

**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 2020**

# **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 2020**

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### **Legal and administrative information**

<b>Full name</b>	Burton upon Trent and District YMCA
<b>Registered company number</b>	03646202
<b>Registered charity number</b>	1077798
<b>Registered office</b>	Northside House Northside Business Park Hawkins Lane Burton upon Trent Staffordshire DE14 1DB
<b>Bankers</b>	The Royal Bank of Scotland plc Bede House, 11 Western Boulevard Leicester LE2 7EJ  Lloyds TSB Bank plc Ariel House, 2138 Coventy Road, Birmingham B26 3JW
<b>Auditor</b>	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 2020**

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The Trustees present their report and the audited financial statements of the charity for the year ended 31 December 2020. 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 (FRS 102) published in October 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**

Mrs A Johnson	Chair
Mrs J Lanham	Vice Chair
Mr M Costelloe	Treasurer
Ms A Bailey	
Mrs S Burnham	
Ms L Chapman	
Mr J Deeley	
Mr R Magill	
Dr. C Pidsley	Acting Chair
Ms C Plant	
Mr R Dougan	Co-opted Oct 2020

#### **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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## **TRUSTEES' ANNUAL REPORT (INCLUDING DIRECTORS' REPORT) FOR THE YEAR TO 31 DECEMBER 2020**

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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.

### **Global Pandemic- Covid-19**

In the first several months of 2020, the virus, SARS-CoV-2, and resulting disease COVID-19, spread to the United Kingdom.

On 23 March 2020 the government introduced various restrictions and social distancing rules which resulted in the temporary closure of our four shops. The company's evaluation of the effects of these events is ongoing, however due to the timing of the pandemic in the United Kingdom, the trustees do not believe it to have a negative impact on the 2020 reporting period.

The trustees are actively working with our staff and stakeholders to manage and mitigate the impact to COVID-19 on the company's operations, liquidity and resulting net asset value and on review currently do not consider there to be a significant impact on their ability to continue as a going concern for the foreseeable future. The company is continually reviewing and monitoring the expected impact of COVID-19 and should it have any impact on the value of their assets and liabilities this will be recognised in the accounting period to which it relates. The Trustees secured a number of Government grants to mitigate the impact of losses following the temporary closure of the shops.

The emergence of the global pandemic known as COVID-19 has raised significant uncertainty throughout the UK economy since the balance sheet date. In support of the Government's initiatives to bring the pandemic under control shop staff have been furloughed, office staff have worked from home and frontline staff have been operating in a Covid-19 secure environment providing 'essential services.

During the first few months of 2020 the company has reviewed and assessed in detail the potential impact of the COVID-19 pandemic, in order to satisfy the going concern test. Specifically, the company has prepared a number of scenarios for significantly reduced income levels and as a result have already implemented a number of actions to mitigate any loss of income. The company will continue to monitor the impact of the COVID-19 pandemic introducing further measures as needed.

### **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

# **BURTON UPON TRENT AND DISTRICT YMCA**

## **TRUSTEES' ANNUAL REPORT (INCLUDING DIRECTORS' REPORT) FOR THE YEAR TO 31 DECEMBER 2020**

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- 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 and safeguarding 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 eleven 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 Housing 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.

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 government legislation company 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 and counselling

#### **Ensuring our work delivers our aims**

We review our aims, objectives, and business 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

# **BURTON UPON TRENT AND DISTRICT YMCA**

## **TRUSTEES' ANNUAL REPORT (INCLUDING DIRECTORS' REPORT) FOR THE YEAR TO 31 DECEMBER 2020**

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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 2020 our furniture redistribution service has continued to meet families' needs in the East Staffordshire, South Derbyshire, and Tamworth and Derby communities. The shops closed during the year in line with Government requirements due to the global pandemic Covid 19. The furniture staff were furloughed during this time. During opening times, 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.

The demand for emergency food has grown significantly. During 2020 2,130 food parcels were issued to families and individuals with notable rises for demand during the first couple of months during Covid-19. 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, impact of Covid-19 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 2020.

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.

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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 2020 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 Shine Project is able to assist young people with complex needs and receive therapeutic support from a skilled worker.

The aim of the Family Mediation is to strengthen and rebuild family relationships so that young people can remain living in the family 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 behavior 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.

When a young person is still living at home but the relationship between parent, stepparent or carer has become strained, we can offer Family Mediation to help keep the young person at home, where it is safe to do so. Our Mediators spend an average of five and a half hours with each family and 90% of our mediations have had a positive outcome.

### **Supported housing**

The charity houses people with a genuine need, and always explains the project set-up to them. 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 license 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 stand on their own two feet, but if they slip, they have support staff to turn to. Three volunteer counsellors offer counselling support on a weekly basis to those young people that need the

# **BURTON UPON TRENT AND DISTRICT YMCA**

## **TRUSTEES' ANNUAL REPORT (INCLUDING DIRECTORS' REPORT) FOR THE YEAR TO 31 DECEMBER 2020**

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service. Activities are provided, residents with mental health issues are supported and a 'pathway' is developed to support young people grow, thrive and belong.

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, and 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 increased 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 and opened on the 1<sup>st</sup> December 2019. 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 that came in off the streets. Over 100 volunteers were recruited to cook meals, clean the Hall, interact with the homeless and develop new skills. Due to the global pandemic Covid-19, the Shelter closed on the 23<sup>rd</sup> March 2020 following Government instructions. Our Housing Navigator and Outreach team worked with East Staffordshire Borough Council and other Agencies to relocate the remaining homeless from the Night Shelter into local hotels. We also assisted to temporary accommodate any entrenched homeless individuals into hotels as per the Ministry of Housing, Communities and Local Government to all Local Authorities. This was done to protect vulnerable homeless people from catching the virus and helped to save lives.

### **Financial review**

The Covid-19 pandemic disrupted services and meant new ways of supporting our residents, customers and employees were required. Nevertheless we were able to continue to serve our community and deliver a sound financial performance. Our net income of £(1,277) (2019:£300,028) is after charging a revaluation loss of £206,019 against our Burton Store, so our operating performance in 2020 is £204,742, Unrestricted Funds £229,528 , Restricted Funds £(24,786). The key contributors to this were:

1. Government support for our stores through retail grants during forced closures and the Job Retention Scheme.
2. Our strong financial position at the beginning of 2020 enabling us to maintain 100% payment of salaries to Furloughed staff.
3. Our relationship with partners, existing grant providers and the local community, willing to respond with support of all kinds in the unprecedented conditions.



# **BURTON UPON TRENT AND DISTRICT YMCA**

## **TRUSTEES' ANNUAL REPORT (INCLUDING DIRECTORS' REPORT) FOR THE YEAR TO 31 DECEMBER 2020**

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We're grateful to all agencies and funders that provided vital support during the year, ensuring our services were maintained, our reserves sustained, and our shops remain set to re-open when conditions allow.

### **Reserves policy**

The Trustees have a policy whereby the unrestricted funds not committed in long term lease commitments or invested in tangible fixed assets (the free reserves) held by the charity would be up to 3 months unrestricted expenditure as defined in the following financial year's budget, excluding depreciation and doubtful debt provision, which equates to £443,885 (2019 – £375,965) in unrestricted funds. At present the free reserves, as shown in note 28, stand at £557,712 (2019 – £744,898). During the year Funds were designated for development projects of £404,000, demonstrating our commitment to the continued investment in services for the community during challenging times.

### **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 with the principal funding sources for the charity are currently by way of 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 behavior which is unreasonable intrusion on a person's privacy, is unreasonably persistent or places undue pressure on a person to give money or other property. Covid-19 restricted a number of local fundraising events from taking place during 2020. However, we were pleased that our fundraising Annual Sleepout could go ahead with volunteers sleeping in their own gardens, sheds, outhouses, cars etc. for one night only.

### **Volunteers**

Volunteers form the backbone of our service, and of our community, providing dedicated hours of their time to support people transform their lives. Many of our volunteers were required to shield or stop working for the Charity due to Covid-19, particularly with the closure of our shops and some of our services going online.

During normal operational activities and pre-covid19 the YMCA was 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 and scaled the value down for other factors and were to halve this number, it still represents a magnificent contribution to our cause.

### **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.

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## **BURTON UPON TRENT AND DISTRICT YMCA**

### **TRUSTEES' ANNUAL REPORT (INCLUDING DIRECTORS' REPORT) FOR THE YEAR TO 31 DECEMBER 2020**

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1. We will regularly review the impact COVID-19 has on the Charity Services and mitigate its impact wherever we can.
2. We will apply to become a Registered Social Landlord.
3. We will comply with YMCA England & Wales membership agreement.
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 is time limited, and welfare reform continues to impact the client group.
6. With the changing needs of our services at Reconnect - James Court and George Williams House we will review our staffing levels and seek new income to try maintain and develop the service.
7. With East Staffordshire Borough Council, we will continue to develop a partnership 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 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. 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.
13. With our 13th annual fundraising sleep out planned we will look to attract a diverse range of supporters 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 2020

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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:

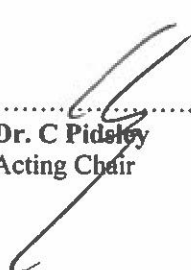
- select suitable accounting policies and then apply them consistently;
- observe the methods and principles in the Charities SORP 2015 (FRS 102);
- make judgments and estimates that are reasonable and prudent;
- state whether applicable UK Accounting Standards have been followed, subject to any material 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:

  
.....  
**Dr. C Pidsley**  
Acting Chair

Date: 17-5-2021.....



# **BURTON UPON TRENT AND DISTRICT YMCA**

## **INDEPENDENT AUDITOR'S REPORT TO THE TRUSTEES FOR THE YEAR TO 31 DECEMBER 2020**

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### **Opinion**

We have audited the financial statements of Burton upon Trent and District YMCA ('the charitable company') for the year ended 31st December 2020 which comprise the Statement of Financial Activities, the Balance Sheet and Cash Flow Statement and notes to the financial statement, including significant accounting policies. The financial reporting framework that has been applied in their preparation is applicable law and United Kingdom Accounting Standards, including FRS 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<sup>st</sup> December 2020, and of its incoming resources and application of resources, including 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**

In auditing the financial statements, we have concluded that the trustees' use of the going concern basis of accounting in the preparation of the financial statement 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 charitable company'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 trustees with respect to going concern are described in the relevant sections of this report.

### **Other information**

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

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 course of the audit, or otherwise appears to be materially misstated. If we identify such material

# **BURTON UPON TRENT AND DISTRICT YMCA**

## **INDEPENDENT AUDITOR'S REPORT TO THE TRUSTEES FOR THE YEAR TO 31 DECEMBER 2020**

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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 our audit:

- the information given in the trustees' 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 the 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 trustees' report. We have nothing to report in respect of the following matters where 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 trustees' remuneration specified by law are not made; or
- we have not received all the information and explanations we require for our audit; or
- the trustees were not entitled to prepare the financial statements in accordance with the small companies' regime and take advantage of the small companies' exemption in preparing the trustees' report and from the requirement to prepare a strategic report.

### **Responsibilities of trustees**

As explained more fully in the trustees' responsibilities statement set out on page 16, 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 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.

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# BURTON UPON TRENT AND DISTRICT YMCA

## INDEPENDENT AUDITOR'S REPORT TO THE TRUSTEES FOR THE YEAR TO 31 DECEMBER 2020

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Irregularities, including fraud, are instances of non-compliance with laws and regulations. We design procedures in line with our responsibilities, outlined above, to detect material misstatements in respect of irregularities, including fraud. The extent to which our procedures are capable of detecting irregularities, including fraud is detailed below:

Based on our understanding of the charitable company and the industry in which it operates, we identified that the principal risks of non-compliance with laws and regulations related to the acts by the charitable company, which were contrary to applicable laws and regulations including fraud, and we considered the extent to which non-compliance might have a material effect on the financial statements. We also considered those laws and regulations that have a direct impact on the preparation of the financial statements such as the Companies Act 2006. We evaluated management's incentives and opportunities for fraudulent manipulation of the financial statements (including the risk of override of controls), and determined that the principal risks were related to inflated revenue and the charitable company's net income for the year.

Audit procedures performed included: review of the financial statement disclosures to underlying supporting documentation, review of correspondence with and reports to the regulators, including correspondence with the Charity Commission, review of correspondence with legal advisors, enquiries of management and review of internal audit reports in so far as they related to the financial statements, and testing of journals and evaluating whether there was evidence of bias by the trustees that represented a risk of material misstatement due to fraud.

There are inherent limitations in the audit procedures described above and the further removed non-compliance with laws and regulations is from the events and transactions reflected in the financial statements, the less likely we would become aware of it. Also, the risk of not detecting a material misstatement due to fraud is higher than the risk of not detecting one resulting from error, as fraud may involve deliberate concealment by, for example, forgery or intentional misrepresentations, or through collusion.

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

### Use of our report

This report is made solely to the charitable company's members, as a body, in accordance with Chapter 3 of Part 16 of the Companies Act 2006. Our audit work has been undertaken so that we might state to the company'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 charitable company and the charitable company's members 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

25 May 2021  
Date: .....

**Chartered Accountants**  
**Statutory Auditor**

# BURTON UPON TRENT AND DISTRICT YMCA

## STATEMENT OF FINANCIAL ACTIVITIES (INCORPORATING THE INCOME AND EXPENDITURE ACCOUNT) YEAR ENDED 31 DECEMBER 2020

		2020			2019		
	Note	Unrestricted funds £	Restricted funds £	Total £	Unrestricted funds £	Restricted funds £	Total £
<b>Income and endowments from:</b>							
Donations and legacies	2	42,779	-	42,779	58,497	-	58,497
Grants receivable	3	173,264	304,656	477,920	46,700	331,211	377,911
Charitable activities	4	1,271,141	-	1,271,141	1,336,716	-	1,336,716
Investments	5	1	-	1	25	-	25
Other	6	129,481	-	129,481	130,399	-	130,399
<b>Total income and endowments</b>		<b>1,616,666</b>	<b>304,656</b>	<b>1,921,322</b>	<b>1,572,337</b>	<b>331,211</b>	<b>1,903,548</b>
<b>Expenditure on:</b>							
Charitable activities	7	1,421,605	294,897	1,716,502	1,377,015	226,466	1,603,481
Impairment loss	16	206,019	-	206,019	-	-	-
<b>Total expenditure</b>		<b>1,627,624</b>	<b>294,897</b>	<b>1,922,521</b>	<b>1,377,015</b>	<b>226,466</b>	<b>1,603,481</b>
<b>Net income/ (expenditure)</b>		<b>(10,958)</b>	<b>9,759</b>	<b>(1,199)</b>	<b>195,322</b>	<b>104,745</b>	<b>300,067</b>
Unrealised (loss) on investment	17	(78)	-	(78)	(39)	-	(39)
Transfers between funds	28	34,545	(34,545)	-	(67)	67	-
<b>Net movement in funds</b>		<b>23,509</b>	<b>(24,786)</b>	<b>(1,277)</b>	<b>195,216</b>	<b>104,812</b>	<b>300,028</b>
<b>Reconciliation of funds:</b>							
Total funds brought forward	28	1,159,251	213,535	1,372,786	964,035	108,723	1,072,758
<b>Total funds carried forward</b>	<b>28</b>	<b>1,182,760</b>	<b>188,749</b>	<b>1,371,509</b>	<b>1,159,251</b>	<b>213,535</b>	<b>1,372,786</b>

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 37 form part of these financial statements.

# BURTON UPON TRENT AND DISTRICT YMCA

## BALANCE SHEET FOR THE YEAR TO 31 DECEMBER 2020

	Note	£	2020 £	£	2019 £
<b>Fixed assets</b>					
Tangible assets	16		372,459		576,429
Investments	17		238		316
			<u>372,697</u>		<u>576,745</u>
<b>Current assets</b>					
Debtors	18	271,751		274,702	
Cash at bank and in hand		1,182,130		1,046,456	
		<u>1,453,881</u>		<u>1,321,158</u>	
<b>Creditors: amounts falling due within one year</b>	19	<u>(181,588)</u>		<u>(145,293)</u>	
<b>Net current assets</b>			1,272,293		1,175,865
<b>Total assets less current liabilities</b>			<u>1,644,990</u>		<u>1,752,610</u>
<b>Creditors: amounts falling due after more one year</b>	20		(273,481)		(293,994)
<b>Provisions for liabilities</b>	23		-		(85,830)
<b>Net assets</b>			<u>1,371,509</u>		<u>1,372,786</u>
<b>Charity funds</b>					
Unrestricted funds	28		1,182,760		1,159,251
Restricted funds	28		188,749		213,535
<b>Total charity funds</b>			<u>1,371,509</u>		<u>1,372,786</u>

These financial statements were approved by the Trustees on 17-5-2021 and were signed on their behalf by:

.....  
Dr. C Pidsley  
Acting Chair

.....  
Mr M Costelloe  
Treasurer

The notes on page 19 to 37 form part of these financial statements

# BURTON UPON TRENT AND DISTRICT YMCA

## STATEMENT OF CASH FLOWS FOR THE YEAR TO 31 DECEMBER 2020

	Note	£	2020 £	£	2019 £
<b>Cash flow from operating activities</b>					
Cash generated from operations	24	178,761		217,893	
<b>Net cash flow from operating activities</b>			<u>178,761</u>		<u>217,893</u>
<b>Cash flow from investing activities</b>					
Investment income		-		25	
Purchase of tangible fixed assets		<u>(31,611)</u>		<u>(8,871)</u>	
<b>Net cash flow from investing activities</b>			<u>(31,611)</u>		<u>(8,846)</u>
<b>Cash flow from financing activities</b>					
Mortgage interest paid		(11,476)		(13,683)	
<b>Net cash flow from financing activities</b>			<u>(11,476)</u>		<u>(13,683)</u>
<b>Net increase in cash and cash equivalents</b>			135,674		195,364
<b>Cash and cash equivalents at beginning of the year</b>			1,046,456		851,092
<b>Cash and cash equivalents at end of the year</b>			<u>1,182,130</u>		<u>1,046,456</u>
<b>Cash and cash equivalents consists of:</b>					
Cash at bank and in hand			1,182,130		1,046,456
<b>Total cash and cash equivalents</b>			<u>1,182,130</u>		<u>1,046,456</u>

The notes on page 19 to 37 form part of these financial statements

# BURTON UPON TRENT AND DISTRICT YMCA

## NOTES TO THE FINANCIAL STATEMENTS FOR THE YEAR TO 31 DECEMBER 2020

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### 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 the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102) published in October 2019 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 as it applies from 1 January 2015.

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 2020**

---

### **(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 2020

### (h) Tangible fixed assets and depreciation (continued)

Freehold land	Not depreciated
Freehold property	1% straight line basis
Housing project equipment	10% straight line basis
Equipment (excluding computers)	10% straight line basis or life of the project if project related
Computer and networking equipment	25% straight line basis or life of the project if project related
Furniture, fixtures and fittings	4% - 20% straight line basis on asset by asset basis
Motor vehicles	10% straight line basis
Happy homes Equipment	4% - 20% straight line basis on asset by asset 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

	2020			2019		
	Unrestricted funds	Restricted funds	Total	Unrestricted funds	Restricted funds	Total
	£	£	£	£	£	£
Donations including gift aid	42,779	-	42,779	50,987	-	50,987
Furniture donations	-	-	-	7,510	-	7,510
	42,779	-	42,779	58,497	-	58,497

# BURTON UPON TRENT AND DISTRICT YMCA

## NOTES TO THE FINANCIAL STATEMENTS FOR THE YEAR TO 31 DECEMBER 2020

### 3 Grants receivable

	2020			2019		
	Unrestrict ed funds	Restricted funds	Total	Unrestricted funds	Restricted funds	Total
	£	£	£	£	£	£
Consolidated Charity of Burton upon Trent <i>Reconnecting Services</i>	-	-	-	-	54,250	54,250
Consolidated Charity of Burton upon Trent <i>Burton Night Shelter</i>	-	-	-	-	28,598	28,598
Balcombe Trust <i>Positive Pathways</i>	-	23,000	23,000	-	35,000	35,000
East Staffordshire County Council <i>Burton Night Shelter</i>	-	-	-	-	30,000	30,000
National Lottery <i>Complex Needs (SHINE)</i>	-	28,638	28,638	-	33,140	33,140
National Lottery <i>Reconnecting Lives</i>	-	67,235	67,235	-	57,860	57,860
Henry Smith Foundation <i>Improving Lives</i>	-	49,100	49,100	-	49,100	49,100
Mercer Trust <i>Burton Night Shelter</i>	-	-	-	-	23,268	23,268
J&O Lloyd Trust <i>Rough Sleepers</i>	-	-	-	-	10,000	10,000
Lottery Community Fund <i>Rough Sleepers</i>	-	-	-	-	9,995	9,995
Big Lottery <i>Covid 19 support</i>	-	114,093	114,093	-	-	-
Homeless Link <i>Winter Transformation Fund</i>	-	22,590	22,590	-	-	-
Trent & Dove Housing Community Foundation	10,000	-	10,000	-	-	-
Coronavirus Job Retention Scheme	5,000	-	5,000	-	-	-
Local Government Business Closure Grant	51,296	-	51,296	-	-	-
Donation for Staff Vouchers	103,668	-	103,668	-	-	-
Pilotlight	1,300	-	1,300	-	-	-
Garfield Weston	-	-	-	6,700	-	6,700
	2,000	-	2,000	40,000	-	40,000
	173,264	304,656	477,920	46,700	331,211	377,911

# BURTON UPON TRENT AND DISTRICT YMCA

## NOTES TO THE FINANCIAL STATEMENTS FOR THE YEAR TO 31 DECEMBER 2020

### 4 Income from charitable activities

	2020			2019		
	Unrestricted funds	Restricted funds	Total	Unrestricted funds	Restricted funds	Total
	£	£	£	£	£	£
Housing	926,852	-	926,852	976,040	-	976,040
Happy Homes	251,122	-	251,122	360,676	-	360,676
Service Contracts	93,167	-	93,167	-	-	-
	<u>1,271,141</u>	<u>-</u>	<u>1,271,141</u>	<u>1,336,716</u>	<u>-</u>	<u>1,336,716</u>

### 5 Investments

	2020			2019		
	Unrestricted funds	Restricted funds	Total	Unrestricted funds	Restricted funds	Total
	£	£	£	£	£	£
Bank interest received	1	-	1	25	-	25
	<u>1</u>	<u>-</u>	<u>1</u>	<u>25</u>	<u>-</u>	<u>25</u>

### 6 Other

	2020			2019		
	Unrestricted funds	Restricted funds	Total	Unrestricted funds	Restricted funds	Total
	£	£	£	£	£	£
Fundraising events	122,923	-	122,923	127,097	-	127,097
Other	6,558	-	6,558	3,302	-	3,302
	<u>129,481</u>	<u>-</u>	<u>129,481</u>	<u>130,399</u>	<u>-</u>	<u>130,399</u>

# BURTON UPON TRENT AND DISTRICT YMCA

## NOTES TO THE FINANCIAL STATEMENTS FOR THE YEAR TO 31 DECEMBER 2020

### 7 Expenditure on charitable activities

		2020			2019		
	Note	Unrestricted funds £	Restricted funds £	Total £	Unrestricted funds £	Restricted funds £	Total £
Housing	8	987,376	294,897	1,282,273	933,369	226,466	1,159,835
Happy Homes	9	434,229	-	434,229	443,646	-	443,646
		<u>1,421,605</u>	<u>294,897</u>	<u>1,716,502</u>	<u>1,377,015</u>	<u>226,466</u>	<u>1,603,481</u>

Split into direct and support costs:

		2020			2019		
	Note	Housing £	Happy Homes £	Total £	Housing £	Happy Homes £	Total £
Direct costs	10	1,034,946	370,833	1,405,779	911,351	369,687	1,281,038
Support costs (incl gov costs)	11	247,327	63,396	310,723	248,484	73,959	322,443
		<u>1,282,273</u>	<u>434,229</u>	<u>1,716,502</u>	<u>1,159,835</u>	<u>443,646</u>	<u>1,603,481</u>

### 8 Housing expenditure

		2020			2019		
	Note	Unrestricted funds £	Restricted funds £	Total £	Unrestricted funds £	Restricted funds £	Total £
Staff costs	13	585,125	184,405	769,530	508,911	200,710	709,621
Vehicle running		719	-	719	2,942	-	2,942
Premises expenses		65,604	3,782	69,386	64,874	496	65,370
Office expenses		24,128	11,667	35,795	19,308	903	20,211
Other expenses		76,134	48,420	124,554	68,611	14,603	83,214
Outsourced services		8,687	45,694	54,381	21	8,568	8,589
Depreciation		8,737	929	9,666	24,731	1,186	25,917
Housing association charges		188,105	-	188,105	203,085	-	203,085
Furniture donation		-	-	-	7,510	-	7,510
Governance costs	12	30,137	-	30,137	33,376	-	33,376
		<u>987,376</u>	<u>294,897</u>	<u>1,282,273</u>	<u>933,369</u>	<u>226,466</u>	<u>1,159,835</u>

Capital housing expenditure from restricted funds during the year amounted to £5,922 (£nil 2019).

# BURTON UPON TRENT AND DISTRICT YMCA

## NOTES TO THE FINANCIAL STATEMENTS FOR THE YEAR TO 31 DECEMBER 2020

### 9 Happy Homes expenditure

	Note	2020			2019		
		Unrestricted funds £	Restricted funds £	Total £	Unrestricted funds £	Restricted funds £	Total £
Staff costs	13	222,127	-	222,127	214,523	-	214,523
Vehicle running		16,764	-	16,764	15,228	-	15,228
Premises expenses		90,225	-	90,225	102,078	-	102,078
Office expenses		8,960	-	8,960	10,160	-	10,160
Other expenses		66,884	-	66,884	73,771	-	73,771
Mortgage interest		11,476	-	11,476	13,683	-	13,683
Depreciation		10,259	-	10,259	14,203	-	14,203
Governance		7,534	-	7,534			
		434,229	-	434,229	443,646	-	443,646

### 10 Direct costs

	Note	2020			2019		
		Housing £	Happy Homes £	Total £	Housing £	Happy Homes £	Total £
Staff costs	13	633,059	188,259	821,318	590,810	173,673	764,483
Vehicle running		719	16,764	17,483	2,942	15,228	18,170
Premises expenses		62,405	88,480	150,885	44,134	94,777	138,911
Office expenses		28,692	7,184	35,876	12,833	7,623	20,456
Other expenses		60,030	50,754	110,784	29,586	55,332	84,918
Outsourced services		54,381	-	54,381	8,588	-	8,588
Mortgage interest		-	11,476	11,476	-	13,683	13,683
Depreciation		7,554	7,916	15,470	11,863	9,371	21,234
Housing association charges		188,106	-	188,106	203,085	-	203,085
Furniture donation		-	-	-	7,510	-	7,510
		1,034,946	370,833	1,405,779	911,351	369,687	1,281,038

# BURTON UPON TRENT AND DISTRICT YMCA

## NOTES TO THE FINANCIAL STATEMENTS FOR THE YEAR TO 31 DECEMBER 2020

### 11 Support costs (including Governance Costs)

		2020			2019		
	Note	Housing £	Happy Homes £	Total £	Housing £	Happy Homes £	Total £
Staff costs	13	136,472	33,868	170,340	118,811	40,850	159,661
Premises expenses		6,981	1,745	8,726	21,236	7,301	28,537
Offices expenses		7,103	1,776	8,879	7,378	2,537	9,915
Other expenses		64,523	16,130	80,653	53,629	18,439	72,068
Depreciation		2,111	2,343	4,454	14,054	4,832	18,886
Governance costs	12	30,137	7,534	37,671	33,376	-	33,376
		247,327	63,396	310,723	248,484	73,959	322,443

### 12 Governance costs

		2020			2019		
	Note	Unrestricted funds £	Restricted funds £	Total £	Unrestricted funds £	Restricted funds £	Total £
Audit fee		4,920	-	4,920	4,925	-	4,925
Affiliation fees		5,247	-	5,247	7,081	-	7,081
Staff costs	13	15,000	-	15,000	17,500	-	17,500
Travel		2,500	-	2,500	-	-	-
AGM and other costs		10,004	-	10,004	3,870	-	3,870
		37,671	-	37,671	33,376	-	33,376

# BURTON UPON TRENT AND DISTRICT YMCA

## NOTES TO THE FINANCIAL STATEMENTS FOR THE YEAR TO 31 DECEMBER 2020

### 13 Staff costs

	2020 £	2019 £
Salaries and wages	905,164	836,413
Social security costs	64,733	61,399
Pension costs	20,400	17,791
<b>Total direct employment costs</b>	<b>990,297</b>	<b>915,603</b>
<b>Other staff related costs:</b>		
Recruitment and training	13,846	17,115
Travel expenses	5,015	8,926
	<b>18,861</b>	<b>941,644</b>
<b>Average number of employees</b>	<b>51</b>	<b>48</b>

1 employee received emoluments of more than £60,000 (2019 – 1).

There are 3 (2019 – 3) members of the Senior Leadership Team. The aggregate payroll, social security and pension cost of the Senior Leadership Team was £149,547 (2019 – £146,917).

### 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 (2019 – nil).

No trustee indemnity insurance is maintained by the charity.

### 15 Net income/(expenditure)

	Note	2020 £	2019 £
Net income/(expenditure) for the year is stated after charging:			
Auditors remuneration – audit (excluding VAT)	12	4,920	4,925
Depreciation of owned assets	16	19,924	40,120

# BURTON UPON TRENT AND DISTRICT YMCA

## NOTES TO THE FINANCIAL STATEMENTS FOR THE YEAR TO 31 DECEMBER 2020

### 16 Tangible fixed assets

	Freehold property £	Housing project equipment £	Fixtures, fittings and office equipment £	Computer equipment £	Motor vehicles £	Total £
<b>Cost</b>						
At 1 January 2020	584,541	63,238	115,605	25,242	44,541	833,167
Additions	-	9,575	2,851	19,185	-	31,611
Disposals	-	-	-	-	-	-
Impairment	(299,541)	-	-	-	-	(299,541)
Write off old balances	-	(42,033)	(48,197)	(10,214)	(14,417)	(114,861)
At 31 December 2020	285,000	30,780	70,259	34,213	30,124	450,376
<b>Depreciation</b>						
At 1 January 2020	93,522	56,346	51,405	15,808	39,657	256,738
Charge for the year	901	1,724	9,298	5,569	2,432	19,924
Eliminated on disposals	-	-	-	-	-	-
Impairment	(93,522)	-	-	-	-	(93,522)
Write off old balances	-	(47,746)	(28,026)	(9,483)	(19,968)	(105,223)
At 31 December 2020	901	10,324	32,677	11,894	22,121	77,917
<b>Net book value</b>						
At 31 December 2020	284,099	20,456	37,582	22,318	8,003	372,459
At 31 December 2019	491,019	6,892	64,200	9,434	4,884	576,429

Included in the cost of freehold property is land with an estimated cost of £194,866 (2019 – £194,847) which is not depreciated.

Freehold property was valued during the year by Mark Richardson, a registered RICS valuer from Rushton Hickman. The revised valuation represents the market value with vacant possession as at the year end.

Assets are all used for charitable purposes.



# BURTON UPON TRENT AND DISTRICT YMCA

## NOTES TO THE FINANCIAL STATEMENTS FOR THE YEAR TO 31 DECEMBER 2020

### 17 Investments

#### Listed Investments – Valuation

	2020 £	2019 £
At 1 January 2020	316	355
Revaluation	(78)	(39)
At 31 December 2020	<u>238</u>	<u>316</u>

### 18 Debtors

	2020 £	2019 £
Trade debtors	28,288	43,569
Other debtors	211,413	205,863
Prepayments and accrued income	32,050	25,270
	<u>271,751</u>	<u>274,702</u>

### 19 Creditors: amounts falling due within one year

	2020 £	2019 £
Mortgage loan	19,913	18,366
Trade creditors	25,656	15,889
Other creditors	58,648	52,630
Other taxation and social security	22,916	17,206
Accruals and deferred income	54,455	41,202
	<u>181,588</u>	<u>145,293</u>

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

# BURTON UPON TRENT AND DISTRICT YMCA

## NOTES TO THE FINANCIAL STATEMENTS FOR THE YEAR TO 31 DECEMBER 2020

### 20 Creditors: amounts falling due after more than one year

	2020 £	2019 £
Mortgage loan	273,481	293,994
	<u>273,481</u>	<u>293,994</u>
	2020 £	2019 £
Mortgage maturity analysis:		
Due between one and two years	20,642	19,198
Due between two and five years	66,547	62,705
Due after five years	186,292	212,091
	<u>273,481</u>	<u>293,994</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 £11,476 (2019 – £13,683)

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 2020 the charity had minimum lease payments under non-cancellable operating leases as set out below:

	2020 £	2019 £
Within one year	45,961	533
Within two and five years	41,024	149,750
	<u>86,985</u>	<u>150,283</u>

### 22 Pensions

#### Defined Contribution Scheme

Contributions charged during the year total £20,400 (2019 – £17,791). £4,862 is outstanding as at the year end (2019 – £4,280). The balance is included within other creditors.

# BURTON UPON TRENT AND DISTRICT YMCA

## NOTES TO THE FINANCIAL STATEMENTS FOR THE YEAR TO 31 DECEMBER 2020

### 23 Provisions for liabilities

	2020 £	2019 £
HMRC VAT dispute	-	85,830
	<u>-</u>	<u>85,830</u>

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

	2020 £	2019 £
Net movement in funds for the year	(1,277)	300,028
Depreciation	19,924	40,120
(Profit)/loss on disposals and write offs	9,697	5,588
Revaluation of freehold property	206,019	219,000
Prospective adjustments to tangible fixed assets	-	(352)
Investment income	-	(25)
Mortgage interest paid	11,476	13,683
Loss on investment	78	39
Decrease/(increase) in debtors	2,951	(140,085)
Increase/(decrease) in creditors and provisions	(70,107)	(1,103)
	<u>178,761</u>	<u>217,893</u>

### 25 Change in net debt

	1 January 2020 £	Cash flows £	Other non-cash changes £	31 December 2020 £
Cash	1,046,456	135,674	-	1,182,130
	<u>1,046,456</u>	<u>135,674</u>	<u>-</u>	<u>1,182,130</u>
Loans falling due within one year	(18,366)	18,366	(19,913)	(19,913)
Loans falling due after more than one year	(293,994)	-	20,513	(273,481)
	<u>734,096</u>	<u>154,040</u>	<u>600</u>	<u>888,736</u>

# **BURTON UPON TRENT AND DISTRICT YMCA**

## **NOTES TO THE FINANCIAL STATEMENTS FOR THE YEAR TO 31 DECEMBER 2020**

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### **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.

#### **Designated Fund – Development Fund**

The Trustees have set aside £404,000 towards future planned developments, including possible property acquisitions.

#### **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 £34,545 from restricted funds to unrestricted funds relating to the donation from the Big Lottery for the element of Covid-19 support to cover projected deterioration of net income due to the pandemic.

# BURTON UPON TRENT AND DISTRICT YMCA

## NOTES TO THE FINANCIAL STATEMENTS FOR THE YEAR TO 31 DECEMBER 2020

### 28 Movement in funds (continued)

#### Movement in funds – summary

##### Current year

	1 January 2020 £	Incoming resources £	Resources expended £	Transfers £	31 December 2020 £
<b>Unrestricted funds</b>					
General funds (“free reserves”)	744,898	1,616,666	(1,627,702)	(176,150)	557,712
<b>Designated funds</b>					
Capital assets	264,070	-	-	(130,007)	134,063
Lease commitments	150,283	-	-	(63,298)	86,985
Development Projects	-	-	-	404,000	404,000
<b>Total unrestricted funds 2020</b>	<b>1,159,251</b>	<b>1,616,666</b>	<b>(1,627,702)</b>	<b>34,545</b>	<b>1,182,760</b>

##### Restricted funds

Consolidated Charity of Burton upon Trent	22,604	-	(22,604)	-	-
<i>Reconnecting Services</i>					
Balcombe Trust	40,964	23,000	(35,881)	-	28,083
<i>Positive Pathways</i>					
Crime Commissioner Fund	-	-	-	-	-
<i>Burton Night Shelter</i>					
East Staffordshire County Council	30,000	-	(20,194)	-	9,806
<i>Burton Night Shelter</i>					
National Lottery	10,714	28,638	(28,043)	-	11,309
<i>Complex Needs (SHINE)</i>					
National Lottery	55,754	67,235	(62,648)	-	60,341
<i>Reconnecting Lives</i>					
Henry Smith Foundation	25,607	49,100	(47,609)	-	27,098
<i>Improving Lives</i>					
Mercer Trust	17,896	-	(17,896)	-	-
<i>Burton Night Shelter</i>					
J&O Lloyd Trust	3,333	-	(3,333)	-	-
<i>Rough Sleepers</i>					
Lottery Community Fund	6,663	-	(6,663)	-	-
<i>Rough Sleepers</i>					
Big Lottery	-	114,093	(55,948)	(34,545)	23,600
<i>Covid 19 support</i>					
Homeless Link	-	22,590	-	-	22,590
<i>Winter Transformation Fund</i>					

<b>Total restricted funds 2020</b>	<b>213,535</b>	<b>304,656</b>	<b>(294,897)</b>	<b>(34,545)</b>	<b>188,749</b>
<b>Total funds 2020</b>	<b>1,372,786</b>	<b>1,921,322</b>	<b>(1,922,599)</b>	<b>-</b>	<b>1,371,509</b>

# BURTON UPON TRENT AND DISTRICT YMCA

## NOTES TO THE FINANCIAL STATEMENTS FOR THE YEAR TO 31 DECEMBER 2020

### 28 Movement in funds (continued)

Comparative	1 January 2019 £	Incoming resources £	Resources expended £	Transfers £	31 December 2019 £
<b>Unrestricted funds</b>					
General funds ("free reserves")	465,279	1,572,337	(1,377,054)	84,336	744,898
<b>Designated funds</b>					
Capital assets	282,916	-	-	(18,846)	264,070
Lease commitments	215,840	-	-	(65,557)	150,283
<b>Total unrestricted funds 2019</b>	<b>964,035</b>	<b>1,572,337</b>	<b>(1,377,054)</b>	<b>(67)</b>	<b>1,159,251</b>
<b>Restricted funds</b>					
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
<b>Total restricted funds 2019</b>	<b>108,723</b>	<b>331,211</b>	<b>(226,466)</b>	<b>67</b>	<b>213,535</b>
<b>Total funds 2019</b>	<b>1,072,758</b>	<b>1,903,548</b>	<b>(1,603,520)</b>	<b>-</b>	<b>1,372,786</b>

# BURTON UPON TRENT AND DISTRICT YMCA

## NOTES TO THE FINANCIAL STATEMENTS FOR THE YEAR TO 31 DECEMBER 2020

### 29 Analysis of Funds

#### Current year

	Fixed assets £	Current assets £	Current liabilities £	Non-current liabilities £	Total £
Unrestricted	238	719,149	(161,675)	-	557,712
Designated	372,459	545,983	(19,913)	(273,481)	625,048
Restricted		188,749	-	-	188,749
	372,697	1,453,881	(181,588)	(273,481)	1,371,509

#### Comparative

	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

### 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 2020**

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### **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 2020**

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### **30 Description of funds (continued)**

#### **The National Lottery Community Fund – Coronavirus Community Support Fund**

##### **COVID19 Maintaining Essential Support Services**

This funding was provided to allow us to respond to the increased demands on our finances and services as a direct result of COVID19.

- Organisations supporting people who are at high risk from COVID-19
- Organisations supporting communities most likely to face increased demand and challenges as a direct result of measures to prevent the result of COVID-19,
- Organisations with high potential to support communities with the direct and indirect impact of COVID-19

#### **MHCLG Homelessness Winter Transformation Fund – Homeless Link**

This funding was granted to allow us to provide single room, COVID19-secure accommodation for people experiencing homelessness over the winter period. It was granted to support services that prevent rough sleeping and work with people sleeping rough in innovative ways. It links well with our existing Outreach Support Work, and the funds allowed us to refurbish our emergency bed space provision whilst providing secure accommodation to reduce the spread of COVID19 during winter.

#### **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.