activities of the trust, so any major risks applicable to the trust are covered by the council arranging appropriate insurance or having in place strategies to cover other contingencies.

Background

The Youth Commemoration Ground derives from a deed of Trust dated 1st March 1954 made between Edward Cecil Jones and the Corporation of the County Borough of Southend-on-Sea.

Mr Jones donated the sum of £6,000 to the Corporation upon trust to purchase what was then known as the British Legion Memorial Ground. Mr Jones' purpose was "to establish a permanent memorial to all those in the County Borough of Southend-on-Sea who being of the age of young people served their King, Queen and Country in the 1939-45 world war and in subsequent wars and military actions, by presenting to the County Borough this ground to be laid out as a recreation or sports ground for the use and benefit of young people resident within the County Borough of the ages of 15-20 both inclusive such memorial to be called the 'Youth Commemoration Ground'

The money donated by Mr Jones was solely for the purpose of purchasing the ground and the incidental legal and other costs, any balance remaining was to be returned to him. Consequently, there was no endowment in the form of a Trust Fund relating to this ground and the Council was authorised to accept the donation and to expend money on laying out and maintaining the ground only by virtue of the fact that it had powers to do so under Section 268 of the Local Government Act 1933. The present council has a similar power enabling it to continue to maintain the ground under Section 139 of the Local Government Act 1972.

The original Trust Deed was replaced by a scheme made by the Charity Commissioners on 14th August 1974. Amongst other things, the scheme changed the object of the charity to the provision and maintenance of a recreation ground for the benefit of children and young persons who have not reached the age of 25 years and are resident in the city of Southend-on-Sea.

In 1993 the permission of the Charity Commissioners was obtained to sell the then current Youth Commemoration Ground in conjunction with Higgs and Hill Developments and to use the sale proceeds to construct a new Youth Commemoration Ground providing facilities at least as adequate as those provided at the old site with the balance of the sale proceeds being used to construct a new sports and leisure centre which opened to the public in March 1996. The replacement Youth Commemoration Ground had its first football game in 1997.

With the expenditure on the construction of the sports and leisure centre and the New Youth Commemoration Ground exceeding the trust funds available and the annual running costs exceeding any income due to the trust, the City Council funds any deficits which arise.

With the City Council acting as charity trustee for the trust, it was agreed with H.M. Customs and Excise that for Value Added Tax purposes all income and expenditure of the trust could be considered income and expenditure of the City Council. Therefore, no separate VAT registration is required for the trust.

YOUTH COMMEMORATION GROUND

Charity Registration No 301401

Year Ended 31st March 2023

Reference and administrative details

Trustees

Southend-on-Sea City Council

Secretary/Treasurer to the Trust

Southend-on-Sea City Council

Address

Civic Centre

Victoria Avenue

Southend-on-Sea

Essex SS2 6EP

Statutory Auditors

TC Group

The Courtyard

Shoreham Road

Upper Beeding

Steyning

West Sussex

BN44 3TN

YOUTH COMMEMORATION GROUND

Charity Registration No 301401

Year Ended 31st March 2023

Statement of Trustees' Responsibilities

The Trustees are responsible for preparing accounts which give a true and fair view of the state of affairs of the Charity as at the end of each financial year and the income and expenditure of the Charity for that period.

In preparing those accounts, the Trustees are required to:

- Select suitable and applicable accounting policies and then apply them consistently.
- Make judgement and estimates that are reasonable and prudent.
- Prepare the financial statements on a going concern basis unless it is inappropriate to presume that the organisation will continue in business.

The Trustees are also responsible for keeping proper accounting records which disclose with reasonable accuracy at any time the financial position of the Charity and enable it to ensure that the financial statements comply with charity legislation and the relevant governing instruments. They are responsible for safeguarding the Charity's assets and hence for taking reasonable steps for the prevention and detection of fraud and other irregularities.

Results

The Trust's financial results are as per the annexed accounts.

By order of the Trustees

Signed

J Chesterton

[J Chesterton \(Mar 14, 2024 17:18 GMT\)](#)

Joe Chesterton, Executive Director (Finance & Resources)

Date Mar 14, 2024

YOUTH COMMEMORATION GROUND

Charity Registration No 301401

Year Ended 31st March 2023

Independent Auditors Report to the Members of Youth Commemoration Ground

We have audited the financial statements of Youth Commemoration Ground for the year ended 31 March 2023. The financial reporting framework that has been applied in their preparation is applicable law and United Kingdom Accounting Standards, including Financial Reporting Standard 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 charity's affairs as at 31 March 2023 and of its incoming resources and application of resources, including its 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 Charities Act 2011.

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 charity 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 Trustee's use of the going concern basis of accounting in the preparation of the financial statements 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 charity'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 Trustee's with respect to going concern are described in the relevant sections of this report.

YOUTH COMMEMORATION GROUND

Charity Registration No 301401

Year Ended 31st March 2023

Other information

The trustees are responsible for the other information. The other information comprises the information included in the trustees' annual report, other than the financial statements and our auditor's report thereon. 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.

In connection with our audit of the financial statements, 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 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.

Matters on which we are required to report by exception

In the light of our knowledge and understanding of the charity 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 in relation to which the Charities Act 2011 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.

Responsibilities of trustees

As explained more fully in the trustees' responsibilities statement, 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 charity'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 charity or to cease operations, or have no realistic alternative but to do so.

YOUTH COMMEMORATION GROUND

Charity Registration No 301401

Year Ended 31st March 2023

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. The extent to which our procedures are capable of detecting irregularities, including fraud, is detailed below.

Extent to which the audit was considered capable of detecting irregularities, including fraud

The objectives of our audit, in respect to fraud, are: to identify and assess the risks of material misstatement of the financial statements due to fraud; to obtain sufficient appropriate audit evidence regarding the assessed risks of material misstatement due to fraud, through designing and implementing appropriate responses; and to respond appropriately to fraud or suspected fraud identified during the audit. However, the primary responsibility for the prevention and detection of fraud rests with both those charged with governance of the entity and its management.

Our approach was as follows:

- We identified areas of laws and regulations that could reasonably be expected to have a material effect on the financial statements from our general sector experience, and through discussion with the trustees and other management (as required by auditing standards), and discussed with the trustees and other management the policies and procedures regarding compliance with laws and regulations (see below);
- We identified the following areas as those most likely to have such an effect: health and safety, General Data Protection Regulation (GDPR), fraud, bribery and corruption. Auditing standards limit the required audit procedures to identify non-compliance with these laws and regulations to enquiry of the trustees and other management and inspection of regulatory and legal correspondence, if any. The identified actual or suspected non-compliance was not sufficiently significant to our audit to result in our response being identified as a key audit matter.
- We considered the legal and regulatory frameworks directly applicable to the financial statements reporting framework (FRS 102 and the Charities Act 2011) and the relevant tax compliance regulations in the UK;
- We considered the nature of the charity's operations, the control environment and financial performance.
- We communicated identified laws and regulations throughout our team and remained alert to any indications of non-compliance throughout the audit;
- We considered the procedures and controls that the group has established to address risks identified, or that otherwise prevent, deter and detect fraud; and how senior management monitors those programmes and controls.

YOUTH COMMEMORATION GROUND

Charity Registration No 301401

Year Ended 31st March 2023

Based on this understanding we designed our audit procedures to identify non-compliance with such laws and regulations. Where the risk was considered to be higher, we performed audit procedures to address each identified fraud risk. These procedures included: testing manual journals; reviewing the financial statement disclosures and testing to supporting documentation; performing analytical procedures; and enquiring of management, and were designed to provide reasonable assurance that the financial statements were free from fraud or error.

Owing to the inherent limitations of an audit, there is an unavoidable risk that we may not have detected some material misstatements in the financial statements, even though we have properly planned and performed our audit in accordance with auditing standards. For example, the further removed non-compliance with laws and regulations (irregularities) is from the events and transactions reflected in the financial statements, the less likely the inherently limited procedures required by auditing standards would identify it. The risk is also greater regarding irregularities occurring due to fraud rather than error, as fraud involves intentional concealment, forgery, collusion, omission or misrepresentation. We are not responsible for preventing non-compliance and cannot be expected to detect non-compliance with all laws and regulations.

A further description of our responsibilities for the audit of the financial statements is located on the Financial Reporting Council's website at: <https://www.frc.org.uk/Our-Work/Audit/Audit-and-assurance/Standards-and-guidance/Standards-and-guidance-for-auditors/Auditors-responsibilities-for-audit/Description-of-auditors-responsibilities-for-audit.aspx>. This description forms part of our auditor's report.

Use of our report

This report is made solely to the charity's members, as a body. Our audit work has been undertaken so that we might state to the charity'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 charity and the charity's members as a body, for our audit work, for this report, or for the opinions we have formed.

TC Group

Mark Cummins FCCA (Senior Statutory Auditor)

For and on behalf of TC Group

Statutory Auditors

Office: Steyning, West Sussex

Date: 15 March 2024

YOUTH COMMEMORATION GROUND

Charity Registration No 301401

Year Ended 31st March 2023

Statement of Financial Activities

		2022/23	2022/23	2022/23	2022/23	2021/22
		Unrestricted Funds £	Restricted Funds £	Endowment Funds £	Total Funds £	Total Funds £
Income from						
Donations	3	482,570	103,750	-	586,320	286,378
Investments	4	-	70,386	-	70,386	5,046
Charitable Activities	5	17,291	-	-	17,291	58
Total Income		499,861	174,136	-	673,997	291,482
Resources Expended						
Charitable activities	6	499,861	-	275,349	775,210	458,035
Total Expenditure		499,861	-	275,349	775,210	458,035
Net income/(expenditure)		-	174,136	(275,349)	(101,213)	(166,553)
Reconciliation of Funds						
Total funds brought forward		5,887,150	3,516,053	5,148,235	14,551,438	14,717,991
Total funds carried forward		5,887,150	3,690,189	4,872,886	14,450,225	14,551,438

All income and gains for the year are recognised on the statement of financial activities. All the Charity's activities are classified as continuing.

YOUTH COMMEMORATION GROUND

Charity Registration No 301401

Year Ended 31st March 2023

Balance Sheet

	Note	2022/23 Total Funds £	2021/22 Total Funds £
Fixed Assets			
Tangible Assets	7	10,760,036	11,035,385
Total Fixed Assets		<u>10,760,036</u>	<u>11,035,385</u>
Current Assets			
Cash at bank and in hand		3,693,569	3,519,278
Total Current Assets		<u>3,693,569</u>	<u>3,519,278</u>
Liabilities			
Creditors: Amounts falling due within one year	8	(3,380)	(3,225)
Net current assets/(liabilities)		<u>3,690,189</u>	<u>3,516,053</u>
Total assets less current liabilities		<u>14,450,225</u>	<u>14,551,438</u>
The funds of the charity			
Endowment funds	9	4,872,886	5,148,235
Restricted income funds	10	3,690,189	3,516,053
Revaluation reserve		5,887,150	5,887,150
Total charity funds		<u>14,450,225</u>	<u>14,551,438</u>

YOUTH COMMEMORATION GROUND

Charity Registration No 301401

Year Ended 31st March 2023

Statement of Cash Flows

	Note	2022/23 Total Funds £	2021/22 Total Funds £
Cash flows from operating activities:			
<i>Net cash provided by (used in) operating expenses</i>	11	103,905	103,825
Cash flows from investing activities:			
Dividends, interest and rents from investments		70,386	5,046
<i>Net cash provided by (used in) investing activities</i>		70,386	5,046
Cash flows from financing activities:			
<i>Net cash provided by (used in) financing activities</i>		-	-
Change in cash and cash equivalents in the reporting period		174,291	108,871
Cash and cash equivalents at the beginning of the reporting period	12	3,519,278	3,410,407
Cash and cash equivalents at the end if the reporting period	12	3,693,569	3,519,278

Approved by the Trustee and signed on its behalf by an authorised signatory.

Signed

J Chesterton

J Chesterton (Mar 14, 2024 17:18 GMT)

Joe Chesterton, Executive Director (Finance & Resources)

Date **Mar 14, 2024**

YOUTH COMMEMORATION GROUND

Charity Registration No 301401

Year Ended 31st March 2023

Notes to the accounts

Note 1 Legal Status

Youth Commemoration Ground is an unincorporated charity registered in England and Wales (charity number 301401).

Note 2 Accounting Policies

Basis of preparation

The accounts have been prepared 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) (effective 1 January 2015) – (Charities SORP (FRS 102)), and the Charities Act 2011.

Youth Commemoration Ground meets the definition of a public benefit entity under FRS 102. Assets and liabilities are initially recognised at historical cost or transaction value unless otherwise stated in the relevant accounting policy note(s). There are no material uncertainties about the charity's ability to continue as a going concern given the continued support of Southend City Council.

Income

Donations and other forms of voluntary income are recognised as incoming resources when receivable, except insofar as they are incapable of financial measurement.

Charitable activities - represent income from the operator and are recognised when receivable.

Investment income is accounted for when receivable.

Expenditure

Expenditure is accounted for on an accruals basis exclusive of the element of VAT which is recoverable by Southend City Council in accordance with VAT Notice 749 para 7.5.

Charitable expenditure comprises those costs incurred by the charity in the delivery of its activities and services for its beneficiaries.

Tangible fixed assets and depreciation

Tangible fixed assets are capitalised at cost. Land is not depreciated. Buildings are depreciated over 60 years on a straight-line basis. Plant and machinery is depreciated on a straight-line basis at various rates.

Cash at bank and in hand

Cash at bank and in hand includes cash and short term highly liquid investments. No separate bank account is maintained by the Trust, therefore all income and expenditure pass through the City Council's account, and its cash balances are held within the City Council's general bank account.

YOUTH COMMEMORATION GROUND

Charity Registration No 301401

Year Ended 31st March 2023

Creditors and provisions

Creditors and provisions are recognised where the charity has present obligation resulting from a past event that will probably result in a transfer of funds to a third party and the amount due to settle the obligation can be measured or estimated reliably.

Critical accounting estimates and judgements

In the application of the charity's accounting policies, the trustees are required to make judgements, estimates and assumptions about the carrying amount of assets and liabilities that are not readily apparent from other sources. The estimates and associated assumptions are based on historical experience and other factors considered to be relevant. Actual results may differ from these estimates.

The estimates and underlying assumptions are reviewed on an ongoing basis. Revisions to accounting estimates are recognised in the period in which the estimate is revised.

The trustees do not consider that there are any critical estimates or areas of judgement that need to be brought to the attention of the readers of the financial statements.

Note 3 Income from Donations

Donations of £482,570 (2022 £182,628) were received from Southend City Council as the funding required to make up the operational deficit for the year. This donation is equitably apportioned across all operational trust expenditure.

The donation of £103,750 (2022 £103,750) to the restricted funds is an annual payment by Southend City Council to the Trust, as agreed with the Charity Commission to enable the capital value of the property to be maintained within the Trust funds.

Note 4 Investment Income

The investment income of £70,386 (2022 £5,046) relates to the interest received in respect of the cash deposited with Southend City Council.

Note 5 Income from Charitable Activities

The proportion of income from the new contract with Fusion Lifestyle which relates to SLTC, and Youth Commemoration Ground is received monthly, in addition to 100% of the income from the football pitch hire.

		2023	2022
		£	£
Youth Commemoration Ground	Football	6,584	-
SLTC	Fees & Charges	10,707	58
		<u>17,291</u>	<u>-</u>

YOUTH COMMEMORATION GROUND

Charity Registration No 301401

Year Ended 31st March 2023

Note 6 Cost of Charitable Activities

	SLTC	Youth Comm. Ground	Total 2023	Total 2022
	£	£	£	£
Employees	23,813	13,317	37,130	35,369
Building/Ground Maintenance	422,053	-	422,053	115,959
Utilities	7,449	-	7,449	1,899
Supplies & Services	5,372	-	5,372	5,066
Transport	-	144	144	34
Insurance	22,073	-	22,073	19,281
Governance Fees	-	3,380	3,380	3,225
Depreciation	275,349	-	275,349	275,349
Administration	-	2,260	2,260	1,853
	756,109	19,101	775,210	458,035

The support costs incurred are the administration services provided by Southend City Council and governance costs. Total support costs for the year were £5,640 (2022 £5,078).

Governance costs comprise solely of fees paid to the auditors. During the year £3,380 (2022 £3,225) was paid to the auditors in respect of audit services.

Employee costs relate to employees of the Council.

No staff are remunerated over £60,000 in the year.

The charity is managed by Southend City Council and doesn't have any key management personnel.

YOUTH COMMEMORATION GROUND

Charity Registration No 301401

Year Ended 31st March 2023

Note 7 Fixed Assets

	Freehold Land & Buildings £	Plant & Machinery £	Total £
Asset cost, valuation, or revalued amount			
Balance brought forward @ 01/04/22 and carried forward @ 31/03/23	9,924,633	1,957,821	11,882,454
Accumulated depreciation and impairment reviews			
Balance brought forward @ 01/04/22	531,917	315,152	847,069
Charge for the year	172,898	102,451	275,349
Balance carried forward @ 31/03/23	704,815	417,603	1,122,418
Net Book Value			
Brought forward @ 01/04/22	9,392,716	1,642,669	11,035,385
Carried forward @ 31/03/23	9,219,818	1,540,218	10,760,036

Note 8 Creditors

Amounts falling due within one year.

	2023 £	2022 £
Other Creditors	3,380	3,225

Note 9 Endowment Fund

The endowment fund arose from the donation of the original Youth Commemoration Ground by Mr Jones. Following the sale of the original land in 1993 the sale proceeds were used to construct the new Youth Commemoration Ground which continues to be held in the endowment fund.

Note 10 Restricted Fund

The restricted fund is comprised of the annual payments from Southend City Council and interest on cash balances.

YOUTH COMMEMORATION GROUND

Charity Registration No 301401

Year Ended 31st March 2023

Note 11 Reconciliation of net income/(expenditure) to net cash flow from operating activities

	2022/23	2021/22
	Total	Total
	Funds	Funds
	£	£
<i>Net income/(expenditure) for the reporting period (as per the statement of financial activities)</i>	(101,213)	(166,553)
Adjustments for:		
Depreciation charges	275,349	275,349
Dividends, interest and rents from investments	(70,386)	(5,046)
Increase/(decrease) in creditors	155	75
<i>Net cash provided by (used in) operating activities</i>	103,905	103,825

Note 12 Analysis of cash and cash equivalents

	2022/23	2021/22
	Total	Total
	Funds	Funds
	£	£
Cash in hand	3,693,569	3,519,278
<i>Total cash and cash equivalents</i>	3,693,569	3,519,278

Note 13 Related Party Transactions

During the year the trustee (Southend City Council) donated £586,320 (2022: £286,378) to the Trust in respect of the funding required to cover the operational deficit for the year and its annual payment to the restricted fund. Southend City Council collected a further £70,386 (2022: £5,046) on behalf of the Trust in respect of investment income and income generated from facilities hire. The Trust paid the Council £496,481 in respect of operating costs for the year (2022: £179,461).

Note 14 Trustee remuneration

No trustee was paid in respect of their services as a trustee in 2022 or 2023 and no expenditure was reimbursed.

YOUTH COMMEMORATION GROUND

Charity Registration No 301401

Year Ended 31st March 2023

Note 15 Comparative Funds

		2021/22	2021/22	2021/22	2021/22
		Unrestricted	Restricted	Endowment	Total
		Funds	Funds	Funds	Funds
		£	£	£	£
Income From					
Donations	3	182,628	103,750	-	286,378
Investments	4	-	5,046	-	5,046
Charitable activities	5	58	-	-	58
Total Income		182,686	108,796	-	291,482
Expenditure on					
Charitable activities	6	182,686	-	275,349	458,035
Total expenditure		182,686	-	275,349	458,035
Net income/expenditure and movement in funds		-	108,796	(275,349)	(166,553)

Note 16 Net Assets Between Funds

Year Ending 31st March 2023

	Unrestricted	Restricted	Endowment	Total
Fixed Assets	5,887,150	-	4,872,886	10,760,036
Current Assets	3,380	3,690,189	-	3,693,569
Current Liabilities	(3,380)	-	-	(3,380)
Total	5,887,150	3,690,189	4,872,886	14,450,225

Year Ending 31st March 2022

	Unrestricted	Restricted	Endowment	Total
Fixed Assets	5,887,150	-	5,148,235	11,035,385
Current Assets	3,225	3,516,053	-	3,519,278
Current Liabilities	(3,225)	-	-	(3,225)
Total	5,887,150	3,516,053	5,148,235	14,551,438

YOUTH COMMEMORATION GROUND

Charity Registration No 301401

Year Ended 31st March 2023

Note 17 Taxation

As a charity, the trust is exempt from tax on their income and gains to the extent that they do not constitute trading and are applied to the organisation's charitable objectives.

tc accounts · tax · legal · financial planning



Audit Findings Report
Youth Commemoration Ground
Year Ended 31 March 2023
Presented to Trustees and Management

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Your contacts in connection with this report are:

Mark Cummins – Charities & Education Partner
markcummins@TC-Group.com

Brad Bessant – Audit Manager
bradbessant@TC-Group.com

1. Introduction and Coverage

PURPOSE OF THIS REPORT

The purpose of this report is to set out certain matters that came to our attention during the course of the audit of Youth Commemoration Ground for the year ended 31 March 2023.

In order to comply with the provisions of International Standards on Auditing we are required to report to you our audit findings and in particular:

- The nature and scope of the audit work we have undertaken;
- Views about the qualitative aspects of your accounting practices and financial reporting;
- Unadjusted and adjusted misstatements;
- Matters specifically required by Auditing Standards to be communicated to those charged with governance (such as fraud and error);
- Expected modifications to our auditor's report;
- Material weaknesses in the accounting and internal control systems; and
- Any other relevant and material matters relating to the audit.

RESPONSIBILITIES

The Trustees are responsible for preparing the Trustees' Report and Financial Statements. TC Group, as auditors of Youth Commemoration Ground, is responsible for forming an opinion on the Financial Statements.

This report is to be regarded as confidential to the Trustees and is intended for use by them and staff of the charity only. No responsibility is accepted to any other person in respect of the whole or part of its contents. Before this report, or any part of it, is disclosed to a third party our consent must be obtained.

LIMITATIONS

Our audit procedures, which have been designed to enable us to express an opinion on the Financial Statements, have included an examination of the transactions and the controls thereon of the charity. The work that we have done was not primarily directed towards identifying weaknesses in the charity's accounting systems other than those that would affect our audit opinion, nor to the detection of fraud.

We have included in this report only those matters that have come to our attention as a result of our normal audit procedures and, consequently, our comments should not be regarded as a comprehensive record of all weaknesses that may exist or improvements that could be made.

To a certain extent the content of this paper comprises general information that has been provided by, or is based on discussions with, management and staff. Except to the extent necessary for the purposes of the audit, this information has not been independently verified.

2. Independence

Auditing Standards require us to communicate at least once a year regarding all relationships between TC Group and the charity that may reasonably be thought to have a bearing on our independence.

We have reviewed our independence and confirm that TC Group is independent within the meaning of regulatory and professional requirements. In particular the objectivity of our partner, Mark Cummins, and his audit team is not impaired.

Our review included consideration of whether:

- The firm is dependent on the charity as a client due to the significance of the audit fee to the firm;
- The firm is owed significant overdue fees;
- There is any actual or threatened litigation between the firm and the charity;
- Any benefits have been received by the audit team which are not modest;
- The firm has any mutual business interest with the charity;
- Any members of the audit team have any personal or family; connections with the charity or officers; or
- Independence is impaired through the provision of services other than the statutory audit.

3. The Audit Process

SCOPE

As auditors we are responsible for forming and expressing an opinion on whether the financial statements of the charity show a true and fair view of the state of the charity's affairs at 31 March 2023.

Our audit work is designed to provide the required assurance that the financial statements are free from material error. However, our audit of the financial statements is not a comprehensive report covering all systems and controls.

AUDIT APPROACH

Our general audit approach was based on a thorough understanding of the charity's business and determined by our assessment of the audit risk. In particular this included:

- An evaluation of the charity's internal control environment; and
- Substantive testing on significant transactions and material account balances.

We would like to take this opportunity to thank Elizabeth Anslow and her team for all of their support and assistance during the audit.

The audit work on the financial statements is now substantially complete and we anticipate issuing an unqualified audit opinion for the year ended 31 March 2023 for the charity, following:

- Receipt of approved financial statements signed by the Board;
- Receipt of a signed letter of representation; and
- Receipt of the signed adjusted and unadjusted misstatements schedules to confirm the Trustees are in agreement with the accounting treatment of these.

Matters arising from our audit that we wish to bring to your attention are set out in Section 5.

MATERIALITY

We apply the concept of materiality in planning and performing the audit, and in evaluating the effect of identified misstatements on the audit and the impact of uncorrected misstatements.

We have assessed materiality for this assignment by considering the total income of the charity. Where individual errors, or accumulated errors found during the course of the audit, are in excess of materiality, these are discussed with you and adjustments are made to the financial statements.

3. The Audit Process

AUDIT MISSTATEMENTS

As part of the requirements of International Standards on Auditing we are required to report any audit misstatements identified by our work which have been adjusted in the accounts. These are detailed in section 6 of this report.

We are also required to separately report any audit misstatements identified which are unadjusted, other than those which are “clearly trivial” to users of the Financial Statements. These are also set out in Section 6.

RISK OF FRAUD AND ERROR IN THE FINANCIAL STATEMENTS

We are required under international auditing standards to consider fraud risk throughout the audit. In particular we must consider management arrangements for preventing and detecting fraud and error.

Fraud risks may include asset sales at under value, suppliers over billing for goods or services, misappropriation of assets and cheque frauds, as well as manipulation of financial results.

This work is now complete and has not identified any matters which we wish to draw to your attention.

LETTER OF REPRESENTATION

We have included a letter of representation (Appendix i) for your review and approval. It is important that this is reviewed and approved by ‘those charged with governance’.

4. Qualitative Aspects of Accounting Practices and Financial Reporting

ACCOUNTING POLICIES

Financial Reporting Standard 102 requires that entities should review their accounting policies regularly to ensure that they are appropriate to their particular circumstances for the purpose of giving a true and fair view.

We have reviewed the charity's accounting policies, as stated in the financial statements, and confirm that they are appropriate to provide relevant, reliable, comparable and understandable information.

RELATED PARTY TRANSACTIONS

We are required to focus on the identification and assessment of the risks of material misstatement associated with related party relationships and transactions.

We are required as an audit team to discuss the risks of fraud associated with related parties and to perform specific procedures on any related party transactions outside the normal course of business.

Transactions with related parties have been adequately disclosed in the accounts.

ACCOUNTING ESTIMATES

As auditors, we are aware that the selected basis of an accounting estimate may have a significant impact on the financial statements so in our work we need to identify all accounting estimates and the basis of the estimate and, where we consider there to be a high estimation uncertainty, we must ensure our audit work challenges the basis of the estimate.

We are also required to consider the outcome of accounting estimates in prior periods as a basis for our risk assessment in the current year.

The most significant accounting estimates concern depreciation of fixed assets, classification of funds, income cut off, cost allocation, and the basis and calculation of the provision for bad and doubtful debts.

We have reviewed these accounting estimates for the charity and conclude that they have been calculated on a basis that is consistent with our knowledge of the charity and the sector as a whole.

GOING CONCERN

We have considered the charity's ability to continue as a going concern for a period of at least 12 months from the date of approving the accounts. We are pleased to report that there is no modification to our audit report.

5. Audit and Accounting Issues Identified During the Audit

1.1 UPDATE ON PRIOR YEAR FINDINGS

1 BOARD MEETING MINUTES

Issue	In prior years it came to our attention that minutes from meetings are not formally documented for the Trust. It was recommended that the trust introduce a formal system for documenting these in order to operate in line with good governance.
--------------	---

Update	A formal system hasn't yet been introduced, therefore this action remains outstanding.
---------------	--

1.2 CURRENT YEAR FINDINGS – AUDIT & ACCOUNTING

There are no audit or accounting recommendations in the current year.

- These matters are limited to those which we have concluded are of sufficient importance to merit being reported to you.
- As the purpose of the audit is for us to express an opinion on the charity's financial statements, you will appreciate that our audit cannot necessarily be expected to disclose all matters that may be of interest to you and, as a result, the matters reported may not be the only ones which exist.
- As part of our work, we considered internal control relevant to the preparation of the financial statements, such that we were able to design appropriate audit procedures.
- This work was not for the purpose of expressing an opinion on the effectiveness of internal control.

6. Audit Misstatements

We are required to communicate all unadjusted misstatements, other than those that we believe are clearly trivial, to the Trustees. We are also required to report all material adjustments that management has corrected that we believe should be communicated to the Trustees to assist them in fulfilling their governance responsibilities.

There were no adjusted audit misstatements to report this year.

	(Increase) or decrease to Deficit	Increase or (decrease) to Net Assets
Unadjusted Audit Misstatements	£	£
Understatement of TC audit accrual	(1,540)	(1,540)
Total unadjusted items (increase to deficit)	(1,540)	(1,540)

We approve the accounting treatment of the above adjusted and unadjusted misstatements.

Trustee *J Chesterton* Date Mar 14, 2024
J.Chesterton (Mar 14, 2024 17:24 GMT)

On behalf of the Board of Trustees

Appendix i Letter of Representation

TC Group
The Courtyard
Shoreham Road
Upper Beeding
Steyning
West Sussex
BN44 3TN

Dear Sirs

During the course of your audit of our financial statements for the year ended 31 March 2023, the following representations were made to you by management and Trustees.

1. We acknowledge as Trustees our responsibilities under the Charities Act 2011 for preparing Financial Statements in accordance with the applicable accounting framework (SORP 2015 - FRS102) and for making accurate representations to you as auditors.

We confirm that in our opinion the financial statements give a true and fair view and in particular that where any additional information must be disclosed in order to give a true and fair view that information has in fact been disclosed.

2. We confirm that all accounting records have been made available to you for the purposes of your audit, in accordance with your terms of engagement, and that all transactions undertaken by the charity have been properly reflected and recorded in the accounting records. All other records and related information, including minutes of all management and Trustees' meetings, have been made available to you. We have given you unrestricted access to persons within the charity in order to obtain evidence and have provided any additional information that you have requested for the purposes of your audit.
3. We acknowledge our responsibility for the design, implementation and maintenance of internal control systems to prevent and detect fraud and error. We have disclosed to you the results of our risk assessment that the financial statements may be misstated as a result of fraud. We have disclosed to you all instances of known or suspected fraud affecting the entity involving management, employees who have a significant role in internal control or others that could have a material effect on the financial statements. We have also disclosed to you all information in relation to allegations of fraud or suspected fraud affecting the entity's financial statements communicated by current or former employees, analysis, regulators or others.
4. The charity has satisfactory title to all assets and there are no liens or encumbrances on the charity's assets, except for those that are disclosed in the notes to the financial statements.
5. We have recorded or disclosed, as appropriate, all liabilities, both actual and contingent, and have disclosed in the notes to the financial statements all guarantees that we have given to third parties.

Appendix i Letter of Representation

6. We have no plans or intentions that may materially alter the carrying value and where relevant the fair value measurements or classification of assets and liabilities reflected in the financial statements.
7. We confirm that significant assumptions used by us in making accounting estimates, including those measured at fair value, are reasonable.
8. We confirm that the charity has had, at no time during the year, any arrangement, transaction or agreement to provide credit facilities (including loans, quasi-loans or credit transactions) for Trustees, nor to guarantee nor provide security for such matters, except as already disclosed in the accounts.
9. We have disclosed to you all claims in connection with litigation that have been, or are expected to be, received and such matters, as appropriate, have been properly accounted for, and disclosed in, the Financial Statements and that these have been accounted for in accordance with the applicable financial reporting framework (SORP 2015 - FRS102).
10. We confirm that we are not aware of any possible or actual instances of non-compliance with those laws and regulations which provide a legal framework within which the charity conducts its activities and which are central to the charity's ability to conduct its activities, except as explained to you and as disclosed in the financial statements.
11. We confirm that there have been no events since the balance sheet date which require disclosing or which would materially affect the amounts in the financial statements, other than those already disclosed or included in the financial statements.
12. We confirm that the charity has not contracted for any capital expenditure other than as disclosed in the financial statements.
13. We believe that the charity's financial statements should be prepared on a going concern basis on the grounds that current and future sources of funding or support will be more than adequate for the charity's needs. We have considered a period of twelve months from the date of approval of the financial statements. We believe that no further disclosures relating to the charity's ability to continue as a going concern need to be made in the financial statements.
14. All grants, donations and other income, the receipt of which is subject to specific terms or conditions, have been notified to you. There have been no breaches of terms or conditions in the application of such income.
15. We confirm that all related party relationships and transactions have been accounted for and disclosed in accordance with the applicable accounting framework (SORP 2015 – FRS 102).

Appendix i Letter of Representation

16. We acknowledge our legal responsibilities regarding disclosure of information to you as auditors and confirm that:

- So far as each trustee is aware, there is no relevant audit information that you as auditors are unaware of; and
- Each trustee has taken all the steps that they ought to have taken as trustee to make themselves aware of any relevant audit information and to establish that you are aware of that information.

17. We confirm that we have reviewed the UK Sanctions list and confirm that to our knowledge the charity has not had any transactions with any entity connected to those listed. We confirm we have complied with the requirements of the UK sanctions regime throughout the financial year and subsequently. (<https://www.gov.uk/government/publications/the-uk-sanctions-list>)

We confirm that the above representations are made on the basis of enquiries of management and staff with relevant knowledge and expertise (and, where appropriate of supporting documentation) sufficient to satisfy ourselves that we can properly make these representations to you and that to the best of our knowledge and belief they accurately reflect the representations made to you by the Trustees during the course of the audit.

Yours faithfully

J Chesterton
J Chesterton (Mar 14, 2024 17:24 GMT).....Trustee

Mar 14, 2024.....Date

Signed on behalf of the board of Trustees.

YCG - Audit Findings Report

Final Audit Report

2024-03-14

Created:	2024-03-14
By:	Elizabeth Anslow (elizabethanslow@southend.gov.uk)
Status:	Signed
Transaction ID:	CBJCHBCAABAAgIT1W0Mbz9J9z4TE_A4jgHM4_YvAVyzk

"YCG - Audit Findings Report" History

-  Document created by Elizabeth Anslow (elizabethanslow@southend.gov.uk)
2024-03-14 - 4:51:03 PM GMT- IP address: 2.24.143.126
-  Document emailed to joechesterton@southend.gov.uk for signature
2024-03-14 - 4:53:06 PM GMT
-  Email viewed by joechesterton@southend.gov.uk
2024-03-14 - 5:24:13 PM GMT- IP address: 104.47.11.126
-  Signer joechesterton@southend.gov.uk entered name at signing as J Chesterton
2024-03-14 - 5:24:43 PM GMT- IP address: 86.153.200.166
-  Document e-signed by J Chesterton (joechesterton@southend.gov.uk)
Signature Date: 2024-03-14 - 5:24:45 PM GMT - Time Source: server- IP address: 86.153.200.166
-  Agreement completed.
2024-03-14 - 5:24:45 PM GMT

YOUTH COMMEMORATION GROUND

England & Wales - Charity number 301401

Accounts

YOUTH COMMEMORATION GROUND

Charity Registration No 301401

ANNUAL REPORT & ACCOUNTS

YEAR ENDED 31st MARCH 2022

YOUTH COMMEMORATION GROUND

Charity Registration No 301401

Year Ended 31st March 2022

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YOUTH COMMEMORATION GROUND

Charity Registration No 301401

Year Ended 31st March 2022

Trustees Annual Report

The Trustee is pleased to present their report and accounts for the year ended 31 March 2022.

The accounts have been prepared in accordance with the accounting policies set out in note 2 to the accounts and comply with the Trust's governing document, the Charities Act 2011 and the Statement of Recommended Practice, Charities SORP (FRS102).

Objectives and activities

The provision and maintenance of a recreation ground for the benefit of children and young persons who have not reached the age of 25 years and are resident in the city of Southend-on-Sea.

The trust currently provides sports and leisure facilities for all sections of the community, together with fulfilling its original role of providing sporting and recreation facilities for the young people within the city.

The Youth Commemoration Ground contains five football pitches, a cricket square, and a modern changing pavilion.

Southend Leisure and Tennis Centre (SLTC) opened to the public in late March 1996 and in 2010 benefitted from the addition of a swimming and diving pool. The range of facilities now available are summarised below.

- 150 Station Fitness Suite
- 25m Swimming Pool
- World Class Diving Pool with 10m diving board
- Teaching Pool
- 8 x Court Sports Hall
- 2 x Court Sports Hall
- Dry Dive Gym
- 4 x Indoor Tennis Courts
- 4 x Outdoor Tennis Courts
- Athletics Track
- Creche/Nursery
- Café Vita
- Function Room
- Health Suite
- Disabled Changing Facilities

Activities available include aerobics, martial arts, indoor and outdoor tennis, badminton, volleyball, five a side football, indoor cricket nets, basketball, netball, gymnastics, trampolining, table tennis, aromatherapy, reflexology, physiotherapy, and beauty treatments.

The centre has also become a venue for high profile regional and national events as well as hosting regular craft and antique fairs.

YOUTH COMMEMORATION GROUND

Charity Registration No 301401

Year Ended 31st March 2022

The Youth Commemoration Ground is administered and maintained for the objects set out in its governing document by the City Council, which meets any deficit incurred each year on operating the facility.

The Trustees in making decisions about the Trust make those decisions with due regard to the objects of the Trust.

In addition, they have due regard to their legal duty to carry out the Trust's charitable purposes for the Public Benefit and the Charity Commissions' guidance thereon.

The Youth Commemoration Ground has remained available for all members of the public to benefit from and use freely for the purposes of recreation and pleasure throughout the period.

Achievements and performance

The Youth Commemoration Ground is currently maintained to allow the purposes in its Governing document set out below to take place during the financial year 2021-22.

The Youth Commemoration Ground is maintained by the Council's Amenity Services Organisation (ASO)

Fusion Lifestyle operate Southend Leisure and Tennis Centre (SLTC) as part of a contract covering all leisure centres under the control of the city council. The contract generates an income which is paid to the Council monthly. The proportion of the income which is related to SLTC is received by the Trust.

In recognition of the difficult environment in which leisure companies continued to operate Southend City Council took the decision to waive the management fee payable by Fusion Lifestyle for the period April 2021 to March 2022, as they had done in the previous financial year. This has had no impact on the Trusts financial position as the operating deficit, which would normally be reduced by the management fee income, is funded in full by a donation from the Southend City Council General Fund.

With the withdrawal of restrictions on outdoor sports facilities on 29th March 2021 as part of Step 1 of the Government's roadmap for lifting lockdown the Trust was able to generate facilities hire income of £58 (2021: £0).

The Youth Commemoration Ground's field remained open for all members of the public to make use of for exercise.

The Trustee considers that the performance of the charity during the year was satisfactory.

Financial review

The cost of maintaining the sports ground exceeded the net income from trading activities and the operating deficit of £182,628 (2021 £280,078) has been funded from the Southend-on-Sea City Council General Fund.

YOUTH COMMEMORATION GROUND

Charity Registration No 301401

Year Ended 31st March 2022

Reserves Policy

The trust does not need to hold reserves as any deficit which arises on the operation of the trust, should the trust have no funds to meet it, is funded by Southend-on-Sea City Council, which is sole trustee of the trust.

A recoupment fund has been set up to ensure funds are available to replace the Leisure and Tennis Centre and Youth Commemoration Ground when the current facilities reach the end of their useful life.

Going concern

The Youth Commemoration Ground meets the definition of a public benefit entity under FRS102. There are no material uncertainties about the charity's ability to continue as a going concern.

Structure, governance, and management

Governing documents

The Trust's Governing document is in the form of a Scheme made by the Charity Commissioners on 14th August 1974.

Trustee recruitment and training

Southend-on-Sea City Council elected members are corporate Trustees. Therefore, Councillors once elected become a corporate Trustee of the Trust.

YOUTH COMMEMORATION GROUND

Charity Registration No 301401

Year Ended 31st March 2022

Risk Assessment

The city council, when carrying out risk assessments for its own activities, includes within the assessment the activities of the trust, so any major risks applicable to the trust are covered by the council arranging appropriate insurance or having in place strategies to cover other contingencies.

Background

The Youth Commemoration Ground derives from a deed of Trust dated 1st March 1954 made between Edward Cecil Jones and the Corporation of the County Borough of Southend-on-Sea.

Mr Jones donated the sum of £6,000 to the Corporation upon trust to purchase what was then known as the British Legion Memorial Ground. Mr Jones' purpose was "to establish a permanent memorial to all those in the County Borough of Southend-on-Sea who being of the age of young people served their King, Queen and Country in the 1939-45 world war and in subsequent wars and military actions, by presenting to the County Borough this ground to be laid out as a recreation or sports ground for the use and benefit of young people resident within the County Borough of the ages of 15-20 both inclusive such memorial to be called the 'Youth Commemoration Ground'

The money donated by Mr Jones was solely for the purpose of purchasing the ground and the incidental legal and other costs, any balance remaining was to be returned to him. Consequently, there was no endowment in the form of a Trust Fund relating to this ground and the Council was authorised to accept the donation and to expend money on laying out and maintaining the ground only by virtue of the fact that it had powers to do so under Section 268 of the Local Government Act 1933. The present council has a similar power enabling it to continue to maintain the ground under Section 139 of the Local Government Act 1972.

The original Trust Deed was replaced by a scheme made by the Charity Commissioners on 14th August 1974. Amongst other things, the scheme changed the object of the charity to the provision and maintenance of a recreation ground for the benefit of children and young persons who have not reached the age of 25 years and are resident in the city of Southend-on-Sea.

In 1993 the permission of the Charity Commissioners was obtained to sell the then current Youth Commemoration Ground in conjunction with Higgs and Hill Developments and to use the sale proceeds to construct a new Youth Commemoration Ground providing facilities at least as adequate as those provided at the old site with the balance of the sale proceeds being used to construct a new sports and leisure centre which opened to the public in March 1996. The replacement Youth Commemoration Ground had its first football game in 1997.

With the expenditure on the construction of the sports and leisure centre and the New Youth Commemoration Ground exceeding the trust funds available and the annual running costs exceeding any income due to the trust, the City Council funds any deficits which arise.

With the City Council acting as charity trustee for the trust, it was agreed with H.M. Customs and Excise that for Value Added Tax purposes all income and expenditure of the trust could be considered income and expenditure of the City Council. Therefore, no separate VAT registration is required for the trust.

YOUTH COMMEMORATION GROUND

Charity Registration No 301401

Year Ended 31st March 2022

Reference and administrative details

Trustees

Southend-on-Sea City Council

Secretary/Treasurer to the Trust

Southend-on-Sea City Council

Address

Civic Centre

Victoria Avenue

Southend-on-Sea

Essex SS2 6EP

Statutory Auditors

TC Group

The Courtyard

Shoreham Road

Upper Beeding

Steyning

West Sussex

BN44 3TN

YOUTH COMMEMORATION GROUND

Charity Registration No 301401

Year Ended 31st March 2022

Statement of Trustees' Responsibilities

The Trustees are responsible for preparing accounts which give a true and fair view of the state of affairs of the Charity as at the end of each financial year and the income and expenditure of the Charity for that period.

In preparing those accounts, the Trustees are required to:

- Select suitable and applicable accounting policies and then apply them consistently
- Make judgement and estimates that are reasonable and prudent
- Prepare the financial statements on a going concern basis unless it is inappropriate to presume that the organisation will continue in business

The Trustees are also responsible for keeping proper accounting records which disclose with reasonable accuracy at any time the financial position of the Charity and enable it to ensure that the financial statements comply with charity legislation and the relevant governing instruments. They are responsible for safeguarding the Charity's assets and hence for taking reasonable steps for the prevention and detection of fraud and other irregularities.

Results

The Trust's financial results are as per the annexed accounts.

By order of the Trustees

Signed

Jchesterton

Jchesterton (Mar 11, 2024 12:46 GMT)

Joe Chesterton, Executive Director (Finance & Resources)

Date Mar 11, 2024

YOUTH COMMEMORATION GROUND

Charity Registration No 301401

Year Ended 31st March 2022

Independent Auditors Report to the Members of Youth Commemoration Ground

We have audited the financial statements of Youth Commemoration Ground for the year ended 31 March 2022. The financial reporting framework that has been applied in their preparation is applicable law and United Kingdom Accounting Standards, including Financial Reporting Standard 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 charity's affairs as at 31 March 2022 and of its incoming resources and application of resources, including its 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 Charities Act 2011.

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 charity 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 Trustee's use of the going concern basis of accounting in the preparation of the financial statements 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 charity'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 Trustee's with respect to going concern are described in the relevant sections of this report.

YOUTH COMMEMORATION GROUND

Charity Registration No 301401

Year Ended 31st March 2022

Other information

The trustees are responsible for the other information. The other information comprises the information included in the trustees' annual report, other than the financial statements and our auditor's report thereon. 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.

In connection with our audit of the financial statements, 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 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.

Matters on which we are required to report by exception

In the light of our knowledge and understanding of the charity 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 in relation to which the Charities Act 2011 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.

Responsibilities of trustees

As explained more fully in the trustees' responsibilities statement, 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 charity'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 charity or to cease operations, or have no realistic alternative but to do so.

YOUTH COMMEMORATION GROUND

Charity Registration No 301401

Year Ended 31st March 2022

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. The extent to which our procedures are capable of detecting irregularities, including fraud, is detailed below.

Extent to which the audit was considered capable of detecting irregularities, including fraud

The objectives of our audit, in respect to fraud, are: to identify and assess the risks of material misstatement of the financial statements due to fraud; to obtain sufficient appropriate audit evidence regarding the assessed risks of material misstatement due to fraud, through designing and implementing appropriate responses; and to respond appropriately to fraud or suspected fraud identified during the audit. However, the primary responsibility for the prevention and detection of fraud rests with both those charged with governance of the entity and its management.

Our approach was as follows:

- We identified areas of laws and regulations that could reasonably be expected to have a material effect on the financial statements from our general sector experience, and through discussion with the trustees and other management (as required by auditing standards), and discussed with the trustees and other management the policies and procedures regarding compliance with laws and regulations (see below);
- We identified the following areas as those most likely to have such an effect: health and safety, General Data Protection Regulation (GDPR), fraud, bribery and corruption. Auditing standards limit the required audit procedures to identify non-compliance with these laws and regulations to enquiry of the trustees and other management and inspection of regulatory and legal correspondence, if any. The identified actual or suspected non-compliance was not sufficiently significant to our audit to result in our response being identified as a key audit matter.
- We considered the legal and regulatory frameworks directly applicable to the financial statements reporting framework (FRS 102 and the Charities Act 2011) and the relevant tax compliance regulations in the UK;
- We considered the nature of the charity's operations, the control environment and financial performance.
- We communicated identified laws and regulations throughout our team and remained alert to any indications of non-compliance throughout the audit;
- We considered the procedures and controls that the group has established to address risks identified, or that otherwise prevent, deter and detect fraud; and how senior management monitors those programmes and controls.

YOUTH COMMEMORATION GROUND

Charity Registration No 301401

Year Ended 31st March 2022

Based on this understanding we designed our audit procedures to identify non-compliance with such laws and regulations. Where the risk was considered to be higher, we performed audit procedures to address each identified fraud risk. These procedures included: testing manual journals; reviewing the financial statement disclosures and testing to supporting documentation; performing analytical procedures; and enquiring of management, and were designed to provide reasonable assurance that the financial statements were free from fraud or error.

Owing to the inherent limitations of an audit, there is an unavoidable risk that we may not have detected some material misstatements in the financial statements, even though we have properly planned and performed our audit in accordance with auditing standards. For example, the further removed non-compliance with laws and regulations (irregularities) is from the events and transactions reflected in the financial statements, the less likely the inherently limited procedures required by auditing standards would identify it. The risk is also greater regarding irregularities occurring due to fraud rather than error, as fraud involves intentional concealment, forgery, collusion, omission or misrepresentation. We are not responsible for preventing non-compliance and cannot be expected to detect non-compliance with all laws and regulations.

A further description of our responsibilities for the audit of the financial statements is located on the Financial Reporting Council's website at: <https://www.frc.org.uk/Our-Work/Audit/Audit-and-assurance/Standards-and-guidance/Standards-and-guidance-for-auditors/Auditors-responsibilities-for-audit/Description-of-auditors-responsibilities-for-audit.aspx>. This description forms part of our auditor's report.

Use of our report

This report is made solely to the charity's members, as a body. Our audit work has been undertaken so that we might state to the charity'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 charity and the charity's members as a body, for our audit work, for this report, or for the opinions we have formed.

TC Group

Mark Cummins FCCA (Senior Statutory Auditor)

For and on behalf of TC Group

Statutory Auditors

Office: Steyning, West Sussex

Date: 11 March 2024

YOUTH COMMEMORATION GROUND

Charity Registration No 301401

Year Ended 31st March 2022

Statement of Financial Activities

		2021/22 Unrestricted Funds £	2021/22 Restricted Funds £	2021/22 Endowment Funds £	2021/22 Total Funds £	2020/21 Total Funds £
Income from						
Donations	3	182,628	103,750	-	286,378	383,828
Investments	4	-	5,046	-	5,046	13,830
Charitable Activities	5	58	-	-	58	-
Total Income		<u>182,686</u>	<u>108,796</u>	<u>-</u>	<u>291,482</u>	<u>397,658</u>
Resources Expended						
Charitable activities	6	182,686	-	275,349	458,035	555,427
Total Expenditure		<u>182,686</u>	<u>-</u>	<u>275,349</u>	<u>458,035</u>	<u>555,427</u>
Revaluation		-	-	-	-	-
Net income/(expenditure)		<u>-</u>	<u>108,796</u>	<u>(275,349)</u>	<u>(166,553)</u>	<u>(157,769)</u>
Reconciliation of Funds						
Total funds brought forward		<u>5,887,150</u>	<u>3,407,257</u>	<u>5,423,584</u>	<u>14,717,991</u>	<u>14,875,760</u>
Total funds carried forward		<u>5,887,150</u>	<u>3,516,053</u>	<u>5,148,235</u>	<u>14,551,438</u>	<u>14,717,991</u>

All income and gains for the year are recognised on the statement of financial activities. All the Charity's activities are classified as continuing.

YOUTH COMMEMORATION GROUND

Charity Registration No 301401

Year Ended 31st March 2022

Balance Sheet

	Note	2021/22 Total Funds £	2020/21 Total Funds £
Fixed Assets			
Tangible Assets	7	11,035,385	11,310,734
Total Fixed Assets		<u>11,035,385</u>	<u>11,310,734</u>
Current Assets			
Cash at bank and in hand		3,519,278	3,410,407
Total Current Assets		<u>3,519,278</u>	<u>3,410,407</u>
Liabilities			
Creditors: Amounts falling due within one year	8	(3,225)	(3,150)
Net current assets		<u>3,516,053</u>	<u>3,407,257</u>
Total assets less current liabilities		<u><u>14,551,438</u></u>	<u><u>14,717,991</u></u>
The funds of the charity			
Endowment funds	9	5,148,235	5,423,584
Restricted income funds	10	3,516,053	3,407,257
Revaluation reserve		5,887,150	5,887,150
Total charity funds		<u><u>14,551,438</u></u>	<u><u>14,717,991</u></u>

Approved by the Trustee and signed on its behalf by an authorised signatory.

Signed

Jchesterton

Jchesterton (Mar 11, 2024 12:46 GMT)

Joe Chesterton, Executive Director (Finance & Resources)

Date Mar 11, 2024

YOUTH COMMEMORATION GROUND

Charity Registration No 301401

Year Ended 31st March 2022

Notes to the accounts

Note 1 Legal Status

Youth Commemoration Ground is an unincorporated charity registered in England and Wales (charity number 301401).

Note 2 Accounting Policies

Basis of preparation

The accounts have been prepared 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) (effective 1 January 2015) – (Charities SORP (FRS 102)), and the Charities Act 2011.

Youth Commemoration Ground meets the definition of a public benefit entity under FRS 102. Assets and liabilities are initially recognised at historical cost or transaction value unless otherwise stated in the relevant accounting policy note(s). There are no material uncertainties about the charity's ability to continue as a going concern given the continued support of Southend-on-Sea City Council.

Cash Flow Statement

In accordance with the Charities SORP (FRS 102) the charity is claiming exemption from the requirement to prepare a cash flow statement on account of it being a small charity.

Income

Donations and other forms of voluntary income are recognised as incoming resources when receivable, except insofar as they are incapable of financial measurement.

Charitable activities - represent income from the operator and are recognised when receivable.

Investment income is accounted for when receivable.

Expenditure

Expenditure is accounted for on an accruals basis exclusive of the element of VAT which is recoverable by Southend-on-Sea City Council in accordance with VAT Notice 749 para 7.5.

Charitable expenditure comprises those costs incurred by the charity in the delivery of its activities and services for its beneficiaries.

Tangible fixed assets and depreciation

Tangible fixed assets are capitalised at cost. Land is not depreciated. Buildings are depreciated over 60 years on a straight-line basis. Plant and machinery is depreciated on a straight-line basis at various rates.

YOUTH COMMEMORATION GROUND

Charity Registration No 301401

Year Ended 31st March 2022

Cash at bank and in hand

Cash at bank and in hand includes cash and short term highly liquid investments. No separate bank account is maintained by the Trust, therefore all income and expenditure pass through the City Council's account, and its cash balances are held within the City Council's general bank account.

Creditors and provisions

Creditors and provisions are recognised where the charity has present obligation resulting from a past event that will probably result in a transfer of funds to a third party and the amount due to settle the obligation can be measured or estimated reliably.

Critical accounting estimates and judgements

In the application of the charity's accounting policies, the trustees are required to make judgements, estimates and assumptions about the carrying amount of assets and liabilities that are not readily apparent from other sources. The estimates and associated assumptions are based on historical experience and other factors considered to be relevant. Actual results may differ from these estimates.

The estimates and underlying assumptions are reviewed on an ongoing basis. Revisions to accounting estimates are recognised in the period in which the estimate is revised.

The trustees do not consider that there are any critical estimates or areas of judgement that need to be brought to the attention of the readers of the financial statements.

Note 3 Income from Donations

Donations of £182,628 (2021 £280,078) were received from Southend-on-Sea City Council as the funding required to make up the operational deficit for the year. This donation is equitably apportioned across all operational trust expenditure.

The donation of £103,750 (2021 £103,750) to the restricted funds is an annual payment by Southend-on-Sea City Council to the Trust, as agreed with the Charity Commission to enable the capital value of the property to be maintained within the Trust funds.

Note 4 Investment Income

The investment income of £5,046 (2021 £13,830) relates to the interest received in respect of the cash deposited with Southend-on-Sea City Council.

YOUTH COMMEMORATION GROUND

Charity Registration No 301401

Year Ended 31st March 2022

Note 5 Income from Charitable Activities

The proportion of income from the new contract with Fusion Lifestyle which relates to SLTC, and Youth Commemoration Ground is received monthly, in addition to 100% of the income from the football pitch hire.

		2022	2021
		£	£
Youth Commemoration Ground	Football	-	-
SLTC	Fees & Charges	58	-
		58	-

Note 6 Cost of Charitable Activities

	SLTC	Youth Comm. Ground	Total 2022	Total 2021
	£	£	£	£
Employees	22,052	13,317	35,369	34,370
Building/Ground Maintenance	115,959	-	115,959	218,404
Utilities	1,899	-	1,899	429
Supplies & Services	5,066	-	5,066	3,608
Transport	-	34	34	136
Insurance	19,281	-	19,281	18,240
Governance Fees	-	3,225	3,225	3,150
Depreciation	275,349	-	275,349	275,349
Administration	-	1,853	1,853	1,741
	439,606	18,429	458,035	555,427

The support costs incurred are the administration services provided by Southend-on-Sea City Council and governance costs. Total support costs for the year were £5,078 (2021 £4,891).

Governance costs comprise solely of fees paid to the auditors. During the year £3,225 (2021 £3,150) was paid to the auditors in respect of audit services.

Employee costs relate to employees of the Council.

No staff are remunerated over £60,000 in the year.

The charity is managed by Southend-on-Sea City Council and doesn't have any key management personnel.

YOUTH COMMEMORATION GROUND

Charity Registration No 301401

Year Ended 31st March 2022

Note 7 Fixed Assets

	Freehold Land & Buildings £	Plant & Machinery £	Total £
Asset cost, valuation, or revalued amount			
Balance brought forward @ 01/04/21	9,924,633	1,957,821	11,882,454
Transfers	0	0	-
Balance carried forward @ 31/03/22	9,924,633	1,957,821	11,882,454
Accumulated depreciation and impairment reviews			
Balance brought forward @ 01/04/21	359,019	212,701	571,720
Transfers	0	0	-
Charge for the year	172,898	102,451	275,349
Balance carried forward @ 31/03/22	531,917	315,152	847,069
Net Book Value			
Brought forward @ 01/04/21	9,565,614	1,745,120	11,310,734
Carried forward @ 31/03/22	9,392,716	1,642,669	11,035,385

Note 8 Creditors

Amounts falling due within one year.

	2022 £	2021 £
Other Creditors	3,225	3,150

Note 9 Endowment Fund

The endowment fund arose from the donation of the original Youth Commemoration Ground by Mr Jones. Following the sale of the original land in 1993 the sale proceeds were used to construct the new Youth Commemoration Ground which continues to be held in the endowment fund.

Note 10 Restricted Fund

The restricted fund is comprised of the annual payments from Southend-on-Sea City Council and interest on cash balances.

YOUTH COMMEMORATION GROUND

Charity Registration No 301401

Year Ended 31st March 2022

Note 11 Related Party Transactions

During the year the trustee (Southend-on-Sea City Council) donated £286,378 (2021: £383,828) to the Trust in respect of the funding required to cover the operational deficit for the year and its annual payment to the restricted fund. Southend-on-Sea City Council collected a further £5,046 (2021: £13,830) on behalf of the Trust in respect of investment income and income generated from facilities hire. The Trust paid the Council £179,461 in respect of operating costs for the year (2021: £276,928).

Note 12 Trustee remuneration

No trustee was paid in respect of their services as a trustee in 2021 or 2022 and no expenditure was reimbursed.

Note 13 Comparative Funds

		2020/21 Unrestricted Funds £	2020/21 Restricted Funds £	2020/21 Endowment Funds £	2020/21 Total Funds £
Income From					
Donations	3	280,078	103,750	-	383,828
Investments	4	-	13,830	-	13,830
Charitable activities	5	-	-	-	-
Total Income		280,078	117,580	-	397,658
Expenditure on					
Charitable activities	6	280,078	-	275,349	555,427
Total expenditure		280,078	-	275,349	555,427
Net income/expenditure and movement in funds		-	117,580	(275,349)	(157,769)

YOUTH COMMEMORATION GROUND

Charity Registration No 301401

Year Ended 31st March 2022

Note 14 Net Assets Between Funds

Year Ending 31st March 2022

	Unrestricted	Restricted	Endowment	Total
Fixed Assets	5,887,150	-	5,148,235	11,035,385
Current Assets	3,225	3,516,053	-	3,519,278
Current Liabilities	(3,225)	-	-	(3,225)
Total	5,887,150	3,516,053	5,148,235	14,551,438

Year Ending 31st March 2021

	Unrestricted	Restricted	Endowment	Total
Fixed Assets	5,887,150	-	5,423,584	11,310,734
Current Assets	3,150	3,407,257	-	3,410,407
Current Liabilities	(3,150)	-	-	(3,150)
Total	5,887,150	3,407,257	5,423,584	14,717,991

Note 15 Taxation

As a charity, the trust is exempt from tax on their income and gains to the extent that they do not constitute trading and are applied to the organisation's charitable objectives.

Document Activity Report

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YOUTH COMMEMORATION GROUND

Charity Registration No 301401

ANNUAL REPORT & ACCOUNTS

YEAR ENDED 31st MARCH 2022

YOUTH COMMEMORATION GROUND

Charity Registration No 301401

Year Ended 31st March 2022

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YOUTH COMMEMORATION GROUND

Charity Registration No 301401

Year Ended 31st March 2022

Trustees Annual Report

The Trustee is pleased to present their report and accounts for the year ended 31 March 2022.

The accounts have been prepared in accordance with the accounting policies set out in note 2 to the accounts and comply with the Trust's governing document, the Charities Act 2011 and the Statement of Recommended Practice, Charities SORP (FRS102).

Objectives and activities

The provision and maintenance of a recreation ground for the benefit of children and young persons who have not reached the age of 25 years and are resident in the city of Southend-on-Sea.

The trust currently provides sports and leisure facilities for all sections of the community, together with fulfilling its original role of providing sporting and recreation facilities for the young people within the city.

The Youth Commemoration Ground contains five football pitches, a cricket square, and a modern changing pavilion.

Southend Leisure and Tennis Centre (SLTC) opened to the public in late March 1996 and in 2010 benefitted from the addition of a swimming and diving pool. The range of facilities now available are summarised below.

- 150 Station Fitness Suite
- 25m Swimming Pool
- World Class Diving Pool with 10m diving board
- Teaching Pool
- 8 x Court Sports Hall
- 2 x Court Sports Hall
- Dry Dive Gym
- 4 x Indoor Tennis Courts
- 4 x Outdoor Tennis Courts
- Athletics Track
- Creche/Nursery
- Café Vita
- Function Room
- Health Suite
- Disabled Changing Facilities

Activities available include aerobics, martial arts, indoor and outdoor tennis, badminton, volleyball, five a side football, indoor cricket nets, basketball, netball, gymnastics, trampolining, table tennis, aromatherapy, reflexology, physiotherapy, and beauty treatments.

The centre has also become a venue for high profile regional and national events as well as hosting regular craft and antique fairs.

YOUTH COMMEMORATION GROUND

Charity Registration No 301401

Year Ended 31st March 2022

The Youth Commemoration Ground is administered and maintained for the objects set out in its governing document by the City Council, which meets any deficit incurred each year on operating the facility.

The Trustees in making decisions about the Trust make those decisions with due regard to the objects of the Trust.

In addition, they have due regard to their legal duty to carry out the Trust's charitable purposes for the Public Benefit and the Charity Commissions' guidance thereon.

The Youth Commemoration Ground has remained available for all members of the public to benefit from and use freely for the purposes of recreation and pleasure throughout the period.

Achievements and performance

The Youth Commemoration Ground is currently maintained to allow the purposes in its Governing document set out below to take place during the financial year 2021-22.

The Youth Commemoration Ground is maintained by the Council's Amenity Services Organisation (ASO)

Fusion Lifestyle operate Southend Leisure and Tennis Centre (SLTC) as part of a contract covering all leisure centres under the control of the city council. The contract generates an income which is paid to the Council monthly. The proportion of the income which is related to SLTC is received by the Trust.

In recognition of the difficult environment in which leisure companies continued to operate Southend City Council took the decision to waive the management fee payable by Fusion Lifestyle for the period April 2021 to March 2022, as they had done in the previous financial year. This has had no impact on the Trusts financial position as the operating deficit, which would normally be reduced by the management fee income, is funded in full by a donation from the Southend City Council General Fund.

With the withdrawal of restrictions on outdoor sports facilities on 29th March 2021 as part of Step 1 of the Government's roadmap for lifting lockdown the Trust was able to generate facilities hire income of £58 (2021: £0).

The Youth Commemoration Ground's field remained open for all members of the public to make use of for exercise.

The Trustee considers that the performance of the charity during the year was satisfactory.

Financial review

The cost of maintaining the sports ground exceeded the net income from trading activities and the operating deficit of £182,628 (2021 £280,078) has been funded from the Southend-on-Sea City Council General Fund.

YOUTH COMMEMORATION GROUND

Charity Registration No 301401

Year Ended 31st March 2022

Reserves Policy

The trust does not need to hold reserves as any deficit which arises on the operation of the trust, should the trust have no funds to meet it, is funded by Southend-on-Sea City Council, which is sole trustee of the trust.

A recoupment fund has been set up to ensure funds are available to replace the Leisure and Tennis Centre and Youth Commemoration Ground when the current facilities reach the end of their useful life.

Going concern

The Youth Commemoration Ground meets the definition of a public benefit entity under FRS102. There are no material uncertainties about the charity's ability to continue as a going concern.

Structure, governance, and management

Governing documents

The Trust's Governing document is in the form of a Scheme made by the Charity Commissioners on 14th August 1974.

Trustee recruitment and training

Southend-on-Sea City Council elected members are corporate Trustees. Therefore, Councillors once elected become a corporate Trustee of the Trust.

YOUTH COMMEMORATION GROUND

Charity Registration No 301401

Year Ended 31st March 2022

Risk Assessment

The city council, when carrying out risk assessments for its own activities, includes within the assessment the activities of the trust, so any major risks applicable to the trust are covered by the council arranging appropriate insurance or having in place strategies to cover other contingencies.

Background

The Youth Commemoration Ground derives from a deed of Trust dated 1st March 1954 made between Edward Cecil Jones and the Corporation of the County Borough of Southend-on-Sea.

Mr Jones donated the sum of £6,000 to the Corporation upon trust to purchase what was then known as the British Legion Memorial Ground. Mr Jones' purpose was "to establish a permanent memorial to all those in the County Borough of Southend-on-Sea who being of the age of young people served their King, Queen and Country in the 1939-45 world war and in subsequent wars and military actions, by presenting to the County Borough this ground to be laid out as a recreation or sports ground for the use and benefit of young people resident within the County Borough of the ages of 15-20 both inclusive such memorial to be called the 'Youth Commemoration Ground'

The money donated by Mr Jones was solely for the purpose of purchasing the ground and the incidental legal and other costs, any balance remaining was to be returned to him. Consequently, there was no endowment in the form of a Trust Fund relating to this ground and the Council was authorised to accept the donation and to expend money on laying out and maintaining the ground only by virtue of the fact that it had powers to do so under Section 268 of the Local Government Act 1933. The present council has a similar power enabling it to continue to maintain the ground under Section 139 of the Local Government Act 1972.

The original Trust Deed was replaced by a scheme made by the Charity Commissioners on 14th August 1974. Amongst other things, the scheme changed the object of the charity to the provision and maintenance of a recreation ground for the benefit of children and young persons who have not reached the age of 25 years and are resident in the city of Southend-on-Sea.

In 1993 the permission of the Charity Commissioners was obtained to sell the then current Youth Commemoration Ground in conjunction with Higgs and Hill Developments and to use the sale proceeds to construct a new Youth Commemoration Ground providing facilities at least as adequate as those provided at the old site with the balance of the sale proceeds being used to construct a new sports and leisure centre which opened to the public in March 1996. The replacement Youth Commemoration Ground had its first football game in 1997.

With the expenditure on the construction of the sports and leisure centre and the New Youth Commemoration Ground exceeding the trust funds available and the annual running costs exceeding any income due to the trust, the City Council funds any deficits which arise.

With the City Council acting as charity trustee for the trust, it was agreed with H.M. Customs and Excise that for Value Added Tax purposes all income and expenditure of the trust could be considered income and expenditure of the City Council. Therefore, no separate VAT registration is required for the trust.

YOUTH COMMEMORATION GROUND

Charity Registration No 301401

Year Ended 31st March 2022

Reference and administrative details

Trustees

Southend-on-Sea City Council

Secretary/Treasurer to the Trust

Southend-on-Sea City Council

Address

Civic Centre

Victoria Avenue

Southend-on-Sea

Essex SS2 6EP

Statutory Auditors

TC Group

The Courtyard

Shoreham Road

Upper Beeding

Steyning

West Sussex

BN44 3TN

YOUTH COMMEMORATION GROUND

Charity Registration No 301401

Year Ended 31st March 2022

Statement of Trustees' Responsibilities

The Trustees are responsible for preparing accounts which give a true and fair view of the state of affairs of the Charity as at the end of each financial year and the income and expenditure of the Charity for that period.

In preparing those accounts, the Trustees are required to:

- Select suitable and applicable accounting policies and then apply them consistently
- Make judgement and estimates that are reasonable and prudent
- Prepare the financial statements on a going concern basis unless it is inappropriate to presume that the organisation will continue in business

The Trustees are also responsible for keeping proper accounting records which disclose with reasonable accuracy at any time the financial position of the Charity and enable it to ensure that the financial statements comply with charity legislation and the relevant governing instruments. They are responsible for safeguarding the Charity's assets and hence for taking reasonable steps for the prevention and detection of fraud and other irregularities.

Results

The Trust's financial results are as per the annexed accounts.

By order of the Trustees

Signed

Jchesterton

Jchesterton (Mar 11, 2024 12:46 GMT)

Joe Chesterton, Executive Director (Finance & Resources)

Date Mar 11, 2024

YOUTH COMMEMORATION GROUND

Charity Registration No 301401

Year Ended 31st March 2022

Independent Auditors Report to the Members of Youth Commemoration Ground

We have audited the financial statements of Youth Commemoration Ground for the year ended 31 March 2022. The financial reporting framework that has been applied in their preparation is applicable law and United Kingdom Accounting Standards, including Financial Reporting Standard 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 charity's affairs as at 31 March 2022 and of its incoming resources and application of resources, including its 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 Charities Act 2011.

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 charity 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 Trustee's use of the going concern basis of accounting in the preparation of the financial statements 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 charity'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 Trustee's with respect to going concern are described in the relevant sections of this report.

YOUTH COMMEMORATION GROUND

Charity Registration No 301401

Year Ended 31st March 2022

Other information

The trustees are responsible for the other information. The other information comprises the information included in the trustees' annual report, other than the financial statements and our auditor's report thereon. 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.

In connection with our audit of the financial statements, 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 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.

Matters on which we are required to report by exception

In the light of our knowledge and understanding of the charity 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 in relation to which the Charities Act 2011 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.

Responsibilities of trustees

As explained more fully in the trustees' responsibilities statement, 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 charity'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 charity or to cease operations, or have no realistic alternative but to do so.

YOUTH COMMEMORATION GROUND

Charity Registration No 301401

Year Ended 31st March 2022

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. The extent to which our procedures are capable of detecting irregularities, including fraud, is detailed below.

Extent to which the audit was considered capable of detecting irregularities, including fraud

The objectives of our audit, in respect to fraud, are: to identify and assess the risks of material misstatement of the financial statements due to fraud; to obtain sufficient appropriate audit evidence regarding the assessed risks of material misstatement due to fraud, through designing and implementing appropriate responses; and to respond appropriately to fraud or suspected fraud identified during the audit. However, the primary responsibility for the prevention and detection of fraud rests with both those charged with governance of the entity and its management.

Our approach was as follows:

- We identified areas of laws and regulations that could reasonably be expected to have a material effect on the financial statements from our general sector experience, and through discussion with the trustees and other management (as required by auditing standards), and discussed with the trustees and other management the policies and procedures regarding compliance with laws and regulations (see below);
- We identified the following areas as those most likely to have such an effect: health and safety, General Data Protection Regulation (GDPR), fraud, bribery and corruption. Auditing standards limit the required audit procedures to identify non-compliance with these laws and regulations to enquiry of the trustees and other management and inspection of regulatory and legal correspondence, if any. The identified actual or suspected non-compliance was not sufficiently significant to our audit to result in our response being identified as a key audit matter.
- We considered the legal and regulatory frameworks directly applicable to the financial statements reporting framework (FRS 102 and the Charities Act 2011) and the relevant tax compliance regulations in the UK;
- We considered the nature of the charity's operations, the control environment and financial performance.
- We communicated identified laws and regulations throughout our team and remained alert to any indications of non-compliance throughout the audit;
- We considered the procedures and controls that the group has established to address risks identified, or that otherwise prevent, deter and detect fraud; and how senior management monitors those programmes and controls.

YOUTH COMMEMORATION GROUND

Charity Registration No 301401

Year Ended 31st March 2022

Based on this understanding we designed our audit procedures to identify non-compliance with such laws and regulations. Where the risk was considered to be higher, we performed audit procedures to address each identified fraud risk. These procedures included: testing manual journals; reviewing the financial statement disclosures and testing to supporting documentation; performing analytical procedures; and enquiring of management, and were designed to provide reasonable assurance that the financial statements were free from fraud or error.

Owing to the inherent limitations of an audit, there is an unavoidable risk that we may not have detected some material misstatements in the financial statements, even though we have properly planned and performed our audit in accordance with auditing standards. For example, the further removed non-compliance with laws and regulations (irregularities) is from the events and transactions reflected in the financial statements, the less likely the inherently limited procedures required by auditing standards would identify it. The risk is also greater regarding irregularities occurring due to fraud rather than error, as fraud involves intentional concealment, forgery, collusion, omission or misrepresentation. We are not responsible for preventing non-compliance and cannot be expected to detect non-compliance with all laws and regulations.

A further description of our responsibilities for the audit of the financial statements is located on the Financial Reporting Council's website at: <https://www.frc.org.uk/Our-Work/Audit/Audit-and-assurance/Standards-and-guidance/Standards-and-guidance-for-auditors/Auditors-responsibilities-for-audit/Description-of-auditors-responsibilities-for-audit.aspx>. This description forms part of our auditor's report.

Use of our report

This report is made solely to the charity's members, as a body. Our audit work has been undertaken so that we might state to the charity'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 charity and the charity's members as a body, for our audit work, for this report, or for the opinions we have formed.

TC Group

Mark Cummins FCCA (Senior Statutory Auditor)

For and on behalf of TC Group

Statutory Auditors

Office: Steyning, West Sussex

Date: 11 March 2024

YOUTH COMMEMORATION GROUND

Charity Registration No 301401

Year Ended 31st March 2022

Statement of Financial Activities

		2021/22 Unrestricted Funds £	2021/22 Restricted Funds £	2021/22 Endowment Funds £	2021/22 Total Funds £	2020/21 Total Funds £
Income from						
Donations	3	182,628	103,750	-	286,378	383,828
Investments	4	-	5,046	-	5,046	13,830
Charitable Activities	5	58	-	-	58	-
Total Income		<u>182,686</u>	<u>108,796</u>	<u>-</u>	<u>291,482</u>	<u>397,658</u>
Resources Expended						
Charitable activities	6	182,686	-	275,349	458,035	555,427
Total Expenditure		<u>182,686</u>	<u>-</u>	<u>275,349</u>	<u>458,035</u>	<u>555,427</u>
Revaluation		-	-	-	-	-
Net income/(expenditure)		<u>-</u>	<u>108,796</u>	<u>(275,349)</u>	<u>(166,553)</u>	<u>(157,769)</u>
Reconciliation of Funds						
Total funds brought forward		<u>5,887,150</u>	<u>3,407,257</u>	<u>5,423,584</u>	<u>14,717,991</u>	<u>14,875,760</u>
Total funds carried forward		<u>5,887,150</u>	<u>3,516,053</u>	<u>5,148,235</u>	<u>14,551,438</u>	<u>14,717,991</u>

All income and gains for the year are recognised on the statement of financial activities. All the Charity's activities are classified as continuing.

YOUTH COMMEMORATION GROUND

Charity Registration No 301401

Year Ended 31st March 2022

Balance Sheet

	Note	2021/22 Total Funds £	2020/21 Total Funds £
Fixed Assets			
Tangible Assets	7	11,035,385	11,310,734
Total Fixed Assets		<u>11,035,385</u>	<u>11,310,734</u>
Current Assets			
Cash at bank and in hand		3,519,278	3,410,407
Total Current Assets		<u>3,519,278</u>	<u>3,410,407</u>
Liabilities			
Creditors: Amounts falling due within one year	8	(3,225)	(3,150)
Net current assets		<u>3,516,053</u>	<u>3,407,257</u>
Total assets less current liabilities		<u><u>14,551,438</u></u>	<u><u>14,717,991</u></u>
The funds of the charity			
Endowment funds	9	5,148,235	5,423,584
Restricted income funds	10	3,516,053	3,407,257
Revaluation reserve		5,887,150	5,887,150
Total charity funds		<u><u>14,551,438</u></u>	<u><u>14,717,991</u></u>

Approved by the Trustee and signed on its behalf by an authorised signatory.

Signed

Jchesterton

Jchesterton (Mar 11, 2024 12:46 GMT)

Joe Chesterton, Executive Director (Finance & Resources)

Date Mar 11, 2024

YOUTH COMMEMORATION GROUND

Charity Registration No 301401

Year Ended 31st March 2022

Notes to the accounts

Note 1 Legal Status

Youth Commemoration Ground is an unincorporated charity registered in England and Wales (charity number 301401).

Note 2 Accounting Policies

Basis of preparation

The accounts have been prepared 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) (effective 1 January 2015) – (Charities SORP (FRS 102)), and the Charities Act 2011.

Youth Commemoration Ground meets the definition of a public benefit entity under FRS 102. Assets and liabilities are initially recognised at historical cost or transaction value unless otherwise stated in the relevant accounting policy note(s). There are no material uncertainties about the charity's ability to continue as a going concern given the continued support of Southend-on-Sea City Council.

Cash Flow Statement

In accordance with the Charities SORP (FRS 102) the charity is claiming exemption from the requirement to prepare a cash flow statement on account of it being a small charity.

Income

Donations and other forms of voluntary income are recognised as incoming resources when receivable, except insofar as they are incapable of financial measurement.

Charitable activities - represent income from the operator and are recognised when receivable.

Investment income is accounted for when receivable.

Expenditure

Expenditure is accounted for on an accruals basis exclusive of the element of VAT which is recoverable by Southend-on-Sea City Council in accordance with VAT Notice 749 para 7.5.

Charitable expenditure comprises those costs incurred by the charity in the delivery of its activities and services for its beneficiaries.

Tangible fixed assets and depreciation

Tangible fixed assets are capitalised at cost. Land is not depreciated. Buildings are depreciated over 60 years on a straight-line basis. Plant and machinery is depreciated on a straight-line basis at various rates.

YOUTH COMMEMORATION GROUND

Charity Registration No 301401

Year Ended 31st March 2022

Cash at bank and in hand

Cash at bank and in hand includes cash and short term highly liquid investments. No separate bank account is maintained by the Trust, therefore all income and expenditure pass through the City Council's account, and its cash balances are held within the City Council's general bank account.

Creditors and provisions

Creditors and provisions are recognised where the charity has present obligation resulting from a past event that will probably result in a transfer of funds to a third party and the amount due to settle the obligation can be measured or estimated reliably.

Critical accounting estimates and judgements

In the application of the charity's accounting policies, the trustees are required to make judgements, estimates and assumptions about the carrying amount of assets and liabilities that are not readily apparent from other sources. The estimates and associated assumptions are based on historical experience and other factors considered to be relevant. Actual results may differ from these estimates.

The estimates and underlying assumptions are reviewed on an ongoing basis. Revisions to accounting estimates are recognised in the period in which the estimate is revised.

The trustees do not consider that there are any critical estimates or areas of judgement that need to be brought to the attention of the readers of the financial statements.

Note 3 Income from Donations

Donations of £182,628 (2021 £280,078) were received from Southend-on-Sea City Council as the funding required to make up the operational deficit for the year. This donation is equitably apportioned across all operational trust expenditure.

The donation of £103,750 (2021 £103,750) to the restricted funds is an annual payment by Southend-on-Sea City Council to the Trust, as agreed with the Charity Commission to enable the capital value of the property to be maintained within the Trust funds.

Note 4 Investment Income

The investment income of £5,046 (2021 £13,830) relates to the interest received in respect of the cash deposited with Southend-on-Sea City Council.

YOUTH COMMEMORATION GROUND

Charity Registration No 301401

Year Ended 31st March 2022

Note 5 Income from Charitable Activities

The proportion of income from the new contract with Fusion Lifestyle which relates to SLTC, and Youth Commemoration Ground is received monthly, in addition to 100% of the income from the football pitch hire.

		2022	2021
		£	£
Youth Commemoration Ground	Football	-	-
SLTC	Fees & Charges	58	-
		58	-

Note 6 Cost of Charitable Activities

	SLTC	Youth Comm. Ground	Total 2022	Total 2021
	£	£	£	£
Employees	22,052	13,317	35,369	34,370
Building/Ground Maintenance	115,959	-	115,959	218,404
Utilities	1,899	-	1,899	429
Supplies & Services	5,066	-	5,066	3,608
Transport	-	34	34	136
Insurance	19,281	-	19,281	18,240
Governance Fees	-	3,225	3,225	3,150
Depreciation	275,349	-	275,349	275,349
Administration	-	1,853	1,853	1,741
	439,606	18,429	458,035	555,427

The support costs incurred are the administration services provided by Southend-on-Sea City Council and governance costs. Total support costs for the year were £5,078 (2021 £4,891).

Governance costs comprise solely of fees paid to the auditors. During the year £3,225 (2021 £3,150) was paid to the auditors in respect of audit services.

Employee costs relate to employees of the Council.

No staff are remunerated over £60,000 in the year.

The charity is managed by Southend-on-Sea City Council and doesn't have any key management personnel.

YOUTH COMMEMORATION GROUND

Charity Registration No 301401

Year Ended 31st March 2022

Note 7 Fixed Assets

	Freehold Land & Buildings £	Plant & Machinery £	Total £
Asset cost, valuation, or revalued amount			
Balance brought forward @ 01/04/21	9,924,633	1,957,821	11,882,454
Transfers	0	0	-
Balance carried forward @ 31/03/22	9,924,633	1,957,821	11,882,454
Accumulated depreciation and impairment reviews			
Balance brought forward @ 01/04/21	359,019	212,701	571,720
Transfers	0	0	-
Charge for the year	172,898	102,451	275,349
Balance carried forward @ 31/03/22	531,917	315,152	847,069
Net Book Value			
Brought forward @ 01/04/21	9,565,614	1,745,120	11,310,734
Carried forward @ 31/03/22	9,392,716	1,642,669	11,035,385

Note 8 Creditors

Amounts falling due within one year.

	2022 £	2021 £
Other Creditors	3,225	3,150

Note 9 Endowment Fund

The endowment fund arose from the donation of the original Youth Commemoration Ground by Mr Jones. Following the sale of the original land in 1993 the sale proceeds were used to construct the new Youth Commemoration Ground which continues to be held in the endowment fund.

Note 10 Restricted Fund

The restricted fund is comprised of the annual payments from Southend-on-Sea City Council and interest on cash balances.

YOUTH COMMEMORATION GROUND

Charity Registration No 301401

Year Ended 31st March 2022

Note 11 Related Party Transactions

During the year the trustee (Southend-on-Sea City Council) donated £286,378 (2021: £383,828) to the Trust in respect of the funding required to cover the operational deficit for the year and its annual payment to the restricted fund. Southend-on-Sea City Council collected a further £5,046 (2021: £13,830) on behalf of the Trust in respect of investment income and income generated from facilities hire. The Trust paid the Council £179,461 in respect of operating costs for the year (2021: £276,928).

Note 12 Trustee remuneration

No trustee was paid in respect of their services as a trustee in 2021 or 2022 and no expenditure was reimbursed.

Note 13 Comparative Funds

		2020/21	2020/21	2020/21	2020/21
		Unrestricted	Restricted	Endowment	Total
		Funds	Funds	Funds	Funds
		£	£	£	£
Income From					
Donations	3	280,078	103,750	-	383,828
Investments	4	-	13,830	-	13,830
Charitable activities	5	-	-	-	-
Total Income		<u>280,078</u>	<u>117,580</u>	<u>-</u>	<u>397,658</u>
Expenditure on					
Charitable activities	6	280,078	-	275,349	555,427
Total expenditure		<u>280,078</u>	<u>-</u>	<u>275,349</u>	<u>555,427</u>
Net income/expenditure and movement in funds		<u>-</u>	<u>117,580</u>	<u>(275,349)</u>	<u>(157,769)</u>

YOUTH COMMEMORATION GROUND

Charity Registration No 301401

Year Ended 31st March 2022

Note 14 Net Assets Between Funds

Year Ending 31st March 2022

	Unrestricted	Restricted	Endowment	Total
Fixed Assets	5,887,150	-	5,148,235	11,035,385
Current Assets	3,225	3,516,053	-	3,519,278
Current Liabilities	(3,225)	-	-	(3,225)
Total	5,887,150	3,516,053	5,148,235	14,551,438

Year Ending 31st March 2021

	Unrestricted	Restricted	Endowment	Total
Fixed Assets	5,887,150	-	5,423,584	11,310,734
Current Assets	3,150	3,407,257	-	3,410,407
Current Liabilities	(3,150)	-	-	(3,150)
Total	5,887,150	3,407,257	5,423,584	14,717,991

Note 15 Taxation

As a charity, the trust is exempt from tax on their income and gains to the extent that they do not constitute trading and are applied to the organisation's charitable objectives.

Document Activity Report

Document Sent

Mon, 11 Mar 2024 16:21:20 GMT

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Youth Commemoration Ground

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Audit Findings Report Year Ended 31 March 2022

Presented to Trustees and Management

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Your contacts in connection with this report are:

Mark Cummins – Charities & Education Partner
markcummins@TC-Group.com

Adam Webb – Audit Services Assistant
adamwebb@TC-Group.com

1. Introduction and Coverage

PURPOSE OF THIS REPORT

The purpose of this report is to set out certain matters that came to our attention during the course of the audit of Youth Commemoration Ground for the year ended 31 March 2022.

In order to comply with the provisions of International Standards on Auditing we are required to report to you our audit findings and in particular:

- The nature and scope of the audit work we have undertaken;
- Views about the qualitative aspects of your accounting practices and financial reporting;
- Unadjusted and adjusted misstatements;
- Matters specifically required by Auditing Standards to be communicated to those charged with governance (such as fraud and error);
- Expected modifications to our auditor's report;
- Material weaknesses in the accounting and internal control systems; and
- Any other relevant and material matters relating to the audit.

RESPONSIBILITIES

The Trustees are responsible for preparing the Trustees' Report and Financial Statements. TC Group, as auditors of Youth Commemoration Ground, is responsible for forming an opinion on the Financial Statements.

This report is to be regarded as confidential to the Trustees and is intended for use by them and staff of the charity only. No responsibility is accepted to any other person in respect of the whole or part of its contents. Before this report, or any part of it, is disclosed to a third party our consent must be obtained.

LIMITATIONS

Our audit procedures, which have been designed to enable us to express an opinion on the Financial Statements, have included an examination of the transactions and the controls thereon of the charity. The work that we have done was not primarily directed towards identifying weaknesses in the charity's accounting systems other than those that would affect our audit opinion, nor to the detection of fraud.

We have included in this report only those matters that have come to our attention as a result of our normal audit procedures and, consequently, our comments should not be regarded as a comprehensive record of all weaknesses that may exist or improvements that could be made.

To a certain extent the content of this paper comprises general information that has been provided by, or is based on discussions with, management and staff. Except to the extent necessary for the purposes of the audit, this information has not been independently verified.

2. Independence

Auditing Standards require us to communicate at least once a year regarding all relationships between TC Group and the charity that may reasonably be thought to have a bearing on our independence.

We have reviewed our independence and confirm that TC Group is independent within the meaning of regulatory and professional requirements. In particular the objectivity of our partner, Mark Cummins, and his audit team is not impaired.

Our review included consideration of whether:

- The firm is dependent on the charity as a client due to the significance of the audit fee to the firm;
- The firm is owed significant overdue fees;
- There is any actual or threatened litigation between the firm and the charity;
- Any benefits have been received by the audit team which are not modest;
- The firm has any mutual business interest with the charity;
- Any members of the audit team have any personal or family; connections with the charity or officers; or
- Independence is impaired through the provision of services other than the statutory audit.

3. The Audit Process

SCOPE

As auditors we are responsible for forming and expressing an opinion on whether the financial statements of the charity show a true and fair view of the state of the charity's affairs at 31 March 2022.

Our audit work is designed to provide the required assurance that the financial statements are free from material error. However, our audit of the financial statements is not a comprehensive report covering all systems and controls.

AUDIT APPROACH

Our general audit approach was based on a thorough understanding of the charity's business and determined by our assessment of the audit risk. In particular this included:

- An evaluation of the charity's internal control environment; and
- Substantive testing on significant transactions and material account balances.

We would like to take this opportunity to thank Elizabeth Anslow and her team for all of their support and assistance during the audit.

The audit work on the financial statements is now substantially complete and we anticipate issuing an unqualified audit opinion for the year ended 31 March 2021 for the charity, following:

- Receipt of approved financial statements signed by the Board;
- Receipt of a signed letter of representation; and
- Receipt of the signed adjusted and unadjusted misstatements schedules to confirm the Trustees are in agreement with the accounting treatment of these.

Matters arising from our audit that we wish to bring to your attention are set out in Section 4.

MATERIALITY

We apply the concept of materiality in planning and performing the audit, and in evaluating the effect of identified misstatements on the audit and the impact of uncorrected misstatements.

We have assessed materiality for this assignment by considering the total income of the charity. Where individual errors, or accumulated errors found during the course of the audit, are in excess of materiality, these are discussed with you and adjustments are made to the financial statements.

3. The Audit Process

AUDIT MISSTATEMENTS

As part of the requirements of International Standards on Auditing we are required to report any audit misstatements identified by our work which have been adjusted in the accounts. These are detailed in section 6 of this report.

We are also required to separately report any audit misstatements identified which are unadjusted, other than those which are “clearly trivial” to users of the Financial Statements. These are also set out in Section 6.

RISK OF FRAUD AND ERROR IN THE FINANCIAL STATEMENTS

We are required under international auditing standards to consider fraud risk throughout the audit. In particular we must consider management arrangements for preventing and detecting fraud and error.

Fraud risks may include asset sales at under value, suppliers over billing for goods or services, misappropriation of assets and cheque frauds, as well as manipulation of financial results.

This work is now complete and has not identified any matters which we wish to draw to your attention.

LETTER OF REPRESENTATION

We have included a letter of representation (Appendix 1) for your review and approval. It is important that this is reviewed and approved by ‘those charged with governance’.

4. Qualitative Aspects of Accounting Practices and Financial Reporting

ACCOUNTING POLICIES

Financial Reporting Standard 102 requires that entities should review their accounting policies regularly to ensure that they are appropriate to their particular circumstances for the purpose of giving a true and fair view.

We have reviewed the charity's accounting policies, as stated in the financial statements, and confirm that they are appropriate to provide relevant, reliable, comparable and understandable information.

RELATED PARTY TRANSACTIONS

We are required to focus on the identification and assessment of the risks of material misstatement associated with related party relationships and transactions.

We are required as an audit team to discuss the risks of fraud associated with related parties and to perform specific procedures on any related party transactions outside the normal course of business.

Transactions with related parties have been adequately disclosed in the accounts.

ACCOUNTING ESTIMATES

As auditors, we are aware that the selected basis of an accounting estimate may have a significant impact on the financial statements so in our work we need to identify all accounting estimates and the basis of the estimate and, where we consider there to be a high estimation uncertainty, we must ensure our audit work challenges the basis of the estimate.

We are also required to consider the outcome of accounting estimates in prior periods as a basis for our risk assessment in the current year.

The most significant accounting estimates concern depreciation of fixed assets, classification of funds, income cut off, cost allocation, and the basis and calculation of the provision for bad and doubtful debts.

We have reviewed these accounting estimates for the charity and conclude that they have been calculated on a basis that is consistent with our knowledge of the charity and the sector as a whole.

GOING CONCERN

We have considered the charity's ability to continue as a going concern for a period of at least 12 months from the date of approving the accounts. We are pleased to report that there is no modification to our audit report.

5. Audit and Accounting Issues Identified During the Audit

1.1 UPDATE ON PRIOR YEAR FINDINGS

1 BOARD MEETING MINUTES

Issue	In prior years it came to our attention that minutes from meetings are not formally documented for the Trust. It was recommended that the trust introduce a formal system for documenting these in order to operate in line with good governance.
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Update	A formal system hasn't yet been introduced, therefore this action remains outstanding.
---------------	--

1.2 CURRENT YEAR FINDINGS – AUDIT & ACCOUNTING

There are no audit or accounting recommendations in the current year.

- These matters are limited to those which we have concluded are of sufficient importance to merit being reported to you.
- As the purpose of the audit is for us to express an opinion on the charity's financial statements, you will appreciate that our audit cannot necessarily be expected to disclose all matters that may be of interest to you and, as a result, the matters reported may not be the only ones which exist.
- As part of our work, we considered internal control relevant to the preparation of the financial statements, such that we were able to design appropriate audit procedures.
- This work was not for the purpose of expressing an opinion on the effectiveness of internal control.

6. Audit Misstatements

We are required to communicate all unadjusted misstatements, other than those that we believe are clearly trivial, to the Trustees. We are also required to report all material adjustments that management has corrected that we believe should be communicated to the Trustees to assist them in fulfilling their governance responsibilities.

There were no unadjusted or adjusted audit misstatements to report this year.

Appendix i Letter of Representation

TC Group
The Courtyard
Shoreham Road
Upper Beeding
Steyning
West Sussex
BN44 3TN

Dear Sirs

During the course of your audit of our financial statements for the year ended 31 March 2022, the following representations were made to you by management and Trustees.

1. We acknowledge as Trustees our responsibilities under the Charities Act 2011 for preparing Financial Statements in accordance with the applicable accounting framework (SORP 2015 - FRS102) and for making accurate representations to you as auditors.

We confirm that in our opinion the financial statements give a true and fair view and in particular that where any additional information must be disclosed in order to give a true and fair view that information has in fact been disclosed.

2. We confirm that all accounting records have been made available to you for the purposes of your audit, in accordance with your terms of engagement, and that all transactions undertaken by the charity have been properly reflected and recorded in the accounting records. All other records and related information, including minutes of all management and Trustees' meetings, have been made available to you. We have given you unrestricted access to persons within the charity in order to obtain evidence and have provided any additional information that you have requested for the purposes of your audit.
3. We acknowledge our responsibility for the design, implementation and maintenance of internal control systems to prevent and detect fraud and error. We have disclosed to you the results of our risk assessment that the financial statements may be misstated as a result of fraud. We have disclosed to you all instances of known or suspected fraud affecting the entity involving management, employees who have a significant role in internal control or others that could have a material effect on the financial statements. We have also disclosed to you all information in relation to allegations of fraud or suspected fraud affecting the entity's financial statements communicated by current or former employees, analysis, regulators or others.
4. The charity has satisfactory title to all assets and there are no liens or encumbrances on the charity's assets, except for those that are disclosed in the notes to the financial statements.
5. We have recorded or disclosed, as appropriate, all liabilities, both actual and contingent, and have disclosed in the notes to the financial statements all guarantees that we have given to third parties.

Appendix i Letter of Representation

6. We have no plans or intentions that may materially alter the carrying value and where relevant the fair value measurements or classification of assets and liabilities reflected in the financial statements.
7. We confirm that significant assumptions used by us in making accounting estimates, including those measured at fair value, are reasonable.
8. We confirm that the charity has had, at no time during the year, any arrangement, transaction or agreement to provide credit facilities (including loans, quasi-loans or credit transactions) for Trustees, nor to guarantee nor provide security for such matters, except as already disclosed in the accounts.
9. We have disclosed to you all claims in connection with litigation that have been, or are expected to be, received and such matters, as appropriate, have been properly accounted for, and disclosed in, the Financial Statements and that these have been accounted for in accordance with the applicable financial reporting framework (SORP 2015 - FRS102).
10. We confirm that we are not aware of any possible or actual instances of non-compliance with those laws and regulations which provide a legal framework within which the charity conducts its activities and which are central to the charity's ability to conduct its activities, except as explained to you and as disclosed in the financial statements.
11. We confirm that there have been no events since the balance sheet date which require disclosing or which would materially affect the amounts in the financial statements, other than those already disclosed or included in the financial statements.
12. We confirm that the charity has not contracted for any capital expenditure other than as disclosed in the financial statements.
13. We believe that the charity's financial statements should be prepared on a going concern basis on the grounds that current and future sources of funding or support will be more than adequate for the charity's needs. We have considered a period of twelve months from the date of approval of the financial statements. We believe that no further disclosures relating to the charity's ability to continue as a going concern need to be made in the financial statements.
14. All grants, donations and other income, the receipt of which is subject to specific terms or conditions, have been notified to you. There have been no breaches of terms or conditions in the application of such income.
15. We confirm that all related party relationships and transactions have been accounted for and disclosed in accordance with the applicable accounting framework (SORP 2015 – FRS 102).

Appendix i Letter of Representation

16. We acknowledge our legal responsibilities regarding disclosure of information to you as auditors and confirm that:

- So far as each trustee is aware, there is no relevant audit information that you as auditors are unaware of; and
- Each trustee has taken all the steps that they ought to have taken as trustee to make themselves aware of any relevant audit information and to establish that you are aware of that information.

17. We confirm that we have reviewed the UK Sanctions list and confirm that to our knowledge the charity has not had any transactions with any entity connected to those listed. We confirm we have complied with the requirements of the UK sanctions regime throughout the financial year and subsequently. (<https://www.gov.uk/government/publications/the-uk-sanctions-list>)

We confirm that the above representations are made on the basis of enquiries of management and staff with relevant knowledge and expertise (and, where appropriate of supporting documentation) sufficient to satisfy ourselves that we can properly make these representations to you and that to the best of our knowledge and belief they accurately reflect the representations made to you by the Trustees during the course of the audit.

Yours faithfully

J Chesterton
J Chesterton (Mar 12, 2024 08:04 GMT).....Trustee

Mar 12, 2024
.....Date

Signed on behalf of the board of Trustees.

Audit Findings Report - YOU0011 - 2022

Final Audit Report

2024-03-12

Created:	2024-03-11
By:	Elizabeth Anslow (elizabethanslow@southend.gov.uk)
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"Audit Findings Report - YOU0011 - 2022" History

-  Document created by Elizabeth Anslow (elizabethanslow@southend.gov.uk)
2024-03-11 - 3:56:30 PM GMT- IP address: 2.24.143.126
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-  Signer joechesterton@southend.gov.uk entered name at signing as J Chesterton
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-  Document e-signed by J Chesterton (joechesterton@southend.gov.uk)
Signature Date: 2024-03-12 - 8:04:15 AM GMT - Time Source: server- IP address: 86.153.200.166
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YOUTH COMMEMORATION GROUND

England & Wales - Charity number 301401

Accounts

YOUTH COMMEMORATION GROUND

Charity Registration No 301401

ANNUAL REPORT & ACCOUNTS

YEAR ENDED 31st MARCH 2021

YOUTH COMMEMORATION GROUND

Charity Registration No 301401

Year Ended 31st March 2021

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YOUTH COMMEMORATION GROUND

Charity Registration No 301401

Year Ended 31st March 2021

Trustees Annual Report

The Trustee is pleased to present their report and accounts for the year ended 31 March 2021.

The accounts have been prepared in accordance with the accounting policies set out in note 2 to the accounts and comply with the Trust's governing document, the Charities Act 2011 and the Statement of Recommended Practice, Charities SORP (FRS102).

Objectives and activities

The provision and maintenance of a recreation ground for the benefit of children and young persons who have not reached the age of 25 years and are resident in the borough of Southend-on-Sea.

The trust currently provides sports and leisure facilities for all sections of the community, together with fulfilling its original role of providing sporting and recreation facilities for the young people within the borough.

The Youth Commemoration Ground contains five football pitches, a cricket square, and a modern changing pavilion.

Southend Leisure and Tennis Centre (SLTC) opened to the public in late March 1996 and in 2010 benefitted from the addition of a swimming and diving pool. The range of facilities now available are summarised below.

- 150 Station Fitness Suite
- 25m Swimming Pool
- World Class Diving Pool with 10m diving board
- Teaching Pool
- 8 x Court Sports Hall
- 2 x Court Sports Hall
- Dry Dive Gym
- 4 x Indoor Tennis Courts
- 4 x Outdoor Tennis Courts
- Athletics Track
- Creche/Nursery
- Café Vita
- Function Room
- Health Suite
- Disabled Changing Facilities

Activities available include aerobics, martial arts, indoor and outdoor tennis, badminton, volleyball, five a side football, indoor cricket nets, basketball, netball, gymnastics, trampolining, table tennis, aromatherapy, reflexology, physiotherapy, and beauty treatments.

The centre has also become a venue for high profile regional and national events as well as hosting regular craft and antique fairs.

YOUTH COMMEMORATION GROUND

Charity Registration No 301401

Year Ended 31st March 2021

The Youth Commemoration Ground is administered and maintained for the objects set out in its governing document by the Borough Council, which meets any deficit incurred each year on operating the facility.

The Trustees in making decisions about the Trust make those decisions with due regard to the objects of the Trust.

In addition, they have due regard to their legal duty to carry out the Trust's charitable purposes for the Public Benefit and the Charity Commissions' guidance thereon.

The Youth Commemoration Ground has remained available for all members of the public to benefit from and use freely for the purposes of recreation and pleasure throughout the period.

Achievements and performance

The Youth Commemoration Ground is currently maintained to allow the purposes in its Governing document set out below to take place during the financial year 2020-21.

The Youth Commemoration Ground is maintained by the Council's Amenity Services Organisation (ASO)

Fusion Lifestyle operate Southend Leisure and Tennis Centre (SLTC) as part of a contract covering all leisure centres under the control of the borough council. The contract generates an income which is paid to the Council monthly. The proportion of the income which is related to SLTC is received by the Trust.

In recognition of the difficult environment in which leisure companies were operating Southend Borough Council took the decision to waive the management fee payable by Fusion Lifestyle for the period April 2020 to March 2021. This has had no impact on the Trusts financial position as the operating deficit, which would normally be reduced by the management fee income, is funded in full by a donation from the Southend Borough Council General Fund.

The financial year began with the UK in lockdown, as per the UK Government's announcement on 23rd March 2020, with facilities at the Youth Commemoration Ground affected in the following way:

- a) Temporary closure of the pavilion.
- b) Suspension of sports and facilities hire.
- c) Installation of temporary signage regarding social distancing.

Government restrictions meant that outdoor sports facilities were only permitted to be open for a few months in 2020/21, between 23rd June - 14th September, this meant that the facilities hire income normally raised from organised sports was reduced to zero in 2021 (2020: £12,833).

Restrictions on outdoor sports facilities were finally lifted on 29th March 2021 as part of Step 1 of the Government's roadmap for lifting lockdown.

The Youth Commemoration Ground's field remained open for all members of the public to make use of for exercise, within Government guidelines.

YOUTH COMMEMORATION GROUND

Charity Registration No 301401

Year Ended 31st March 2021

The Trustee considers that, under difficult circumstance, the performance of the charity during the year was good.

Plans for the future

The Trustees intend to continue with the current activity and maintain the standards of the Youth Commemoration Ground. The Trustees will restore the Youth Commemoration Ground facilities availability to all members of the public as soon as it is possible.

At the time of writing, Fusion Lifestyle have not set a date for reopening SLTC but in the intervening period the Trustees will continue to work with them and Council officers to respond to Government guidelines appropriately with the aim to reopen as soon as it is practicably possible.

Financial review

The cost of maintaining the sports ground exceeded the net income from trading activities and the operating deficit of £280,078 (2020 £130,636) has been funded from the Southend Borough Council General Fund.

Reserves Policy

The trust does not need to hold free reserves as any deficit which arises on the operation of the trust, should the trust have no funds to meet it, is funded by Southend on Sea Borough Council, which is sole trustee of the trust.

A recoupment fund has been set up to ensure funds are available to replace the Leisure and Tennis Centre and Youth Commemoration Ground when the current facilities reach the end of their useful life.

Going concern

The Youth Commemoration Ground meets the definition of a public benefit entity under FRS102. There are no material uncertainties about the charity's ability to continue as a going concern.

Structure, governance, and management

Governing documents

The Trust's Governing document is in the form of a Scheme made by the Charity Commissioners on 14th August 1974.

Trustee recruitment and training

Southend Borough Council elected members are corporate Trustees. Therefore, Councillors once elected become a corporate Trustee of the Trust.

YOUTH COMMEMORATION GROUND

Charity Registration No 301401

Year Ended 31st March 2021

Risk Assessment

The borough council, when carrying out risk assessments for its own activities, includes within the assessment the activities of the trust, so any major risks applicable to the trust are covered by the council arranging appropriate insurance or having in place strategies to cover other contingencies.

Background

The Youth Commemoration Ground derives from a deed of Trust dated 1st March 1954 made between Edward Cecil Jones and the Corporation of the County Borough of Southend-on-Sea.

Mr Jones donated the sum of £6,000 to the Corporation upon trust to purchase what was then known as the British Legion Memorial Ground. Mr Jones' purpose was "to establish a permanent memorial to all those in the County Borough of Southend-on-Sea who being of the age of young people served their King, Queen and Country in the 1939-45 world war and in subsequent wars and military actions, by presenting to the County Borough this ground to be laid out as a recreation or sports ground for the use and benefit of young people resident within the County Borough of the ages of 15-20 both inclusive such memorial to be called the 'Youth Commemoration Ground'

The money donated by Mr Jones was solely for the purpose of purchasing the ground and the incidental legal and other costs, any balance remaining was to be returned to him. Consequently, there was no endowment in the form of a Trust Fund relating to this ground and the Council was authorised to accept the donation and to expend money on laying out and maintaining the ground only by virtue of the fact that it had powers to do so under Section 268 of the Local Government Act 1933. The present council has a similar power enabling it to continue to maintain the ground under Section 139 of the Local Government Act 1972.

The original Trust Deed was replaced by a scheme made by the Charity Commissioners on 14th August 1974. Amongst other things, the scheme changed the object of the charity to the provision and maintenance of a recreation ground for the benefit of children and young persons who have not reached the age of 25 years and are resident in the borough of Southend-on-Sea.

In 1993 the permission of the Charity Commissioners was obtained to sell the then current Youth Commemoration Ground in conjunction with Higgs and Hill Developments and to use the sale proceeds to construct a new Youth Commemoration Ground providing facilities at least as adequate as those provided at the old site with the balance of the sale proceeds being used to construct a new sports and leisure centre which opened to the public in March 1996. The replacement Youth Commemoration Ground had its first football game in 1997.

With the expenditure on the construction of the sports and leisure centre and the New Youth Commemoration Ground exceeding the trust funds available and the annual running costs exceeding any income due to the trust, the Borough Council funds any deficits which arise.

With the Borough Council acting as charity trustee for the trust, it was agreed with H.M. Customs and Excise that for Value Added Tax purposes all income and expenditure of the trust could be considered income and expenditure of the Borough Council. Therefore, no separate VAT registration is required for the trust.

YOUTH COMMEMORATION GROUND

Charity Registration No 301401

Year Ended 31st March 2021

Reference and administrative details

Trustees

Southend-on-Sea Borough Council

Secretary/Treasurer to the Trust

Southend-on-Sea Borough Council

Address

Civic Centre
Victoria Avenue
Southend-on-Sea
Essex SS2 6EP

Statutory Auditors

TC Group
The Courtyard
Shoreham Road
Upper Beeding
Steyning
West Sussex
BN44 3TN

YOUTH COMMEMORATION GROUND

Charity Registration No 301401

Year Ended 31st March 2021

Statement of Trustees' Responsibilities

The Trustees are responsible for preparing accounts which give a true and fair view of the state of affairs of the Charity as at the end of each financial year and the income and expenditure of the Charity for that period.

In preparing those accounts, the Trustees are required to:

- Select suitable and applicable accounting policies and then apply them consistently
- Make judgement and estimates that are reasonable and prudent
- Prepare the financial statements on a going concern basis unless it is inappropriate to presume that the organisation will continue in business

The Trustees are also responsible for keeping proper accounting records which disclose with reasonable accuracy at any time the financial position of the Charity and enable it to ensure that the financial statements comply with charity legislation and the relevant governing instruments. They are responsible for safeguarding the Charity's assets and hence for taking reasonable steps for the prevention and detection of fraud and other irregularities.

Results

The Trust's financial results are as per the annexed accounts.

By order of the Trustees

Signed



Joe Chesterton, Executive Director (Finance & Resources)

Date 18th March 2022

YOUTH COMMEMORATION GROUND

Charity Registration No 301401

Year Ended 31st March 2021

Independent Auditors Report to the Members of Youth Commemoration Ground

We have audited the financial statements of Youth Commemoration Ground for the year ended 31 March 2021. The financial reporting framework that has been applied in their preparation is applicable law and United Kingdom Accounting Standards, including Financial Reporting Standard 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 charity's affairs as at 31 March 2021 and of its incoming resources and application of resources, including its 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 Charities Act 2011.

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 charity 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 Trustee's use of the going concern basis of accounting in the preparation of the financial statements 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 charity'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 Trustee's with respect to going concern are described in the relevant sections of this report.

YOUTH COMMEMORATION GROUND

Charity Registration No 301401

Year Ended 31st March 2021

Other information

The trustees are responsible for the other information. The other information comprises the information included in the trustees' annual report, other than the financial statements and our auditor's report thereon. 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.

In connection with our audit of the financial statements, 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 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.

Matters on which we are required to report by exception

In the light of our knowledge and understanding of the charity 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 in relation to which the Charities Act 2011 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.

Responsibilities of trustees

As explained more fully in the trustees' responsibilities statement, 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 charity'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 charity or to cease operations, or have no realistic alternative but to do so.

YOUTH COMMEMORATION GROUND

Charity Registration No 301401

Year Ended 31st March 2021

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. The extent to which our procedures are capable of detecting irregularities, including fraud, is detailed below.

Extent to which the audit was considered capable of detecting irregularities, including fraud

The objectives of our audit, in respect to fraud, are: to identify and assess the risks of material misstatement of the financial statements due to fraud; to obtain sufficient appropriate audit evidence regarding the assessed risks of material misstatement due to fraud, through designing and implementing appropriate responses; and to respond appropriately to fraud or suspected fraud identified during the audit. However, the primary responsibility for the prevention and detection of fraud rests with both those charged with governance of the entity and its management.

Our approach was as follows:

- We identified areas of laws and regulations that could reasonably be expected to have a material effect on the financial statements from our general sector experience, and through discussion with the trustees and other management (as required by auditing standards), and discussed with the trustees and other management the policies and procedures regarding compliance with laws and regulations (see below);
- We identified the following areas as those most likely to have such an effect: health and safety, General Data Protection Regulation (GDPR), fraud, bribery and corruption. Auditing standards limit the required audit procedures to identify non-compliance with these laws and regulations to enquiry of the trustees and other management and inspection of regulatory and legal correspondence, if any. The identified actual or suspected non-compliance was not sufficiently significant to our audit to result in our response being identified as a key audit matter.
- We considered the legal and regulatory frameworks directly applicable to the financial statements reporting framework (FRS 102 and the Charities Act 2011) and the relevant tax compliance regulations in the UK;
- We considered the nature of the charity's operations, the control environment and financial performance.
- We communicated identified laws and regulations throughout our team and remained alert to any indications of non-compliance throughout the audit;
- We considered the procedures and controls that the group has established to address risks identified, or that otherwise prevent, deter and detect fraud; and how senior management monitors those programmes and controls.

YOUTH COMMEMORATION GROUND

Charity Registration No 301401

Year Ended 31st March 2021

Based on this understanding we designed our audit procedures to identify non-compliance with such laws and regulations. Where the risk was considered to be higher, we performed audit procedures to address each identified fraud risk. These procedures included: testing manual journals; reviewing the financial statement disclosures and testing to supporting documentation; performing analytical procedures; and enquiring of management, and were designed to provide reasonable assurance that the financial statements were free from fraud or error.

Owing to the inherent limitations of an audit, there is an unavoidable risk that we may not have detected some material misstatements in the financial statements, even though we have properly planned and performed our audit in accordance with auditing standards. For example, the further removed non-compliance with laws and regulations (irregularities) is from the events and transactions reflected in the financial statements, the less likely the inherently limited procedures required by auditing standards would identify it. The risk is also greater regarding irregularities occurring due to fraud rather than error, as fraud involves intentional concealment, forgery, collusion, omission or misrepresentation. We are not responsible for preventing non-compliance and cannot be expected to detect non-compliance with all laws and regulations.

A further description of our responsibilities for the audit of the financial statements is located on the Financial Reporting Council's website at: <https://www.frc.org.uk/Our-Work/Audit/Audit-and-assurance/Standards-and-guidance/Standards-and-guidance-for-auditors/Auditors-responsibilities-for-audit/Description-of-auditors-responsibilities-for-audit.aspx>. This description forms part of our auditor's report.

Use of our report

This report is made solely to the charity's members, as a body. Our audit work has been undertaken so that we might state to the charity'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 charity and the charity's members as a body, for our audit work, for this report, or for the opinions we have formed.

TC Group

Mark Cummins FCCA (Senior Statutory Auditor)

For and on behalf of TC Group

Statutory Auditors

Office: Steyning

Date: 23 March 2022

YOUTH COMMEMORATION GROUND

Charity Registration No 301401

Year Ended 31st March 2021

Statement of Financial Activities

		2020/21	2020/21	2020/21	2020/21	2019/20
		Unrestricted	Restricted	Endowment	Total	Total
		Funds	Funds	Funds	Funds	Funds
		£	£	£	£	£
Income From						
Donations	3	280,078	103,750	-	383,828	237,566
Investments	4	-	13,830	-	13,830	25,623
Charitable activities	5	-	-	-	-	71,335
Total Income		<u>280,078</u>	<u>117,580</u>	<u>-</u>	<u>397,658</u>	<u>334,524</u>
Expenditure on						
Charitable activities	6	280,078	-	275,349	555,427	480,500
Total expenditure		<u>280,078</u>	<u>-</u>	<u>275,349</u>	<u>555,427</u>	<u>480,500</u>
Net income/expenditure and net movement in funds		<u>-</u>	<u>117,580</u>	<u>(275,349)</u>	<u>(157,769)</u>	<u>(145,976)</u>
Reconciliation of Funds						
Total funds brought forward		<u>5,887,150</u>	<u>3,289,677</u>	<u>5,698,933</u>	<u>14,875,760</u>	<u>15,021,736</u>
Total funds carried forward		<u>5,887,150</u>	<u>3,407,247</u>	<u>5,423,584</u>	<u>14,717,991</u>	<u>14,875,760</u>

All income and gains for the year are recognised on the statement of financial activities. All the Charity's activities are classified as continuing.

YOUTH COMMEMORATION GROUND

Charity Registration No 301401

Year Ended 31st March 2021

Balance Sheet

	Note	2020/21 Total Funds £	2019/20 Total Funds £
Fixed Assets			
Tangible Assets	7	11,310,734	11,586,083
Total Fixed Assets		<u>11,310,734</u>	<u>11,586,083</u>
Current Assets			
Cash at bank and in hand		3,410,407	3,292,857
Total Current Assets		<u>3,410,407</u>	<u>3,292,857</u>
Liabilities			
Creditors: Amounts falling due within one year	8	(3,150)	(3,180)
Net current assets/(liabilities)		<u>3,407,257</u>	<u>3,289,677</u>
Total assets less current liabilities		<u>14,717,991</u>	<u>14,875,760</u>
The funds of the charity			
Endowment funds	9	5,423,584	5,698,933
Restricted income funds	10	3,407,257	3,289,677
Revaluation reserve		5,887,150	5,887,150
Total charity funds		<u>14,717,991</u>	<u>14,875,760</u>

Approved by the Trustee and signed on its behalf by an authorised signatory.

Signed



Joe Chesterton, Executive Director (Finance & Resources)

Date 18th March 2022

YOUTH COMMEMORATION GROUND

Charity Registration No 301401

Year Ended 31st March 2021

Notes to the accounts

Note 1 Legal Status

Youth Commemoration Ground is an unincorporated charity registered in England and Wales (charity number 301401).

Note 2 Accounting Policies

Basis of preparation

The accounts have been prepared 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) (effective 1 January 2015) – (Charities SORP (FRS 102)), and the Charities Act 2011.

Youth Commemoration Ground meets the definition of a public benefit entity under FRS 102. Assets and liabilities are initially recognised at historical cost or transaction value unless otherwise stated in the relevant accounting policy note(s). There are no material uncertainties about the charity's ability to continue as a going concern given the continued support of Southend Borough Council.

Cash Flow Statement

In accordance with the Charities SORP (FRS 102) the charity is claiming exemption from the requirement to prepare a cash flow statement on account of it being a small charity.

Income

Donations and other forms of voluntary income are recognised as incoming resources when receivable, except insofar as they are incapable of financial measurement.

Charitable activities - represent income from the operator and are recognised when receivable.

Investment income is accounted for when receivable.

Expenditure

Expenditure is accounted for on an accruals basis exclusive of the element of VAT which is recoverable by Southend Borough Council in accordance with VAT Notice 749 para 7.5.

Charitable expenditure comprises those costs incurred by the charity in the delivery of its activities and services for its beneficiaries.

Tangible fixed assets and depreciation

Tangible fixed assets are capitalised at cost. Land is not depreciated. Buildings are depreciated over 60 years on a straight-line basis. Plant and machinery is depreciated on a straight-line basis at various rates.

YOUTH COMMEMORATION GROUND

Charity Registration No 301401

Year Ended 31st March 2021

Cash at bank and in hand

Cash at bank and in hand includes cash and short term highly liquid investments. No separate bank account is maintained by the Trust, therefore all income and expenditure pass through the Borough Council's account, and its cash balances are held within the Borough Council's general bank account.

Creditors and provisions

Creditors and provisions are recognised where the charity has present obligation resulting from a past event that will probably result in a transfer of funds to a third party and the amount due to settle the obligation can be measured or estimated reliably.

Critical accounting estimates and judgements

In the application of the charity's accounting policies, the trustees are required to make judgements, estimates and assumptions about the carrying amount of assets and liabilities that are not readily apparent from other sources. The estimates and associated assumptions are based on historical experience and other factors considered to be relevant. Actual results may differ from these estimates.

The estimates and underlying assumptions are reviewed on an ongoing basis. Revisions to accounting estimates are recognised in the period in which the estimate is revised.

The trustees do not consider that there are any critical estimates or areas of judgement that need to be brought to the attention of the readers of the financial statements.

Note 3 Income from Donations

Donations of £280,078 (2020 £133,816) were received from Southend Borough Council as the funding required to make up the operational deficit for the year. This donation is equitably apportioned across all operational trust expenditure.

The donation of £103,750 (2020 £103,750) to the restricted funds is an annual payment by Southend Borough Council to the Trust, as agreed with the Charity Commission to enable the capital value of the property to be maintained within the Trust funds.

Note 4 Investment Income

The investment income of £13,830 (2020 £25,623) relates to the interest received in respect of the cash deposited with Southend Borough Council.

YOUTH COMMEMORATION GROUND

Charity Registration No 301401

Year Ended 31st March 2021

Note 5 Income from Charitable Activities

The proportion of income from the new contract with Fusion Lifestyle which relates to SLTC, and Youth Commemoration Ground is received monthly, in addition to 100% of the income from the football pitch hire.

		2021	2020
		£	£
Youth Commemoration Ground	Football	-	12,833
SLTC	Fees & Charges	-	58,502
		-	71,335

Note 6 Cost of Charitable Activities

	SLTC	Youth Comm. Ground	Total 2021	Total 2020
	£	£	£	£
Employees	21,053	13,317	34,370	26,956
Building/Ground Maintenance	-	218,404	218,404	146,696
Utilities	429	-	429	4,148
Supplies & Services	3,608	-	3,608	2,973
Transport	-	136	136	243
Insurance	18,240	-	18,240	19,371
Governance Fees	-	3,150	3,150	3,180
Depreciation	275,349	-	275,349	275,349
Administration	-	1,741	1,741	1,584
	318,679	236,748	555,427	480,500

The support costs incurred are the administration services provided by Southend Borough Council and governance costs. Total support costs for the year were £4,891 (2020 £4,764).

Governance costs comprise solely of fees paid to the auditors. During the year £3,150 (2020 £3,180) was paid to the auditors in respect of audit services.

Employee costs relate to employees of the Council.

No staff are remunerated over £60,000 in the year.

The charity is managed by Southend Borough Council and doesn't have any key management personnel.

YOUTH COMMEMORATION GROUND

Charity Registration No 301401

Year Ended 31st March 2021

Note 7 Fixed Assets

	Freehold Land & Buildings £	Plant & Machinery £	Total £
Asset cost, valuation, or revalued amount			
Balance brought forward @ 01/04/20	9,948,512	1,933,942	11,882,454
Transfers	(23,879)	23,879	-
Balance carried forward @ 31/03/21	9,948,512	1,933,942	11,882,454
Accumulated depreciation and impairment reviews			
Balance brought forward @ 01/04/20	115,674	180,697	296,371
Transfers	70,447	(70,447)	-
Charge for the year	172,898	102,451	275,349
Balance carried forward @ 31/03/21	359,019	212,701	571,720
Net Book Value			
Brought forward @ 01/04/20	9,762,391	1,823,692	11,586,083
Carried forward @ 31/03/21	9,589,493	1,721,241	11,310,734

Note 8 Creditors

Amounts falling due within one year.

	2021 £	2020 £
Other Creditors	3,150	3,180

Note 9 Endowment Fund

The endowment fund arose from the donation of the original Youth Commemoration Ground by Mr Jones. Following the sale of the original land in 1993 the sale proceeds were used to construct the new Youth Commemoration Ground which continues to be held in the endowment fund.

Note 10 Restricted Fund

The restricted fund is comprised of the annual payments from Southend Borough Council and interest on cash balances.

YOUTH COMMEMORATION GROUND

Charity Registration No 301401

Year Ended 31st March 2021

Note 11 Related Party Transactions

During the year the trustee (Southend Borough Council) donated £383,828 (2020: £237,566) to the Trust in respect of the funding required to cover the operational deficit for the year and its annual payment to the restricted fund. Southend Borough Council collected a further £13,830 (2020: £96,958) on behalf of the Trust in respect of investment income and income generated from facilities hire. The Trust paid the Council £276,928 in respect of operating costs for the year (2020: £205,151).

Note 12 Trustee remuneration

No trustee was paid in respect of their services as a trustee in 2020 or 2021 and no expenditure was reimbursed.

Note 13 Comparative Funds

		2019/20	2019/20	2019/20	2019/20
		Unrestricted	Restricted	Endowment	Total
		Funds	Funds	Funds	Funds
		£	£	£	£
Income From					
Donations	3	133,816	103,750	-	237,566
Investments	4	-	25,623	-	25,623
Charitable activities	5	71,335	-	-	71,335
Total Income		<u>205,151</u>	<u>129,373</u>	<u>-</u>	<u>334,524</u>
Expenditure on					
Charitable activities	6	205,151	-	275,349	480,500
Total expenditure		<u>205,151</u>	<u>-</u>	<u>275,349</u>	<u>480,500</u>
Net income/expenditure and movement in funds		<u>-</u>	<u>129,373</u>	<u>(275,349)</u>	<u>(145,976)</u>

YOUTH COMMEMORATION GROUND

Charity Registration No 301401

Year Ended 31st March 2021

Note 14 Net Assets Between Funds

Year Ending 31st March 2021

	Unrestricted	Restricted	Endowment	Total
Fixed Assets	5,423,584	-	5,698,933	11,310,734
Current Assets	3,150	3,407,257	-	3,410,407
Current Liabilities	(3,150)	-	-	(3,180)
Total	5,423,584	3,407,257	5,698,933	14,717,991

Year Ending 31st March 2020

	Unrestricted	Restricted	Endowment	Total
Fixed Assets	5,887,150	-	5,698,933	11,586,083
Current Assets	3,180	3,289,677	-	3,292,857
Current Liabilities	(3,180)	-	-	(3,180)
Total	5,887,150	3,289,677	5,698,933	14,875,760

Note 15 Taxation

As a charity, the trust is exempt from tax on their income and gains to the extent that they do not constitute trading and are applied to the organisation's charitable objectives.

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YOUTH COMMEMORATION GROUND

Charity Registration No 301401

ANNUAL REPORT & ACCOUNTS

YEAR ENDED 31st MARCH 2021

YOUTH COMMEMORATION GROUND

Charity Registration No 301401

Year Ended 31st March 2021

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YOUTH COMMEMORATION GROUND

Charity Registration No 301401

Year Ended 31st March 2021

Trustees Annual Report

The Trustee is pleased to present their report and accounts for the year ended 31 March 2021.

The accounts have been prepared in accordance with the accounting policies set out in note 2 to the accounts and comply with the Trust's governing document, the Charities Act 2011 and the Statement of Recommended Practice, Charities SORP (FRS102).

Objectives and activities

The provision and maintenance of a recreation ground for the benefit of children and young persons who have not reached the age of 25 years and are resident in the borough of Southend-on-Sea.

The trust currently provides sports and leisure facilities for all sections of the community, together with fulfilling its original role of providing sporting and recreation facilities for the young people within the borough.

The Youth Commemoration Ground contains five football pitches, a cricket square, and a modern changing pavilion.

Southend Leisure and Tennis Centre (SLTC) opened to the public in late March 1996 and in 2010 benefitted from the addition of a swimming and diving pool. The range of facilities now available are summarised below.

- 150 Station Fitness Suite
- 25m Swimming Pool
- World Class Diving Pool with 10m diving board
- Teaching Pool
- 8 x Court Sports Hall
- 2 x Court Sports Hall
- Dry Dive Gym
- 4 x Indoor Tennis Courts
- 4 x Outdoor Tennis Courts
- Athletics Track
- Creche/Nursery
- Café Vita
- Function Room
- Health Suite
- Disabled Changing Facilities

Activities available include aerobics, martial arts, indoor and outdoor tennis, badminton, volleyball, five a side football, indoor cricket nets, basketball, netball, gymnastics, trampolining, table tennis, aromatherapy, reflexology, physiotherapy, and beauty treatments.

The centre has also become a venue for high profile regional and national events as well as hosting regular craft and antique fairs.

YOUTH COMMEMORATION GROUND

Charity Registration No 301401

Year Ended 31st March 2021

The Youth Commemoration Ground is administered and maintained for the objects set out in its governing document by the Borough Council, which meets any deficit incurred each year on operating the facility.

The Trustees in making decisions about the Trust make those decisions with due regard to the objects of the Trust.

In addition, they have due regard to their legal duty to carry out the Trust's charitable purposes for the Public Benefit and the Charity Commissions' guidance thereon.

The Youth Commemoration Ground has remained available for all members of the public to benefit from and use freely for the purposes of recreation and pleasure throughout the period.

Achievements and performance

The Youth Commemoration Ground is currently maintained to allow the purposes in its Governing document set out below to take place during the financial year 2020-21.

The Youth Commemoration Ground is maintained by the Council's Amenity Services Organisation (ASO)

Fusion Lifestyle operate Southend Leisure and Tennis Centre (SLTC) as part of a contract covering all leisure centres under the control of the borough council. The contract generates an income which is paid to the Council monthly. The proportion of the income which is related to SLTC is received by the Trust.

In recognition of the difficult environment in which leisure companies were operating Southend Borough Council took the decision to waive the management fee payable by Fusion Lifestyle for the period April 2020 to March 2021. This has had no impact on the Trusts financial position as the operating deficit, which would normally be reduced by the management fee income, is funded in full by a donation from the Southend Borough Council General Fund.

The financial year began with the UK in lockdown, as per the UK Government's announcement on 23rd March 2020, with facilities at the Youth Commemoration Ground affected in the following way:

- a) Temporary closure of the pavilion.
- b) Suspension of sports and facilities hire.
- c) Installation of temporary signage regarding social distancing.

Government restrictions meant that outdoor sports facilities were only permitted to be open for a few months in 2020/21, between 23rd June - 14th September, this meant that the facilities hire income normally raised from organised sports was reduced to zero in 2021 (2020: £12,833).

Restrictions on outdoor sports facilities were finally lifted on 29th March 2021 as part of Step 1 of the Government's roadmap for lifting lockdown.

The Youth Commemoration Ground's field remained open for all members of the public to make use of for exercise, within Government guidelines.

YOUTH COMMEMORATION GROUND

Charity Registration No 301401

Year Ended 31st March 2021

The Trustee considers that, under difficult circumstance, the performance of the charity during the year was good.

Plans for the future

The Trustees intend to continue with the current activity and maintain the standards of the Youth Commemoration Ground. The Trustees will restore the Youth Commemoration Ground facilities availability to all members of the public as soon as it is possible.

At the time of writing, Fusion Lifestyle have not set a date for reopening SLTC but in the intervening period the Trustees will continue to work with them and Council officers to respond to Government guidelines appropriately with the aim to reopen as soon as it is practicably possible.

Financial review

The cost of maintaining the sports ground exceeded the net income from trading activities and the operating deficit of £280,078 (2020 £130,636) has been funded from the Southend Borough Council General Fund.

Reserves Policy

The trust does not need to hold free reserves as any deficit which arises on the operation of the trust, should the trust have no funds to meet it, is funded by Southend on Sea Borough Council, which is sole trustee of the trust.

A recoupment fund has been set up to ensure funds are available to replace the Leisure and Tennis Centre and Youth Commemoration Ground when the current facilities reach the end of their useful life.

Going concern

The Youth Commemoration Ground meets the definition of a public benefit entity under FRS102. There are no material uncertainties about the charity's ability to continue as a going concern.

Structure, governance, and management

Governing documents

The Trust's Governing document is in the form of a Scheme made by the Charity Commissioners on 14th August 1974.

Trustee recruitment and training

Southend Borough Council elected members are corporate Trustees. Therefore, Councillors once elected become a corporate Trustee of the Trust.

YOUTH COMMEMORATION GROUND

Charity Registration No 301401

Year Ended 31st March 2021

Risk Assessment

The borough council, when carrying out risk assessments for its own activities, includes within the assessment the activities of the trust, so any major risks applicable to the trust are covered by the council arranging appropriate insurance or having in place strategies to cover other contingencies.

Background

The Youth Commemoration Ground derives from a deed of Trust dated 1st March 1954 made between Edward Cecil Jones and the Corporation of the County Borough of Southend-on-Sea.

Mr Jones donated the sum of £6,000 to the Corporation upon trust to purchase what was then known as the British Legion Memorial Ground. Mr Jones' purpose was "to establish a permanent memorial to all those in the County Borough of Southend-on-Sea who being of the age of young people served their King, Queen and Country in the 1939-45 world war and in subsequent wars and military actions, by presenting to the County Borough this ground to be laid out as a recreation or sports ground for the use and benefit of young people resident within the County Borough of the ages of 15-20 both inclusive such memorial to be called the 'Youth Commemoration Ground'

The money donated by Mr Jones was solely for the purpose of purchasing the ground and the incidental legal and other costs, any balance remaining was to be returned to him. Consequently, there was no endowment in the form of a Trust Fund relating to this ground and the Council was authorised to accept the donation and to expend money on laying out and maintaining the ground only by virtue of the fact that it had powers to do so under Section 268 of the Local Government Act 1933. The present council has a similar power enabling it to continue to maintain the ground under Section 139 of the Local Government Act 1972.

The original Trust Deed was replaced by a scheme made by the Charity Commissioners on 14th August 1974. Amongst other things, the scheme changed the object of the charity to the provision and maintenance of a recreation ground for the benefit of children and young persons who have not reached the age of 25 years and are resident in the borough of Southend-on-Sea.

In 1993 the permission of the Charity Commissioners was obtained to sell the then current Youth Commemoration Ground in conjunction with Higgs and Hill Developments and to use the sale proceeds to construct a new Youth Commemoration Ground providing facilities at least as adequate as those provided at the old site with the balance of the sale proceeds being used to construct a new sports and leisure centre which opened to the public in March 1996. The replacement Youth Commemoration Ground had its first football game in 1997.

With the expenditure on the construction of the sports and leisure centre and the New Youth Commemoration Ground exceeding the trust funds available and the annual running costs exceeding any income due to the trust, the Borough Council funds any deficits which arise.

With the Borough Council acting as charity trustee for the trust, it was agreed with H.M. Customs and Excise that for Value Added Tax purposes all income and expenditure of the trust could be considered income and expenditure of the Borough Council. Therefore, no separate VAT registration is required for the trust.

YOUTH COMMEMORATION GROUND

Charity Registration No 301401

Year Ended 31st March 2021

Reference and administrative details

Trustees

Southend-on-Sea Borough Council

Secretary/Treasurer to the Trust

Southend-on-Sea Borough Council

Address

Civic Centre
Victoria Avenue
Southend-on-Sea
Essex SS2 6EP

Statutory Auditors

TC Group
The Courtyard
Shoreham Road
Upper Beeding
Steyning
West Sussex
BN44 3TN

YOUTH COMMEMORATION GROUND

Charity Registration No 301401

Year Ended 31st March 2021

Statement of Trustees' Responsibilities

The Trustees are responsible for preparing accounts which give a true and fair view of the state of affairs of the Charity as at the end of each financial year and the income and expenditure of the Charity for that period.

In preparing those accounts, the Trustees are required to:

- Select suitable and applicable accounting policies and then apply them consistently
- Make judgement and estimates that are reasonable and prudent
- Prepare the financial statements on a going concern basis unless it is inappropriate to presume that the organisation will continue in business

The Trustees are also responsible for keeping proper accounting records which disclose with reasonable accuracy at any time the financial position of the Charity and enable it to ensure that the financial statements comply with charity legislation and the relevant governing instruments. They are responsible for safeguarding the Charity's assets and hence for taking reasonable steps for the prevention and detection of fraud and other irregularities.

Results

The Trust's financial results are as per the annexed accounts.

By order of the Trustees

Signed



Joe Chesterton, Executive Director (Finance & Resources)

Date 18th March 2022

YOUTH COMMEMORATION GROUND

Charity Registration No 301401

Year Ended 31st March 2021

Independent Auditors Report to the Members of Youth Commemoration Ground

We have audited the financial statements of Youth Commemoration Ground for the year ended 31 March 2021. The financial reporting framework that has been applied in their preparation is applicable law and United Kingdom Accounting Standards, including Financial Reporting Standard 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 charity's affairs as at 31 March 2021 and of its incoming resources and application of resources, including its 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 Charities Act 2011.

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 charity 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 Trustee's use of the going concern basis of accounting in the preparation of the financial statements 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 charity'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 Trustee's with respect to going concern are described in the relevant sections of this report.

YOUTH COMMEMORATION GROUND

Charity Registration No 301401

Year Ended 31st March 2021

Other information

The trustees are responsible for the other information. The other information comprises the information included in the trustees' annual report, other than the financial statements and our auditor's report thereon. 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.

In connection with our audit of the financial statements, 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 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.

Matters on which we are required to report by exception

In the light of our knowledge and understanding of the charity 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 in relation to which the Charities Act 2011 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.

Responsibilities of trustees

As explained more fully in the trustees' responsibilities statement, 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 charity'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 charity or to cease operations, or have no realistic alternative but to do so.

YOUTH COMMEMORATION GROUND

Charity Registration No 301401

Year Ended 31st March 2021

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. The extent to which our procedures are capable of detecting irregularities, including fraud, is detailed below.

Extent to which the audit was considered capable of detecting irregularities, including fraud

The objectives of our audit, in respect to fraud, are: to identify and assess the risks of material misstatement of the financial statements due to fraud; to obtain sufficient appropriate audit evidence regarding the assessed risks of material misstatement due to fraud, through designing and implementing appropriate responses; and to respond appropriately to fraud or suspected fraud identified during the audit. However, the primary responsibility for the prevention and detection of fraud rests with both those charged with governance of the entity and its management.

Our approach was as follows:

- We identified areas of laws and regulations that could reasonably be expected to have a material effect on the financial statements from our general sector experience, and through discussion with the trustees and other management (as required by auditing standards), and discussed with the trustees and other management the policies and procedures regarding compliance with laws and regulations (see below);
- We identified the following areas as those most likely to have such an effect: health and safety, General Data Protection Regulation (GDPR), fraud, bribery and corruption. Auditing standards limit the required audit procedures to identify non-compliance with these laws and regulations to enquiry of the trustees and other management and inspection of regulatory and legal correspondence, if any. The identified actual or suspected non-compliance was not sufficiently significant to our audit to result in our response being identified as a key audit matter.
- We considered the legal and regulatory frameworks directly applicable to the financial statements reporting framework (FRS 102 and the Charities Act 2011) and the relevant tax compliance regulations in the UK;
- We considered the nature of the charity's operations, the control environment and financial performance.
- We communicated identified laws and regulations throughout our team and remained alert to any indications of non-compliance throughout the audit;
- We considered the procedures and controls that the group has established to address risks identified, or that otherwise prevent, deter and detect fraud; and how senior management monitors those programmes and controls.

YOUTH COMMEMORATION GROUND

Charity Registration No 301401

Year Ended 31st March 2021

Based on this understanding we designed our audit procedures to identify non-compliance with such laws and regulations. Where the risk was considered to be higher, we performed audit procedures to address each identified fraud risk. These procedures included: testing manual journals; reviewing the financial statement disclosures and testing to supporting documentation; performing analytical procedures; and enquiring of management, and were designed to provide reasonable assurance that the financial statements were free from fraud or error.

Owing to the inherent limitations of an audit, there is an unavoidable risk that we may not have detected some material misstatements in the financial statements, even though we have properly planned and performed our audit in accordance with auditing standards. For example, the further removed non-compliance with laws and regulations (irregularities) is from the events and transactions reflected in the financial statements, the less likely the inherently limited procedures required by auditing standards would identify it. The risk is also greater regarding irregularities occurring due to fraud rather than error, as fraud involves intentional concealment, forgery, collusion, omission or misrepresentation. We are not responsible for preventing non-compliance and cannot be expected to detect non-compliance with all laws and regulations.

A further description of our responsibilities for the audit of the financial statements is located on the Financial Reporting Council's website at: <https://www.frc.org.uk/Our-Work/Audit/Audit-and-assurance/Standards-and-guidance/Standards-and-guidance-for-auditors/Auditors-responsibilities-for-audit/Description-of-auditors-responsibilities-for-audit.aspx>. This description forms part of our auditor's report.

Use of our report

This report is made solely to the charity's members, as a body. Our audit work has been undertaken so that we might state to the charity'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 charity and the charity's members as a body, for our audit work, for this report, or for the opinions we have formed.

TC Group

Mark Cummins FCCA (Senior Statutory Auditor)

For and on behalf of TC Group

Statutory Auditors

Office: Steyning

Date: 23 March 2022

YOUTH COMMEMORATION GROUND

Charity Registration No 301401

Year Ended 31st March 2021

Statement of Financial Activities

		2020/21	2020/21	2020/21	2020/21	2019/20
		Unrestricted	Restricted	Endowment	Total	Total
		Funds	Funds	Funds	Funds	Funds
		£	£	£	£	£
Income From						
Donations	3	280,078	103,750	-	383,828	237,566
Investments	4	-	13,830	-	13,830	25,623
Charitable activities	5	-	-	-	-	71,335
Total Income		<u>280,078</u>	<u>117,580</u>	<u>-</u>	<u>397,658</u>	<u>334,524</u>
Expenditure on						
Charitable activities	6	280,078	-	275,349	555,427	480,500
Total expenditure		<u>280,078</u>	<u>-</u>	<u>275,349</u>	<u>555,427</u>	<u>480,500</u>
Net income/expenditure and net movement in funds		<u>-</u>	<u>117,580</u>	<u>(275,349)</u>	<u>(157,769)</u>	<u>(145,976)</u>
Reconciliation of Funds						
Total funds brought forward		<u>5,887,150</u>	<u>3,289,677</u>	<u>5,698,933</u>	<u>14,875,760</u>	<u>15,021,736</u>
Total funds carried forward		<u>5,887,150</u>	<u>3,407,247</u>	<u>5,423,584</u>	<u>14,717,991</u>	<u>14,875,760</u>

All income and gains for the year are recognised on the statement of financial activities. All the Charity's activities are classified as continuing.

YOUTH COMMEMORATION GROUND

Charity Registration No 301401

Year Ended 31st March 2021

Balance Sheet

	Note	2020/21 Total Funds £	2019/20 Total Funds £
Fixed Assets			
Tangible Assets	7	11,310,734	11,586,083
Total Fixed Assets		<u>11,310,734</u>	<u>11,586,083</u>
Current Assets			
Cash at bank and in hand		3,410,407	3,292,857
Total Current Assets		<u>3,410,407</u>	<u>3,292,857</u>
Liabilities			
Creditors: Amounts falling due within one year	8	(3,150)	(3,180)
Net current assets/(liabilities)		<u>3,407,257</u>	<u>3,289,677</u>
Total assets less current liabilities		<u>14,717,991</u>	<u>14,875,760</u>
The funds of the charity			
Endowment funds	9	5,423,584	5,698,933
Restricted income funds	10	3,407,257	3,289,677
Revaluation reserve		5,887,150	5,887,150
Total charity funds		<u>14,717,991</u>	<u>14,875,760</u>

Approved by the Trustee and signed on its behalf by an authorised signatory.

Signed



Joe Chesterton, Executive Director (Finance & Resources)

Date 18th March 2022

YOUTH COMMEMORATION GROUND

Charity Registration No 301401

Year Ended 31st March 2021

Notes to the accounts

Note 1 Legal Status

Youth Commemoration Ground is an unincorporated charity registered in England and Wales (charity number 301401).

Note 2 Accounting Policies

Basis of preparation

The accounts have been prepared 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) (effective 1 January 2015) – (Charities SORP (FRS 102)), and the Charities Act 2011.

Youth Commemoration Ground meets the definition of a public benefit entity under FRS 102. Assets and liabilities are initially recognised at historical cost or transaction value unless otherwise stated in the relevant accounting policy note(s). There are no material uncertainties about the charity's ability to continue as a going concern given the continued support of Southend Borough Council.

Cash Flow Statement

In accordance with the Charities SORP (FRS 102) the charity is claiming exemption from the requirement to prepare a cash flow statement on account of it being a small charity.

Income

Donations and other forms of voluntary income are recognised as incoming resources when receivable, except insofar as they are incapable of financial measurement.

Charitable activities - represent income from the operator and are recognised when receivable.

Investment income is accounted for when receivable.

Expenditure

Expenditure is accounted for on an accruals basis exclusive of the element of VAT which is recoverable by Southend Borough Council in accordance with VAT Notice 749 para 7.5.

Charitable expenditure comprises those costs incurred by the charity in the delivery of its activities and services for its beneficiaries.

Tangible fixed assets and depreciation

Tangible fixed assets are capitalised at cost. Land is not depreciated. Buildings are depreciated over 60 years on a straight-line basis. Plant and machinery is depreciated on a straight-line basis at various rates.

YOUTH COMMEMORATION GROUND

Charity Registration No 301401

Year Ended 31st March 2021

Cash at bank and in hand

Cash at bank and in hand includes cash and short term highly liquid investments. No separate bank account is maintained by the Trust, therefore all income and expenditure pass through the Borough Council's account, and its cash balances are held within the Borough Council's general bank account.

Creditors and provisions

Creditors and provisions are recognised where the charity has present obligation resulting from a past event that will probably result in a transfer of funds to a third party and the amount due to settle the obligation can be measured or estimated reliably.

Critical accounting estimates and judgements

In the application of the charity's accounting policies, the trustees are required to make judgements, estimates and assumptions about the carrying amount of assets and liabilities that are not readily apparent from other sources. The estimates and associated assumptions are based on historical experience and other factors considered to be relevant. Actual results may differ from these estimates.

The estimates and underlying assumptions are reviewed on an ongoing basis. Revisions to accounting estimates are recognised in the period in which the estimate is revised.

The trustees do not consider that there are any critical estimates or areas of judgement that need to be brought to the attention of the readers of the financial statements.

Note 3 Income from Donations

Donations of £280,078 (2020 £133,816) were received from Southend Borough Council as the funding required to make up the operational deficit for the year. This donation is equitably apportioned across all operational trust expenditure.

The donation of £103,750 (2020 £103,750) to the restricted funds is an annual payment by Southend Borough Council to the Trust, as agreed with the Charity Commission to enable the capital value of the property to be maintained within the Trust funds.

Note 4 Investment Income

The investment income of £13,830 (2020 £25,623) relates to the interest received in respect of the cash deposited with Southend Borough Council.

YOUTH COMMEMORATION GROUND

Charity Registration No 301401

Year Ended 31st March 2021

Note 5 Income from Charitable Activities

The proportion of income from the new contract with Fusion Lifestyle which relates to SLTC, and Youth Commemoration Ground is received monthly, in addition to 100% of the income from the football pitch hire.

		2021	2020
		£	£
Youth Commemoration Ground	Football	-	12,833
SLTC	Fees & Charges	-	58,502
		-	71,335

Note 6 Cost of Charitable Activities

	SLTC	Youth Comm. Ground	Total 2021	Total 2020
	£	£	£	£
Employees	21,053	13,317	34,370	26,956
Building/Ground Maintenance	-	218,404	218,404	146,696
Utilities	429	-	429	4,148
Supplies & Services	3,608	-	3,608	2,973
Transport	-	136	136	243
Insurance	18,240	-	18,240	19,371
Governance Fees	-	3,150	3,150	3,180
Depreciation	275,349	-	275,349	275,349
Administration	-	1,741	1,741	1,584
	318,679	236,748	555,427	480,500

The support costs incurred are the administration services provided by Southend Borough Council and governance costs. Total support costs for the year were £4,891 (2020 £4,764).

Governance costs comprise solely of fees paid to the auditors. During the year £3,150 (2020 £3,180) was paid to the auditors in respect of audit services.

Employee costs relate to employees of the Council.

No staff are remunerated over £60,000 in the year.

The charity is managed by Southend Borough Council and doesn't have any key management personnel.

YOUTH COMMEMORATION GROUND

Charity Registration No 301401

Year Ended 31st March 2021

Note 7 Fixed Assets

	Freehold Land & Buildings £	Plant & Machinery £	Total £
Asset cost, valuation, or revalued amount			
Balance brought forward @ 01/04/20	9,948,512	1,933,942	11,882,454
Transfers	(23,879)	23,879	-
Balance carried forward @ 31/03/21	9,948,512	1,933,942	11,882,454
Accumulated depreciation and impairment reviews			
Balance brought forward @ 01/04/20	115,674	180,697	296,371
Transfers	70,447	(70,447)	-
Charge for the year	172,898	102,451	275,349
Balance carried forward @ 31/03/21	359,019	212,701	571,720
Net Book Value			
Brought forward @ 01/04/20	9,762,391	1,823,692	11,586,083
Carried forward @ 31/03/21	9,589,493	1,721,241	11,310,734

Note 8 Creditors

Amounts falling due within one year.

	2021 £	2020 £
Other Creditors	3,150	3,180

Note 9 Endowment Fund

The endowment fund arose from the donation of the original Youth Commemoration Ground by Mr Jones. Following the sale of the original land in 1993 the sale proceeds were used to construct the new Youth Commemoration Ground which continues to be held in the endowment fund.

Note 10 Restricted Fund

The restricted fund is comprised of the annual payments from Southend Borough Council and interest on cash balances.

YOUTH COMMEMORATION GROUND

Charity Registration No 301401

Year Ended 31st March 2021

Note 11 Related Party Transactions

During the year the trustee (Southend Borough Council) donated £383,828 (2020: £237,566) to the Trust in respect of the funding required to cover the operational deficit for the year and its annual payment to the restricted fund. Southend Borough Council collected a further £13,830 (2020: £96,958) on behalf of the Trust in respect of investment income and income generated from facilities hire. The Trust paid the Council £276,928 in respect of operating costs for the year (2020: £205,151).

Note 12 Trustee remuneration

No trustee was paid in respect of their services as a trustee in 2020 or 2021 and no expenditure was reimbursed.

Note 13 Comparative Funds

		2019/20	2019/20	2019/20	2019/20
		Unrestricted	Restricted	Endowment	Total
		Funds	Funds	Funds	Funds
		£	£	£	£
Income From					
Donations	3	133,816	103,750	-	237,566
Investments	4	-	25,623	-	25,623
Charitable activities	5	71,335	-	-	71,335
Total Income		205,151	129,373	-	334,524
Expenditure on					
Charitable activities	6	205,151	-	275,349	480,500
Total expenditure		205,151	-	275,349	480,500
Net income/expenditure and movement in funds		-	129,373	(275,349)	(145,976)

YOUTH COMMEMORATION GROUND

Charity Registration No 301401

Year Ended 31st March 2021

Note 14 Net Assets Between Funds

Year Ending 31st March 2021

	Unrestricted	Restricted	Endowment	Total
Fixed Assets	5,423,584	-	5,698,933	11,310,734
Current Assets	3,150	3,407,257	-	3,410,407
Current Liabilities	(3,150)	-	-	(3,180)
Total	5,423,584	3,407,257	5,698,933	14,717,991

Year Ending 31st March 2020

	Unrestricted	Restricted	Endowment	Total
Fixed Assets	5,887,150	-	5,698,933	11,586,083
Current Assets	3,180	3,289,677	-	3,292,857
Current Liabilities	(3,180)	-	-	(3,180)
Total	5,887,150	3,289,677	5,698,933	14,875,760

Note 15 Taxation

As a charity, the trust is exempt from tax on their income and gains to the extent that they do not constitute trading and are applied to the organisation's charitable objectives.

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Youth Commemoration Ground

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Audit Findings Report Year Ended 31 March 2021

Presented to Trustees and Management

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Your contacts in connection with this report are:

Mark Cummins – Charities & Education Partner
markcummins@TC-Group.com

Brad Bessant – Audit Manager
bradbessant@TC-Group.com

1. Introduction and Coverage

Purpose of this Report

The purpose of this report is to set out certain matters that came to our attention during the course of the audit of Youth Commemoration Ground for the year ended 31 March 2021.

In order to comply with the provisions of International Standards on Auditing we are required to report to you our audit findings and in particular:

- Views about the qualitative aspects of your accounting practices and financial reporting;
- Unadjusted and adjusted misstatements;
- Matters specifically required by Auditing Standards to be communicated to those charged with governance (such as fraud and error);
- Expected modifications to our auditor's report;
- Material weaknesses in the accounting and internal control systems; and
- Any other relevant and material matters relating to the audit.

We consider that the audit approach adopted will provide the trustees with the required confidence that a thorough and robust audit has been carried out.

We can confirm that we anticipate no moderations to our standard auditor's report.

Responsibilities

The Trustees are responsible for preparing the Trustees' Report and Financial Statements. TC Group, as auditors of Youth Commemoration Ground, is responsible for forming an opinion on the Financial Statements.

Limitations

Our audit procedures, which have been designed to enable us to express an opinion on the Financial Statements, have included an examination of the transactions and the controls thereon of the charity. The work that we have done was not primarily directed towards identifying weaknesses in the charity's accounting systems other than those that would affect our audit opinion, nor to the detection of fraud.

We have included in this report only those matters that have come to our attention as a result of our normal audit procedures and, consequently, our comments should not be regarded as a comprehensive record of all weaknesses that may exist or improvements that could be made.

To a certain extent the content of this paper comprises general information that has been provided by, or is based on discussions with, management and staff. Except to the extent necessary for the purposes of the audit, this information has not been independently verified. This report is to be regarded as confidential to the Trustees and is intended for use by them and staff of the charity only. No responsibility is accepted to any other person in respect of the whole or part of its contents. Before this report, or any part of it, is disclosed to a third party our consent must be obtained.

2. Independence

Auditing Standards require us to communicate at least once a year regarding all relationships between TC Group and the charity that may reasonably be thought to have a bearing on our independence.

We have reviewed our independence and confirm that TC Group is independent within the meaning of regulatory and professional requirements. In particular the objectivity of our partner, Mark Cummins, and his audit team is not impaired.

Our review included consideration of whether:

- The firm is dependent on the charity as a client due to the significance of the audit fee to the firm;
- The firm is owed significant overdue fees;
- There is any actual or threatened litigation between the firm and the charity;
- Any benefits have been received by the audit team which are not modest;
- The firm has any mutual business interest with the charity;
- Any members of the audit team have any personal or family; connections with the charity or officers; or
- Independence is impaired through the provision of services other than the statutory audit.

3. Audit Statements

SCOPE

As auditors of the charity for the year ended 31 March 2021 we are responsible for reporting on the financial statements of the charity.

PROGRESS

The audit fieldwork was conducted remotely during the week commencing 17 January 2022.

We would like to take this opportunity to thank Elizabeth Anslow and her team for all of their support and assistance during the audit.

The audit work on the financial statements is now substantially complete and we anticipate issuing an unqualified audit opinion for the year ended 31 March 2021 for the charity, following:

- Receipt of approved financial statements signed by the Board;
- Receipt of a signed letter of representation; and
- Receipt of the signed adjusted and unadjusted misstatements schedules to confirm the Trustees are in agreement with the accounting treatment of these.

Matters arising from our audit that we wish to bring to your attention are set out in Section 4.

AUDIT MISSTATEMENTS

As part of the requirements of International Standards on Auditing we are required to report any audit misstatements identified by our work which have been adjusted in the accounts. These are detailed in section 5 of this report.

We are also required to separately report any audit misstatements identified which are unadjusted, other than those which are “clearly trivial” to users of the Financial Statements. These are also set out in Section 5.

RISK OF FRAUD AND ERROR IN THE FINANCIAL STATEMENTS

We are required under international auditing standards to consider fraud risk throughout the audit. In particular we must consider management arrangements for preventing and detecting fraud and error.

Fraud risks may include asset sales at under value, suppliers over billing for goods or services, misappropriation of assets and cheque frauds, as well as manipulation of financial results.

This work is now complete and has not identified any matters which we wish to draw to your attention.

5. Audit and Accounting Issues Identified During the Audit'

ACCOUNTING POLICIES

Financial Reporting Standard 102 requires that entities should review their accounting policies regularly to ensure that they are appropriate to their particular circumstances for the purpose of giving a true and fair view.

We have reviewed the charity's accounting policies, as stated in the financial statements, and confirm that they are appropriate to provide relevant, reliable, comparable and understandable information.

RELATED PARTY TRANSACTIONS

We are required to focus on the identification and assessment of the risks of material misstatement associated with related party relationships and transactions.

We are required as an audit team to discuss the risks of fraud associated with related parties and to perform specific procedures on any related party transactions outside the normal course of business.

Transactions with related parties have been adequately disclosed in the accounts.

ACCOUNTING ESTIMATES

As auditors, we are aware that the selected basis of an accounting estimate may have a significant impact on the financial statements so in our work we need to identify all accounting estimates and the basis of the estimate and, where we consider there to be a high estimation uncertainty, we must ensure our audit work challenges the basis of the estimate.

We are also required to consider the outcome of accounting estimates in prior periods as a basis for our risk assessment in the current year.

The most significant accounting estimates concern depreciation of fixed assets, classification of funds, income cut off, cost allocation, and the basis and calculation of the provision for bad and doubtful debts.

We have reviewed these accounting estimates for the charity and conclude that they have been calculated on a basis that is consistent with our knowledge of the charity and the sector as a whole.

GOING CONCERN AND COVID-19

We have considered the charity's ability to continue as a going concern for a period of at least 12 months from the date of approving the accounts, with additional emphasis on the impact of COVID-19. We are pleased to report that there is no modification to our audit report.

5. Audit and Accounting Issues Identified During the Audit'

1.1 UPDATE ON PRIOR YEAR FINDINGS

1 BOARD MEETING MINUTES

Issue	In the prior year it came to our attention that minutes from meetings are not formally documented for the Trust. It was recommended that the trust introduce a formal system for documenting these in order to operate in line with good governance.
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Update	A formal system hasn't yet been introduced, therefore this action remains outstanding.
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1.2 CURRENT YEAR FINDINGS – AUDIT & ACCOUNTING

There are no audit or accounting recommendations in the current year.

6. Audit Misstatements

We are required to communicate all unadjusted misstatements, other than those that we believe are clearly trivial, to the Trustees. We are also required to report all material adjustments that management has corrected that we believe should be communicated to the Trustees to assist them in fulfilling their governance responsibilities.

There were no unadjusted or adjusted audit misstatements to report this year.

Appendix i Letter of Representation

TC Group
The Courtyard
Shoreham Road
Upper Beeding
Steyning
West Sussex
BN44 3TN

Dear Sirs

During the course of your audit of our financial statements for the year ended 31 March 2021, the following representations were made to you by management and Trustees.

1. We acknowledge as Trustees our responsibilities under the Charities Act 2011 for preparing Financial Statements in accordance with the applicable accounting framework (SORP 2015 - FRS102) and for making accurate representations to you as auditors.

We confirm that in our opinion the financial statements give a true and fair view and in particular that where any additional information must be disclosed in order to give a true and fair view that information has in fact been disclosed.

2. We confirm that all accounting records have been made available to you for the purposes of your audit, in accordance with your terms of engagement, and that all transactions undertaken by the charity have been properly reflected and recorded in the accounting records. All other records and related information, including minutes of all management and Trustees' meetings, have been made available to you. We have given you unrestricted access to persons within the charity in order to obtain evidence and have provided any additional information that you have requested for the purposes of your audit.
3. We acknowledge our responsibility for the design, implementation and maintenance of internal control systems to prevent and detect fraud and error. We have disclosed to you the results of our risk assessment that the financial statements may be misstated as a result of fraud. We have disclosed to you all instances of known or suspected fraud affecting the entity involving management, employees who have a significant role in internal control or others that could have a material effect on the financial statements. We have also disclosed to you all information in relation to allegations of fraud or suspected fraud affecting the entity's financial statements communicated by current or former employees, analysis, regulators or others.
4. The group has satisfactory title to all assets and there are no liens or encumbrances on the group's assets, except for those that are disclosed in the notes to the financial statements.
5. We have recorded or disclosed, as appropriate, all liabilities, both actual and contingent, and have disclosed in the notes to the financial statements all guarantees that we have given to third parties.

Appendix i Letter of Representation

6. We have no plans or intentions that may materially alter the carrying value and where relevant the fair value measurements or classification of assets and liabilities reflected in the financial statements.
7. We confirm that significant assumptions used by us in making accounting estimates, including those measured at fair value, are reasonable.
8. We confirm that the charity has had, at no time during the year, any arrangement, transaction or agreement to provide credit facilities (including loans, quasi-loans or credit transactions) for Trustees, nor to guarantee nor provide security for such matters, except as already disclosed in the accounts.
9. We have disclosed to you all claims in connection with litigation that have been, or are expected to be, received and such matters, as appropriate, have been properly accounted for, and disclosed in, the Financial Statements and that these have been accounted for in accordance with the applicable financial reporting framework (SORP 2015 - FRS102).
10. We confirm that we are not aware of any possible or actual instances of non-compliance with those laws and regulations which provide a legal framework within which the group conducts its activities and which are central to the group's ability to conduct its activities, except as explained to you and as disclosed in the financial statements.
11. We confirm that there have been no events since the balance sheet date which require disclosing or which would materially affect the amounts in the financial statements, other than those already disclosed or included in the financial statements.
12. We confirm that the group has not contracted for any capital expenditure other than as disclosed in the financial statements.
13. We believe that the group's financial statements should be prepared on a going concern basis on the grounds that current and future sources of funding or support will be more than adequate for the group's needs. We have considered a period of twelve months from the date of approval of the financial statements. We believe that no further disclosures relating to the group's ability to continue as a going concern need to be made in the financial statements.
14. All grants, donations and other income, the receipt of which is subject to specific terms or conditions, have been notified to you. There have been no breaches of terms or conditions in the application of such income.
15. We confirm that all related party relationships and transactions have been accounted for and disclosed in accordance with the applicable accounting framework (SORP 2015 – FRS 102).

Appendix i Letter of Representation

16. We acknowledge our legal responsibilities regarding disclosure of information to you as auditors and confirm that:

- So far as each trustee is aware, there is no relevant audit information that you as auditors are unaware of; and
- Each trustee has taken all the steps that they ought to have taken as trustee to make themselves aware of any relevant audit information and to establish that you are aware of that information.

We confirm that the above representations are made on the basis of enquiries of management and staff with relevant knowledge and expertise (and, where appropriate of supporting documentation) sufficient to satisfy ourselves that we can properly make these representations to you and that to the best of our knowledge and belief they accurately reflect the representations made to you by the Trustees during the course of the audit.

Yours faithfully



.....Trustee

18th March 2022
.....Date

Signed on behalf of the board of Trustees.