

Charity number: 305243

Hastings & Rother YMCA

Report of the Trustees and Unaudited Financial Statements

For the year ended 31 March 2024

Hastings & Rother YMCA
Contents Page
For the year ended 31 March 2024

Report of the Trustees	1 to 4
Independent Examiner's Report to the Trustees	5
Statement of Financial Activities	6
Statement of Financial Position	7
Notes to the Financial Statements	8 to 15

Hastings & Rother YMCA
Report of the Trustees
For the year ended 31 March 2024

The Trustees have pleasure in presenting their report and the financial statements for the charity for the year ended 31 March 2024. The Trustees have adopted the provisions of 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 the Republic of Ireland (FRS 102) (effective 1 January 2019).

Chair's report

Statement by Judith Monk - Chair

The Board continues to work hard to maintain the Charity's long-term sustainability and still closely monitors revenue streams while this takes place.

The Y Centre, as we are locally known, is highly regarded by the community and those who attend there. We receive regular compliments on the staff and activities.

New projects have been devised and funding is actively being sought. Funding for refurbishment is difficult to obtain but we are persistent in our efforts as the Board, staff and volunteers pull together.

The Charity continues to be solvent and moving in the right direction. With our dynamic team of volunteers and staff, we are looking forward to the future. We are immensely grateful to all our volunteers for their loyalty and hard work which has often been a lifeline in times of need.

We are also very grateful to our following funders for the year. You truly do make a huge difference in helping a community in need. Many smaller funds were also gratefully received.

Groundwork UK S.E	250
Chalk Cliff Foundation	5000
Good Food ESCC	2500
Lions Club	1000
The Dept for Education HAF funding	<u>17849</u>
Total	£ 26599

OBJECTIVES AND ACTIVITIES

Our Mission Statement is -

"Hastings & Rother YMCA seeks to provide a welcoming and safe environment for children and young people in our community, accepting all in order to encourage self-worth and personal development of each individual through quality support and provision of imaginative affordable services."

To achieve this, we aim to work alongside people, be warm, welcoming and nurturing, to provide real support, to challenge disadvantage and to rescue young people in difficulty. The charity focuses on providing a range of sports and educational and training activities for children, young people and families. The charity is located in an area of high deprivation, with low incomes and high unemployment, so its services are founded on recognition of these circumstances for local people. The charity therefore aims to provide low cost and accessible services for people in the local community so that they can participate in activities which may otherwise be beyond their means or confidence to approach.

Objectives and aims

The trustees have considered the Charity Commission's guidance on public benefit, including the guidance 'public benefit: running a charity (PB2)'.

Hastings & Rother YMCA
Report of the Trustees Continued
For the year ended 31 March 2024

ACHIEVEMENTS AND PERFORMANCE

A highlight of the year was when our Chair, Judith Monk, was awarded a B.E.M by the King in his Birthday Honours List for Services to Young People in East Sussex. Judith has volunteered at the Y working with young people for more than 41 years now and continues in her role as Chair to date.

The charity continues to maintain a healthy surplus in the accounts and has been able to have some structural work done on the building to further our inroads towards being 'greener' and 'safer'.

Partnership working with other Charities has been enjoined and is working well. The Chair Judith Monk attends many local partnership meetings to ensure our community links are maintained. Some current partners are Surviving the Streets and the Art Shack which is located within our grounds. The Art Shack enjoyed prime TV exposure for the groundbreaking CPP, Crisp Packet Project created and run by Pen Huston. It is now known internationally!

Volunteers - We have a healthy number of volunteers at the Centre who contribute in a major way of how we operate and are valued most highly. Our Junior Volunteer Programme is unique in its inception and delivery. Our young cohort join at 14 and train with us until 18. They can then be employed by us when vacancies arise or use their qualifications as they go on to University, employment and life! Our older volunteers run the café, some skate sessions and oversee junior peers. Our Trustees are also all Volunteers. We thrive on volunteer labour and have a small paid staff team too.

Performance

The use of our facilities and buildings continues to grow. The YMCA is open every day from 9am to 10pm. When open more than 1,000 children, young people and families come to the YMCA each week to attend sports and youth work activities which included:

Roller skating: Sports and youth work activities are based on this including - Parties provide parents with the opportunity to hold a roller skating birthday party for their child which is affordable to families on low income. Training opportunities for our Junior Volunteer Crew. Football Parties have been added.

Family skating session: provide parents with an affordable activity they can share with their children and these sessions have been well attended. More families than ever are joining this activity and the sessions are busy with many families and their children forging supportive friendships both within the groups and with Centre staff and volunteers. Many more young people are also attending these events.

After School Skate: on Thursday afternoon has become very popular. This is a welcome respite session for parents who are free to leave the children under our supervision or sit and enjoy a coffee from the café and chat amongst themselves.

Silent Skate Sessions: We have added some Silent Skate sessions each week for those for whom noise, lights and crowds are difficult and include a chance of sport for home educated children.

Additional Skate Activities: have Roller Hockey, Roller Derby and Artistic Roller skating and a Sunday Brunch Skate session. We have developed and begun running a Ramps and Rails session for skaters needing a challenge. The ramps were built by staff and volunteers during lockdowns. Regular skaters are now becoming winners at UK competitions!

School Holiday Projects: We have been running free school holiday projects for up to 40 children a day who are on free school meals or have other personal or social needs. Some of these have been funded through the Dept for Education's Holiday and Food Funding which we refer to as HAF projects. All the children also receive meals and snacks. Three school half terms are not funded by the Dept for Education so these are fundraised by us to ensure we have continuity of provision for our families.

Support Groups

We have a range of free to attend Support Groups operating including ADHD Support Group, Kinship Carers Support Group, Care for the Carers and a Drug & Alcohol Rehab Group.

Dance

We host two highly successful and well attended dance schools providing opportunities for young people to learn, ballet, tap and street dance skills.

Jigsaw Nursery

We host one of the Jigsaw Group of highly regarded nurseries which provides us with a substantial and stable amount of revenue per annum and is an excellent high-quality resource for the Community.

Hastings & Rother YMCA
Report of the Trustees Continued
For the year ended 31 March 2024

Resources for the community

The YMCA's buildings have been well used by sports groups including martial arts, five-a-side football and football training, band practice, roller derby teams, a wide variety of exercise groups such as Pilates, Zumba, Yoga, Ballet Fit and Adult ballet classes. A local Taxi Driver group play football here three times a week to keep fit! Childrens and Youth Football teams train indoors with us for the cold months. Local Neighbourhood Watch and Resident's Association's have free use of meeting rooms within our building.

The Autistic Society also brings young people with autism to the Centre once a week for sporting activities. The Christmas break is now used to provide quality activities free of charge for local children and young people within HAF.

FINANCIAL REVIEW

Fund-raising: The charity is continually researching suitable funding streams in advance of refurbishment work. Much work has been undertaken in this regard We are still continuing with a piecemeal approach of obtaining small pots of funds to do minor works. We are also continuing to fundraise for ongoing and new larger scale projects, two of which were funded and delivered this year to the tune of £11,470 and £13,440. Total repair and refurbishment costs this year were £17,270.

Reserves

The charity has had enough cash on reserve to enable it to meet its financial obligations, but this is actively kept low to ensure a maximum spend on maintenance and charitable activities.

The accounts show a surplus of £24,258 for the year.

Accountants

The accountants will be nominated and appointed at the Annual General Meeting. The Accounts are Knights Accountants, St Leonards-on-Sea.

STRUCTURE, GOVERNANCE AND MANAGEMENT

Governing document

- The Hastings & Rother YMCA is a registered charity number 305243 and is an Unincorporated Charity. First registered on 29th January 1970, the current constitution was adopted on 17th November 2006.

- The principal activity of the charity is to provide facilities and the undertaking of specialist education and training, community work and sport.

- The Trustees meet every month and have no subcommittees.

- Trustees are appointed or re-appointed annually at the Annual General Meeting which takes place in November each year. Some of the Trustees and Volunteers have been involved with the YMCA for over 40 years. Trustees received no remuneration.

- Client facing Trustees, staff and volunteers are subject to Disclosure and Barring Service (DBS) checks. All the staff members and volunteers are trained in safeguarding, child protection, food hygiene and have first aid certificates. All paid staff are trained in health and safety at work. All Policies are reviewed and updated regularly.

- The Trustees have assessed the major risks to which the charity is exposed and are satisfied that systems are in place or are in the process of development to mitigate exposure to these risks.

REFERENCE AND ADMINISTRATIVE INFORMATION

Name of Charity	Hastings & Rother YMCA
Charity registration number	305243
Principal address	Y Sportscentre St Pauls Road St Leonards on Sea East Sussex TN37 6RS

Hastings & Rother YMCA
Report of the Trustees Continued
For the year ended 31 March 2024

Trustees

The trustees and officers serving during the year and since the year end were as follows:

- Mr Christopher Mark Monk
- Mr Martin Wesley Jefferies
- Mrs Judith Christine Elizabeth Monk
- Mrs Shirley Hazelden
- Mrs Vivienne Barbara Bond
- Mrs Shirley Hawke

Independent examiners

- Knight Accountants
- 2-6 Sedlescombe Road North
- St Leonards on Sea
- East Sussex
- TN37 7DG

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

11 September 2024

Mrs Judith Christine Elizabeth Monk.....

Hastings & Rother YMCA
Independent Examiners Report to the Trustees
For the year ended 31 March 2024

I report to the trustees on my examination of the accounts of the charity for the year ended 31 March 2024.

Responsibilities and basis of report

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

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

Independent examiners statement

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

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

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

Knight Accountants

Knight Accountants
2-6 Sedlescombe Road North
St Leonards on Sea
East Sussex
TN37 7DG

12 September 2024

Hastings & Rother YMCA
Statement of Financial Activities
For the year ended 31 March 2024

	Notes	Unrestricted funds	2023
		£	£
Income and endowments from:			
Donations and legacies	2	24,571	34,720
Other trading activities	3	176,668	157,640
Investments	4		
Bank interest receivable		1,108	11
Other income	5		
Other income		3,251	4,669
Total		205,598	197,040
Expenditure on:			
Charitable activities	6/7		
Activity 1		(182,312)	(167,524)
Total		(182,312)	(167,524)
Net income		23,286	29,516
Reconciliation of funds			
Total funds brought forward		235,863	206,347
Total funds carried forward		259,149	235,863

Hastings & Rother YMCA
Statement of Financial Position
As at 31 March 2024

	Notes	2024 £	2023 £
Fixed assets			
Tangible assets	13	188,175	166,924
		<u>188,175</u>	<u>166,924</u>
Current assets			
Stocks	14	500	500
Debtors	15	13,164	2,437
Cash at bank and in hand		84,083	90,315
		<u>97,747</u>	<u>93,252</u>
Creditors: amounts falling due within one year	16	(16,443)	(10,313)
Net current assets		<u>81,304</u>	<u>82,939</u>
Total assets less current liabilities		<u>269,479</u>	<u>249,863</u>
Creditors: amounts falling due after more than one year	17	(10,330)	(14,000)
Net assets		<u>259,149</u>	<u>235,863</u>
The funds of the charity			
Unrestricted income funds	18	259,149	235,863
Total funds		<u>259,149</u>	<u>235,863</u>

The financial statements were approved and authorised for issue by the Board and signed on its behalf by:

.....
Mrs Judith Christine Elizabeth Monk
Trustee

11 September 2024

Hastings & Rother YMCA
Notes to the Financial Statements
For the year ended 31 March 2024

1. Accounting Policies

Basis of accounting

The financial statements have been prepared under the historical cost convention, except for investments which are included at market value and the revaluation of certain fixed assets and in accordance with the Charities SORP (FRS 102) 'Accounting and Reporting by Charities: Statement of Recommended Practice applicable to charities preparing their accounts in accordance with the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102) (effective 1 January 2019)', Financial Reporting Standard 102 the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102), and the Charities Act 2011.

Hastings & Rother YMCA meets the definition of a public benefit entity under FRS 102. Assets and liabilities are initially recognised at historical cost or transaction value unless otherwise stated in the relevant accounting policy note(s).

Going concern

In preparing the financial statements, the trustees are required to make an assessment of the ability of the charity to continue as a going concern. The trustees have prepared a cash flow forecast and budgets for the charity to establish the level of liquidity headroom the charity is expected to have during the 12 months from the date of approving the financial statements.

On the basis of these forecasts and the fact that the charity has substantial net assets, the trustees are confident that the charity has adequate resources to continue in operational existence and to meet its liabilities as they fall due for the foreseeable future. As a result of the above, the trustees have concluded that it remains appropriate to adopt a going concern basis of preparation in these financial statements.

Incoming resources

All incoming resources are included in the statement of financial activities when the Charity is entitled to the income and the amount can be quantified with reasonable accuracy.

Voluntary income is received by way of donation and gifts and is included in full in the Statement of Financial Activities when receivable, unless the related expenditure will be incurred in a later period in which case the donations will be carried forward as a creditor.

Grants, including grants for the purchase of assets, are recognised in full in the Statement of Financial Activities in the year in which they are receivable.

Resources expended

Liabilities are recognised as resources expended when there is a legal or constructive obligation committing the Charity to the expenditure. Expenditure is accounted for on an accruals basis and has been classified under headings that aggregate all cost related to the category. Where costs cannot be directly attributed to particular headings, they have been allocated to activities on a basis consistent with the use of resources.

Taxation

The charity is exempt from tax on its charitable activities.

Tangible fixed assets

Tangible fixed assets, other than freehold land, are stated at cost or valuation less depreciation and any provision for impairment. Depreciation is provided at rates calculated to write off the cost or valuation of fixed assets, less their estimated residual value, over their expected useful lives on the following basis:

Plant and Machinery	15 Reducing balance
Fixtures and Fittings	15 Reducing balance

Stocks and work in progress

Stocks are valued at the lower of cost and net realisable value after making due allowance for obsolete and slow moving items. Cost includes all direct costs and an appropriate proportion of fixed and variable overheads.

Hastings & Rother YMCA
Notes to the Financial Statements Continued
For the year ended 31 March 2024

2. Income from donations and legacies

	2024	2023
	£	£
Unrestricted funds		
Donations received	1,001	2,377
Grants received	23,570	32,343
	24,571	34,720
	24,571	34,720

3. Income earned from other activities

	2024	2023
	£	£
Unrestricted funds		
Playgroup and creche	28,875	27,000
Session fees	122,112	105,204
Canteen	25,681	25,436
	176,668	157,640
	176,668	157,640

4. Investment income

	2024	2023
	£	£
Unrestricted funds		
Bank interest receivable	1,108	11
	1,108	11
	1,108	11

5. Other income

	2024	2023
	£	£
Unrestricted funds		
Other income	3,251	4,669
	3,251	4,669
	3,251	4,669

Hastings & Rother YMCA
Notes to the Financial Statements Continued
For the year ended 31 March 2024

6. Costs of charitable activities by fund type

	2024	2023
	£	£
Unrestricted funds		
Activity 1	165,171	138,761
Support costs	17,141	28,763
	182,312	167,524

7. Costs of charitable activities by activity type

	Activities undertaken directly	Grant funding of activities	Support costs	2024	2023
	£	£	£	£	£
Support costs					
Activity 1	159,605	5,566	17,141	182,312	167,524

8. Analysis of support costs

	2024	2023
	£	£
Activity 1		
Post and stationery		
Post and stationery	172	461
Sundries		
Sundries	755	6,974
Communications		
Communications	3,371	91
Bank charges and interest		
Bank charges and interest	4,117	2,778
Governance costs		
Accountancy fees	4,994	150
Independent examiners' remuneration	1,000	1,000
Professional fees	2,732	17,309
	8,726	18,459
	17,141	28,763

Hastings & Rother YMCA
Notes to the Financial Statements Continued
For the year ended 31 March 2024

9. Net income/(expenditure) for the year

This is stated after charging/(crediting):

	2024	2023
	£	£
Depreciation of owned fixed assets	346	320
Depreciation of assets held under hire purchase agreements	5,220	1,496
Accountancy fees	4,994	150
Auditor's fees	1,000	1,000
Operating lease charges - hire of plant and machinery	7,016	4,961
Operating lease charges - other	5,330	4,903

10. Staff costs and emoluments

Total staff costs for the year ended 31 March 2024 were:

	2024	2023
	£	£
Salaries and wages	97,086	84,722
	<u>97,086</u>	<u>84,722</u>

	2024	2023
Administration and centre	11	10
	<u>11</u>	<u>10</u>

No employees received emoluments in excess of £60,000.

11. Trustee remuneration and related party transactions

There were no trustees' remuneration or other benefits for the year ended 31 March 2024 nor for the year ended 31 March 2023.

Trustees expenses

There were no trustees' expenses paid for the year ended 31 March 2024 nor for the year ended 31 March 2023.

The charity received rental income from Jigsaw Nursery totalling £28,165 during the year, Jigsaw Nursery is owned by Trustee; Mr M W Jeffries.

12. Comparative for the Statement of Financial Activities

The comparative year values on the Statement of Financial Activities are for unrestricted funds.

Hastings & Rother YMCA
Notes to the Financial Statements Continued
For the year ended 31 March 2024

13. Tangible fixed assets

Cost or valuation	Land and Buildings		Plant and Machinery		Fixtures and Fittings		Total
	£	£	£	£	£	£	
At 01 April 2023		156,633		22,514		72,683	251,830
Additions		-		490		26,327	26,817
At 31 March 2024		156,633		23,004		99,010	278,647
Depreciation							
At 01 April 2023		-		20,698		64,208	84,906
Charge for year		-		346		5,220	5,566
At 31 March 2024		-		21,044		69,428	90,472
Net book values							
At 31 March 2024		156,633		1,960		29,582	188,175
At 31 March 2023		156,633		1,816		8,475	166,924

The depreciation charge for the year is £(5,220) in respect of assets leased under finance leases or hire purchase contracts.

14. Stocks and work in progress

	2024	2023
	£	£
Stocks of raw materials		
		500
		500
	500	500

15. Debtors

	2024	2023
	£	£
Amounts due within one year:		
Trade debtors		3,903
Prepayments and accrued income		8,961
Other debtors		
Other debtors		300
	13,164	2,437

Hastings & Rother YMCA
Notes to the Financial Statements Continued
For the year ended 31 March 2024

16. Creditors: amounts falling due within one year

	2024	2023
	£	£
Loans and overdrafts	4,860	6,000
Trade creditors	9,767	3,780
Other creditors		
PAYE & social security	239	(1,593)
VAT	(1,632)	(753)
Accruals and deferred income	3,209	2,879
	16,443	10,313

The following liabilities disclosed under creditors falling due within one year are secured by the charity:

Bank loans and overdrafts	4,860	6,000
	4,860	6,000

17. Creditors: amounts falling due after more than one year

	2024	2023
	£	£
Loans and overdrafts	10,330	14,000
	10,330	14,000

The following liabilities disclosed under creditors falling due after more than one year are secured by the charity:

Bank loans and overdrafts	10,330	14,000
	10,330	14,000

18. Movement in funds

Unrestricted Funds

	Balance at 01/04/2023	Incoming resources	Outgoing resources	Balance at 31/03/2024
	£	£	£	£
<i>General</i>				
General	235,863	205,598	(182,312)	259,149
	235,863	205,598	(182,312)	259,149

Hastings & Rother YMCA
Notes to the Financial Statements Continued
For the year ended 31 March 2024

Unrestricted Funds - Previous year

	Balance at 01/04/2022	Incoming resources	Outgoing resources	Balance at 31/03/2023
	£	£	£	£
<i>General</i>				
General	206,347	197,040	(167,524)	235,863
	206,347	197,040	(167,524)	235,863

19. Analysis of net assets between funds

	Tangible fixed assets	Net current assets / (liabilities)	Creditors > one year	Net Assets
	£	£	£	£
Unrestricted funds				
<i>General</i>				
General	188,175	81,304	(10,330)	259,149
	188,175	81,304	(10,330)	259,149

Previous year

	Tangible fixed assets	Net current assets / (liabilities)	Creditors > one year	Net Assets
	£	£	£	£
Unrestricted funds				
<i>General</i>				
General	166,924	82,939	(14,000)	235,863
	166,924	82,939	(14,000)	235,863

Hastings & Rother YMCA
Notes to the Financial Statements Continued
For the year ended 31 March 2024

20. Commitments

Other financial commitments

The YMCA Pensions & Assurance Plan closed to new members and new accruals with effect from 1 May 2007. An actuarial valuation of the scheme was carried out as at 1 May 2005 which identified a deficit which the YMCA England are now attempting to recover from all participating YMCA's.

The final obligation to be paid by Hastings and Rother YMCA will not be known for some time and the Trustees are disputing the existence of any liability. At 31 March 2012, the amount demanded was £66,544, however this could change as a result of several factors, including the legality of the charge and the basis of allocation between each YMCA.

In the year to 31 March 2007, it was decided that the liability should be fully accrued for within the accounts as a current liability. The Trustees have now reviewed this policy and feel that it is inappropriate to provide for the liability within the accounts as it is considered only to be remote. The provision has been fully reversed in the accounts to 31 March 2011.

Since April 2007, the YMCA Pension Plan has been unable to provide any proof that Hastings and Rother YMCA has any liability to the scheme. In 2013 the Pension Ombudsman has made a ruling relating to one particular area YMCA, however this was inconclusive.

It is now believed by the Trustees that for the matter to be taken any further, proceedings will need to be heard in the High Court. It is far from clear that this route will be taken.