

Charity Registration No. 1081252

Company Registration No. 3990390 (England and Wales)

**THE HASTINGS COMMUNITY TRUST**  
**TRUSTEES' REPORT AND ACCOUNTS**  
**FOR THE 12 MONTHS ENDED 31 AUGUST 2020**

# THE HASTINGS COMMUNITY TRUST

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# THE HASTINGS COMMUNITY TRUST

## LEGAL AND ADMINISTRATIVE INFORMATION

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<b>Trustees</b>	Martin Clarke (Chair) Fiona Webb Natalie Williams Ollie Dyer Andrea Harwood
<b>Company Members</b>	Paul Mann Steve Young Adrian Pursglove
<b>Elders</b>	Paul Mann Steve Young
<b>Charity number</b>	1081252
<b>Company number</b>	3990390
<b>Registered office</b>	Hastings Centre The Ridge Hastings TN34 2SA
<b>Senior Statutory Auditor</b>	John Thacker FCA DChA Chariot House 44 Grand Parade Brighton East Sussex BN2 9QA
<b>Solicitors</b>	Griffith Smith 47 Old Steyne Brighton BN1 1NW
<b>Bankers</b>	Barclays Bank Plc South East Sussex Group PO Box 78 TN34 1ZA

# THE HASTINGS COMMUNITY TRUST

## TRUSTEES' REPORT FOR THE 12 MONTHS ENDED 31 AUGUST 2020

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### STRUCTURE, GOVERNANCE AND MANAGEMENT

The trustees, who are also directors for the purpose of company law, who served during the period were:

Martin Clarke (Chair)  
Natalie Williams  
Fiona Webb  
Ollie Dyer  
Andrea Harwood

None of the trustees had any beneficial interest in the company during the period.

### Recruitment and Appointment of Trustees

The directors of the company are also charity trustees for the purposes of charity law and under the company's Articles are known as trustees.

The Articles stipulate that a trustee must be aged 18 or over and acknowledge to the satisfaction of the trustees his or her acceptance of, and belief in, the Statement of Faith.

New trustees must be recommended by the existing trustees. Trustees may not receive any remuneration for being a trustee other than professional services provided as permitted by the Articles. In practice trustees provide their services free of charge. In the event that any charge was made this would be noted in the accounts. Natalie Williams received remuneration for her roles as "Communications and Community Engagement Manager" until 31 March 2020 and then in her new role as "Community Engagement Director" from 1 April 2020.

The charity operates under the name of King's Church Hastings and Bexhill. The members of the charity must be members of King's Church Hastings and Bexhill (KC). New members can only be admitted with the approval of the trustees and other members. In practice the members are drawn from the elders for the time being of KC, subject to there being no conflict with other roles they fulfil. Adrian Pursglove, serves as a member.

Trustees are recruited from members of KC of several years' standing. They are chosen for their ability to contribute to the efficient and effective management of the charity's business. Skills presently represented include management, commerce, property, design, social work and communications. The trustees are alert to the need to expand their skill base as and when considered appropriate.

### Trustee Induction and Training

Being appointed from members of KC, new trustees already have a relationship with the existing members and trustees. They are invited to read previous minutes to familiarise themselves with the manner in which KC operates. They bring their own skills to the trustee board and are encouraged to expand these on an ongoing basis. Future new trustees will be required to familiarise themselves with the Charity Commission guidance via "the Essential Trustee". We maintain contact with a London law firm that provides training seminars to which all our trustees have access.

### Risk Management

The trustees review the range of risks to which the charity is exposed in areas such as premises, children's and young people's work, pastoral, finance and outreach. Advice is taken from church members in these areas as well as from the charity's accountants and other professional advisers. Policies for safeguarding children and vulnerable adults are published and are implemented. Financial management systems for cash handling and the authorisation of transactions are in place. Each area is subject to periodic review by comparison with best practice. Appropriate insurance is in place, via

brokers competent in this field, to protect the interests of the charity, its employees and trustees. We have a robust risk register. Risks are identified and measures put in place to mitigate the risks accordingly.

**Pay and Remuneration**

The pay and remuneration of all staff is reviewed by the Trustees on an annual basis.

# THE HASTINGS COMMUNITY TRUST

## TRUSTEES' REPORT (CONTINUED) FOR THE 12 MONTHS ENDED 31 AUGUST 2020

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### Organisational Structure

#### Trustees

Meetings are held five times a year in which reports are received, as appropriate, from trustees and/or senior management team according to their areas of specialisation.

When necessary, sub groups are formed to address issues using church members and others, who are not trustees, but have specialised knowledge and skills. An example is the Safeguarding Team. A trustee is designated to oversee the work of each sub group.

#### Elders (Members)

The elders exercise day-to-day management of church affairs and the senior management team (SMT). Although primarily spiritual, their leadership role encompasses the whole range of church activities.

#### Senior Management Team

The senior management team comprises of two of the elders, the Operations Director and the Finance Director. They are responsible for the following areas, church activities and events, pastoral support, administration, finance and the management of the Hastings Centre (HC). SMT meets on a monthly basis.

Review meetings – these are held weekly offering the elders, SMT and other staff the opportunity to review activities, pray and share particular needs and concerns.

#### Related Parties

KC is part of New Ground ([www.newgroundchurches.org](http://www.newgroundchurches.org)), which has developed out of Newfrontiers ([www.newfrontierstogether.org](http://www.newfrontierstogether.org)), a worldwide family of churches with whom KC relates at various levels.

- Internationally there are over 1,500 Newfrontiers related churches in over 80 nations throughout the world.
- Nationally as part of over 250 UK churches involved in mission, outreach and discipling.
- Regionally, by regular meetings with church leaders and other joint ventures.
- Locally working relationally with other churches.

KC is a member of the Evangelical Alliance, an association of mainstream UK Evangelical churches. [www.ea.org](http://www.ea.org).



# THE HASTINGS COMMUNITY TRUST

## TRUSTEES' REPORT (CONTINUED) FOR THE 12 MONTHS ENDED 31 AUGUST 2020

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### OBJECTIVES AND ACTIVITIES

The Objectives of the Charity (which is a public benefit entity) are to:

- advance the Christian faith by such means as the charity shall determine from time to time;
- relieve persons who are in condition of need, hardship or distress;
- educate and assist young people through their leisure time activities so as to develop their physical, mental and spiritual capacity;
- advance education in family life, in marriage and family relationships; and
- advance Christian religious education and training.

Activities undertaken in seeking to achieve these objectives include:

Church	Community		Mission
Sunday meetings Youth Newday Discipleship groups	Link Lunch Totz Klub Baby Basics Reflect CAP Transom Trust	Foodbank Connect groups Restore (formerly Anti-Human Trafficking) TLG Syrian Resettlement	Hastings Centre Alpha Overseas New Frontiers/New Ground

These have been formulated with regard to the Charity Commission's guidance; generally, on public benefit and specifically on the advancement of religion.

### Achievements and Performance

Details of the activities undertaken in pursuit of the objectives of KC as outlined above are:

#### CHURCH

##### Future plans

The elders are now seeking to implement the agreed vision and strategy for the church through to 2022. This includes proposals for extending the reach of the church beyond Hastings to the surrounding region known as "1066 Country". Plans are underway to launch a fourth meeting venue in Central St Leonards in the near future, and longer term, in multiple other venues. The vision document includes details of the key characteristics of "what we do" as a church and "the ways we live" to demonstrate this. Regular preaching and news updates enable the church to be envisioned in this way.

##### Sunday meetings

In addition to our Hastings morning meeting and 6 O'clock Church, Bexhill was launched as a separate venue in January 2018. These are the major weekly gatherings of the whole church community and their friends and visitors, numbering on average around 500 people each week. There is ample opportunity for vibrant worship, Bible teaching, together with a range of high-quality activities and teaching for youth and children. Due to the Covid-19 pandemic, the fourth venue in Central St Leonards is still in the planning stage and will be launched in 2020/2021.

##### Youth

The church operates a full programme of activities for teenagers, some of which take place in our building, but some in other venues. The youth programme also includes residential camps away from home, during which the young people receive both training and undertake exciting and relevant activities together.

##### Newday



A major youth initiative involving over 8,000 young people. This event takes place annually near Norwich and is organized by the New Frontiers network of churches. Over a period of a week, the young people have opportunities to be better equipped for their Christian life, as well as time for fun and leisure together. In addition, they are involved in activities to serve and benefit the local community. Attendance at this initiative is partly subsidised by the charity as many of the church young people lack the necessary funds.

### **Discipleship groups**

Various discipleship groups are scheduled into the church calendar to support people in finding out more about the Christian faith, joining King's Church, enriching marriages, Bible studies etc.

## **COMMUNITY**

### **Link Lunch**

Lunch and entertainment provided for 60 over 55's on a monthly basis. This is a highly-valued outing for many who are less active, isolated or registered disabled, with door-to-door transport provided for those who require assistance.

### **Totz Klub**

Totz Klub is a community outreach project. The club is a high-quality playgroup for children with their carers, organised and supported by a team of church members. It is held in the largest room in the Hastings Centre and regularly accommodates around 100 children. A second group in the neighbouring town of Battle has now been launched.

### **Reflect**

A team of trained advisors offers help, advice and support to women who are facing a crisis pregnancy, or who need post-abortion counselling.

### **Baby Basics**

The aim of Baby Basics Hastings & Rother is to support expectant mothers who will struggle to meet the financial and practical needs of their new baby when he or she arrives. Pregnant women in need are referred by their community midwives or health visitors and are given a Moses' basket full of essentials about a month before their due date. Most of the women who have been referred to us are either homeless or victims of modern slavery or domestic abuse

### **Restore (formerly Anti-Human Trafficking)**

Raising awareness of the issue of modern slavery and trafficking and supporting victims. The Restore team offer practical support to those affected. The group have had particular recognition of their work from the police and local authorities across Sussex.

### **Christians Against Poverty (CAP)**

Churches in Hastings & St Leonards joined together in 2013 to open a CAP (Christians Against Poverty) Debt Centre, and King's is proud to be one of the seven partner churches. The Bexhill CAP Debt Centre has been running for even longer, and we now offer some financial support there as well. These two local CAP Debt Centres provide free help for residents struggling with overwhelming debt, offering an in-depth, caring service to people with spiralling personal debt, regardless of their faith or background. Every client is visited in their own home, CAP does all the negotiating with creditors, and local volunteers from the partner churches support each person face-to-face until the day they are debt free.

### **Transom Trust**

Figures from the Department for Communities and Local Government state that Hastings has the 9th highest rate of rough sleeping in the country. Transom Trust is an inter-church project to provide supported accommodation and we are a partner church with them locally. Transom owns and operates a small number of two-bedroom flats in Hastings housing men who were previously homeless. Transom provides practical support to help them reintegrate into regular housing.

### **Foodbank**

Distribution of food, fuel, toiletries, pet food and homeless support packs to people in need, through referral from frontline agencies. Demand for support from the Foodbank has increased rapidly over recent years and a part-time manager and a part-time coordinator are now employed.

**Transforming Lives for Good (TLG)**

Through national charity TLG (Transforming Lives for Good), King's Church partners with a few local primary schools to provide one-to-one education mentoring for children and young people at risk of exclusion.

**Syrian Resettlement Programme**

In 2015 the Government announced that the UK would welcome and provide homes for 20,000 refugees camped around the borders of Syria. As part of the Syrian Resettlement Programme, Hastings Borough Council and Rother District Council have agreed to support and house 140 vulnerable Syrians. They do this with the help of local charities and faith groups, and King's Church is the lead charity/faith group for Hastings & Rother. This national initiative is gradually winding down.

## **Connect Groups**

Connect Groups are small groups of people that provide a relational connection point during the week, as well as a forum to encourage each member in their faith. Each group is approximately 12 people in size (although this does vary slightly) and meets every other week during term time. There are approximately 30 groups across all the venues of King's Church.

Each group is organised by "hosts" - a couple of people who arrange the venues and facilitate the discussions. A "Life App" is distributed to all the hosts. This is a summary of a Sunday morning preach, and provides a central conversation piece where the group can discuss what was said and how it can apply to everyday life. The hosts are gathered together 3 times a year to review the groups and to receive relevant training.

Some Connect Groups undertake project-based activities such as craft fairs, knitting groups and coffee mornings.

## **MISSION**

### **Hastings Centre**

Exhibitions, conferences or concert space with a range of rooms to accommodate 20 to 800 people. This a great and well-used venue for community activities and generates interest from a wide range of users. Hastings Centre operates a coffee shop, with sports facilities, external play space for young children and flexible accommodation for general use. As a result, around 3000 people are making use of the building each week. Profits from the Hastings Centre Trading operation are invested in the various community engagement projects listed above.

### **Alpha**

This is an internationally recognised course designed for those who wish to explore the Christian faith in greater depth. The church normally runs one or two of these courses per year. After completing the Alpha course and then subsequently joining the church one couple commented, *'our lives have been transformed and general emotional stability has substantially improved'*.

### **Overseas**

We have strong friendship links with a Newfrontiers church in Mumbai, India and other overseas links in Montpelier, France; Davos, Philippines; and Valencia, Spain. KC derives considerable benefit from these links through cultural exchange, a developing worldview, opportunities to assist in areas of need and providing valuable lessons in diversity.

### **New Ground**

As part of the New Ground apostolic sphere of churches we are linked to a range of overseas initiatives that the network is pursuing. New Ground is led by David Holden, who is based in Sidcup and who travels widely in support of these initiatives. Countries with whom we have New Ground links include France, Romania, Germany, Italy, Belgium, The Netherlands and Zimbabwe.

### **Building Development**

Completed in February 2020, the main auditorium of the Hastings Centre was refurbished as a modern 500-seater meeting space. The space is used for church meetings and is also available for hire for conferences, exhibitions and concerts. A warehouse and a meeting room have been built adjacent to the new auditorium. Several of the smaller meeting rooms of the Hastings Centre were renovated, with work completed in July 2020, to form a designated space for community and social action projects. Baby Basics, Foodbank and many of the other church community projects will be able to operate from this hub known as "Hope@King's". Agencies such as Citizens' Advice and counselling services will be welcome to use the space on a regular basis. Due to the impact of Covid-19 the expansion of the car park to accommodate another forty cars has been delayed.

### **COVID-19 Response**

Immediate steps were taken when lockdown was imposed on 23 March 2020. Church services, meetings and pastoral communication moved to an online format, and the majority of trading ceased for Hastings Centre Trading Ltd. The building was permitted to continue to take bookings for NHS Blood Donation Services and also remained open to facilitate the operation of frontline services such as Baby Basics Hastings and Hastings Foodbank.

The Government's Coronavirus Job Retention Scheme has been utilised, with 20 staff being placed on furlough at the height of the lockdown. The remaining staff mostly worked from home, apart from those who were required to work in the Hastings Centre to enable it to operate for the services described above and to provide a member of the pastoral team to be available and present in the building. As lockdown measures are easing, the Government guidance is being reviewed and implemented in order to facilitate safe re-opening where possible. It was decided that church would continue in its online format until at least the autumn of 2020, but Hastings Centre Trading Ltd. began to re-open for permitted bookings.

# THE HASTINGS COMMUNITY TRUST

## TRUSTEES' REPORT (CONTINUED) FOR THE 12 MONTHS ENDED 31 AUGUST 2020

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### FINANCIAL REVIEW

The activities described above are possible only as a result of church members giving freely of their time and money. Volunteer activity is particularly important in the areas of meeting stewarding and management, children's and youth activities and all the community activities of the charity.

The Trustees consider that there are no material uncertainties about the charity's ability to continue as a going concern.

### Principal Funding Sources

Voluntary giving, Income from Hastings Centre, Special Gift Days, Gift Aid

### Investment Policy

KC seldom has significant surplus funds that are not required month-by-month. Cash balances are held in interest bearing accounts with our bankers. In these circumstances, there is no requirement for a more developed investment policy.

### Reserves Policy

The trustees review the reserves policy regularly in line with Charity Commission guidelines. KC maintains three levels of reserves; restricted funds, designated funds and free reserves.

#### RESTRICTED FUNDS

These represent donations for specific activities and our policy is to expend these funds as quickly as possible so as to benefit the recipients. At 31 August 2020 the restricted funds stood at £389,421 (August 2019 - £253,114).

#### DESIGNATED FUNDS

At various times it has been considered beneficial by the trustees to allocate reserves to particular projects. Budgets are prepared and expenditure distributed in line with these budgets. At 31 August 2020 the designated funds stood at £432,537 (August 2019 - £178,742).

#### FREE RESERVES

Free reserves are undesignated, and the charity's policy is to maintain these at a level between two to three months of regular church income. The year-end reserves figure is £81,301 (August 2019 - £89,195).

The trustees are satisfied that the charity is a going concern and that there are no material uncertainties about the charity's ability to continue in operation.

### Minimum Capitalisation Policy

In common with other charities, KC reviews carefully whether or not to capitalise expenditure on an individual basis to ensure a fair value is shown in the balance sheet. Generally, we do not capitalise items below £1,000.

### Remuneration

During the reporting period the number of salaried staff employed was 48. Only 7 of these persons were working full time and the average full-time equivalent headcount was 24. No staff members received employee benefits of more than £60,000. The total employee benefits received by the employed trustees and key management personnel (Gross pay + Pension) (1 trustee & 3 elders, 4 persons in total), was £126,778.



# **THE HASTINGS COMMUNITY TRUST**

## **TRUSTEES' REPORT (CONTINUED)** ***FOR THE 12 MONTHS ENDED 31 AUGUST 2020***

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The Hastings Centre has now been operating as a separate trading company since September 2014 and has established a strong local brand. The company is a wholly owned subsidiary of Hastings Community Trust. Over the last year the activities for which the Hastings Centre is hired out have been reviewed to maintain profitability, with a particular review on the operating structure of the Hastings Centre's coffee shop, Coffee Box.

### **Independent Auditors**

All the trustees have taken all steps that they ought to have taken to make themselves aware of any information needed by the charity's auditors for the purposes of their audit and to establish that the auditors are aware of that information.

A resolution proposing that Chariot House be reappointed as Independent Auditors of the charity will be put to the Annual Meeting.

On behalf of the board of trustees

Martin Clarke  
11 August 2021

# **THE HASTINGS COMMUNITY TRUST**

## **STATEMENT OF TRUSTEES' RESPONSIBILITIES**

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Company law requires the trustees to prepare accounts for each financial year which give a true and fair view of the charitable company's state of affairs at the end of the year and of its income and expenditure for that period.

In preparing those accounts, the trustees are required to:

- select suitable accounting policies and then apply them consistently;
- make judgements and estimates that are reasonable and prudent;
- prepare the accounts on the going concern basis unless it is inappropriate to presume that the company will continue in business.

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



# REPORT OF THE INDEPENDENT AUDITORS TO THE MEMBERS OF THE HASTINGS COMMUNITY TRUST

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## **Opinion**

We have audited the financial statements of The Hastings Community Trust (the 'charitable company') (the 'parent company') and its subsidiaries ('the group') for the year ended 31 August 2020 which comprise the Statement of Financial Activities, the Balance Sheet, the Cash Flow Statement and notes to the financial statements, including a summary of significant accounting policies. The financial reporting framework that has been applied in their preparation is applicable law and United Kingdom Accounting Standards (United Kingdom Generally Accepted Accounting Practice).

In our opinion the financial statements:

- give a true and fair view of the state of the group's and of the parent company's affairs as at 31 August 2020 and of the group's incoming resources and application of resources, including its income and expenditure, for the year then ended;
- have been properly prepared in accordance with United Kingdom Generally Accepted Accounting Practice; and
- have been prepared in accordance with the requirements of the Companies Act 2006.

## **Basis for opinion**

We conducted our audit in accordance with International Standards on Auditing (UK) (ISAs (UK)) and applicable law. Our responsibilities under those standards are further described in the Auditors' responsibilities for the audit of the financial statements section of our report. We are independent of the group in accordance with the ethical requirements that are relevant to our audit of the financial statements in the UK, including the FRC's Ethical Standard, and we have fulfilled our other ethical responsibilities in accordance with these requirements. We believe that the audit evidence we have obtained is sufficient and appropriate to provide a basis for our opinion.

## **Conclusions relating to going concern**

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

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

## **Other information**

The trustees are responsible for the other information. The other information comprises the information included in the Annual Report, other than the financial statements and our Report of the Independent Auditors thereon.

Our opinion on the financial statements does not cover the other information and, except to the extent otherwise explicitly stated in our report, we do not express any form of assurance conclusion thereon.

In connection with our audit of the financial statements, our responsibility is to read the other information and, in doing so, consider whether the other information is materially inconsistent with the financial statements or our knowledge obtained in the audit or otherwise appears to be materially misstated. If we identify such material inconsistencies or apparent material misstatements, we are required to determine whether there is a material misstatement in the financial statements or a material misstatement of the other information. If, based on the work we have performed, we

conclude that there is a material misstatement of this other information, we are required to report that fact. We have nothing to report in this regard.

### **Opinions on other matters prescribed by the Companies Act 2006**

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

- the information given in the Report of the Trustees for the financial year for which the financial statements are prepared is consistent with the financial statements; and
- the Report of the Trustees has been prepared in accordance with applicable legal requirements.

### **Responsibilities of trustees**

As explained more fully in the Statement of Trustees' Responsibilities, the trustees (who are also the directors of the charitable company for the purposes of company law) are responsible for the preparation of the financial statements and for being satisfied that they give a true and fair view, and for such internal control as the trustees determine is necessary to enable the preparation of financial statements that are free from material misstatement, whether due to fraud or error.

In preparing the financial statements, the trustees are responsible for assessing the group and the parent 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 group or the parent company or to cease operations, or have no realistic alternative but to do so.

### **Our 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 a Report of the Independent Auditors that includes our opinion. Reasonable assurance is a high level of assurance, but is not a guarantee that an audit conducted in accordance with ISAs (UK) will always detect a material misstatement when it exists. Misstatements can arise from fraud or error and are considered material if, individually or in the aggregate, they could reasonably be expected to influence the economic decisions of users taken on the basis of these financial statements.

A further description of our responsibilities for the audit of the financial statements is located on the Financial Reporting Council's website at [www.frc.org.uk/auditorsresponsibilities](http://www.frc.org.uk/auditorsresponsibilities). This description forms part of our Report of the Independent Auditors.

### **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 charitable company's members those matters we are required to state to them in an auditors' 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.

John Thacker FCA DChA (Senior Statutory Auditor)  
for and on behalf of Chariot House Limited  
Chartered Accountants  
44 Grand Parade  
Brighton  
East Sussex  
BN2 9QA

Date: .....



## THE HASTINGS COMMUNITY TRUST

### STATEMENT OF FINANCIAL ACTIVITIES INCLUDING CONSOLIDATED INCOME AND EXPENDITURE ACCOUNT FOR THE 12 MONTHS ENDING 31 AUGUST 2020

	Notes	Unrestricted funds £	Designated funds £	Restricted funds £	Total 2020 £	12 months to 31 August 2019 £
<b>Income and endowments from:</b>						
Donations and legacies	2	513,673	179,881	527,470	1,221,024	548,465
Charitable Activities	3	2,970	-	-	2,970	8,092
Other trading activities	4	293,393	0	-	293,393	462,176
Investments	5	1,000	19	-	1,019	849
<b>Total Income and endowments</b>		<b>£ 811,036</b>	<b>£ 179,900</b>	<b>£ 527,470</b>	<b>£ 1,518,406</b>	<b>£ 1,019,582</b>
<b>Expenditure On:</b>	6					
Raising Funds		227,774	-	0	227,774	282,437
<b>Charitable activities:</b>						
Church		385,419	-	4,982	390,401	415,075
Community		121,191	-	87,062	208,253	190,043
Mission		80,625	23,292	159,199	263,116	165,156
<b>Total charitable expenditure</b>		<b>587,235</b>	<b>23,292</b>	<b>251,243</b>	<b>861,770</b>	<b>770,274</b>
<b>Total Expenditure</b>		<b>815,009</b>	<b>23,292</b>	<b>251,243</b>	<b>1,089,544</b>	<b>1,052,711</b>
<b>Net Income/(expenditure)</b>		<b>(3,973)</b>	<b>156,608</b>	<b>276,227</b>	<b>428,862</b>	<b>(33,129)</b>
Transfers between funds		42,734	£ 97,187	£ (139,920)	-	-
Net movement in funds		<b>38,761</b>	<b>253,795</b>	<b>136,307</b>	<b>428,862</b>	<b>(33,129)</b>
Fund balances at 31 August 2019		<b>£ 1,035,834</b>	<b>£ 178,742</b>	<b>£ 253,114</b>	<b>£ 1,467,690</b>	1,500,819
Fund balances at 31 August 2020		<b>£ 1,074,594</b>	<b>£ 432,537</b>	<b>£ 389,421</b>	<b>£ 1,896,552</b>	£ 1,467,690

The statement of financial activities also complies with the requirements for an income and expenditure accounts under the Companies Act 2006

# THE HASTINGS COMMUNITY TRUST

## CONSOLIDATED BALANCE SHEET AS AT 31 AUGUST 2020

	Notes	2020 £	£	2019 £	£
<b>Fixed assets</b>					
Tangible assets	10		1,785,282		1,298,364
<b>Current assets</b>					
Debtors	12	127,812		88,652	
Cash at bank and in hand		717,646		370,145	
		845,458		458,797	
<b>Creditors: amounts falling due within one year</b>	13	(104,294)		(65,159)	
<b>Net current assets</b>			741,164		393,638
<b>Total assets less current liabilities</b>			2,526,447		1,692,003
<b>Creditors: amounts falling due after more than one year</b>	14		(629,895)		(224,313)
<b>Net assets</b>			£ 1,896,552		£ 1,467,690
<b>Income funds</b>					
Restricted funds	16		389,421		253,114
Designated funds	17		432,537		178,742
Other charitable funds			1,074,594		1,035,834
			£ 1,896,552		£ 1,467,690

The accounts were approved by the Board on 11 August 2021

Martin Clarke  
Chair of Trustees

The Hastings Community Trust, a company limited by guarantee. Registered in England No. 3990390  
Registered as a charity No. 1081252

**THE HASTINGS COMMUNITY TRUST**  
(Company Number: 3990390)

**BALANCE SHEET**  
**AS AT 31 AUGUST 2020**

	Notes	2020 £	£	2019 £	£
<b>Fixed assets</b>					
Tangible assets	10		1,785,282		1,298,364
<b>Investments</b>	11		1		1
<b>Current assets</b>					
Debtors	12	164,724		110,040	
Cash at bank and in hand		688,392		342,292	
		<hr/>		<hr/>	
<b>Creditors: amounts falling due within one year</b>	13	853,116		452,332	
		(95,378)		(39,794)	
		<hr/>		<hr/>	
<b>Net current assets</b>			757,738		412,538
			<hr/>		<hr/>
<b>Total assets less current liabilities</b>			2,543,021		1,710,903
			<hr/>		<hr/>
<b>Creditors: amounts falling due after more than one year</b>	14		(629,895)		(224,313)
			<hr/>		<hr/>
<b>Net assets</b>			1,913,126		£ 1,486,590
			<hr/>		<hr/>
<b>Income funds</b>					
Restricted funds	16		389,421		253,114
			<hr/>		<hr/>
Designated funds	17		432,537		178,742
			<hr/>		<hr/>
Other charitable funds			1,091,168		1,054,734
			<hr/>		<hr/>
			1,913,126		£ 1,486,590
			<hr/>		<hr/>

The accounts were approved by the Board on 11 August 2021

Martin Clarke  
Chair of Trustees

The Hastings Community Trust, a company limited by guarantee. Registered in England No. 3990390  
Registered as a charity No. 1081252

The Directors acknowledge their responsibilities for complying with the requirements of the Act with respect to accounting records and preparation of accounts

These accounts have been prepared in accordance with the provisions applicable to companies subject to the small companies regime.

# THE HASTINGS COMMUNITY TRUST

## CONSOLIDATED CASHFLOW STATEMENT AS AT 31 AUGUST 2020

	2020 £	2019 £
<b>Cash flows from operating activities:</b>		
Net Income/(expenditure)	428,862	(33,129)
<b>Adjustments for:</b>		
Depreciation	46,993	35,609
(Increase)/Decrease in Debtors	(39,160)	(2,799)
Increase/(Decrease) in Creditors	39,135	3,859
<b>Net cash generated from operating activities</b>	<u>475,830</u>	<u>3,540</u>
<b>Cash flows from Investing activities:</b>		
Purchase of tangible fixed assets	<u>(533,914)</u>	<u>(16,071)</u>
<b>Net cash used in investing activities</b>	<u>(533,914)</u>	<u>(16,071)</u>
<b>Cash flows from Financing activities:</b>		
Repayment of Bank Loan	405,585	(37,473)
<b>Net cash used in financing activities</b>	<u>405,585</u>	<u>(37,473)</u>
<b>Net increase/(decrease) in cash and cash equivalents</b>	<u>347,501</u>	<u>(50,003)</u>
Cash and cash equivalents at beginning of year	<u>370,145</u>	<u>420,148</u>
<b>Cash and cash equivalents at end of year</b>	<u><u>717,646</u></u>	<u><u>370,145</u></u>
<b>Analysis of changes in net debt</b>		
<b>Cash and cash equivalents</b>		
Cash at bank and in hand	<u><u>717,646</u></u>	<u><u>370,145</u></u>

## THE HASTINGS COMMUNITY TRUST

### NOTES TO THE ACCOUNTS FOR THE 12 MONTHS ENDED 31 AUGUST 2020

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#### 1 Accounting policies

##### 1.1 Basis of preparation

The accounts have been prepared under the historical cost convention.

The accounts have been prepared in accordance with applicable accounting standards, the Statement of Recommended Practice, "Accounting and Reporting by Charities", FRS102 issued 2015 and the Companies Act 2006.

The Charity's own Statement of Financial Activities has been omitted under section 408 of the Companies Act 2006.

The trustees consider that there are no material uncertainties about the charity's ability to continue as a going concern.

##### 1.2 Income and endowments

All incoming resources are included in the statement of financial activities when the charity's entitlement to the income is probable and the amount can be quantified with reasonable accuracy. The following specific policies are applied to particular categories of income:

Voluntary income is received by way of grants, donations and gifts and is included in full in the Statement of Financial Activities when receivable. Grants, where entitlement is not conditional on the delivery of a specific performance by the charity, are recognised when the charity becomes unconditionally entitled to the grant.

Where appropriate, donated services and facilities are included at the value to the charity where this can be quantified. The value of services provided by volunteers has not been included in these accounts.

Investment income is included when receivable.

##### 1.3 Expenditure

Expenditure is recognised on an accrual basis as a liability is incurred. Expenditure includes any VAT which cannot be fully recovered, and is reported as part of the expenditure to which it relates.

Costs of raising funds comprise the costs associated with attracting voluntary income and the costs of trading for fundraising purposes.

Charitable activities comprises those costs incurred by the charity in the delivery of its activities for its beneficiaries. It includes both costs that can be allocated directly to such activities and those costs of an indirect nature necessary to support them.

All costs are allocated between expenditure categories of the SOFA on a basis designed to reflect the use of the resource. Costs relating to a particular activity are allocated directly, others are apportioned on an appropriate basis as described within note 6.

##### 1.4 Tangible fixed assets and depreciation

Fixed assets (excluding investments) are stated at cost less accumulated depreciation. Depreciation is provided at rates calculated to write off the cost less estimated residual value of each asset over its expected useful life, as follows:

Freehold land is not depreciated	
Freehold buildings	2% Straight Line Basis
Plant and equipment	15% Straight Line Basis
Fixtures, fittings and office equipment	15% Straight Line Basis

##### 1.5 Pensions

The charity operates a defined contribution pension scheme under which contributions by employees and by the company are held in trust funds separate from the charity's finances. The pension cost charge represents the contributions payable by the charity under the rules of the scheme.

##### 1.6 Fund Accounting

Restricted funds are subject to specific conditions by donors as to how they may be used. The purposes and uses of the restricted funds are set out in the notes to the accounts.

Designated funds comprise funds which have been set aside at the discretion of the trustees for specific purposes. The purposes and uses of the designated funds are set out in the notes to the accounts.

Unrestricted funds are available for use at the discretion of the trustees in furtherance of the objectives of the charity.



## THE HASTINGS COMMUNITY TRUST

### NOTES TO THE ACCOUNTS (CONTINUED) FOR THE 12 MONTHS ENDED 31 AUGUST 2020

#### 2 Income from Donations and Legacies

	Unrestricted funds £	Designated funds £	Restricted funds £	Total 2020 £	Total 2019 £
Donations and Legacies	<b>£ 513,673</b>	<b>£ 179,881</b>	<b>£ 527,470</b>	<b>£ 1,221,024</b>	<b>£ 548,465</b>
<b>Donations and Legacies</b>					
<b>Unrestricted funds:</b>					
Weekly and monthly offerings				<b>364,849</b>	348,759
Tax repayments				<b>68,515</b>	55,405
Grants and other income				<b>80,309</b>	1,636
				<b>£ 513,673</b>	<b>£ 405,800</b>
<b>Designated funds:</b>					
Weekly and monthly offerings and gift days				<b>179,881</b>	8,151
Tax repayments				-	-
Grants and other income				-	-
				<b>£ 179,881</b>	<b>£ 8,151</b>
<b>Restricted funds:</b>					
Weekly and monthly offerings				<b>341,637</b>	122,735
Tax repayments				<b>38,773</b>	11,779
Grants and other income				<b>147,060</b>	-
				<b>£ 527,470</b>	<b>£ 134,514</b>

#### 3 Income from Charitable Activities

	Unrestricted funds £	Designated funds £	Restricted funds £	Total 2020 £	Total 2019 £
Income from activities to further charity's objects	<b>£ 2,970</b>	-	-	<b>£ 2,970</b>	<b>£ 8,092</b>
<b>Charitable Activities</b>					
<b>Unrestricted funds:</b>					
Book sales				<b>251</b>	675
Regular activities				<b>2,719</b>	5,446
Special events				<b>0</b>	1,971
				<b>£ 2,970</b>	<b>£ 8,092</b>

# THE HASTINGS COMMUNITY TRUST

## NOTES TO THE ACCOUNTS (CONTINUED) FOR THE 12 MONTHS ENDED 31 AUGUST 2020

### 4 Income from other Trading Activities

	Unrestricted funds £	Designated funds £	Total 2020 £	Total 2019 £
Trading Activities - Hastings Centre	£ 293,393	0	£ 293,393	£ 462,176

### 5 Income from Investments

	2019 £	2019 £
Investment receivable - unrestricted fund	1,000	556
Investment receivable - designated fund	19	293
	£ 1,019	£ 849

### 6 Expenditure

	Staff costs £	Depreciation £	Other costs £	Total 2020 £	Total 2019 £
<b>Costs of Raising funds</b>					
Costs of activities to raise funds	116,694	22,960	88,120	227,774	282,437
<b>Charitable activities</b>					
<u>Church</u>					
Activities undertaken directly	112,344	4,700	21,691	138,735	145,646
Support costs	178,094	11,162	62,410	251,666	269,429
Total	290,438	15,862	84,101	390,401	415,075
<u>Community</u>					
Activities undertaken directly	145,166	5,287	16,230	166,683	122,919
Support costs	19,506	1,224	20,840	41,570	67,124
Total	164,672	6,511	37,070	208,253	190,043
<u>Mission</u>					
Activities undertaken directly	510.00	196.00	229,871	230,577	125,966
Support costs	25,504	1,470	5,565	32,539	39,190
Total	26,014	1,666	235,436	263,116	165,156
	481,124	24,039	356,607	861,770	770,274
	£ 597,818	£ 46,999	£ 444,727	£ 1,089,544	£ 1,052,711

Auditors' remuneration for the year amounted to £8,000 in respect of the audit of the group companies.

## THE HASTINGS COMMUNITY TRUST

### NOTES TO THE ACCOUNTS (CONTINUED) FOR THE 12 MONTHS ENDED 31 AUGUST 2020

#### 7 Institutional Grants

The following institutional grants were paid in the year:

Institutions:	2020 £
The lighthouse Group	900
<b>Total</b>	<b>900</b>

#### 8 Trustees

The following related party transactions were made during the period:

Natalie Williams (trustee) is employed part-time as Community Engagement Director. Salary cost during the period amounted to £18,900 plus pension contributions amounting to 7% of salary.

With the exception of those noted above none of the trustees (or any person connected with them) received any remuneration or reimbursed expenses during the period.

#### 9 Employees

##### Number of employees

The average monthly number of employees during the period was:

	2020 Number	2019 Number
Direct charitable	7	7
Direct (Hasting Centre Trading)	7	7
Administrative	10	9
	<b>24</b>	<b>23</b>

##### Employment costs

	2020 £	2019 £
Wages and salaries	530,493	516,540
Social security costs	36,804	35,838
Other pension costs	30,521	29,929
	<b>£ 597,818</b>	<b>£ 582,307</b>

There were no employees whose annual emoluments were £60,000 or more.

# THE HASTINGS COMMUNITY TRUST

## NOTES TO THE ACCOUNTS (CONTINUED) FOR THE 12 MONTHS ENDED 31 AUGUST 2020

### 10 Tangible fixed assets

	Freehold Property	Plant and equipment	Fixtures, fittings and office equipment	Total
	£	£	£	£
<b>Cost</b>				
At 1 Sept 2019	2,064,220	325,966	57,884	2,448,069
Additions	533,914	-	-	533,914
<b>At 31 August 2019</b>	<b>2,598,133</b>	<b>325,966</b>	<b>57,884</b>	<b>2,981,983</b>
<b>Depreciation</b>				
At 1 Sept 2019	767,895	323,926	57,884	1,149,705
Change for the year	44,956	2,040	0	46,996
<b>At 31 August 2020</b>	<b>812,851</b>	<b>325,966</b>	<b>57,884</b>	<b>1,196,701</b>
<b>Net book value</b>				
<b>At 31 August 2020</b>	<b>£ 1,785,282</b>	<b>£ -</b>	<b>£ -</b>	<b>£ 1,785,282</b>
At 31 August 2019	£ 1,296,325	£ 2,040	£ 0	£ 1,298,365

### 11 Investments

The charity has an investment of £1 representing its 100% ownership of all the ordinary shares of £1 each in Hastings Centre Trading Ltd (Company number 05222534), previously a dormant company, which commenced active trading on 1 Sept 2014. The capital and reserves of that company amounted to £1 at 31 August 2020. For year ending 31 August 2020, Hastings Centre Trading Ltd Income totalled £336,764, Expenditure was £334,159; therefore resulting in a retained profit for the year of £2,605.

The year end Net Current Asset position was £1.

### 12 Consolidated Debtors

	2020 £	2019 £
Trade debtors	127,764	82,914
Other debtors	-	-
Prepayments and accrued income	48	5,738
	<b>£ 127,812</b>	<b>£ 88,652</b>
<b>Hastings Community Trust Debtors</b>	<b>2020 £</b>	<b>2019 £</b>
Trade debtors	107,266	66,842
Other debtors	-	-
Prepayments and accrued income	48	5,738
Owed by Subsidiary company	57,410	37,460
	<b>£ 164,724</b>	<b>£ 110,040</b>

## THE HASTINGS COMMUNITY TRUST

### NOTES TO THE ACCOUNTS (CONTINUED) FOR THE 12 MONTHS ENDED 31 AUGUST 2020

#### 13 Consolidated

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

	2020 £	2019 £
Bank loan	50,786	16,125
Interest free loans	7,000	7,000
Trade creditors	31,726	6,764
Taxes and social security costs	(592)	23,848
Accruals	15,374	11,422
	<b>£ 104,294</b>	<b>£ 65,159</b>

##### Hastings Community Trust

	2020 £	2019 £
Bank loan	50,786	16,125
Interest free loans	7,000	7,000
Trade creditors	25,518	1,307
Taxes and social security costs	0	7,962
Accruals	12,074	7,400
	<b>£ 95,378</b>	<b>£ 39,794</b>

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

	2020 £	2019 £
Bank loan	617,895	212,313
Interest free loans	12,000	12,000
	<b>£ 629,895</b>	<b>£ 224,313</b>

##### Analysis of loans

Bank loan	668,681	228,438
Interest free loans	19,000	19,000
Total repayable	<b>£ 687,681</b>	<b>£ 247,438</b>
Amounts due after more than 5 years	414,752	147,813
Amounts due with 2 to 5 years	215,144	76,500
Repayable after more than one year	<b>£ 629,895</b>	<b>£ 224,313</b>
Amounts due within one year	57,786	23,125
	<b>£ 687,681</b>	<b>£ 247,438</b>

The loan is secured on the freehold property.

#### 15 Share capital

The company is limited by guarantee and does not have share capital. The liability of each member is limited to a maximum of £10.

# THE HASTINGS COMMUNITY TRUST

## NOTES TO THE ACCOUNTS (CONTINUED) FOR THE 12 MONTHS ENDED 31 AUGUST 2020

### 16 Restricted funds:

#### Comparative figures for Restricted Funds

	Balance at 1 Sept 18	Incoming resources	Movement of funds Resources expended	Transfers	Balance at 31 August 2019
	£	£	£	£	£
Building fund	1,887	84	(49,238)	50,000	2,734
Gift Day 16	20,556			(20,556)	-
Gift Day 17	101,298	41,679	(61,401)	20,556	102,132
Community Action Hub	74,574	39,089	(8,713)		104,950
Orissa	207				207
Surviving Christmas	145		(145)		-
Hope Kitchen	100	(100)			-
Snowflake Night Shelter	(164)			164	-
Hastings Furniture Services	4,130	185	(4,200)		114
Dragonflies	-	3,882			3,882
Baby Basics	-	5,439	(2,314)	192	3,318
Bootfairs	367	2,761	(2,761)		367
MacMillan Nurses	48				48
Children's Work	2,553		(163)		2,390
St Leonards Community Group	1,551	3,934	(3,795)		1,691
Mumbai Children's Centre	2,275	2,428			4,703
Newground	139				139
Link Lunch	-	1,000			1,000
Youth	1,271	-			1,271
Foodbank	25,964	34,133	(42,806)	6,878	24,168
	£ 236,900	£ 134,514	£ (175,534)	£ 57,234	£ 253,114

	Balance at 1 Sept 19	Incoming resources	Movement of funds Resources expended	Transfers	Balance at 31 August 2020
	£	£	£	£	£
Building fund	2,734			(2,734)	0
Venues	102,132	167,098	(60,415)	(100,000)	108,814
Community Action Hub	104,950	35,503	(3,394)	(40,000)	97,059
Orissa	207		(207)	-	0
Hastings Furniture Services	114				114
Dragonflies	3,882	29	(3,882)		29
Baby Basics	3,318	7,486	(2,002)		8,801
Bootfairs	367	280	(160)		487
MacMillan Nurses	48				48
Children's Work	2,390				2,390
St Leonards Community Group	1,691	2,291	(3,576)		405
Mumbai Children's Centre	4,703	16,400	(3,893)		17,210
Newground	139				139
Link Lunch	1,000				1,000
Youth	1,271				1,271
Anti-Trafficking		261.30		969	1,231
Discovery Anti-Trafficking			(201)	1,844	1,643
Foodbank	24,168	118,601	(84,522)		58,247
Foodbank Covid	-	19,699	(1,195)		18,504
Foodbank Crisis Fund	-	5,000			5,000
Defra Grant	-	70,000	(68,228)		1,772
Social Action Defra Admin Grant	-	10,000	(2,459)		7,541
Social Action Covid	-	23,045	(4,799)		18,246
Social Action Gift Day	-	37,650	(3,714)		33,936
Community Engagement	-	10,940	(8,596)		2,345
Ghana	-	160			160
Xtrax	-	3,028			3,028
	£ 253,114	£ 527,470	£ (251,243)	£ (139,920)	£ 389,421

## THE HASTINGS COMMUNITY TRUST

### NOTES TO THE ACCOUNTS (CONTINUED) FOR THE 12 MONTHS ENDED 31 AUGUST 2020

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#### 16 Restricted funds (continued):

##### **Building fund**

This fund is used for the purposes of developing the building to meet the current requirements, as well as any potential property opportunities in the future.

##### **Venues**

This Fund was created from donations received from Gift Day 17 and Gift Day 19, Specifically for the costs associated with planting new church venue(s) namely Bexhill (which launched in January 2018) and St Leonards-On-Sea.

##### **Community Action Hub**

Fund created from Donations specifically for creating a designated area to support our various Social Action Projects including Foodbank, Anti-Trafficking and Baby Basics, funds will also help facilitate required changes to the Auditorium in order to create space for the CAH.

##### **Orissa**

Fund created specifically from donation to be made to Orissa Orphanage in India. Closed in the year.

##### **Charity of The Year**

We have a 'Charity of the Year', which was Hastings Furniture Services in 2018 and Dragonflies in 2019. Charity of the year for 2020 was Xtrax.

##### **Baby Basics**

Project for the practical support of vulnerable mothers and their newborn babies. Originally under designated, moved to Restricted as now receiving donations directly in support of the project.

##### **Bootfairs**

Any funds raised at Bootfairs are to be paid across to their nominated charities.

##### **MacMillan Nurses**

Fund created from donation given specifically for Macmillan Nurses.

##### **Children's Work**

Fund created from donation given specifically for Children's Work.

##### **St Leonards Community Group**

Fund created from income generated by the sale of craft items through a church community group specifically for donating to various charities.

##### **Mumbai Children's Centre**

The children in the nrg and n:gage groups (5-11 year-olds) regularly give to support these children's projects in India. We also received donations in the year in support of the ongoing crisis in India as a result of the Pandemic.

##### **Newground**

Newground donation generated at Gift Days specifically for Newground.

##### **Link**

Fund created from a gift directly for the Link lunch group.

##### **Youth**

This fund arose from specific donations for youth activities, which were unable to be spent during the previous and current year.

##### **Anti-Trafficking & Discovery Anti-Trafficking**

These Fund were created to support Anti-Trafficking initiatives in our surrounding area, these activities have been funded by the Social Action Fund along with some financial support from the local Police and Council. Previously designated and reclassified to restricted.

##### **Foodbank**

Since setting up the Foodbank a few years ago, we have received interest from individuals and churches around the town, many of whom donate food regularly. Some, however, give donations to support the project. Over the past year we have seen increased support from the community and Government through donations and Grants to support with the increased demand as a result of the coronavirus pandemic.

##### **Foodbank Covid**

This Fund was created to receive grants given specifically for Hastings Foodbank during the coronavirus pandemic.

##### **Foodbank Crisis Fund**

This fund is derived from various one-off gifts specifically to support those who use the foodbank and are known to be in urgent need of support.

##### **Defra Grant**

The fund was set up to receive a large grant from DEFRA specifically for food to be given out by a number of emergency food response charities in Hastings over a 12-week period, in response to the coronavirus pandemic.

##### **Social Action Defra Admin Grant**

This fund was set up to receive a grant from Hastings Voluntary Action (HVA) to cover the costs of administrative support to manage the large DEFRA grant.

##### **Social Action Covid**

This Fund was created to receive grants given specifically for Social Action during the coronavirus pandemic.

##### **Social Action Gift Day**

This fund was created to receive donations from a Gift Day in February 2020 specifically to raise money for social action.

##### **Community Engagement**

This fund was derived from a Grant to directly contribute towards the salary costs of the Community Engagement Director

##### **Ghana**

Fund created specifically from a gift directly given to support Ghana the recipient of which is yet to be decided.

# THE HASTINGS COMMUNITY TRUST

## NOTES TO THE ACCOUNTS (CONTINUED) FOR THE 12 MONTHS ENDED 31 AUGUST 2020

### 17 Designated funds:

#### Comparative figures for Designated Funds

	Balance at 1 Sept 18	Incoming resources	Movement of funds Resources expended	Transfers	Balance at 31 August 2019
	£	£	£	£	£
Relief	3,030		(4,361)	2,000	669
One-Off Gifts	1,010		0	-	1,009
Poor	1,202	-	(1,340)	1,338	1,200
Social Action	3,858	-	(5,403)	11,808	10,263
Foodbank	4,065.05	-	(7,986)	11,122	7,201
Social Projects	28,573			(18,000)	10,573
Overseas mission	9,404	-	(6,340)	8,000	11,064
Anti-Trafficking	1,959		(991)	-	969
Discovery Anti-Trafficking	4,342.40		(2,499)	-	1,844
Tithe Gift Day 2016 10%	522.50		-	(523)	-
Tithe Gift Day 2017 10%	6,529.65	4,438	-	(10,968)	-
Tithe Gift Day CAH 10%	8,272.32	3,713	-	(8,420)	3,566
Building Fund Tithe 20%	3,591			(3,591)	-
Capital/Contingency	122,995	293	-	-	123,288
Building development	12,834	44,265	-	(50,000)	7,099
	£ 212,187	£ 52,709	£ (28,920)	£ (57,234)	£ 178,743

These are designated funds earmarked by the Trustees for particular purposes.

	Balance at 1 Sept 19	Incoming resources	Movement of funds Resources expended	Transfers	Balance at 31 August 2020
	£	£	£	£	£
Relief	669		(2,611)	4,000	2,058
One-Off Gifts	1,009	147,777			148,785
Poor	1,200	20	(1,100)		120
Social Action	10,263	9,203	(2,326)	6,000	23,140
Anti-Trafficking	969			(969)	-
Discovery Anti-Trafficking	1,844			(1,844)	-
Foodbank	7,201		(4,755)		2,446
Social Projects	10,573				10,573
Overseas mission	11,063		(7,499)		3,564
Tithe Gift Day CAH 10%	3,566	3,379		(4,000)	2,945
Capital/Contingency	123,288	19			123,307
Building development	7,099	43		100,000	107,142
Tithe on Venues @ 10%	-	15,744	(5,000)	(6,000)	4,744
Tithe on Social Action GD @ 10%	-	3,714			3,714
	£ 178,742	£ 179,900	£ (23,290)	£ 97,187	£ 432,537



## THE HASTINGS COMMUNITY TRUST

### NOTES TO THE ACCOUNTS (CONTINUED) FOR THE 12 MONTHS ENDED 31 AUGUST 2020

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#### 17 Designated funds (continued):

The purpose of each designated fund is as follows:

##### **Relief**

This fund exists to provide relief for the poor and needy of the fellowship.

##### **One-Off Gifts**

This fund was created from various one-off Donations that the Trustee's agreed would be spent on various projects (yet to be agreed) There was one large gift received for £117K within this fund from an individual who in the subsequent year requested that this donation be returned which has obviously been honoured and returned (Actioned in FY21).

##### **Poor**

Fund specifically for supporting various one-off needs identified within our Church family and Local area.

##### **Social Action**

Fund specifically for supporting various projects including CAP and TLG.

##### **Foodbank**

Created by a tithe from the Building fund, this new initiative will develop opportunities to serve the poor in our local area, the first of which is a Foodbank launched in April 2012.

##### **Social Projects**

Created from the transfer of prior year retained earnings from Hastings Centre Trading Ltd to support Social Projects.

##### **Overseas mission**

Another fund created by a tithe from the Building fund, this will support those in positions of need who are working abroad, particularly in church planting and mission.

##### **Social action/Overseas mission**

These funds have been created by tithes from, Gift Day 16 & 17(now referenced as Venues fund), CAH Gift Day and Social Action Gift day. It has the same purpose as the two other funds with the same name but the allocation of funds will be determined as needs arise.

##### **Capital/Contingency**

Originating from staff changes in 2010 resulting in reduced costs, these have been added to by budgeted savings to provide a cashflow resource and to allow for future costs and/or developments.

##### **Building development**

This fund was established for the acquisition and refurbishment of the property known as "The Hastings Centre". Its ongoing use is related to developing the building in order to provide suitable resources for the community.

# THE HASTINGS COMMUNITY TRUST

## NOTES TO THE ACCOUNTS (CONTINUED) FOR THE 12 MONTHS ENDED 31 AUGUST 2020

### 18 Analysis of net assets between funds

	Unrestricted funds £	Designated funds £	Restricted funds £	Total £
Fund balances at 31 August 2020 are represented by:				
Tangible fixed assets	1,785,282	-	-	1,785,282
Current assets	23,500	432,537	389,421	845,458
Creditors: amounts falling due within one year	(104,293)	-	-	(104,294)
Creditors: amounts falling due after more than one year	(629,895)	-	-	(629,895)
	<u>£ 1,074,594</u>	<u>£ 432,537</u>	<u>£ 389,421</u>	<u>£ 1,896,552</u>

### 19 Related party transactions

There were no related party transactions other than those listed in note 7.

### 20 Comparative figures for Statement of Financial Activities

	Unrestricted funds £	Designated funds £	Restricted funds £	Total 2019 £
<b>Income and endowments from:</b>				
Donations and legacies	405,800	8,151	134,514	548,465
Charitable Activities	8,092	-	-	8,092
Other trading activities	417,911	44,265	-	462,176
Investments	556	293	-	849
<b>Total Income and endowments</b>	<u>£ 832,359</u>	<u>£ 52,709</u>	<u>£ 134,514</u>	<u>£ 1,019,582</u>
<b>Expenditure On:</b>				
Raising Funds	271,331	-	11,106	282,437
<b>Charitable activities:</b>				
Church	390,613	-	24,462	415,075
Community	115,792	-	74,251	190,043
Mission	70,521	28,920	65,715	165,156
<b>Total charitable expenditure</b>	<u>576,926</u>	<u>28,920</u>	<u>164,428</u>	<u>770,274</u>
<b>Total Expenditure</b>	<u>848,257</u>	<u>28,920</u>	<u>175,534</u>	<u>1,052,711</u>
<b>Net Income/(expenditure)</b>	<u>(15,898)</u>	<u>23,789</u>	<u>(41,020)</u>	<u>(33,129)</u>
Transfers between funds	-	(57,234)	57,234	-
Net movement in funds	<u>(15,898)</u>	<u>(33,445)</u>	<u>16,214</u>	<u>(33,129)</u>
Fund balances at 31 August 2018	<u>£ 1,051,732</u>	<u>£ 212,187</u>	<u>£ 236,900</u>	<u>£ 1,500,819</u>
Fund balances at 31 August 2019	<u>£ 1,035,834</u>	<u>£ 178,742</u>	<u>£ 253,114</u>	<u>£ 1,467,690</u>

# REPORT OF THE INDEPENDENT AUDITORS TO THE MEMBERS OF THE HASTINGS COMMUNITY TRUST

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## **Opinion**

We have audited the financial statements of The Hastings Community Trust (the 'charitable company') (the 'parent company') and its subsidiaries ('the group') for the year ended 31 August 2020 which comprise the Statement of Financial Activities, the Balance Sheet, the Cash Flow Statement and notes to the financial statements, including a summary of significant accounting policies. The financial reporting framework that has been applied in their preparation is applicable law and United Kingdom Accounting Standards (United Kingdom Generally Accepted Accounting Practice).

In our opinion the financial statements:

- give a true and fair view of the state of the group's and of the parent company's affairs as at 31 August 2020 and of the group's incoming resources and application of resources, including its income and expenditure, for the year then ended;
- have been properly prepared in accordance with United Kingdom Generally Accepted Accounting Practice; and
- have been prepared in accordance with the requirements of the Companies Act 2006.

## **Basis for opinion**

We conducted our audit in accordance with International Standards on Auditing (UK) (ISAs (UK)) and applicable law. Our responsibilities under those standards are further described in the Auditors' responsibilities for the audit of the financial statements section of our report. We are independent of the group in accordance with the ethical requirements that are relevant to our audit of the financial statements in the UK, including the FRC's Ethical Standard, and we have fulfilled our other ethical responsibilities in accordance with these requirements. We believe that the audit evidence we have obtained is sufficient and appropriate to provide a basis for our opinion.

## **Conclusions relating to going concern**

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

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

## **Other information**

The trustees are responsible for the other information. The other information comprises the information included in the Annual Report, other than the financial statements and our Report of the Independent Auditors thereon.

Our opinion on the financial statements does not cover the other information and, except to the extent otherwise explicitly stated in our report, we do not express any form of assurance conclusion thereon.

In connection with our audit of the financial statements, our responsibility is to read the other information and, in doing so, consider whether the other information is materially inconsistent with the financial statements or our knowledge obtained in the audit or otherwise appears to be materially misstated. If we identify such material inconsistencies or apparent material misstatements, we are required to determine whether there is a material misstatement in the financial statements or a material misstatement of the other information. If, based on the work we have performed, we conclude that there is a material misstatement of this other information, we are required to report that fact. We have nothing to report in this regard.

## **Opinions on other matters prescribed by the Companies Act 2006**

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

- the information given in the Report of the Trustees for the financial year for which the financial statements are prepared is consistent with the financial statements; and

- the Report of the Trustees has been prepared in accordance with applicable legal requirements.

### **Responsibilities of trustees**

As explained more fully in the Statement of Trustees' Responsibilities, the trustees (who are also the directors of the charitable company for the purposes of company law) are responsible for the preparation of the financial statements and for being satisfied that they give a true and fair view, and for such internal control as the trustees determine is necessary to enable the preparation of financial statements that are free from material misstatement, whether due to fraud or error.

In preparing the financial statements, the trustees are responsible for assessing the group and the parent 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 group or the parent company or to cease operations, or have no realistic alternative but to do so.

### **Our 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 a Report of the Independent Auditors that includes our opinion. Reasonable assurance is a high level of assurance, but is not a guarantee that an audit conducted in accordance with ISAs (UK) will always detect a material misstatement when it exists. Misstatements can arise from fraud or error and are considered material if, individually or in the aggregate, they could reasonably be expected to influence the economic decisions of users taken on the basis of these financial statements.

A further description of our responsibilities for the audit of the financial statements is located on the Financial Reporting Council's website at [www.frc.org.uk/auditorsresponsibilities](http://www.frc.org.uk/auditorsresponsibilities). This description forms part of our Report of the Independent Auditors.

### **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 charitable company's members those matters we are required to state to them in an auditors' 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.

John Thacker FCA DChA (Senior Statutory Auditor)  
for and on behalf of Chariot House Limited  
Chartered Accountants  
44 Grand Parade  
Brighton  
East Sussex  
BN2 9QA

Date: .....