

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 2022



THE HASTINGS COMMUNITY TRUST

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THE HASTINGS COMMUNITY TRUST

LEGAL AND ADMINISTRATIVE INFORMATION

Trustees

Martin Clarke (Chair)
Fiona Webb up to April 2022
Natalie Williams
Ollie Dyer
Andrea Harwood up to May 2022
Paul Rackstraw from May 2022

Company members

Paul Mann
Steve Young

Elders

Paul Mann
Steve Young
Sam Akrafi
Aled Cousins up to December 2021

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 2022

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 resigned April 2022

Ollie Dyer

Andrea Harwood until May 2022

Paul Rackstraw from May 2022.

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 1066 (previously King's Church Hastings and Bexhill). The members of the charity must be members of King's Church 1066. New members can only be admitted with the approval of the trustees and other members. In practice, the members are drawn from the elders of King's Church, subject to there being no conflict with other roles they fulfil. Aled Cousins resigned as a member in January 2022 due to relocating to the Philippines.

Trustees are recruited from members of King's Church 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. Andrea Harwood resigned as a trustee in May 2022. Paul Rackstraw was appointed as a trustee in the same month. Andrea's background in social work brought a wealth of safeguarding expertise to the board. Other avenues are now being explored to strengthen this area. Paul Rackstraw brings decades of commerce experience from a long and successful career in engineering.

Trustee induction and training

Being appointed from members of King's Church, 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 the Hastings Community Trust 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". Regular updates from Chariot House, provide opportunities for 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, data sharing, health & safety, 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. The trustees and senior managers make regular reviews of our risk register to assess current risks and identify new risks. Control measures are then established 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 2022

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, supported by the senior management team. Although primarily spiritual, their leadership role encompasses the whole range of church activities.

Senior management team

The senior management team comprised of three of the elders up until January 2022 when Aled Cousins relocated to the Philippines, the operations director, the finance director and the community engagement director. They are responsible for the following areas, church activities and events, pastoral support, human resources, administration, finance, and the management of the Hastings Centre. The senior management team meets on a monthly basis.

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

Related parties

King's Church 1066 is part of New Ground (www.newgroundchurches.org), which has developed out of Newfrontiers (www.newfrontierstogether.org), a worldwide family of churches with whom King's Church 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.

King's Church 1066 is a member of the Evangelical Alliance, an association of mainstream UK Evangelical churches. www.ea.org.

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TRUSTEES' REPORT (CONTINUED) FOR THE 12 MONTHS ENDED 31 AUGUST 2022

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 Children Youth Newday Discipleship groups Mid-week church life	Link Lunch Totz Klub Baby Basics Reflect CAP Transom Trust	Foodbank Connect groups Restore (formerly Anti-Human Trafficking) TLG
		Hastings Centre Alpha Overseas New Frontiers/New Ground

These have been formulated regarding the Charity Commission's guidance: generally, on public benefit and specifically on the advancement of religion.

During the period, many of the activities were able to return to normal operations after the pandemic.

Achievements and performance

Details of the activities undertaken in pursuit of the objectives of King's Church 1066 as outlined above are:

CHURCH

Future plans

The elders are seeking to implement the agreed vision and strategy for the church through to 2025. This includes proposals for extending the reach of the church beyond Hastings and Bexhill to the surrounding region known as "1066 Country".

Plans to launch another meeting venue in Central St Leonards have developed during the period, with mid-week gatherings in a hired venue in the Central St Leonards location. Over the longer term, multiple other venues will be explored throughout the 1066 region. Regular preaching and news updates enable the church to be envisioned in this way.

Sunday meetings

As the lockdown restrictions lifted at the start of the period, Sunday meetings have resumed to pre-pandemic operations, in line with our charitable purposes.

Sunday mornings in Hastings have gathered momentum as regathering from Covid has taken place. New visitors are regularly welcomed. Biblical teaching, freedom to worship and the input from volunteer teams have facilitated new energy for the Sunday morning meetings, mid-week church life and prayer times. Children's and youth activities have continued to thrive. Many church members have volunteered with our community engagement projects such as Hastings Foodbank, Baby Basics Hastings and Rother, TLG, Restore, Reflect and Transom Trust.

The Bexhill congregation have continued to do well and, emerging from Covid, numbers have been strong. There has been a full programme of midweek activities including small groups, prayer and congregational meetings. We have investigated the purchase of a permanent building in Bexhill and continue to consider options. We have been working with, and have been

THE HASTINGS COMMUNITY TRUST

TRUSTEES' REPORT (CONTINUED) FOR THE 12 MONTHS ENDED 31 AUGUST 2022

supporting, a number of other agencies in Bexhill; including Bexhill Foodbank, Christians Against Poverty, Homeless Unity Group and Churches Together in Bexhill.

Across both these venues, biblical topics and teaching have been intentionally and prayerfully chosen to support people in the return to normal life after the pandemic. Not only has this been in relation to the preach series delivered to adults but also content that is relevant and engages children and youth in their sessions.

The online streaming of the Sunday meetings from the Hastings venue has continued 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.

The Central St Leonards venue has been able to meet weekly in the heart of the area, running discipleship meetings for those in the local community.

The Sunday weekly gatherings of the congregations, friends and visitors, along with the online community, have been able to, on average, to attract around 500 people each week.

Children's groups on Sundays

In person children's groups had re-started fully by September 2021 and families have begun to attend church regularly again. The children's team has responded well to the relaunch of the groups, and we have been able to run groups for all ages throughout this time. It has been clear how much it meant for the children to be able to meet again as families began to return to King's.

Youth

Since emerging from the pandemic, our in-person youth gatherings have restarted. We have gathered around 50-60 young people every week through a mixture of Friday Night Live (targeted towards a young demographic) and Youth Connect (for older teens). Both these regular events have played a considerable role in developing the mental and spiritual capacity of the young people in our care.

We have also been able to re-run our popular 'Raising Teens Night' for parents of our youth during this period.

The major youth initiative, Newday, organised by the New Frontiers family of churches, has relaunched in the summer of 2022, after a break during the pandemic. We have been able to take 54 our young people to this popular Christian camp.

We have launched a new community initiative called 'Light Night' during the firework season. This event was run to help bring community together and was attended by around 400 visitors, including many young people and their families.

Discipleship groups

Since the easing of Covid restrictions, we have been able to recommence the running of the various discipleship groups that are an integral part of our church calendar. Not only have these groups been able to support people who have been exploring the Christian faith, but they have also offered opportunities to find out more about joining King's Church, enrich marriages, develop parenting skills, and study the Bible.

In line with our charitable purposes, many individuals have been able to find emotional and pastoral support, fellowship, and friendship through the various course available.

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TRUSTEES' REPORT (CONTINUED) FOR THE 12 MONTHS ENDED 31 AUGUST 2022

Connect groups

Connect groups have continued to be an integral part of church life. These small groups (between 10 and 20 members in each) have been able to return to meeting in peoples' homes across the community. The groups have formed an integral part of church life, where emotional, physical and spiritual support is in place. Regular Bible teaching and prayer has also been a regular and important part of the bedrock of these groups.

Alpha

Alpha is an internationally recognised course designed for those who wish to explore the Christian faith in greater depth. 2021-2022 saw the course return to meeting in-person.

COMMUNITY

Link Lunch

After the Covid pandemic, it was decided to re-launch Link Lunch under the new name of Link-Up. The aims for the project will remain the same (giving people a safe space to meet others for friendship, with the possibility of exploring the Christian faith), but proposals to change the format are underway: with a coffee morning/café setting planned, rather than a sit-down lunch. The project is due to be launched to be launched early in 2023.

Totz Klub

Hastings mid-week Tots groups have re-started and run weekly sessions in term time, with up to 60 children in attendance at each session along with parents and carers. Battle mid-week Tots has begun a group in a local café which has run successfully every other week in term time and has had an attendance of around 15 local families. Bexhill Tots group launched in spring 2022 and has operated successfully each week attracting up to 12 families. All those who attended were grateful for the reconnection with other parents and carers and the vital opportunity for their children to socialise again.

Reflect

Pregnancy crisis counselling and post-abortion support was available online or by phone when lockdowns were in place but has resumed to in-person sessions during the 2021-2022.

Baby Basics

Community health visitors and midwives have been able to pick up Moses' baskets from the Baby Basics sessions run at the Hastings Centre. Each basket is full of items ready for when the baby arrives. 118 pregnant women have been referred between September 2021-August 2022.

Restore (formerly Anti-Human Trafficking)

Support for survivors of modern slavery was much harder when Covid restrictions were in place but could still be offered by phone, by care packages left on doorsteps and school uniforms ordered for children. When allowed, in-person support has resumed, and we continue to work with local police, Migrant Help, and other partners to tackle modern slavery in the area, and raise awareness, as part of the local Discovery team, led by the police.

Christians Against Poverty (CAP)

Debt advice and support continued to be offered online and by phone when Covid restrictions were in place, and in-person when rules permitted. There continues to be a three-month waiting list for support. As a church, we have also supported the Bexhill CAP Debt Centre during this period.

Transom Trust

This inter-church project now has eleven bed spaces in 5 properties (in Bexhill, as well as Hastings) for men who were previously homeless or in situations of housing uncertainty. Each of the residents has received pastoral support from the Transom team.

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TRUSTEES' REPORT (CONTINUED) FOR THE 12 MONTHS ENDED 31 AUGUST 2022

Foodbank

Hastings Foodbank has continued to see increasing referral numbers, as people are affected by the cost-of-living crisis, as well as the ongoing impact of the pandemic and changes to benefits. Across September 2021 to August 2022, we have received 3,936 referrals, and food parcels continue to supply local households in need with 7 days' food instead of our pre-pandemic 3-day parcels. We have also been able to support Bexhill Foodbank in a small way too.

Transforming Lives for Good (TLG)

TLG early intervention coaching has returned to in-person sessions in 4 local primary schools again. 12 children have been coached during this time in 1:1 weekly term-time sessions with a team of 8 coaches. The children have been supported in building their confidence, resilience and self-esteem. They have grown in understanding the skills they have and the dreams they would like to pursue. Schools have given positive feedback on all pupils and the families involved felt their children were very well supported.

MISSION

Hastings Centre

Business at the Hastings Centre has resumed during the period. Hire of two rooms by the NHS East Sussex Clinical Commissioning Group for a Covid-19 vaccine centre serving the local community has run from January 2021 through to the end of March 2022. Other community services have continued to hire the premises – such as NHS Blood Donation Services and NHS Pulmonary Rehabilitation – as well as the commercial leisure and business hires.

Following the building re-development in 2019-2020, the area of meetings rooms within the Hastings Centre renovated for community engagement use was re-opened under the new name "Hope at King's". Since the pandemic, agencies such as Citizens' Advice and counselling services have been welcomed to use the space. The on-site warehouse has continued to operate, serving the Hastings Foodbank, and Baby Basic Hastings and Rother.

Overseas

We have maintained strong friendship links with a Newfrontiers church in Mumbai, India and other overseas links in Montpellier, France; Davao, Philippines; and Valencia, Spain. King's Church 1066 has derived considerable benefit from these links through cultural exchange, a developing worldview, opportunities to assist in areas of need and providing valuable lessons in diversity. In January 2022, Aled Cousins left his eldership role with King's Church and relocated with his young family to Davao in the Philippines to support the work in progress there.

New Ground

As part of the New Ground apostolic sphere of churches we have continue to be 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.

THE HASTINGS COMMUNITY TRUST

TRUSTEES' REPORT (CONTINUED) FOR THE 12 MONTHS ENDED 31 AUGUST 2022

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 Trading Ltd, special gift days, Gift Aid.

Investment policy

King's Church 1066 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. King's Church 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 2022 the restricted funds stood at £225,862 (August 2021 - £306,920).

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 2022 the designated funds stood at £409,038 (August 2021 - £422,762).

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 £113,224 (August 2021 - £142,078).

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, King's Church 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 46. Only 6 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 & 4 elders, 5 persons in total), was £122,109.

THE HASTINGS COMMUNITY TRUST

TRUSTEES' REPORT (CONTINUED) FOR THE 12 MONTHS ENDED 31 AUGUST 2022

Hastings Centre Trading Ltd 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 staffing levels and increasing efficiency in operating systems.

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

18 May 2023

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 2022 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 2022 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.

Matters on which we are required to report by exception

In light of the knowledge and understanding of the charitable company and its environment obtained in the course of the audit, we have not identified material misstatements in the directors' report, included within the trustee's annual report. We have nothing to report in respect of the following matters in relation to which the Companies Act 2006 requires us to report to you if, in our opinion,

- *adequate accounting records have not been kept, or returns adequate for our audit have not been received from branches not visited by us; or*
- *the financial statements are not in agreement with the accounting records and returns; or*
- *certain disclosures of trustees/directors' remuneration specified by law are not made; or*
- *we have not received all the information and explanations we require for our audit; or*
- *the trustees were not entitled to prepare the financial statements in accordance with the small companies regime and take advantage of the small companies exemptions in preparing the trustees' report and from the requirement to prepare a strategic report*

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.

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

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 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 and Statutory Auditors
44 Grand Parade
Brighton
East Sussex
BN2 9QA

Date: 26 May 2023

THE HASTINGS COMMUNITY TRUST

STATEMENT OF FINANCIAL ACTIVITIES INCLUDING CONSOLIDATED INCOME AND EXPENDITURE ACCOUNT FOR THE 12 MONTHS ENDING 31 AUGUST 2022

		Unrestricted funds	Designated funds	Restricted funds	Total 2022	12 months to 31 August 2021
	Notes	£	£	£	£	£
<u>Income and endowments from:</u>						
Donations and legacies	2	437,642	35,592	210,062	683,296	720,628
Charitable Activities	3	10,457	-	-	10,457	383
Other trading activities	4	440,716	-	-	440,716	314,674
Investments	5	67	-	-	67	132
Total Income and endowments		£ 888,882	£ 35,592	£ 210,062	£ 1,134,536	£ 1,035,817
<u>Expenditure On:</u>						
Raising Funds	6	330,589	-	-	330,589	348,797
<u>Charitable activities:</u>						
Church		400,087	1,574	13	401,674	387,383
Community		89,221	15,413	74,428	179,062	124,084
Mission		111,863	19,157	217,093	348,113	197,497
Total charitable expenditure		601,171	36,144	291,534	928,849	708,964
Total Expenditure		931,760	36,144	291,534	1,259,438	1,057,761
Net Income/(expenditure)		(42,878)	(552)	(81,472)	(124,902)	(21,944)
Transfers between funds		£ 44,148	£ (37,173)	£ (6,975)	-	-
Net movement in funds		1,270	(37,725)	(88,447)	(124,902)	(21,944)
Fund balances at 31 August 2021		£ 1,144,926	£ 422,762	£ 306,920	£ 1,874,608	£ 1,896,552
Fund balances at 31 August 2022		£ 1,146,195	£ 385,038	£ 218,473	£ 1,749,706	£ 1,874,608

The statement of financial activities also complies with the requirements for an income and expenditure accounts under the Companies Act 2006 and includes all gains and losses recognised in the year.
All of the above figures were derived from continuing activities.

THE HASTINGS COMMUNITY TRUST

CONSOLIDATED BALANCE SHEET AS AT 31 AUGUST 2022

	Notes	2022 £	£	2021 £	£
Fixed assets					
Tangible assets	10		1,750,949		1,787,812
Investments	10		1		1
Current assets					
Debtors	12	102,024		141,727	
Cash at bank and in hand		567,064		699,547	
		669,088		841,274	
Creditors: amounts falling due within one year	13	(80,891)		(131,522)	
Net current assets			588,197		709,752
Total assets less current liabilities			2,339,147		2,497,565
Creditors: amounts falling due after more than one year	14		(589,441)		(622,957)
Net assets			£ 1,749,706		£ 1,874,608
Income funds					
Restricted funds	16		218,473		306,920
Designated funds	17		385,038		422,762
Other charitable funds			1,146,195		1,144,926
			£ 1,749,706		£ 1,874,608

The accounts were approved by the Board on 18 May 2023



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 2022

	Notes	2022 £	£	2021 £	£
Fixed assets					
Tangible assets	10		1,750,949		1,787,812
Investments	11		1		1
Current assets					
Debtors	12	102,678		166,284	
Cash at bank and in hand		526,916		646,974	
		629,594		813,258	
Creditors: amounts falling due within one year	13	(72,522)		(110,879)	
Net current assets			557,072		702,380
Total assets less current liabilities			2,308,022		2,490,193
Creditors: amounts falling due after more than one year	14		(589,441)		(622,957)
Net assets			1,718,581		£ 1,867,235
Income funds					
Restricted funds	16		218,473		306,920
Designated funds	17		385,038		422,762
Other charitable funds			1,115,071		1,137,553
			1,718,581		£ 1,867,235

The accounts were approved by the Board on *18* May 2023



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 2022

	2022 £	2021 £
Cash flows from operating activities:		
Net Income/(expenditure)	(124,902)	(21,944)
Adjustments for:		
Depreciation	46,110	45,925
(Increase)/Decrease in Debtors	39,703	(13,915)
Increase/(Decrease) in Creditors	(50,631)	27,228
Net cash generated from operating activities	<u>(89,719)</u>	<u>37,294</u>
Cash flows from Investing activities:		
Purchase of tangible fixed assets	<u>(9,247)</u>	<u>(48,455)</u>
Net cash used in investing activities	<u>(9,247)</u>	<u>(48,455)</u>
Cash flows from Financing activities:		
Repayment of Bank Loan	(33,516)	(6,938)
Net cash used in financing activities	<u>(33,516)</u>	<u>(6,938)</u>
Net increase/(decrease) in cash and cash equivalents	<u>(132,483)</u>	<u>(18,099)</u>
Cash and cash equivalents at beginning of year	<u>699,547</u>	<u>717,646</u>
Cash and cash equivalents at end of year	<u><u>567,064</u></u>	<u><u>699,547</u></u>
Analysis of changes in net debt		
Cash and cash equivalents		
Cash at bank and in hand	<u>567,064</u>	<u>699,547</u>

THE HASTINGS COMMUNITY TRUST

NOTES TO THE ACCOUNTS FOR THE 12 MONTHS ENDED 31 AUGUST 2022

1 Accounting policies

1.1 Basis of preparation

The financial statements have been prepared in accordance with the charity's governing document, the Companies Act 2006 and "accounting and reporting by Charities; Statement of Recommended Practice applicable to charities preparing their accounts in accordance with the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS102) (effective 1 January 2019)

The financial statements are prepared in sterling, which is the functional currency of the charity
Monetary amounts in these financial statements are rounded to the nearest £.

The financial statements have been prepared under the historical cost convention. Assets and liabilities are initially recognised at historical cost or transactions value unless otherwise stated in the relevant accounting policy. The principal accounting policies adopted are set out below.

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, legacies, investment income, fundraising, 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.

THE HASTINGS COMMUNITY TRUST

NOTES TO THE ACCOUNTS (CONTINUED) FOR THE 12 MONTHS ENDED 31 AUGUST 2022

1 Accounting policies (continued):

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 2022

2 Income from Donations and Legacies

	Unrestricted funds £	Designated funds £	Restricted funds £	Total 2022 £	Total 2021 £
Donations and Legacies	£ 437,642	£ 35,592	£ 210,062	£ 683,296	£ 720,628
Donations and Legacies					
Unrestricted funds:					
Weekly and monthly offerings				371,398	387,819
Tax repayments				66,105	72,604
Grants and other income				139	69,167
				£ 437,642	£ 529,590
Designated funds:					
Weekly and monthly offerings and gift days				34,485	(95,076)
Tax repayments				1,107	-
Grants and other income				-	-
				£ 35,592	£(95,076)
Restricted funds:					
Weekly and monthly offerings				150,808	172,470
Tax repayments				13,468	13,182
Grants and other income				45,786	100,462
				£ 210,062	£ 286,114

3 Income from Charitable Activities

	Unrestricted funds £	Designated funds £	Restricted funds £	Total 2022 £	Total 2021 £
Income from activities to further charity's objects	£ 10,457	-	-	£ 10,457	£ 383
Charitable Activities					
Unrestricted funds:					
Book sales				-	2
Regular activities				3,210	381
Special events				7,247	0
				£ 10,457	£ 383

THE HASTINGS COMMUNITY TRUST

NOTES TO THE ACCOUNTS (CONTINUED) FOR THE 12 MONTHS ENDED 31 AUGUST 2022

4 Income from other Trading Activities

	Unrestricted funds £	Designated funds £	Total 2022 £	Total 2021 £
Trading Activities - Hastings Centre	£ 440,716	-	£ 440,716	£ 314,674

5 Income from Investments

	2022 £	2021 £
Investment receivable - unrestricted fund	67	132
Investment receivable - designated fund	-	0
	£ 67	£ 132

6 Expenditure

	Staff costs £	Depreciation £	Other costs £	Total 2022 £	Total 2021 £
Costs of Raising funds					
Costs of activities to raise funds	200,149	18,594	111,846	330,589	348,797
Charitable activities					
<u>Church</u>					
Activities undertaken directly	89,714	4,010	25,913	119,637	155,330
Support costs	212,038	14,685	55,315	282,038	232,054
Total	301,752	18,695	81,228	401,675	387,384
<u>Community</u>					
Activities undertaken directly	114,551	5,413	17,702	137,666	92,221
Support costs	21,361	1,103	18,931	41,395	31,862
Total	135,912	6,516	36,633	179,061	124,083
<u>Mission</u>					
Activities undertaken directly	1,696	100.00	307,952	309,748	166,696
Support costs	30,729	2,205	5,431	38,365	30,801
Total	32,425	2,305	313,383	348,113	197,497
	470,089	27,516	431,244	928,849	708,964
	670,238	46,110	£ 543,090	£ 1,259,438	£ 1,057,761

Auditors' remuneration for the year amounted to £10,000 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 2022

7 Institutional Grants

The following institutional grants were paid in the year:

Institutions:	2022 £
Ashburnham Christian Trust	565
Newground (NF Kent & Borders)	20,000
Jubilee +	1,200
Transforming lives for good (TLG)	900
Trussell Trust	360
CAP	3,336
Transom Trust	2,262
Total	28,623

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 £15,738 plus pension contributions amounting to 7% of gross pay.

Natalie Williams (trustee) is also CEO and Trustee for Jubilee+, on the advisory committee for TLG (Transforming lives for good) and a trustee for Trussell Trust. Transactions between these entities and The Hastings Community Trust in the year amounted to a £1,200 to Jubilee+, £900 to TLG and £360 to Trussell Trust.

Ollie Dyer (trustee) provided a valuation through his conveyancing company "Dyer & Hobbs" in respect of a property that we were considering acquiring "Sackville Road Methodist Church" this amounted to £1,500. The acquisition has not gone ahead.

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:

	2022 Number	2021 Number
Direct charitable	10	11
Direct (Hasting Centre Trading)	10	10
Administrative	22	17
	42	38

Employment costs

	2022 £	2021 £
Wages and salaries	589,383	539,583
Social security costs	41,935	38,380
Other pension costs	38,920	33,343
Ex-Gratia payments	-	14,781
	670,238	£ 626,087

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 2022

10 Tangible fixed assets

	Freehold Property	Plant and equipment	Fixtures, fittings and office equipment	Total
	£	£	£	£
Cost				
At 1 Sept 2021	2,646,588	325,966	57,884	3,030,438
Additions	9,247	-	-	9,247
At 31 August 2022	2,655,835	325,966	57,884	3,039,685
Depreciation				
At 1 Sept 2021	858,776	325,966	57,884	1,242,626
Change for the year	46,110	-	-	46,110
At 31 August 2022	904,886	325,966	57,884	1,288,736
Net book value				
At 31 August 2022	£ 1,750,949	£ -	£ -	£ 1,750,949
At 31 August 2021	£ 1,787,812	-	-	£ 1,787,812

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 £31,702 at 31 August 2022. For year ending 31 August 2022, Hastings Centre Trading Ltd Income totalled £448,800, Expenditure was £417,101; therefore resulting in a retained profit for the year of £31,700.

The year end Net Current Asset position was £1.

12 Consolidated Debtors

	2022 £	2021 £
Trade debtors	102,024	141,727
	£ 102,024	£ 141,727
Hastings Community Trust Debtors		
	2022 £	2021 £
Trade debtors	80,547	85,286
Owed by Subsidiary company	22,131	80,998
	£ 102,678	£ 166,284

THE HASTINGS COMMUNITY TRUST

NOTES TO THE ACCOUNTS (CONTINUED) FOR THE 12 MONTHS ENDED 31 AUGUST 2022

13 Consolidated

Creditors: amounts falling due within one year

	2022 £	2021 £
Bank loan	48,120	50,216
Interest free loans	-	7,000
Trade creditors	8,626	56,556
Taxes and social security costs	12,010	2,356
Accruals	12,135	15,394
	£ 80,891	£ 131,522

Hastings Community Trust

	2022 £	2021 £
Bank loan	48,120	50,216
Interest free loans	-	7,000
Trade creditors	6,230	28,235
Taxes and social security costs	12,037	(16)
Accruals	6,135	25,444
	£ 72,522	£ 110,879

14 Creditors: amounts falling due after more than one year

	2022 £	2021 £
Bank loan	577,441	610,957
Interest free loans	12,000	12,000
	£ 589,441	£ 622,957

Analysis of loans

Bank loan	625,561	661,173
Interest free loans	12,000	19,000
Total repayable	£ 637,561	£ 680,173

Amounts due after more than 5 years	384,961	410,095
Amounts due with 2 to 5 years	204,480	212,863

Repayable after more than one year	£ 589,441	£ 622,957
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Amounts due within one year	48,120	57,216
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£ 637,561	£ 680,173
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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 2022

16 Restricted funds:

Comparative figures for Restricted Funds

	Balance at 1 Sept 20	Incoming resources	Movement of funds Resources expended	Transfers	Balance at 31 August 2021
	£	£	£	£	£
ESCC Defra	-	57,227	(48,804)		8,423
Bexhill Fund	-	2,500			2,500
EFT Fresh Food Grant	-	6,050	(5,674)	(376)	-
Venues	108,814	32,571	(41,523)	(50,000)	49,863
Community Action Hub	97,059	31,590	(3,452)	(125,197)	-
Orissa	-				-
Hastings Furniture Services	114		(114)		-
Dragonflies	29		(59)	30	-
Baby Basics	8,802	2,652	(2,898)		8,555
Bootfairs	487				487
MacMillan Nurses	48				48
Children's Work	2,390				2,390
St Leonards Community Group	405	3,100	(460)		3,045
Mumbai Children's Centre	17,210	8,111			25,320
Newground	139				139
Link Lunch	1,000.00				1,000
Youth	1,271.00				1,271
Anti-Trafficking	1,231	10	(461)		780
Discovery Anti-Trafficking	1,643				1,643
Association of Carers	-	518			518
Foodbank	57,637	133,000	(74,638)	(2,204)	113,795
Foodbank Covid	18,504	308	(2,842)		15,971
FB Acts 435	610	120			730
Philippines	-	500		13,000	13,500
Foodbank Crisis Fund	5,000	2,047	(304)		6,743
Defra Grant	1,772	0	(1,536)		235
Social Action Defra Admin Grant	7,541	0	(7,737)	196	-
Social Action Covid	18,246	2,808	(6,089)		14,965
Social Action Gift Day	33,936	2,994	(2,091)		34,839
Community Engagement	2,345		(2,698)	354	-
Ghana	160				160
Xtrax	3,028	8	(3,100)	64	-
	£ 389,421	£ 286,114	£ (204,480)	£ (164,135)	£ 306,920

THE HASTINGS COMMUNITY TRUST

NOTES TO THE ACCOUNTS (CONTINUED) FOR THE 12 MONTHS ENDED 31 AUGUST 2022

16 Restricted funds (continued):

	Balance at 1 Sept 21	Incoming resources	Movement of funds Resources expended	Transfers	Balance at 31 August 2022
	£	£	£	£	£
ESCC Defra	8,423	-	(8,423)	-	-
Bexhill Fund	2,500	-	-	(500)	2,000
Venues	49,863	13,409	(24,300)	(522)	38,450
Baby Basics	8,555	2,185	(3,591)	-	7,149
Boothfairs	487	-	-	-	487
MacMillan Nurses	48	-	-	-	48
Children's Work	2,390	-	(290)	-	2,100
St Leonards Community Group	3,045	107	(3,151)	(1)	-
Mumbai Children's Centre	25,320	2,201	(4,052)	-	23,470
Newground	139	125	(7,000)	7,000	264
Link Lunch	1,000	-	(234)	-	766
Youth	1,271	-	0	-	1,271
Anti-Trafficking	780	57.75	(715)	-	122
Discovery Anti-Trafficking	1,643	-	(270)	-	1,372
Association of Carers	518	1,744	(2,309)	47	-
Foodbank	113,795	90,863	(136,453)	1	68,206
Foodbank Covid	15,971	-	(14,271)	-	1,700
FB Acts 435	730	-	-	-	730
Philippines	13,500	3,292	(28,500)	12,000	292
Foodbank Crisis Fund	6,743	1,200	(3,129)	-	4,814
Defra Grant	235	-	(235)	-	-
Social Action Covid	14,965	373	(1,430)	(6,000)	7,907
Social Action Gift Day	34,839	68	(2,300)	-	32,607
Ghana	160	-	-	-	160
Welcome Berlin	-	3,000	(3,000)	-	-
CSL Donation	-	200	-	-	200
Cousins Philippians	-	2,379	(7,150)	10,648	5,877
Mission GD 2022	-	46,967	-	(46,967)	-
Ukraine	-	1,680	(19,000)	17,320	-
HVA Small Grants	-	2,000	(2,000)	-	-
Household Support	-	15,950	(15,950)	-	-
ESCC Household Support Income May2022	-	6,513	-	-	6,513
EFT Household Support May2022	-	15,750	(3,782)	-	11,968
	£ 306,920	£ 210,064	£ (291,535)	£ (6,975)	£ 218,473

THE HASTINGS COMMUNITY TRUST

NOTES TO THE ACCOUNTS (CONTINUED) FOR THE 12 MONTHS ENDED 31 AUGUST 2022

16 Restricted funds (continued):

ESCC Defra

Fund derived from a government grant specifically to support the foodbank's response to the extra demand created by the Covid pandemic, fund fully utilised in the year.

Bexhill Fund

Fund created specifically from a one-off donation with the purpose of supporting social action projects focused towards the Bexhill Community.

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.

Charity of The Year

We have a 'Charity of the Year', which was Hastings Furniture Services in 2018, Dragonflies in 2019, Xtrax in 2020 and Association of Carers in 2021/2022.

Baby Basics

Project for the practical support of vulnerable mothers and their new-born 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, fund fully utilised in the year.

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 Lunch

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

THE HASTINGS COMMUNITY TRUST

NOTES TO THE ACCOUNTS (CONTINUED) FOR THE 12 MONTHS ENDED 31 AUGUST 2022

16 Restricted funds (continued):

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.

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 to 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 and now the cost of living crisis.

Foodbank Covid

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

FB Acts 435

Fund to track donations given through this scheme to support specific needs of individual coming through Foodbank. Examples of support include appliance repairs and furniture needs.

Philippines

Fund created from donations received to support Davao Alive land/church plant project in the Philippines.

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. Fund fully utilised.

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 projects.

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.

Welcome Berlin

Fund created specifically from donations received in support of a Newground Church plant in Berlin. Donations transferred and fund closed in the year.

CSL Donation

Fund derived from a one-off donation specifically for taxi fares for individuals needing transport to Church from St Leonards community.

Cousins Philippines

Fund created following donations raised to support a family for our Church relocating to the Philippines to help

support a Church plant out there.

THE HASTINGS COMMUNITY TRUST

NOTES TO THE ACCOUNTS (CONTINUED) FOR THE 12 MONTHS ENDED 31 AUGUST 2022

16 Restricted funds (continued):

Mission GD 2022

Fund derived from donations raised from a gift day with the following aims; to support Churches in Ukraine, Davao Alive/Land project in the Philippines, Newground and the Cousins family Philippines relocation. Fund closed in the year.

Foodbank specific (Grants)

HVA, Household Support, ESCC Household Support and EFT Household Support are all funds created from grants given to support our Foodbank, purpose of the grants were predominately for the purchase of food.

THE HASTINGS COMMUNITY TRUST

NOTES TO THE ACCOUNTS (CONTINUED) FOR THE 12 MONTHS ENDED 31 AUGUST 2022

17 Designated funds:

Comparative figures for Designated Funds

	Movement of funds				Balance at 31 August 2021
	Balance at 1 Sept 20	Incoming resources	Resources expended	Transfers	
	£	£	£	£	£
Relief	2,058		(1,682)	20,000	20,376
One-Off Gifts	148,785	(112,777)		(9,865)	26,143
Poor	120	-	(1,200)	3,000	1,920
Funds Transfer				59,865	59,865
Social Action	23,140	8,055	(24,119)	1,905	8,981
Foodbank	2,446			(2,446)	-
Social Projects	10,573				10,573
Overseas mission	3,564		(8,287)	10,800	6,078
Tithe Gift Day CAH 10%	2,945	3,452		(6,397)	-
Capital/Contingency	123,307	148		338	123,793
Building development	107,142	6,372		50,792	164,307
Tithe on Venues @ 10%	4,744	3,297		(7,312)	729
Tithe on Social Action GD @ 10%	3,714	(3,623)		(91)	-
	432,537	(95,076)	(35,288)	120,589	422,762

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

	Movement of funds				Balance at 31 August 2022
	Balance at 1 Sept 21	Incoming resources	Resources expended	Transfers	
	£	£	£	£	£
Relief/COLF	20,376	5,410	(1,848)	-	23,937
One-Off Gifts	26,143	5,800	-	(10,343)	21,599
Poor	1,920	-	(1,200)	-	720
Funds Transfer	59,865	-	0	(28,322)	31,543
Social Action	8,981	12,424	(25,596)	4,800	610
Social Projects	10,573	8,000	-	-	18,573
Overseas mission	6,078	-	(6,000)	5,000	5,078
Capital/Contingency	123,793	12	-	-	123,805
Building development	164,307	1,483	(1,500)	(8,308)	155,982
Tithe on Venues @ 10%	729	2,463	-	-	3,192
	£ 422,762	£ 35,592	£ (36,144)	£ (37,173)	£ 385,038

THE HASTINGS COMMUNITY TRUST

NOTES TO THE ACCOUNTS (CONTINUED) FOR THE 12 MONTHS ENDED 31 AUGUST 2022

17 Designated funds (continued):

The purpose of each designated fund is as follows:

Relief/COLF

This fund exists to provide relief for the poor and needy within the fellowship, the fund has been increased in the year to reflect an anticipated increased need in light of the cost of living crisis.

One-Off Gifts

This fund was created from various large one-off donations.

Poor

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

Funds Transfer

Fund created with the purpose of covering future costs associated with two interns and the Bexhill venue, funds is to be transferred to unrestricted in 2023.

Social Action

Fund specifically for social action staff costs, Reflect, CAP, Syrian resettlement and TLG.

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.

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.

Tithe on Venues @ 10%

Fund created from 10% tithe on donations into the Venue fund, to be used on local projects/support as when required.

THE HASTINGS COMMUNITY TRUST

NOTES TO THE ACCOUNTS (CONTINUED) FOR THE 12 MONTHS ENDED 31 AUGUST 2022

18 Analysis of net assets between funds

	Unrestricted funds £	Designated funds £	Restricted funds £	Total £
Fund balances at 31 August 2022 are represented by:				
Tangible fixed assets	1,750,949	-	-	1,750,949
Current assets	65,578	385,038	218,472	669,088
Creditors: amounts falling due within one year	(80,891)	-	-	(80,891)
Creditors: amounts falling due after more than one year	(589,441)	-	-	(589,441)
	<u>£ 1,146,196</u>	<u>£ 385,038</u>	<u>£ 218,472</u>	<u>£ 1,749,706</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 2021 £
<u>Income and endowments from:</u>				
Donations and legacies	529,590	(95,076)	286,114	720,628
Charitable Activities	383	-	-	383
Other trading activities	314,674	-	-	314,674
Investments	132	-	-	132
Total Income and endowments	<u>£ 844,779</u>	<u>£(95,076)</u>	<u>£ 286,114</u>	<u>£ 1,035,817</u>
<u>Expenditure On:</u>				
Raising Funds	348,797	-	-	348,797
<u>Charitable activities:</u>				
Church	383,178	4,185	20	387,383
Community	39,664	884	83,536	124,084
Mission	46,354	30,219	120,924	197,497
Total charitable expenditure	<u>469,196</u>	<u>35,288</u>	<u>204,480</u>	<u>708,964</u>
Total Expenditure	<u>817,993</u>	<u>35,288</u>	<u>204,480</u>	<u>1,057,761</u>
Net Income/(expenditure)	<u>26,786</u>	<u>(130,364)</u>	<u>81,634</u>	<u>(21,944)</u>
Transfers between funds	43,545	120,589	(164,135)	-
Net movement in funds	<u>70,331</u>	<u>(9,775)</u>	<u>(82,501)</u>	<u>(21,944)</u>
Fund balances at 31 August 2020	<u>£ 1,074,594</u>	<u>£ 432,537</u>	<u>£ 389,421</u>	<u>£ 1,896,552</u>
Fund balances at 31 August 2021	<u>£ 1,144,926</u>	<u>£ 422,762</u>	<u>£ 306,920</u>	<u>£ 1,874,608</u>