

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 2021

THE HASTINGS COMMUNITY TRUST

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THE HASTINGS COMMUNITY TRUST

LEGAL AND ADMINISTRATIVE INFORMATION

Trustees	Martin Clarke (Chair) Fiona Webb Natalie Williams Ollie Dyer Andrea Harwood
Company Members	Paul Mann Steve Young Aled Cousins
Elders	Paul Mann Steve Young Aled Cousins
Charity number	1081252
Company number	3990390
Registered office	Hastings Centre The Ridge Hastings TN34 2SA
Senior Statutory Auditor	John Thacker FCA DChA Chariot House 44 Grand Parade Brighton East Sussex BN2 9QA
Solicitors	Griffith Smith 47 Old Steyne Brighton BN1 1NW
Bankers	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 2021

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 Director" during the period.

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. Aled Cousins was appointed as a member 3 December 2020. Adrian Pursglove resigned as a member 16 February 2021.

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 2021

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, subgroups 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 subgroup.

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 three of the elders, the Operations Director, the Finance Director and the Community Engagement 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), which has developed out of Newfrontiers (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.

THE HASTINGS COMMUNITY TRUST

TRUSTEES' REPORT (CONTINUED) FOR THE 12 MONTHS ENDED 31 AUGUST 2021

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 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

Several of the activities listed were in high demand during the pandemic – Foodbank, Baby Basics, for example. Others were restricted at times due to Government covid guidance related to lockdowns during the period. Further details below.

These have been formulated regarding 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 seeking to implement the agreed vision and strategy for the church through to 2023. This includes proposals for extending the reach of the church beyond Hastings to the surrounding region known as "1066 Country". Plans are still underway to launch another meeting venue in Central St Leonards in the near future (slowed, in part, by the pandemic), and longer term, in multiple other venues. Regular preaching and news updates enable the church to be envisioned in this way.

Sunday meetings

As each stage of lockdown restriction lifts, Sunday morning meetings in the Hastings venue return to near normal, in line with our charitable purposes.

Bexhill, launched as a separate venue in January 2018, and continues with strength and momentum. The leadership has ably overcome the obstacles necessary to satisfy socially distanced gatherings in their hired venue.

Re-gathering of the Sunday congregations in both these venues is taking some time, as people consider their own health concerns and vulnerabilities. The online streaming of the Sunday meetings from the Hastings venue continue to support those who require an alternative to in-person gathering and to also provide easy access to those new to church who want to look in. Online prayer meetings, training courses and Alpha courses also provide a useful platform for mid-week gatherings, while in-person momentum is still growing.

The Central St Leonards venue, still in early preparatory stages, is able to hold a number of outdoor gatherings in the community during the summer of 2021. The team engage with the local community and build friendships, offer prayer support, as well as signpost people to community projects such as Foodbank when required.

After prayerful consideration, it has been decided to close the 6 O'clock Church meetings in the spring of 2021. As the church emerges from the online meetings of the pandemic, it is necessary to gather this congregation as part of the larger 10am Sunday meeting. Here, pastoral support and discipleship can be delivered to its optimum with the pastoral and leadership personnel available.

The Sunday weekly gatherings of the congregations, friends and visitors, along with the online community, are able, on average, to attract around 500 people each week. As Covid restrictions ease, opportunities for vibrant worship, Bible teaching, together with a range of high-quality activities and teaching for youth and children are able to take place.

Youth

During the pandemic, youth meetings are streamed online. In-person gatherings are emerging, as per guidance, in outdoor spaces, and with door-to-door visits by the youth team to the front of young people's homes. In line with our charitable purposes, young people and their families are still able to benefit from contact being made with door/garden visits, phone calls and Zoom meetings.

The major youth initiative organised by the New Frontiers family of churches, Newday Festival 2021, has been postponed due to the pandemic. However, a smaller youth trip, organised at local level, to Carrotty Wood Scout Camp is booked for August 2021.

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. Many of these have been paused due to the pandemic but the Alpha course has been taken to an online format. This course helps people to discover the basics of the Christian faith. In line with our charitable purposes, many individuals are able to find emotional and pastoral support, fellowship, and friendship during this course. This is especially valuable as many are facing isolation in the lockdowns.

Connect Groups

Connect groups have continued to be an integral part of church life. These small groups (between 10 and 20 members in each) are able to stay in contact via Zoom and social media when restrictions are preventing in-person gatherings. The group leaders and the group members are able to use these platforms to check on emotional, physical and spiritual welfare of their fellow group members, as well as continue to build a sense of community. Regular Bible teaching and prayer are also a regular and important part of the bedrock of these groups.

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'*.

COMMUNITY

Link Lunch

Prior to the pandemic, Link Lunch provided a hot meal and entertainment for approximately 60 over 55s on a monthly basis. In the pandemic, this group is unable to meet. However, the volunteer leaders are able to keep in contact with many of the attendees through phone calls and a monthly newsletter. Any in need are offered practical support and prayer.

Totz Klub

This parent and toddler group is able to run when restrictions allow. In the Hastings group, pre-booking, organised "bubbles" and reduce capacity measure are in place in order to adhere to covid guidance. In the neighbouring town of Battle, the sister group is able to operate outside on the local recreation ground during the warmer months.

Reflect

Pregnancy crisis counselling and post-abortion support is available online or by phone when lockdown is in place.

Baby Basics

Community health visitors and midwives come to pick up Moses' baskets full of items ready for when the baby arrives. This changes to appointment-only when Covid regulations are in place, so that there is limited interaction with the volunteer team. 48 pregnant women referred September 2020 – August 2021.

Restore (formerly Anti-Human Trafficking)

Support for survivors of modern slavery is much harder when Covid restrictions are in place but can still be offered by phone and by care packages left on doorsteps and school uniforms ordered for children.

Christians Against Poverty (CAP)

Debt advice and support continues to be offered online and by phone when Covid restrictions are in place, and in-person when rules permit. There continues to be a three-month waiting list for support.

Transom Trust

The project is managing three 2-bed flats in Hastings, housing 6 men who were previously homeless or in situations of housing uncertainty. The charity, which is a collaboration of churches from across Hastings and Rother, is planning to purchase further property in Bexhill. Each of the residents receives pastoral support from the Transom team.

Foodbank

Foodbank continues to adjust to the pandemic and related restrictions. We are giving out 7 days' food instead of our pre-pandemic 3-day parcels and are operating a hybrid delivery-collection model instead of collection only. 3,647 referrals received September 2020 – August 2021.

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. The early intervention coaching is able to continue with most of the current children being supported by weekly remote coaching via video calls to families.

Syrian Resettlement Programme

The Government's Syrian Resettlement Scheme was always due to come to an end in May 2020. We are able to divert some support to other refugees and asylum seekers, but on a much smaller and more limited scale.

MISSION

Hastings Centre

Early in the pandemic the Hastings Centre was primarily open for frontline services only; this included NHS Blood Donations and Hastings Foodbank. As lockdown restrictions ease, the use of the space re-opens for venue hire and the coffee shop is able to trade again. From January 2021 the NHS East Sussex Clinical Commissioning Group hires two rooms as a Covid-19 vaccine centre for the local community.

Overseas

We have strong friendship links with a Newfrontiers church in Mumbai, India and other overseas links in Montpellier, France; Davao, 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. During the pandemic, travel to these regions has ceased but communication and partnership is able to continue online.

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. When Covid restrictions ease 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 are able to operate from this hub known as "Hope at King's". Agencies such as Citizens' Advice and counselling services are welcome to use the space but currently, covid guidance makes this more difficult at this current time. The car park has been expanded to accommodate another 40 cars.

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 Rother, 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.

THE HASTINGS COMMUNITY TRUST

TRUSTEES' REPORT (CONTINUED) FOR THE 12 MONTHS ENDED 31 AUGUST 2021

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 all, 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 to benefit the recipients. At 31 August 2021 the restricted funds stood at £306,920 (August 2020 - £389,421).

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 2021 the designated funds stood at £422,762 (August 2020 - £432,537).

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 £142,078 (August 2020 - £81,301).

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 £121,447.

THE HASTINGS COMMUNITY TRUST

TRUSTEES' REPORT (CONTINUED) FOR THE 12 MONTHS ENDED 31 AUGUST 2021

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
21 August 2022

THE HASTINGS COMMUNITY TRUST

STATEMENT OF TRUSTEES' RESPONSIBILITIES

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

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 2021 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 2021 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.

REPORT OF THE INDEPENDENT AUDITORS TO THE MEMBERS OF THE HASTINGS COMMUNITY TRUST (CONTINUED)

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.

Irregularities, including fraud, are instances of non-compliance with laws and regulations. We design procedures in line with our responsibilities, outlined above, to detect material misstatements in respect of irregularities, including fraud.

Based on our understanding of the charity and its activities, and through discussion with the trustees and management, we identified the principal risks and considered the extent to which these would have a material impact on the financial statements. In identifying and assessing risks of material misstatement in respect of irregularities, including fraud and non-compliance with laws and regulations, our procedures included the following:

We obtained an understanding of the legal and regulatory framework that the charity operates in, focusing on those laws and regulations that had a material effect on the financial statements or that had a fundamental effect on the operations of the charity from our professional and sector experience.

We performed analytical procedures to identify any unusual or unexpected relationships that may indicate risks of material misstatement due to fraud, and reviewed significant or unusual transactions to identify their underlying supporting rationale. We inspected the minutes of meetings of those charged with governance, and made direct enquiries of management and the board of trustees concerning the charity's policies and procedures relating to:

- Identifying, evaluating, and complying with laws and regulations and whether they were aware of any instances of non-compliance.
- Detecting and responding to the risks of fraud and whether they have knowledge of any actual, suspected, or alleged fraud.
- The internal controls established to mitigate risks related to fraud or non-compliance with laws and regulations.

In addressing the risk of fraud through management override of controls, we tested the appropriateness of journal entries and other adjustments, assessed whether the judgements made in making accounting estimates were indicative of a potential bias and tested significant transactions that are unusual or those outside the normal course of business.

We also

- discussed and reviewed the charity's business model and forward planning to assess going concern
- communicated applicable laws and regulations throughout the audit team and remained alert to any indications of non-compliance throughout the audit.
- reviewed the financial statement disclosures and tested these to supporting documentation to assess compliance with applicable laws and regulations.
- Carried out substantive testing on income and expenditure
- Re-performed reconciliations of control accounts, and recalculating items such as depreciation

Because of the inherent limitations of an audit, there is a risk that we will not detect all irregularities, including those leading to a material misstatement in the financial statements or non-compliance with regulation. This risk increases the more that compliance with a law or regulation is removed from the events and transactions reflected in the financial statements, as we

REPORT OF THE INDEPENDENT AUDITORS TO THE MEMBERS OF THE HASTINGS COMMUNITY TRUST (CONTINUED)

will be less likely to become aware of instances of non-compliance. The risk is also greater regarding irregularities occurring due to fraud rather than error, as fraud involves intentional concealment, forgery, collusion, omission or misrepresentation

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

24 August 2022