
Registered Company Number: 03646202
Registered Charity Number: 1077798

BURTON UPON TRENT AND DISTRICT YMCA
ANNUAL REPORT AND FINANCIAL STATEMENTS
FOR THE YEAR ENDED 31 DECEMBER 2019

BURTON UPON TRENT AND DISTRICT YMCA

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BURTON UPON TRENT AND DISTRICT YMCA

TRUSTEES' ANNUAL REPORT (INCLUDING DIRECTORS' REPORT) FOR THE YEAR TO 31 DECEMBER 2019

Legal and administrative information

Full name	Burton upon Trent and District YMCA
Registered company number	03646202
Registered charity number	1077798
Registered office	Northside House Northside Business Park Hawkins Lane Burton upon Trent Staffordshire DE14 1DB
Bankers	<p>The Royal Bank of Scotland plc Bede House, 11 Western Boulevard Leicester LE2 7EJ</p> <p>Lloyds TSB Bank plc Ariel House, 2138 Coventy Road, Birmingham B26 3JW</p>
Auditor	UHY Hacker Young 14 Park Row Nottingham NG1 6GR

BURTON UPON TRENT AND DISTRICT YMCA

TRUSTEES' ANNUAL REPORT (INCLUDING DIRECTORS' REPORT) FOR THE YEAR TO 31 DECEMBER 2019

The Trustees present their report and the audited financial statements of the charity for the year ended 31 December 2019. The Trustees have adopted the provisions of the Statement of Recommended Practice (SORP) "Accounting and Reporting by Charities" (FRS 102) in preparing the annual report and financial statements of the charity.

The financial statements have been prepared in accordance with the accounting policies set out in notes to the accounts and comply with the charity's governing document, the Charities Act 2011 and 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 published on 16 July 2014 (as updated through Update Bulletin 1 published on 2 February 2016 and Update Bulletin 2 affecting reporting periods beginning on or after 1 January 2019),

Trustees of the charity

The Directors of the charitable company are its Trustees for the purposes of charity law. The Trustees who have served during the year and since the year end were as follows:

Board of management

Ms A Johnson	Chair
Ms J Lanham	Vice Chair
Mr M Costelloe	Treasurer
Ms A Bailey	
Mrs S Burnham (formerly Rowlands)	
Ms L Chapman	
Mr J Deeley	
Mr R Magill	
Mr S Thacker	(Resigned 18 March 2019)
Dr C Pidsley	(Appointed 2 July 2019)
Ms C Plant	(Appointed 2 July 2019)

Company secretary

Mr P Laffey

Senior management team

Mr P Laffey	Chief Executive
Ms E Warrener	Service Development Manager
Mr A Horsnail	Operations Manager

Structure, governance and management

Governing document

Burton upon Trent and District YMCA was incorporated as a charitable company limited by guarantee, on 7 October 1998 and registered as a charity on 14 October 1999. It is governed by a Memorandum and Articles of Association.

Recruitment and Appointment of Management Committee

The Directors of the company are also charity trustees for the purpose of charity law and under the company's articles are known as members of the Board of Management, there are no other directors or trustees. Under the requirements of the memorandum and articles of association the members of the

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Board of Management are elected to serve for a period of three years, after which they must be put forward for re-election at the next Annual General Meeting.

The Board of Management seeks to ensure that the diverse range of services and activities provided by the charity are represented by a broad skill mix of its members. The Board is made up of members that have backgrounds in business, finance, legal, health, marketing and communications, human resources and experience of working with young people. In the event of particular skills being lost due to retirements, individuals are approached to offer themselves for election to the Board of Management.

Trustee induction and training

Existing trustees are already familiar with the practical work of the charity. New trustees are invited and encouraged to attend short induction sessions to familiarise themselves with the charity and the context within which it operates. These are jointly led by the Chair of the Board of Management and the Chief Executive of the charity and cover:

- the obligations of the Board of Management members;
- the main documents which set out the operational framework for the charity including the Memorandum and Articles of Association;
- resourcing and the current financial position as set out in the latest published accounts; and
- future plans and objectives.

Information and newsletters are also provided through the Charity Commission and YMCA England and Wales for all trustees. All Trustees receive a copy of the Governance & Leadership publication.

Risk management

The Board of Management has conducted a review of the major risks to which the charity is exposed. A risk register has been established and is updated at least annually.

In the opinion of the Trustees, the key risks to which the charity is exposed are external funding sources being unavailable and the loss of statutory funding.

Where appropriate, systems or procedures have been established to mitigate the risks the charity faces. Internal control risks are minimised by the implementation of procedures for authorisation of all transactions and projects. Procedures are in place to ensure compliance with health and safety of staff, volunteers, clients and visitors to the projects. Policies and procedures are periodically reviewed to ensure that they continue to meet the needs of the charity.

Organisational structure

Burton Upon Trent YMCA has a Board of Management of up to ten members who meet seven times a year. They are responsible for the strategic direction, governance and policies of the charity. The Board of Management also has three sub-committees, which consist of a Personnel Committee, a Finance & Fundraising Committee, and a Safeguarding Committee. Each sub-committee reports to the main Board of Management. The Chief Executive also sits on the Board of Management but has no voting rights.

A scheme of delegation is in place and day-to-day responsibility for the provision of the services rests with the Chief Executive, Paul Laffey, along with the Senior Management Team.

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The Human Resource Committee and Finance & Fundraising Committee review pay scales on an annual basis. These are measured and considered against a range of factors such as performance, budgets, and Regional YMCA pay scales.

Our aims and objectives

Purposes and aims

The charity's objectives and principal activities are to benefit the public by promoting:

- housing and support for young people and adult homeless people;
- the redistribution or sale of donated furniture;
- an emergency food bank for people in crisis; and
- family mediation.

Ensuring our work delivers our aims

We review our aims, objectives, and strategic plan each year. This review looks at what we achieved and the success of each key activity and the benefits they have brought to those groups of people we are set up to help. The review also helps us ensure our aims, objectives and activities remain focused on our stated purposes. We have referred to the guidance contained in the Charity Commission's general guidance on public benefit when reviewing our aims and objectives and in business planning our future activities. In particular, the trustees consider how planned programmes will contribute to the aims and objectives they have set.

The trustees are of the opinion that all the purposes of Burton upon Trent and District YMCA are for the benefit of the public. The trustees consider that they have complied with their duties under section 4 of the Charities Act 2011 to have due regard to public benefit guidance published by the Charities Commission.

Achievements and performance

Furniture redistribution (Happy Homes)

During 2019 our furniture redistribution service has continued to meet families' needs in the East Staffordshire, South Derbyshire, and Tamworth and Derby communities. The furniture staff and volunteers handled a large volume of items of furniture and visited local homes for collections and deliveries. After safety testing, we provided many items including cookers, washing machines and fridges to families and individuals in need. Additional efforts have again been required to support a larger base of families in need of essential household furniture and effects.

Food bank for the homeless

The charity was able to assist with the provision of basic food, which had been donated by local churches, schools, businesses, community groups and individuals. Many families and single people do not have anywhere to turn in times of crisis and although support is restricted to 2-3 food bags per person, the charity endeavours to help in an emergency. Toiletries and sleeping bags are also supplied to people who are sleeping rough.

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The demand for emergency food has grown significantly. During 2019 2,144 food parcels were issued to families and individuals with notable rises during school holidays. Currently all Key Stage 1 school children receive free school dinners therefore the impact during the holidays on family budgets can be significant. Changes in benefits, sanctions, new benefit claims, unemployment and the higher costs of living were reasons cited as to why the food bags were needed. We helped to feed over 3,000 people in the Burton on Trent area during 2019. Due to high demand for the food bank we increased our stock level following the donation of a large Container.

The food bank could not operate without the generosity of the local community with individuals, churches, schools, local businesses, Rotary Clubs regularly donating food. We also have a large quantity of food donated during the 'Harvest Festival' and Christmas period.

Mediation for families and young people

Discovering potential and supporting young people describes what the charity's supported housing work is all about. It carries with it the idea of transforming a young person's life through a journey of discovery and of hope. The charity supports young residents (18-35) at its two housing projects: Milton House and George Williams House.

We understand that to help end homelessness we need to offer more than just accommodation and that we need to tackle the underlying cause of homelessness. During 2019 we met with many young people under 21 who approached us for help because of a breakdown in family relationships that led to them becoming homeless.

The aim of the Family Mediation is to strengthen and rebuild family relationships so that young people are able to live at home.

Early, and strategic, intervention can stop family disputes from escalating to the point when a young person is asked to leave home. The ages of the young people range from 11 to 24 years old. The types of issues that families were dealing with include: Unexplained development of violent outbursts; the aftermath of the experience of family break-up; Young person returning to the family home; Tensions in single-parent families; Young person running away; The impact of safeguarding incidents on relationships.

The mediation sessions help people communicate effectively, allowing for honest and open discussion, in a non-judgmental and neutral environment. Mediation keeps families together and helps them to communicate and build stronger relationships leading to a stable and secure home life. As well as being able to stay at home, in a stable and loving environment, we also notice improvements in behaviour and school attendance following family mediation.

There are some circumstances when it isn't safe for a young person to remain at home. Mediation is not offered in these cases and the appropriate organisations are informed to ensure the relevant support is in place.

Our Mediators spend an average of five and a half hours with each family and 90% of our mediations have had a positive outcome.

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Supported housing

The charity houses people with a genuine need. In order that the young people are aware from the start of what they can expect, it is explained that there are rules with which they need to comply, and equally the charity has obligations to them, acting on behalf of our Social Housing Landlords, under a licence agreement. Once housed, the housing staff assists with benefit applications, registering with a Doctor, obtaining a bank account, paying utility bills, address changes, and making friends. They talk with and encourage the young person to work out their plans openly and honestly. This enables the best means of support to be determined so that they can fully discover and achieve their goals. Regular support, usually one to one, is given and the support programmes vary to meet each person's needs. Most critical life skills which include cooking, cleaning and budgeting are covered and referral to more specialised support services arranged where applicable. Close liaison with other agencies is maintained to ensure people are receiving the external expertise they need to progress with their lives. The support staff and the Chaplain are available, so if a young person has a problem or issue or just needs to see a friendly face, they always have someone they can approach. They are learning to live alone and become independent but with support staff available if needed. Three volunteer counsellors offer counselling support on a weekly basis to those young people that need the service. Activities are provided, residents with mental health issues are supported and a 'pathway' is developed to support young people grow, thrive and belong to the community.

Support for the young residents in preparing for move-on accommodation is given. Many apply for Local Housing Association accommodation and support is provided with applications. By this stage many are successfully engaged in education, training or employment; again, help to think about the next step is provided.

Reconnect – adult supported services

At James Court Housing Project and in partnership with our Landlord, Midland Heart, we operate a housing and support facility called Reconnect. This project addresses the complex needs of homeless people coming directly off the streets. With this special facility in East Staffordshire homeless people have one location where they can have a shower, a change of clothing, a food parcel and a friendly person to talk to. We are grateful to Consolidated Charity and the many individuals that have supported our community fundraising for the development and running of the Reconnect Centre. Reconnect also offers 31 units of accommodation to single homeless people.

As a result of the increase number of homeless people living on the streets, with the Burton Churches we entered a collaboration of setting up and running a Night Shelter. For the third year this operated at St Paul's Parish Church Hall in Burton. The YMCA worked with many partner agencies in launching the services. Through the Burton Church network funding was secured and the Night Shelter opened on the 1st December. The objective was to ensure that homeless people didn't have to sleep on the streets during the cold weather. The YMCA employed staff to support the homeless people that came in off the streets. Over 100 volunteers were recruited to cook meals, clean the hall, interact with the service users and develop new skills.

Financial review

Against the backdrop of limited resources and uncertainties about funding during these continued tough economic times, it has continued to be challenging to plan and develop services. Nevertheless, the charity, with the aid of sound financial management and the support of both staff and volunteers, has managed to meet the growing needs of a wide variety of vulnerable people. Our net income of £300,028

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(2018 – £41,103) remains encouraging in our efforts to balance risk with the development of services that reach those in need. The balance sheet remains healthy with net assets of £1,372,786 (2018 – £1,072,758) as at the year end.

Reserves policy

“Free reserves” represents total unrestricted funds less committed lease commitments and investments in tangible fixed assets. The Trustees have established a policy whereby the “free reserves” should be equal to or greater than 6 months expenditure, excluding depreciation and doubtful debt provision. This equates to £751,930 (2018 – £712,938) within the unrestricted funds.

At the balance sheet date “free reserves” are £744,898 (2018 – £465,279) as detailed in note 28.

We are seeking to invest unrestricted funds in social housing assets to provide a better long-term return and deliver improved services to our beneficiaries. We have modelled future planned activities and are proposing to operate with a revised policy target of 3 months unrestricted expenditure, as defined above. This equates to £375,965 (2018 - £356,469) within the unrestricted funds.

Principal funding sources

The Charity is registered with the Fundraising Regulator and complies with their code of practice. Income is generated by the furniture showrooms and with principal funding sources for the charity which are currently via grants, housing rentals, contract income from East Staffordshire Borough Council, Consolidated Charity of Burton Upon Trent and a number of Charitable Trusts. Our fundraising strategy now includes a whole range of activities that involve the community in local fundraising. As a result of the diverse services we provide with the need to continually generate income, the charity will continue to identify new opportunities for a much wider range of community fundraising initiatives. The Charity has received no complaints related to fundraising. The Charity works to protect vulnerable people and will not conduct behaviour which is an unreasonable intrusion upon a person's privacy, is unreasonably persistent or places undue pressure on a person to give money or other property.

Volunteers

Volunteers form the backbone of our service and of our community, providing dedicated hours of their time to support people to transform their lives. Many of our volunteers were commended and recognized this year for their voluntary contribution. Our annual celebration focused on celebrating the service our volunteers provide. As a result of the increased demands on the charity, we have secured funding to appoint a Volunteer Co-Ordinator. This will enable us to recruit new volunteers, support existing volunteers and develop their skills to meet the growing demands at the charity.

The YMCA is tremendously privileged to benefit from over 180 dedicated volunteers. Their value, whilst difficult to measure in strict financial terms, must be seen to be fully appreciated. Visit our shops, for example, and you will no doubt experience the benefit. If we had to employ each of them then our wage bill would increase by approx. £500,000. Even if you consider more closely the roles undertaken by volunteers, scaled the value down for other factors and were to halve this number, it still represents a magnificent contribution to our cause.

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Current and future periods

The charity plans to continue the activities outlined above in the forthcoming years, subject to satisfactory funding arrangements. Following the Trustees approval of the strategic plans the following areas of developments have been agreed as a priority.

1. We will review the impact COVID-19 has had on the Charity Services and mitigate its impact where ever we can.
2. We will apply to become a Registered Social Landlord.
3. We will sign up to YMCA England & Wales new Membership scheme.
4. We will continue to diversify our income streams to meet the growing demand for our community-based services.
5. We will review our offer of accommodation and support for homeless people through recognising that statutory funding has ended and welfare reform continues to impact the client group.
6. With the growing demand for homelessness services at Reconnect - James Court we will review our staffing levels and seek new income to try to maintain and develop the service.
7. With Burton Churches we will collaborate to provide a night shelter for another winter.
8. We will continue working with the policy team at YMCA England & Wales in responding strategically to government policy that impact on supported housing, young people and homelessness and vulnerable lives.
9. We will continue to review our risk register.
10. We will continue to monitor the growing needs of the free emergency food service in Burton and in South Derbyshire supported by a network of churches, schools, community groups and individuals.
11. We will continue to develop and equip the board of Trustees to ensure it meets the diverse needs of our community.
12. With new funding secured we will develop our offer to volunteers which will include training and support to those that give their time, skills and energy for free.
13. Our local fundraising plans require imaginative ways of engaging with a wide and diverse supporter base. We will continue to develop new fundraising initiatives linked to widening the communication of our plans in meeting local people's needs.
14. With our 12th annual fundraising sleep out planned we will look to attract a diverse range of supporters thus raising awareness of homelessness and vital funds for the charity.

BURTON UPON TRENT AND DISTRICT YMCA

STATEMENT OF TRUSTEES RESPONSIBILITIES FOR THE YEAR TO 31 DECEMBER 2019

The Trustees (who are also directors of the charity for the purposes of company law) are responsible for preparing the Trustees' Annual Report and the financial statements in accordance with applicable law and United Kingdom Accounting Standards (United Kingdom Generally Accepted Accounting Practice).

Company law requires the Trustees to prepare financial statements for each financial year, which give a true and fair view of the state of affairs of the charitable company and of the incoming resources and application of resources, including the income and expenditure, of the charitable company for that period. In preparing these financial statements, the Trustees are required to:

- select suitable accounting policies and then apply them consistently;
- observe the methods and principles in the Charities SORP 2015 (FRS 102);
- make judgments and estimates that are reasonable and prudent;
- state whether applicable UK Accounting Standards have been followed, subject to any material departures disclosed and explained in the financial statements; and
- prepare the financial statements on the going concern basis unless it is inappropriate to presume that the charitable company will continue in operation.

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

In so far as the Trustees are aware:

- there is no relevant audit information of which the charitable company's auditor is unaware; and
- the Trustees have taken all steps that they ought to have taken to make themselves aware of any relevant audit information and to establish that the auditor is aware of that information.

Approved by the Board of Trustees on and signed on its behalf by:


.....
Ms A Johnson
Chair

Date:19/5/20.....

BURTON UPON TRENT AND DISTRICT YMCA

INDEPENDENT AUDITOR'S REPORT TO THE TRUSTEES FOR THE YEAR TO 31 DECEMBER 2019

Opinion

We have audited the financial statements of Burton upon Trent and District YMCA ('the charitable company') for the year ended 31 December 2019 which comprise the Statement of Financial Activities, the Balance Sheet, the Cash Flow Statement and notes to the financial statements, including a summary of significant accounting policies. 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 charitable company's affairs as at 31 December 2019, 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 Companies Act 2006.

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 charitable company 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

We have nothing to report in respect of the following matters in relation to which the ISAs (UK) require us to report to you where:

- the Trustees' use of the going concern basis of accounting in the preparation of the financial statements is not appropriate; or
- the Trustees have not disclosed in the financial statements any identified material uncertainties that may cast significant doubt about the charitable company's ability to continue to adopt the going concern basis of accounting for a period of at least twelve months from the date when the financial statements are authorised for issue.

BURTON UPON TRENT AND DISTRICT YMCA

INDEPENDENT AUDITOR'S REPORT TO THE TRUSTEES FOR THE YEAR TO 31 DECEMBER 2019

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.

Opinions on other matters prescribed by the Companies Act 2006

In our opinion, based on the work undertaken in the course of the audit:

- the information given in the Trustees' report (incorporating the directors' report) for the financial year for which the financial statements are prepared is consistent with the financial statements; and
- the Trustees' report has been prepared in accordance with applicable legal requirements.

Matters on which we are required to report by exception

In the light of our knowledge and understanding of the charitable company and its environment obtained in the course of the audit, we have not identified material misstatements in the directors' report.

We have nothing to report in respect of the following matters in relation to which the Companies Act 2006 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 directors' remuneration specified by law are not made; or
- we have not received all the information and explanations we require for our audit; or

BURTON UPON TRENT AND DISTRICT YMCA

INDEPENDENT AUDITOR'S REPORT TO THE TRUSTEES FOR THE YEAR TO 31 DECEMBER 2019

- the Trustees were not entitled to prepare the financial statements in accordance with the small companies' regime and take advantage of the small companies' exemptions in preparing the directors' report and from the requirement to prepare a strategic report.

Responsibilities of Trustees

As explained more fully in the Trustees' responsibilities statement, the Trustees (who are also the Directors of the charitable company for the purposes of company law) 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 charitable company'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 charitable company or to cease operations, or have no realistic alternative but to do so.

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.


A further description of our responsibilities for the audit of the financial statements is located on the Financial Reporting Council's website at: www.frc.org.uk/auditorsresponsibilities. This description forms part of our auditor's report.

BURTON UPON TRENT AND DISTRICT YMCA

INDEPENDENT AUDITOR'S REPORT TO THE TRUSTEES FOR THE YEAR TO 31 DECEMBER 2019

Use of our report

This report is made solely to the charitable company's Trustees, as a body, in accordance with Part 4 of the Charities (Accounts and Reports) Regulations 2008. Our audit work has been undertaken so that we might state to the charitable company's Trustees 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 charitable company and the charitable company's Trustees as a body, for our audit work, for this report, or for the opinions we have formed.



.....
Roger Merchant (Senior Statutory Auditor)
for and on behalf of UHY Hacker Young

Date: 18/5/20

Chartered Accountants
Statutory Auditor

BURTON UPON TRENT AND DISTRICT YMCA

STATEMENT OF FINANCIAL ACTIVITIES (INCORPORATING THE INCOME AND EXPENDITURE ACCOUNT) YEAR ENDED 31 DECEMBER 2019

		2019			2018		
	Note	Unrestricted funds £	Restricted funds £	Total £	Unrestricted funds £	Restricted funds £	Total £
Income and endowments from:							
Donations and legacies	2	58,497	-	58,497	5,826	-	5,826
Grants receivable	3	46,700	331,211	377,911	-	178,880	178,880
Charitable activities	4	1,336,716	-	1,336,716	1,178,111	-	1,178,111
Investments	5	25	-	25	24	-	24
Other	6	130,399	-	130,399	114,475	-	114,475
Total income and endowments		1,572,337	331,211	1,903,548	1,298,436	178,880	1,477,316
Expenditure on:							
Charitable activities	7	1,377,015	226,466	1,603,481	1,186,908	249,175	1,436,083
Total expenditure		1,377,015	226,466	1,603,481	1,186,908	249,175	1,436,083
Net income/ (expenditure)		195,322	104,745	300,067	111,528	(70,295)	41,233
Unrealised (loss) on investment	17	(39)	-	(39)	(130)	-	(130)
Transfers between funds	28	(67)	67	-	(13,622)	13,622	-
Net movement in funds		195,216	104,812	300,028	97,776	(56,673)	41,103
Reconciliation of funds:							
Total funds brought forward	28	964,035	108,723	1,072,758	866,259	165,396	1,031,655
Total funds carried forward	28	1,159,251	213,535	1,372,786	964,035	108,723	1,072,758

All income and expenditure derive from continuing activities. The charity has no recognised gains or losses other than the net movement in funds for the year.

The notes on pages 19 to 38 form part of these financial statements.

BURTON UPON TRENT AND DISTRICT YMCA

BALANCE SHEET FOR THE YEAR TO 31 DECEMBER 2019

	Note	£	2019 £	£	2018 £
Fixed assets					
Tangible assets	16		576,429		612,914
Investments	17		316		355
			<u>576,745</u>		<u>613,269</u>
Current assets					
Debtors	18	274,702		134,617	
Cash at bank and in hand		1,046,456		851,092	
			<u>1,321,158</u>	<u>985,709</u>	
Creditors: amounts falling due within one year	19		<u>(145,293)</u>	<u>(128,030)</u>	
Net current assets			1,175,865		857,679
Total assets less current liabilities			<u>1,752,610</u>		<u>1,470,948</u>
Creditors: amounts falling due after more one year	20		(293,994)		(312,360)
Provisions for liabilities	23		(85,830)		(85,830)
Net assets			<u>1,372,786</u>		<u>1,072,758</u>
Charity funds					
Unrestricted funds	28		1,159,251		964,035
Restricted funds	28		213,535		108,723
Total charity funds			<u>1,372,786</u>		<u>1,072,758</u>

These financial statements were approved by the Trustees on18/5/20..... and were signed on their behalf by:

.....
Ms A Johnson
Chair

.....
Mr M Costelloe
Treasurer
18/5/2020

The notes on page 19 to 38 form part of these financial statements

BURTON UPON TRENT AND DISTRICT YMCA

STATEMENT OF CASH FLOWS FOR THE YEAR TO 31 DECEMBER 2019

	Note	2019 £	2018 £
Cash flow from operating activities			
Cash generated from operations	24	217,893	73,239
Net cash flow from operating activities		<u>217,893</u>	<u>73,239</u>
Cash flow from investing activities			
Investment income	25		24
Purchase of tangible fixed assets		<u>(8,871)</u>	<u>(14,480)</u>
Net cash flow from investing activities		<u>(8,846)</u>	<u>(14,456)</u>
Cash flow from financing activities			
Mortgage interest paid		(13,683)	(13,830)
Net cash flow from financing activities		<u>(13,683)</u>	<u>(13,830)</u>
Net increase in cash and cash equivalents		195,364	44,953
Cash and cash equivalents at beginning of the year		851,092	806,139
Cash and cash equivalents at end of the year		<u>1,046,456</u>	<u>851,092</u>
Cash and cash equivalents consists of:			
Cash at bank and in hand		1,046,456	851,092
Total cash and cash equivalents		<u>1,046,456</u>	<u>851,092</u>

The notes on page 19 to 38 form part of these financial statements

BURTON UPON TRENT AND DISTRICT YMCA

NOTES TO THE FINANCIAL STATEMENTS FOR THE YEAR TO 31 DECEMBER 2019

1 Accounting policies

The following accounting policies have been applied consistently in dealing with items which are considered material in relation to the charity's financial statements.

(a) Basis of preparation

The charity constitutes a public benefit entity as defined by FRS 102. The financial statements have been prepared under the historical cost convention and in accordance with Accounting and Reporting by Charities: Statement of Recommended Practice applicable to charities preparing their accounts in accordance with Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102) issued on 16 July 2014 (as updated through Update Bulletin 1 published on 2 February 2016 and Update Bulletin 2 affecting reporting periods beginning on or after 1 January 2019), the Financial Reporting Standard applicable in the United Kingdom and Republic of Ireland (FRS 102), the Charities Act 2011, the Companies Act 2006 and UK Generally Accepted Accounting Practice.

The financial statements are prepared on a going concern basis under the historical cost convention, modified to include certain items at fair value. The financial statements are presented in sterling which is the functional currency of the charity and rounded to the nearest £.

The significant accounting policies applied in the preparation of these financial statements are set out below. These policies have been consistently applied to all years presented unless otherwise stated.

(b) Fund accounting

Unrestricted funds

Unrestricted funds are available for use at the discretion of the Trustees in furtherance of the general objectives of the charity and which have not been designated for other purposes.

Designated funds

Designated funds comprise unrestricted funds that have been set aside by the Trustees for particular purposes. The aim and use of each designated fund is set out in the notes to the financial statements. The Trustees have designated a value equal to fixed assets less related loans, to reflect the capital of the organisation. This will move annually in line with the movement of the capital assets of the charity.

Restricted funds

Restricted funds are funds which are to be used in accordance with specific restrictions imposed by donors or which have been raised by the charity for particular purposes. The cost of raising and administering such funds are charged against the specific fund. The aim and use of each restricted fund is set out in the notes to the financial statements. They are accounted for separately and the funds are held in the general bank account.

(c) Income

All income is included in the Statement of Financial Activities ("SOFA") when the charity is legally entitled to the income after any performance conditions have been met, the amount can be measured reliably and it is probable that the income will be received.

Legacies – entitlement is the earlier of the charity being notified of an impending distribution of the legacy, or the legacy being received.

BURTON UPON TRENT AND DISTRICT YMCA

NOTES TO THE FINANCIAL STATEMENTS FOR THE YEAR TO 31 DECEMBER 2019

(c) Income (continued)

Donated facilities are included at the value to the charity where this can be quantified and a third party is bearing the cost. No amounts are included in the financial statements for services donated by volunteers.

Grants for immediate expenditure are accounted for when they become receivable. Grants received for specific purposes are treated as restricted funds. Grants restricted to future accounting periods are deferred and recognised in those periods through restricted funds.

Happy Homes shop income is recorded within the accounts on receipt of payment.

Donations, fundraising and voluntary income are accounted for gross when received.

(d) Expenditure

All expenditure is accounted for on an accruals basis.

(e) Allocation of costs

Costs are allocated between expenditure categories according to the nature of the cost. Where items involve more than one category they are apportioned between the categories on a basis consistent with the staff time.

(f) Operating leases

Rentals applicable to operating leases are charged to the SOFA over the period in which the cost is incurred.

(g) Support costs

Support costs include the cost of the governance arrangements of the charity such as external audit, legal advice for Trustees and costs associated with constitutional and statutory compliance, as well as marketing communications, PR and management accounting support.

Support costs are allocated across the association's client facing activities based upon consideration of the Support function's time and effort involved with each department/activity. This takes place during the budgeting process.

(h) Tangible fixed assets and depreciation

Fixed assets for use by the charity are capitalised at cost, where acquired, or market value as determined by the Trustees where donated. They are stated in the accounts at cost or original value less depreciation.

Depreciation is calculated to write off the cost of valuation of the fixed assets, less their estimated residual value, over their expected useful lives on the following basis:

BURTON UPON TRENT AND DISTRICT YMCA

NOTES TO THE FINANCIAL STATEMENTS FOR THE YEAR TO 31 DECEMBER 2019

(h) Tangible fixed assets and depreciation (continued)

Freehold land	Not depreciated
Freehold property	2% straight line basis
Housing project equipment	
Legacy items	15% reducing balance basis
Other items	10% or 20% straight line basis
Fixtures, fittings and office equipment	
Legacy items	15% reducing balance basis
Other items	10% or 20% straight line basis
Computer equipment	25% straight line basis
Motor vehicles	
Legacy items	20% reducing balance basis
Other items	20% straight line basis

(i) Pensions

The charity operates defined contribution pension scheme. The assets of this scheme are held separately from those of the charity in independently administered funds. Contributions for the year are charged in the Statement of Financial Activities.

(j) Taxation

Burton upon Trent and District YMCA is a registered charity and its activities are such that it is not liable to corporation tax.

2 Income from donations and legacies

	2019			2018		
	Unrestricted funds £	Restricted funds £	Total £	Unrestricted funds £	Restricted funds £	Total £
Donations including gift aid	50,987	-	50,987	991	-	991
Furniture donations	7,510	-	7,510	4,835	-	4,835
	<u>58,497</u>	<u>-</u>	<u>58,497</u>	<u>5,826</u>	<u>-</u>	<u>5,826</u>

BURTON UPON TRENT AND DISTRICT YMCA

NOTES TO THE FINANCIAL STATEMENTS FOR THE YEAR TO 31 DECEMBER 2019

3 Grants receivable

	2019			2018		
	Unrestricted funds	Restricted funds	Total	Unrestricted funds	Restricted funds	Total
	£	£	£	£	£	£
East Staffordshire Borough Council	-	-	-	-	25,000	25,000
<i>Rough Sleepers</i>						
Consolidated Charity of Burton upon Trent	-	54,250	54,250	-	54,250	54,250
<i>Reconnecting Services</i>						
Consolidated Charity of Burton upon Trent	-	28,598	28,598	-	41,630	41,630
<i>Burton Night Shelter</i>						
Balcombe Trust	-	35,000	35,000	-	35,000	35,000
<i>Positive Pathways</i>						
Crime Commissioner Fund	-	-	-	-	3,000	3,000
<i>Burton Night Shelter</i>						
East Staffordshire County Council	-	30,000	30,000	-	20,000	20,000
<i>Burton Night Shelter</i>						
National Lottery	-	33,140	33,140	-	-	-
<i>Complex Needs (SHINE)</i>						
National Lottery	-	57,860	57,860	-	-	-
<i>Reconnecting Lives</i>						
Henry Smith Foundation	-	49,100	49,100	-	-	-
<i>Improving Lives</i>						
Mercer Trust	-	23,268	23,268	-	-	-
<i>Burton Night Shelter</i>						
J&O Lloyd Trust	-	10,000	10,000	-	-	-
<i>Rough Sleepers</i>						
Lottery Community Fund	-	9,995	9,995	-	-	-
<i>Rough Sleepers</i>						
Pilotlight	6,700	-	6,700	-	-	-
Garfield Weston	40,000	-	40,000	-	-	-
	46,700	331,211	377,911	-	178,880	178,880

BURTON UPON TRENT AND DISTRICT YMCA

NOTES TO THE FINANCIAL STATEMENTS FOR THE YEAR TO 31 DECEMBER 2019

4 Income from charitable activities

	2019			2018		
	Unrestricted funds	Restricted funds	Total	Unrestricted funds	Restricted funds	Total
	£	£	£	£	£	£
Housing	976,040	-	976,040	841,901	-	841,901
Happy Homes	360,676	-	360,676	336,210	-	336,210
	<u>1,336,716</u>	<u>-</u>	<u>1,336,716</u>	<u>1,178,111</u>	<u>-</u>	<u>1,178,111</u>

5 Investments

	2019			2018		
	Unrestricted funds	Restricted funds	Total	Unrestricted funds	Restricted funds	Total
	£	£	£	£	£	£
Bank interest received	25	-	25	24	-	24
	<u>25</u>	<u>-</u>	<u>25</u>	<u>24</u>	<u>-</u>	<u>24</u>

6 Other

	2019			2018		
	Unrestricted funds	Restricted funds	Total	Unrestricted funds	Restricted funds	Total
	£	£	£	£	£	£
Fundraising events	127,097	-	127,097	108,885	-	108,885
Other	3,302	-	3,302	5,590	-	5,590
	<u>130,399</u>	<u>-</u>	<u>130,399</u>	<u>114,475</u>	<u>-</u>	<u>114,475</u>

BURTON UPON TRENT AND DISTRICT YMCA

NOTES TO THE FINANCIAL STATEMENTS FOR THE YEAR TO 31 DECEMBER 2019

7 Expenditure on charitable activities

	Note	2019			2018		
		Unrestricted funds £	Restricted funds £	Total £	Unrestricted funds £	Restricted funds £	Total £
Housing	8	933,369	226,466	1,159,835	781,642	249,175	1,030,817
Happy Homes	9	443,646	-	443,646	405,266	-	405,266
		<u>1,377,015</u>	<u>226,466</u>	<u>1,603,481</u>	<u>1,186,908</u>	<u>249,175</u>	<u>1,436,083</u>

Split into direct and support costs:

	Note	2019			2018		
		Housing £	Happy Homes £	Total £	Housing £	Happy Homes £	Total £
Direct costs	10	911,351	369,687	1,281,038	829,047	350,850	1,179,897
Support costs	11	248,484	73,959	322,443	201,770	54,416	256,186
		<u>1,159,835</u>	<u>443,646</u>	<u>1,603,481</u>	<u>1,030,817</u>	<u>405,266</u>	<u>1,436,083</u>

BURTON UPON TRENT AND DISTRICT YMCA

NOTES TO THE FINANCIAL STATEMENTS FOR THE YEAR TO 31 DECEMBER 2019

8 Housing expenditure

	Note	2019			2018		
		Unrestricted funds £	Restricted funds £	Total £	Unrestricted funds £	Restricted funds £	Total £
Staff costs	13	508,911	200,710	709,621	410,757	228,295	639,052
Vehicle running		2,942	-	2,942	2,637	202	2,839
Premises expenses		64,874	496	65,370	55,427	1,309	56,736
Office expenses		19,308	903	20,211	20,449	361	20,810
Other expenses		68,611	14,603	83,214	49,656	18,400	68,056
Outsourced services		21	8,568	8,589	-	-	-
Depreciation		24,731	1,186	25,917	18,605	608	19,213
Housing association charges		203,085	-	203,085	185,369	-	185,369
Furniture donation		7,510	-	7,510	4,835	-	4,835
Governance costs	12	33,376	-	33,376	33,907	-	33,907
		933,369	226,466	1,159,835	781,642	249,175	1,030,817

9 Happy Homes expenditure

	Note	2019			2018		
		Unrestricted funds £	Restricted funds £	Total £	Unrestricted funds £	Restricted funds £	Total £
Staff costs	13	214,523	-	214,523	195,861	-	195,861
Vehicle running		15,228	-	15,228	23,691	-	23,691
Premises expenses		102,078	-	102,078	92,222	-	92,222
Office expenses		10,160	-	10,160	8,554	-	8,554
Other expenses		73,771	-	73,771	60,569	-	60,569
Mortgage interest		13,683	-	13,683	13,830	-	13,830
Depreciation		14,203	-	14,203	10,538	-	10,538
		443,646	-	443,646	405,266	-	405,266

BURTON UPON TRENT AND DISTRICT YMCA

NOTES TO THE FINANCIAL STATEMENTS FOR THE YEAR TO 31 DECEMBER 2019

10 Direct costs

		2019			2018		
	Note	Housing £	Happy Homes £	Total £	Housing £	Happy Homes £	Total £
Staff costs	13	590,810	173,673	764,483	539,836	163,698	703,534
Vehicle running		2,942	15,228	18,170	2,840	23,691	26,531
Premises expenses		44,134	94,777	138,911	39,033	86,483	125,516
Office expenses		12,833	7,623	20,456	16,487	7,153	23,640
Other expenses		29,586	55,332	84,918	23,917	46,261	70,178
Outsourced services		8,588	-	8,588	-	-	-
Mortgage interest		-	13,683	13,683	-	13,830	13,830
Depreciation		11,863	9,371	21,234	16,730	9,734	26,464
Housing association charges		203,085	-	203,085	185,369	-	185,369
Furniture donation		7,510	-	7,510	4,835	-	4,835
		911,351	369,687	1,281,038	829,047	350,850	1,179,897

11 Support costs

		2019			2018		
	Note	Housing £	Happy Homes £	Total £	Housing £	Happy Homes £	Total £
Staff costs	13	118,811	40,850	159,661	99,216	32,163	131,379
Premises expenses		21,236	7,301	28,537	17,703	5,739	23,442
Offices expenses		7,378	2,537	9,915	4,323	1,401	5,724
Other expenses		53,629	18,439	72,068	44,138	14,308	58,446
Depreciation		14,054	4,832	18,886	2,483	805	3,288
Governance costs	12	33,376	-	33,376	33,907	-	33,907
		248,484	73,959	322,443	201,770	54,416	256,186

BURTON UPON TRENT AND DISTRICT YMCA

NOTES TO THE FINANCIAL STATEMENTS FOR THE YEAR TO 31 DECEMBER 2019

12 Governance costs

Note	2019			2018		
	Unrestricted funds £	Restricted funds £	Total £	Unrestricted funds £	Restricted funds £	Total £
Audit fee	4,925	-	4,925	4,520	-	4,520
Affiliation fees	7,081	-	7,081	6,121	-	6,121
Staff costs	17,500	-	17,500	16,000	-	16,000
AGM and other costs	3,870	-	3,870	7,266	-	7,266
	<u>33,376</u>	<u>-</u>	<u>33,376</u>	<u>33,907</u>	<u>-</u>	<u>33,907</u>

13 Staff costs

	2019 £	2018 £
Salaries and wages	836,413	760,638
Social security costs	61,399	53,776
Pension costs	17,791	11,160
Total direct employment costs	<u>915,603</u>	<u>825,574</u>
Other staff related costs:		
Recruitment and training	17,115	15,359
Travel expenses	8,926	9,980
	<u>941,644</u>	<u>850,913</u>
Average number of employees	<u>48</u>	<u>44</u>

No employee received emoluments of more than £60,000.

There are 3 (2018 – 3) members of the Senior Leadership Team. The aggregate payroll, social security and pension cost of the Senior Leadership Team was £146,917 (2018 – £140,483).

14 Trustees remuneration and expenses

In the current and prior year, no remuneration was paid or is payable out of the funds of the charity, either directly or indirectly, to any Trustees or to any person known to be connected to any Trustees.

In the current year there were no expense reimbursements made or due to Trustees (2018 – nil).

No trustee indemnity insurance is maintained by the charity.

BURTON UPON TRENT AND DISTRICT YMCA

NOTES TO THE FINANCIAL STATEMENTS FOR THE YEAR TO 31 DECEMBER 2019

15 Net income/(expenditure)

	Note	2019 £	2018 £
Net income/(expenditure) for the year is stated after charging:			
Auditors remuneration – audit (excluding VAT)	12	4,925	4,500
Depreciation of owned assets	16	40,120	29,751

16 Tangible fixed assets

	Freehold property £	Housing project equipment £	Fixtures, fittings and office equipment £	Computer equipment £	Motor vehicles £	Total £
Cost						
At 1 January 2019	584,541	63,658	114,294	20,567	44,541	827,601
Additions	-	-	4,196	4,675	-	8,871
Disposals	-	(420)	(5,786)	-	-	(6,206)
Adjustments	-	-	2,901	-	-	2,901
At 31 December 2019	584,541	63,238	115,605	25,242	44,541	833,167
Depreciation						
At 1 January 2018	77,935	51,802	39,187	10,070	35,693	214,687
Charge for the year	15,587	4,544	10,287	5,738	3,964	40,120
Eliminated on disposals	-	-	(618)	-	-	(618)
Adjustments	-	-	2,549	-	-	2,549
At 31 December 2019	93,522	56,346	51,405	15,808	39,657	256,738
Net book value						
At 31 December 2019	491,019	6,892	64,200	9,434	4,884	576,429
At 31 December 2018	506,606	11,856	75,107	10,497	8,848	612,914

Included in the cost of freehold property is land with an estimated cost of £194,847 (2018 – £194,847) which is not depreciated.

Assets are all used for charitable purposes.

BURTON UPON TRENT AND DISTRICT YMCA

NOTES TO THE FINANCIAL STATEMENTS FOR THE YEAR TO 31 DECEMBER 2019

17 Investments

Listed Investments – Valuation

	2019 £	2018 £
At 1 January 2019	355	485
Revaluation	(39)	(130)
At 31 December 2019	316	355

18 Debtors

	2019 £	2018 £
Trade debtors	43,569	41,831
Other debtors	205,863	65,152
Prepayments and accrued income	25,270	27,634
	274,702	134,617

19 Creditors: amounts falling due within one year

	2019 £	2018 £
Mortgage loan	18,366	17,638
Trade creditors	15,889	12,225
Other creditors	52,630	46,589
Other taxation and social security	17,206	18,795
Accruals and deferred income	41,202	32,783
	145,293	128,030

The mortgage is secured against the property to which it relates.

20 Creditors: amounts falling due after more than one year

	2019 £	2018 £
Mortgage loan	293,994	312,360
	293,994	312,360

BURTON UPON TRENT AND DISTRICT YMCA

NOTES TO THE FINANCIAL STATEMENTS FOR THE YEAR TO 31 DECEMBER 2019

20 Creditors: amounts falling due after more than one year (continued)

	2019 £	2018 £
Mortgage maturity analysis:		
Due between one and two years	19,198	18,366
Due between two and five years	62,705	60,126
Due after five years	212,091	233,868
	<u>293,994</u>	<u>312,360</u>

The mortgage has an interest rate of 3.5% above base and is due to be fully repaid in December 2032. The mortgage loan is secured on the charity's freehold property at 24 Borough Road, Burton upon Trent. The total interest paid in the year amounted to £13,683 (2018 – £13,830)

The mortgage is secured against the property to which it relates.

21 Operating Lease Commitments

Non-cancellable operating leases relate to land and buildings and equipment.

At 31 December 2019 the charity had minimum lease payments under non-cancellable operating leases as set out below:

	2019 £	2018 £
Within one year	533	1,173
Within two and five years	149,750	214,667
	<u>150,283</u>	<u>215,840</u>

22 Pensions

Defined Contribution Scheme

Contributions charged during the year total £17,791 (2018 – £11,160). £4,280 is outstanding as at the year end (2018 – £2,808). The balance is included within other creditors.

BURTON UPON TRENT AND DISTRICT YMCA

NOTES TO THE FINANCIAL STATEMENTS FOR THE YEAR TO 31 DECEMBER 2019

23 Provisions for liabilities

	2019 £	2018 £
HMRC VAT dispute	85,830	85,830
	<u>85,830</u>	<u>85,830</u>

The provision is in respect of an appeal of an ongoing VAT assessment. The Trustees are in the process of taking professional advice but have decided to make the aforementioned provision within these financial statements.

24 Reconciliation of net income to net cash flow from operating activities

	2019 £	2018 £
Net movement in funds for the year	300,028	41,103
Depreciation	40,120	29,751
(Profit)/loss on disposals and write offs	5,588	-
Prospective adjustments to tangible fixed assets	(352)	-
Investment income	(25)	(24)
Mortgage interest paid	13,683	13,830
Loss on investment	39	130
(Increase) in debtors	(140,085)	(11,487)
Increase/(decrease) in creditors and provisions	(1,103)	(64)
	<u>217,893</u>	<u>73,239</u>

25 Change in net debt

	1 January 2019 £	Cash flows £	Other non-cash changes £	31 December 2019 £
Cash	851,092	195,364	-	1,046,456
	<u>851,092</u>	<u>195,364</u>	<u>-</u>	<u>1,046,456</u>
Loans falling due within one year	(17,638)	17,638	(18,366)	(18,366)
Loans falling due after more than one year	(312,360)	-	18,366	(293,994)
	<u>521,364</u>	<u>212,732</u>	<u>-</u>	<u>734,096</u>

BURTON UPON TRENT AND DISTRICT YMCA

NOTES TO THE FINANCIAL STATEMENTS FOR THE YEAR TO 31 DECEMBER 2019

26 Transactions with Trustees or other related parties

There were no material transactions with Trustees or other related parties during the year.

27 Company limited by guarantee

The charity is a company limited by guarantee and as such does not have a share capital. The liability of the members is limited.

Every member of the company undertakes to contribute to the assets of the company in the event of the same being wound up while he is a member, or within one year after he ceases to be a member, for payment of the debts and liabilities of the company contracted before he ceased to be a member, and of the costs, charges and expenses of winding up, and for the adjustment of the rights of the contributories among themselves, such amount as may be required, not exceeding £1.

28 Movement in funds

Designated funds – capital assets

The Trustees have designated a value equal to fixed assets less related loans to reflect the capital of the organisation. This will move annually in line with the movements of the Capital assets of the charity. The transfers between the designated and unrestricted funds are in order to reflect this.

Designated funds – lease commitments

These reflect the minimum future commitments on existing operating leases per note 21. The transfers between the designated and unrestricted funds are in order to reflect this.

Restricted funds

These funds can only be applied for particular purposes, as specified by the funders. They are accounted for separately and the funds are held in the general bank account. See below for details of each restricted fund.

Transfers

During the year there was a transfer of £67 from unrestricted funds to restricted funds in order to cover the excess expenses incurred on East Staffordshire County Council Burton Night Shelter.

BURTON UPON TRENT AND DISTRICT YMCA

NOTES TO THE FINANCIAL STATEMENTS FOR THE YEAR TO 31 DECEMBER 2019

28 Movement in funds (continued)

Movement in funds – summary

Current year	1 January 2019 £	Incoming resources £	Resources expended £	Transfers £	31 December 2019 £
Unrestricted funds					
General funds (“free reserves”)	465,279	1,572,337	(1,377,054)	84,336	744,898
Designated funds					
Capital assets	282,916	-	-	(18,846)	264,070
Lease commitments	215,840	-	-	(65,557)	150,283
Total unrestricted funds 2019	964,035	1,572,337	(1,377,054)	(67)	1,159,251
Restricted funds					
East Staffordshire Borough Council <i>Rough Sleepers</i>	20,834	-	(20,834)	-	-
Consolidated Charity of Burton upon Trent <i>Reconnecting Services</i>	22,604	54,250	(54,250)	-	22,604
Consolidated Charity of Burton upon Trent <i>Burton Night Shelter</i>	14,306	28,598	(42,904)	-	-
Balcombe Trust <i>Positive Pathways</i>	35,014	35,000	(29,050)	-	40,964
Crime Commissioner Fund <i>Burton Night Shelter</i>	576	-	(576)	-	-
East Staffordshire County Council <i>Burton Night Shelter</i>	15,389	30,000	(15,456)	67	30,000
National Lottery <i>Complex Needs (SHINE)</i>	-	33,140	(22,426)	-	10,714
National Lottery <i>Reconnecting Lives</i>	-	57,860	(2,106)	-	55,754
Henry Smith Foundation <i>Improving Lives</i>	-	49,100	(23,493)	-	25,607
Mercer Trust <i>Burton Night Shelter</i>	-	23,268	(5,372)	-	17,896
J&O Lloyd Trust <i>Rough Sleepers</i>	-	10,000	(6,667)	-	3,333
Lottery Community Fund <i>Rough Sleepers</i>	-	9,995	(3,332)	-	6,663
Total restricted funds 2019	108,723	331,211	(226,466)	67	213,535
Total funds 2019	1,072,758	1,903,548	(1,603,520)	-	1,372,786

BURTON UPON TRENT AND DISTRICT YMCA

NOTES TO THE FINANCIAL STATEMENTS FOR THE YEAR TO 31 DECEMBER 2019

28 Movement in funds (continued)

Comparative	1 January 2018 £	Incoming resources £	Resources expended £	Transfers £	31 December 2018 £
Unrestricted funds					
General funds ("free reserves")	585,271	1,298,436	(1,187,038)	(231,390)	465,279
Designated funds					
Capital assets	280,988	-	-	1,928	282,916
Lease commitments	-	-	-	215,840	215,840
Total unrestricted funds 2018	866,259	1,298,436	(1,187,038)	(13,622)	964,035
Restricted funds					
Awards for All	6,520	-	(6,520)	-	-
<i>Volunteer Bank Project</i>					
Burton Breweries Charitable Trust	3,001	-	(16,229)	13,228	-
<i>Time to change</i>					
Burton Breweries Charitable Trust	35,690	-	(35,690)	-	-
<i>Hearing and Heard</i>					
J&O Lloyd Trust	3,451	-	(3,845)	394	-
<i>Upcycling to End Homelessness</i>					
J&O Lloyd Trust	1,540	-	(1,540)	-	-
<i>Youth Action Against Homelessness</i>					
People's Post Code Trust	19,104	-	(19,104)	-	-
<i>Feeding Our Families</i>					
East Staffordshire Borough Council	20,834	25,000	(25,000)	-	20,834
<i>Rough Sleepers</i>					
Consolidated Charity of Burton upon Trent	22,604	54,250	(54,250)	-	22,604
<i>Reconnecting Services</i>					
Consolidated Charity of Burton upon Trent	20,139	41,630	(47,463)	-	14,306
<i>Burton Night Shelter</i>					
Balcombe Trust	32,513	35,000	(32,499)	-	35,014
<i>Positive Pathways</i>					
Crime Commissioner Fund	-	3,000	(2,424)	-	576
<i>Burton Night Shelter</i>					
East Staffordshire County Council	-	20,000	(4,611)	-	15,389
<i>Burton Night Shelter</i>					
Total restricted funds 2018	165,396	178,880	(249,175)	13,622	108,723
Total funds 2018	1,031,655	1,477,316	(1,436,213)	-	1,072,758

BURTON UPON TRENT AND DISTRICT YMCA

NOTES TO THE FINANCIAL STATEMENTS FOR THE YEAR TO 31 DECEMBER 2019

29 Analysis of Funds

Current year

	Fixed assets £	Current assets £	Current liabilities £	Non-current liabilities £	Total £
Unrestricted	316	957,340	(126,928)	(85,830)	744,898
Designated	576,429	150,283	(18,365)	(293,994)	414,353
Restricted	-	213,535	-	-	213,535
	576,745	1,321,158	(145,293)	(379,824)	1,372,786

Comparative

	Fixed assets £	Current assets £	Current liabilities £	Non-current liabilities £	Total £
Unrestricted	355	661,146	(110,392)	(85,830)	465,279
Designated	612,914	215,840	(17,638)	(312,360)	498,756
Restricted	-	108,723	-	-	108,723
	613,269	985,709	(128,030)	(398,190)	1,072,758

30 Description of funds

East Staffordshire Borough Council – Rough Sleepers

The Charity is contracted to locate and engage with rough sleepers in East Staffordshire and respond to all referrals received. The purpose is to encourage rough sleepers into suitable accommodation and services, and maintain successful tenancies. Maintaining contact and building rapport and trust particularly with entrenched rough sleepers to enable them to engage with services in the local area.

Consolidated Charities of Burton upon Trent - Reconnecting Services

Opening hours and staffing at our homelessness centre, Reconnect, were reduced following the cessation of government funding. This meant that rough sleepers were excluded from our services in the evening and weekends. This funding has allowed us to re-open Reconnect in the evenings between 7-10pm and also provide a better service over the weekend. The support from the funder also meant that we could appoint to a new volunteer coordinator role. This allowed us to plan for future growth and support needs in recruiting and developing much needed volunteers for the whole organisation.

Consolidated Charity of Burton upon Trent - Burton Night Shelter

A much needed project for Burton to address the issue of street homelessness during the winter months. This is a collaborative project between the YMCA and Burton Churches to meet the immediate needs of people sleeping rough over winter, to ensure 'no second night out' for homeless people, to engage with entrenched rough sleepers, and help provide a more permanent solution to homelessness. Provision of a safe and warm place to stay each night ensures that lives are saved during this critical time of year.

BURTON UPON TRENT AND DISTRICT YMCA

NOTES TO THE FINANCIAL STATEMENTS FOR THE YEAR TO 31 DECEMBER 2019

30 Description of funds (continued)

The Balcombe Charitable Trust - Positive Pathways

This project has allowed the appointment of a participation officer to engage with young people for positive outcomes. The younger a person becomes homeless the more likely they are to face repeat homelessness. Early intervention to break this cycle is crucial, and this is achieved by providing a range of activities. Positive Pathways will work intensively with young people to move from supported accommodation into independent living. This will reduce the risk of homelessness becoming a recurrent problem.

Crime Commissioner Fund – Burton Night Shelter

A much needed project for Burton to address the issue of street homelessness during the winter months. This is a collaborative project between the YMCA and Burton Churches to meet the immediate needs of people sleeping rough over winter, to ensure 'no second night out' for homeless people, to engage with entrenched rough sleepers, and help provide a more permanent solution to homelessness. Provision of a safe and warm place to stay each night ensures that lives are saved during this critical time of year.

East Staffordshire Borough Council - Burton Night Shelter

A much needed project for Burton to address the issue of street homelessness during the winter months. This is a collaborative project between the YMCA and Burton Churches to meet the immediate needs of people sleeping rough over winter, to ensure 'no second night out' for homeless people, to engage with entrenched rough sleepers, and help provide a more permanent solution to homelessness. Provision of a safe and warm place to stay each night ensures that lives are saved during this critical time of year.

National Lottery – Complex Needs (SHINE)

This project is a unique collaborative project led by Leicester YMCA. Burton upon Trent and District YMCA is one of six YMCAs delivering support to vulnerable young lives through this project. It allows the Charity to employ a dedicated worker to tackle complex needs with a number of young tenants, and is key to reducing repeat homelessness.

National Lottery – Reconnecting Lives

This is a wonderful programme that allows the Charity to develop our services in supporting rough sleepers and homeless individuals.

Henry Smith Foundation – Improving Lives

This is a valued family mediation and counselling service used extensively by YMCA clients and members of the wider community. The mediation service works closely with schools, colleges, family services and Staffordshire police. The counselling service is operated by a qualified counsellor and a number of volunteers developing their skills and expertise in the profession.

BURTON UPON TRENT AND DISTRICT YMCA

NOTES TO THE FINANCIAL STATEMENTS FOR THE YEAR TO 31 DECEMBER 2019

30 Description of funds (continued)

Mercer Trust – Burton Night Shelter

A much needed project for Burton to address the issue of street homelessness during the winter months. This is a collaborative project between the YMCA and Burton Churches to meet the immediate needs of people sleeping rough over winter, to ensure 'no second night out' for homeless people, to engage with entrenched rough sleepers, and help provide a more permanent solution to homelessness. Provision of a safe and warm place to stay each night ensures that lives are saved during this critical time of year.

J & O Lloyd – Rough Sleepers

This fund allows the Charity to enhance and develop the outreach work delivered with rough sleepers.

Lottery Community Fund – Rough Sleepers

This fund allows the Charity to enhance and develop the outreach work delivered with rough sleepers.