

REGISTERED COMPANY NUMBER: 12061735 (England and Wales)

REGISTERED CHARITY NUMBER: 1191285

**REPORT OF THE TRUSTEES AND
UNAUDITED FINANCIAL STATEMENTS
FOR THE PERIOD
1 OCTOBER 2022 TO 31 MARCH 2023
FOR
LEISURE & LEARNING (HASTINGS) LIMITED**

Acuity Professional Partnership LLP
Unit 2.02
High Weald House
Glovers End
Bexhill
East Sussex
TN39 5ES

LEISURE & LEARNING (HASTINGS) LIMITED

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FOR THE PERIOD 1 OCTOBER 2022 TO 31 MARCH 2023**

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LEISURE & LEARNING (HASTINGS) LIMITED

REPORT OF THE TRUSTEES FOR THE PERIOD 1 OCTOBER 2022 TO 31 MARCH 2023

The trustees who are also directors of the charity for the purposes of the Companies Act 2006, present their report with the financial statements of the charity for the period 1 October 2022 to 31 March 2023. The trustees have adopted the provisions of Accounting and Reporting by Charities: Statement of Recommended Practice applicable to charities preparing their accounts in accordance with the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102) (effective 1 January 2019).

STRUCTURE, GOVERNANCE AND MANAGEMENT

Governing document

The charity is controlled by its governing document, a deed of trust, and constitutes a limited company, limited by guarantee, as defined by the Companies Act 2006.

REFERENCE AND ADMINISTRATIVE DETAILS

Registered Company number

12061735 (England and Wales)

Registered Charity number

1191285

Registered office

Rock House
49-51 Cambridge Road
Hastings
East Sussex
TN34 1DT

Trustees

Ms E K F Berwyn Director
Ms J M Steele Director (resigned 1/10/2022)
Mr A G Wide Director
Ms V J Evans Director
Miss K C Adams Director

Independent Examiner

Acuity Professional Partnership LLP
Unit 2.02
High Weald House
Glovers End
Bexhill
East Sussex
TN39 5ES

17/12/2023

Approved by order of the board of trustees on and signed on its behalf by:

DocuSigned by:



.....EFDSAAD0EZC8A76.....

Ms E K F Berwyn - Trustee

**INDEPENDENT EXAMINER'S REPORT TO THE TRUSTEES OF
LEISURE & LEARNING (HASTINGS) LIMITED**

Independent examiner's report to the trustees of Leisure & Learning (Hastings) Limited ('the Company')

I report to the charity trustees on my examination of the accounts of the Company for the period 1 October 2022 to 31 March 2023.

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 Company 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 statement

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

1. accounting records were not kept in respect of the Company as required by Section 386 of the 2006 Act; or
2. the accounts do not accord with those 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 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.



Rachel Taylor

Acuity Professional Partnership LLP
Unit 2.02
High Weald House
Glovers End
Bexhill
East Sussex
TN39 5ES

Date: 18 / 12 / 2023

LEISURE & LEARNING (HASTINGS) LIMITED**STATEMENT OF FINANCIAL ACTIVITIES
FOR THE PERIOD 1 OCTOBER 2022 TO 31 MARCH 2023**

| | | | | Period 1.10.22 to 31.3.23 Total funds £ | Year Ended 30.9.22 Total funds £ |
|------------------------------------|--------------|------------------------------------|-----------------------------------|--|---|
| | Notes | Unrestricted fund £ | Restricted funds £ | | |
| INCOME AND ENDOWMENTS FROM | | | | | |
| Grants | | <u>6,805</u> | <u>26,250</u> | <u>33,055</u> | <u>64,286</u> |
| EXPENDITURE ON | | | | | |
| Charitable activities | | | | | |
| Charitable activities | | <u>17,347</u> | <u>26,490</u> | <u>43,837</u> | <u>55,452</u> |
| NET INCOME/(EXPENDITURE) | | (10,542) | (240) | (10,782) | 8,834 |
| RECONCILIATION OF FUNDS | | | | | |
| Total funds brought forward | | <u>27,480</u> | <u>240</u> | <u>27,720</u> | <u>18,886</u> |
| TOTAL FUNDS CARRIED FORWARD | | <u><u>16,938</u></u> | <u><u>-</u></u> | <u><u>16,938</u></u> | <u><u>27,720</u></u> |

The notes form part of these financial statements

LEISURE & LEARNING (HASTINGS) LIMITED**BALANCE SHEET
31 MARCH 2023**

| | Notes | Unrestricted fund £ | Restricted funds £ | 2023 Total funds £ | 2022 Total funds £ |
|--|-------|---------------------------|--------------------------|-----------------------------|-----------------------------|
| CURRENT ASSETS | | | | | |
| Debtors | 5 | 1,118 | - | 1,118 | 152 |
| Cash at bank and in hand | | 31,898 | - | 31,898 | 29,550 |
| | | <u>33,016</u> | <u>-</u> | <u>33,016</u> | <u>29,702</u> |
| CREDITORS | | | | | |
| Amounts falling due within one year | 6 | (16,078) | - | (16,078) | (1,982) |
| NET CURRENT ASSETS | | <u>16,938</u> | <u>-</u> | <u>16,938</u> | <u>27,720</u> |
| TOTAL ASSETS LESS CURRENT LIABILITIES | | <u>16,938</u> | <u>-</u> | <u>16,938</u> | <u>27,720</u> |
| NET ASSETS | | <u>16,938</u> | <u>-</u> | <u>16,938</u> | <u>27,720</u> |
| FUNDS | 7 | | | | |
| Unrestricted funds | | | | 16,938 | 27,480 |
| Restricted funds | | | | - | 240 |
| TOTAL FUNDS | | | | <u>16,938</u> | <u>27,720</u> |

The charitable company is entitled to exemption from audit under Section 477 of the Companies Act 2006 for the period ended 31 March 2023.

The members have not required the company to obtain an audit of its financial statements for the period ended 31 March 2023 in accordance with Section 476 of the Companies Act 2006.

The trustees acknowledge their responsibilities 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.


The notes form part of these financial statements

LEISURE & LEARNING (HASTINGS) LIMITED

BALANCE SHEET - continued
31 MARCH 2023

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

The financial statements were approved by the Board of Trustees and authorised for issue on17/12/2023..... and were signed on its behalf by:

DocuSigned by:

.....EFD5AAD6E7C0476...
Ms E K F Berwyn - Trustee

The notes form part of these financial statements

LEISURE & LEARNING (HASTINGS) LIMITED

**NOTES TO THE FINANCIAL STATEMENTS
FOR THE PERIOD 1 OCTOBER 2022 TO 31 MARCH 2023**

1. ACCOUNTING POLICIES

BASIS OF PREPARING THE FINANCIAL STATEMENTS

The financial statements of the charitable company, which is a public benefit entity under FRS 102, have been prepared in accordance with the Charities SORP (FRS 102) 'Accounting and Reporting by Charities: Statement of Recommended Practice applicable to charities preparing their accounts in accordance with the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102) (effective 1 January 2019)', Financial Reporting Standard 102 'The Financial Reporting Standard applicable in the UK and Republic of Ireland' and the Companies Act 2006. The financial statements have been prepared under the historical cost convention.

INCOME

All income is recognised in the Statement of Financial Activities once the charity has entitlement to the funds, it is probable that the income will be received and the amount can be measured reliably.

EXPENDITURE

Liabilities are recognised as expenditure as soon as there is a legal or constructive obligation committing the charity to that expenditure, it is probable that a transfer of economic benefits will be required in settlement and the amount of the obligation can be measured reliably. Expenditure is accounted for on an accruals basis and has been classified under headings that aggregate all cost related to the category. Where costs cannot be directly attributed to particular headings they have been allocated to activities on a basis consistent with the use of resources.

TAXATION

The charity is exempt from corporation tax on its charitable activities.

FUND ACCOUNTING

Unrestricted funds can be used in accordance with the charitable objectives at the discretion of the trustees.

Restricted funds can only be used for particular restricted purposes within the objects of the charity. Restrictions arise when specified by the donor or when funds are raised for particular restricted purposes.

Further explanation of the nature and purpose of each fund is included in the notes to the financial statements.

2. TRUSTEES' REMUNERATION AND BENEFITS

There were no trustees' remuneration or other benefits for the period ended 31 March 2023 nor for the year ended 30 September 2022.

TRUSTEES' EXPENSES

There were no trustees' expenses paid for the period ended 31 March 2023 nor for the year ended 30 September 2022.

LEISURE & LEARNING (HASTINGS) LIMITED**NOTES TO THE FINANCIAL STATEMENTS - continued
FOR THE PERIOD 1 OCTOBER 2022 TO 31 MARCH 2023****3. STAFF COSTS**

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

| Period 1.10.22 to 31.3.23 | Year Ended 30.9.22 |
|------------------------------------|-----------------------|
| <u> </u> | <u> </u> |

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

4. COMPARATIVES FOR THE STATEMENT OF FINANCIAL ACTIVITIES

| | Unrestricted fund £ | Restricted funds £ | Total funds £ |
|------------------------------------|---------------------------|--------------------------|---------------------|
| INCOME AND ENDOWMENTS FROM | | | |
| Grants | 34,810 | 29,476 | 64,286 |
| EXPENDITURE ON | | | |
| Charitable activities | 25,976 | 29,476 | 55,452 |
| NET INCOME | 8,834 | - | 8,834 |
| RECONCILIATION OF FUNDS | | | |
| Total funds brought forward | 18,646 | 240 | 18,886 |
| TOTAL FUNDS CARRIED FORWARD | 27,480 | 240 | 27,720 |

5. DEBTORS: AMOUNTS FALLING DUE WITHIN ONE YEAR

| | 2023 £ | 2022 £ |
|----------------|-----------|-----------|
| Funder debtors | 1,118 | 152 |

LEISURE & LEARNING (HASTINGS) LIMITED**NOTES TO THE FINANCIAL STATEMENTS - continued
FOR THE PERIOD 1 OCTOBER 2022 TO 31 MARCH 2023****6. CREDITORS: AMOUNTS FALLING DUE WITHIN ONE YEAR**

| | 2023 | 2022 |
|---------------------------------|---------------|--------------|
| | £ | £ |
| Trade creditors | 968 | 70 |
| Social security and other taxes | - | (68) |
| Accruals and deferred income | 15,110 | 1,980 |
| | <u>16,078</u> | <u>1,982</u> |

7. MOVEMENT IN FUNDS

| | At 1.10.22 | Net movement in funds | At 31.3.23 |
|---------------------------|---------------|-----------------------------|---------------|
| | £ | £ | £ |
| Unrestricted funds | | | |
| General fund | 27,480 | (10,542) | 16,938 |
| Restricted funds | | | |
| Common Treasury | 240 | (240) | - |
| TOTAL FUNDS | <u>27,720</u> | <u>(10,782)</u> | <u>16,938</u> |

Net movement in funds, included in the above are as follows:

| | Incoming resources | Resources expended | Movement in funds |
|----------------------------|-----------------------|-----------------------|----------------------|
| | £ | £ | £ |
| Unrestricted funds | | | |
| General fund | 6,805 | (17,347) | (10,542) |
| Restricted funds | | | |
| Common Treasury | - | (240) | (240) |
| TTHAZ including Wondergolf | 26,250 | (26,250) | - |
| | <u>26,250</u> | <u>(26,490)</u> | <u>(240)</u> |
| TOTAL FUNDS | <u>33,055</u> | <u>(43,837)</u> | <u>(10,782)</u> |

LEISURE & LEARNING (HASTINGS) LIMITED**NOTES TO THE FINANCIAL STATEMENTS - continued
FOR THE PERIOD 1 OCTOBER 2022 TO 31 MARCH 2023****7. MOVEMENT IN FUNDS - continued****Comparatives for movement in funds**

| | At 1.10.21 £ | Net movement in funds £ | At 30.9.22 £ |
|---------------------------|-----------------------------|--|-----------------------------|
| Unrestricted funds | | | |
| General fund | 18,646 | 8,834 | 27,480 |
| Restricted funds | | | |
| Common Treasury | 240 | - | 240 |
| TOTAL FUNDS | <u>18,886</u> | <u>8,834</u> | <u>27,720</u> |

Comparative net movement in funds, included in the above are as follows:

| | Incoming resources £ | Resources expended £ | Movement in funds £ |
|----------------------------|-------------------------------------|-------------------------------------|------------------------------------|
| Unrestricted funds | | | |
| General fund | 34,810 | (25,976) | 8,834 |
| Restricted funds | | | |
| TTHAZ including Wondergolf | 29,476 | (29,476) | - |
| TOTAL FUNDS | <u>64,286</u> | <u>(55,452)</u> | <u>8,834</u> |

8. RELATED PARTY DISCLOSURES

There were no related party transactions for the period ended 31 March 2023.

9. CHARITABLE COMPANY STATUS

The charitable company is limited by guarantee and has no share capital. In the event of winding up the members are liable to make a contribution not exceeding £1 per member.

LEISURE & LEARNING (HASTINGS) LIMITED**DETAILED STATEMENT OF FINANCIAL ACTIVITIES
FOR THE PERIOD 1 OCTOBER 2022 TO 31 MARCH 2023**

| | Period 1.10.22 to 31.3.23 £ | Year En ded 30.9.22 £ |
|---------------------------------|---|--------------------------------|
| INCOME AND ENDOWMENTS | | |
| Grants | | |
| Charitable Grants | 33,055 | 64,286 |
| Total incoming resources | <u>33,055</u> | <u>64,286</u> |
| EXPENDITURE | | |
| Charitable activities | | |
| Charity activity | 26,250 | 10,510 |
| Support costs | | |
| Management | | |
| Wages | - | 16,190 |
| Pensions | - | 1,098 |
| Insurance | 873 | 835 |
| Telephone | - | 60 |
| Advertising | - | 4,973 |
| Sundries | (60) | 104 |
| Website costs | 271 | 493 |
| Subscriptions | 203 | 647 |
| Rent | 14,260 | 16,236 |
| | <u>15,547</u> | <u>40,636</u> |
| Other | | |
| Telephone | - | 3 |
| Governance costs | | |
| Accountancy fees | 1,980 | 4,279 |
| Book keeping | 60 | 24 |
| | <u>2,040</u> | <u>4,303</u> |
| Total resources expended | <u>43,837</u> | <u>55,452</u> |
| Net (expenditure)/income | <u>(10,782)</u> | <u>8,834</u> |

This page does not form part of the statutory financial statements