

HASTINGS ARTS FORUM LIMITED
(A company limited by guarantee)

TRUSTEES' REPORT AND FINANCIAL STATEMENTS
FOR THE YEAR ENDED 31 DECEMBER 2020

Company number 7540627

Charity number 1142575

20 Marine Court
St Leonards on Sea
East Sussex
TN38 0DX

HASTINGS ARTS FORUM LIMITED

(A company limited by guarantee) Company number 7540627 Charity number 1142575

Report of the trustees for the year ending 31 December 2020

Chair's report

2020 was an unprecedented and challenging year, dominated by Covid and the consequent restrictions. Our fully booked calendar of exhibitions was first interrupted by the national lockdown which started in March. Reopening, in a smaller space, at the end of June, we had a series of successful, varied and enterprising shows until a further lockdown curtailed activities in November. In December we were able to bring the year to a close with our traditional Christmas Show. Despite the uncertainties and limited opening, the exhibitions maintained a high level of professionalism and were well received. Artwork displayed in the gallery windows gave us a continuing presence even when the doors could not be open.

We were glad to receive grants and support from both central government and Hastings Borough Council to help us through the months when we were closed: without this we would be in a very different place. Thanks to John Barker who masterminded the application for this assistance.

To strengthen the team and working to keep the organisation on course, we have welcomed to the board two new Trustees, Lesley Barker and Ray McChrystal. Their skills and contribution are very much

In the autumn a record number of members applied to take part in our lockdown-themed exhibition, reflecting the wide and varied effect that these times have had on artists' creative work. Not all could be accommodated but an excellent exhibition was curated by Lesley Barker, Chair of the Exhibitions Team, and Martin Bradshaw, Gallery Co-Ordinator, both of whom I would like to thank wholeheartedly for their ongoing hard work and support. Their efforts in maintaining the programme in the face of reduced exhibition space as well as enforced and ever-changing rescheduling have been completely invaluable.

A big thank you to all the teams of volunteers that work hard to keep up the standard of the gallery: to the Exhibitions Team, putting the calendar together; to the Hanging Team, routinely turning a great diversity of submitted work into stylish shows; to the Marketing Team, led by Ian O'Leary, who keep us out there on social media, keep the exhibitions updated on the website and are now working on online art sales for the future. Ian's photography underpins their efforts.

The Front of House volunteers have done an excellent job of maintaining their role in the gallery under rigid Covid regulations. Particular thanks to Rachel Holtom for overseeing this all-important work.

A very big thank you also to our excellent Treasurer, Clare Kinnersley, for her expertise in different areas of running HAF and for preparing the annual accounts and setting out a budget for such an unpredictable year.

Last but far from least, to our members: we are very grateful for your continuing support and engagement even though our opening evenings are on hold, leaving us without a significant part of our rationale and enjoyment. Without you we simply wouldn't exist. Our membership fees provide a large portion of our income (so please don't forget to renew!).

It is good to be able to report that we have been able so far to adapt to changing times and find ways to carry on in difficult circumstances. With the future of the Arts world uncertain, we have a chance to take stock and reconsider every aspect of what we do and look for creative ways to continue.

Our purposes and activities The purposes of the charity are to advance the education of the public principally in Hastings and East Sussex in all areas of the arts but focusing mainly on the visual arts. All members of the public are eligible to join Hastings Arts Forum Limited upon payment of an annual subscription. The charity runs a gallery to exhibit members' art work in a regularly changing series of exhibitions. The shows are promoted by newsletter, on the website, through social media and by advertisement, and are open to view by all members of the public. Accordingly, the Trustees believe the charity meets the public benefit test as set out in guidance by the Charity Commission. The charity presently has a policy that precludes the making of any grants. As stated in Note 1 to the Accounts, the value of any voluntary help received is not included in these accounts. However, the ongoing voluntary contribution to the running of the galleries is critical to the future of the Charity and is much appreciated by all involved.

Financial review As reported above, 2020 has not been a typical year. The gallery was closed for 18 weeks (end of March to end of June and November) which impacted enormously on our activities and consequently our income and expenditure. We were enormously fortunate and grateful for financial support from central government and Hastings Borough Council to a total of £12,702. Without this, our reserves would have been seriously depleted. We also closed one of our galleries so for the second half of the year operated from one gallery. This contributed to reduction in both income and expenditure. Our total income for the year was £31,513 and expenditure was £27,565. Both these figures are significantly less than 2019 but we did finish with a surplus of £3,948.

Reserves policy and going concern The Charity's policy is to maintain minimum cash resources sufficient to meet outgoing expenditure for at least a three month period, primarily staff costs, rent, utility costs. The reserves at the Balance Sheet date amounted to £14,299. We believe this is enough to cover three months activities.

Reference and Administration details

Charity number	1142575
Company number	7540627
Charity's principal and registered office	20 Marine Court St. Leonards on Sea East Sussex, TN38 0DX
Our independent examiner	Steve Sampson BFP FCA FCIE DChA

Directors and trustees

The directors of the charitable company (the charity) are its trustees for the purposes of charity law. The trustees and officers serving during the year and since the year end were as follows:

Trustee name	Office (if any)	Dates acted if not for whole year
L Barker		Appointed 26 November 2020
E A Childs	Chair	
C Kinnersley	Treasurer	Appointed 27 February 2020
R McChrystal		Appointed 26 November 2020
I O'Leary		
J Welsh		

Structure, Governance and Management

Governing document	Memorandum and Articles of Association dated 22 February 2011.	
Charity constitution	Company limited by Guarantee.	
Appointment of trustees	Appointed by the members in general meeting, with casual vacancies filled by the trustees.	
Organisation	The charity is managed by the Trustee Board that meets regularly and consists of representatives responsible for Administration, Exhibitions, Marketing and Fundraising, and Web and IT. These individual groups meet regularly and co-ordinate the activities of the volunteers.	
Related parties	There are no related parties or related party transactions to report. None of our trustees receive remuneration or other benefit from their work with the charity other than that available to any other member.	
Risk management	Major risks are assessed and reviewed by Trustees and reported at regular Trustee meetings.	
Trustees' responsibilities in relation to the financial statements	<p>The charity trustees (who are also the directors of Hastings Arts Forum Limited for the purposes of company law) are responsible for preparing a trustees' annual report and financial statements in accordance with applicable law and United Kingdom Accounting Standards (United Kingdom Generally Accepted Accounting Practice).</p> <p>Company law and the law applicable to charities in England and Wales requires the charity trustees to prepare financial statements for each year which give a true and fair view of the state of affairs of the charitable company and of the incoming resources and application of resources, including the income and expenditure, for that period.</p> <p>In preparing the financial statements, the trustees are required to:</p> <ul style="list-style-type: none">-select suitable accounting policies and then apply them consistently;-observe the methods and principles in the Charities SORP;-make judgements and estimates that are reasonable and prudent;-state whether applicable accounting standards have been followed, subject to any material departures disclosed and explained in the financial statements;-prepare the financial statements on the going concern basis unless it is inappropriate to presume that the charity will continue in business. <p>The trustees are responsible for keeping proper accounting records that disclose with reasonable accuracy at any time the financial position of the charity and to enable them to ensure that the financial statements comply with the Companies Act 2006, the Charities Act 2011, and the provisions of the trust deed. They are also responsible for safeguarding the assets of the charity and hence taking reasonable steps for the prevention and detection of fraud and other irregularities.</p>	

Declaration

The trustees declare that they have approved the trustees' report above

Signed on behalf of the charity's trustees

Full names Angela Childs

Position Chair Trustee

Date 8 July 2021

HASTINGS ARTS FORUM LIMITED

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Statement of Financial Activities

Including Income and Expenditure Account

for the year ended 31 December 2020

	Notes	Unrestricted funds - general	Unrestricted funds - designated	Total Funds this year	Total Funds prior year
		£	£	£	£
INCOME from:					
Donations	3	13,700	-	13,700	1,035
Charitable activities	4	11,144	-	11,144	25,201
Other trading activities	5	6,669	-	6,669	21,750
Insurance claim	6	-	-	-	663
Total		31,513	-	31,513	48,649
EXPENDITURE on:					
Charitable activities	7	26,907	-	26,907	37,572
Other	9	658	-	658	823
Total		27,565	-	27,565	38,395
Net income/(expenditure)		3,948	-	3,948	10,254
Transfers between funds		-	-	-	-
Other recognised gains/(losses)					
Gains and losses on revaluation of fixed assets		-	-	-	-
Gains and losses on investment assets		-	-	-	-
Net movement in funds		3,948	-	3,948	10,254
Reconciliation of funds:					
Total funds brought forward		9,688	663	10,351	97
Total funds carried forward		13,636	663	14,299	10,351

The statement of financial activities includes all gains and losses recognised in the year.

All income and expenditure derives from continuing activities.

HASTINGS ARTS FORUM LIMITED

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Balance Sheet as at 31 December 2020

	Note	Total funds this year £	Total funds last year £
Fixed assets			
Tangible assets	16	-	-
Total fixed assets		-	-
Current assets			
Debtors	17	520	218
Cash at bank and in hand		36,367	33,208
Total current assets		36,887	33,426
Liabilities			
Creditors: amounts falling due within one year	18	22,588	23,075
Net current assets		14,299	10,351
Total assets less current liabilities		14,299	10,351
Creditors: amounts falling due after one year		-	-
Provisions for liabilities and charges		-	-
Total Net assets		14,299	10,351
The funds of the charity			
Unrestricted funds - General		13,636	9,688
Unrestricted funds - Designated		663	663
Total charity funds		14,299	10,351

For the financial year ended 31 December 2020, the company was entitled to exemption from audit under section 477 of the Companies Act 2006 relating to small companies.

No members have required the company to obtain an audit of its accounts for the year ended 31 December 2020 in accordance with section 476 of the Companies Act 2006.

The directors acknowledge their responsibility for

(a) ensuring that the charitable company keeps accounting records that comply with Sections 386 and 387 of the Companies Act 2006 and

(b) preparing financial statements which give a true and fair view of the state of affairs of the charitable company as at the end of each financial year and of its surplus or deficit for each financial year in accordance with the requirements of Sections 394 and 395 and which otherwise comply with the requirements of the Companies Act 2006 relating to financial statements, so far as applicable to the charitable company.

These financial statements have been prepared in accordance with the provisions applicable to

The notes on pages 7 to 14 form part of these financial statements.

The financial statements were approved by the Trustees on 8 July 2021 and signed on their behalf by

Angela Childs

Chair of the trustees.

HASTINGS ARTS FORUM LIMITED

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Annual accounts for the year ended 31 December 2020

Notes on the accounts

1 Accounting Policies

The principal accounting policies adopted, judgements and key sources of estimation and uncertainty in the preparation of the financial statements are as follows:

1.1 Basis of preparation

The financial statements have been prepared in accordance with Accounting and Reporting by Charities: Statement of Recommended Practice applicable to charities preparing their accounts in accordance with the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102 - effective January 2015) and the Companies Act 2006. Assets and liabilities are initially recognised at historical cost or transaction value unless otherwise stated in the relevant accounting policy note(s).

1.2 The charity meets the definition of a public benefit entity as defined by FRS 102.

1.3 Preparation of the accounts on a going concern basis.

The trustees are of the view that the charity is a going concern.

1.4 Change in the basis of accounting

There has been no change to the accounting policies (valuation rules and methods of accounting) since last year. □

1.5 Income recognition policies

Recognition of incoming	These are included in the Statement of Financial Activities (SoFA) when: <ul style="list-style-type: none">• the charity becomes entitled to the resources;• the trustees are sufficiently certain they will receive the resources; and• the monetary value can be measured reliably.
Incoming resources with related expenditure	Where incoming resources have related expenditure (as with fundraising or contract income) the incoming resources and related expenditure are reported gross in the SoFA.
Grants and donations	Grants and donations are only included in the SoFA when the charity has unconditional entitlement to the resources.
Tax reclaims on donations and gifts	Incoming resources from tax reclaims are included in the SoFA at the same time as the gift to which they relate.
Contractual income and performance related grants	This is only included in the SoFA once the related goods or services have been delivered.
Gifts in kind	Gifts in kind are accounted for at a reasonable estimate of their value to the charity or the amount actually realised. Gifts in kind for sale or distribution are included in the accounts as gifts only when sold or distributed by the charity. Gifts in kind for use by the charity are included in the SoFA as incoming resources when receivable.

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Notes on the accounts

Accounting policies continued

Income recognition policies continued

Donated services and facilities	These are only included in incoming resources (with an equivalent amount in resources expended) where the benefit to the charity is reasonably quantifiable, measurable and material. The value placed on these resources is the estimated value to the charity of the service or facility received.
Volunteer help	The value of any voluntary help received is not included in the accounts but is described in the trustees' annual report.
Investment income	This is included in the accounts when receivable.
Investment gains and losses	This includes any gain or loss on the sale of investments and any gain or loss resulting from revaluing investments to market value at the end of the year.

1.6 Expenditure

Liability recognition	Liabilities are recognised as soon as there is a legal or constructive obligation committing the charity to pay out resources.
Grants with performance conditions	Where the charity gives a grant with conditions for its payment being a specific level of service or output to be provided, such grants are only recognised in the SoFA once the recipient of the grant has provided the specified service or output.
Grants payable without performance conditions	These are only recognised in the accounts when a commitment has been made and there are no conditions to be met relating to the grant which remain in the control of the charity.

1.7 Assets

Tangible fixed assets for use by charity	These are capitalised if they can be used for more than one year, and cost at least £500. They are valued at cost or a reasonable value on receipt. Depreciation is provided at rates calculated to write off the cost of fixed assets, less their estimated residual value, over their expected useful lives on the following bases: Fixtures and Fittings - 20% straight line
Investments	Investments quoted on a recognised stock exchange are valued at market value at the year end. Other investment assets are included at trustees' best estimate of market
Stocks and work in progress	These are valued at the lower of cost or market value.
Debtors	Trade and other debtors are recognised at the settlement amount due after any trade discount offered. Prepayments are valued at the amount prepaid after taking account of any trade discounts due.
Cash at bank and in hand	Cash at bank and cash in hand includes cash and short term highly liquid investments with a short maturity of three months or less from the date of acquisition or opening of the deposit or similar account.
Creditors and provisions	Creditors and provisions are recognised where the charity has a present obligation resulting from a past event that will probably result in the transfer of funds to a third party and the amount due to settle the obligation can be measured or estimated reliably. Creditors and provisions are normally recognised at their settlement amount after allowing for any trade discounts due.

HASTINGS ARTS FORUM LIMITED

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Annual accounts for the year ended 31 December 2020

Notes on the accounts

2 Legal status of the charity

The charity is a company limited by guarantee and has no share capital. In the event of the charity being wound up, the liability in respect of the guarantee is limited to £1 per member of the charity. The charity is a public benefit entity.

3 Income from donations

	2020	2019
	£	£
Donations	998	1,035
Grants	12,702	-
	13,700	1,035

The above grant income relates to COVID-19 support received from both the local authority and central government.

The Forum benefits greatly from the involvement and enthusiastic support of its many volunteers, details of which are given in our annual report. In accordance with accounting standards, the economic contribution of general volunteers is not measured in the accounts.

4 Income from charitable activities

	2020	2019
	Unrestricted funds	Unrestricted funds
	£	£
Membership subscriptions	5,648	8,713
Gift Aid	769	1,041
Gallery Hire	4,727	14,727
Workshops	-	720
Total income from charitable activities	11,144	25,201

5 Income earned from other activities

	2020	2019
	£	£
Commission on sales of work	5,585	14,546
Commission on sales of cards	363	506
Other Income	721	6,698
	6,669	21,750

6 Other activities

	2020	2019
	£	£
Insurance claim	-	663

Following an insurance claim arising from the theft from the gallery of a laptop and till, the trustees have decided to keep the proceeds as designated funds for any future capital expenditure on equipment.

HASTINGS ARTS FORUM LIMITED

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Notes to the accounts

7 Expenditure on charitable activities

	Members services	Exhibitions + Activities	Total	Basis of allocation
	£	£	£	
Rates	-	75	75	Direct cost
Rent & service charges	-	10,210	10,210	Direct cost
Water	-	100	100	Direct cost
Electricity	-	739	739	Direct cost
Telephone & Wifi	-	992	992	Direct cost
Maintenance & Moving Costs	-	3,922	3,922	Direct cost
Insurance	-	354	354	Direct cost
Stock Costs	-	497	497	Direct cost
Publicity and printing	-	972	972	Direct cost
Open evenings	45	136	181	Shared 25/75
Technology support	233	233	466	Shared equally
Staff	1,885	5,655	7,540	Shared 25/75
Volunteers	-	58	58	Direct cost
Office administration	100	301	401	Shared 25/75
Exhibition and Workshop expenses	-	-	-	Direct cost
Depreciation Fixtures/Fittings	-	-	-	Shared 25/75
Governance costs (see note 10)	200	200	400	Shared equally
Total	2,463	24,444	26,907	

8 Summary analysis of expenditure and related income for charitable purposes.

This table shows the costs of the two main charitable activities and the sources of income directly to support those activities.

	Members services	Exhibitions + Activities	Total
	£	£	£
Costs	(2,463)	(24,444)	(26,907)
Membership subscriptions including Gift Aid	6,417	-	6,417
Gallery Hire	-	4,727	4,727
Commission on sales of artists' work	-	5,982	5,982
Other Sales Income	-	349	349
Net cost funded from other income	3,954	(13,386)	(9,432)

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Annual accounts for the year ended 31 December 2020

Notes to the accounts

9 Other trading expenses

2020

2019

Finance charges

	£	£
	658	823
	658	823

10 Analysis of support costs

The charity identifies the costs of its support functions and these are apportioned separately between the two key charitable activities undertaken (see note 7) in the year. The table below shows the basis for apportionment.

Analysis for support and governance costs.

Support cost	Members Services	Exhibitions+Activities	Total	Basis of apportionment
	£	£	£	
Governance - Independent Review	200	200	400	Shared equally
Finance	329	329	658	Shared equally
Information Technology	233	233	466	Shared equally
Staff	1,885	5,655	7,540	Shared 25/75
Total	2,647	6,417	9,064	

11 Net Income for the year

This is stated after charging:

Depreciation

Independent Reviewer's fee

2020	2019
£	£
-	-
400	400

12 Trustees' remuneration

None of the trustees have been paid any remuneration or received any other benefits from an employment with the charity.

13 Trustee's expenses

Number of trustees who were paid expenses

Nature of the expenses

Total amount paid

2020	2019
£	£
-	-
n/a	n/a
-	-

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Notes to the accounts

14 Staff costs and numbers

Staff costs were as follows:

Wages and salaries

Social security costs

Employer's contributions were made to a defined contribution pension scheme.

The average monthly number of employees during the year was as follows:

Administration

2020	2019
£7,540	£7,750
-	£73
-	-
No.	No.
1	1

There are no employees who received employee benefits of more than £60,000.

15 Operating Lease commitments

The charity does not have any future minimum lease payments under non-cancellable operating leases but does hold 2 informal tenancy agreements in respect of the galleries.

Future rent and service charge payments due within one year

2020	2019
£7,500	£13,740

HASTINGS ARTS FORUM LIMITED

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Notes to the accounts

16 Tangible fixed assets

16.1 Cost or valuation

	Freehold land & buildings £	Other land & buildings £	Plant, machinery and motor vehicles £	Fixtures, fittings and equipment £	Payments on account and assets under £	Total £
Balance brought forward	-	-	-	6,074	-	6,074
Additions	-	-	-	-	-	-
Revaluations	-	-	-	-	-	-
Disposals	-	-	-	-	-	-
Transfers	-	-	-	-	-	-
Balance carried forward	-	-	-	6,074	-	6,074

16.2 Accumulated depreciation and impairment provisions

Basis			Straight Line	
Rate			20%	

Balance brought forward	-	-	-	6,074	-	6,074
Depreciation charge for year	-	-	-	-	-	-
Impairment provisions	-	-	-	-	-	-
Revaluations	-	-	-	-	-	-
Disposals	-	-	-	-	-	-
Transfers	-	-	-	-	-	-
Balance carried forward	-	-	-	6,074	-	6,074

16.3 Net book value

Brought forward	-	-	-	-	-	-
Carried forward	-	-	-	-	-	-

16.4 Revaluation

No assets have been revalued.

HASTINGS ARTS FORUM LIMITED

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Annual accounts for the year ended 31 December 2020

Notes to the accounts

17 Debtors

	Amounts falling due within one year		Amounts falling due after more than one year	
	This year £	Last year £	This year £	Last year £
Trade debtors	-	-	-	-
Amounts due from subsidiary and associated undertakings	-	-	-	-
Other debtors	-	-	-	-
Prepayments and accrued income	520	218	-	-
Total	520	218	-	-

18 Creditors: amounts falling due with one year

	Amounts falling due within one year		Amounts falling due after more than one year	
	This year £	Last year £	This year £	Last year £
Loans and overdrafts	-	-	-	-
Trade creditors	-	-	-	-
Amounts due to subsidiary and associated undertakings	-	-	-	-
Other creditors and accruals	14,445	14,157	-	-
Deferred income	8,143	8,918	-	-
Taxation and social security costs	-	-	-	-
Total	22,588	23,075	-	-

19 Deferred Income

Deferred income comprises deposits received in respect of Gallery Hire for 2021 and the prepaid proportion of members' subscriptions.

20 Transactions with related parties.

There are no transactions with related parties.

21 Security over assets

No charge or other security exists over any assets of the charity.

22 Corporation Taxation

The charity is exempt from tax on income and gains falling within section 505 of the Taxes Act 1988 or section 252 of the Taxation of Chargeable Gains Act 1992 to the extent that these are applied to its charitable objects

23 Additional disclosure

On 1 January 2012, the assets and liabilities of Hastings Arts Forum, an unincorporated members association, were transferred to Hastings Arts Forum Limited, which then commenced trading as a registered charity. □

24 Independent Examination

These accounts are subject to Independent Examination and fees of £400 are payable. No other fees for assurance, tax advisory or other financial services are payable to the Independent Reviewer.

HASTINGS ARTS FORUM LIMITED

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Independent Examiner's Report to the Trustees of Hastings Arts Forum Limited

I report to the charity trustees on my examination of the accounts of the company for the year ended 31 December 2020, which are set out on pages 5 to 14.

Responsibilities and basis of report

As the charity's trustees of the company (and also its directors for the purposes of company law) you are responsible for the preparation of the accounts in accordance with the requirements of the Companies Act 2006 ('the 2006 Act'). Having satisfied myself that the accounts of the charity are not required to be audited under Part 16 of the 2006 Act and are eligible for independent examination, I report in respect of my examination of your charity's accounts as carried out under section 145 of the Charities Act 2011 (the "2011 Act"). In carrying out my examination I have followed the Directions given by the Charity Commission under section 145(5)(b) of the 2011 Act.

Independent examiner's report

I have completed my examination. I confirm that no matter has come to my attention in connection with the examination giving me cause to believe:

- (1) accounting records were not kept in respect of the company as required by section 386 of the Companies Act 2006; or
- (2) the accounts do not accord with those accounting records; or
- (3) the accounts do not comply with the accounting requirements of section 396 of the 2006 Act other than any requirement that the accounts give a "true and fair" view which is not a matter considered as part of an independent examination; or
- (4) the accounts have not been prepared in accordance with the methods and principles of the Statement of Recommended practice for the accounting and reporting by charities [applicable to charities preparing their accounts in accordance with the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102)].

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

Date 15 July 2021

Name

Steve Sampson BFP FCA FCIE DChA

Address

Ashdown Hurrey Auditors Limited
20 Havelock Rd, Hastings TN34 1BP